

**Yukon**



# Budget 2026

Operation & Maintenance  
and Capital Estimates

**OPERATION & MAINTENANCE**

**AND**

**CAPITAL**

**ESTIMATES**

**2026-2027**

**Prepared by:  
Department of Finance  
under the direction of  
Management Board**

**1st Session of the 36th Legislature  
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## GLOSSARY

<b>Accretion Expense</b>	Relates to the expense recognized when there is an increase to the asset retirement obligation liability due to the passage of time. This expense is recognized when a liability is measured at its present value and adjusted for the passage of time using a discount rate at the financial reporting date.
<b>Accumulated Amortization</b>	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
<b>Accumulated Surplus</b>	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
<b>Amortization</b>	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
<b>Asset Retirement Activities</b>	Relate to all activities both at retirement and at post-retirement necessary to retire an asset. These may include decommissioning or dismantling a tangible capital asset, remediation of contamination from normal use of a tangible capital asset, and post-retirement monitoring. These activities also include the construction or acquisition of other tangible capital assets for the sole purpose of using them for the retirement of an asset.
<b>Asset Retirement Cost</b>	Is the estimated monetary amount of all required asset retirement activities. Asset retirement costs are a necessary and integral part of owning and operating the related capital asset. These costs increase the carrying amount of the related tangible capital asset.
<b>Asset Retirement Obligation</b>	Is a legal obligation to perform asset retirement activities.
<b>Asset Retirement Obligation Asset</b>	Is the recognized value of estimated cost of the asset retirement activities related to a tangible capital asset. It increases the assets' recorded value.
<b>Asset Retirement Obligation Liability</b>	Is the recognized liability for the estimated value of the cost of the future asset retirement activities as adjusted on an annual basis.

<b>Disposals</b>	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
<b>Financial Assets</b>	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
<b>Government Business Enterprise</b>	An organization that has all of the following characteristics: (a) it is a separate legal entity with the power to contract in its own name and that can sue and be sued; (b) it has been delegated the financial and operational authority to carry on a business; (c) it sells goods and services to individuals and organizations outside of the government reporting entity as its principal activity; and (d) it can, in the normal course of its operations, maintain its operations and meet its liabilities from revenues received from sources outside of the government reporting entity.
<b>Government Reporting Entity</b>	Comprises the organizations that are controlled by the government. In the case of the Government of Yukon, the government reporting entity includes Government of Yukon departments, Yukon University, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.
<b>Liabilities</b>	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long-term debt, deferred revenues, and post-employment benefits.
<b>Net Book Value</b>	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
<b>Net Financial Assets</b>	The difference between financial assets and liabilities.
<b>Non-financial Assets</b>	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.
<b>Non-budgetary Expenditures</b>	Expenditures on loans, investments and advances that do not have an impact on the Government of Yukon annual surplus (e.g., investment in Land Development, expenditures on Loan Programs).

**Tangible Capital Assets**

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.

The major categories of tangible capital assets are:

- Land
- Buildings
- Heavy Equipment
- Operating Equipment
- Vehicles
- Computer Hardware and Software
- Transportation Infrastructure (including highways, bridges and airstrips).

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

**Tangible Capital Assets in Service**

Assets currently being used in the production or supply of goods or the delivery of services.

**Transfers Through the Tax System**

Financial benefits provided or determined through a tax system (e.g., Yukon Child Benefit) that are made for a purpose other than the relieving of taxes previously paid or currently owing.

**Work-in-Progress**

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

**Write-down**

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

## **CONSOLIDATED SUMMARY**

**GOVERNMENT OF YUKON**  
**CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY <sup>(1)</sup>**  
**(\$000s)**

	<b>2026-27</b>	<i>Comparable</i>		
		<b>ESTIMATE</b>	2025-26 FORECAST	2025-26 ESTIMATE
<b>Revenues by source</b>				
From Government of Canada	<b>1,957,088</b>	1,876,972	1,894,055	1,821,302
Taxes and general revenues	<b>298,800</b>	298,411	292,282	344,267
Funding and service agreements with other parties	<b>42,103</b>	62,933	58,911	67,962
Income from investment in government business enterprises <sup>(2)</sup>	<b>31,625</b>	30,575	28,375	(5,137)
	<b>2,329,616</b>	2,268,891	2,273,623	2,228,394
<b>Expenses by function</b>				
Health and social services	<b>822,687</b>	804,655	768,500	719,880
Community and transportation	<b>466,522</b>	483,662	402,790	447,281
Education	<b>324,455</b>	298,021	308,973	271,132
General government	<b>354,205</b>	265,960	329,835	283,693
Natural resources	<b>153,437</b>	147,088	143,289	145,517
Justice	<b>144,796</b>	121,404	111,648	128,035
Business, tourism and culture	<b>71,600</b>	72,022	63,788	58,991
Interest on borrowings	<b>15,465</b>	10,430	12,120	1,104
	<b>2,353,167</b>	2,203,242	2,140,943	2,055,633
Recovery of prior years' expenses	<b>0</b>	0	0	2,246
<b>Annual Surplus (Deficit)</b>	<b>(23,551)</b>	65,649	132,680	175,007
<b>Accumulated Surplus, end of the year</b>	<b>2,246,868</b>	2,270,419	2,258,287	2,204,770
<b>Net Financial Assets, end of the year</b>	<b>(512,465)</b>	(392,509)	(402,200)	(227,160)

(1) Includes Government of Yukon departments, Yukon University, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation - see Glossary for definition.

(2) Includes Yukon Development Corporation and Yukon Liquor Corporation - see Glossary for definition.

**GOVERNMENT OF YUKON  
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY  
(\$000s)**

	Departments	Other Entities <sup>(3)</sup>	Eliminations <sup>(4)</sup>	<b>2026-27 ESTIMATE</b>
<b>Revenues by source</b>				
From Government of Canada	1,926,676	30,412	0	<b>1,957,088</b>
Grants from Government of Yukon	0	262,094	(262,094)	<b>0</b>
Taxes and general revenues	272,172	27,470	(842)	<b>298,800</b>
Funding and service agreements with other parties	30,627	11,476	0	<b>42,103</b>
Income from investment in government business enterprises <sup>(5)</sup>	11,325	20,300	0	<b>31,625</b>
	<u>2,240,800</u>	<u>351,752</u>	<u>(262,936)</u>	<u><b>2,329,616</b></u>
<b>Expenses by function</b>				
Health and social services	828,604	180,734	(186,651)	<b>822,687</b>
Community and transportation	457,499	45,545	(36,522)	<b>466,522</b>
Education	297,362	66,856	(39,763)	<b>324,455</b>
General government	354,205	0	0	<b>354,205</b>
Natural resources	153,437	0	0	<b>153,437</b>
Justice	144,796	0	0	<b>144,796</b>
Business, tourism and culture	71,600	0	0	<b>71,600</b>
Interest on borrowings	15,100	365	0	<b>15,465</b>
	<u>2,322,603</u>	<u>293,500</u>	<u>(262,936)</u>	<u><b>2,353,167</b></u>
<b>Surplus (Deficit) for the year</b>	<u>(81,803)</u>	<u>58,252</u>	<u>0</u>	<u><b>(23,551)</b></u>

(3) Includes Yukon University, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

(4) Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

(5) Includes Yukon Development Corporation and Yukon Liquor Corporation.

**GOVERNMENT OF YUKON**  
**SUMMARY OF BORROWING AND ESTIMATED BORROWING CAPACITY**  
(\$000s)

	<b>2026-27</b>	<i>Comparable</i>		
		2025-26	2025-26	2024-25
	<b>ESTIMATE</b>	FORECAST	ESTIMATE	ACTUAL
<b>Short Term Debt</b>				
Government of Yukon, short-term borrowings	<b>250,000</b>	50,000	50,000	260,322
Yukon Development Corporation, short-term borrowings	<b>300,000</b>	200,000	100,000	97,221
Fully Consolidated Entities				
Yukon Hospital Corporation, bank loans	<b>3,662</b>	8,599	8,599	13,803
	<b>553,662</b>	258,599	158,599	371,346
<b>Long Term Debt</b>				
Government of Yukon, long-term debt	<b>400,000</b>	400,000	400,000	0
Government Business Enterprises				
Yukon Development Corporation, bonds	<b>100,000</b>	100,000	100,000	100,000
Yukon Development Corporation, other long-term debt	<b>107,875</b>	112,210	112,210	116,159
Fully Consolidated Entities				
Yukon University, loan payable	<b>0</b>	0	966	0
Yukon Housing Corporation, mortgages payable	<b>86</b>	144	144	199
Yukon Housing Corporation, loans payable	<b>15</b>	26	26	165
	<b>607,976</b>	612,380	613,346	216,523
<b>Total Debt</b>	<b>1,161,638</b>	870,979	771,945	587,869
<b>Accrued Interest Payable</b>	<b>6,600</b>	5,150	2,000	1,813
<b>Territorial Borrowing</b>	<b>1,168,238</b>	876,129	773,945	589,682
<b>Territorial Borrowing Limit</b>	<b>1,200,000</b>	1,200,000	1,200,000	1,200,000
<b>Available Borrowing Authority for Fiscal Planning</b>	<b>31,762</b>	323,871	426,055	610,318

## **NON-CONSOLIDATED SUMMARIES**

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**FINANCIAL SUMMARY**  
**(\$000s)**

	<b>2026-27</b>	<i>Comparable</i>		
		<b>ESTIMATE</b>	2025-26 FORECAST	2025-26 ESTIMATE
<b>Calculation of Surplus (Deficit) <sup>(1)</sup></b>				
Revenue	<b>2,240,591</b>	2,185,210	2,169,403	2,126,989
Expenses	<b>(2,322,394)</b>	(2,172,730)	(2,087,439)	(1,978,418)
<b>Annual Surplus (Deficit)</b>	<b>(81,803)</b>	12,480	81,964	148,571
Accumulated Surplus, beginning of year	<b>1,584,454</b>	1,571,974	1,479,473	1,421,908
<b>Accumulated Surplus, end of year</b>	<b>1,502,651</b>	1,584,454	1,561,437	1,571,974

**Calculation of Net Financial Assets <sup>(1)</sup>**

(Net Debt) Net Financial Assets, beginning of year	<b>(677,732)</b>	(528,760)	(608,116)	(495,543)
Surplus (Deficit) for the year	<b>(81,803)</b>	12,480	81,964	148,571
Effect of change in non-financial assets	<b>(44,702)</b>	(161,452)	(169,502)	(181,788)
<b>(Net Debt) Net Financial Assets, end of year</b>	<b>(804,237)</b>	(677,732)	(695,654)	(528,760)

<sup>(1)</sup> 2026-27 Estimate Accumulated Surplus, beginning of year includes Accumulated remeasurement gains and (losses) of \$3,699k.

**REVENUE SUMMARY**  
**(\$000s)**

	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	<b>1,578,894</b>	1,454,190	1,454,190	1,350,134
Canada Health Transfer	<b>66,876</b>	61,690	61,690	59,490
Canada Social Transfer	<b>20,893</b>	19,650	19,650	19,319
Cannabis Transfer	<b>2,113</b>	1,850	1,850	1,717
Vaping Transfer	<b>195</b>	750	750	0
	<b>1,668,971</b>	1,538,130	1,538,130	1,430,660
<b>RECOVERIES FROM CANADA</b>				
Operation and Maintenance	<b>164,055</b>	157,816	152,859	155,845
Capital	<b>93,650</b>	154,846	153,241	158,536
	<b>257,705</b>	312,662	306,100	314,381
<b>THIRD-PARTY RECOVERIES</b>				
Operation and Maintenance	<b>21,939</b>	44,863	41,495	52,972
Capital	<b>8,688</b>	8,088	8,088	297
	<b>30,627</b>	52,951	49,583	53,269
<b>TAXES AND GENERAL REVENUES</b>				
Tax Revenue	<b>206,648</b>	197,216	197,343	198,921
Other Revenue	<b>76,640</b>	84,251	78,247	129,758
	<b>283,288</b>	281,467	275,590	328,679
<b>TOTAL REVENUE</b>	<b>2,240,591</b>	2,185,210	2,169,403	2,126,989

**EXPENSE SUMMARY**  
**RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION**  
**(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2026-27 ESTIMATE	Comparable		
			2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
01	Yukon Legislative Assembly	10,852	9,909	9,855	7,641
24	Elections Office	1,282	2,626	2,606	845
23	Office of the Ombudsman	2,212	2,160	2,101	1,794
26	Child and Youth Advocate Office	1,502	1,461	1,415	1,208
02	Executive Council Office	29,391	30,371	26,785	27,453
51	Community Services	225,851	267,939	221,932	241,145
54	Economic Development, Tourism and Culture	68,712	69,970	61,295	58,314
03	Education	356,471	327,912	315,389	293,356
53	Energy, Mines and Resources	122,763	215,786	223,679	197,484
52	Environment	72,257	64,312	58,923	63,199
12	Finance	31,175	24,826	24,358	18,413
27	French Language Services Directorate	8,545	8,605	8,148	7,914
15	Health and Social Services	761,186	737,827	690,188	669,870
55	Highways and Public Works	352,156	453,282	424,509	436,755
08	Justice	148,156	125,740	110,871	110,792
10	Public Service Commission	63,711	60,925	59,498	57,535
11	Women and Gender Equity Directorate	5,298	5,113	5,084	5,904
22	Yukon Development Corporation	20,675	19,855	20,708	16,880
18	Yukon Housing Corporation	68,782	73,079	82,988	76,209
19	Yukon Liquor Corporation	0	0	0	0
25	Government Contingencies	100,000	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
<b>Total Appropriated Amounts <sup>(1)</sup></b>		<b>2,455,977</b>	<b>2,506,698</b>	<b>2,355,332</b>	<b>2,292,711</b>
	Tangible Capital Assets (net)	(38,054)	(158,816)	(163,389)	(176,759)
	Investment in Land Development	(7,154)	8,355	6,855	(5,494)
	Expenditures on Loan Programs <sup>(2)</sup>	(43,020)	(126,530)	(129,530)	(109,236)
	Contingency for Anticipated Expenses	0	0	75,000	0
	Other Adjustments (net)	(45,355)	(56,977)	(56,829)	(22,804)
<b>Total Expenses</b>		<b>2,322,394</b>	<b>2,172,730</b>	<b>2,087,439</b>	<b>1,978,418</b>

<sup>(1)</sup> Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

<sup>(2)</sup> 2026-27 Estimate includes \$35M, 2025-26 Forecast \$115M and 2025-26 Mains includes \$118M Loan to the Receiver for Victoria Gold Corp.

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## **REVENUE SUMMARIES**

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**TOTAL REVENUE  
SOURCE BREAKDOWN BY DEPARTMENT / CORPORATION  
(\$000s)**

<b>VOTE DEPARTMENT / CORPORATION</b>		<b>2026-27 REVENUE</b>				<b>TOTAL</b>
		<b>TRANSFERS FROM CANADA</b>	<b>RECOVERIES CANADA</b>	<b>THIRD- PARTY REVENUES</b>	<b>TAXES AND GENERAL REVENUES</b>	
01	Yukon Legislative Assembly	0	0	0	2,519	2,519
24	Elections Office	0	0	0	0	0
23	Office of the Ombudsman	0	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0	0
02	Executive Council Office	0	5,262	0	40	5,302
51	Community Services	0	57,008	2,687	31,153	90,848
54	Economic Development, Tourism and Culture	0	17,216	665	77	17,958
03	Education	0	31,535	922	16	32,473
53	Energy, Mines and Resources	0	14,992	13	23,191	38,196
52	Environment	0	11,751	730	2,020	14,501
12	Finance	1,668,971	0	125	195,001	1,864,097
27	French Language Services Directorate	0	6,878	0	0	6,878
15	Health and Social Services	0	65,998	11,894	8,932	86,824
55	Highways and Public Works	0	29,421	11,940	7,751	49,112
08	Justice	0	10,583	1,289	1,193	13,065
10	Public Service Commission	0	0	362	0	362
11	Women and Gender Equity Directorate	0	2,011	0	0	2,011
22	Yukon Development Corporation	0	5,050	0	0	5,050
18	Yukon Housing Corporation	0	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	11,325	11,325
20	Loan Capital and Loan Amortization	0	0	0	70	70
<b>Total Revenue</b>		<b>1,668,971</b>	<b>257,705</b>	<b>30,627</b>	<b>283,288</b>	<b>2,240,591</b>

**REVENUE  
SUMMARY BY SOURCE  
(\$000s)**

	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	<b>1,578,894</b>	1,454,190	1,454,190	1,350,134
Canada Health Transfer	<b>66,876</b>	61,690	61,690	59,490
Canada Social Transfer	<b>20,893</b>	19,650	19,650	19,319
Cannabis Transfer	<b>2,113</b>	1,850	1,850	1,717
Vaping Transfer	<b>195</b>	750	750	0
	<b>1,668,971</b>	1,538,130	1,538,130	1,430,660
<b>RECOVERIES FROM CANADA</b>				
Infrastructure Funding Programs	<b>49,032</b>	60,558	57,335	51,127
National Trade Corridors Fund	<b>22,676</b>	72,621	78,339	92,103
Type II Mine Sites	<b>6,430</b>	5,017	8,716	6,614
Labour Market Development Agreement	<b>8,217</b>	6,805	6,655	6,747
French Language Programs and Services	<b>10,238</b>	10,177	9,715	9,621
Land Claims Implementation	<b>4,820</b>	4,109	4,455	3,582
Child Welfare	<b>31,967</b>	31,778	29,249	26,818
Other	<b>124,325</b>	121,597	111,636	117,769
	<b>257,705</b>	312,662	306,100	314,381
<b>THIRD-PARTY RECOVERIES</b>				
Health Care Costs	<b>9,761</b>	8,761	8,761	11,007
Airports	<b>1,905</b>	1,789	1,905	1,811
Other	<b>18,961</b>	42,401	38,917	40,451
	<b>30,627</b>	52,951	49,583	53,269

**REVENUE  
SUMMARY BY SOURCE  
(\$000s)**

	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAX REVENUE</b>				
Personal Income Tax	126,119	119,080	119,080	125,466
Corporate Income Tax	38,447	33,780	33,780	32,500
Property Tax	8,002	7,510	7,510	7,636
Grant-in-Lieu of Property Tax	270	264	264	256
Fuel Oil Tax	10,243	11,790	11,790	9,090
Insurance Premium Tax	9,814	9,430	9,430	9,099
Tobacco Tax	8,671	10,220	10,220	9,728
Liquor Tax	5,082	5,142	5,269	5,146
	<b>206,648</b>	<b>197,216</b>	<b>197,343</b>	<b>198,921</b>
<b>OTHER REVENUE</b>				
Liquor Profit	5,743	5,933	6,306	7,153
Cannabis Profit	500	500	0	567
Investment Income and Other Interest	25,326	20,737	14,517	11,046
Licences, Fees, Registrations and Permits:				
Motor Vehicle	5,689	5,689	5,689	6,607
Business and Professional	6,214	6,201	6,201	7,145
Continuing Care	4,246	4,246	4,246	3,656
Hunting, Fishing and Outfitting	849	849	849	828
Building Safety	1,000	1,000	1,000	1,201
Campground Permits	1,171	1,121	1,821	1,134
Land Titles	600	600	600	534
Land and Mineral Leases and Royalties	326	322	325	500
Other	1,060	890	890	933
Lands, Mines and Forestry	1,810	2,087	2,087	2,053
Fines	500	500	500	536
Sale of Land	15,046	31,650	31,750	24,446
Aviation Operations	1,799	1,799	1,345	1,800
Miscellaneous	4,761	127	121	59,619
	<b>76,640</b>	<b>84,251</b>	<b>78,247</b>	<b>129,758</b>
<b>TOTAL REVENUE</b>	<b>2,240,591</b>	<b>2,185,210</b>	<b>2,169,403</b>	<b>2,126,989</b>

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**DEPARTMENTAL / CORPORATION  
SUMMARIES**

**TOTAL APPROPRIATIONS  
SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

		2026-27 EXPENDITURES		
VOTE	DEPARTMENT / CORPORATION	O & M	CAPITAL	TOTAL
01	Yukon Legislative Assembly	10,722	130	10,852
24	Elections Office	1,195	87	1,282
23	Office of the Ombudsman	2,202	10	2,212
26	Child and Youth Advocate Office	1,477	25	1,502
02	Executive Council Office	29,375	16	29,391
51	Community Services	125,077	100,774	225,851
54	Economic Development, Tourism and Culture	58,318	10,394	68,712
03	Education	324,708	31,763	356,471
53	Energy, Mines and Resources	122,379	384	122,763
52	Environment	70,768	1,489	72,257
12	Finance	29,108	2,067	31,175
27	French Language Services Directorate	8,545	0	8,545
15	Health and Social Services	739,288	21,898	761,186
55	Highways and Public Works	186,463	165,693	352,156
08	Justice	143,650	4,506	148,156
10	Public Service Commission	63,646	65	63,711
11	Women and Gender Equity Directorate	5,298	0	5,298
22	Yukon Development Corporation	15,625	5,050	20,675
18	Yukon Housing Corporation	27,744	41,038	68,782
19	Yukon Liquor Corporation	0	0	0
25	Government Contingencies	100,000	0	100,000
20	Loan Capital and Loan Amortization	5,000	0	5,000
<b>Total Appropriations</b>		<b>2,070,588</b>	<b>385,389</b>	<b>2,455,977</b>

**TOTAL APPROPRIATIONS  
ALLOTMENT BREAKDOWN BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE DEPARTMENT / CORPORATION		2026-27 EXPENDITURES				TOTAL
		PERSONNEL	OTHER	GOVERNMENT TRANSFERS	TANGIBLE CAPITAL ASSETS	
01	Yukon Legislative Assembly	8,073	2,779	0	0	10,852
24	Elections Office	771	511	0	0	1,282
23	Office of the Ombudsman	1,756	456	0	0	2,212
26	Child and Youth Advocate Office	1,172	330	0	0	1,502
02	Executive Council Office	16,278	6,141	6,972	0	29,391
51	Community Services	33,885	74,245	115,166	2,555	225,851
54	Economic Development, Tourism and Culture	21,689	12,355	34,668	0	68,712
03	Education	179,934	26,964	129,681	19,892	356,471
53	Energy, Mines and Resources	37,723	69,374	15,393	273	122,763
52	Environment	33,104	33,324	4,737	1,092	72,257
12	Finance	11,214	17,109	820	2,032	31,175
27	French Language Services Directorate	6,085	1,920	540	0	8,545
15	Health and Social Services	223,738	199,543	331,984	5,921	761,186
55	Highways and Public Works	83,773	192,343	682	75,358	352,156
08	Justice	48,474	90,124	8,573	985	148,156
10	Public Service Commission	59,200	4,493	0	18	63,711
11	Women and Gender Equity Directorate	1,479	254	3,565	0	5,298
22	Yukon Development Corporation	0	0	20,675	0	20,675
18	Yukon Housing Corporation	9,313	24,398	9,631	25,440	68,782
19	Yukon Liquor Corporation	0	0	0	0	0
25	Government Contingencies	0	100,000	0	0	100,000
20	Loan Capital and Loan Amortization	0	5,000	0	0	5,000
<b>Total Allotments</b>		<b>777,661</b>	<b>861,663</b>	<b>683,087</b>	<b>133,566</b>	<b>2,455,977</b>

**OPERATION AND MAINTENANCE  
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2026-27 ESTIMATE	Comparable		
			2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
01	Yukon Legislative Assembly	10,722	9,779	9,725	7,571
24	Elections Office	1,195	2,610	2,590	829
23	Office of the Ombudsman	2,202	2,150	2,091	1,762
26	Child and Youth Advocate Office	1,477	1,456	1,410	1,194
02	Executive Council Office	29,375	30,356	26,770	27,453
51	Community Services	125,077	158,671	121,442	133,068
54	Economic Development, Tourism and Culture	58,318	59,602	58,427	55,792
03	Education	324,708	307,072	289,749	276,654
53	Energy, Mines and Resources	122,379	215,194	223,087	196,842
52	Environment	70,768	60,477	55,088	58,200
12	Finance	29,108	24,794	24,326	18,387
27	French Language Services Directorate	8,545	8,605	8,148	7,914
15	Health and Social Services	739,288	719,786	681,038	655,309
55	Highways and Public Works	186,463	203,101	168,428	173,152
08	Justice	143,650	119,467	104,343	106,980
10	Public Service Commission	63,646	60,862	59,435	57,475
11	Women and Gender Equity Directorate	5,298	5,113	5,084	5,904
22	Yukon Development Corporation	15,625	8,075	6,475	6,122
18	Yukon Housing Corporation	27,744	26,202	25,361	23,986
19	Yukon Liquor Corporation	0	0	0	0
25	Government Contingencies	100,000	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
<b>Total O&amp;M to be Voted <sup>(1)</sup></b>		<b>2,070,588</b>	<b>2,028,372</b>	<b>1,878,017</b>	<b>1,814,594</b>

<sup>(1)</sup> Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**OPERATION AND MAINTENANCE  
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2026-27 ESTIMATE	Comparable		
			2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
01	Yukon Legislative Assembly	0	0	0	0
24	Elections Office	0	0	0	0
23	Office of the Ombudsman	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0
02	Executive Council Office	5,262	5,021	5,077	4,183
51	Community Services	12,267	14,574	12,720	23,310
54	Economic Development, Tourism and Culture	9,392	7,955	7,730	7,680
03	Education	28,600	28,261	25,620	16,976
53	Energy, Mines and Resources	15,005	34,333	41,455	31,980
52	Environment	12,481	12,969	11,165	12,661
12	Finance	125	50	50	434
27	French Language Services Directorate	6,878	6,842	6,492	6,389
15	Health and Social Services	73,877	71,611	65,653	82,485
55	Highways and Public Works	7,872	7,403	6,239	7,645
08	Justice	11,862	11,623	10,108	9,638
10	Public Service Commission	362	362	335	2,933
11	Women and Gender Equity Directorate	2,011	1,675	1,710	2,503
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	0
<b>Total Recoveries</b>		<b>185,994</b>	<b>202,679</b>	<b>194,354</b>	<b>208,817</b>

(1) Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**CAPITAL  
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2026-27 ESTIMATE	Comparable		2024-25 ACTUAL
			2025-26 FORECAST	2025-26 ESTIMATE	
01	Yukon Legislative Assembly	130	130	130	70
24	Elections Office	87	16	16	16
23	Office of the Ombudsman	10	10	10	32
26	Child and Youth Advocate Office	25	5	5	14
02	Executive Council Office	16	15	15	0
51	Community Services	100,774	109,268	100,490	108,077
54	Economic Development, Tourism and Culture	10,394	10,368	2,868	2,522
03	Education	31,763	20,840	25,640	16,702
53	Energy, Mines and Resources	384	592	592	642
52	Environment	1,489	3,835	3,835	4,999
12	Finance	2,067	32	32	26
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	21,898	18,041	9,150	14,561
55	Highways and Public Works	165,693	250,181	256,081	263,603
08	Justice	4,506	6,273	6,528	3,812
10	Public Service Commission	65	63	63	60
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	5,050	11,780	14,233	10,758
18	Yukon Housing Corporation	41,038	46,877	57,627	52,223
<b>Total Capital to be Voted <sup>(1)</sup></b>		<b>385,389</b>	<b>478,326</b>	<b>477,315</b>	<b>478,117</b>

<sup>(1)</sup> Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**CAPITAL  
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2026-27 ESTIMATE	Comparable		
			2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
01	Yukon Legislative Assembly	0	0	0	0
24	Elections Office	0	0	0	0
23	Office of the Ombudsman	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0
02	Executive Council Office	0	0	0	0
51	Community Services	47,428	48,584	44,798	44,822
54	Economic Development, Tourism and Culture	8,489	7,500	0	0
03	Education	3,857	6,124	6,124	2,355
53	Energy, Mines and Resources	0	0	0	0
52	Environment	0	450	450	1,528
12	Finance	0	0	0	0
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	4,015	0	0	4,200
55	Highways and Public Works	33,489	89,951	97,179	97,462
08	Justice	10	45	45	9
10	Public Service Commission	0	0	0	0
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	5,050	10,280	12,733	8,457
18	Yukon Housing Corporation	0	0	0	0
<b>Total Recoveries</b>		<b>102,338</b>	<b>162,934</b>	<b>161,329</b>	<b>158,833</b>

<sup>(1)</sup> Restated 2025-26 Forecast to be consistent with the 2026-27 Estimate presentation.

Supplementary Information (statistics) can be accessed through departments/corporations.

