



## Canadian Classification of Functions of Government (CCOFOG) 2018

### Highlights:

In 2018, the territorial government and all municipal governments in Yukon collectively spent per capita:

\$7,756 on Health; \$6,107 on Economic affairs; \$5,245 on Education;  
 \$4,211 on General public services; \$3,250 on Social protection; \$2,093 on Public order and safety;  
 \$1,797 on Environmental protection; \$1,527 on Housing and community amenities;  
 \$1,010 on Recreation, culture and religion.

In the Canadian Classifications of Functions of Government (CCOFOG), government expenses are presented by their main socioeconomic functions. The information then provides an important picture of the role governments play in delivering services.

Consolidated data takes into account differences in administrative structures and the delivery of government services by removing the effects of internal public sector transactions within each jurisdiction. Consolidated data for the provincial-territorial and local government (PTLG) include spending by provincial and territorial governments, health and social service institutions, universities and colleges, municipalities and other local public administrations, and school boards; and exclude spending by Government Business Enterprises.

The constitutional framework of PTLGs in the territories differs from that in the provinces, leading to differences in the roles and financial authorities of governments. These differences, as well as other geographic, demographic and socioeconomic dissimilarities between the North and the rest of Canada, give rise to marked disparities in government finance statistics. Because PTLG finance statistics vary significantly across jurisdictions in Canada due to size differences, per capita data are used to allow comparisons. Per capita data are based on Statistics Canada's population estimates for July 1 of given year.

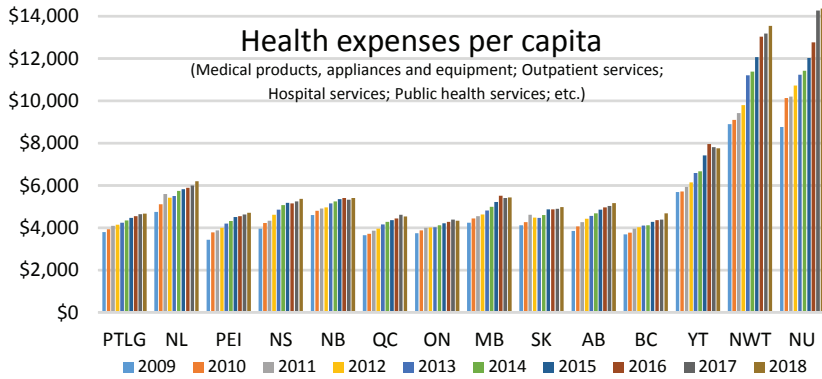
### Per capita spending of federal general government and consolidated provincial-territorial and local governments (PTLG), by government function classification, 2018<sup>(p)</sup>

	General public services	Defense	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection
	----- Expenditure per-capita (dollars) -----									
Federal General Gov't	1,421	465	236	343	110	48	151	135	162	3,053
<b>Average of PTLG</b>	<b>1,801</b>	<b>0</b>	<b>745</b>	<b>1,501</b>	<b>314</b>	<b>216</b>	<b>4,672</b>	<b>385</b>	<b>2,648</b>	<b>1,931</b>
Newfoundland and Labrador	3,236	0	706	1,524	190	207	6,200	232	2,873	1,442
Prince Edward Island	1,830	0	514	1,810	241	156	4,714	189	2,761	1,094
Nova Scotia	2,103	0	736	1,124	318	224	5,373	310	2,562	1,379
New Brunswick	1,950	0	734	1,488	182	176	5,410	237	2,551	1,631
Quebec	2,823	0	608	1,721	270	135	4,542	371	2,266	2,262
Ontario	1,360	0	781	1,400	323	209	4,334	329	2,804	1,871
Manitoba	2,207	0	911	745	270	296	5,441	233	2,655	1,834
Saskatchewan	1,871	0	932	1,260	311	319	4,977	309	3,322	2,479
Alberta	1,314	0	730	2,336	415	252	5,164	483	3,130	1,885
British Columbia	1,296	0	765	880	303	249	4,691	580	2,189	1,625
<b>Yukon</b>	<b>4,211</b>	<b>0</b>	<b>2,093</b>	<b>6,107</b>	<b>1,797</b>	<b>1,527</b>	<b>7,756</b>	<b>1,010</b>	<b>5,245</b>	<b>3,250</b>
Northwest Territories	6,873	0	3,025	6,896	1,446	1,913	13,547	1,246	5,806	6,251
Nunavut	8,495	0	3,199	10,095	498	3,409	14,368	1,809	7,578	7,210

