



Estimations des
dépenses de
fonctionnement et
d'entretien et
des dépenses en
immobilisations

2024-2025



OPERATION & MAINTENANCE

AND

CAPITAL

ESTIMATES

2024-2025

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

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TABLE OF CONTENTS	Page
<u>GLOSSARY</u>	(i)
<u>FINANCIAL SUMMARIES</u>	
Consolidated	
Consolidated Budget of Government Reporting Entity	S-2
Non-Consolidated	
Financial Summary	S-7
Revenue Summary	S-8
Expense Summary	S-9
Revenue	
Total Revenue Source Breakdown by Department/Corporation	S-13
Revenue Summary by Source	S-14
Departmental/Corporation Summaries	
Total Appropriations Summary by Department/Corporation	S-18
Total Appropriations Allotment Breakdown by Department/Corporation	S-19
Operation and Maintenance Appropriations Summary by Department/Corporation	S-20
Operation and Maintenance Recovery Summary by Department/Corporation	S-21
Capital Appropriations Summary by Department/Corporation	S-22
Capital Recovery Summary by Department/Corporation	S-23
<u>DEPARTMENTAL / CORPORATION DETAIL</u>	
Yukon Legislative Assembly	1-1
Elections Office	2-1
Office of the Ombudsman	3-1
Child and Youth Advocate Office	4-1
Executive Council Office	5-1
Community Services	6-1
Economic Development	7-1
Education	8-1
Energy, Mines and Resources	9-1
Environment	10-1
Finance	11-1
French Language Services Directorate	12-1
Health and Social Services	13-1
Highways and Public Works	14-1
Justice	15-1
Public Service Commission	16-1
Tourism and Culture	17-1
Women and Gender Equity Directorate	18-1
Yukon Development Corporation	19-1
Yukon Housing Corporation	20-1
Yukon Liquor Corporation	21-1
Loan Capital and Loan Amortization	22-1

GLOSSARY

Accretion Expense	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.
Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	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.
Amortization	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.
Asset Retirement Activities	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.
Asset Retirement Cost	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.
Asset Retirement Obligation	Is a legal obligation to perform asset retirement activities.
Asset Retirement Obligation Asset	Is the recognized value of estimated cost of the asset retirement activities related to a tangible capital asset. It increases the assets' recorded value.
Asset Retirement Obligation Liability	Is the recognized liability for the estimated value of the cost of the future asset retirement activities as adjusted on an annual basis.

Disposals	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.
Financial Assets	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.
Government Business Enterprise	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.
Government Reporting Entity	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.
Liabilities	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.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Assets	The difference between financial assets and liabilities.
Non-financial Assets	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.
Non-budgetary Expenditures	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	<p>Physical assets that are acquired, constructed, or developed and:</p> <ul style="list-style-type: none"> • 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. <p>The major categories of tangible capital assets are:</p> <ul style="list-style-type: none"> - Land - Buildings - Heavy Equipment - Operating Equipment - Vehicles - Computer Hardware and Software - Transportation Infrastructure (including highways, bridges and airstrips). <p>Tangible capital assets do not include:</p> <ul style="list-style-type: none"> • 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 ⁽¹⁾
(\$000s)

	2024-25	<i>Comparable ⁽²⁾</i>		
		ESTIMATE	2023-24 FORECAST	2023-24 ESTIMATE
Revenues by source				
From Government of Canada	1,793,554	1,659,239	1,639,689	1,610,820
Taxes and general revenues	275,952	245,817	256,289	249,005
Funding and service agreements with other parties	48,177	59,050	32,442	34,413
Income from investment in government business enterprises ⁽³⁾	22,790	16,878	16,764	15,839
	2,140,473	1,980,984	1,945,184	1,910,077
Expenses by function				
Health and social services	673,977	669,430	588,797	579,736
Community and transportation	415,436	395,944	418,093	409,225
Education	276,644	248,249	259,231	221,659
General government	273,054	251,464	276,259	274,088
Natural resources	161,949	164,787	133,557	142,378
Justice	109,614	109,206	100,789	97,850
Business, tourism and culture	75,257	108,526	87,706	64,804
Interest on loans	889	1,019	784	1,323
	1,986,820	1,948,625	1,865,216	1,791,063
Recovery of prior years' expenses	0	0	0	3,849
Annual Surplus (Deficit)	153,653	32,359	79,968	122,863
Accumulated Surplus, end of the year	2,215,404	2,061,751	2,092,250	2,029,392
Net Financial Assets, end of the year	(215,193)	(160,936)	(114,587)	10,743