# **YUKON LEGISLATIVE ASSEMBLY**



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**VOTE 01  
YUKON LEGISLATIVE ASSEMBLY**

**SPEAKER OF THE ASSEMBLY**

**Hon. Y. Clarke**

**CLERK OF THE ASSEMBLY**

**D. Cable**

- To provide for the operation of the Legislative Assembly and its committees including compensation for Members of the Legislative Assembly and staff and for support services and other related costs.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 01-1)	10,722	9,779	9,725	7,571
Capital (Vote 01-2)	130	130	130	70
<b>Total Appropriations</b>	<b>10,852</b>	<b>9,909</b>	<b>9,855</b>	<b>7,641</b>

**VOTE 01  
YUKON LEGISLATIVE ASSEMBLY**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 01-1)				
Legislative Services	5,819	5,186	5,161	4,245
Legislative Assembly Office	1,906	1,922	1,902	1,229
Retirement Allowances and Death Benefits	2,124	1,621	1,612	1,346
Hansard	802	979	979	714
Conflicts Commission	71	71	71	37
<b>Total Operation and Maintenance (Vote 01-1)</b>	<b>10,722</b>	<b>9,779</b>	<b>9,725</b>	<b>7,571</b>
Capital (Vote 01-2)				
Legislative Assembly Office	130	130	130	70
<b>Total Capital (Vote 01-2)</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>70</b>
<b>Total Appropriations</b>	<b>10,852</b>	<b>9,909</b>	<b>9,855</b>	<b>7,641</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	49	40	40	29
Tangible Capital Assets	0	(110)	(110)	0
<b>Total Expenses</b>	<b>10,901</b>	<b>9,839</b>	<b>9,785</b>	<b>7,670</b>
<b>Summary of Expenses by Category</b>				
Personnel	8,073	6,664	6,623	5,705
Other	2,779	3,135	3,122	1,936
Government Transfers	0	0	0	0
Amortization Expense	49	40	40	29
<b>Total Expenses</b>	<b>10,901</b>	<b>9,839</b>	<b>9,785</b>	<b>7,670</b>

**VOTE 01  
YUKON LEGISLATIVE ASSEMBLY**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	2,519	2,222	2,222	1,791
<b>Total Revenues</b>	2,519	2,222	2,222	1,791

# YUKON LEGISLATIVE ASSEMBLY

## LEGISLATIVE SERVICES

- To provide statutory payments, other payments and support services to Members of the Yukon Legislative Assembly.
- To provide research, clerical and other support services to caucuses and to government and opposition private members.
- To provide research and other support services to legislative committees.
- To provide funding and support services for the activities of the Yukon Branch of the Commonwealth Parliamentary Association.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 01-1)</b>				
Legislative Assembly	3,865	3,534	3,515	3,207
Caucus Support Services	1,774	1,450	1,444	881
Legislative Committees	58	78	78	70
Commonwealth Parliamentary Association	89	91	91	51
Speaker's Office	33	33	33	36
<b>Total included in the Appropriation</b>	<b>5,819</b>	<b>5,186</b>	<b>5,161</b>	<b>4,245</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,736	4,132	4,107	3,592
Other	1,083	1,054	1,054	653
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>5,819</b>	<b>5,186</b>	<b>5,161</b>	<b>4,245</b>

**YUKON LEGISLATIVE ASSEMBLY**

**LEGISLATIVE ASSEMBLY OFFICE**

- To provide parliamentary research and advice to the Presiding Officers and Members of the Yukon Legislative Assembly.
- To produce official records of the proceedings of the Yukon Legislative Assembly and its committees.
- To maintain the records and working papers of the Yukon Legislative Assembly and its committees.
- To provide office and technical support to the Yukon Legislative Assembly, the Elections Office, the Office of the Ombudsman and the Child and Youth Advocate Office.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 01-1)</b>				
Clerk's Office	1,906	1,922	1,902	1,229
	<b>1,906</b>	<b>1,922</b>	<b>1,902</b>	<b>1,229</b>
<b>Capital (Vote 01-2)</b>				
Office Furniture and Equipment	130	40	40	70
Prior Years' Projects	0	90	90	0
	<b>130</b>	<b>130</b>	<b>130</b>	<b>70</b>
<b>Total included in the Appropriation</b>	<b>2,036</b>	<b>2,052</b>	<b>2,032</b>	<b>1,299</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,455	1,193	1,186	1,026
Other	581	749	736	273
Government Transfers	0	0	0	0
Tangible Capital Assets	0	110	110	0
<b>Total included in the Appropriation</b>	<b>2,036</b>	<b>2,052</b>	<b>2,032</b>	<b>1,299</b>

**YUKON LEGISLATIVE ASSEMBLY**

**RETIREMENT ALLOWANCES AND DEATH BENEFITS**

- To provide funding and support services dedicated to the provision of:
  - retirement allowances and severance payments to eligible former Members of the Yukon Legislative Assembly; and
  - death benefit payments upon the death of former or current Members of the Yukon Legislative Assembly.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 01-1)</b>				
Retirement Allowances	2,124	1,621	1,612	1,346
Death Benefits	one dollar	one dollar	one dollar	0
<b>Total included in the Appropriation</b>	<b>2,124</b>	<b>1,621</b>	<b>1,612</b>	<b>1,346</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,882	1,339	1,330	1,087
Other	242	282	282	259
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>2,124</b>	<b>1,621</b>	<b>1,612</b>	<b>1,346</b>

# YUKON LEGISLATIVE ASSEMBLY

## HANSARD

- To provide for the production of the verbatim report of the debates of the Yukon Legislative Assembly and its committees.
- To provide for electronic access to Hansard.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 01-1)</b>				
Transcription Services	700	887	887	615
Electronic Services	2	2	2	0
Broadcasting	100	90	90	99
<b>Total included in the Appropriation</b>	<b>802</b>	<b>979</b>	<b>979</b>	<b>714</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	0	0	0	0
Other	802	979	979	714
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>802</b>	<b>979</b>	<b>979</b>	<b>714</b>

**YUKON LEGISLATIVE ASSEMBLY**

**CONFLICTS COMMISSION**

- To provide Members of the Legislative Assembly with advice regarding their private interests in relation to their public responsibilities.
- To provide an impartial investigation of allegations of conflict of interest.
- To publish and maintain a register of lobbyists.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 01-1)</b>				
Conflicts Commission	54	54	54	35
Lobbyist Registry	17	17	17	2
<b>Total included in the Appropriation</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>37</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	0	0	0	0
Other	71	71	71	37
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>37</b>

**YUKON LEGISLATIVE ASSEMBLY**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Retirement Allowances and     Death Benefits</b>				
Income from Portfolio Investment	<b>2,519</b>	2,222	2,222	1,791
<b>Total Taxes and General Revenues</b>	<b>2,519</b>	2,222	2,222	1,791
<b>TOTAL REVENUES</b>	<b>2,519</b>	2,222	2,222	1,791

## YUKON LEGISLATIVE ASSEMBLY

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>427</b>	317	317	317
Accumulated Amortization	<b>(257)</b>	(217)	(217)	(188)
Net Book Value	<b>170</b>	100	100	129
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets Capital Acquisitions	<b>0</b>	110	110	0
Accumulated Amortization Amortization Expense	<b>(49)</b>	(40)	(40)	(29)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>427</b>	427	427	317
Accumulated Amortization	<b>(306)</b>	(257)	(257)	(217)
<b>Total Net Book Value and Work-in-Progress</b>	<b>121</b>	170	170	100

# ELECTIONS OFFICE



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**VOTE 24  
ELECTIONS OFFICE**

**SPEAKER OF THE ASSEMBLY**

**Hon. Y. Clarke**

**CHIEF ELECTORAL OFFICER**

**M. Harvey**

- To manage and conduct elections of Members of the Yukon Legislative Assembly and school-governing groups.
- To provide administrative support for the electoral district boundaries commission.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 24-1)</b>	<b>1,195</b>	2,610	2,590	829
<b>Capital (Vote 24-2)</b>	<b>87</b>	16	16	16
<b>Total Appropriations</b>	<b>1,282</b>	<b>2,626</b>	<b>2,606</b>	<b>845</b>

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**VOTE 24  
ELECTIONS OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 24-1)				
Elections	<b>1,195</b>	2,610	2,590	829
<b>Total Operation and Maintenance (Vote 24-1)</b>	<b>1,195</b>	2,610	2,590	829
Capital (Vote 24-2)				
Elections	<b>87</b>	16	16	16
<b>Total Capital (Vote 24-2)</b>	<b>87</b>	16	16	16
<b>Total Appropriations</b>	<b>1,282</b>	2,626	2,606	845
<b>Summary of Expenses by Category</b>				
Personnel	<b>771</b>	869	854	409
Other	<b>511</b>	1,757	1,752	436
Government Transfers	<b>0</b>	0	0	0
<b>Total Expenses</b>	<b>1,282</b>	2,626	2,606	845

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# ELECTIONS OFFICE

## ELECTIONS

- To provide for the electoral oversight, administration and readiness to conduct fair, compliant and impartial general elections and by-elections for territorial elections in accordance with the *Elections Act* and school council and school board elections pursuant to the *Education Act*.
- To report to the Yukon Legislative Assembly on election-related matters.
- To provide consultation services to other agencies.
- To provide secretariat services to the electoral district boundaries commission.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 24-1)</b>				
Chief Electoral Office	1,127	1,251	1,233	583
Elections Administration	45	994	994	33
Elections: Education Act	23	145	145	32
Electoral District Boundaries Commission	0	0	0	174
Plebiscite Administration	0	220	218	7
	<b>1,195</b>	<b>2,610</b>	<b>2,590</b>	<b>829</b>
<b>Capital (Vote 24-2)</b>				
Office Furniture and Equipment	87	16	16	16
	<b>87</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Total included in the Appropriation</b>	<b>1,282</b>	<b>2,626</b>	<b>2,606</b>	<b>845</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	771	869	854	409
Other	511	1,757	1,752	436
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>1,282</b>	<b>2,626</b>	<b>2,606</b>	<b>845</b>

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# OFFICE OF THE OMBUDSMAN



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**VOTE 23  
OFFICE OF THE OMBUDSMAN**

**SPEAKER OF THE ASSEMBLY**

**Hon. Y. Clarke**

**OMBUDSMAN**

**J. Pedlar**

- To provide independent oversight to promote fairness in public administration by authorities.
- To provide independent oversight to promote privacy rights and that access to information is upheld by public and health care bodies.
- To investigate wrongdoing disclosures by employees of public entities.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 23-1)</b>	<b>2,202</b>	2,150	2,091	1,762
<b>Capital (Vote 23-2)</b>	<b>10</b>	10	10	32
<b>Total Appropriations</b>	<b>2,212</b>	2,160	2,101	1,794

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**VOTE 23  
OFFICE OF THE OMBUDSMAN**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 23-1) Office of the Ombudsman	<b>2,202</b>	2,150	2,091	1,762
Total Operation and Maintenance (Vote 23-1)	<b>2,202</b>	2,150	2,091	1,762
Capital (Vote 23-2) Office of the Ombudsman	<b>10</b>	10	10	32
Total Capital (Vote 23-2)	<b>10</b>	10	10	32
<b>Total Appropriations</b>	<b>2,212</b>	2,160	2,101	1,794
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	<b>4</b>	12	12	11
<b>Total Expenses</b>	<b>2,216</b>	2,172	2,113	1,805
<b>Summary of Expenses by Category</b>				
Personnel	<b>1,756</b>	1,734	1,689	1,405
Other	<b>456</b>	426	412	389
Government Transfers	<b>0</b>	0	0	0
Amortization Expense	<b>4</b>	12	12	11
<b>Total Expenses</b>	<b>2,216</b>	2,172	2,113	1,805

## OFFICE OF THE OMBUDSMAN

## OFFICE OF THE OMBUDSMAN

### Ombudsman

- To independently and impartially investigate complaints associated with a decision, recommendation, act, omission or procedure that relates to the administration of Authorities as defined in Schedule A of the *Ombudsman Act* and to investigate any matter referred by the Legislative Assembly or, on a cost recovery basis, referred by a Yukon First Nation government or municipality.

### Information and Privacy Commissioner

- To perform independent reviews and investigations related to the obligations of public bodies under the *Access to Information and Protection of Privacy Act* and health care custodians under the *Health Information Privacy and Management Act* (the Acts).
- To monitor administration of the Acts to ensure their purposes are achieved and depending on the particular Act, may:
  - inform the public about the Act;
  - receive comments or complaints from the public about improper administration of the Act;
  - comment on the implications for access and privacy;
  - authorize indirect collection;
  - promote best practices;
  - authorize agreements made under the Act;
  - make recommendations; and
  - report improper administration and security of records to the Minister responsible.

### Public Interest Disclosure Commissioner

- To independently investigate disclosures of wrongdoing and complaints of reprisals under the *Public Interest Disclosure of Wrongdoing Act*.
- To provide advice for disclosures and review disclosure procedures developed by public entities.

**OFFICE OF THE OMBUDSMAN**

**OFFICE OF THE OMBUDSMAN  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 23-1)</b>				
Ombudsman	1,928	1,898	1,848	1,549
Information and Privacy Commissioner	165	158	153	142
Public Interest Disclosure Commissioner	109	94	90	71
	<b>2,202</b>	2,150	2,091	1,762
<b>Capital (Vote 23-2)</b>				
Office Furniture and Equipment	10	10	10	6
Prior Years' Projects	0	0	0	26
	<b>10</b>	10	10	32
<b>Total included in the Appropriation</b>	<b>2,212</b>	2,160	2,101	1,794
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,756	1,734	1,689	1,405
Other	456	426	412	389
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>2,212</b>	2,160	2,101	1,794

**OFFICE OF THE OMBUDSMAN**

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>120</b>	120	120	120
Accumulated Amortization	<b>(116)</b>	(104)	(105)	(93)
Net Book Value	<b>4</b>	16	15	27
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets Capital Acquisitions	<b>0</b>	0	0	0
Accumulated Amortization Amortization Expense	<b>(4)</b>	(12)	(12)	(11)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>120</b>	120	120	120
Accumulated Amortization	<b>(120)</b>	(116)	(117)	(104)
<b>Total Net Book Value and Work-in-Progress</b>	<b>0</b>	4	3	16

# **CHILD AND YOUTH ADVOCATE OFFICE**



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**VOTE 26  
CHILD AND YOUTH ADVOCATE OFFICE**

**SPEAKER OF THE ASSEMBLY**

**Hon. Y. Clarke**

**CHILD AND YOUTH ADVOCATE**

**A. King**

- To promote the rights and interests of children and youth who are accessing Government of Yukon services designated for children and youth.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 26-1)</b>	<b>1,477</b>	1,456	1,410	1,194
<b>Capital (Vote 26-2)</b>	<b>25</b>	5	5	14
<b>Total Appropriations</b>	<b>1,502</b>	1,461	1,415	1,208

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**VOTE 26  
CHILD AND YOUTH ADVOCATE OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 26-1) Child and Youth Advocate Office	1,477	1,456	1,410	1,194
<b>Total Operation and Maintenance (Vote 26-1)</b>	<b>1,477</b>	<b>1,456</b>	<b>1,410</b>	<b>1,194</b>
Capital (Vote 26-2) Child and Youth Advocate Office	25	5	5	14
<b>Total Capital (Vote 26-2)</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>14</b>
<b>Total Appropriations</b>	<b>1,502</b>	<b>1,461</b>	<b>1,415</b>	<b>1,208</b>
<b>Summary of Expenses by Category</b>				
Personnel	1,172	1,164	1,129	942
Other	330	297	286	266
Government Transfers	0	0	0	0
<b>Total Expenses</b>	<b>1,502</b>	<b>1,461</b>	<b>1,415</b>	<b>1,208</b>

**CHILD AND YOUTH ADVOCATE OFFICE**

**CHILD AND YOUTH ADVOCATE OFFICE**

- To provide information, advice, support and informal dispute resolution to eligible children and youth in relation to Government of Yukon services designated for children and youth.
- To work with children and youth accessing Government of Yukon services designated for children and youth so that their views are heard and considered.
- To provide advice to the relevant designated government service provider on any systemic or policy issue that comes to the Child and Youth Advocate's attention.
- To make the public aware of the roles and functions of the Child and Youth Advocate.
- To report on matters that may be referred to the Advocate by a Minister or the Legislative Assembly.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 26-1)</b>				
Child and Youth Advocate Office	1,477	1,456	1,410	1,194
	1,477	1,456	1,410	1,194
<b>Capital (Vote 26-2)</b>				
Information Technology Equipment and Systems	13	0	0	0
Office Furniture and Equipment	12	5	5	14
	25	5	5	14
<b>Total included in the Appropriation</b>	<b>1,502</b>	<b>1,461</b>	<b>1,415</b>	<b>1,208</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,172	1,164	1,129	942
Other	330	297	286	266
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>1,502</b>	<b>1,461</b>	<b>1,415</b>	<b>1,208</b>

# **EXECUTIVE COUNCIL OFFICE**



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**VOTE 02  
EXECUTIVE COUNCIL OFFICE**

**MINISTER**

**Hon. C. Dixon**

**DEPUTY MINISTER**

**K. Leary**

- Supporting the Cabinet governance process by ensuring government policy and planning are coordinated and effective.
- Demonstrating strategic corporate leadership.
- Fostering respectful, durable relationships with other governments.
- Promoting effective and timely communication of information to the public.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 02-1)	29,375	30,356	26,770	27,453
Capital (Vote 02-2)	16	15	15	0
<b>Total Appropriations</b>	<b>29,391</b>	<b>30,371</b>	<b>26,785</b>	<b>27,453</b>

Note: Restated 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 02  
EXECUTIVE COUNCIL OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 02-1)				
Strategic Corporate Services	5,042	5,101	4,856	5,033
First Nations Relations and Treaty Implementation	11,569	10,506	9,830	9,847
Corporate Programs and Intergovernmental Relations	7,917	8,550	7,521	8,242
Government Internal Audit Services	668	644	631	518
Office of the Commissioner	301	293	290	228
Cabinet Offices	3,878	5,262	3,642	3,585
<b>Total Operation and Maintenance (Vote 02-1)</b>	<b>29,375</b>	<b>30,356</b>	<b>26,770</b>	<b>27,453</b>
Capital (Vote 02-2)				
Strategic Corporate Services	16	15	15	0
<b>Total Capital (Vote 02-2)</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>0</b>
<b>Total Appropriations</b>	<b>29,391</b>	<b>30,371</b>	<b>26,785</b>	<b>27,453</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	186	33	33	2
<b>Total Expenses</b>	<b>29,577</b>	<b>30,404</b>	<b>26,818</b>	<b>27,455</b>
<b>Summary of Expenses by Category</b>				
Personnel	16,278	17,080	15,391	15,214
Other	6,141	5,980	3,827	5,476
Government Transfers	6,972	7,311	7,567	6,763
Amortization Expense	186	33	33	2
<b>Total Expenses</b>	<b>29,577</b>	<b>30,404</b>	<b>26,818</b>	<b>27,455</b>

**VOTE 02  
EXECUTIVE COUNCIL OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	40	40	40	49
Recoveries from Canada Operation and Maintenance	5,262	5,021	5,077	4,183
Subtotal from Canada	5,262	5,021	5,077	4,183
<b>Total Revenues</b>	<b>5,302</b>	<b>5,061</b>	<b>5,117</b>	<b>4,232</b>

**EXECUTIVE COUNCIL OFFICE**

**STRATEGIC CORPORATE SERVICES**

- To coordinate corporate management issues and provide leadership for the effective management and functioning of government.
- To provide management, personnel, financial and operational support for the department, Cabinet and ministers.
- To support the Cabinet decision-making process by providing complete, relevant and balanced information and advice.
- To provide effective government communications to the Yukon public by developing and implementing strategic communications, online communications and public engagement planning.
- To design and implement evaluation across government to assess performance and recommend improvements that meet changing priorities.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Deputy Minister's Office	849	822	805	719
Policy	1,143	1,089	1,066	1,481
Communications	1,497	1,474	1,446	1,476
Finance, Administration and Systems	1,261	1,410	1,239	1,357
Program Evaluation	292	306	300	0
	<b>5,042</b>	<b>5,101</b>	<b>4,856</b>	<b>5,033</b>
<b>Capital (Vote 02-2)</b>				
Operational Equipment	16	15	15	0
	<b>16</b>	<b>15</b>	<b>15</b>	<b>0</b>
<b>Total included in the Appropriation</b>	<b>5,058</b>	<b>5,116</b>	<b>4,871</b>	<b>5,033</b>

**EXECUTIVE COUNCIL OFFICE**

**STRATEGIC CORPORATE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,578	4,489	4,392	4,122
Other	480	627	479	911
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>5,058</b>	5,116	4,871	5,033

## EXECUTIVE COUNCIL OFFICE

### FIRST NATIONS RELATIONS AND TREATY IMPLEMENTATION

- To lead negotiations and discussions on behalf of the Government of Yukon regarding Indigenous interests and initiatives in the Yukon.
- To provide advice on and support the effective implementation of the Final and Self-Government Agreements by the Government of Yukon.
- To foster healthy relationships between the Government of Yukon, First Nations and the Council of Yukon First Nations and implement joint initiatives as described in the Yukon Forum Joint Priorities Action Plan and other agreements.
- To represent the Government of Yukon in discussions with provinces, territories and Canada on Indigenous interests and initiatives.
- To develop and provide corporate policy advice and direction to other Government of Yukon departments on Indigenous interests and initiatives.
- To provide strategic leadership, advice, coordination and training across the Government of Yukon on policies and processes for consultation with Yukon First Nations governments.
- To explore ways to lead and support capacity development initiatives and continue outreach efforts to First Nations governments and communities.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Program Management	536	571	512	546
Policy and Consultation	780	775	759	623
Negotiations	3,881	3,559	2,638	4,200
Governance	6,372	5,601	5,921	4,478
<b>Total included in the Appropriation</b>	<b>11,569</b>	10,506	9,830	9,847
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,217	3,266	3,049	3,074
Other	3,282	2,181	1,376	2,375
Government Transfers	5,070	5,059	5,405	4,398
<b>Total included in the Appropriation</b>	<b>11,569</b>	10,506	9,830	9,847

## EXECUTIVE COUNCIL OFFICE

## CORPORATE PROGRAMS AND INTERGOVERNMENTAL RELATIONS

- To advance the Government of Yukon's priorities through engagement, negotiations and collaboration with provincial, territorial, federal and international governments.
- To provide strategic advice, raise awareness and expand capacity for production and application of scientific knowledge, while supporting the respectful reflection of Indigenous ways, within the Government of Yukon and within the territory.
- To support youth programs and services that promote wellness and allow youth to reach their full potential.
- To facilitate the Water Board decision-making and program delivery processes by providing advice, analysis and technical support to the Board.
- To provide corporate leadership and facilitation to the Government of Yukon departments in supporting and coordinating major projects in the Yukon.
- To respond to assessment recommendations of the Yukon Environmental and Socio-economic Assessment Board for major projects and represent the Government of Yukon on matters relating to the *Yukon Environmental and Socio-economic Assessment Act*.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Program Management	519	481	471	387
Intergovernmental Relations	1,028	1,192	1,164	1,309
Science Advisor	299	289	286	208
Yukon Water Board Secretariat	2,996	3,156	2,323	2,819
Youth Directorate	1,825	2,314	2,309	2,351
Major Projects Yukon	1,250	1,118	968	1,168
<b>Total included in the Appropriation</b>	<b>7,917</b>	<b>8,550</b>	<b>7,521</b>	<b>8,242</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,230	4,069	3,980	4,235
Other	1,790	2,234	1,384	1,650
Government Transfers	1,897	2,247	2,157	2,357
<b>Total included in the Appropriation</b>	<b>7,917</b>	<b>8,550</b>	<b>7,521</b>	<b>8,242</b>

**EXECUTIVE COUNCIL OFFICE**

**GOVERNMENT INTERNAL AUDIT SERVICES**

- To provide independent and objective internal audit and advisory services that will add value and help strengthen government performance and accountability.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Internal Audit	<b>668</b>	644	631	518
<b>Total included in the Appropriation</b>	<b>668</b>	644	631	518
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>635</b>	611	598	503
Other	<b>33</b>	33	33	15
Government Transfers	<b>0</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>668</b>	644	631	518

**EXECUTIVE COUNCIL OFFICE**

**OFFICE OF THE COMMISSIONER**

- To provide the Commissioner with administrative and communications support services.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Office of the Commissioner	301	293	290	228
<b>Total included in the Appropriation</b>	<b>301</b>	<b>293</b>	<b>290</b>	<b>228</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	152	145	142	86
Other	144	143	143	134
Government Transfers	5	5	5	8
<b>Total included in the Appropriation</b>	<b>301</b>	<b>293</b>	<b>290</b>	<b>228</b>

**EXECUTIVE COUNCIL OFFICE**

**CABINET OFFICES**

- To provide the members of the Executive Council with planning and administrative services.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 02-1)</b>				
Ministers	348	348	348	623
Cabinet Office	3,530	4,914	3,294	2,962
<b>Total included in the Appropriation</b>	<b>3,878</b>	<b>5,262</b>	<b>3,642</b>	<b>3,585</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,466	4,500	3,230	3,194
Other	412	762	412	391
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>3,878</b>	<b>5,262</b>	<b>3,642</b>	<b>3,585</b>

**EXECUTIVE COUNCIL OFFICE**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Corporate Programs and Intergovernmental Relations</b>				
Water Licence Fees	40	40	40	49
<b>Total Taxes and General Revenues</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>49</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>First Nations Relations and Treaty Implementation</b>				
Crown-Indigenous Relations and Northern Affairs Canada	4,820	4,109	4,455	3,582
Prior Years' Recoveries	0	200	0	0
<b>Corporate Programs and Intergovernmental Relations</b>				
Yukon Environmental Socio-economic Assessment Act - Implementation	427	493	413	467
Prior Years' Recoveries	0	204	194	119
<b>Office of the Commissioner</b>				
Crown-Indigenous Relations and Northern Affairs Canada	15	15	15	15
<b>Total Recoveries from Canada</b>	<b>5,262</b>	<b>5,021</b>	<b>5,077</b>	<b>4,183</b>
<b>TOTAL REVENUES</b>	<b>5,302</b>	<b>5,061</b>	<b>5,117</b>	<b>4,232</b>

**EXECUTIVE COUNCIL OFFICE**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>First Nations Relations and Treaty Implementation</b>				
Council of Yukon First Nations Implementation Initiatives	125	825	825	805
- Boards and Councils	4,820	4,109	4,455	3,582
Various First Nations	125	125	125	11
<b>Corporate Programs and Intergovernmental Relations</b>				
Arctic Inspiration Prize	100	100	100	100
Various First Nations	240	90	0	166
Youth Program Funding	1,557	2,057	2,057	2,089
Prior Years' Other Transfer Payments	0	0	0	2
<b>Office of the Commissioner</b>				
Commissioner's Entertainment Allowance	5	5	5	5
Prior Years' Other Transfer Payments	0	0	0	3
	<b>6,972</b>	<b>7,311</b>	<b>7,567</b>	<b>6,763</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>6,972</b>	<b>7,311</b>	<b>7,567</b>	<b>6,763</b>

## EXECUTIVE COUNCIL OFFICE

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>494</b>	57	56	57
Accumulated Amortization	<b>(78)</b>	(45)	(44)	(43)
Work-in-Progress	<b>0</b>	0	0	0
Net Book Value	<b>416</b>	12	12	14
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	0	0	0
Work-in-progress put in service during year	<b>1,062</b>	437	437	0
Accumulated Amortization				
Amortization Expense	<b>(186)</b>	(33)	(33)	(2)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	0	0	0
Work-in-progress put in service during year	<b>(1,062)</b>	(437)	(437)	0
Transfers between departments	<b>1,062</b>	437	437	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>1,556</b>	494	493	57
Accumulated Amortization	<b>(264)</b>	(78)	(77)	(45)
Net Book Value	<b>1,292</b>	416	416	12
Work-in-Progress	<b>0</b>	0	0	0
<b>Total Net Book Value and Work-in-Progress</b>	<b>1,292</b>	416	416	12

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## **Restricted Funds**

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**EXECUTIVE COUNCIL OFFICE**

**RESTRICTED FUND  
YOUTH INVESTMENT**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Revenues</b>	<b>102</b>	102	102	102
<b>Expenses</b>	<b>102</b>	102	102	130
<b>Net Profit/(Loss) for the Year</b>	<b>0</b>	0	0	(28)
<b>Balance at Beginning of Year</b>	<b>9</b>	9	38	37
<b>Balance at End of Year</b>	<b>9</b>	9	38	9
<b>Increase/(Decrease) in Restricted Funds</b>	<b>0</b>	0	0	(28)

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# COMMUNITY SERVICES



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**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

**MINISTER**

**Hon. C. Bellmore**

**DEPUTY MINISTER**

**D. Burns**

- Community Services contributes to the development of sustainable communities, the protection of people and property, and the advancement of community wellbeing.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 51-1)</b>	<b>125,077</b>	158,671	121,442	133,068
<b>Capital (Vote 51-2)</b>	<b>100,774</b>	109,268	100,490	108,077
<b>Total Appropriations</b>	<b>225,851</b>	267,939	221,932	241,145

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 51-1)				
Corporate Services	5,429	5,876	5,306	4,892
Protective Services	41,379	71,119	36,507	55,280
Community Development	63,820	67,269	65,845	59,161
Regulatory and Consumer Services	14,449	14,407	13,784	13,735
<b>Total Operation and Maintenance (Vote 51-1)</b>	<b>125,077</b>	<b>158,671</b>	<b>121,442</b>	<b>133,068</b>
Capital (Vote 51-2)				
Protective Services	3,890	3,025	2,295	2,493
Community Development	95,069	101,982	93,934	104,435
Regulatory and Consumer Services	1,815	4,261	4,261	1,149
<b>Total Capital (Vote 51-2)</b>	<b>100,774</b>	<b>109,268</b>	<b>100,490</b>	<b>108,077</b>
<b>Total Appropriations</b>	<b>225,851</b>	<b>267,939</b>	<b>221,932</b>	<b>241,145</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	4,731	6,333	6,333	4,800
Accretion Expense	612	591	433	423
Tangible Capital Assets	(2,555)	(7,708)	(7,708)	(17,753)
Land Development (net)	(7,104)	8,605	7,105	(5,453)
Local Improvement Expenditures	(1,750)	(4,200)	(4,200)	(1,202)
Bad Debts Expense	250	200	200	642
<b>Total Expenses</b>	<b>220,035</b>	<b>271,760</b>	<b>224,095</b>	<b>222,602</b>
<b>Summary of Expenses by Category</b>				
Personnel	33,885	36,748	33,248	37,541
Other	65,641	110,601	73,965	95,029
Government Transfers	115,166	117,487	110,116	84,809
Amortization Expense	4,731	6,333	6,333	4,800
Accretion Expense	612	591	433	423
<b>Total Expenses</b>	<b>220,035</b>	<b>271,760</b>	<b>224,095</b>	<b>222,602</b>

**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>31,153</b>	47,146	47,146	39,683
Third-Party Recoveries				
Operation and Maintenance	<b>2,687</b>	5,617	3,084	7,885
Capital	<b>0</b>	0	0	169
Subtotal Third-Party	<b>2,687</b>	5,617	3,084	8,054
Recoveries from Canada				
Operation and Maintenance	<b>9,580</b>	8,957	9,636	15,425
Capital	<b>47,428</b>	48,584	44,798	44,653
Subtotal from Canada	<b>57,008</b>	57,541	54,434	60,078
<b>Total Revenues</b>	<b>90,848</b>	110,304	104,664	107,815

## COMMUNITY SERVICES

## CORPORATE SERVICES

- To provide leadership and decision support services to the department in the areas of communications, health and safety, finance, human resources and information management.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 51-1)</b>				
Deputy Minister's Office	609	1,051	602	458
Human Resources	1,099	1,117	1,088	1,084
Finance, Systems and Administration	3,000	2,975	2,900	2,738
Communications	721	733	716	612
<b>Total included in the Appropriation</b>	<b>5,429</b>	<b>5,876</b>	<b>5,306</b>	<b>4,892</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,963	4,977	4,840	4,602
Other	466	899	466	290
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>5,429</b>	<b>5,876</b>	<b>5,306</b>	<b>4,892</b>

**COMMUNITY SERVICES**

**PROTECTIVE SERVICES**

- To promote and foster emergency preparedness and the continuity of government services in case of disaster or major emergencies.
- To administer and enforce fire prevention, protection and safety-related programs.
- To protect life, property and infrastructure from the harmful effects of wildland fire by means of wildfire management and the creation of wildfire-resilient Yukon communities.
- To administer and enforce building safety programs and assist contractors with the proper installation of electrical, gas and oil-fired equipment.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 51-1)</b>				
Program Administration	515	523	509	493
Emergency Measures	1,293	1,713	1,110	2,633
Fire Marshal	3,582	3,043	2,210	2,802
Fire Management	33,909	63,927	30,812	47,449
Building Safety	2,080	1,913	1,866	1,903
	<b>41,379</b>	<b>71,119</b>	<b>36,507</b>	<b>55,280</b>
<b>Capital (Vote 51-2)</b>				
Fire Marshal				
Fire Protection	1,580	1,683	953	396
Fire Management	2,310	1,342	1,342	1,061
Prior Years' Projects	0	0	0	1,036
	<b>3,890</b>	<b>3,025</b>	<b>2,295</b>	<b>2,493</b>
<b>Total included in the Appropriation</b>	<b>45,269</b>	<b>74,144</b>	<b>38,802</b>	<b>57,773</b>

**COMMUNITY SERVICES**

**PROTECTIVE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	12,654	15,673	12,692	16,161
Other	27,605	54,709	22,348	38,947
Government Transfers	2,455	2,332	2,332	1,740
Tangible Capital Assets	2,555	1,430	1,430	925
<b>Total included in the Appropriation</b>	<b>45,269</b>	<b>74,144</b>	<b>38,802</b>	<b>57,773</b>

## COMMUNITY SERVICES

## COMMUNITY DEVELOPMENT

- To encourage, strengthen, enable and support local government in the Yukon.
- To establish and nurture partnerships with Yukoners, community organizations and the volunteer sector.
- To plan, develop and maintain infrastructure such as water, sewer and solid waste in unincorporated communities and develop residential, commercial and recreational subdivisions for the Yukon.
- To administer various infrastructure funds that provide capital funding for infrastructure renewal in the Yukon and to assist incorporated municipalities and Yukon First Nations governments in these areas upon request.
- To encourage and support active living and healthy lifestyles in communities through the promotion and development of recreation and sport.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 51-1)</b>				
Program Administration	427	432	422	440
Sport and Recreation	6,241	9,360	9,087	9,068
Community Affairs	44,055	43,761	43,410	36,804
Community Operations	13,097	13,716	12,926	12,849
	<b>63,820</b>	<b>67,269</b>	<b>65,845</b>	<b>59,161</b>
<b>Capital (Vote 51-2)</b>				
Sport and Recreation				
Community Pools Capital Maintenance	125	125	125	32
Recreation and Community Centres				
Building Maintenance	125	125	125	177

**COMMUNITY SERVICES**

**COMMUNITY DEVELOPMENT  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Capital (Vote 51-2) (cont'd)</b>				
Community Operations				
Water and Sewer Mains	60	60	60	108
Solid Waste Facility Improvements	260	260	260	44
Canada Community-Building Fund	2,500	2,500	2,500	2,098
Community Infrastructure				
Project Management	3,499	3,257	3,257	3,264
Preliminary Scoping	2,000	3,500	2,000	1,521
Flood/Erosion Control	1,000	1,000	1,000	669
Carmacks Disaster Mitigation	300	0	0	0
Community Water, Sewer and Solid Waste	1,500	1,610	1,110	813
Canada Housing Infrastructure	150	0	0	0
Investing in Canada Infrastructure Program	50,550	47,373	42,325	44,083
Small Communities Fund	8,000	14,366	14,366	5,093
Prior Years' Projects	0	700	700	0
Land Development				
Land Assessment/Planning	2,850	2,661	1,661	3,381
Rural Residential	5,500	1,870	1,870	16,035
Whitehorse Residential	16,650	22,575	22,575	27,117
	<b>95,069</b>	<b>101,982</b>	<b>93,934</b>	<b>104,435</b>
<b>Total included in the Appropriation</b>	<b>158,889</b>	<b>169,251</b>	<b>159,779</b>	<b>163,596</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	8,563	8,488	8,387	9,283
Other	42,742	44,366	42,366	59,182
Government Transfers	107,584	110,119	102,748	78,319
Tangible Capital Assets	0	6,278	6,278	16,812
<b>Total included in the Appropriation</b>	<b>158,889</b>	<b>169,251</b>	<b>159,779</b>	<b>163,596</b>

**COMMUNITY SERVICES**

**COMMUNITY DEVELOPMENT  
Land Development**

**SUPPLEMENTARY INFORMATION**

<b>CHANGES IN LAND HELD FOR SALE (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Land Held for Sale, beginning of the year</b>	<b>75,025</b>	83,630	85,567	81,709
Development Costs (Appropriated Amounts)				
Whitehorse Residential	<b>16,650</b>	22,575	22,575	27,797
Rural Residential	<b>5,500</b>	1,870	1,870	15,636
Other Adjustments	<b>0</b>	0	0	(15,903)
Transfer between Departments	<b>0</b>	0	0	(3,532)
Less:				
Cost of Land Sold				
Whitehorse	<b>12,800</b>	24,246	24,246	21,448
Rural	<b>2,246</b>	7,304	7,304	629
Transfer to the City of Whitehorse	<b>0</b>	1,500	0	0
<b>Land Held for Sale, end of the year</b>	<b>82,129</b>	75,025	78,462	83,630