#### Notes:

- **General Public Services** includes: Executive and legislative organs, Financial and fiscal affairs and external affairs; Foreign economic aid; General services; Basic research; Research and development general public services; General public services n.e.c.; Public debt transactions; and Transfers of a general character between different levels of government.
  - **Public Order and Safety** includes: Police services; Fire-protection services; Law courts; Prisons; Research and development Public Order and Safety; and **Public order and safety** n.e.c.
  - **Economic Affairs** includes: General economic, commercial, and labour affairs; Agriculture, forestry, fishing and hunting; Fuel and energy; Mining, manufacturing and construction; Transport; Communication; Other Industries; research and development economic affairs; and Economic affairs n.e.c.
  - **Environmental protection** includes: (Waste management; Waste water management; Pollution abatement; Protection of biodiversity and landscape, Research and development environmental protection; and Environmental protection n.e.c.
  - **Housing and community amenities** includes: Housing development; Community development; Water supply; Street lighting; Research and development housing and community amenities; and Housing and community amenities n.e.c.
  - **Health** includes: Medical products, appliances and equipment; Outpatient services; Hospital services; Public health services; Research and development health; and Health n.e.c.
  - **Recreation, culture and religion** includes: Recreational and sporting services; Cultural services; Broadcasting and publishing services; Religious and other community services; Research and development recreation culture and religion; and Recreation, culture and religion n.e.c.
  - **Education** includes: Pre-primary and primary education; Secondary education; Post-secondary non-tertiary education; Tertiary education; Education not definable by level; Subsidiary services to education; Research and development education; and Education n.e.c.
  - **Social protection** includes: Sickness and disability; Old age; Survivors; Family and children; Unemployment; Housing; Social exclusion n.e.c.; and Research and development social protection.
- n.e.c. = not elsewhere classified

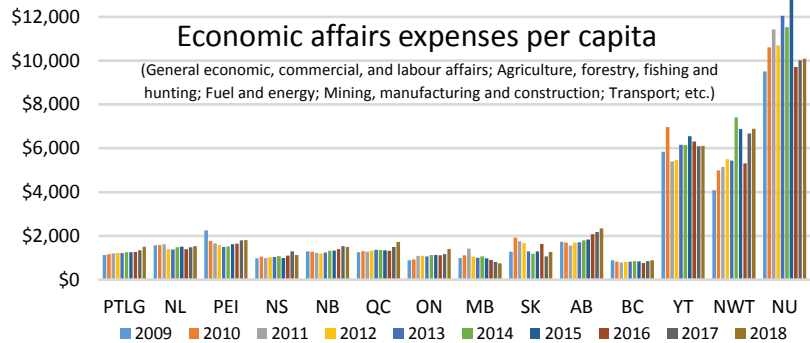
**Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, Provinces and Territories, 2009 to 2018<sup>(p)</sup>**



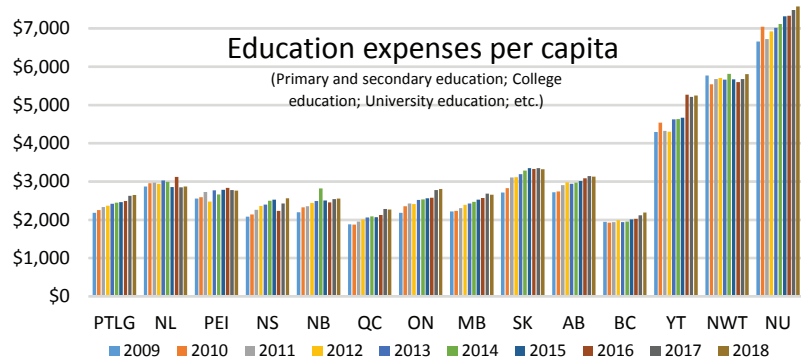
- According to the Canadian Classifications of Functions of Government (CCOFG), Health was the largest expense function of consolidated Yukon territorial and local governments in 2018. At \$315 million, or \$7,756 per capita, Health expenses accounted for 23.5% of all expenses.
- Health expenses in Yukon decreased from \$7,811 per person in 2017 to \$7,756 per person in 2018; a decrease of \$54, or 0.7%. However, compared to 2009 (\$5,692 per person), expenses increased by \$2,064 per person, or 36.3%.