(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) Restated 2023-24 Forecast, 2023-24 Estimate to be consistent with the 2024-25 Estimate presentation.

(3) 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 ⁽⁴⁾	Eliminations ⁽⁵⁾	2024-25 ESTIMATE
Revenues by source				
From Government of Canada	1,743,068	50,486	0	1,793,554
Grants from Government of Yukon		198,828	(198,828)	0
Taxes and general revenues	250,364	26,371	(783)	275,952
Funding and service agreements with other parties	40,731	7,446	0	48,177
Income from investment in government business enterprises ⁽⁶⁾	12,490	10,300	0	22,790
	2,046,653	293,431	(199,611)	2,140,473
Expenses by function				
Health and social services	665,142	122,824	(113,989)	673,977
Community and transportation	410,496	49,002	(44,062)	415,436
Education	232,114	86,090	(41,560)	276,644
General government	273,054	0	0	273,054
Natural resources	161,949	0	0	161,949
Justice	109,614	0	0	109,614
Business, tourism and culture	75,257	0	0	75,257
Interest on loans	0	889	0	889
	1,927,626	258,805	(199,611)	1,986,820
Surplus (Deficit) for the year	119,027	34,626	0	153,653

(4) 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.

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

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

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NON-CONSOLIDATED SUMMARIES

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FINANCIAL SUMMARY
(\$000s)

	2024-25	<i>Comparable</i>		
		ESTIMATE	2023-24 FORECAST	2023-24 ESTIMATE
Calculation of Surplus (Deficit) ⁽¹⁾				
Revenue	2,046,443	1,924,730	1,870,871	1,835,723
Expenses	(1,927,416)	(1,922,990)	(1,822,632)	(1,730,730)
Annual Surplus (Deficit)	119,027	1,740	48,239	104,993
Accumulated Surplus, beginning of year	1,464,723	1,462,983	1,399,984	1,357,391
Accumulated Surplus, end of year	1,583,750	1,464,723	1,448,223	1,462,983

Calculation of Net Financial Assets ⁽¹⁾

(Net Debt) Net Financial Assets, beginning of year	(444,504)	(258,989)	(298,490)	(155,077)
Surplus (Deficit) for the year	119,027	1,740	48,239	104,993
Effect of change in non-financial assets	(163,334)	(187,255)	(124,569)	(208,905)
(Net Debt) Net Financial Assets, end of year	(488,811)	(444,504)	(374,820)	(258,989)

⁽¹⁾ Accumulated Surplus includes Accumulated remeasurement gains and (losses) for \$599k.

REVENUE SUMMARY
(\$000s)

	2024-25	<i>Comparable</i>		
		2023-24	2023-24	2022-23
	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,350,134	1,252,161	1,252,161	1,174,144
Canada Health Transfer	58,108	57,624	55,569	53,355
Canada Social Transfer	18,866	18,393	18,459	18,021
Cannabis Transfer	1,409	1,173	856	953
Vaping Transfer	115	0	0	0
Prior Years' Transfers from Canada	0	15,000	0	15,000
	1,428,632	1,344,351	1,327,045	1,261,473
RECOVERIES FROM CANADA				
Operation and Maintenance	143,218	140,115	111,751	119,341
Capital	171,218	158,184	158,843	195,800
	314,436	298,299	270,594	315,141
THIRD-PARTY RECOVERIES				
Operation and Maintenance	40,643	47,129	19,230	17,753
Capital	88	88	5,606	429
	40,731	47,217	24,836	18,182
TAXES AND GENERAL REVENUES				
Tax Revenue	190,266	164,541	170,853	191,565
Other Revenue	72,378	70,322	77,543	49,362
	262,644	234,863	248,396	240,927
TOTAL REVENUE	2,046,443	1,924,730	1,870,871	1,835,723