**COMMUNITY SERVICES**

**REGULATORY AND CONSUMER SERVICES**

- To promote the lawful compliance of both employment relationships and residential tenancy arrangements through public education and legally enforceable dispute resolution.
- To encourage and ensure orderly and responsible commercial activity through the administration of legal registries, enforcement of corporate legislation and facilitation of continued disclosure requirements.
- To contribute to consumer protection through education, dispute resolution, professional regulation and enforcement of legislation.
- To provide taxing authorities in the Yukon with property assessments and establish general property tax rates for all areas outside municipalities.
- To support the growth and development of Yukoners, associations and communities by providing community education, information, culture and recreation opportunities and resources through public libraries.
- To provide leadership to the department's branches through the provision of corporate policy, planning, program evaluation and decision-support services.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

**Amounts included in the Appropriation**

**Operation and Maintenance (Vote 51-1)**

Program Administration	307	309	302	375
Professional and Corporate Affairs	2,007	2,036	1,910	1,710
Securities Insurance	678	688	673	516
Employment Standards and Residential Tenancy Office	1,405	1,312	1,280	1,341
Property Assessment and Taxation	6,018	5,957	5,817	5,634
Policy	1,237	1,275	1,248	1,568
Public Libraries	2,797	2,830	2,554	2,591
	<b>14,449</b>	<b>14,407</b>	<b>13,784</b>	<b>13,735</b>

**COMMUNITY SERVICES**

**REGULATORY AND CONSUMER SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Capital (Vote 51-2)</b>				
Public Libraries				
Community Library Equipment	15	11	11	0
Whitehorse Library Upgrades	50	50	50	43
Property Assessment and Taxation				
Rural Electrification and Telephone Program	500	1,000	1,000	379
Domestic Well Program	650	800	800	418
Municipal Well Program	400	400	400	152
Better Buildings Program	200	2,000	2,000	157
	<b>1,815</b>	<b>4,261</b>	<b>4,261</b>	<b>1,149</b>
<b>Total included in the Appropriation</b>	<b>16,264</b>	<b>18,668</b>	<b>18,045</b>	<b>14,884</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	7,705	7,610	7,329	7,495
Other	3,432	6,022	5,680	2,623
Government Transfers	5,127	5,036	5,036	4,750
Tangible Capital Assets	0	0	0	16
<b>Total included in the Appropriation</b>	<b>16,264</b>	<b>18,668</b>	<b>18,045</b>	<b>14,884</b>

## COMMUNITY SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Protective Services</b>				
Building Safety Licences and Fees	1,000	1,000	1,000	1,201
<b>Community Development</b>				
Community, Water, Sewer and Solid Waste Projects	413	413	413	190
Sale of Land	15,046	31,550	31,550	23,031
<b>Regulatory and Consumer Services</b>				
Business/Corporate Licensing	5,500	5,500	5,500	6,237
Employment Standards	6	6	6	7
General Property Tax	8,002	7,510	7,510	7,636
Grant-in-Lieu	270	264	264	256
Interest on Local Improvement	200	200	200	210
Photocopier Fees	2	2	2	0
Professional/Consumer Licensing	714	701	701	908
Prior Years' Revenues	0	0	0	7
<b>Total Taxes and General Revenues</b>	<b>31,153</b>	<b>47,146</b>	<b>47,146</b>	<b>39,683</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Protective Services</b>				
Prior Years' Recoveries	0	2,533	0	5,447
<b>Community Development</b>				
Community Recreation/Active Living	60	60	60	126
Mosquito Control	46	46	46	90
Sport				
- Yukon Lottery Commission	646	1,103	1,103	927
Water and Sewer Services	981	981	981	337
Prior Years' Recoveries	0	0	0	58

## COMMUNITY SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>THIRD-PARTY RECOVERIES (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Regulatory and Consumer Services</b>				
Community Assessments	939	879	879	900
Public Library	15	15	15	0
	<b>2,687</b>	<b>5,617</b>	<b>3,084</b>	<b>7,885</b>
<b>Capital</b>				
<b>Regulatory and Consumer Services</b>				
Prior Years' Recoveries	0	0	0	169
	<b>0</b>	<b>0</b>	<b>0</b>	<b>169</b>
<b>Total Third-Party Recoveries</b>	<b>2,687</b>	<b>5,617</b>	<b>3,084</b>	<b>8,054</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Protective Services</b>				
Crown Indigenous Relations and Northern Affairs Canada				
- Emergency Measures	222	222	222	1,094
Disaster Mitigation and Adaptation Fund	2,426	1,034	1,730	0
Indigenous Services Canada				
- Emergency Management Assistance Program	293	293	293	293
Natural Resources Canada				
- 2 Billion Trees	1,018	1,352	1,352	193
- Fighting and Managing Wildfires in a Changing Climate	2,657	2,765	2,765	2,750
- Resilient Communities through FireSmart	1,389	1,199	1,199	983
Prior Years' Recoveries	0	0	0	8,432

## COMMUNITY SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Community Development</b>				
Community Recreation/Active Living	939	1,378	1,378	1,210
Natural Resources Canada				
- Climate Change Adaptation	243	328	328	87
Sport Canada	353	353	353	353
<b>Regulatory and Consumer Services</b>				
Canada Council of the Arts	40	33	16	30
	<b>9,580</b>	<b>8,957</b>	<b>9,636</b>	<b>15,425</b>
<b>Capital</b>				
<b>Protective Services</b>				
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	2,000	1,071	1,071	1,000
- Resilient Communities through FireSmart	130	253	253	0
Prior Years' Recoveries	0	0	0	327
<b>Community Development</b>				
Canada Community-Building Fund	2,500	2,500	2,500	2,219
Canada Housing Infrastructure Fund	113	0	0	0
Disaster Mitigation and Adaptation Fund	300	0	0	0
Investing in Canada Infrastructure Program	36,385	34,010	30,224	38,506
Small Communities Fund	6,000	10,750	10,750	2,600
<b>Regulatory and Consumer Services</b>				
Prior Years' Recoveries	0	0	0	1
	<b>47,428</b>	<b>48,584</b>	<b>44,798</b>	<b>44,653</b>
<b>Total Recoveries from Canada</b>	<b>57,008</b>	<b>57,541</b>	<b>54,434</b>	<b>60,078</b>
<b>TOTAL REVENUES</b>	<b>90,848</b>	<b>110,304</b>	<b>104,664</b>	<b>107,815</b>

## COMMUNITY SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>LEGISLATED GRANTS</b>				
<b>Community Development</b>				
Community Recreation Assistance Grants	818	818	818	818
Comprehensive Municipal Grants	30,001	29,516	29,516	24,556
In lieu of Property Taxes	12,301	11,361	11,838	10,842
<b>Regulatory and Consumer Services</b>				
Home Owner Grants	4,626	4,535	4,535	4,288
<b>Total Legislated Grants</b>	<b>47,746</b>	<b>46,230</b>	<b>46,707</b>	<b>40,504</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Protective Services</b>				
Association of Yukon Firefighters and Chiefs	20	0	0	0
Disaster Mitigation and Adaptation Fund	300	300	300	0
Emergency Management Assistance Program	293	293	293	361
Fire Hall Retention	18	0	0	0
Fire Management				
- Beat the Heat Training Camp	50	50	50	0
- FireSmart	850	850	850	829
- Training and Capacity	125	125	125	0
- Various First Nations	70	70	70	70
Natural Resources Canada				
- Resilient Communities through FireSmart	729	644	644	192
Prior Years' Other Transfer Payments	0	0	0	288
<b>Community Development</b>				
Association of Yukon Communities	100	100	100	102
Community/Local Advisory Council	72	72	72	86
Community Recreation/Active Living	1,628	2,068	2,068	1,989
Community Training Fund	88	88	88	0
Municipal Ground Water Monitoring	290	290	290	116

## COMMUNITY SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Community Development (cont'd)</b>				
Solid Waste - Landfill Agreements	550	550	550	486
Sport	2,694	5,376	5,126	4,982
Volunteer Benevoles Yukon Society	67	67	67	67
Prior Years' Other Transfer Payments	0	827	1,027	77
<b>Regulatory and Consumer Services</b>				
Community Library Boards	501	501	501	462
	<b>8,445</b>	<b>12,271</b>	<b>12,221</b>	<b>10,107</b>
<b>Capital</b>				
<b>Community Development</b>				
Disaster Mitigation and Adaptation Fund	300	0	0	0
Investing in Canada Infrastructure Program	50,550	41,045	35,997	28,873
Recreation/Community Centres - Various	125	125	125	177
Small Communities Fund	8,000	14,366	14,366	5,093
Prior Years' Other Transfer Payments	0	3,450	700	55
	<b>58,975</b>	<b>58,986</b>	<b>51,188</b>	<b>34,198</b>
<b>Total Other Transfer Payments</b>	<b>67,420</b>	<b>71,257</b>	<b>63,409</b>	<b>44,305</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>115,166</b>	<b>117,487</b>	<b>110,116</b>	<b>84,809</b>

## COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>220,882</b>	185,452	180,651	177,174
Accumulated Amortization	<b>(80,957)</b>	(74,624)	(74,932)	(69,740)
Work-in-Progress	<b>13,130</b>	37,882	39,496	27,560
Net Book Value	<b>153,055</b>	148,710	145,215	134,994
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>2,555</b>	1,430	1,430	1,017
Work-in-Progress put in Service during Year	<b>0</b>	34,000	34,000	7,099
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	22
Transfers between Departments	<b>0</b>	0	0	140
Accumulated Amortization				
Amortization Expense	<b>(4,731)</b>	(6,333)	(6,333)	(4,800)
Transfers between Departments	<b>0</b>	0	0	(84)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	6,278	6,278	16,736
Work-in-Progress put in Service during Year	<b>0</b>	(34,000)	(34,000)	(7,099)
Transfers between Departments	<b>0</b>	2,970	2,970	685
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>223,437</b>	220,882	216,081	185,452
Accumulated Amortization	<b>(85,688)</b>	(80,957)	(81,265)	(74,624)
Net Book Value	<b>137,749</b>	139,925	134,816	110,828
Work-in-Progress	<b>13,130</b>	13,130	14,744	37,882
<b>Total Net Book Value and Work-in-Progress</b>	<b>150,879</b>	153,055	149,560	148,710

<sup>(1)</sup> Asset Retirement Obligation

**COMMUNITY SERVICES**

**ASSET RETIREMENT OBLIGATION  
LIABILITY AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>17,483</b>	16,892	16,869	16,447
Increase in Liabilities				
Accretion	<b>612</b>	591	433	423
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	(22)
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>18,095</b>	17,483	17,302	16,892

## **Restricted Funds**

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**COMMUNITY SERVICES**

**RESTRICTED FUNDS  
RECYCLING**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Revenues</b>	<b>5,393</b>	5,393	5,393	7,068
<b>Expenses</b>	<b>5,393</b>	5,393	5,393	7,079
<b>Net Profit/(Loss) for the Year</b>	<b>0</b>	0	0	(11)
<b>Balance at Beginning of Year</b>	<b>1,067</b>	1,067	1,078	1,078
<b>Balance at End of Year</b>	<b>1,067</b>	1,067	1,078	1,067
<b>Increase/(Decrease) in Restricted Funds</b>	<b>0</b>	0	0	(11)

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# **ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**



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**VOTE 54**

**DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**MINISTER**

**Hon. J. Gehmair**

**DEPUTY MINISTER**

**S. van der Meer**

- To assist our partners in building a prosperous Yukon by creating and fostering economic opportunities.
- To pursue economic initiatives with a shared vision of prosperity, partnerships and innovation.
- To forge, maintain and expand partnerships with First Nations governments in the economic development of the Yukon.
- To support, protect, promote and enhance the Yukon's tourism, culture, heritage and arts sectors for the benefit of Yukoners and visitors.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 54-1)</b>	<b>58,318</b>	59,602	58,427	55,792
<b>Capital (Vote 54-2)</b>	<b>10,394</b>	10,368	2,868	2,522
<b>Total Appropriations</b>	<b>68,712</b>	69,970	61,295	58,314

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 54**

**DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 54-1)				
Corporate Services				
- Economic Development	4,195	4,077	3,925	3,632
- Tourism and Culture	2,976	3,219	2,974	2,684
Economic Development	21,833	22,681	22,418	20,297
Cultural Services	16,304	16,384	16,051	15,763
Tourism	13,010	13,241	13,059	13,246
COVID-19 Response	0	0	0	170
<b>Total Operation and Maintenance (Vote 54-1)</b>	<b>58,318</b>	<b>59,602</b>	<b>58,427</b>	<b>55,792</b>
Capital (Vote 54-2)				
Corporate Services				
- Economic Development	40	40	40	39
- Tourism and Culture	14	22	22	15
Economic Development	541	973	973	688
Cultural Services	1,824	1,183	1,183	1,151
Tourism	7,975	8,150	650	629
<b>Total Capital (Vote 54-2)</b>	<b>10,394</b>	<b>10,368</b>	<b>2,868</b>	<b>2,522</b>
<b>Total Appropriations</b>	<b>68,712</b>	<b>69,970</b>	<b>61,295</b>	<b>58,314</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	729	774	774	758
Accretion Expense	23	23	29	28
Tangible Capital Assets	0	(450)	(450)	(371)
<b>Total Expenses</b>	<b>69,464</b>	<b>70,317</b>	<b>61,648</b>	<b>58,729</b>

**VOTE 54**

**DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Expenses by Category</b>				
Personnel	<b>21,689</b>	21,749	21,143	21,030
Other	<b>12,355</b>	11,248	10,969	8,482
Government Transfers	<b>34,668</b>	36,523	28,733	28,431
Amortization Expense	<b>729</b>	774	774	758
Accretion Expense	<b>23</b>	23	29	28
<b>Total Expenses</b>	<b>69,464</b>	70,317	61,648	58,729

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**VOTE 54**

**DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	77	77	77	52
Third-Party Recoveries				
Operation and Maintenance	665	925	925	683
Subtotal Third-Party	665	925	925	683
Recoveries from Canada				
Operation and Maintenance	8,727	7,030	6,805	6,997
Capital	8,489	7,500	0	0
Subtotal from Canada	17,216	14,530	6,805	6,997
<b>Total Revenues</b>	<b>17,958</b>	<b>15,532</b>	<b>7,807</b>	<b>7,732</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

### CORPORATE SERVICES ECONOMIC DEVELOPMENT

- To provide leadership in achieving the department's goals and objectives.
- To assist the department in managing its financial, human and information resources in a transparent and fiscally responsible manner by providing strategic, operational and administrative support services.
- To develop policies, strategies, programs and legislative instruments to support departmental and government objectives.
- To work closely with other governments (national, regional, First Nations and municipal) to cooperatively achieve economic benefits in the Yukon.
- To provide ongoing assessment and monitoring of the business climate.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 54-1)</b>				
Deputy Minister's Office	533	571	484	449
Finance and Information Management	1,312	1,159	1,137	1,067
Human Resources	315	325	318	339
Policy, Planning and Communications	2,035	2,022	1,986	1,777
	<b>4,195</b>	<b>4,077</b>	<b>3,925</b>	<b>3,632</b>
<b>Capital (Vote 54-2)</b>				
Office Furniture and Equipment	40	40	40	39
	<b>40</b>	<b>40</b>	<b>40</b>	<b>39</b>
<b>Total included in the Appropriation</b>	<b>4,235</b>	<b>4,117</b>	<b>3,965</b>	<b>3,671</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,521	3,295	3,221	3,212
Other	714	822	744	459
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>4,235</b>	<b>4,117</b>	<b>3,965</b>	<b>3,671</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

### CORPORATE SERVICES TOURISM AND CULTURE

- To provide leadership and support to departmental branches through corporate legislative, policy, planning, financial, human resources, communication and information management services.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 54-1)</b>				
Deputy Minister's Office	521	561	549	452
Policy and Communications	1,057	1,039	1,014	945
Directorate	192	407	226	177
Human Resources	357	349	341	291
Finance and Administration	540	545	533	497
Information Management	309	318	311	322
	<b>2,976</b>	<b>3,219</b>	<b>2,974</b>	<b>2,684</b>
<b>Capital (Vote 54-2)</b>				
Office Furniture and Equipment	14	22	22	15
	<b>14</b>	<b>22</b>	<b>22</b>	<b>15</b>
<b>Total included in the Appropriation</b>	<b>2,990</b>	<b>3,241</b>	<b>2,996</b>	<b>2,699</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	2,704	2,771	2,702	2,459
Other	271	455	279	217
Government Transfers	15	15	15	23
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>2,990</b>	<b>3,241</b>	<b>2,996</b>	<b>2,699</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

### ECONOMIC DEVELOPMENT

- To work in partnership with industry to promote the Yukon's strategic and competitive advantages for business and industry investment and establish common priorities and plans for growth and expansion.
- To facilitate the development and expansion of new and existing small and medium enterprise, including in strategic and emerging industry sectors.
- To apply a strategic and economic lens to immigration for the development and diversification of the Yukon's economy.
- To help ensure that the Yukon has enough skilled and qualified people to meet the territory's labour market needs.
- To support experienced businesspeople wanting to start a business and become permanent residents of the Yukon.
- To be the Government of Yukon focal point for First Nations' economic development.
- To foster regional and community economic development.
- To work in partnership with First Nations governments and others to initiate or implement regional economic plans.
- To plan, coordinate and deliver targeted economic and business supports in response to emergencies.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

#### Amounts included in the Appropriation

##### Operation and Maintenance (Vote 54-1)

Assistant Deputy Minister's Office	1,949	1,341	1,332	486
Immigration	1,013	1,026	1,005	1,088
Media Development	2,319	2,307	2,296	2,443
Regional Economic Development	6,371	6,421	6,390	5,738
Labour Market Development	6,226	5,677	5,506	6,197
Innovation, Industry and Business Development	3,955	5,909	5,889	4,345
	<b>21,833</b>	22,681	22,418	20,297

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**ECONOMIC DEVELOPMENT  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Capital (Vote 54-2)</b>				
Skagway Marine Services Platform	41	0	0	0
Business Incentive Program	500	973	973	688
	541	973	973	688
<b>Total included in the Appropriation</b>	<b>22,374</b>	<b>23,654</b>	<b>23,391</b>	<b>20,985</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	5,198	5,128	5,015	4,872
Other	2,246	1,945	1,945	1,097
Government Transfers	14,930	16,581	16,431	15,016
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>22,374</b>	<b>23,654</b>	<b>23,391</b>	<b>20,985</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

### CULTURAL SERVICES

- Enhance Yukoners' quality of life through the support and promotion of arts, culture and heritage by:
  - documenting, researching, conserving and protecting the Yukon's heritage resources in collaboration with Yukon First Nations, consistent with the legal frameworks;
  - developing, managing, preserving, and interpreting the Yukon's heritage through historic sites, archaeology, and palaeontology programs in collaboration with Yukon First Nations, communities and other partners;
  - supporting artist development and the creation and sharing of arts; caring for the Yukon's visual art collections; and promoting public appreciation of, and engagement with, the arts;
  - acquiring, preserving and making available the Yukon's documentary heritage including Government of Yukon records;
  - supporting the Yukon's museums and Yukon First Nations cultural centres to interpret and care for tangible and intangible cultural heritage and natural history; and
  - sharing and interpreting the Yukon's ice age and its associated cultural and natural history at the Yukon Beringia Interpretive Centre, in collaboration with Yukon First Nations.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 54-1)</b>				
Directorate	821	794	616	1,218
Historic Sites	2,652	2,545	2,516	2,397
Arts	5,293	5,401	5,383	5,154
Yukon Archives	1,997	2,026	1,981	1,986
Yukon Beringia Interpretive Centre	731	741	726	620
Heritage	4,810	4,877	4,829	4,388
	<b>16,304</b>	<b>16,384</b>	<b>16,051</b>	<b>15,763</b>

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**CULTURAL SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 54-2)</b>				
Historic Sites				
Ch'édähdëk (Forty Mile) 2023				
Flood Remediation	1,099	0	0	0
Maintenance and Planning	400	400	400	236
Scenic Drives	90	90	90	97
Arts				
Acquisition	60	60	60	60
Yukon Archives				
Operational Equipment	20	0	0	0
Preservation Projects	45	45	45	48
Yukon Beringia Interpretive Centre				
Exhibits Renewal	50	83	83	30
Heritage				
Heritage Resource Collections	50	55	55	0
Operational Equipment	10	0	0	9
Prior Years' Projects	0	450	450	671
	<b>1,824</b>	<b>1,183</b>	<b>1,183</b>	<b>1,151</b>
<b>Total included in the Appropriation</b>	<b>18,128</b>	<b>17,567</b>	<b>17,234</b>	<b>16,914</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,189	6,332	6,089	6,196
Other	3,797	2,504	2,504	2,455
Government Transfers	8,142	8,281	8,191	7,962
Tangible Capital Assets	0	450	450	301
<b>Total included in the Appropriation</b>	<b>18,128</b>	<b>17,567</b>	<b>17,234</b>	<b>16,914</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

### TOURISM

- In partnership with the private and public sectors and non-governmental organizations, develop and strategically implement tourism marketing, destination development, and visitor services programs to enhance growth and capacity of the Yukon's tourism industry and meet the goals of the Yukon Tourism Development Strategy.
- To market the Yukon as a year-round tourism destination.
- To support sustainable tourism destination development for Yukon communities, non-government organizations and businesses by focusing on visitor experiences and services.
- To deliver in-person advice and advanced digital information to Yukon visitors raising awareness of available attractions, events, special advisories and programs.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 54-1)</b>				
Directorate	785	795	792	1,069
Marketing Operations	6,384	6,298	6,261	5,121
Visitor Services	2,327	2,366	2,318	2,668
Destination Development	3,514	3,782	3,688	4,388
	<b>13,010</b>	<b>13,241</b>	<b>13,059</b>	<b>13,246</b>
<b>Capital (Vote 54-2)</b>				
Directorate				
Yukon Convention Centre/Gathering Place	7,500	7,500	0	0
Marketing Operations				
Content Acquisition	200	300	300	322
Travel Yukon Website	200	300	300	237
Destination Development				
Visitor Survey	75	50	50	0
Prior Years' Projects	0	0	0	70
	<b>7,975</b>	<b>8,150</b>	<b>650</b>	<b>629</b>
<b>Total included in the Appropriation</b>	<b>20,985</b>	<b>21,391</b>	<b>13,709</b>	<b>13,875</b>

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**TOURISM  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,077	4,223	4,116	4,291
Other	5,327	5,522	5,497	4,084
Government Transfers	11,581	11,646	4,096	5,430
Tangible Capital Assets	0	0	0	70
<b>Total included in the Appropriation</b>	<b>20,985</b>	21,391	13,709	13,875

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Economic Development</b>				
Trade School Registration Fees	1	1	1	0
Prior Years' Revenues	0	0	0	2
<b>Cultural Services</b>				
Yukon Beringia Interpretive Centre	70	70	70	48
Archives Reproduction Fees	6	6	6	2
<b>Total Taxes and General Revenues</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>52</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Cultural Services</b>				
Yukon Lottery Commission	665	925	925	683
<b>Total Third-Party Recoveries</b>	<b>665</b>	<b>925</b>	<b>925</b>	<b>683</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Economic Development</b>				
Employment and Social Development Canada				
- Foreign Credential Recognition	1,614	1,043	1,043	196
- Labour Market Development Agreement	4,437	3,596	3,446	3,555
- Workforce Development Agreement	2,166	2,166	2,166	2,166
Prior Years' Recoveries	0	0	0	830

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Cultural Services</b>				
Canada Council for the Arts	150	150	150	250
Canadian Northern Economic Development Agency				
- Inclusive Diversification and Economic Advancement in the North	150	75	0	0
Disaster Financial Assistance Arrangements	135	0	0	0
<b>Tourism</b>				
Canadian Northern Economic Development Agency				
- Inclusive Diversification and Economic Advancement in the North	75	0	0	0
	<b>8,727</b>	<b>7,030</b>	<b>6,805</b>	<b>6,997</b>
<b>Capital</b>				
<b>Cultural Services</b>				
Disaster Financial Assistance Arrangements	989	0	0	0
<b>Tourism</b>				
Canadian Northern Economic Development Agency	7,500	7,500	0	0
	<b>8,489</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
<b>Total Recoveries from Canada</b>	<b>17,216</b>	<b>14,530</b>	<b>6,805</b>	<b>6,997</b>
<b>TOTAL REVENUES</b>	<b>17,958</b>	<b>15,532</b>	<b>7,807</b>	<b>7,732</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
<b>Tourism and Culture</b>				
Miscellaneous Transfer Payments	15	15	15	23
<b>Economic Development</b>				
Community Development Fund	2,950	2,950	2,950	2,230
Community Training Fund	602	602	602	827
Dāna Nāye Ventures				
- Micro Loan Program	25	25	25	25
Development Fund	80	80	80	65
Economic Development Fund	1,960	1,960	1,960	1,919
Employment Incentives	300	300	300	5
Foreign Credential Recognition	530	861	861	0
Foundational Skills	876	876	876	881
Labour Market Development Agreement	1,748	1,154	1,004	1,210
Media Production Fund	940	940	940	1,351
Miscellaneous Transfer Payments	260	270	270	131
Music Yukon	100	115	115	115
Performing Musicians Fund	300	300	300	215
Predevelopment Fund	60	60	60	61
Screen Production Yukon Association	110	115	115	116
Tech Yukon	300	300	300	300
Technology and Innovation Projects	705	130	130	196
Training Fund	80	80	80	71
Whitehorse Chamber of Commerce	140	140	140	170
Workforce Development Agreement	1,616	1,616	1,616	1,483
Yukon Chamber of Mines	65	65	65	129
Yukon First Nations Chamber of Commerce	250	125	125	136
Yukon Gold Mining Alliance	397	397	397	396
Yukon Venture Angels	95	95	95	82
YuKonstruct Society	400	250	250	250
Prior Years' Other Transfer Payments	0	2,775	2,775	2,652

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Cultural Services</b>				
Advanced Artist Award	150	150	150	150
Artist in the School	100	100	100	100
Arts Fund	550	500	500	535
Arts Operating Funds	1,183	1,183	1,183	907
Creative and Cultural Industries				
- Career Advancement Fund	100	150	150	176
- Express Micro-Grant	180	150	75	174
- Miscellaneous	15	15	0	0
Culture Sector Support				
- Various Recipients	1,259	1,220	1,220	1,260
First Nations Cultural Centres	1,098	1,098	1,098	924
Heritage Sites Projects	15	15	15	51
Heritage Trails	20	20	20	10
Historic Properties Assistance Program	116	116	116	57
Historic Site				
- Canyon City	18	18	18	18
- Conrad	20	20	20	32
- Fort Selkirk	147	147	147	147
- Forty Mile	95	95	95	95
- Rampart House	120	120	120	120
Historic Sites, Inventory, Designation and Public Programming	60	60	60	42
Indigenous Artists and Cultural Carriers Micro-Grant	160	150	150	155
Museums	1,211	1,211	1,211	1,127
Museums and First Nations Cultural Centres Special Projects	200	200	200	0

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Cultural Services (cont'd)</b>				
Touring Artist Fund	125	100	100	103
Yukon Arts Centre Corporation				
- Old Fire Hall Programming	175	175	175	175
- Operational Funding	965	892	892	946
Prior Years' Other Transfer Payments	0	316	316	598
<b>Tourism</b>				
Community Destination Development	1,350	1,600	1,600	2,131
Miscellaneous Transfer Payments	15	15	15	16
National Research Projects	40	20	20	10
Spark Micro Grant	150	150	100	111
Tourism Cooperative Marketing Fund	700	700	700	696
Tourism Sector Support				
- Various Recipients	1,651	1,486	1,486	1,513
Yukon Tourism Development Strategy				
- Experience Development				
- Various Recipients	175	175	175	309
Prior Years' Other Transfer Payments	0	0	0	644
	<b>27,067</b>	<b>28,963</b>	<b>28,673</b>	<b>28,371</b>

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Capital</b>				
<b>Economic Development</b>				
Municipality of Skagway				
- Skagway Marine Services Platform	41	0	0	0
<b>Cultural Services</b>				
Visual Arts Acquisition	60	60	60	60
<b>Tourism</b>				
Yukon Convention Centre/Gathering Place	7,500	7,500	0	0
	7,601	7,560	60	60
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>34,668</b>	<b>36,523</b>	<b>28,733</b>	<b>28,431</b>

## ECONOMIC DEVELOPMENT, TOURISM AND CULTURE

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>38,968</b>	38,423	38,810	38,135
Accumulated Amortization	<b>(24,349)</b>	(23,575)	(23,960)	(22,817)
Work-in-Progress	<b>414</b>	509	426	426
Net Book Value	<b>15,033</b>	15,357	15,276	15,744
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	0	450	134
Work-in-Progress put in Service during Year	<b>560</b>	545	545	154
Accumulated Amortization				
Amortization Expense	<b>(729)</b>	(774)	(774)	(758)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	450	0	237
Work-in-Progress put in Service during Year	<b>(560)</b>	(545)	(545)	(154)
Transfers between Departments	<b>316</b>	0	0	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>39,528</b>	38,968	39,805	38,423
Accumulated Amortization	<b>(25,078)</b>	(24,349)	(24,734)	(23,575)
Net Book Value	<b>14,450</b>	14,619	15,071	14,848
Work-in-Progress	<b>170</b>	414	(119)	509
<b>Total Net Book Value and Work-in-Progress</b>	<b>14,620</b>	15,033	14,952	15,357

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**ASSET RETIREMENT OBLIGATION  
LIABILITY AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>672</b>	649	649	621
Increase in Liabilities				
Accretion	<b>23</b>	23	29	28
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>695</b>	672	678	649

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# **Restricted Funds**

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**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**REGIONAL RELIEF AND RECOVERY FUND**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts Received</b>	<b>28</b>	130	32	0
<b>Amounts Disbursed</b>	<b>0</b>	0	0	0
<b>Net Change in Revolving Fund</b>	<b>28</b>	130	32	0
<b>Balance at Beginning of Year</b>	<b>130</b>	0	28	0
<b>Balance at End of Year</b>	<b>158</b>	130	60	0
<b>Increase/(Decrease) in Restricted Funds</b>	<b>28</b>	130	32	0

**ECONOMIC DEVELOPMENT, TOURISM AND CULTURE**

**RESTRICTED FUND  
YUKON HISTORIC RESOURCES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Revenues</b>	<b>16</b>	16	16	32
<b>Expenses</b>	<b>16</b>	16	16	20
<b>Net Profit/(Loss) for the Year</b>	<b>0</b>	0	0	12
<b>Balance at Beginning of Year</b>	<b>1,258</b>	1,258	1,246	1,246
<b>Balance at End of Year</b>	<b>1,258</b>	1,258	1,246	1,258
<b>Increase/(Decrease) in Restricted Funds</b>	<b>0</b>	0	0	12

# EDUCATION



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**VOTE 03  
DEPARTMENT OF EDUCATION**

**MINISTER**

**Hon. S. Kent**

**DEPUTY MINISTER**

**P. Moore**

- To prepare learners and workers with the essential skills, knowledge and personal qualities they need for their lives and careers. The Department of Education works with Yukon First Nations governments, partners and communities to develop and deliver evidence-based programs and initiatives related to early learning and child care, public schools and post-secondary education, consistent with the Yukon *Education Act*, *Child Care Act* and other relevant legislation.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 03-1)</b>	<b>324,708</b>	307,072	289,749	276,654
<b>Capital (Vote 03-2)</b>	<b>31,763</b>	20,840	25,640	16,702
<b>Total Appropriations</b>	<b>356,471</b>	<b>327,912</b>	<b>315,389</b>	<b>293,356</b>