- Hospital services in Yukon (\$221 million or \$5,442 per capita) was the largest category in 2018 within the Health function. This figure ranked Yukon the third-highest in Canada following the Northwest Territories (\$8,675) and Nunavut (\$6,922). Among the provinces, Newfoundland and Labrador (\$4,775) had the highest per capita expenses, while Ontario had the lowest (\$2,644) Hospital services expenses.
- Yukon spent \$68 million (\$1,674 per capita) on Outpatient services in 2018. This was the third-highest per capita figure following Nunavut (\$5,585) and the Northwest Territories (\$2,113). British Columbia (\$867) ranked highest among the provinces and New Brunswick had the lowest (\$493).

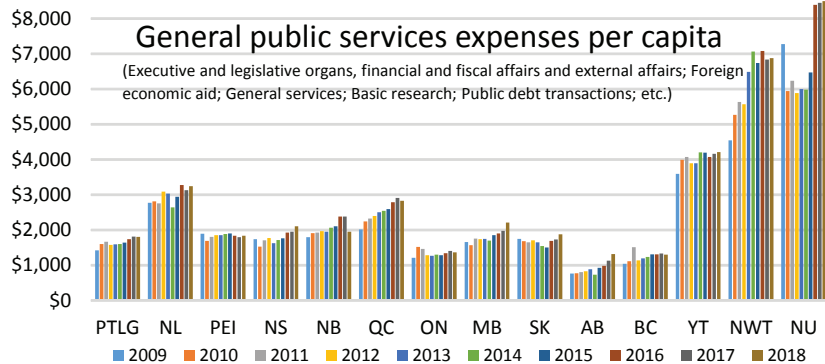
- Economic affairs was the second-largest expense function of consolidated Yukon territorial and local governments in 2018. At \$248 million, or \$6,107 per capita, Economic affairs expenses accounted for 18.5% of all expenses in 2018.
- Economic affairs expenses increased from \$6,097 per person in 2017 to \$6,107 per person in 2018; an increase of \$10, or 0.2%. Compared to 2009 (\$5,840 per person), expenses increased by \$267 per person, or 4.6%.
- Transport (\$122 million or \$3,004 per capita) was the highest expenditure category within the Economic affairs function in 2018. The per capita figure (\$3,004) ranked Yukon the third-highest in Canada following Nunavut (\$3,828) and the Northwest Territories (\$3,515). Among the provinces, Manitoba had the lowest Transport expense in the country in 2018 at \$340 per capita, and the highest was Quebec at \$1,012 per capita.



- In 2018, the third-largest expense function in Yukon was Education. At \$213 million, or \$5,245 per capita, Education expenses accounted for 15.9% of all expenses.
- Education expenses increased from \$5,215 per person in 2017 to \$5,245 per person in 2018; an increase of \$30, or 0.6%. However, compared to 2009 (\$4,299 per person), expenses increased by \$946 per person, or 22.0%.



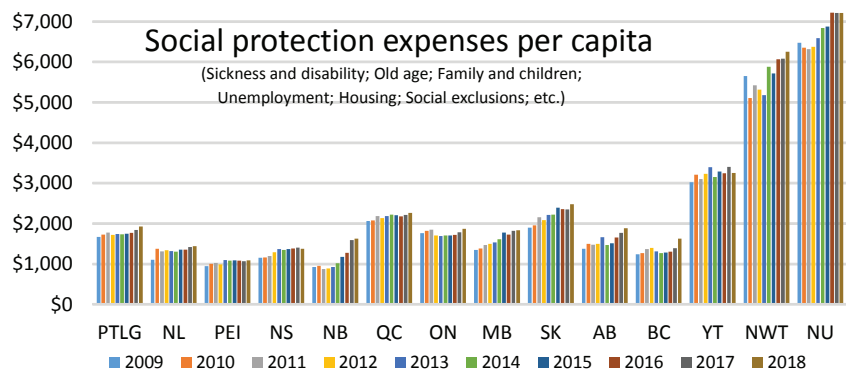
## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2009 to 2018<sup>(p)</sup>, continued