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

VOTE	DEPARTMENT / CORPORATION	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
			2023-24 FORECAST	2023-24 ESTIMATE	
01	Yukon Legislative Assembly	8,599	8,049	8,006	7,740
24	Elections Office	1,202	876	858	729
23	Office of the Ombudsman	1,830	1,609	1,569	1,484
26	Child and Youth Advocate Office	1,118	902	878	819
02	Executive Council Office	26,626	29,634	25,891	28,795
51	Community Services	206,049	208,926	196,511	210,788
07	Economic Development	27,184	29,179	27,773	28,941
03	Education	282,125	285,473	279,362	260,516
53	Energy, Mines and Resources	104,076	110,011	82,282	80,513
52	Environment	62,228	64,900	61,458	53,656
12	Finance	15,926	14,438	11,663	11,122
27	French Language Services Directorate	7,755	7,563	6,805	6,689
15	Health and Social Services	603,758	628,369	527,935	540,855
55	Highways and Public Works	426,079	454,410	410,745	478,324
08	Justice	106,728	107,038	95,926	94,750
10	Public Service Commission	53,606	52,207	56,056	55,722
54	Tourism and Culture	34,207	35,190	34,586	35,187
11	Women and Gender Equity Directorate	5,475	5,837	3,672	3,260
22	Yukon Development Corporation	22,148	23,527	23,439	29,993
18	Yukon Housing Corporation	77,711	58,582	77,421	43,266
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total Appropriated Amounts ⁽¹⁾		2,079,430	2,131,720	1,937,836	1,973,149
	Tangible Capital Assets (net)	(157,038)	(182,520)	(119,834)	(212,677)
	Investment in Land Development	5,892	8,141	8,141	(9,833)
	Expenditures on Loan Programs	(14,184)	(11,025)	(17,497)	(5,996)
	Contingency for Anticipated Expenses	50,000	0	50,000	0
	Other Adjustments (net)	(36,684)	(23,326)	(36,014)	(13,913)
Total Expenses		1,927,416	1,922,990	1,822,632	1,730,730

⁽¹⁾ Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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REVENUE SUMMARIES

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

VOTE DEPARTMENT / CORPORATION		2024-25 REVENUE				TOTAL
		TRANSFERS FROM CANADA	RECOVERIES CANADA	THIRD- PARTY	TAXES AND GENERAL REVENUES	
01	Yukon Legislative Assembly	0	0	0	903	903
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	4,909	0	40	4,949
51	Community Services	0	51,545	2,868	45,075	99,488
07	Economic Development	0	7,784	0	1	7,785
03	Education	0	25,000	1,202	16	26,218
53	Energy, Mines and Resources	0	19,889	21,233	6,267	47,389
52	Environment	0	12,623	181	2,670	15,474
12	Finance	1,428,632	0	50	182,601	1,611,283
27	French Language Services Directorate	0	6,106	0	0	6,106
15	Health and Social Services	0	58,371	10,435	4,292	73,098
55	Highways and Public Works	0	102,175	3,340	6,928	112,443
08	Justice	0	10,236	641	1,193	12,070
10	Public Service Commission	0	5	314	0	319
54	Tourism and Culture	0	250	467	76	793
11	Women and Gender Equity Directorate	0	2,020	0	0	2,020
22	Yukon Development Corporation	0	13,523	0	0	13,523
18	Yukon Housing Corporation	0	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	12,490	12,490
20	Loan Capital and Loan Amortization	0	0	0	92	92
Total Revenue		1,428,632	314,436	40,731	262,644	2,046,443