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 03  
DEPARTMENT OF EDUCATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 03-1)				
Education Support Services	5,394	6,383	6,424	5,622
Administration and Support	12,549	12,620	12,167	12,940
School Authorities	174,865	162,958	151,112	151,944
Student Wellbeing and Inclusion	12,149	12,251	10,976	5,170
Corporate Services and Programs	71,443	68,372	65,164	58,712
Student Learning and First Nations Initiatives	12,715	13,293	12,711	11,071
Yukon University	35,593	31,195	31,195	31,195
<b>Total Operation and Maintenance (Vote 03-1)</b>	<b>324,708</b>	<b>307,072</b>	<b>289,749</b>	<b>276,654</b>
Capital (Vote 03-2)				
School Authorities	23,378	20,025	24,825	16,063
Student Wellbeing and Inclusion	435	0	0	0
Corporate Services and Programs	250	515	515	39
Yukon University	7,700	300	300	600
<b>Total Capital (Vote 03-2)</b>	<b>31,763</b>	<b>20,840</b>	<b>25,640</b>	<b>16,702</b>
<b>Total Appropriations</b>	<b>356,471</b>	<b>327,912</b>	<b>315,389</b>	<b>293,356</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	6,803	6,303	6,303	6,796
Accretion Expense	614	594	767	731
Tangible Capital Assets	(19,892)	(14,450)	(19,505)	(12,170)
<b>Total Expenses</b>	<b>343,996</b>	<b>320,359</b>	<b>302,954</b>	<b>288,713</b>
<b>Summary of Expenses by Category</b>				
Personnel	179,934	171,634	160,051	159,305
Other	26,964	28,476	27,144	23,833
Government Transfers	129,681	113,352	108,689	98,048
Amortization Expense	6,803	6,303	6,303	6,796
Accretion Expense	614	594	767	731
<b>Total Expenses</b>	<b>343,996</b>	<b>320,359</b>	<b>302,954</b>	<b>288,713</b>

**VOTE 03  
DEPARTMENT OF EDUCATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	16	16	16	7
Third-Party Recoveries				
Operation and Maintenance	834	834	834	684
Capital	88	88	88	59
Subtotal Third-Party	922	922	922	743
Recoveries from Canada				
Operation and Maintenance	27,766	27,427	24,786	16,292
Capital	3,769	6,036	6,036	2,296
Subtotal from Canada	31,535	33,463	30,822	18,588
<b>Total Revenues</b>	<b>32,473</b>	<b>34,401</b>	<b>31,760</b>	<b>19,338</b>

**EDUCATION**

**EDUCATION SUPPORT SERVICES**

- To provide leadership and strategic support services through the Deputy Minister’s Office to the department in the areas of finance, human resources and communications.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Deputy Minister's Office	960	1,223	763	700
Communications	937	987	987	932
Human Resources	1,833	2,396	2,897	2,146
Finance	1,664	1,777	1,777	1,844
<b>Total included in the Appropriation</b>	<b>5,394</b>	<b>6,383</b>	<b>6,424</b>	<b>5,622</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,557	5,084	4,837	4,936
Other	784	1,246	1,534	642
Government Transfers	53	53	53	44
<b>Total included in the Appropriation</b>	<b>5,394</b>	<b>6,383</b>	<b>6,424</b>	<b>5,622</b>

**EDUCATION**

**ADMINISTRATION AND SUPPORT**

- To support quality, safe and inclusive education programs to students in Kindergarten to Grade 12. This includes the staffing and operation of public schools in the Yukon and services for students.
- To manage school facilities and student transportation services to ensure students are learning in safe and modern environments.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Administration	377	576	361	444
Technology and Student Information	1,882	2,016	2,016	2,789
Facilities and Transportation	10,290	10,028	9,790	9,707
<b>Total included in the Appropriation</b>	<b>12,549</b>	<b>12,620</b>	<b>12,167</b>	<b>12,940</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	5,977	6,347	6,022	6,500
Other	6,456	6,157	6,029	6,353
Government Transfers	116	116	116	87
<b>Total included in the Appropriation</b>	<b>12,549</b>	<b>12,620</b>	<b>12,167</b>	<b>12,940</b>

## EDUCATION

### SCHOOL AUTHORITIES

- To deliver quality, safe and inclusive education programs to students in kindergarten to Grade 12, with a focus on literacy and numeracy. This includes the staffing and operation of public schools in the Yukon, that includes a focus on services and learning support for students.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Kindergarten - Grade 12	122,598	112,609	102,783	104,419
Commission Scolaire Francophone du Yukon	13,237	12,953	12,808	11,890
First Nation School Board	39,030	37,396	35,521	35,635
	<b>174,865</b>	<b>162,958</b>	<b>151,112</b>	<b>151,944</b>
<b>Capital (Vote 03-2)</b>				
Facility Construction and Maintenance				
Burwash School - Kêts'ádań Kù	17,289	11,379	15,650	4,638
Modular Classrooms	1,200	1,200	1,200	908
School Initiated Renovations	115	115	115	16
Program Related Capital Repairs	313	263	263	106
School Replacement	400	200	1,000	426
Modernizing Learning Spaces	150	150	150	17
Site Improvement and Recreation				
Development	150	250	250	98
Playfields	268	0	0	0
Rural School Replacement	100	0	0	0
School Van Replacement	200	400	400	0

**EDUCATION**

**SCHOOL AUTHORITIES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 03-2) (cont'd)</b>				
Instructional Programs				
School-Based Equipment Purchase	395	495	495	150
School-Based Information Technology	2,682	2,681	2,681	2,179
Special Education Equipment	116	116	116	49
Prior Years' Projects	0	2,776	2,505	7,476
	<b>23,378</b>	20,025	24,825	16,063
<b>Total included in the Appropriation</b>	<b>198,243</b>	182,983	175,937	168,007
<b>Summary of Appropriation by Allotment</b>				
Personnel	151,188	140,639	131,068	131,706
Other	13,543	14,422	13,157	12,660
Government Transfers	14,055	13,472	12,207	11,471
Tangible Capital Assets	19,457	14,450	19,505	12,170
<b>Total included in the Appropriation</b>	<b>198,243</b>	182,983	175,937	168,007

**EDUCATION**

**STUDENT WELLBEING AND INCLUSION**

- To prioritize the holistic wellbeing of students by implementing comprehensive programs that address students’ physical, mental, emotional and spiritual needs.
- To provide advice, training and resources to implement inclusive practices to ensure that all students, regardless of their background or abilities, have equal access to educational opportunities and supports.
- To offer mental health initiatives, counseling services and resources to help students cope with academic and personal challenges, fostering a positive and supportive learning environment.
- To promote diversity, equity and inclusion within the school community, celebrating differences and creating safe space for students of all backgrounds.
- To collaborate with parents, teachers, schools and First Nations to build a network of support for students.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Administration	236	116	116	890
Student Support Services	3,806	4,659	4,160	2,572
Reimagining Inclusive and Special Education	5,579	5,299	5,167	663
Student Wellbeing	2,528	2,177	1,533	1,045
	<b>12,149</b>	<b>12,251</b>	<b>10,976</b>	<b>5,170</b>
<b>Capital (Vote 03-2)</b>				
National School Food Program				
Infrastructure Enhancements	435	0	0	0
	<b>435</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total included in the Appropriation</b>	<b>12,584</b>	<b>12,251</b>	<b>10,976</b>	<b>5,170</b>

**EDUCATION**

**STUDENT WELLBEING AND INCLUSION  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,602	4,498	3,543	3,275
Other	2,134	2,419	2,231	1,705
Government Transfers	5,413	5,334	5,202	190
Tangible Capital Assets	435	0	0	0
<b>Total included in the Appropriation</b>	<b>12,584</b>	<b>12,251</b>	<b>10,976</b>	<b>5,170</b>

## EDUCATION

## CORPORATE SERVICES AND PROGRAMS

- To strategically design and coordinate, through effective partnerships with Yukon First Nations and other partners in education, the standards, procedures and quality assurance measures required for effective delivery of early learning and child care programming, French programming, post-secondary, apprenticeship and training programs, and student financial assistance.
- To provide strategic advice, system analytics, information technology services, research, policy, resources and training to support department staff, service providers, partners and stakeholders in the effective delivery of these programs.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Administration	391	573	406	240
Information Technology and Analytics	2,287	2,425	2,425	2,158
French Programs	2,330	2,364	2,252	2,187
Post-Secondary and Future Skills	13,311	12,423	12,023	10,866
Early Learning and Child Care	52,030	49,283	46,754	41,967
Policy, Planning and Evaluation	1,094	1,304	1,304	1,294
	<b>71,443</b>	<b>68,372</b>	<b>65,164</b>	<b>58,712</b>
<b>Capital (Vote 03-2)</b>				
Early Learning and Child Care	250	515	515	39
	<b>250</b>	<b>515</b>	<b>515</b>	<b>39</b>
<b>Total included in the Appropriation</b>	<b>71,693</b>	<b>68,887</b>	<b>65,679</b>	<b>58,751</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,630	7,447	7,280	6,785
Other	2,658	2,904	2,865	1,633
Government Transfers	62,405	58,536	55,534	50,333
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>71,693</b>	<b>68,887</b>	<b>65,679</b>	<b>58,751</b>

## EDUCATION

### STUDENT LEARNING AND FIRST NATIONS INITIATIVES

- To strategically foster and coordinate effective partnerships with Yukon First Nations governments to support Yukon-wide and community specific joint priorities and actions.
- To provide strategic advice, resources, program delivery support and training on the Early K – 12 curriculum to support educators and partners in the effective assessment of student learning and delivery of the Early K – 12 curriculum.
- In collaboration with Yukon First Nations governments, develop the standards and procedures required to embed Yukon First Nations history, language, culture and ways of knowing, doing and being throughout the Yukon's K-12 curriculum, instructional practice, apprenticeship and training programs.
- To provide strategic advice, resources, program delivery support and training on First Nations ways of knowing, doing and being to support educators and partners in the effective delivery of these programs.
- To advise all departmental units and schools on the achievement of reconciliation goals.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Administration	365	428	380	399
Program Delivery and Curriculum Development	3,613	3,800	3,800	3,251
First Nations Initiatives	8,737	9,065	8,531	7,421
<b>Total included in the Appropriation</b>	<b>12,715</b>	<b>13,293</b>	<b>12,711</b>	<b>11,071</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,980	7,619	7,301	6,103
Other	1,389	1,328	1,328	840
Government Transfers	4,346	4,346	4,082	4,128
<b>Total included in the Appropriation</b>	<b>12,715</b>	<b>13,293</b>	<b>12,711</b>	<b>11,071</b>

**EDUCATION**

**YUKON UNIVERSITY**

- To support Yukon University in providing post-secondary educational programs, services and research initiatives.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Yukon University	<b>35,593</b>	31,195	31,195	31,195
	<b>35,593</b>	31,195	31,195	31,195
<b>Capital (Vote 03-2)</b>				
Information Technology Equipment and Systems	<b>100</b>	200	200	200
Furniture and Equipment	<b>100</b>	100	100	100
Polaris Project	<b>7,500</b>	0	0	0
Prior Years' Projects	<b>0</b>	0	0	300
	<b>7,700</b>	300	300	600
<b>Total included in the Appropriation</b>	<b>43,293</b>	31,495	31,495	31,795
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>0</b>	0	0	0
Other	<b>0</b>	0	0	0
Government Transfers	<b>43,293</b>	31,495	31,495	31,795
Tangible Capital Assets	<b>0</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>43,293</b>	31,495	31,495	31,795

## EDUCATION

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>School Authorities</b>				
Extension Programs Fees	5	5	5	0
Summer School Fees	10	10	10	5
<b>Corporate Services and Programs</b>				
Apprenticeship and Certification	1	1	1	2
<b>Total Taxes and General Revenues</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>7</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>School Authorities</b>				
Staff Accommodation Rental	40	40	40	12
Stikine Students	264	264	264	282
Yukon Association of Educational Professionals				
- Teachers on Call	80	80	80	9
Prior Years' Recoveries	0	0	0	16
<b>Corporate Services and Programs</b>				
Council of Ministers of Education of Canada Agreement - Monitors	370	370	370	310
<b>Student Learning and First Nations Initiatives</b>				
Student Accommodation	80	80	80	55
	<b>834</b>	<b>834</b>	<b>834</b>	<b>684</b>

## EDUCATION

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>THIRD-PARTY RECOVERIES (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
School-Based Information Technology	88	88	88	59
	88	88	88	59
<b>Total Third-Party Recoveries</b>	<b>922</b>	<b>922</b>	<b>922</b>	<b>743</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>School Authorities</b>				
Canadian Heritage				
- French Language Programs	1,798	1,798	1,798	1,726
<b>Student Wellbeing and Inclusion</b>				
National School Food Program	4,661	4,807	4,807	0
<b>Corporate Services and Programs</b>				
Canadian Heritage				
- French Language Programs	1,720	1,689	1,577	1,715
Early Learning and Child Care	19,078	18,624	16,095	12,338
Student Financial Assistance				
- Canada Student Loan	509	509	509	513
	27,766	27,427	24,786	16,292

**EDUCATION**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
Investing in Canada Infrastructure Program	3,084	5,521	5,521	2,257
<b>Student Wellbeing and Inclusion</b>				
National School Food Program	435	0	0	0
<b>Corporate Services and Programs</b>				
Early Learning and Child Care	250	515	515	39
	<b>3,769</b>	6,036	6,036	2,296
<b>Total Recoveries from Canada</b>	<b>31,535</b>	33,463	30,822	18,588
<b>TOTAL REVENUES</b>	<b>32,473</b>	34,401	31,760	19,338

## EDUCATION

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>LEGISLATED GRANTS</b>				
<b>Administration and Support</b>				
Student Transportation	116	116	116	87
<b>Corporate Services and Programs</b>				
Child Care Subsidies	941	801	801	725
Post Secondary Student Grants	7,656	6,656	6,256	6,181
<b>Student Learning and First Nations Initiatives</b>				
Student Accommodation (Boarding Subsidy)	30	30	30	14
<b>Total Legislated Grants</b>	<b>8,743</b>	<b>7,603</b>	<b>7,203</b>	<b>7,007</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Education Support Services</b>				
Education Related Organizations	53	53	53	44
<b>School Authorities</b>				
Commission scolaire francophone du Yukon	2,303	2,439	2,324	1,078
First Nation School Board	11,418	10,699	9,549	10,125
Remuneration School Councils/Committees	257	257	257	240
<b>Student Wellbeing and Inclusion</b>				
Attendance Initiatives	100	100	100	101
Mental Wellbeing	520	520	520	89
National School Food Program	4,793	4,714	4,582	0
<b>Corporate Services and Programs</b>				
Apprenticeship Initiatives	58	58	58	69
Association franco-yukonnaise	420	420	420	686
Child Care - Operational Funding	193	253	253	400

## EDUCATION

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Corporate Services and Programs (cont'd)</b>				
Community Training Fund	669	669	669	271
Education Related Organizations	2	2	2	2
French Second Language Support	291	291	218	90
Inclusive Programming	8,220	7,820	7,820	7,238
Infrastructure Funding	5,516	5,306	2,968	181
Labour Market Development Agreement	2,300	2,300	2,300	2,035
Post-Secondary Student Scholarships	119	119	119	118
Quality Initiatives	1,352	2,170	2,170	1,423
Student Training and Employment Program	366	366	366	255
Universal Child Care	33,638	30,641	30,450	30,145
Workforce Development Agreement	550	550	550	425
Yukon Summer Program	114	114	114	89
<b>Student Learning and First Nations Initiatives</b>				
Education Initiatives	735	735	735	735
First Nation Education Agreements	1,872	1,872	1,608	1,521
Native Language Program	1,195	1,195	1,195	1,195
School Cultural Activities	43	43	43	43
Student Outcomes	321	321	321	448
Tutor Program	150	150	150	172
<b>Yukon University</b>				
Centre for Northern Innovation in Mining	1,200	1,200	1,200	1,200
Licensed Practical Nurse Program	741	741	741	741
Northern Institute of Social Justice	450	450	450	450
Operational Funding	31,741	27,343	27,343	27,343
Youth Exploring Trades	75	75	75	75
Yukon Research Centre	1,386	1,386	1,386	1,386
	<b>113,161</b>	<b>105,372</b>	<b>101,109</b>	<b>90,413</b>

**EDUCATION**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
Commission scolaire francophone du Yukon	48	48	48	28
First Nation School Board	29	29	29	0
<b>Yukon University</b>				
Information Technology Equipment and Systems	100	200	200	200
Furniture and Equipment	100	100	100	100
Polaris Project	7,500	0	0	0
Prior Years' Other Transfer Payments	0	0	0	300
	<b>7,777</b>	<b>377</b>	<b>377</b>	<b>628</b>
<b>Total Other Transfer Payments</b>	<b>120,938</b>	<b>105,749</b>	<b>101,486</b>	<b>91,041</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>129,681</b>	<b>113,352</b>	<b>108,689</b>	<b>98,048</b>

## EDUCATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>400,057</b>	395,847	397,148	344,363
Accumulated Amortization	<b>(201,786)</b>	(195,483)	(199,805)	(191,077)
Work-in-Progress	<b>18,310</b>	8,070	9,013	48,782
Net Book Value	<b>216,581</b>	208,434	206,356	202,068
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>903</b>	2,871	2,855	1,160
Other acquisitions	<b>0</b>	0	0	2,014
Work-in-Progress put in Service during Year	<b>0</b>	1,339	1,339	50,700
Transfers between Departments	<b>0</b>	0	0	(22)
Disposals	<b>0</b>	0	0	(2,368)
Accumulated Amortization				
Amortization Expense	<b>(6,803)</b>	(6,303)	(6,303)	(6,796)
Transfers between Departments	<b>0</b>	0	0	22
Disposals	<b>0</b>	0	0	2,368
Work-in-Progress				
Capital Acquisitions	<b>18,989</b>	11,579	16,650	11,010
Work-in-Progress put in Service during Year	<b>0</b>	(1,339)	(1,339)	(50,700)
Transfers between Departments	<b>0</b>	0	0	(1,022)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>400,960</b>	400,057	401,342	395,847
Accumulated Amortization	<b>(208,589)</b>	(201,786)	(206,108)	(195,483)
Net Book Value	<b>192,371</b>	198,271	195,234	200,364
Work-in-Progress	<b>37,299</b>	18,310	24,324	8,070
<b>Total Net Book Value and Work-in-Progress</b>	<b>229,670</b>	216,581	219,558	208,434

## EDUCATION

### ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

#### SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>17,563</b>	16,969	17,054	16,320
Increase in Liabilities				
Accretion	<b>614</b>	594	767	731
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	82
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>18,177</b>	17,563	17,821	16,969

# ENERGY, MINES AND RESOURCES



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**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

**MINISTER**

**Hon. T. Laking**

**DEPUTY MINISTER**

**J. O'Farrell**

- To manage and support the sustainable development of the Yukon's energy and natural resources, and to facilitate integrated resource and land use.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 53-1)</b>	<b>122,379</b>	215,194	223,087	196,842
<b>Capital (Vote 53-2)</b>	<b>384</b>	592	592	642
<b>Total Appropriations</b>	<b>122,763</b>	<b>215,786</b>	<b>223,679</b>	<b>197,484</b>

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 53-1)				
Corporate Services	15,051	15,249	14,314	13,861
Sustainable Resources	13,939	13,479	13,275	13,087
Mineral Resources and Geoscience Services	73,999	167,896	174,391	155,261
Strategic Initiatives and Partnerships	19,390	18,570	21,107	14,633
<b>Total Operation and Maintenance (Vote 53-1)</b>	<b>122,379</b>	<b>215,194</b>	<b>223,087</b>	<b>196,842</b>
Capital (Vote 53-2)				
Corporate Services	80	75	75	127
Sustainable Resources	304	517	517	515
<b>Total Capital (Vote 53-2)</b>	<b>384</b>	<b>592</b>	<b>592</b>	<b>642</b>
<b>Total Appropriations</b>	<b>122,763</b>	<b>215,786</b>	<b>223,679</b>	<b>197,484</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	891	864	896	863
Accretion Expense	29	28	35	34
Tangible Capital Assets	(273)	(258)	(258)	(232)
Land Development (net)	(50)	(250)	(250)	(41)
Loan to the Receiver for Victoria Gold Corp.	(35,000)	(115,000)	(118,000)	(105,000)
Environmental Liabilities (net)	(978)	(21,465)	(21,500)	(23,160)
<b>Total Expenses</b>	<b>87,382</b>	<b>79,705</b>	<b>84,602</b>	<b>69,948</b>
<b>Summary of Expenses by Category</b>				
Personnel	37,723	36,874	35,570	34,765
Other	68,346	140,972	147,711	126,813
Government Transfers	15,393	15,967	18,390	12,473
Amortization Expense	891	864	896	863
Accretion Expense	29	28	35	34
Loan to the Receiver for Victoria Gold Corp.	(35,000)	(115,000)	(118,000)	(105,000)
<b>Total Expenses</b>	<b>87,382</b>	<b>79,705</b>	<b>84,602</b>	<b>69,948</b>

**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>23,191</b>	19,390	13,267	9,016
Third-Party Recoveries				
Operation and Maintenance	<b>13</b>	21,198	21,128	22,549
Subtotal Third-Party	<b>13</b>	21,198	21,128	22,549
Recoveries from Canada				
Operation and Maintenance	<b>14,992</b>	13,135	20,327	9,431
Subtotal from Canada	<b>14,992</b>	13,135	20,327	9,431
<b>Total Revenues</b>	<b>38,196</b>	53,723	54,722	40,996

## ENERGY, MINES AND RESOURCES

## CORPORATE SERVICES

- To provide leadership and support services to Energy, Mines and Resources' branches in finance, administration, records management, information technology, human resources and library/research services.
- To develop policies, strategies and legislative instruments supporting sustainable resource management and development.
- To increase awareness and understanding of departmental priorities, programs, policies and initiatives through effective communications.
- To conduct inspections and monitor activities on public land to ensure compliance with legislation, regulations and permits pertaining to lands, land use, timber, water, mineral exploration and mining.
- To jointly oversee with the Government of Canada's Department of Fisheries and Oceans, the integrated regulatory management regime for the Yukon's placer mining industry, which includes commitments to conduct annual monitoring of aquatic health and water quality, administration of adaptive management program and to conduct monitoring on placer mines.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

### Amounts included in the Appropriation

#### Operation and Maintenance (Vote 53-1)

Deputy Minister's Office	673	870	862	965
Assistant Deputy Minister's Office	391	832	378	349
Human Resources	872	834	821	946
Finance and Information Management	2,811	2,839	2,785	2,659
Corporate Policy and Planning	1,265	1,268	1,242	1,397
Communications	774	757	740	685
Compliance Monitoring and Inspections	8,265	7,849	7,486	6,860
	<b>15,051</b>	<b>15,249</b>	<b>14,314</b>	<b>13,861</b>

**ENERGY, MINES AND RESOURCES**

**CORPORATE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 53-2)</b>				
Operational Equipment	80	75	75	127
	80	75	75	127
<b>Total included in the Appropriation</b>	<b>15,131</b>	15,324	14,389	13,988
<b>Summary of Appropriation by Allotment</b>				
Personnel	12,466	12,259	11,975	11,898
Other	2,579	2,984	2,333	1,957
Government Transfers	6	6	6	6
Tangible Capital Assets	80	75	75	127
<b>Total included in the Appropriation</b>	<b>15,131</b>	15,324	14,389	13,988

## ENERGY, MINES AND RESOURCES

### SUSTAINABLE RESOURCES

- To make land available for Yukoners and Yukon development projects through the development and implementation of appropriate land tenure and management legislation, regulations and policies.
- To develop and implement local area planning and zoning regulations, and to administer the *Subdivision Act* to support orderly development and land use in rural Yukon.
- To manage, support and coordinate Government of Yukon regional land use planning responsibilities.
- To plan for development of residential, commercial and industrial land to meet the needs of rural Yukon and the communities.
- To develop, manage and regulate the forest resource sector, including planning, forest engineering, research, industry development and inventories.
- To provide policy and program support to enhance productivity, profitability and sustainability of the agricultural industry.
- To implement the "*Sustainable Canadian Agricultural Partnership Agreement*".
- To make agricultural land available.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

#### Amounts included in the Appropriation

##### Operation and Maintenance (Vote 53-1)

Assistant Deputy Minister's Office	545	518	515	414
Land Management	3,575	3,442	3,369	3,395
Land Planning	2,276	1,989	1,957	1,761
Forest Management	4,330	4,384	4,317	4,242
Agriculture	3,213	3,146	3,117	3,275
	<b>13,939</b>	<b>13,479</b>	<b>13,275</b>	<b>13,087</b>

**ENERGY, MINES AND RESOURCES**

**SUSTAINABLE RESOURCES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Capital (Vote 53-2)</b>				
Forest Management				
Forest Engineering	<b>254</b>	267	267	238
Agriculture				
Agricultural Land Development	<b>50</b>	250	250	277
	<b>304</b>	517	517	515
<b>Total included in the Appropriation</b>	<b>14,243</b>	13,996	13,792	13,602
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>9,501</b>	9,141	8,937	9,204
Other	<b>2,765</b>	3,019	3,019	2,624
Government Transfers	<b>1,784</b>	1,653	1,653	1,669
Tangible Capital Assets	<b>193</b>	183	183	105
<b>Total included in the Appropriation</b>	<b>14,243</b>	13,996	13,792	13,602

**ENERGY, MINES AND RESOURCES**

**SUSTAINABLE RESOURCES  
Land Management**

**SUPPLEMENTARY INFORMATION**

<b>CHANGES IN LAND HELD FOR SALE (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Land Held for Sale, beginning of the year</b>	<b>3,240</b>	2,990	3,199	2,949
Development Costs (Appropriated Amounts)	<b>50</b>	250	250	41
Less:				
Cost of Land Sold	<b>0</b>	0	0	0
<b>Land Held for Sale, end of the year</b>	<b>3,290</b>	3,240	3,449	2,990

## ENERGY, MINES AND RESOURCES

### MINERAL RESOURCES AND GEOSCIENCE SERVICES

- To direct and oversee orderly planning, care and maintenance, and closure of abandoned mines sites. This includes Type II mine sites identified in the Devolution Transfer Agreement.
- To generate, compile and distribute technical information about the geology, geohazards, mineral and energy resources to clients and stakeholders.
- To provide economic stimulus for mineral exploration.
- To facilitate a sustainable mineral industry by providing information, project coordination and effective government policies and support.
- To ensure certainty of mineral tenure and a responsive, efficient and competitive mining and exploration regulatory regime.
- To administer the Yukon's resource royalty obligations to Yukon First Nations governments with Final and Self-Government Agreements.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 53-1)</b>				
Assistant Deputy Minister's Office	1,040	938	935	607
Assessment and Abandoned Mines	24,386	38,610	43,083	36,593
Yukon Geological Survey	6,084	6,557	6,462	5,730
Mineral Tenure and Exploration	5,265	5,500	5,164	4,931
Major Mines and Technical Services	37,224	116,291	118,747	107,400
<b>Total included in the Appropriation</b>	<b>73,999</b>	<b>167,896</b>	<b>174,391</b>	<b>155,261</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	11,276	10,876	10,169	9,807
Other	60,943	154,740	162,042	143,597
Government Transfers	1,780	2,280	2,180	1,857
<b>Total included in the Appropriation</b>	<b>73,999</b>	<b>167,896</b>	<b>174,391</b>	<b>155,261</b>

## ENERGY, MINES AND RESOURCES

### STRATEGIC INITIATIVES AND PARTNERSHIPS

- To manage and regulate geothermal and petroleum resources in the Yukon for the benefit of Yukoners.
- To coordinate and lead collaborative discussions, negotiations, and other processes with industry and First Nation governments related to land, mineral, oil and gas, and sustainable resources management in the Yukon.
- To develop and deliver energy policy, projects and programs that support grid stability in the Yukon.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 53-1)</b>				
Assistant Deputy Minister's Office	414	677	666	429
Geothermal and Petroleum Resources	1,107	1,264	1,251	709
Strategic Alliances	2,648	2,494	2,468	2,569
Energy	15,221	14,135	16,722	10,926
<b>Total included in the Appropriation</b>	<b>19,390</b>	<b>18,570</b>	<b>21,107</b>	<b>14,633</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,480	4,598	4,489	3,856
Other	3,087	1,944	2,067	1,836
Government Transfers	11,823	12,028	14,551	8,941
<b>Total included in the Appropriation</b>	<b>19,390</b>	<b>18,570</b>	<b>21,107</b>	<b>14,633</b>

## ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Sustainable Resources</b>				
Agricultural Land Application and Grazing Lease Fees	5	5	5	11
Application Fees	10	10	10	9
Development Fee	10	10	10	10
Lands Administration/Interest	2,000	1,645	1,150	2,108
Land Leases	180	181	189	170
Land Sales Fees	30	35	20	216
Land Use Fees	21	11	21	4
Quarrying Royalties and Leases	80	80	80	90
Road Charge	38	15	15	18
Timber Royalty	20	20	20	15
Prior Years' Revenues	0	106	200	1,415
<b>Mineral Resources and Geoscience Services</b>				
Coal Leases, Permits and Royalties	22	22	22	19
Interest on Loan to the Receiver for Victoria Gold Corp.	18,880	15,225	9,500	2,937
Maps, Publications and Charts	5	5	5	3
Placer Mining Fees	385	385	385	433
Quartz Mining Fees and Leases	1,335	1,635	1,635	1,558
<b>Strategic Initiatives and Partnerships</b>				
Electric Vehicle Charging	170	0	0	0
<b>Total Taxes and General Revenues</b>	<b>23,191</b>	<b>19,390</b>	<b>13,267</b>	<b>9,016</b>

## ENERGY, MINES AND RESOURCES

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Sustainable Resources</b>				
Agricultural Annual Banquet	3	3	3	0
Recoverable - Legal Surveys	10	10	10	0
Prior Years' Recoveries	0	0	0	67
<b>Mineral Resources and Geoscience Services</b>				
Prior Years' Recoveries	0	21,185	21,115	22,482
<b>Total Third-Party Recoveries</b>	<b>13</b>	<b>21,198</b>	<b>21,128</b>	<b>22,549</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Sustainable Resources</b>				
Agriculture and Agri-Food Canada				
- Sustainable Canadian Agricultural Partnership	1,110	1,110	1,110	1,143
Canadian Food Inspection Agency	2	2	2	1
Natural Resources Canada				
- Canadian Biomass Mapping Initiative	350	0	0	0
Prior Years' Recoveries	0	300	300	180
<b>Mineral Resources and Geoscience Services</b>				
Crown-Indigenous Relations and Northern Affairs Canada - Type II Mine Sites	6,430	5,017	8,716	6,614

## ENERGY, MINES AND RESOURCES

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Strategic Initiatives and Partnerships</b>				
Environment and Climate Change Canada				
- Low Carbon Economy Fund	<b>4,390</b>	4,467	9,897	1,095
Natural Resources Canada				
- Energy Efficiency Program				
- Codes Acceleration Fund	<b>210</b>	157	302	50
-Oil to Heat Pump Affordability Program	<b>2,500</b>	1,928	0	177
Prior Years' Recoveries	<b>0</b>	154	0	171
<b>Total Recoveries from Canada</b>	<b>14,992</b>	13,135	20,327	9,431
<b>TOTAL REVENUES</b>	<b>38,196</b>	53,723	54,722	40,996

## ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
The Yukon Science Institute	6	6	6	6
<b>Sustainable Resources</b>				
Canadian Council of Forest Ministers	15	6	6	15
Liard First Nation	100	0	0	0
Natural Resources Canada				
- Canadian Biomass Mapping Initiative	15	0	0	0
Sustainable Canadian Agricultural Partnership	1,249	1,249	1,249	1,002
Yukon Agricultural Association	140	140	140	140
Yukon University	5	0	0	0
Yukon Wood Products Association	90	40	40	90
Various First Nations	170	200	200	0
Prior Years' Other Transfer Payments	0	18	18	422
<b>Mineral Resources and Geoscience Services</b>				
Geological Survey Research Projects	215	215	215	177
Klondike Placer Miners' Association	165	165	165	165
Mineral Resources and Geoscience Services Regulatory Projects				
- Various Recipients	35	35	35	0
Type II Mine Site Reclamation Agreements	200	200	200	6
Yukon Chamber of Mines	165	165	165	165
Yukon Mineral Exploration Program	1,000	1,400	1,400	1,344
Prior Years' Other Transfer Payments	0	100	0	0

## ENERGY, MINES AND RESOURCES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Strategic Initiatives and Partnerships</b>				
Energy Cost-Shared Projects				
- Various Recipients	250	800	50	21
Energy Rebate Program				
- Various Recipients	742	1,365	6,955	4,001
Geothermal and Petroleum Working Group				
- Various Yukon First Nations	105	70	70	70
Low Carbon Economy Fund	5,758	5,514	6,606	3,378
Mining Legislation				
- Various Recipients	810	750	750	882
Natural Resources Canada				
- Oil to Heat Pump Affordability Program	3,212	3,047	0	0
Winter Electricity Load Reduction Program	946	0	0	0
Prior Years' Other Transfer Payments	0	482	120	589
	<b>15,393</b>	<b>15,967</b>	<b>18,390</b>	<b>12,473</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>15,393</b>	<b>15,967</b>	<b>18,390</b>	<b>12,473</b>