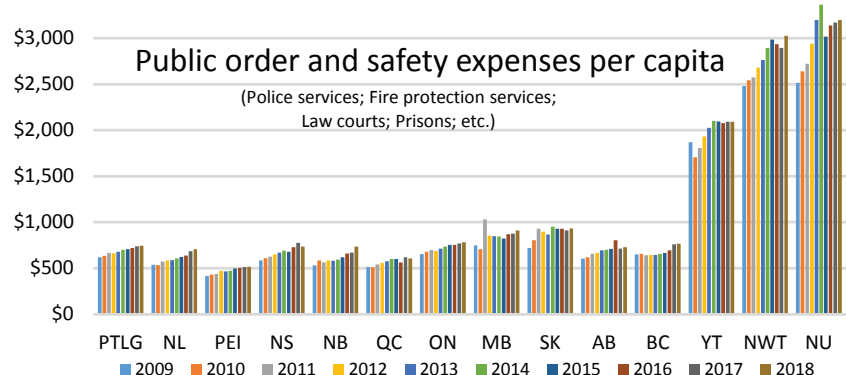
Note: General Public services also includes all interest payments for government loans (public debt) regardless of the function associated to the incurrence of the debt.

- The fourth-largest expense function for Yukon consolidated territorial and local governments in 2018 was *General public services*. At \$171 million, or \$4,211 per capita, *General public services* (see page 1 for the definition) expenses accounted for 12.8% of all expenses.
- *General public services* expenses increased from \$4,157 per person in 2017 to \$4,211 per person in 2018; an increase of \$54, or 1.3%. Compared to 2009 (\$3,587 per person), expenses increased by \$624 per person, or 17.4%.

- *Social protection* was the fifth-largest expense function of consolidated Yukon territorial and local governments in 2018. At \$132 million, or \$3,250 per capita, *Social protection* expense accounted for 9.9% of all expenses in 2018.
- Yukon's *Social protection* expenses included \$35 million for *Sickness and disability*; \$34 million for *Family and children*; \$28 million for *Social exclusion*; \$27 million for *Housing*; and \$5 million for *Old age*.
- *Social protection* expenses decreased to \$3,250 per person in 2018 from \$3,401 per person in 2017; a decrease of \$151, or 4.4%. Compared to 2009 (\$3,024 per person), expenses increased by \$226 per person, or 7.5%.
- Yukon's *Social protection* expenses per capita figure (\$3,250) ranked the third-highest in Canada following Nunavut (\$7,210) and the Northwest Territories (\$6,251). Among the provinces, Prince Edward Island had the lowest *Social protection* expense in the country in 2018 at \$1,094 per capita; the highest among provinces was Saskatchewan at \$2,479 per capita.

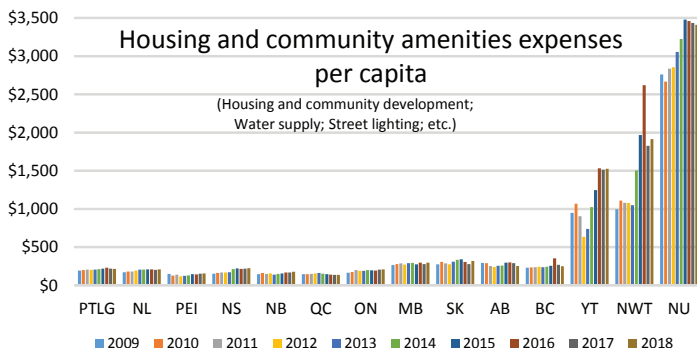
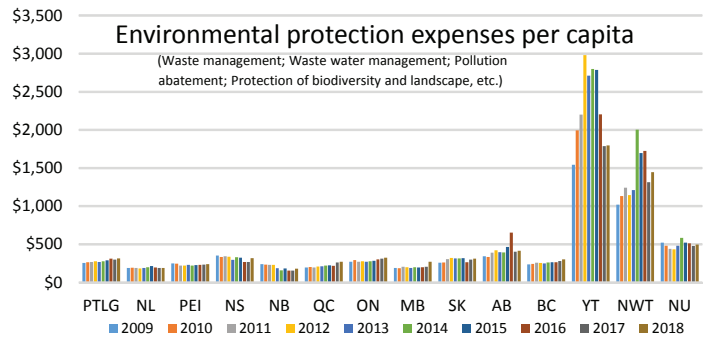


- The sixth-largest expense function in 2017 was *Public order and safety*. At \$85 million, or \$2,093 per capita, *Public order and safety* expenses accounted for 6.3% of all Yukon expenses.
- Yukon's *Public order and safety* expenses included \$28 million for *Police services* (\$689 per capita); \$16 million for *Prisons* (\$394 per capita); \$15 million for *Law courts* (\$369 per capita); and \$11 million for *Fire protection services* (\$271 per capita).
- Amongst the provinces in 2018, Saskatchewan had the highest per capita expenses on *Public order and safety* at \$932, while Prince Edward Island had the lowest at \$514 per capita.
- Yukon's *Public order and safety* expenses per capita figure (\$2,093) ranked the third-highest in Canada following Nunavut (\$3,199) and the Northwest Territories (\$3,025). Among the provinces, Prince Edward Island had the lowest *Public order and safety* expense in the country in 2018 at \$514 per capita; the highest among provinces was Saskatchewan at \$932 per capita.