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

	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,350,134	1,252,161	1,252,161	1,174,144
Canada Health Transfer	58,108	57,624	55,569	53,355
Canada Social Transfer	18,866	18,393	18,459	18,021
Cannabis Transfer	1,409	1,173	856	953
Vaping Transfer	115	0	0	0
Prior Years' Transfers from Canada	0	15,000	0	15,000
	1,428,632	1,344,351	1,327,045	1,261,473
RECOVERIES FROM CANADA ⁽¹⁾				
Infrastructure Funding Programs	67,598	75,156	95,646	124,873
National Trade Corridors Fund	88,570	61,758	42,067	48,249
Type II Mine Sites	8,716	5,720	9,365	6,276
Labour Market Development Agreement	7,784	9,050	9,050	9,302
French Language Programs and Services	8,563	9,292	8,333	8,624
Land Claims Implementation	4,517	4,526	4,526	3,446
Child Welfare	23,437	24,360	24,360	22,303
Other	105,251	108,437	77,247	92,068
	314,436	298,299	270,594	315,141
THIRD-PARTY RECOVERIES				
Health Care Costs	8,761	8,761	8,761	7,636
Airports	1,905	1,905	1,905	1,842
Other	30,065	36,551	14,170	8,704
	40,731	47,217	24,836	18,182

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

	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAX REVENUE				
Personal Income Tax	106,685	104,603	98,397	107,391
Corporate Income Tax	41,134	18,954	27,442	42,907
Property Tax	7,372	6,921	6,921	6,545
Grant-in-Lieu of Property Tax	258	253	253	240
Fuel Oil Tax	9,384	8,810	8,810	8,863
Insurance Premium Tax	10,219	9,016	9,016	8,902
Tobacco Tax	9,945	10,663	14,628	11,612
Liquor Tax	5,269	5,321	5,386	5,105
	190,266	164,541	170,853	191,565
OTHER REVENUE				
Liquor Profit	7,221	7,857	8,778	7,670
Cannabis Profit	0	0	0	372
Investment Income and Other Interest	7,529	4,181	4,181	7,816
Licences, Fees, Registrations and Permits:				
Motor Vehicle	5,320	5,320	5,320	5,905
Business and Professional	6,188	4,707	4,707	6,582
Continuing Care	4,246	4,246	4,246	3,525
Hunting, Fishing and Outfitting	849	844	844	766
Building Safety	1,000	500	500	1,063
Campground Permits	1,821	1,104	1,104	942
Land Titles	600	600	600	585
Land and Mineral Leases and Royalties	325	322	322	426
Other	690	690	690	679
Lands, Mines and Forestry	4,587	5,692	11,992	2,360
Fines	500	508	508	531
Sale of Land	30,036	32,285	32,285	8,351
Aviation Operations	1,345	1,345	1,345	1,573
Miscellaneous	121	121	121	216
	72,378	70,322	77,543	49,362
TOTAL REVENUE	2,046,443	1,924,730	1,870,871	1,835,723

⁽¹⁾ Restated 2023-24 Forecast and 2023-24 Estimate to be consistent with the 2024-25 Estimate presentation.

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**DEPARTMENTAL / CORPORATION
SUMMARIES**