## ENERGY, MINES AND RESOURCES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>16,753</b>	16,551	17,221	15,737
Accumulated Amortization	<b>(7,876)</b>	(7,012)	(7,612)	(6,727)
Work-in-Progress	<b>169</b>	113	444	1,564
Net Book Value	<b>9,046</b>	9,652	10,053	10,574
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>80</b>	75	75	0
Work-in-Progress put in Service during Year	<b>183</b>	127	127	1,775
Asset Retirement Obligation Asset (ARO)	<b>0</b>	0	0	19
Transfers between Departments	<b>0</b>	0	0	(980)
Accumulated Amortization				
Amortization Expense	<b>(891)</b>	(864)	(896)	(863)
Transfers between Departments	<b>0</b>	0	0	578
Work-in-Progress				
Capital Acquisitions	<b>193</b>	183	183	232
Work-in-Progress put in Service during Year	<b>(183)</b>	(127)	(127)	(1,775)
Transfers between Departments	<b>593</b>	0	0	92
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>17,016</b>	16,753	17,423	16,551
Accumulated Amortization	<b>(8,767)</b>	(7,876)	(8,508)	(7,012)
Net Book Value	<b>8,249</b>	8,877	8,915	9,539
Work-in-Progress	<b>772</b>	169	500	113
<b>Total Net Book Value and Work-in-Progress</b>	<b>9,021</b>	9,046	9,415	9,652

**ENERGY, MINES AND RESOURCES**

**ASSET RETIREMENT OBLIGATION  
LIABILITY AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		<b>2024-25 ACTUAL</b>
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>839</b>	811	792	758
Increase in Liabilities				
Accretion	<b>29</b>	28	35	34
Asset Retirement Obligation	<b>0</b>	0	0	19
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>868</b>	839	827	811

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## **Restricted Funds**

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**ENERGY, MINES AND RESOURCES**

**RESTRICTED FUND  
ELIJAH SMITH FOREST RENEWAL**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
Revenues	10	10	10	6
Expenses	0	0	0	0
<b>Net Profit/(Loss) for the Year</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>6</b>
Balance at Beginning of Year	318	308	312	302
Balance at End of Year	328	318	322	308
<b>Increase/(Decrease) in Restricted Funds</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>6</b>

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# ENVIRONMENT



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**VOTE 52  
DEPARTMENT OF ENVIRONMENT**

**MINISTER**

**Hon. W. Istchenko**

**DEPUTY MINISTER**

**D. Berry**

- To contribute to a healthy, sustainable and prosperous future through environmental stewardship and the effective management of natural resources in the Yukon.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 52-1)	70,768	60,477	55,088	58,200
Capital (Vote 52-2)	1,489	3,835	3,835	4,999
<b>Total Appropriations</b>	<b>72,257</b>	<b>64,312</b>	<b>58,923</b>	<b>63,199</b>

**VOTE 52  
DEPARTMENT OF ENVIRONMENT**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 52-1)				
Corporate Services	20,849	22,765	20,464	21,456
Environmental Sustainability	38,970	34,095	31,010	33,855
Environmental Liabilities and Remediation	10,949	3,617	3,614	2,889
<b>Total Operation and Maintenance (Vote 52-1)</b>	<b>70,768</b>	<b>60,477</b>	<b>55,088</b>	<b>58,200</b>
Capital (Vote 52-2)				
Corporate Services	742	742	742	185
Environmental Sustainability	747	3,093	3,093	4,814
<b>Total Capital (Vote 52-2)</b>	<b>1,489</b>	<b>3,835</b>	<b>3,835</b>	<b>4,999</b>
<b>Total Appropriations</b>	<b>72,257</b>	<b>64,312</b>	<b>58,923</b>	<b>63,199</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	1,000	1,000	1,000	987
Accretion Expense	15	13	17	16
Tangible Capital Assets	(1,092)	(2,696)	(2,696)	(3,596)
Environmental Liabilities (net)	(8,526)	2,368	(928)	12,783
<b>Total Expenses</b>	<b>63,654</b>	<b>64,997</b>	<b>56,316</b>	<b>73,389</b>
<b>Summary of Expenses by Category</b>				
Personnel	33,104	32,758	32,121	34,312
Other	24,798	25,700	18,912	31,856
Government Transfers	4,737	5,526	4,266	6,218
Amortization Expense	1,000	1,000	1,000	987
Accretion Expense	15	13	17	16
<b>Total Expenses</b>	<b>63,654</b>	<b>64,997</b>	<b>56,316</b>	<b>73,389</b>

**VOTE 52  
DEPARTMENT OF ENVIRONMENT**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>2,020</b>	1,970	2,670	1,962
Third-Party Recoveries				
Operation and Maintenance	<b>730</b>	444	205	498
Subtotal Third-Party	<b>730</b>	444	205	498
Recoveries from Canada				
Operation and Maintenance	<b>11,751</b>	12,525	10,960	12,163
Capital	<b>0</b>	450	450	1,528
Subtotal from Canada	<b>11,751</b>	12,975	11,410	13,691
<b>Total Revenues</b>	<b>14,501</b>	15,389	14,285	16,151

## **ENVIRONMENT**

## **CORPORATE SERVICES**

- To provide overall direction that supports managing and conserving the Yukon's natural environment in a sustainable and balanced manner for the benefit of all Yukoners.
- To assist the department in managing its financial, human, information and technology resources in a transparent and fiscally responsible manner by providing strategic, operational and administrative support services.
- To develop or amend environmental legislation or policy to ensure sustainable natural resource conservation and management.
- To inspire appreciation and stewardship of the environment and promote awareness and participation in departmental priorities, programs and services through effective and accessible communications, including outreach, education and public engagement.
- To work collaboratively with First Nations governments, Inuvialuit and transboundary indigenous groups to support reconciliation, develop partnerships in areas of mutual interest, and fulfil commitments outlined in Final Agreements.
- To provide government-wide leadership and coordination on the Yukon's response to climate change.

**ENVIRONMENT**

**CORPORATE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 52-1)</b>				
Deputy Minister's Office	618	1,107	604	521
Assistant Deputy Minister's Office	7,433	8,443	7,558	7,930
Communications	738	739	722	912
Finance	847	837	815	778
Client and Technology Services	4,732	4,651	4,174	5,458
Policy and Planning	3,541	3,950	3,659	3,246
Human Resources	1,081	1,043	1,017	738
Climate Change Secretariat	1,859	1,795	1,715	1,873
McIntyre Creek Park	0	200	200	0
	<b>20,849</b>	<b>22,765</b>	<b>20,464</b>	<b>21,456</b>
<b>Capital (Vote 52-2)</b>				
Operational Equipment	742	742	742	185
	<b>742</b>	<b>742</b>	<b>742</b>	<b>185</b>
<b>Total included in the Appropriation</b>	<b>21,591</b>	<b>23,507</b>	<b>21,206</b>	<b>21,641</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	11,985	12,130	11,837	12,125
Other	6,398	7,301	6,103	5,612
Government Transfers	2,566	3,376	2,566	3,727
Tangible Capital Assets	642	700	700	177
<b>Total included in the Appropriation</b>	<b>21,591</b>	<b>23,507</b>	<b>21,206</b>	<b>21,641</b>

## ENVIRONMENT

### ENVIRONMENTAL SUSTAINABILITY

- To maintain biological diversity and lead the conservation and sustainable use of fish, wildlife, habitat and water in the Yukon.
- To provide sustainable fish and wildlife harvesting and viewing opportunities for cultural and recreational purposes, while respecting Aboriginal Rights and title, and the provisions of the Yukon's modern treaties.
- To support healthy land, healthy people and a healthy economy by managing a growing territorial parks system built on protection, reconciliation, public service and public benefits.
- To deliver conservation law enforcement services in support of the sustainable management of fish, wildlife, and other natural resources in the Yukon.
- To deliver and support human-wildlife conflict awareness, education and intervention in the Yukon.
- To regulate and protect the Yukon's air, land, water, fish and wildlife through the assessment, education, monitoring, inspections and permitting of development projects and commercial or individual activities.
- To protect public health and safety and environmental integrity by issuing flood forecasts, enforcing laws and regulations and responding to spills, poaching and wildlife conflict.
- To develop and provide information that is accessible to the public and enhances awareness, understanding and compliance with the laws pertaining to natural resources and the environment.
- To protect human, wildlife and domestic animal health by delivering the Yukon's animal health, protection and control programs.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

#### Amounts included in the Appropriation

##### Operation and Maintenance (Vote 52-1)

Assistant Deputy Minister's Office	744	274	274	281
Animal Health and Protection	1,523	1,459	1,436	1,370
Fish and Wildlife	12,051	10,786	9,874	11,162
Parks	7,829	7,853	6,659	7,670
Conservation Officer Services	4,504	4,378	4,295	4,401
Water Sciences and Stewardship	5,990	6,071	5,309	5,690
Environmental Protection and Assessment	6,329	3,274	3,163	3,281
	<b>38,970</b>	<b>34,095</b>	<b>31,010</b>	<b>33,855</b>

**ENVIRONMENT**

**ENVIRONMENTAL SUSTAINABILITY  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 52-2)</b>				
Parks				
Parks Design	100	0	0	0
Water Resources				
Groundwater Monitoring Network Expansion	200	200	200	177
Hydrometric and Meteorological Stations	66	66	66	36
Water Strategy	10	0	0	6
Evaluation of Water Monitoring Networks	28	28	28	29
Flood Hazard Risk Assessment	343	343	343	0
Prior Years' Projects	0	2,456	2,456	4,566
	<b>747</b>	<b>3,093</b>	<b>3,093</b>	<b>4,814</b>
<b>Total included in the Appropriation</b>	<b>39,717</b>	<b>37,188</b>	<b>34,103</b>	<b>38,669</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	20,417	19,952	19,611	21,397
Other	16,679	13,090	10,796	11,362
Government Transfers	2,171	2,150	1,700	2,491
Tangible Capital Assets	450	1,996	1,996	3,419
<b>Total included in the Appropriation</b>	<b>39,717</b>	<b>37,188</b>	<b>34,103</b>	<b>38,669</b>

**ENVIRONMENT**

**ENVIRONMENTAL LIABILITIES AND REMEDIATION**

- To provide estimates of the Government of Yukon’s environmental liabilities.
- To coordinate and provide for the investigation, assessment, remediation and administration of contaminated sites in accordance with the Government of Yukon’s environmental liabilities policy.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 52-1)</b>				
Remediation Expenditures	8,526	928	928	797
Site Assessment and Administration	2,423	2,689	2,686	2,092
<b>Total included in the Appropriation</b>	<b>10,949</b>	<b>3,617</b>	<b>3,614</b>	<b>2,889</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	702	676	673	790
Other	10,247	2,941	2,941	2,099
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>10,949</b>	<b>3,617</b>	<b>3,614</b>	<b>2,889</b>

**ENVIRONMENT**

**ENVIRONMENTAL LIABILITIES AND REMEDIATION**

**SUPPLEMENTARY INFORMATION**

<b>ENVIRONMENTAL LIABILITIES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Accrued liabilities for Yukon government's contaminated sites, beginning of the year</b>	<b>159,714</b>	178,811	166,320	189,188
Increase in Liabilities				
Environment	<b>one dollar</b>	3,296	one dollar	13,474
Energy, Mines and Resources	<b>0</b>	0	0	104
Less:				
Remediation Expenditures				
Environment	<b>8,526</b>	928	928	795
Energy, Mines and Resources	<b>978</b>	21,465	21,500	23,160
<b>Accrued liabilities for Yukon government's contaminated sites, end of the year</b>	<b>150,210</b>	159,714	143,892	178,811

## ENVIRONMENT

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Environmental Sustainability</b>				
Campground Permits	1,171	1,121	1,821	1,134
Fishing Licences	360	360	360	297
Hunting Licences and Seals	465	465	465	508
Outfitting Fees	10	10	10	9
Trapping and Fur Licences	6	6	6	6
Wilderness Tourism Licensing	8	8	8	8
<b>Total Taxes and General Revenues</b>	<b>2,020</b>	<b>1,970</b>	<b>2,670</b>	<b>1,962</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Mapping	2	3	3	1
<b>Environmental Sustainability</b>				
Compulsory Inspections				
- Province of British Columbia	2	2	2	3
Conservation Action Team	2	2	2	3
Miscellaneous Partnerships	48	48	48	56
Standards and Approvals				
- Technical Review	25	25	25	13
Trapper Education Workshop	26	26	26	23
Prior Years' Recoveries	0	338	99	333
<b>Environmental Liabilities and Remediation</b>				
Security for Kotaneelee Well	625	0	0	0
Prior Years' Recoveries	0	0	0	66
	<b>730</b>	<b>444</b>	<b>205</b>	<b>498</b>
<b>Total Third-Party Recoveries</b>	<b>730</b>	<b>444</b>	<b>205</b>	<b>498</b>

## ENVIRONMENT

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Climate Change Preparedness in the North Environment and Climate Change Canada	500	552	500	817
- Canada-Yukon Nature Agreement	6,042	7,157	6,457	6,646
- Climate Change Scientist	141	141	141	134
Inuvialuit Final Agreement	1,706	1,967	1,717	1,682
Prior Years' Recoveries	0	295	185	185
<b>Environmental Sustainability</b>				
Climate Change Preparedness in the North Environment and Climate Change Canada	510	350	350	425
Environmental Occurrences Notification Agreement	450	671	641	1,227
	6	6	6	7
Miscellaneous Partnerships	1,601	48	48	1
Natural Resources Canada	780	1,019	806	950
Parks Canada	15	40	0	0
Prior Years' Recoveries	0	279	109	89
	11,751	12,525	10,960	12,163
<b>Capital</b>				
<b>Environmental Sustainability</b>				
Prior Years' Recoveries	0	450	450	1,528
	0	450	450	1,528
<b>Total Recoveries from Canada</b>	<b>11,751</b>	<b>12,975</b>	<b>11,410</b>	<b>13,691</b>
<b>TOTAL REVENUES</b>	<b>14,501</b>	<b>15,389</b>	<b>14,285</b>	<b>16,151</b>

## ENVIRONMENT

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Various Recipients	1,220	1,920	1,220	2,082
Wildlife Management Advisory Council	499	499	499	718
Yukon University				
- Climate Change Research	100	100	100	66
Yukon Wildlife Preserve Operating Society	747	747	747	766
Prior Years' Other Transfer Payments	0	110	0	95
<b>Environmental Sustainability</b>				
Animal Protection Program				
- Various Recipients	35	35	35	45
Centre for Human-Wildlife Conflict Solutions (Wildwise)	40	40	40	0
Community Water Monitoring Projects				
- Various Recipients	44	44	44	0
Environment and Climate Change Canada	1,275	1,275	825	982
Fish and Wildlife Cooperative Research Projects - Various Recipients	18	18	18	56
Global Water Future Observatories Fund	80	0	0	0
Humane Society Dawson	62	25	25	65
Humane Society Yukon - Mae Bachur Animal Shelter	178	118	118	175
Livestock Veterinary Services				
- Various Recipients	6	6	6	18
Porcupine Caribou Management Board	75	75	75	0
Wildlife Habitat Canada	4	4	4	4
Yukon Conservation Society	50	50	50	50
Yukon Energy Corporation				
- Whitehorse Fish Hatchery	168	168	168	170
Yukon Fish and Game Association	60	60	60	70
Yukon Trappers Association	35	35	35	40

**ENVIRONMENT**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Environmental Sustainability (cont'd)</b>				
Prior Years' Other Transfer Payments	0	0	0	542
	<b>4,696</b>	5,329	4,069	5,944
<b>Capital</b>				
<b>Environmental Sustainability</b>				
Environment and Climate Change Canada	41	197	197	274
	<b>41</b>	197	197	274
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>4,737</b>	5,526	4,266	6,218

## ENVIRONMENT

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>23,978</b>	22,882	22,709	21,192
Accumulated Amortization	<b>(10,771)</b>	(9,771)	(9,575)	(8,627)
Work-in-Progress	<b>6,738</b>	5,138	6,172	2,522
Net Book Value	<b>19,945</b>	18,249	19,306	15,087
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>1,092</b>	1,096	1,096	1,107
Work-in-Progress put in Service during Year	<b>0</b>	0	0	173
Transfers between Departments	<b>0</b>	0	0	410
Accumulated Amortization				
Amortization Expense	<b>(1,000)</b>	(1,000)	(1,000)	(987)
Transfers between Departments	<b>0</b>	0	0	(157)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	1,600	1,600	2,489
Work-in-Progress put in Service during Year	<b>0</b>	0	0	(173)
Transfers between Departments	<b>0</b>	0	0	300
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>25,070</b>	23,978	23,805	22,882
Accumulated Amortization	<b>(11,771)</b>	(10,771)	(10,575)	(9,771)
Net Book Value	<b>13,299</b>	13,207	13,230	13,111
Work-in-Progress	<b>6,738</b>	6,738	7,772	5,138
<b>Total Net Book Value and Work-in-Progress</b>	<b>20,037</b>	19,945	21,002	18,249

**ENVIRONMENT**

**ASSET RETIREMENT OBLIGATION  
LIABILITY AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>391</b>	378	378	362
Increase in Liabilities Accretion	<b>15</b>	13	17	16
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>406</b>	391	395	378

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## **Restricted Funds**

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**ENVIRONMENT**

**RESTRICTED FUND  
CONSERVATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Revenues</b>	<b>1</b>	0	2	0
<b>Expenses</b>	<b>0</b>	0	0	0
<b>Net Profit/(Loss) for the Year</b>	<b>1</b>	0	2	0
<b>Balance at Beginning of Year</b>	<b>185</b>	185	187	185
<b>Balance at End of Year</b>	<b>186</b>	185	189	185
<b>Increase/(Decrease) in Restricted Fund</b>	<b>1</b>	0	2	0

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# FINANCE



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**VOTE 12  
DEPARTMENT OF FINANCE**

**MINISTER**

**Hon. C. Dixon**

**DEPUTY MINISTER**

**K. White**

- To responsibly manage the financial resources of the Government of Yukon to ensure value for money in the delivery of programs and services for Yukoners.
- To provide corporate financial leadership and advice to departments across the organization.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 12-1)	29,108	24,794	24,326	18,387
Capital (Vote 12-2)	2,067	32	32	26
<b>Total Appropriations</b>	<b>31,175</b>	<b>24,826</b>	<b>24,358</b>	<b>18,413</b>

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation. Principal and interest payments on borrowing are authorized under Section 76(1)(f) of the Financial Administration Act as a standing appropriation.

**VOTE 12  
DEPARTMENT OF FINANCE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 12-1)				
Corporate Services	1,539	1,628	1,538	1,853
Financial Operations and Revenue Services	19,922	15,749	15,593	9,459
Economics, Fiscal Policy and Statistics	2,985	2,856	2,796	2,905
Management Board and Budget Secretariat	2,898	2,772	2,762	2,484
Office of the Comptroller	1,489	1,514	1,362	1,507
Workers' Compensation				
Supplementary Benefits	275	275	275	179
<b>Total Operation and Maintenance (Vote 12-1)</b>	<b>29,108</b>	<b>24,794</b>	<b>24,326</b>	<b>18,387</b>
Capital (Vote 12-2)				
Corporate Services	35	32	32	26
Financial Operations and Revenue Services	2,032	0	0	0
<b>Total Capital (Vote 12-2)</b>	<b>2,067</b>	<b>32</b>	<b>32</b>	<b>26</b>
<b>Total Appropriations</b>	<b>31,175</b>	<b>24,826</b>	<b>24,358</b>	<b>18,413</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	168	168	168	168
Tangible Capital Assets	(2,032)	0	0	(26)
Bad Debts Expense	325	325	325	77
Transfers through the Tax System	2,349	2,181	2,181	2,256
<b>Total Expenses</b>	<b>31,985</b>	<b>27,500</b>	<b>27,032</b>	<b>20,888</b>
<b>Summary of Expenses by Category</b>				
Personnel	11,214	10,827	10,637	10,298
Other	17,434	13,504	13,321	7,450
Government Transfers	3,169	3,001	2,906	2,972
Amortization Expense	168	168	168	168
<b>Total Expenses</b>	<b>31,985</b>	<b>27,500</b>	<b>27,032</b>	<b>20,888</b>

**VOTE 12  
DEPARTMENT OF FINANCE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Transfers from Canada	1,668,971	1,538,130	1,538,130	1,430,660
Taxes and General Revenues	195,001	185,714	185,714	194,070
Third-Party Recoveries				
Operation and Maintenance	125	50	50	434
Subtotal Third-Party	125	50	50	434
<b>Total Revenues</b>	<b>1,864,097</b>	<b>1,723,894</b>	<b>1,723,894</b>	<b>1,625,164</b>

**FINANCE**

**CORPORATE SERVICES**

- To provide leadership and support to the department through the provision of financial, communications, information management and technology and other decision-support services.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 12-1)</b>				
Deputy Minister's Office	384	447	434	580
Directorate	1,155	1,181	1,104	1,273
	<b>1,539</b>	1,628	1,538	1,853
<b>Capital (Vote 12-2)</b>				
Office Furniture and Equipment	35	32	32	26
	<b>35</b>	32	32	26
<b>Total included in the Appropriation</b>	<b>1,574</b>	1,660	1,570	1,879
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,150	1,175	1,149	1,493
Other	424	485	421	360
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	26
<b>Total included in the Appropriation</b>	<b>1,574</b>	1,660	1,570	1,879

## FINANCE

### FINANCIAL OPERATIONS AND REVENUE SERVICES

- To manage the government's borrowing and lending programs, and to provide cash management services of the Consolidated Revenue Fund including managing investment of the fund.
- To support the collection of tax revenues through permitting, return processing, issuing assessments and enforcement of tax legislation.
- To manage and provide guidance and support for the financial operations of accounts payable, accounts receivable, banking and financial management information systems for the Government of Yukon.
- To develop and advance strategic initiatives that support enhanced service delivery outcomes inclusive of efficiency, effectiveness and financial capacity and performance.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 12-1)</b>				
Program Management	363	343	338	332
Financial Operations	949	933	909	859
Financial Management Information Systems	1,303	742	729	561
Tax Administration	690	662	650	545
Banking, Investments and Debt Services	16,617	13,069	12,967	7,162
	<b>19,922</b>	<b>15,749</b>	<b>15,593</b>	<b>9,459</b>
<b>Capital (Vote 12-2)</b>				
Information Technology Equipment and Systems	2,032	0	0	0
	<b>2,032</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total included in the Appropriation</b>	<b>21,954</b>	<b>15,749</b>	<b>15,593</b>	<b>9,459</b>

**FINANCE**

**FINANCIAL OPERATIONS AND REVENUE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>3,102</b>	3,008	2,947	2,404
Other	<b>16,275</b>	12,196	12,196	6,518
Government Transfers	<b>545</b>	545	450	537
Tangible Capital Assets	<b>2,032</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>21,954</b>	15,749	15,593	9,459

## FINANCE

### ECONOMICS, FISCAL POLICY AND STATISTICS

- To monitor and evaluate economic trends, issues and opportunities affecting the Yukon in order to provide evidence-based analysis and advice.
- Implement and manage financial arrangements with the federal government, First Nations governments and other jurisdictions.
- To develop and implement fiscal and taxation policies and legislation.
- To collect, analyse and publish statistical information, and work on statistical research projects and methodology.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 12-1)</b>				
Program Management	349	341	335	379
Bureau of Statistics	1,642	1,571	1,536	1,554
Economic Research and Analysis	545	524	515	546
Fiscal Policy	449	420	410	426
<b>Total included in the Appropriation</b>	<b>2,985</b>	<b>2,856</b>	<b>2,796</b>	<b>2,905</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	2,875	2,746	2,686	2,822
Other	110	110	110	83
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>2,985</b>	<b>2,856</b>	<b>2,796</b>	<b>2,905</b>

**FINANCE**

**MANAGEMENT BOARD AND BUDGET SECRETARIAT**

- To support Management Board in the planning and management of government resources by providing advice on financial, human resource, capital planning and management and other issues within the Board’s mandate, including the development of policies and guidelines.
- To produce the Government of Yukon’s budgetary documentation including main estimates, supplementary estimates, variance reports and other related documents.
- Lead the coordination, communication and implementation of the corporate five-year capital plan.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

**Amounts included in the Appropriation**

<b>Operation and Maintenance (Vote 12-1)</b>				
Management Board and Budget Secretariat	<b>2,898</b>	2,772	2,762	2,484
<b>Total included in the Appropriation</b>	<b>2,898</b>	<b>2,772</b>	<b>2,762</b>	<b>2,484</b>

**Summary of Appropriation by Allotment**

Personnel	<b>2,750</b>	2,625	2,615	2,343
Other	<b>148</b>	147	147	141
Government Transfers	<b>0</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>2,898</b>	<b>2,772</b>	<b>2,762</b>	<b>2,484</b>

## FINANCE

## OFFICE OF THE COMPTROLLER

- To develop, administer and ensure proper implementation of all financial policies and controls for the Government of Yukon.
- To monitor compliance of financial management and accounting activities for the Government of Yukon with relevant legislation and Public Sector Accounting Standards.
- To prepare the Public Accounts, including providing corporate accounting services and coordinating the audit activities of the Office of the Auditor General of Canada.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 12-1)</b>				
Financial Accounting	1,140	1,116	1,091	1,257
Policy and Compliance	349	398	271	250
<b>Total included in the Appropriation</b>	<b>1,489</b>	<b>1,514</b>	<b>1,362</b>	<b>1,507</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,337	1,273	1,240	1,236
Other	152	241	122	271
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>1,489</b>	<b>1,514</b>	<b>1,362</b>	<b>1,507</b>

**FINANCE**

**WORKERS' COMPENSATION SUPPLEMENTARY BENEFITS**

- To comply with the provisions of the *Workmen's Compensation Supplementary Benefits Ordinance*.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 12-1)</b>				
Supplementary Pensions	275	275	275	179
<b>Total included in the Appropriation</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>179</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	275	275	275	179
<b>Total included in the Appropriation</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>179</b>

## FINANCE

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	1,578,894	1,454,190	1,454,190	1,350,134
Canada Health Transfer	66,876	61,690	61,690	59,490
Canada Social Transfer	20,893	19,650	19,650	19,319
Cannabis Transfer	2,113	1,850	1,850	1,717
Vaping Transfer	195	750	750	0
<b>Total Transfers from Canada</b>	<b>1,668,971</b>	<b>1,538,130</b>	<b>1,538,130</b>	<b>1,430,660</b>
<b>TAXES AND GENERAL REVENUES</b>				
<b>Taxation Revenue</b>				
Personal Income Tax	126,119	119,080	119,080	125,466
Corporate Income Tax	38,447	33,780	33,780	32,500
Fuel Oil Tax	10,243	11,790	11,790	9,090
Insurance Premium Tax	9,814	9,430	9,430	9,099
Tobacco Tax	8,671	10,220	10,220	9,728
<b>Other Revenue</b>				
Banking and Investment	550	300	300	850
Interest on Advance to Territorial Corporation	1,067	1,014	1,014	1,889
Interest on Accounts Receivable	40	50	50	80
Miscellaneous Revenue	50	50	50	780
Prior Years' Other Revenue	0	0	0	4,588
<b>Total Taxes and General Revenues</b>	<b>195,001</b>	<b>185,714</b>	<b>185,714</b>	<b>194,070</b>

**FINANCE**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
Charge Card Incentive	125	50	50	131
Prior Years' Recoveries	0	0	0	303
<b>Total Third-Party Recoveries</b>	<b>125</b>	<b>50</b>	<b>50</b>	<b>434</b>
<b>TOTAL REVENUES</b>	<b>1,864,097</b>	<b>1,723,894</b>	<b>1,723,894</b>	<b>1,625,164</b>

**FINANCE**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>LEGISLATED GRANTS</b>				
Workers' Compensation Supplementary Benefits	275	275	275	179
<b>Total Legislated Grants</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>179</b>
<b>OTHER TRANSFER PAYMENTS</b>				
Operation and Maintenance				
Financial Operations and Revenue Services Rural Community Banking	545	545	450	537
<b>Government Transfers</b> (Included in Appropriation)	<b>820</b>	<b>820</b>	<b>725</b>	<b>716</b>
<b>Transfers through the Tax System <sup>(1)</sup></b>				
Children's Fitness Tax Credit	73	64	64	96
Research and Development Tax Credit	843	665	665	755
Yukon Child Benefit	1,433	1,452	1,452	1,405
	<b>2,349</b>	<b>2,181</b>	<b>2,181</b>	<b>2,256</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>3,169</b>	<b>3,001</b>	<b>2,906</b>	<b>2,972</b>

<sup>(1)</sup> Transfers through the Tax System: are financial benefits provided or determined through a tax system (e.g. Yukon Child Benefit) that are made for a purpose other than the relieving of taxes previously paid or currently owing.

## FINANCE

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>1,127</b>	1,127	1,134	1,118
Accumulated Amortization	<b>(936)</b>	(768)	(774)	(619)
Work-in-Progress	<b>7</b>	7	0	0
Net Book Value	<b>198</b>	366	360	499
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	0	0	26
Transfers between Departments	<b>0</b>	0	0	(17)
Accumulated Amortization				
Amortization Expense	<b>(168)</b>	(168)	(168)	(168)
Transfers between Departments	<b>0</b>	0	0	19
Work-in-Progress				
Capital Acquisitions	<b>2,032</b>	0	0	0
Transfers between Departments	<b>0</b>	0	0	7
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>1,127</b>	1,127	1,134	1,127
Accumulated Amortization	<b>(1,104)</b>	(936)	(942)	(768)
Net Book Value	<b>23</b>	191	192	359
Work-in-Progress	<b>2,039</b>	7	0	7
<b>Total Net Book Value and Work-in-Progress</b>	<b>2,062</b>	198	192	366

## **Restricted Funds**

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## FINANCE

### RESTRICTED FUND CARBON PRICE REBATE

FINANCIAL SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
Due from Canada (Unallocated Revenue)	0	0	0	17,636
<b>Amounts Received</b>				
Business	0	356	18,850	15,806
Mining Business	0	0	5,080	4,645
Personal	0	0	15,460	15,549
Municipal	0	0	1,480	1,355
Yukon First Nations	0	0	1,480	1,355
	0	356	42,350	38,710
<b>Total Revenue</b>	0	356	42,350	56,346
<b>Amounts Disbursed</b>				
Business <sup>(1)</sup>	5,400	22,210	19,520	21,451
Mining Business	1,400	5,420	4,680	6,133
Personal	0	4,000	19,300	13,987
Municipal	0	1,355	1,250	1,073
Yukon First Nations	0	0	1,480	1,355
Undistributed Balance	0	0	(3,880)	0
	6,800	32,985	42,350	43,999
<b>Net Change in Revolving Fund</b>				
Business	(5,400)	(21,854)	(670)	(5,645)
Mining Business	(1,400)	(5,420)	400	(1,488)
Personal	0	(4,000)	(3,840)	1,562
Municipal	0	(1,355)	230	282
	(6,800)	(32,629)	(3,880)	(5,289)
Allocated to Eligible Group	(4,140)	28,489	8,598	16,142
Unallocated Liability <sup>(2)</sup>	0	0	0	0
<b>Balance at Beginning of Year</b>	(4,140)	28,489	8,598	16,142
Allocated to Eligible Group	(10,940)	(4,140)	4,718	10,853
Unallocated Liability <sup>(2)</sup>	0	0	0	17,636
<b>Balance at End of Year</b>	(10,940)	(4,140)	4,718	28,489
<b>Increase/(Decrease) in Restricted Funds</b>	(6,800)	(32,629)	(3,880)	12,347

<sup>(1)</sup> Business Amount disbursed for 2025-26 is expected to be \$22.2M which includes \$17,636 accrued liability, plus \$4,574 business rebate.

<sup>(2)</sup> Unallocated Liability' represents January to March 2025 amount received in June 2025 and recorded as accrual in 2024-25 Public Accounts.