## Per capita spending of consolidated provincial-territorial and local governments (PTLG), by selected government function classification, 2009 to 2018<sup>(P)</sup>, continued

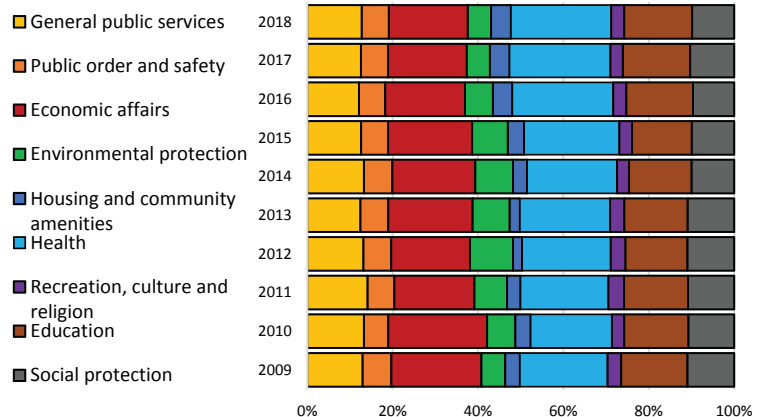
- The seventh-largest expense function in 2018 was *Environmental protection*. At \$73 million, or \$1,797 per capita (highest in Canada), *Environmental protection* expenses accounted for 5.4% of all Yukon expenses.
- Environmental protection* expenses increased to \$1,797 per person in 2018 from \$1,789 per person in 2017; an increase of \$8, or 0.4%. Compared to 2009 (\$1,542), expenses per capita increased \$255 per person, or 16.6%.
- Amongst the provinces in 2018, Alberta had the highest per capita expenses on *Environmental protection* at \$415, while New Brunswick had the lowest at \$182 per capita.
- Protection of biodiversity and landscape* (\$35 million or \$862 per capita) was the highest expenditure category within the *Environmental protection* function in 2018. This per capita figure (\$862) ranked Yukon as the highest in Canada followed by a distant second — the Northwest Territories (\$289). Amongst the provinces, Quebec had the lowest *Protection of biodiversity and landscape* expense in the country in 2018 at \$7 per capita, followed closely by British Columbia (\$9), Prince Edward Island (\$13) and Newfoundland and Labrador (\$15).



- Although the *Housing and community amenities* expense function accounted for only 4.6% of all expenses in 2018, spending in this function increased to \$62 million (\$1,527 per capita) in 2018 from \$32 million (\$949 per capita) in 2009; an increase of \$30 million, or 93.8% (up \$578 per capita).
- Yukon's *Housing and community amenities* expenses included \$38 million (\$936 per person) for *Housing and community development*; \$22 million (\$542 per person) for *Water supply*; and \$2 million (\$49 per person) for *Street lighting*.

## Share of Consolidated Provincial-territorial and Local Government (PTLG) Expenses by Function, Yukon, 2009 to 2018<sup>(P)</sup>

- In Yukon over the past ten years, consolidated territorial and local government expenditures on *Health* averaged 21.6% of total spending; *Economic affairs* accounted for 19.6%; and *Education* accounted for 15.1% over the same time period.
- Health* has consistently been the largest expense function of Yukon's territorial and local governments since 2011. *Health* expenses increased steadily from 2011 (\$210.0 million) to 2018 (\$315 million); an increase of \$105 million, or 50.0%. In contrast, the Yukon population increased by 14.7% over the same time frame — from 35,411 persons in 2011 to 40,612 in 2018.



Publication source: Statistics Canada, data tables: 17-10-0005-01 (Yukon Bureau of Statistics' analysis based on July 1, 2018 population figure as of March 11, 2020) and 10-10-0005-01. Annual government expense data are for fiscal year ending closest to December 31 and are largely based on government budget forecasts and estimation. The input data to the Canadian Government Finance Statistics (CGFS) are not final until several years after the reference year, and the more recent the input data are, the more they are subject to revision.

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