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

		2024-25 EXPENDITURES		
VOTE	DEPARTMENT / CORPORATION	O & M	CAPITAL	TOTAL
01	Yukon Legislative Assembly	8,559	40	8,599
24	Elections Office	1,184	18	1,202
23	Office of the Ombudsman	1,798	32	1,830
26	Child and Youth Advocate Office	1,104	14	1,118
02	Executive Council Office	26,611	15	26,626
51	Community Services	106,780	99,269	206,049
07	Economic Development	26,171	1,013	27,184
03	Education	252,745	29,380	282,125
53	Energy, Mines and Resources	103,547	529	104,076
52	Environment	55,615	6,613	62,228
12	Finance	15,894	32	15,926
27	French Language Services Directorate	7,755	0	7,755
15	Health and Social Services	594,372	9,386	603,758
55	Highways and Public Works	165,732	260,347	426,079
08	Justice	101,400	5,328	106,728
10	Public Service Commission	53,543	63	53,606
54	Tourism and Culture	31,988	2,219	34,207
11	Women and Gender Equity Directorate	5,475	0	5,475
22	Yukon Development Corporation	6,125	16,023	22,148
18	Yukon Housing Corporation	24,039	53,672	77,711
19	Yukon Liquor Corporation	0	0	0
20	Loan Capital and Loan Amortization	5,000	0	5,000
Total Appropriations		1,595,437	483,993	2,079,430

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

VOTE DEPARTMENT / CORPORATION		2024-25 EXPENDITURES				TOTAL
		PERSONNEL	OTHER	GOVERNMENT TRANSFERS	TANGIBLE CAPITAL ASSETS	
01	Yukon Legislative Assembly	6,326	2,273	0	0	8,599
24	Elections Office	509	693	0	0	1,202
23	Office of the Ombudsman	1,404	426	0	0	1,830
26	Child and Youth Advocate Office	881	237	0	0	1,118
02	Executive Council Office	15,213	4,484	6,929	0	26,626
51	Community Services	32,437	62,932	97,989	12,691	206,049
07	Economic Development	8,202	3,880	15,102	0	27,184
03	Education	142,239	24,933	92,992	21,961	282,125
53	Energy, Mines and Resources	35,782	49,601	18,492	201	104,076
52	Environment	32,121	21,986	3,183	4,938	62,228
12	Finance	10,001	5,200	725	0	15,926
27	French Language Services Directorate	5,691	1,524	540	0	7,755
15	Health and Social Services	201,259	156,376	243,614	2,509	603,758
55	Highways and Public Works	82,272	168,387	1,880	173,540	426,079
08	Justice	43,948	51,006	10,130	1,644	106,728
10	Public Service Commission	49,318	4,288	0	0	53,606
54	Tourism and Culture	13,085	9,000	11,447	675	34,207
11	Women and Gender Equity Directorate	1,478	631	3,366	0	5,475
22	Yukon Development Corporation	0	0	22,148	0	22,148
18	Yukon Housing Corporation	9,057	22,191	19,154	27,309	77,711
19	Yukon Liquor Corporation	0	0	0	0	0
20	Loan Capital and Loan Amortization	0	5,000	0	0	5,000
Total Allotments		691,223	595,048	547,691	245,468	2,079,430

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

VOTE	DEPARTMENT / CORPORATION	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
			2023-24 FORECAST	2023-24 ESTIMATE	
01	Yukon Legislative Assembly	8,559	7,846	7,946	7,715
24	Elections Office	1,184	871	853	727
23	Office of the Ombudsman	1,798	1,606	1,566	1,482
26	Child and Youth Advocate Office	1,104	900	876	818
02	Executive Council Office	26,611	29,619	25,876	28,795
51	Community Services	106,780	121,288	95,634	114,717
07	Economic Development	26,171	29,019	26,774	28,673
03	Education	252,745	251,932	244,056	226,193
53	Energy, Mines and Resources	103,547	107,798	79,919	79,027
52	Environment	55,615	61,046	57,427	49,966
12	Finance	15,894	14,406	11,631	11,091
27	French Language Services Directorate	7,755	7,563	6,805	6,689
15	Health and Social Services	594,372	609,975	512,002	528,565
55	Highways and Public Works	165,732	170,370	160,142	165,438
08	Justice	101,400	102,878	91,650	90,739
10	Public Service Commission	53,543	52,092	55,941	55,664
54	Tourism and Culture	31,988	32,688	31,884	32,433
11	Women and Gender Equity Directorate	5,475	5,837	3,672	3,260
22	Yukon Development Corporation	6,125	11,427	11,427	13,722
18	Yukon Housing Corporation	24,039	23,582	22,921	21,188
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total O&M to be Voted ⁽¹⁾		1,595,437	1,647,743	1,454,002	1,466,902