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# **FRENCH LANGUAGE SERVICES DIRECTORATE**



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**VOTE 27  
FRENCH LANGUAGE SERVICES DIRECTORATE**

**MINISTER**

**Hon. L. Lang**

**DEPUTY MINISTER**

**P. Mollet**

- To foster a government-wide approach to delivering French-language services in the territory and fulfilling the requirements of the Yukon *Languages Act*.
- To engage with Yukoners and stakeholders to align shared priorities and advance bilingual service delivery in support of a thriving Francophone community.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 27-1)	8,545	8,605	8,148	7,914
Capital (Vote 27-2)	0	0	0	0
<b>Total Appropriations</b>	<b>8,545</b>	<b>8,605</b>	<b>8,148</b>	<b>7,914</b>

**VOTE 27  
FRENCH LANGUAGE SERVICES DIRECTORATE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 27-1)				
Central Services	<b>4,575</b>	4,820	4,556	4,207
Partnerships and Strategic Support	<b>3,970</b>	3,785	3,592	3,707
<b>Total Appropriations</b>	<b>8,545</b>	8,605	8,148	7,914
<b>Summary of Expenses by Category</b>				
Personnel	<b>6,085</b>	6,116	5,877	5,655
Other	<b>1,920</b>	1,908	1,711	1,708
Government Transfers	<b>540</b>	581	560	551
<b>Total Expenses</b>	<b>8,545</b>	8,605	8,148	7,914

**VOTE 27  
FRENCH LANGUAGE SERVICES DIRECTORATE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Recoveries from Canada Operation and Maintenance	6,878	6,842	6,492	6,389
Subtotal from Canada	6,878	6,842	6,492	6,389
<b>Total Revenues</b>	<b>6,878</b>	<b>6,842</b>	<b>6,492</b>	<b>6,389</b>

**FRENCH LANGUAGE SERVICES DIRECTORATE**

**CENTRAL SERVICES**

- To provide government-wide leadership on bilingual services and communications.
- To provide support and advice on the planning and delivery of bilingual services and information to help government departments and other agencies achieve their strategic goals.
- To empower government employees in offering, delivering and promoting bilingual services to the public.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 27-1)</b>				
Corporate Services	901	939	899	933
Bilingual Communications	2,395	2,468	2,271	2,245
Language Policy and Planning	1,279	1,413	1,386	1,029
<b>Total included in the Appropriation</b>	<b>4,575</b>	<b>4,820</b>	<b>4,556</b>	<b>4,207</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,476	3,692	3,453	3,241
Other	1,089	1,118	1,093	956
Government Transfers	10	10	10	10
<b>Total included in the Appropriation</b>	<b>4,575</b>	<b>4,820</b>	<b>4,556</b>	<b>4,207</b>

## FRENCH LANGUAGE SERVICES DIRECTORATE

### PARTNERSHIPS AND STRATEGIC SUPPORT

- To financially support government departments and public bodies in developing, implementing and delivering bilingual services and communications.
- To support initiatives aimed at fostering a thriving Yukon Francophone community.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 27-1)</b>				
Interdepartmental Agreements	<b>3,274</b>	3,129	2,977	3,113
Other Agreements	<b>696</b>	656	615	594
<b>Total included in the Appropriation</b>	<b>3,970</b>	<b>3,785</b>	<b>3,592</b>	<b>3,707</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>2,609</b>	2,424	2,424	2,414
Other	<b>831</b>	790	618	752
Government Transfers	<b>530</b>	571	550	541
<b>Total included in the Appropriation</b>	<b>3,970</b>	<b>3,785</b>	<b>3,592</b>	<b>3,707</b>

## FRENCH LANGUAGE SERVICES DIRECTORATE

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Central Services</b>				
Canadian Heritage	3,302	3,453	3,296	3,519
Health Canada				
- Official Languages Health Program	150	148	148	130
<b>Partnerships and Strategic Support</b>				
Canadian Heritage	3,418	3,237	3,044	2,661
Health Canada				
- Official Languages Health Program	8	4	4	79
<b>Total Recoveries from Canada</b>	<b>6,878</b>	<b>6,842</b>	<b>6,492</b>	<b>6,389</b>
<b>TOTAL REVENUES</b>	<b>6,878</b>	<b>6,842</b>	<b>6,492</b>	<b>6,389</b>

**FRENCH LANGUAGE SERVICES DIRECTORATE**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Central Services</b>				
Ministers' Council on the Canadian Francophonie	10	10	10	10
<b>Partnerships and Strategic Support</b>				
Association Franco-yukonnaise	130	163	150	161
Quebec-Yukon Intergovernmental Cooperation Program	50	50	50	22
Yukon Hospital Corporation	350	350	350	350
Prior Years' Other Transfer Payments	0	8	0	8
	<b>540</b>	<b>581</b>	<b>560</b>	<b>551</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>540</b>	<b>581</b>	<b>560</b>	<b>551</b>

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# HEALTH AND SOCIAL SERVICES



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**VOTE 15  
DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

**MINISTER**

**Hon. B. Cathers**

**DEPUTY MINISTER**

**M. King**

- To promote, protect and enhance the wellbeing of the Yukon's people through delivering quality, accessible and appropriate health and social services that eliminate inequalities and improve outcomes for all Yukoners.
- To provide strategic direction and oversight of the health and social system. This includes legislation, policy and standards, monitoring system performance, and evaluating programs and strategies to improve the Yukon population's health.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 15-1)</b>	<b>739,288</b>	719,786	681,038	655,309
<b>Capital (Vote 15-2)</b>	<b>21,898</b>	18,041	9,150	14,561
<b>Total Appropriations</b>	<b>761,186</b>	<b>737,827</b>	<b>690,188</b>	<b>669,870</b>

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 15  
DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 15-1)				
Corporate Services	32,765	33,231	29,054	35,169
Innovation, Quality and Performance	228,591	217,004	212,053	184,747
Social Services	122,066	122,664	114,651	114,039
Community and Primary Care	97,756	100,181	89,368	94,020
Continuing Care	106,922	108,051	100,572	100,819
Yukon Hospital Services	151,188	138,655	135,340	126,515
<b>Total Operation and Maintenance (Vote 15-1)</b>	<b>739,288</b>	<b>719,786</b>	<b>681,038</b>	<b>655,309</b>
Capital (Vote 15-2)				
Corporate Services	5,561	2,580	2,580	1,183
Innovation, Quality and Performance	0	4,716	0	0
Social Services	0	0	0	5
Community and Primary Care	1,206	986	706	80
Continuing Care	1,200	514	514	865
Yukon Hospital Services	13,931	9,245	5,350	12,428
<b>Total Capital (Vote 15-2)</b>	<b>21,898</b>	<b>18,041</b>	<b>9,150</b>	<b>14,561</b>
<b>Total Appropriations</b>	<b>761,186</b>	<b>737,827</b>	<b>690,188</b>	<b>669,870</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	6,016	6,111	8,100	6,897
Accretion Expense	67	65	84	80
Tangible Capital Assets	(5,921)	(6,750)	(1,754)	(938)
<b>Total Expenses</b>	<b>761,348</b>	<b>737,253</b>	<b>696,618</b>	<b>675,909</b>
<b>Summary of Expenses by Category</b>				
Personnel	223,738	227,430	207,346	215,822
Other	199,543	190,280	178,961	160,565
Government Transfers	331,984	313,367	302,127	292,545
Amortization Expense	6,016	6,111	8,100	6,897
Accretion Expense	67	65	84	80
<b>Total Expenses</b>	<b>761,348</b>	<b>737,253</b>	<b>696,618</b>	<b>675,909</b>

**VOTE 15  
DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>8,932</b>	4,292	4,292	58,606
Third-Party Recoveries				
Operation and Maintenance	<b>11,894</b>	10,980	10,980	12,933
Subtotal Third-Party	<b>11,894</b>	10,980	10,980	12,933
Recoveries from Canada				
Operation and Maintenance	<b>61,983</b>	60,631	54,673	69,552
Capital	<b>4,015</b>	0	0	4,200
Subtotal from Canada	<b>65,998</b>	60,631	54,673	73,752
<b>Total Revenues</b>	<b>86,824</b>	75,903	69,945	145,291

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## HEALTH AND SOCIAL SERVICES

## CORPORATE SERVICES

- To provide strategic leadership through financial planning, strategic policy and planning, information governance and technology, facilities management, and health safety and emergency management.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Deputy Minister's Office	2,915	2,987	2,905	3,780
Finance and Corporate Support	14,140	14,584	10,598	15,614
Human Resources	3,591	3,382	3,382	3,588
Information Management and Technology	8,744	8,780	8,733	8,701
Strategic Policy and Planning	2,404	2,512	2,469	2,082
Communications	971	986	967	1,404
	<b>32,765</b>	<b>33,231</b>	<b>29,054</b>	<b>35,169</b>
<b>Capital (Vote 15-2)</b>				
Operational Equipment	2,046	2,046	2,046	1,069
Information Technology Equipment and Systems				
- Health System Upgrades	3,515	534	534	0
Prior Years' Projects	0	0	0	114
	<b>5,561</b>	<b>2,580</b>	<b>2,580</b>	<b>1,183</b>
<b>Total included in the Appropriation</b>	<b>38,326</b>	<b>35,811</b>	<b>31,634</b>	<b>36,352</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	18,681	18,070	17,759	19,644
Other	15,134	16,946	13,080	12,509
Government Transfers	996	261	261	3,839
Tangible Capital Assets	3,515	534	534	360
<b>Total included in the Appropriation</b>	<b>38,326</b>	<b>35,811</b>	<b>31,634</b>	<b>36,352</b>

**HEALTH AND SOCIAL SERVICES**

**INNOVATION, QUALITY AND PERFORMANCE**

- To provide strategic leadership to the department and support innovation through quality improvement, performance measurement, population and public health data, and client and stakeholder engagement.
- To administer benefits for health care for Yukoners through legislated and non-legislated programs and services.
- To support the negotiation and implementation of arrangements that govern compensation of medical practitioners.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Insured Health Services	223,181	211,046	205,971	179,941
Population, Public Health, Evidence and Evaluation	5,410	5,958	6,082	4,806
	<b>228,591</b>	<b>217,004</b>	<b>212,053</b>	<b>184,747</b>
<b>Capital (Vote 15-2)</b>				
Prior Years' Projects	0	4,716	0	0
	<b>0</b>	<b>4,716</b>	<b>0</b>	<b>0</b>
<b>Total included in the Appropriation</b>	<b>228,591</b>	<b>221,720</b>	<b>212,053</b>	<b>184,747</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	7,920	8,077	6,902	6,084
Other	138,611	127,737	124,412	109,085
Government Transfers	82,060	81,190	80,739	69,578
Tangible Capital Assets	0	4,716	0	0
<b>Total included in the Appropriation</b>	<b>228,591</b>	<b>221,720</b>	<b>212,053</b>	<b>184,747</b>

## HEALTH AND SOCIAL SERVICES

## SOCIAL SERVICES

- To provide supports and services to help individuals and families meet their basic needs, including financial, shelter and supportive care, with particular attention to those with disabilities and adults unable to protect themselves.
- To provide mandated services that protect, strengthen and support children, youth, families and communities through the *Child and Family Services Act*, as well as secure, monitored and community-based services for youth under the *Youth Criminal Justice Act*.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Divisional Support Services	2,924	3,083	2,908	2,626
Family and Children's Services	44,976	45,721	41,842	43,332
Social Supports	74,166	73,860	69,901	68,081
	<b>122,066</b>	122,664	114,651	114,039
<b>Capital (Vote 15-2)</b>				
Prior Years' Projects	0	0	0	5
	0	0	0	5
<b>Total included in the Appropriation</b>	<b>122,066</b>	122,664	114,651	114,044
<b>Summary of Appropriation by Allotment</b>				
Personnel	38,255	39,525	35,091	36,974
Other	10,103	10,102	10,102	9,229
Government Transfers	73,708	73,037	69,458	67,841
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>122,066</b>	122,664	114,651	114,044

## HEALTH AND SOCIAL SERVICES

### COMMUNITY AND PRIMARY CARE

- To provide community and primary health care through integrated and collaborative programs and services delivered to communities, families and individuals through dedicated staff and volunteers.
- To foster a person-centered service delivery environment where people are engaged as co-participants and owners of their health and wellness care, so all are supported to achieve optimal health and wellness.
- To provide emergency medical, ambulance and medevac services to the Yukon through dedicated staff and volunteers.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Community Health	12,204	12,395	11,836	10,596
Community Nursing	20,149	21,198	18,522	21,194
Integrated Health	7,803	7,855	6,969	7,280
Mental Wellness and Substance Use Services	37,501	39,217	35,148	36,401
Emergency Medical Services	20,099	19,516	16,893	18,549
	<b>97,756</b>	<b>100,181</b>	<b>89,368</b>	<b>94,020</b>
<b>Capital (Vote 15-2)</b>				
Ambulance Replacement	706	706	706	0
Oral Health Access Fund	500	0	0	0
Prior Years' Projects	0	280	0	80
	<b>1,206</b>	<b>986</b>	<b>706</b>	<b>80</b>
<b>Total included in the Appropriation</b>	<b>98,962</b>	<b>101,167</b>	<b>90,074</b>	<b>94,100</b>

**HEALTH AND SOCIAL SERVICES**

**COMMUNITY AND PRIMARY CARE  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	67,409	68,953	62,268	65,405
Other	21,063	20,864	16,736	17,458
Government Transfers	9,284	10,364	10,364	11,157
Tangible Capital Assets	1,206	986	706	80
<b>Total included in the Appropriation</b>	<b>98,962</b>	<b>101,167</b>	<b>90,074</b>	<b>94,100</b>

## HEALTH AND SOCIAL SERVICES

### CONTINUING CARE

- To engage in person-centered and culturally safe care practices that provide individualized support for Yukoners to age in place with dignity in home-based, community and long-term care settings.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Home Care	17,800	18,472	16,661	14,537
Care and Community	84,361	84,975	79,376	81,682
Quality and Safety	4,761	4,604	4,535	4,600
	<b>106,922</b>	<b>108,051</b>	<b>100,572</b>	<b>100,819</b>
<b>Capital (Vote 15-2)</b>				
Watson Lake Long-Term Care Home	200	0	0	0
Whistle Bend Place Expansion	1,000	0	0	0
Prior Years' Projects	0	514	514	865
	<b>1,200</b>	<b>514</b>	<b>514</b>	<b>865</b>
<b>Total included in the Appropriation</b>	<b>108,122</b>	<b>108,565</b>	<b>101,086</b>	<b>101,684</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	91,473	92,805	85,326	87,715
Other	14,632	14,631	14,631	12,284
Government Transfers	817	615	615	1,187
Tangible Capital Assets	1,200	514	514	498
<b>Total included in the Appropriation</b>	<b>108,122</b>	<b>108,565</b>	<b>101,086</b>	<b>101,684</b>

## HEALTH AND SOCIAL SERVICES

## YUKON HOSPITAL SERVICES

- To support the Yukon Hospital Corporation in the pursuit of its legislated objectives as well as those specifically agreed upon between the Minister of Health and Social Services and the Yukon Hospital Corporation, consistent with the *Hospital Act*.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 15-1)</b>				
Yukon Hospital Corporation	<b>151,188</b>	138,655	135,340	126,515
	<b>151,188</b>	138,655	135,340	126,515
<b>Capital (Vote 15-2)</b>				
Capital Maintenance and Repairs	<b>4,600</b>	4,200	4,200	2,604
Expansion of Whitehorse General Hospital	<b>4,081</b>	1,150	1,150	0
Medical Device Reprocessing	<b>5,250</b>	2,795	0	0
Prior Years' Projects	<b>0</b>	1,100	0	9,824
	<b>13,931</b>	9,245	5,350	12,428
<b>Total included in the Appropriation</b>	<b>165,119</b>	147,900	140,690	138,943
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>0</b>	0	0	0
Other	<b>0</b>	0	0	0
Government Transfers	<b>165,119</b>	147,900	140,690	138,943
Tangible Capital Assets	<b>0</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>165,119</b>	147,900	140,690	138,943

## HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		2024-25 ACTUAL
		2025-26 FORECAST	2025-26 ESTIMATE	
<b>TAXES AND GENERAL REVENUES</b>				
<b>Corporate Services</b>				
Prior Years' Revenues	0	0	0	54,860
<b>Innovation, Quality and Performance</b>				
Proceeds from Asset Sales	4,640	0	0	0
Registration and Fees	36	36	36	75
<b>Community and Primary Care</b>				
Environmental Health - Inspection/Permits	10	10	10	10
Prior Years' Revenues	0	0	0	5
<b>Continuing Care</b>				
Continuing Care Homes	4,246	4,246	4,246	3,656
<b>Total Taxes and General Revenues</b>	<b>8,932</b>	<b>4,292</b>	<b>4,292</b>	<b>58,606</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	584
<b>Innovation, Quality and Performance</b>				
Canadian Partnership Against Cancer	909	875	875	386
Rental Recovery	74	74	74	37
Third-Party Health Care Costs	9,641	8,641	8,641	10,869
Prior Years' Recoveries	0	120	120	143
<b>Social Services</b>				
Client Recovery	50	50	50	40
Social Assistance	80	80	80	58

## HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>THIRD-PARTY RECOVERIES (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Community and Primary Care</b>				
Community Health				
- Yukon Immunization Program	50	50	50	7
Community Nursing				
- Drugs and Vaccines	10	10	10	1
- Lower Post Recovery	15	15	15	16
- Patient Services	167	167	167	201
- Rent/Utility Recoveries	116	116	116	44
Emergency Medical Services	75	75	75	47
Hearing Assessments and Aids	587	587	587	282
<b>Continuing Care</b>				
Continuing Care Facilities				
- McDonald Lodge Food Services	120	120	120	138
Prior Years' Recoveries	0	0	0	80
<b>Total Third-Party Recoveries</b>	<b>11,894</b>	<b>10,980</b>	<b>10,980</b>	<b>12,933</b>
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Health Canada				
- HealthADAPT	182	136	0	0
- Working Together to Improve Health				
Care for Canadians	7,270	7,270	7,270	8,005
Territorial Health Investment Fund	12,764	11,506	10,706	17,575
Prior Years' Recoveries	0	0	0	3,398

## HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Innovation, Quality and Performance</b>				
Chronic Disease Surveillance	181	181	181	181
Health Canada				
- Pharmacare	2,650	1,562	0	0
- The National Strategy for Drugs and Rare Diseases	3,310	3,310	0	1,923
Travel Recoveries				
- First Nations Benefits	2,000	2,000	2,000	2,762
Prior Years' Recoveries	0	0	0	106
<b>Social Services</b>				
Assisted Living	3,800	3,800	3,800	3,474
Child Welfare	12,639	12,639	12,639	14,441
Federal Child Benefit	280	280	280	148
Recoverable Services	15	15	15	0
Social Assistance	509	509	509	0
Transition Homes	1,157	1,157	1,157	0
Women and Gender Equality Canada				
- National Action Plan to End Gender-Based Violence	747	800	650	2,177
Youth Criminal Justice	1,343	1,343	1,343	1,343
<b>Community and Primary Care</b>				
Health Canada				
- Mental Health	670	752	752	673
- Oral Health Access Fund	125	0	0	0
Hearing Assessments and Aids	61	61	61	(3)
Youth Criminal Justice	300	300	300	310

## HEALTH AND SOCIAL SERVICES

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Continuing Care</b>				
Continuing Care Homes Health Canada	9,450	9,450	9,450	10,499
- Aging with Dignity	2,530	3,560	3,560	2,540
	<b>61,983</b>	60,631	54,673	69,552
<b>Capital</b>				
<b>Corporate Services</b>				
Territorial Health Investment Fund	3,515	0	0	0
<b>Community and Primary Care</b>				
Health Canada - Oral Health Access Fund	500	0	0	0
<b>Yukon Hospital Services</b>				
Prior Years' Recoveries	0	0	0	4,200
	<b>4,015</b>	0	0	4,200
<b>Total Recoveries from Canada</b>	<b>65,998</b>	60,631	54,673	73,752
<b>TOTAL REVENUES</b>	<b>86,824</b>	75,903	69,945	145,291

## HEALTH AND SOCIAL SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>LEGISLATED GRANTS</b>				
<b>Innovation, Quality and Performance</b>				
Medical Travel Subsidies	6,122	6,122	6,122	4,707
<b>Social Services</b>				
Adoption Subsidies	180	180	180	13
Pioneer Utility Grant	2,849	2,750	2,750	2,621
Social Assistance	26,584	26,584	26,234	24,466
Yukon Seniors' Income Supplement	4,139	3,513	3,513	2,311
<b>Total Legislated Grants</b>	<b>39,874</b>	<b>39,149</b>	<b>38,799</b>	<b>34,118</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Canadian Red Cross Society	571	36	36	268
Government of Manitoba				
- Healthy Child	30	30	30	32
Health Education Bursaries	83	25	25	22
Health Investment Fund	50	50	50	50
Health Professional Bursaries	125	40	40	75
Miscellaneous Transfer Payments	11	11	11	8
Nursing Education Bursaries	81	24	24	57
Professional Development Fund	25	25	25	25
Rick Hansen Foundation	20	20	20	0
Prior Years' Other Transfer Payments	0	0	0	3,302

## HEALTH AND SOCIAL SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Innovation, Quality and Performance</b>				
Alberta Health Services				
- Emergency Medical Services	34	34	34	12
British Columbia Cancer Registry	17	17	17	0
Canadian Cancer Society				
- Cancer Lodges	65	65	65	65
- Smokers' Helpline	14	14	14	15
Canadian Institute of Health Information	43	43	43	0
Council of Yukon First Nations				
- First Nation Patient Navigation	243	243	243	243
- First Nations Health Partnership	165	165	165	165
Healthy Eating	26	26	26	0
Joint Consortium for School Health	2	2	2	2
Miscellaneous Transfer Payments	125	0	0	8
Options for Sexual Health	1	1	1	1
Recreation and Parks Association of Yukon	8	8	8	0
Technology for Living Society	35	0	0	39
Victoria Faulkner Women's Centre				
- Accommodation	44	44	44	43
Youth Program Funding	569	569	569	269
Yukon Hospital Insurance Services	69,198	69,198	69,198	58,468
Yukon Medical Association				
- Education	407	358	318	368
- Medical Practice Insurance	658	601	554	427
- Medical Student Bursaries	143	133	125	75
- Physician Recruitment/Retention Initiatives	4,141	3,547	3,059	4,206
Prior Years' Other Transfer Payments	0	0	132	465

## HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Social Services</b>				
Autism Yukon	85	85	85	222
Big Brothers and Big Sisters of Yukon	13	13	13	12
Boys and Girls Club of the Yukon	851	0	0	0
Canada Prenatal Nutrition Program	677	677	677	991
Child Welfare Programming and Support	9,664	9,664	9,664	7,990
Connective	5,381	9,277	6,940	10,009
Council of Yukon First Nations				
- Family Preservation Wellness Centre	750	750	750	0
- Prenatal and Infant Support	140	140	140	0
Dawson Shelter Society	1,021	609	559	860
Employment Supports	212	212	212	0
Fetal Alcohol Spectrum Disorders				
- Inter Agency Committee	500	500	500	393
Fetal Alcohol Syndrome Society of Yukon	933	728	728	771
Foster Parent Association	15	15	15	0
Help and Hope for Families Society	875	875	875	904
Inclusion Yukon Society	474	474	474	677
Individual Respite Agreements	1,125	1,125	1,125	575
Learning Disabilities Association of Yukon	155	155	155	158
Miscellaneous Transfer Payments	880	728	728	0
Opportunities Yukon Society				
- Cornerstone	727	727	727	727
- Group Homes	3,958	2,853	2,853	1,679
- Operational Funding	459	459	459	1,515
Options for Independence Society				
- Aurora Group Home	611	611	611	636
- Independent Living Residence	676	676	676	697
Parents of Children with Disabilities	2,592	2,592	1,750	2,264
Safe Home Society	3,208	1,500	1,500	644

## HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Social Services (cont'd)</b>				
Teegatha 'Oh Zehh				
- Operational Funding	1,389	1,271	1,271	1,350
- Specialized Services	74	74	74	40
Tr'ondëk Hwëch'in				
- Emergency Shelter	400	258	258	250
Vision Loss Rehabilitation Canada	33	33	33	37
Yukon Anti-Poverty Coalition	84	84	84	142
Yukon Council on Aging	75	75	75	76
Yukon Women's Transition Home Society	1,919	1,919	1,919	1,572
Prior Years' Other Transfer Payments	0	851	851	3,239
<b>Community and Primary Care</b>				
Blood Ties Four Directions Centre Society				
- Education and Prevention Initiatives	208	208	208	208
- Operational Funding	414	414	414	474
- Supervised Consumption Site	1,204	1,067	1,067	1,201
British Columbia Centre for Disease Control	150	150	150	316
Canadian Mental Health Association				
- Operational Funding	1,465	1,465	1,465	1,449
- Peer Support Line	246	150	150	246
Education and Prevention	10	10	10	0
Emergency Medical Services				
- Volunteer Awards Fund	110	110	110	75
Hospice Yukon Society	322	322	322	371
Kwanlin Dün First Nation				
- Jackson Lake Healing Camp	400	400	400	200
Miscellaneous Transfer Payments	3,585	3,585	3,585	4,577
Opportunities Yukon Society				
- 6-plex	828	828	828	1,215

## HEALTH AND SOCIAL SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Community and Primary Care (cont'd)</b>				
Public Works and Government Services Canada	79	79	79	95
Yukon Hospital Corporation				
- Managing Obstetrical Risk Efficiently (moreOB) Program	113	113	113	0
Yukon Registered Nurses Association	150	150	150	126
Prior Years' Other Transfer Payments	0	1,313	1,313	604
<b>Continuing Care</b>				
City of Whitehorse - Handy Bus	400	255	255	378
Line of Life Association of the Yukon	64	64	64	66
Rural End of Life	204	204	204	0
Signpost Seniors' Association	114	57	57	114
St. Elias Seniors Society	35	35	35	39
Prior Years' Other Transfer Payments	0	0	0	590
<b>Yukon Hospital Services</b>				
Yukon Hospital Corporation				
- Operational Funding	151,188	138,655	135,340	126,515
	<b>278,179</b>	<b>264,973</b>	<b>257,978</b>	<b>245,999</b>

## HEALTH AND SOCIAL SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Capital</b>				
<b>Yukon Hospital Services</b>				
Yukon Hospital Corporation				
- Capital Maintenance and Repairs	4,600	4,200	4,200	0
- Expansion of Whitehorse General Hospital	4,081	1,150	1,150	0
- Medical Device Reprocessing	5,250	2,795	0	0
Prior Years' Other Transfer Payments	0	1,100	0	12,428
	<b>13,931</b>	<b>9,245</b>	<b>5,350</b>	<b>12,428</b>
<b>Total Other Transfer Payments</b>	<b>292,110</b>	<b>274,218</b>	<b>263,328</b>	<b>258,427</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>331,984</b>	<b>313,367</b>	<b>302,127</b>	<b>292,545</b>

## HEALTH AND SOCIAL SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>286,111</b>	284,402	285,828	278,804
Accumulated Amortization	<b>(93,892)</b>	(87,781)	(89,035)	(80,604)
Work-in-Progress	<b>5,782</b>	741	260	2,248
Net Book Value	<b>198,001</b>	197,362	197,053	200,448
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>4,721</b>	1,500	1,754	457
Work-in-Progress put in Service during Year	<b>0</b>	209	0	4,146
Transfers between Departments	<b>0</b>	0	0	995
Accumulated Amortization				
Amortization Expense	<b>(6,016)</b>	(6,111)	(8,100)	(6,897)
Transfers between Departments	<b>0</b>	0	0	(280)
Work-in-Progress				
Capital Acquisitions	<b>1,200</b>	5,250	0	481
Work-in-Progress put in Service during Year	<b>0</b>	(209)	0	(4,146)
Transfers between Departments	<b>0</b>	0	0	2,158
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>290,832</b>	286,111	287,582	284,402
Accumulated Amortization	<b>(99,908)</b>	(93,892)	(97,135)	(87,781)
Net Book Value	<b>190,924</b>	192,219	190,447	196,621
Work-in-Progress	<b>6,982</b>	5,782	260	741
<b>Total Net Book Value and Work-in-Progress</b>	<b>197,906</b>	198,001	190,707	197,362

**HEALTH AND SOCIAL SERVICES**

**ASSET RETIREMENT OBLIGATION  
LIABILITY AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		<b>2024-25 ACTUAL</b>
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>1,923</b>	1,858	1,858	1,778
Increase in Liabilities				
Accretion	<b>67</b>	65	84	80
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>1,990</b>	1,923	1,942	1,858

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## **Restricted Funds**

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**HEALTH AND SOCIAL SERVICES**

**RESTRICTED FUNDS**

<b>FINANCIAL SUMMARY (\$000s)</b>	Health Investment	External Professional Development	<b>TOTAL 2026-27 ESTIMATE</b>	<i>Comparable</i>		
				2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>	50	25	75	75	75	75
<b>Expenses</b>	50	25	75	75	75	0
<b>Net Profit/(Loss) for the Year</b>	0	0	0	0	0	75
<b>Balance at Beginning of Year</b>	402	184	586	586	511	511
<b>Balance at End of Year</b>	402	184	586	586	511	586
<b>Increase/(Decrease) in Restricted Funds</b>	0	0	0	0	0	75

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# HIGHWAYS AND PUBLIC WORKS



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**VOTE 55  
DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

**MINISTER**

**Hon. L. Benoit**

**DEPUTY MINISTER**

**T. Allen**

- To plan, develop, manage and regulate the Yukon's transportation infrastructure and systems.
- To plan, build, renovate, maintain and operate the Yukon government's buildings in order to maximize their value and life span.
- To develop and manage government information, technology and telecommunications infrastructure.
- To support the day-to-day operations and program delivery of the Government of Yukon through central agency services such as asset management, risk management, procurement, *Access to Information and Protection of Privacy Act* request fulfillment, and publishing.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 55-1)	186,463	203,101	168,428	173,152
Capital (Vote 55-2)	165,693	250,181	256,081	263,603
<b>Total Appropriations</b>	<b>352,156</b>	453,282	424,509	436,755

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 55  
DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 55-1)				
Corporate Services	17,949	22,270	16,980	16,553
Information and Communications				
Technology	30,934	30,941	27,220	26,154
Transportation	79,232	91,345	71,762	75,574
Property Management	58,348	58,545	52,466	54,871
<b>Total Operation and Maintenance (Vote 55-1)</b>	<b>186,463</b>	<b>203,101</b>	<b>168,428</b>	<b>173,152</b>
Capital (Vote 55-2)				
Corporate Services	708	1,392	1,392	11,080
Information and Communications				
Technology	11,550	13,800	13,800	14,138
Transportation	131,785	204,513	210,413	204,031
Property Management	21,650	30,476	30,476	34,354
<b>Total Capital (Vote 55-2)</b>	<b>165,693</b>	<b>250,181</b>	<b>256,081</b>	<b>263,603</b>
<b>Total Appropriations</b>	<b>352,156</b>	<b>453,282</b>	<b>424,509</b>	<b>436,755</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	45,639	30,906	30,899	37,382
Accretion Expense	485	469	601	576
Tangible Capital Assets	(75,358)	(180,198)	(186,608)	(204,068)
Lease Payments	0	0	0	(362)
Prepaid Expense	8	8	8	0
Prior Years' Adjustment	0	0	0	(82)
<b>Total Expenses</b>	<b>322,930</b>	<b>304,467</b>	<b>269,409</b>	<b>270,201</b>

**VOTE 55  
DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Expenses by Category</b>				
Personnel	<b>83,773</b>	87,355	81,661	89,760
Other	<b>192,351</b>	185,305	156,205	141,881
Government Transfers	<b>682</b>	432	43	684
Amortization Expense	<b>45,639</b>	30,906	30,899	37,382
Accretion Expense	<b>485</b>	469	601	576
Prior Years' Adjustment	<b>0</b>	0	0	(82)
<b>Total Expenses</b>	<b>322,930</b>	304,467	269,409	270,201

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**VOTE 55**  
**DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	7,751	7,751	7,297	9,250
Third-Party Recoveries				
Operation and Maintenance	3,340	3,224	3,340	3,670
Capital	8,600	8,000	8,000	69
Subtotal Third-Party	11,940	11,224	11,340	3,739
Recoveries from Canada				
Operation and Maintenance	4,532	4,179	2,899	3,975
Capital	24,889	81,951	89,179	97,393
Subtotal from Canada	29,421	86,130	92,078	101,368
<b>Total Revenues</b>	<b>49,112</b>	<b>105,105</b>	<b>110,715</b>	<b>114,357</b>

## HIGHWAYS AND PUBLIC WORKS

## CORPORATE SERVICES

- To provide leadership and decision support services to the department's divisions in the areas of policy, communications, finance, human resources, emergency planning, and health and safety.
- To provide the Government of Yukon with procurement leadership and guidance, and to support industry on government procurement.
- To provide the Government of Yukon with risk management and insurance services.
- To provide asset management services to the Government of Yukon, including fleet management of light government vehicles and the acquisition, delivery, warehousing and disposal of goods.
- To provide technical and logistical services to the Government of Yukon for goods procurement, publishing, confidential printing, mail and parcel delivery, and medical and employee air travel arrangements.
- To support the implementation and acceleration of the department's strategic priorities through process improvement, modernization, and change management.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 55-1)</b>				
Deputy Minister's Office	1,005	986	969	856
Human Resources	1,512	1,508	1,493	1,392
Finance and Administration	3,544	5,681	3,497	3,530
Procurement Support Centre	2,293	2,181	1,634	1,799
Policy and Communication	2,038	1,969	1,861	1,998
Supply Services	3,533	3,649	3,511	3,461
Risk Management	2,404	4,675	2,404	2,423
Business Transformation	1,620	1,621	1,611	1,094
	<b>17,949</b>	<b>22,270</b>	<b>16,980</b>	<b>16,553</b>
<b>Capital (Vote 55-2)</b>				
Business Transformation	708	1,392	1,392	11,080
	<b>708</b>	<b>1,392</b>	<b>1,392</b>	<b>11,080</b>
<b>Total included in the Appropriation</b>	<b>18,657</b>	<b>23,662</b>	<b>18,372</b>	<b>27,633</b>

**HIGHWAYS AND PUBLIC WORKS**

**CORPORATE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	13,624	14,269	13,988	13,702
Other	4,644	9,004	4,384	4,088
Government Transfers	389	389	0	452
Tangible Capital Assets	0	0	0	9,391
<b>Total included in the Appropriation</b>	<b>18,657</b>	<b>23,662</b>	<b>18,372</b>	<b>27,633</b>

## HIGHWAYS AND PUBLIC WORKS

### INFORMATION AND COMMUNICATIONS TECHNOLOGY

- To provide leadership, advice and centralized network, software and telecommunications services to the Government of Yukon in support of their evolving use of computer and communications technologies.
- To provide corporate leadership, advice and support in the management, storage and protection of the government's information assets, and to facilitate public access to government records while protecting the privacy of individuals.
- To develop and manage essential information and communications technology infrastructure including a Yukon-wide mobile radio service for government use.
- To work corporately with government departmental business areas to help to deliver business solutions and online services that make services more efficient and more accessible to the public.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

#### Amounts included in the Appropriation

<b>Operation and Maintenance (Vote 55-1)</b>				
Planning and Administration	1,394	1,387	1,374	1,140
Data Application and Support	8,248	8,240	7,269	7,012
Technology Infrastructure	12,951	12,951	10,302	10,307
Service Innovation and Support	635	625	619	346
E-Services	2,091	2,097	2,080	1,954
Corporate Information Management	2,316	2,321	2,297	1,810
Information Technology and Client Solutions	3,299	3,320	3,279	3,585
	<b>30,934</b>	<b>30,941</b>	<b>27,220</b>	<b>26,154</b>
<b>Capital (Vote 55-2)</b>				
Corporate Information Technology				
Equipment and Systems	11,300	13,300	13,300	13,271
Mobile Radio System	250	500	500	867
	<b>11,550</b>	<b>13,800</b>	<b>13,800</b>	<b>14,138</b>
<b>Total included in the Appropriation</b>	<b>42,484</b>	<b>44,741</b>	<b>41,020</b>	<b>40,292</b>

**HIGHWAYS AND PUBLIC WORKS**

**INFORMATION AND COMMUNICATIONS TECHNOLOGY  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	11,691	11,693	11,577	10,809
Other	25,476	26,144	22,029	21,743
Government Transfers	0	0	0	5
Tangible Capital Assets	5,317	6,904	7,414	7,735
<b>Total included in the Appropriation</b>	<b>42,484</b>	44,741	41,020	40,292

# HIGHWAYS AND PUBLIC WORKS

## TRANSPORTATION

- To plan, develop and manage transportation infrastructure, systems and programs (roads, ferries and airports/aerodromes) for the general public.
- To regulate use of transportation systems and infrastructure.
- To maintain transportation infrastructure and related equipment.
- To protect public safety through the provision of appropriate driver licensing, vehicle registration programs, appeal processes, and vehicle inspections.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

### Amounts included in the Appropriation

#### Operation and Maintenance (Vote 55-1)

Transportation Planning	262	355	398	431
Transportation Administration	518	510	506	524
Transportation Engineering	489	607	479	450
Transportation Maintenance	54,723	65,516	49,758	51,438
Transport Services	5,350	5,381	5,311	4,843
Aviation	17,890	18,976	15,310	17,888
	<b>79,232</b>	<b>91,345</b>	<b>71,762</b>	<b>75,574</b>

# HIGHWAYS AND PUBLIC WORKS

## TRANSPORTATION (Cont'd)

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 55-2)</b>				
Transportation Facilities and Equipment	2,750	2,667	2,667	9,265
Transportation Planning and Engineering	17,590	12,004	12,004	10,936
Highway Construction				
Alaska Highway	9,100	10,250	10,250	1,285
Klondike Highway	25,535	31,035	31,035	19,459
Pavement Rehabilitation and Other				
Road Improvements	22,390	13,353	13,353	12,545
Bridges - Numbered Highways/ Secondary Roads	35,918	44,796	50,696	66,665
Other Roads	1,050	300	300	196
Major Projects	5,000	10,036	10,036	4,291
Aviation/Yukon Airports				
Various Airports Projects	12,452	80,072	80,072	79,389
	131,785	204,513	210,413	204,031
<b>Total included in the Appropriation</b>	<b>211,017</b>	<b>295,858</b>	<b>282,175</b>	<b>279,605</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	37,171	39,693	34,956	44,372
Other	103,555	85,071	70,225	70,577
Government Transfers	250	0	0	173
Tangible Capital Assets	70,041	171,094	176,994	164,483
<b>Total included in the Appropriation</b>	<b>211,017</b>	<b>295,858</b>	<b>282,175</b>	<b>279,605</b>

## HIGHWAYS AND PUBLIC WORKS

## PROPERTY MANAGEMENT

- To lease, acquire, plan, develop, manage, operate and maintain vertical infrastructure that provides accommodation to the Government of Yukon, including its agencies.
- To ensure government owned and leased facilities meet client needs as well as building code, health and safety, energy efficiency and sustainability standards.
- To conduct retrofits and install renewable heating systems in the Government of Yukon's buildings to reduce energy use and contribute to the reduction of greenhouse gas emissions.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 55-1)</b>				
Divisional Services	1,519	1,511	1,499	509
Facility Management and Regional Services	34,948	35,218	29,184	32,521
Realty and Capital Asset Planning	18,301	18,249	18,238	18,795
Capital Development	3,580	3,567	3,545	3,046
	<b>58,348</b>	<b>58,545</b>	<b>52,466</b>	<b>54,871</b>
<b>Capital (Vote 55-2)</b>				
Building Overhead	4,187	3,327	3,327	3,728
Building Maintenance	11,157	9,786	9,786	10,142
Building Development	1,650	10,376	10,376	11,041
Space Planning/Tenant Improvements	656	587	587	544
Building Efficiency Program	4,000	6,400	6,400	8,899
	<b>21,650</b>	<b>30,476</b>	<b>30,476</b>	<b>34,354</b>
<b>Total included in the Appropriation</b>	<b>79,998</b>	<b>89,021</b>	<b>82,942</b>	<b>89,225</b>

**HIGHWAYS AND PUBLIC WORKS**

**PROPERTY MANAGEMENT  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	21,287	21,700	21,140	20,877
Other	58,668	65,078	59,559	45,835
Government Transfers	43	43	43	54
Tangible Capital Assets	0	2,200	2,200	22,459
<b>Total included in the Appropriation</b>	<b>79,998</b>	<b>89,021</b>	<b>82,942</b>	<b>89,225</b>

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Corporate Services</b>				
Sale of Government Surplus Equipment	46	46	46	78
Prior Years' Revenues	0	0	0	378
<b>Information and Communications</b>				
<b>Technology</b>				
Access to Information and Protection of Privacy	10	10	10	12
<b>Transportation</b>				
Aviation Operations	1,799	1,799	1,345	1,800
Commercial Vehicle Registration/Permits	3,102	3,102	3,102	3,763
Driver Licences/Fees	882	882	882	1,012
Highway Information Signs/Permits	11	11	11	9
National Safety Code - Fees/Materials	26	26	26	24
Private Vehicle Registration/Permits	1,705	1,705	1,705	1,832
Weigh Station Fees	158	158	158	321
Prior Years' Revenues	0	0	0	8
<b>Property Management</b>				
Land Use Fees	12	12	12	13
<b>Total Taxes and General Revenues</b>	<b>7,751</b>	<b>7,751</b>	<b>7,297</b>	<b>9,250</b>

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Industry Conference and Reverse Tradeshow	12	12	12	2
Travel Agent Processing	5	5	5	8
<b>Information and Communications Technology</b>				
Service Agreements	697	697	697	730
<b>Transportation</b>				
Airports	1,905	1,789	1,905	1,811
Recoverable Services	342	342	342	659
<b>Property Management</b>				
Leases/Facility Management Agreements	379	379	379	460
	<b>3,340</b>	<b>3,224</b>	<b>3,340</b>	<b>3,670</b>
<b>Capital</b>				
<b>Transportation</b>				
US Federal Highway Administration	8,600	8,000	8,000	0
Prior Years' Recoveries	0	0	0	69
	<b>8,600</b>	<b>8,000</b>	<b>8,000</b>	<b>69</b>
<b>Total Third-Party Recoveries</b>	<b>11,940</b>	<b>11,224</b>	<b>11,340</b>	<b>3,739</b>

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	180
<b>Information and Communications</b>				
<b>Technology</b>				
Mobile Radio System				
- Other Federal Agencies	69	69	69	26
- Royal Canadian Mounted Police	3,979	3,675	2,396	2,561
<b>Transportation</b>				
Airports	60	60	60	62
Motor Vehicles	15	15	15	12
National Safety Code Agreement	153	153	153	153
Recoverable Services	49	0	49	26
Prior Years' Recoveries	0	0	0	787
<b>Property Management</b>				
Leases/Facility Management Agreements	32	32	32	32
Recoverable Services	175	175	125	136
	<b>4,532</b>	<b>4,179</b>	<b>2,899</b>	<b>3,975</b>

## HIGHWAYS AND PUBLIC WORKS

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Capital</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	290
<b>Transportation</b>				
Aiports Capital Assistance Program	300	0	0	0
National Trade Corridors Fund	22,676	72,621	78,339	92,103
Yukon Resource Gateway Project	1,875	5,015	6,525	0
Prior Years' Recoveries	0	0	0	265
<b>Property Management</b>				
Small Communities Fund	38	4,315	4,315	4,735
	<b>24,889</b>	<b>81,951</b>	<b>89,179</b>	<b>97,393</b>
<b>Total Recoveries from Canada</b>	<b>29,421</b>	<b>86,130</b>	<b>92,078</b>	<b>101,368</b>
<b>TOTAL REVENUES</b>	<b>49,112</b>	<b>105,105</b>	<b>110,715</b>	<b>114,357</b>

## HIGHWAYS AND PUBLIC WORKS

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Council of Yukon First Nations	100	100	0	121
Yukon Contractors Association	89	88	0	17
Yukon First Nation Chamber of Commerce	200	201	0	227
<b>Transportation</b>				
Prior Years' Other Transfer Payments	0	0	0	52
<b>Property Management</b>				
Yukon Contractor's Association	43	43	43	30
	<b>432</b>	<b>432</b>	<b>43</b>	<b>447</b>
<b>Capital</b>				
<b>Corporate Services</b>				
Prior Years' Other Transfer Payments	0	0	0	87
<b>Information and Communications</b>				
<b>Technology</b>				
Prior Years' Other Transfer Payments	0	0	0	5
<b>Transportation</b>				
Champagne and Aishihik First Nations	250	0	0	35
Prior Years' Other Transfer Payments	0	0	0	86
<b>Property Management</b>				
Prior Years' Other Transfer Payments	0	0	0	24
	<b>250</b>	<b>0</b>	<b>0</b>	<b>237</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>682</b>	<b>432</b>	<b>43</b>	<b>684</b>

## HIGHWAYS AND PUBLIC WORKS

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,034,702</b>	1,639,658	1,576,277	1,445,313
Accumulated Amortization	<b>(766,780)</b>	(735,874)	(731,333)	(701,092)
Work-in-Progress	<b>254,796</b>	473,049	520,523	467,752
Net Book Value	<b>1,522,718</b>	1,376,833	1,365,467	1,211,973
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>13,410</b>	79,645	123,771	17,058
Other acquisitions	<b>0</b>	0	0	1,518
Work-in-Progress put in Service during Year	<b>182,000</b>	315,399	315,399	179,007
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(5)
Transfers between Departments	<b>0</b>	0	0	(558)
Disposals	<b>0</b>	0	0	(2,675)
Accumulated Amortization				
Amortization Expense	<b>(45,639)</b>	(30,906)	(30,899)	(37,382)
Transfers between Departments	<b>0</b>	0	0	(75)
Disposals	<b>0</b>	0	0	2,675
Work-in-Progress				
Capital Acquisitions	<b>61,948</b>	100,553	62,837	187,010
Work-in-Progress put in Service during Year	<b>(182,000)</b>	(315,399)	(315,399)	(179,007)
Transfers between Departments	<b>(1,971)</b>	(3,407)	(3,407)	(2,706)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,230,112</b>	2,034,702	2,015,447	1,639,658
Accumulated Amortization	<b>(812,419)</b>	(766,780)	(762,232)	(735,874)
Net Book Value	<b>1,417,693</b>	1,267,922	1,253,215	903,784
Work-in-Progress	<b>132,773</b>	254,796	264,554	473,049
<b>Total Net Book Value and Work-in-Progress</b>	<b>1,550,466</b>	1,522,718	1,517,769	1,376,833

<sup>(1)</sup> Asset Retirement Obligation

## HIGHWAYS AND PUBLIC WORKS

### ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

#### SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>13,850</b>	13,396	13,352	12,825
Increase in Liabilities				
Accretion	<b>485</b>	469	601	576
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	15	0	5
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>14,335</b>	13,850	13,953	13,396

## **Restricted Funds**

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## HIGHWAYS AND PUBLIC WORKS

### RESTRICTED FUNDS

<b>FINANCIAL SUMMARY (\$000s)</b>	Vehicle Fleet	Road and Airport Equipment	Risk Mana- gement	<b>TOTAL 2026-27 ESTIMATE</b>	<i>Comparable</i>		
					2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>	5,851	22,735	2,271	<b>30,857</b>	34,886	23,338	24,742
<b>Expenses</b>	6,245	21,193	2,885	<b>30,323</b>	28,375	18,138	31,083
<b>Net Profit/(Loss) for the Year</b>	(394)	1,542	(614)	<b>534</b>	6,511	5,200	(6,341)
<b>Adjustments:</b>							
Acquisition of Tangible Capital Assets	(3,900)	(8,000)	0	<b>(11,900)</b>	(7,478)	(11,813)	(7,120)
Amortization	2,283	4,693	0	<b>6,976</b>	6,444	7,496	6,424
Proceeds on Sale of Tangible Capital Assets	126	0	0	<b>126</b>	195	195	379
(Gain)/Loss on Disposal of Tangible Capital Assets	32	0	0	<b>32</b>	22	22	(136)
<b>Balance at Beginning of Year</b>	3,804	4,780	3,566	<b>12,150</b>	6,456	14,790	13,250
<b>Balance at End of Year</b>	1,951	3,015	2,952	<b>7,918</b>	12,150	15,890	6,456
<b>Increase/(Decrease) in Restricted Funds</b>	(1,853)	(1,765)	(614)	<b>(4,232)</b>	5,694	1,100	(6,794)

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# JUSTICE



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**VOTE 08  
DEPARTMENT OF JUSTICE**

**MINISTER**

**Hon. L. Lang**

**DEPUTY MINISTER**

**M. Radke**

- The Department of Justice promotes a high quality and cost effective justice system where the Yukon's laws are fair, accessible and impartially administered. We build relationships to support good governance; to reduce, resolve and mitigate conflict; to foster safe communities; and to support culturally relevant services.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 08-1)</b>	<b>143,650</b>	119,467	104,343	106,980
<b>Capital (Vote 08-2)</b>	<b>4,506</b>	6,273	6,528	3,812
<b>Total Appropriations</b>	<b>148,156</b>	125,740	110,871	110,792

Note: Restated 2025-26 Forecast, 2025-26 Estimate and 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 08  
DEPARTMENT OF JUSTICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 08-1)				
Corporate Services	29,919	13,251	7,905	8,255
Court Services	10,614	10,255	9,133	9,213
Legal Services	15,131	12,908	11,459	12,459
Regulatory Services	6,571	6,371	5,074	5,413
Community Justice and Public Safety	80,204	75,307	69,761	70,419
Human Rights	1,211	1,375	1,011	1,221
<b>Total Operation and Maintenance (Vote 08-1)</b>	<b>143,650</b>	<b>119,467</b>	<b>104,343</b>	<b>106,980</b>
Capital (Vote 08-2)				
Corporate Services	150	910	1,165	309
Court Services	82	108	108	57
Regulatory Services	0	20	20	10
Community Justice and Public Safety	4,274	5,235	5,235	3,436
<b>Total Capital (Vote 08-2)</b>	<b>4,506</b>	<b>6,273</b>	<b>6,528</b>	<b>3,812</b>
<b>Total Appropriations</b>	<b>148,156</b>	<b>125,740</b>	<b>110,871</b>	<b>110,792</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	1,914	1,926	1,914	1,926
Accretion Expense	37	36	47	45
Tangible Capital Assets	(985)	(2,614)	(2,914)	(261)
Legal Settlements	(6,190)	(4,930)	0	13,654
<b>Total Expenses</b>	<b>142,932</b>	<b>120,158</b>	<b>109,918</b>	<b>126,156</b>
<b>Summary of Expenses by Category</b>				
Personnel	48,474	46,668	43,357	46,916
Other	90,124	66,815	55,951	54,462
Government Transfers	8,573	9,643	8,649	9,153
Amortization Expense	1,914	1,926	1,914	1,926
Accretion Expense	37	36	47	45
Legal Settlements	(6,190)	(4,930)	0	13,654
<b>Total Expenses</b>	<b>142,932</b>	<b>120,158</b>	<b>109,918</b>	<b>126,156</b>

**VOTE 08  
DEPARTMENT OF JUSTICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>1,193</b>	1,193	1,193	1,235
Third-Party Recoveries Operation and Maintenance	<b>1,289</b>	1,229	614	703
Subtotal Third-Party	<b>1,289</b>	1,229	614	703
Recoveries from Canada Operation and Maintenance	<b>10,573</b>	10,394	9,494	8,935
Capital	<b>10</b>	45	45	9
Subtotal from Canada	<b>10,583</b>	10,439	9,539	8,944
<b>Total Revenues</b>	<b>13,065</b>	12,861	11,346	10,882

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**JUSTICE**

**CORPORATE SERVICES**

- To assist and support departmental policy, program delivery and legislative development through the provision of planning, analysis, information and communications, as well as financial, human, and physical resource management to program branches.
- To provide Administration of Justice Agreement and justice-related negotiations.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 08-1)</b>				
Corporate Services	<b>29,919</b>	13,251	7,905	8,255
	<b>29,919</b>	13,251	7,905	8,255
<b>Capital (Vote 08-2)</b>				
Office Furniture and Equipment	<b>110</b>	185	140	81
Building Maintenance, Renovations and Space	<b>40</b>	25	25	75
Prior Years' Projects	<b>0</b>	700	1,000	153
	<b>150</b>	910	1,165	309
<b>Total included in the Appropriation</b>	<b>30,069</b>	14,161	9,070	8,564
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>6,692</b>	6,564	6,096	6,806
Other	<b>23,377</b>	6,897	1,118	803
Government Transfers	<b>0</b>	0	856	802
Tangible Capital Assets	<b>0</b>	700	1,000	153
<b>Total included in the Appropriation</b>	<b>30,069</b>	14,161	9,070	8,564

## JUSTICE

## COURT SERVICES

- To ensure the effective operation of the court system in the Yukon by supporting the delivery of judicial services by an independent judiciary and providing court services that enhance public confidence in and access to the courts, including therapeutic court models.
- To provide civil enforcement services.
- To provide law library services on a range of civil, administrative and criminal issues to the public, Yukon government departments, the legal profession and the judiciary.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 08-1)</b>				
Court Administration	987	785	659	589
Court Operations	8,607	8,436	7,458	7,543
Sheriff	845	858	842	876
Yukon Review Board	175	176	174	205
	<b>10,614</b>	10,255	9,133	9,213
<b>Capital (Vote 08-2)</b>				
Furniture and Equipment	82	108	108	57
	<b>82</b>	108	108	57
<b>Total included in the Appropriation</b>	<b>10,696</b>	10,363	9,241	9,270
<b>Summary of Appropriation by Allotment</b>				
Personnel	8,292	8,179	7,959	7,132
Other	2,404	2,184	1,282	2,138
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>10,696</b>	10,363	9,241	9,270

## JUSTICE

## LEGAL SERVICES

- To ensure that the Minister of Justice and Cabinet receive legal advice in accordance with the *Department of Justice Act*.
- To ensure that a comprehensive range of legal services is provided to government departments and crown corporations, including representation before all courts and tribunals in civil and criminal matters, legislative drafting in both official languages and advice on a wide variety of matters.
- To provide community legal support through funding to the Yukon Legal Services Society, the Indigenous Court Worker Program and the Yukon Public Legal Education Association.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 08-1)</b>				
Assistant Deputy Minister's Office	1,141	1,291	1,134	1,117
Solicitors' Group	3,168	2,939	2,494	2,021
Legislative Counsel	1,970	1,648	1,443	2,084
Litigation Group	2,013	1,941	1,649	2,427
Litigation Costs/Judgements	6	6	6	2
Outside Counsel	2,074	324	74	197
Community Legal Support	4,759	4,759	4,659	4,611
<b>Total included in the Appropriation</b>	<b>15,131</b>	<b>12,908</b>	<b>11,459</b>	<b>12,459</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	8,103	7,630	6,531	7,386
Other	2,269	519	269	463
Government Transfers	4,759	4,759	4,659	4,610
<b>Total included in the Appropriation</b>	<b>15,131</b>	<b>12,908</b>	<b>11,459</b>	<b>12,459</b>

## JUSTICE

## REGULATORY SERVICES

- To maintain and support the Worker Advocate program in accordance with the *Workers' Safety and Compensation Act*.
- To maintain and support the work of the Coroner's Office.
- To enforce family support orders, provide family law information, mediation services, and recalculate child support payments.
- To provide funds to the Yukon Workers' Safety and Compensation Board to support the provision of mine safety services.
- To administer the estates of deceased persons when there is no one else and when there is a public interest to do so.
- To assign lawyers to represent the interests of minors during proceedings involving custody, access, child protection, and to act as trustee of last resort for minors and incapable beneficiaries who inherit money from an estate.
- To act as the guardian of last resort for adults who are incapable of managing their health, financial, legal and/or personal affairs.
- To maintain the land titles system in the Yukon.
- To operate the Investigations and Standards Office to provide independent oversight to the Whitehorse Correctional Centre.
- To provide funds for the operation of the Yukon Utilities Board as provided for in the *Public Utilities Act*.

**JUSTICE**

**REGULATORY SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 08-1)</b>				
Worker Advocate	630	522	473	356
Coroner's Office	1,160	940	625	981
Family Law Support Programs	886	894	863	779
Director's Office	366	349	304	408
Occupational Health and Safety	330	330	330	330
Public Guardian and Trustee	797	767	737	642
Land Titles	1,348	1,376	1,313	1,289
Investigations and Standards Office	159	173	159	140
Yukon Utilities Board	895	1,020	270	488
	<b>6,571</b>	<b>6,371</b>	<b>5,074</b>	<b>5,413</b>
<b>Capital (Vote 08-2)</b>				
Prior Years' Projects	0	20	20	10
	<b>0</b>	<b>20</b>	<b>20</b>	<b>10</b>
<b>Total included in the Appropriation</b>	<b>6,571</b>	<b>6,391</b>	<b>5,094</b>	<b>5,423</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,014	3,925	3,699	3,516
Other	2,227	2,136	1,065	1,577
Government Transfers	330	330	330	330
<b>Total included in the Appropriation</b>	<b>6,571</b>	<b>6,391</b>	<b>5,094</b>	<b>5,423</b>

## JUSTICE

### COMMUNITY JUSTICE AND PUBLIC SAFETY

- To provide safe and humane custody, supervision, and support in compliance with court orders while holding offenders accountable.
- To provide supervision and support to individuals on court orders in the community, to reduce recidivism and to ensure that accused and sentenced individuals are held accountable.
- To work in partnership with the RCMP to provide a safe and secure unit for the Arrest Processing Unit, which houses police prisoners of any age that have been lawfully detained by the RCMP, but who have not been remanded or committed to custody by a court.
- To work in partnership with First Nations governments and stakeholders to deliver services that are evidence-based, client-focused, and reflective of best practices to facilitate healing, rehabilitation, and reintegration of clients.
- To manage the RCMP Territorial Police Service Agreement to achieve the priorities set out by the Minister of Justice.
- To address public concerns and increase public trust by responding to complaints of illegal activity and taking appropriate actions under the *Safer Communities and Neighbourhoods Act*.
- To support community based restorative justice approaches, practices and processes.
- To build capacity in communities to prevent crime and foster healthy and safe communities.
- To offer information and support for victims of crime and families in a manner consistent with the *Victims of Crime Act* and the *Canadian Victims Bill of Rights*.

PROGRAM SUMMARY (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

#### Amounts included in the Appropriation

##### Operation and Maintenance (Vote 08-1)

Assistant Deputy Minister's Office	1,156	1,152	1,084	1,829
Correctional Services	22,018	20,496	18,207	22,136
Victim Services	4,254	4,629	3,892	3,601
Public Safety and Investigations	52,776	49,030	46,578	42,853
	<b>80,204</b>	<b>75,307</b>	<b>69,761</b>	<b>70,419</b>

**JUSTICE**

**COMMUNITY JUSTICE AND PUBLIC SAFETY  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 08-2)</b>				
Operational Equipment	1,115	2,041	2,041	278
Federal Victims Fund	10	45	45	9
RCMP Detachments	3,149	3,149	3,149	3,149
	<b>4,274</b>	5,235	5,235	3,436
<b>Total included in the Appropriation</b>	<b>84,478</b>	80,542	74,996	73,855
<b>Summary of Appropriation by Allotment</b>				
Personnel	21,373	20,370	19,072	22,076
Other	59,749	54,981	52,119	49,334
Government Transfers	2,371	3,277	1,891	2,337
Tangible Capital Assets	985	1,914	1,914	108
<b>Total included in the Appropriation</b>	<b>84,478</b>	80,542	74,996	73,855

**JUSTICE**

**HUMAN RIGHTS**

- To provide funds for the operation of the Yukon Human Rights Commission and the Panel of Adjudicators as provided for in the *Human Rights Act*.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 08-1)</b>				
Human Rights Commission	1,113	1,277	913	1,074
Human Rights Panel of Adjudicators	98	98	98	147
<b>Total included in the Appropriation</b>	<b>1,211</b>	<b>1,375</b>	<b>1,011</b>	<b>1,221</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	0	0	0	0
Other	98	98	98	147
Government Transfers	1,113	1,277	913	1,074
<b>Total included in the Appropriation</b>	<b>1,211</b>	<b>1,375</b>	<b>1,011</b>	<b>1,221</b>

## JUSTICE

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Court Services</b>				
Court Fees	500	500	500	536
Sheriff's Office	58	58	58	34
<b>Regulatory Services</b>				
Land Titles Fees	600	600	600	534
Public Guardian and Trustee Fees	35	35	35	131
<b>Total Taxes and General Revenues</b>	<b>1,193</b>	<b>1,193</b>	<b>1,193</b>	<b>1,235</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Regulatory Services</b>				
Public Utilities Board Hearings	600	670	100	288
Worker Advocate	645	515	470	356
<b>Community Justice and Public Safety</b>				
Outreach Worker - Province of British Columbia	44	44	44	59
<b>Total Third-Party Recoveries</b>	<b>1,289</b>	<b>1,229</b>	<b>614</b>	<b>703</b>

## JUSTICE

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Negotiations of Administration of Justice Agreements	469	469	469	0
Women and Gender Equality Canada - National Action Plan to End Gender-Based Violence	641	705	525	332
<b>Legal Services</b>				
Gladue Project	228	223	223	223
Indigenous Courtworker Program	453	458	458	458
Legal Aid	1,862	1,862	1,862	1,220
Yukon Public Legal Education Association	163	163	163	163
<b>Regulatory Services</b>				
Family Justice Activities	208	208	208	208
<b>Community Justice and Public Safety</b>				
Arrest Processing Unit	2,576	1,913	1,913	2,239
Community Consultative Groups	134	130	0	0
Drug Treatment Court Funding Program	510	510	510	451
Exchange of Service Agreement	30	30	30	65
Family Information Liaison Unit	509	510	0	157
Federal Victims Fund	715	850	850	852
Guns and Gang Violence Action Fund	800	800	800	800
Women and Gender Equality Canada - National Action Plan to End Gender-Based Violence	1,275	1,393	1,333	1,103
Prior Years' Recoveries	0	170	150	664
	<b>10,573</b>	<b>10,394</b>	<b>9,494</b>	<b>8,935</b>

**JUSTICE**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Capital</b>				
<b>Community Justice and Public Safety</b>				
Federal Victims Fund	10	45	45	9
	10	45	45	9
<b>Total Recoveries From Canada</b>	<b>10,583</b>	10,439	9,539	8,944
<b>TOTAL REVENUES</b>	<b>13,065</b>	12,861	11,346	10,882

## JUSTICE

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Prior Years' Other Transfer Payments	0	0	856	802
<b>Legal Services</b>				
Gladue Project	228	223	223	166
Indigenous Courtworker Program	793	798	798	723
Yukon Legal Services Society - Legal Aid	3,475	3,475	3,475	3,458
Yukon Public Legal Education Association	263	263	163	263
<b>Regulatory Services</b>				
Yukon Workers' Safety and Compensation Board	330	330	330	330
<b>Community Justice and Public Safety</b>				
Community Consultative Groups	183	180	50	11
Community Justice Projects	307	307	307	226
Community Residential Centre	918	918	808	1,198
Community Safety Planning	400	490	200	276
Downtown Whitehorse Safety Response Action Plan	100	100	100	99
Gender-Based Violence Transportation - Sexualized Assault Response Team Expansion	70	70	70	144
Police Board Funding	5	5	5	0
RCMP Biology Caseworks	136	136	136	123
Sexualized Assault Support Line - Sexualized Assault Response Team	170	170	170	0
Yukon Community Crime Stoppers Association	10	10	10	10
Yukon Legal Services Society - Legal Aid	72	35	35	100
Prior Years' Other Transfer Payments	0	856	0	150

**JUSTICE**

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Human Rights</b>				
Human Rights Commission	<b>1,113</b>	1,277	913	1,074
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>8,573</b>	9,643	8,649	9,153

## JUSTICE

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>102,512</b>	102,448	102,488	102,448
Accumulated Amortization	<b>(45,636)</b>	(43,710)	(44,551)	(41,784)
Work-in-Progress	<b>6,457</b>	3,907	3,951	3,257
Net Book Value	<b>63,333</b>	62,645	61,888	63,921
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	64	64	0
Accumulated Amortization				
Amortization Expense	<b>(1,914)</b>	(1,926)	(1,914)	(1,926)
Work-in-Progress				
Capital Acquisitions	<b>985</b>	2,550	2,850	261
Transfers between Departments	<b>0</b>	0	0	389
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>102,512</b>	102,512	102,552	102,448
Accumulated Amortization	<b>(47,550)</b>	(45,636)	(46,465)	(43,710)
Net Book Value	<b>54,962</b>	56,876	56,087	58,738
Work-in-Progress	<b>7,442</b>	6,457	6,801	3,907
<b>Total Net Book Value and Work-in-Progress</b>	<b>62,404</b>	63,333	62,888	62,645

**JUSTICE**

**ASSET RETIREMENT OBLIGATION  
LIABILITIES AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>1,073</b>	1,037	1,037	992
Increase in Liabilities Accretion	<b>37</b>	36	47	45
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	0
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>1,110</b>	1,073	1,084	1,037

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## **Restricted Funds**

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**JUSTICE**

**RESTRICTED FUNDS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>Assurance</b>	<b>Corrections</b>	<b>TOTAL 2026-27 ESTIMATE</b>	<i>Comparable</i>		
				<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Revenues</b>	202	148	350	350	350	388
<b>Expenses</b>	4	130	134	134	134	99
<b>Net Profit/(Loss) for the Year</b>	198	18	216	216	216	289
<b>Balance at Beginning of Year</b>	7,350	67	7,417	7,201	7,128	6,912
<b>Balance at End of Year</b>	7,548	85	7,633	7,417	7,344	7,201
<b>Increase/(Decrease) in Restricted Funds</b>	198	18	216	216	216	289

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# **PUBLIC SERVICE COMMISSION**



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**VOTE 10  
PUBLIC SERVICE COMMISSION**

**MINISTER**

**Hon. J. Gehmair**

**DEPUTY MINISTER**

**M. Lang**

- To provide for an engaged and diverse public service that embraces innovation and delivers positive outcomes for Yukoners.
- To demonstrate leadership in human resource planning and management strategies, advice and support services to departments and employees.
- To represent the Government of Yukon as employer.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 10-1)</b>	<b>63,646</b>	60,862	59,435	57,475
<b>Capital (Vote 10-2)</b>	<b>65</b>	63	63	60
<b>Total Appropriations</b>	<b>63,711</b>	60,925	59,498	57,535

Note: Restated 2024-25 Actual to be consistent with the 2026-27 Estimate presentation.