⁽¹⁾ Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2024-25 ESTIMATE	Comparable		
			2023-24 FORECAST	2023-24 ESTIMATE	2022-23 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	4,909	5,213	4,918	4,504
51	Community Services	7,293	8,771	4,455	12,564
07	Economic Development	7,784	9,050	9,050	9,402
03	Education	15,830	17,860	16,933	16,141
53	Energy, Mines and Resources	41,122	43,062	17,319	14,267
52	Environment	11,829	13,419	11,901	5,597
12	Finance	50	62	62	87
27	French Language Services Directorate	6,106	5,960	5,750	5,789
15	Health and Social Services	68,806	62,851	46,205	52,787
55	Highways and Public Works	6,239	6,424	6,239	6,310
08	Justice	10,837	11,466	7,113	8,104
10	Public Service Commission	319	319	319	311
54	Tourism and Culture	717	717	717	649
11	Women and Gender Equity Directorate	2,020	2,070	0	582
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	0
Total Recoveries ⁽¹⁾		183,861	187,244	130,981	137,094

⁽¹⁾ Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
			2023-24 FORECAST	2023-24 ESTIMATE	
01	Yukon Legislative Assembly	40	203	60	25
24	Elections Office	18	5	5	2
23	Office of the Ombudsman	32	3	3	2
26	Child and Youth Advocate Office	14	2	2	1
02	Executive Council Office	15	15	15	0
51	Community Services	99,269	87,638	100,877	96,071
07	Economic Development	1,013	160	999	268
03	Education	29,380	33,541	35,306	34,323
53	Energy, Mines and Resources	529	2,213	2,363	1,486
52	Environment	6,613	3,854	4,031	3,690
12	Finance	32	32	32	31
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	9,386	18,394	15,933	12,290
55	Highways and Public Works	260,347	284,040	250,603	312,886
08	Justice	5,328	4,160	4,276	4,011
10	Public Service Commission	63	115	115	58
54	Tourism and Culture	2,219	2,502	2,702	2,754
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	16,023	12,100	12,012	16,271
18	Yukon Housing Corporation	53,672	35,000	54,500	22,078
Total Capital to be Voted ⁽¹⁾		483,993	483,977	483,834	506,247

⁽¹⁾ Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2024-25 ESTIMATE	Comparable		
			2023-24 FORECAST	2023-24 ESTIMATE	2022-23 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	47,120	37,115	42,972	47,473
07	Economic Development	0	0	0	0
03	Education	10,372	1,623	2,388	3,473
53	Energy, Mines and Resources	0	90	0	0
52	Environment	975	638	638	433
12	Finance	0	0	0	0
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	0	4,290	4,290	968
55	Highways and Public Works	99,276	106,385	106,118	131,227
08	Justice	40	31	31	14
10	Public Service Commission	0	0	0	0
54	Tourism and Culture	0	0	0	0
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	13,523	8,100	8,012	12,641
18	Yukon Housing Corporation	0	0	0	0
Total Recoveries		171,306	158,272	164,449	196,229

Supplementary Information (statistics) previously published with the Main Estimates can be accessed through departments/corporations.

YUKON LEGISLATIVE ASSEMBLY



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**VOTE 01
YUKON LEGISLATIVE ASSEMBLY**

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 01-1)	8,559	7,846	7,946	7,715
Capital (Vote 01-2)	40	203	60	25
Total Appropriations	8,599	8,049	8,006	7,740