**VOTE 10  
PUBLIC SERVICE COMMISSION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		<b>2024-25 ACTUAL</b>
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 10-1)				
Corporate Services	2,504	2,715	2,352	2,634
People and Culture	7,965	7,667	7,503	6,698
Human Resource Service Centre	10,209	9,518	9,168	9,599
Employee Relations	5,727	5,204	4,969	4,965
Corporate Funds	37,241	35,758	35,443	33,579
<b>Total Operation and Maintenance (Vote 10-1)</b>	<b>63,646</b>	<b>60,862</b>	<b>59,435</b>	<b>57,475</b>
Capital (Vote 10-2)				
Corporate Services	47	45	45	12
People and Culture	18	8	8	48
Employee Relations	0	10	10	0
<b>Total Capital (Vote 10-2)</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>60</b>
<b>Total Appropriations</b>	<b>63,711</b>	<b>60,925</b>	<b>59,498</b>	<b>57,535</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	60	129	129	186
Tangible Capital Assets	(18)	0	0	0
<b>Total Expenses</b>	<b>63,753</b>	<b>61,054</b>	<b>59,627</b>	<b>57,721</b>
<b>Summary of Expenses by Category</b>				
Personnel	59,200	56,150	55,160	53,424
Other	4,493	4,775	4,338	4,111
Government Transfers	0	0	0	0
Amortization Expense	60	129	129	186
<b>Total Expenses</b>	<b>63,753</b>	<b>61,054</b>	<b>59,627</b>	<b>57,721</b>

**VOTE 10  
PUBLIC SERVICE COMMISSION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Third-Party Recoveries Operation and Maintenance	362	362	335	2,933
Subtotal Third-Party	362	362	335	2,933
<b>Total Revenues</b>	<b>362</b>	<b>362</b>	<b>335</b>	<b>2,933</b>

**PUBLIC SERVICE COMMISSION**

**CORPORATE SERVICES**

- To provide leadership and decision support services to the Public Service Commissioner's Office and the rest of the department in the areas of finance, administration and information and privacy management.
- To provide centralized human resource management services to client departments.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 10-1)</b>				
Public Service Commissioner's Office	448	383	377	507
Finance and Administration	828	1,187	871	885
Human Resource Business Partners	1,228	1,145	1,104	1,242
	<b>2,504</b>	<b>2,715</b>	<b>2,352</b>	<b>2,634</b>
<b>Capital (Vote 10-2)</b>				
Office Furniture and Equipment	47	45	45	12
	<b>47</b>	<b>45</b>	<b>45</b>	<b>12</b>
<b>Total included in the Appropriation</b>	<b>2,551</b>	<b>2,760</b>	<b>2,397</b>	<b>2,646</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	2,268	2,192	2,116	2,354
Other	283	568	281	292
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>2,551</b>	<b>2,760</b>	<b>2,397</b>	<b>2,646</b>

**PUBLIC SERVICE COMMISSION**

**PEOPLE AND CULTURE**

- To provide organizational development services including professional development and learning programs, and to provide conflict management services to promote a respectful, healthy and well-functioning workplace.
- To implement Final Agreement obligations related to the representative public service plan and the Employment Equity Policy and lead corporate initiatives to support diverse and inclusive workplaces.
- To collaboratively develop and implement organization-wide human resource initiatives, lead human resource policy development and departmental planning, provide legislative support, provide leadership on employee engagement and recognition programs and internal and external communications.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 10-1)</b>				
Assistant Deputy Minister's Office	361	342	336	381
Organizational Development	3,628	3,438	3,392	2,953
Diversity and Inclusion	2,433	2,386	2,321	2,038
Communications, Policy and Change Initiatives	1,543	1,501	1,454	1,326
	<b>7,965</b>	<b>7,667</b>	<b>7,503</b>	<b>6,698</b>
<b>Capital (Vote 10-2)</b>				
Operational Equipment	18	8	8	48
	<b>18</b>	<b>8</b>	<b>8</b>	<b>48</b>
<b>Total included in the Appropriation</b>	<b>7,983</b>	<b>7,675</b>	<b>7,511</b>	<b>6,746</b>

**PUBLIC SERVICE COMMISSION**

**PEOPLE AND CULTURE  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,301	6,004	5,840	5,340
Other	1,664	1,671	1,671	1,406
Government Transfers	0	0	0	0
Tangible Capital Assets	18	0	0	0
<b>Total included in the Appropriation</b>	<b>7,983</b>	<b>7,675</b>	<b>7,511</b>	<b>6,746</b>

## PUBLIC SERVICE COMMISSION

### HUMAN RESOURCE SERVICE CENTRE

- To administer all compensation including payroll, pension and benefits services for all employees.
- To develop and implement classification frameworks and structures that support employment and pay equity.
- To provide high-volume services, including time and leave administration, staffing functions and human resource system administration.
- To develop, implement and administer corporate staffing and recruitment services and programs including centralized recruiting.
- To provide software solutions that support the quality, security and protection of corporate human resource data within the Government of Yukon.
- To provide people metrics and data analytics to inform decision-making in support of corporate human resource strategies, initiatives and programs.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 10-1)</b>				
Assistant Deputy Minister's Office	379	272	272	237
Compensation and Classification	3,775	3,354	3,220	3,550
Staffing Management and Shared Services	3,390	3,273	3,128	3,127
Human Resource Information Systems and Analytics	2,308	2,285	2,220	2,353
Compensation and Benefit Programs	357	334	328	332
<b>Total included in the Appropriation</b>	<b>10,209</b>	<b>9,518</b>	<b>9,168</b>	<b>9,599</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	9,347	8,656	8,306	8,699
Other	862	862	862	900
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>10,209</b>	<b>9,518</b>	<b>9,168</b>	<b>9,599</b>

# PUBLIC SERVICE COMMISSION

## EMPLOYEE RELATIONS

- To provide labour relations leadership and expertise to the Government of Yukon, including managing grievance and collective bargaining processes.
- To provide corporate leadership and support for health and safety programs and for accommodation and disability management practices and procedures.
- To deliver employee wellbeing supports such as access to counselling, coaching, training and critical incident services.
- To investigate allegations of serious disrespectful conduct, harassment (including sexual harassment), discrimination and violence in the workplace.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 10-1)</b>				
Assistant Deputy Minister's Office	262	245	245	262
Labour Relations	1,859	1,575	1,369	1,526
Health, Safety and Wellbeing	3,241	3,071	3,042	2,846
Investigations Office	365	313	313	331
	<b>5,727</b>	<b>5,204</b>	<b>4,969</b>	<b>4,965</b>
<b>Capital (Vote 10-2)</b>				
Prior Years' Projects	0	10	10	0
	<b>0</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>Total included in the Appropriation</b>	<b>5,727</b>	<b>5,214</b>	<b>4,979</b>	<b>4,965</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,088	3,585	3,500	3,466
Other	1,639	1,629	1,479	1,499
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>5,727</b>	<b>5,214</b>	<b>4,979</b>	<b>4,965</b>

**PUBLIC SERVICE COMMISSION**

**CORPORATE FUNDS**

- To provide funds for annual post-employment, post-retirement and pensionable service buyback expense.
- To provide funds for annual workers' compensation premium expense in accordance with the Yukon *Workers' Safety and Compensation Act*.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 10-1)</b>				
Employee Future Benefits	24,940	24,890	24,375	23,558
Workers' Compensation Payments	12,301	10,868	11,068	10,021
<b>Total included in the Appropriation</b>	<b>37,241</b>	<b>35,758</b>	<b>35,443</b>	<b>33,579</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	37,196	35,713	35,398	33,565
Other	45	45	45	14
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>37,241</b>	<b>35,758</b>	<b>35,443</b>	<b>33,579</b>

**PUBLIC SERVICE COMMISSION**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Human Resource Business Partners	273	273	246	234
<b>Human Resource Service Centre</b>				
Compensation and Classification	12	12	12	0
Human Resource Shared Services	77	77	77	77
<b>Corporate Funds</b>				
Prior Years' Recoveries	0	0	0	2,622
<b>Total Third-Party Recoveries</b>	<b>362</b>	<b>362</b>	<b>335</b>	<b>2,933</b>
<b>TOTAL REVENUES</b>	<b>362</b>	<b>362</b>	<b>335</b>	<b>2,933</b>

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## PUBLIC SERVICE COMMISSION

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,334</b>	2,334	2,334	2,205
Accumulated Amortization	<b>(2,141)</b>	(2,012)	(1,996)	(1,803)
Work-in-Progress	<b>0</b>	0	0	0
Net Book Value	<b>193</b>	322	338	402
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>18</b>	0	0	0
Work-in-Progress put in Service during year	<b>0</b>	0	0	97
Transfers between Departments	<b>0</b>	0	0	32
Accumulated Amortization				
Amortization Expense	<b>(60)</b>	(129)	(129)	(186)
Transfers between Departments	<b>0</b>	0	0	(23)
Work-in-Progress				
Work-in-Progress put in Service during Year	<b>0</b>	0	0	(97)
Transfers between Departments	<b>0</b>	0	0	97
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,352</b>	2,334	2,334	2,334
Accumulated Amortization	<b>(2,201)</b>	(2,141)	(2,125)	(2,012)
Net Book Value	<b>151</b>	193	209	322
Work-in-Progress	<b>0</b>	0	0	0
<b>Total Net Book Value and Work-in-Progress</b>	<b>151</b>	193	209	322

# **WOMEN AND GENDER EQUITY DIRECTORATE**



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**VOTE 11  
WOMEN AND GENDER EQUITY DIRECTORATE**

**MINISTER**

**Hon. L. Lang**

**DEPUTY MINISTER**

**S. van der Meer**

- To advance equitable economic, legal and social outcomes of all genders and sexual orientations and advance the integration of intersectional considerations throughout government.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 11-1)</b>	<b>5,298</b>	5,113	5,084	5,904
<b>Capital (Vote 11-2)</b>	<b>0</b>	0	0	0
<b>Total Appropriations</b>	<b>5,298</b>	5,113	5,084	5,904

**VOTE 11  
WOMEN AND GENDER EQUITY DIRECTORATE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 11-1)				
Policy and Program Development	<b>5,298</b>	5,113	5,084	5,904
<b>Total Appropriations</b>	<b>5,298</b>	5,113	5,084	5,904
<b>Summary of Expenses by Category</b>				
Personnel	<b>1,479</b>	1,507	1,482	1,481
Other	<b>254</b>	375	318	335
Government Transfers	<b>3,565</b>	3,231	3,284	4,088
<b>Total Expenses</b>	<b>5,298</b>	5,113	5,084	5,904

**VOTE 11  
WOMEN AND GENDER EQUITY DIRECTORATE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Recoveries from Canada Operation and Maintenance	<b>2,011</b>	1,675	1,710	2,503
Subtotal from Canada	<b>2,011</b>	1,675	1,710	2,503
<b>Total Revenues</b>	<b>2,011</b>	1,675	1,710	2,503

**WOMEN AND GENDER EQUITY DIRECTORATE**

**POLICY AND PROGRAM DEVELOPMENT**

- To promote gender equitable outcomes and inclusion of all sexual orientations:
  - by providing policy development and research within government legislation, policy and programs by leading the application of Gender Inclusive Diversity Analysis;
  - through strategic leadership of interdepartmental initiatives to advance equity of all genders and sexual orientations; and
  - through the provision of financial and programming support to organizations and community-based initiatives that advance the equity of all genders and sexual orientations.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 11-1)</b>				
Program Delivery	4,983	4,721	4,692	5,555
Public Education	172	121	121	198
Policy, Research and Development	143	271	271	151
<b>Total included in the Appropriation</b>	<b>5,298</b>	<b>5,113</b>	<b>5,084</b>	<b>5,904</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,479	1,507	1,482	1,481
Other	254	375	318	335
Government Transfers	3,565	3,231	3,284	4,088
<b>Total included in the Appropriation</b>	<b>5,298</b>	<b>5,113</b>	<b>5,084</b>	<b>5,904</b>

**WOMEN AND GENDER EQUITY DIRECTORATE**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Policy and Program Development</b>				
Women and Gender Equality Canada				
- Crisis Hotline	150	100	100	150
- National Action Plan to End Gender-Based Violence	1,861	1,575	1,610	2,353
<b>Total Recoveries from Canada</b>	<b>2,011</b>	1,675	1,710	2,503
<b>TOTAL REVENUES</b>	<b>2,011</b>	1,675	1,710	2,503

## WOMEN AND GENDER EQUITY DIRECTORATE

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Policy and Program Development</b>				
Crisis Hotline	150	100	100	150
Indigenous Women's Equality Fund	600	600	600	600
National Action Plan to End Gender-Based Violence				
- Operational Funding	1,004	880	0	0
- Yukon First Nation Prevention Fund	580	388	0	0
- Prior Years' Other Transfer Payments	0	32	1,353	2,016
Queer Yukon Society	375	375	375	375
Skookum Jim Friendship Centre				
- Women's Legal Advocate Services	93	93	93	103
Victoria Faulkner Women's Centre				
- A Safe Place	95	95	95	105
- Women's Advocate	100	100	100	111
Women's Equality Fund	207	207	207	207
Yukon Aboriginal Women's Council				
- Missing and Murdered Indigenous Women, Girls and Two-Spirit+ Forums	116	116	116	116
- Sally and Sisters	168	168	168	168
Yukon Anti-Poverty Coalition				
- Program Coordination/Delivery - Whitehorse Affordable Family Housing Complex	77	77	77	76
Prior Years' Other Transfer Payments	0	0	0	61
	<b>3,565</b>	<b>3,231</b>	<b>3,284</b>	<b>4,088</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>3,565</b>	<b>3,231</b>	<b>3,284</b>	<b>4,088</b>

# YUKON DEVELOPMENT CORPORATION



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**VOTE 22  
YUKON DEVELOPMENT CORPORATION**

**MINISTER  
Hon. T. Laking**

**CHAIRPERSON  
D. Janzen**

**PRESIDENT  
G. Gazankas**

- To develop and promote the development of innovative energy systems and the sustainable generation, production, transmission and distribution of energy.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 22-1)</b>	<b>15,625</b>	8,075	6,475	6,122
<b>Capital (Vote 22-2)</b>	<b>5,050</b>	11,780	14,233	10,758
<b>Total Appropriations</b>	<b>20,675</b>	19,855	20,708	16,880

**VOTE 22  
YUKON DEVELOPMENT CORPORATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 22-1)				
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
Affordability Rate Relief	13,000	0	0	0
Prior Years' Projects	0	5,450	3,850	3,497
<b>Total Operation and Maintenance (Vote 22-1)</b>	<b>15,625</b>	<b>8,075</b>	<b>6,475</b>	<b>6,122</b>
Capital (Vote 22-2)				
Arctic Energy Fund	3,400	9,333	12,733	5,428
Investing in Canada Infrastructure Program	1,650	947	0	3,029
Prior Years' Projects	0	1,500	1,500	2,301
<b>Total Capital (Vote 22-2)</b>	<b>5,050</b>	<b>11,780</b>	<b>14,233</b>	<b>10,758</b>
<b>Total Appropriations</b>	<b>20,675</b>	<b>19,855</b>	<b>20,708</b>	<b>16,880</b>
<b>Summary of Expenses by Category</b>				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	20,675	19,855	20,708	16,880
<b>Total Expenses</b>	<b>20,675</b>	<b>19,855</b>	<b>20,708</b>	<b>16,880</b>

**VOTE 22  
YUKON DEVELOPMENT CORPORATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Recoveries from Canada Capital	5,050	10,280	12,733	8,457
Subtotal from Canada	5,050	10,280	12,733	8,457
<b>Total Revenues</b>	<b>5,050</b>	<b>10,280</b>	<b>12,733</b>	<b>8,457</b>

**YUKON DEVELOPMENT CORPORATION**

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Capital</b>				
Arctic Energy Fund	3,400	9,333	12,733	5,428
Investing in Canada Infrastructure Program	1,650	947	0	3,029
<b>Total Recoveries from Canada</b>	<b>5,050</b>	10,280	12,733	8,457
<b>TOTAL REVENUES</b>	<b>5,050</b>	10,280	12,733	8,457

## YUKON DEVELOPMENT CORPORATION

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
Affordability Rate Relief	13,000	0	0	0
Prior Years' Other Transfer Payments	0	5,450	3,850	3,497
	<b>15,625</b>	<b>8,075</b>	<b>6,475</b>	<b>6,122</b>
<b>Capital</b>				
Arctic Energy Fund	3,400	9,333	12,733	5,428
Investing in Canada Infrastructure Program	1,650	947	0	3,029
Prior Years' Other Transfer Payments	0	1,500	1,500	2,301
	<b>5,050</b>	<b>11,780</b>	<b>14,233</b>	<b>10,758</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>20,675</b>	<b>19,855</b>	<b>20,708</b>	<b>16,880</b>

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# **YUKON HOUSING CORPORATION**



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**VOTE 18  
YUKON HOUSING CORPORATION**

**MINISTER  
Hon. S. Kent**

**CHAIRPERSON      PRESIDENT  
A. Kennedy      S. Paterson**

- To provide Yukoners with stable, affordable, quality housing that creates opportunity and builds community.
- To strengthen community wellbeing by improving housing stability, increasing affordable housing choice and promoting social connection.
- To improve the provider experience by leading a strong housing sector that enhances coordination of services and promoting a positive organizational culture.
- To build a sustainable future by maximizing efficiencies, seeking creative opportunities to address housing challenges and improving accountability.
- To improve the client experience by understanding client needs, improving service delivery and measuring change.

<b>SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 18-1)</b>	<b>27,744</b>	26,202	25,361	23,986
<b>Capital (Vote 18-2)</b>	<b>41,038</b>	46,877	57,627	52,223
<b>Total Appropriations <sup>(1)</sup></b>	<b>68,782</b>	73,079	82,988	76,209

<sup>(1)</sup> This represents vote authority for Yukon Housing Corporation to incur expenditures and, per the *Housing Corporation Act*, for Government of Yukon to issue advances to Yukon Housing Corporation.

**VOTE 18  
YUKON HOUSING CORPORATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 18-1)				
Executive	<b>1,449</b>	1,341	1,326	1,687
Corporate Services	<b>5,279</b>	5,558	5,354	4,681
Operational Services	<b>21,016</b>	19,303	18,681	17,618
<b>Total Operation and Maintenance (Vote 18-1)</b>	<b>27,744</b>	26,202	25,361	23,986
Capital (Vote 18-2)				
Corporate Services	<b>6,281</b>	11,200	10,450	22,686
Operational Services	<b>34,757</b>	35,677	47,177	29,537
<b>Total Capital (Vote 18-2)</b>	<b>41,038</b>	46,877	57,627	52,223
<b>Total Appropriations</b>	<b>68,782</b>	73,079	82,988	76,209
<b>Less: Revenues and Loans</b>				
Taxes and General Revenues	<b>(10,558)</b>	(10,208)	(10,208)	(11,815)
Recoveries				
Operation and Maintenance	<b>(1,286)</b>	(2,330)	(2,330)	(3,151)
Capital	<b>(19,988)</b>	(16,389)	(19,149)	(17,481)
Loan Programs	<b>(1,270)</b>	(2,330)	(2,330)	(3,034)
<b>Total Expenses</b>	<b>35,680</b>	41,822	48,971	40,728
<b>Summary of Expenses by Category</b>				
Personnel	<b>9,313</b>	9,319	9,097	9,447
Other	<b>24,398</b>	21,460	20,841	21,961
Government Transfers	<b>9,631</b>	13,565	12,815	21,683
Tangible Capital Assets	<b>25,440</b>	28,735	40,235	23,118
Revenues and Loans	<b>(33,102)</b>	(31,257)	(34,017)	(35,481)
<b>Total Expenses</b>	<b>35,680</b>	41,822	48,971	40,728

**VOTE 18  
YUKON HOUSING CORPORATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>10,558</b>	10,208	10,208	11,815
Third-Party Recoveries				
Operation and Maintenance	<b>80</b>	80	80	285
Subtotal Third-Party	<b>80</b>	80	80	285
Recoveries from Canada				
Operation and Maintenance	<b>1,206</b>	2,250	2,250	2,866
Capital	<b>19,988</b>	16,389	19,149	17,481
Subtotal from Canada	<b>21,194</b>	18,639	21,399	20,347
<b>Total Revenues</b>	<b>31,832</b>	28,927	31,687	32,447

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# YUKON HOUSING CORPORATION

## EXECUTIVE

- To provide leadership through the President's Office in the delivery of overall operations, budgets and program developments for the Corporation.
- To support and assist the Minister, the Board of Directors and its Committees in the design and delivery of the Corporation's strategic objectives.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 18-1)</b>				
Executive	1,332	1,224	1,209	1,631
Board of Directors	117	117	117	56
<b>Total included in the Appropriation</b>	<b>1,449</b>	<b>1,341</b>	<b>1,326</b>	<b>1,687</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	1,183	1,075	1,060	1,446
Other	266	266	266	241
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>1,449</b>	<b>1,341</b>	<b>1,326</b>	<b>1,687</b>

# YUKON HOUSING CORPORATION

## CORPORATE SERVICES

- To provide leadership and support to the Corporation through the provision of corporate legislation, policy and communication, planning and evaluation, financial management, loan and grant delivery, risk management, human resources, information technology and management, and decision support services.
- To work with partners to develop a shared understanding of Yukoners' housing needs and coordinate resources to create responsive housing solutions.
- To provide a variety of loans and grants to eligible homeowners to buy new homes, repair or upgrade existing homes, improve energy efficiency or to address specific health and safety issues or other deficiencies in their homes.
- To support housing developments for our vulnerable tenants through innovative housing solutions, programs and design options that promote social connection and enhance community wellbeing.
- To assist and/or partner with the private sector and communities to respond to the emerging housing needs of Yukon residents.
- To provide education and technical assistance to eligible Yukon residents to renovate or repair their homes.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL

### Amounts included in the Appropriation

#### Operation and Maintenance (Vote 18-1)

Finance and Risk Management	<b>3,005</b>	3,231	3,071	2,415
Human Resources	<b>466</b>	464	460	366
Policy and Communications	<b>1,207</b>	1,247	1,211	1,215
Information Management and Technology	<b>601</b>	616	612	685
	<b>5,279</b>	5,558	5,354	4,681

**YUKON HOUSING CORPORATION**

**CORPORATE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Capital (Vote 18-2)</b>				
Developer Loan	1,000	1,000	1,000	2,511
Home Repair Loan/Program	500	1,000	1,000	324
Housing Initiatives Fund	4,381	3,750	3,000	7,436
Municipal Matching Rental Construction	250	500	500	345
Yukoner First Home Program	100	1,000	1,000	0
Information Technology-Capital	50	50	50	212
Prior Years' Projects	0	3,900	3,900	11,858
	<b>6,281</b>	11,200	10,450	22,686
<b>Total included in the Appropriation</b>	<b>11,560</b>	16,758	15,804	27,367
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,545	3,635	3,550	3,628
Other	2,503	3,802	3,683	4,317
Government Transfers	5,512	9,321	8,571	19,412
Tangible Capital Assets	0	0	0	10
<b>Total included in the Appropriation</b>	<b>11,560</b>	16,758	15,804	27,367

# YUKON HOUSING CORPORATION

## OPERATIONAL SERVICES

- To provide leadership and support to the Corporation's operational branches through the general maintenance of the Corporation's housing stock, building renovations and new construction in Whitehorse and the communities.
- To provide residents who are in need of subsidized housing with affordable, suitable and accessible rental units and necessary support to maintain stable housing.
- To provide housing rental units for Government of Yukon employees in Yukon communities.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 18-1)</b>				
Capital Development and Maintenance	7,312	7,134	7,027	7,060
Tenancy Supports	13,704	12,169	11,654	10,558
	<b>21,016</b>	<b>19,303</b>	<b>18,681</b>	<b>17,618</b>
<b>Capital (Vote 18-2)</b>				
Northern Housing Fund	500	500	500	790
Northern Carve Out	25,440	26,864	38,364	23,718
Renovation and Rehabilitation	5,000	3,000	3,000	2,531
Canada Yukon Housing Benefit	3,817	3,442	3,442	1,749
Prior Years' Projects	0	1,871	1,871	749
	<b>34,757</b>	<b>35,677</b>	<b>47,177</b>	<b>29,537</b>
<b>Total included in the Appropriation</b>	<b>55,773</b>	<b>54,980</b>	<b>65,858</b>	<b>47,155</b>

**YUKON HOUSING CORPORATION**

**OPERATIONAL SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,585	4,609	4,487	4,373
Other	21,629	17,392	16,892	17,403
Government Transfers	4,119	4,244	4,244	2,271
Tangible Capital Assets	25,440	28,735	40,235	23,108
<b>Total included in the Appropriation</b>	<b>55,773</b>	54,980	65,858	47,155

# YUKON HOUSING CORPORATION

<b>REVENUES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
Interest	986	1,568	1,568	2,465
Rent	9,572	8,640	8,640	9,350
<b>Total Taxes and General Revenues</b>	<b>10,558</b>	10,208	10,208	11,815
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	53
<b>Operational Services</b>				
City of Whitehorse				
- Social Housing Cost Recoveries	20	20	20	20
Former Tenant Damage Recoveries	60	60	60	66
Prior Years' Recoveries	0	0	0	146
<b>Total Third-Party Recoveries</b>	<b>80</b>	80	80	285

# YUKON HOUSING CORPORATION

REVENUES (\$000s)	2026-27 ESTIMATE	Comparable		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Operational Services</b>				
Canada Mortgage and Housing Corporation				
- Social Housing Agreement	1,206	2,250	2,250	2,754
Prior Years' Recoveries	0	0	0	112
	<b>1,206</b>	<b>2,250</b>	<b>2,250</b>	<b>2,866</b>
<b>Capital</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	2,000	2,000	6,744
<b>Operational Services</b>				
Canada Mortgage and Housing Corporation				
- Canada Community Housing Initiative	2,963	1,641	1,641	1,126
- Canada Yukon Housing Benefit	2,498	2,385	2,385	1,589
- Co-Investment Fund	750	750	750	0
- Northern Carve Out	10,945	6,451	9,211	6,269
- Northern Housing Fund	2,400	2,400	2,400	500
- Provincial Territorial Priorities	432	762	762	827
Prior Years' Recoveries	0	0	0	426
	<b>19,988</b>	<b>16,389</b>	<b>19,149</b>	<b>17,481</b>
<b>Total Recoveries from Canada</b>	<b>21,194</b>	<b>18,639</b>	<b>21,399</b>	<b>20,347</b>
<b>TOTAL REVENUES</b>	<b>31,832</b>	<b>28,927</b>	<b>31,687</b>	<b>32,447</b>

**YUKON HOUSING CORPORATION**

<b>LOANS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>LOAN PROGRAMS</b>				
<b>Capital</b>				
<b>Corporate Services</b>				
Developer Loan	1,000	1,000	1,000	2,511
Home Repair Loan/Program	170	330	330	81
Yukoner First Home Program	100	1,000	1,000	0
Prior Years' Loan/Program	0	0	0	442
<b>TOTAL LOANS</b>	<b>1,270</b>	<b>2,330</b>	<b>2,330</b>	<b>3,034</b>

# YUKON HOUSING CORPORATION

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Non-Governmental Organization				
Partnerships	401	351	351	405
Climate Change Action Plan	150	150	150	0
<b>Operational Services</b>				
Non-Governmental Organization				
Partnerships	302	302	302	522
	<b>853</b>	<b>803</b>	<b>803</b>	<b>927</b>
<b>Capital</b>				
<b>Corporate Services</b>				
Home Repair Loan/Program	330	670	670	243
Housing Initiatives Fund	4,381	3,750	3,000	7,436
Municipal Matching Rental Construction	250	500	500	345
Prior Years' Other Transfer Payments	0	3,900	3,900	10,983
<b>Operational Services</b>				
Canada Yukon Housing Benefit	3,817	3,442	3,442	1,749
Prior Years' Other Transfer Payments	0	500	500	0
	<b>8,778</b>	<b>12,762</b>	<b>12,012</b>	<b>20,756</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>9,631</b>	<b>13,565</b>	<b>12,815</b>	<b>21,683</b>

## YUKON HOUSING CORPORATION

<b>CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>211,689</b>	210,359	209,997	189,533
Accumulated Amortization	<b>(86,702)</b>	(83,014)	(84,150)	(79,550)
Work-in-Progress	<b>37,675</b>	10,270	12,468	8,350
Net Book Value	<b>162,662</b>	137,615	138,315	118,333
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>25,440</b>	1,330	1,330	14,144
Work-in-Progress put in Service during Year	<b>37,675</b>	0	0	7,054
Asset Retirement Obligation Asset	<b>0</b>	0	0	24
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(396)
Accumulated Amortization				
Amortization Expense	<b>(3,711)</b>	(3,688)	(5,250)	(3,464)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	27,405	38,905	8,974
Work-in-Progress put in Service during Year	<b>(37,675)</b>	0	0	(7,054)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>274,804</b>	211,689	211,327	210,359
Accumulated Amortization	<b>(90,413)</b>	(86,702)	(89,400)	(83,014)
Net Book Value	<b>184,391</b>	124,987	121,927	127,345
Work-in-Progress	<b>0</b>	37,675	51,373	10,270
<b>Total Net Book Value and Work-in-Progress</b>	<b>184,391</b>	162,662	173,300	137,615

<sup>(1)</sup> Asset Retirement Obligation

**YUKON HOUSING CORPORATION**

**ASSET RETIREMENT OBLIGATION  
LIABILITIES AND EXPENSES**

**SUPPLEMENTARY INFORMATION**

<b>ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>9,413</b>	8,957	9,249	8,992
Increase in Liabilities				
Accretion	<b>329</b>	456	456	404
Asset Retirement Obligation	<b>0</b>	0	0	24
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	463
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>9,742</b>	9,413	9,705	8,957

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# YUKON LIQUOR CORPORATION



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**VOTE 19  
YUKON LIQUOR CORPORATION**

**MINISTER**

**Hon. J. Gehmair**

**PRESIDENT**

**P. Mollet**

**CHAIRPERSON, Liquor Board**

**E. Bidrman**

**CHAIRPERSON, Cannabis Board**

**D. Sloan**

- To offer customers legal access to a variety of liquor and cannabis products while considering the wellbeing and economic prosperity of the Yukon.
- To regulate the sale and consumption of liquor and non-medical cannabis products.
- To support rural communities by providing access to the Government of Yukon services through community liquor stores.

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		<b>2025-26 FORECAST</b>	<b>2025-26 ESTIMATE</b>	<b>2024-25 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 19-1)				
Gross Advances	one dollar	one dollar	one dollar	0
Less Internal Recovery	one dollar	one dollar	one dollar	0
<b>Total Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>				
Liquor Profit	5,743	5,933	6,306	7,153
Liquor Tax	5,082	5,142	5,269	5,146
Cannabis Profit	500	500	0	567
<b>Total Revenues</b>	<b>11,325</b>	<b>11,575</b>	<b>11,575</b>	<b>12,866</b>

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# GOVERNMENT CONTINGENCIES



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**VOTE 25  
GOVERNMENT CONTINGENCIES**

**MINISTER**

**Hon. C. Dixon**

**DEPUTY MINISTER**

**K. White**

- To provide provisional funding authority that is transferrable to any department to address requirements for disasters, emergencies, emerging priorities, and other contingencies and unanticipated events as directed by the Management Board during the fiscal year.

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 25-1)				
Government Contingencies	100,000	0	0	0
<b>Total Appropriations</b>	100,000	0	0	0

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# **LOAN CAPITAL AND LOAN AMORTIZATION**



**VOTE 20  
LOAN CAPITAL AND LOAN AMORTIZATION**

<b>EXPENDITURES AND RECOVERIES (\$000s)</b>	<b>2026-27 ESTIMATE</b>	<i>Comparable</i>		
		2025-26 FORECAST	2025-26 ESTIMATE	2024-25 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 20-1)				
Loan Capital Expenditures <sup>(1)</sup>				
- Loans to Third Parties	5,000	5,000	5,000	0
<b>Total Appropriations</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>Less: Loans</b>				
Loan Capital Recoveries <sup>(2)</sup>				
- Loans to Third Parties	(5,000)	(5,000)	(5,000)	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Loan Amortization</b>				
Recoveries <sup>(3)</sup>				
Interest	70	81	81	92
Principal	325	314	314	303
	<b>395</b>	<b>395</b>	<b>395</b>	<b>395</b>

(1) Loan Capital Expenditures are loans made to third parties, including municipalities.

(2) Loan Capital Recoveries are the repayment of loans by third parties, including municipalities, to the Government.

(3) Loan Amortization Recoveries are the repayment of loans by third parties to the Government.

**LOAN CAPITAL AND LOAN AMORTIZATION**

**SUPPLEMENTARY INFORMATION (\$000s)**

**Estimated balance of loans issued by the Government of Yukon to municipalities as of March 31, 2026:**

Whitehorse	<u>1,763</u>
Total Loans Issued	<u><u>1,763</u></u>

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