**VOTE 01
YUKON LEGISLATIVE ASSEMBLY**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Amounts to be Appropriated				
Operation and Maintenance (Vote 01-1)				
Legislative Services	4,535	4,151	4,277	3,973
Legislative Assembly Office	1,234	1,235	1,209	1,334
Retirement Allowances and Death Benefits	1,966	1,706	1,706	1,621
Hansard	765	701	701	628
Conflicts Commission	59	53	53	159
Total Operation and Maintenance (Vote 01-1)	8,559	7,846	7,946	7,715
Capital (Vote 01-2)				
Legislative Assembly Office	40	203	60	25
Total Capital (Vote 01-2)	40	203	60	25
Total Appropriations	8,599	8,049	8,006	7,740
Adjustments for Reconciliation of Expenses				
Amortization Expense	29	0	0	0
Tangible Capital Assets	0	(143)	0	0
Total Expenses	8,628	7,906	8,006	7,740
Summary of Expenses by Category				
Personnel	6,326	5,818	5,810	5,546
Other	2,273	2,088	2,196	2,194
Government Transfers	0	0	0	0
Amortization Expense	29	0	0	0
Total Expenses	8,628	7,906	8,006	7,740

**VOTE 01
YUKON LEGISLATIVE ASSEMBLY**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	903	860	860	980
Total Revenues	903	860	860	980

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Legislative Assembly	3,269	3,051	3,096	2,852
Caucus Support Services	1,083	968	986	869
Legislative Committees	76	83	104	179
Commonwealth Parliamentary Association	84	34	76	51
Speaker's Office	23	15	15	22
Total included in the Appropriation	4,535	4,151	4,277	3,973
Summary of Appropriation by Allotment				
Personnel	3,594	3,347	3,365	3,127
Other	941	804	912	846
Government Transfers	0	0	0	0
Total included in the Appropriation	4,535	4,151	4,277	3,973

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Clerk's Office	1,234	1,235	1,209	1,334
	1,234	1,235	1,209	1,334
Capital (Vote 01-2)				
Office Furniture and Equipment	40	60	60	25
Prior Years' Projects	0	143	0	0
	40	203	60	25
Total included in the Appropriation	1,274	1,438	1,269	1,359
Summary of Appropriation by Allotment				
Personnel	1,040	1,005	979	1,010
Other	234	290	290	349
Government Transfers	0	0	0	0
Tangible Capital Assets	0	143	0	0
Total included in the Appropriation	1,274	1,438	1,269	1,359

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Retirement Allowances	1,966	1,706	1,706	1,621
Death Benefits	one dollar	one dollar	one dollar	0
Total included in the Appropriation	1,966	1,706	1,706	1,621
Summary of Appropriation by Allotment				
Personnel	1,692	1,466	1,466	1,409
Other	274	240	240	212
Government Transfers	0	0	0	0
Total included in the Appropriation	1,966	1,706	1,706	1,621

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Transcription Services	680	620	620	541
Electronic Services	2	2	2	0
Broadcasting	83	79	79	87
Total included in the Appropriation	765	701	701	628
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	765	701	701	628
Government Transfers	0	0	0	0
Total included in the Appropriation	765	701	701	628

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Conflicts Commission	59	53	53	159
Total included in the Appropriation	59	53	53	159
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	59	53	53	159
Government Transfers	0	0	0	0
Total included in the Appropriation	59	53	53	159

YUKON LEGISLATIVE ASSEMBLY

REVENUES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Retirement Allowances and Death Benefits				
Income from Portfolio Investment	903	860	860	980
Total Taxes and General Revenues	903	860	860	980
TOTAL REVENUES	903	860	860	980

YUKON LEGISLATIVE ASSEMBLY

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	317	174	174	174
Accumulated Amortization	(174)	(174)	(174)	(174)
Net Book Value	143	0	0	0
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	143	0	0
Accumulated Amortization				
Amortization Expense	(29)	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	317	317	174	174
Accumulated Amortization	(203)	(174)	(174)	(174)
Net Book Value	114	143	0	0
Total Net Book Value and Work-in-Progress	114	143	0	0

ELECTIONS OFFICE



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**VOTE 24
ELECTIONS OFFICE**

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

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 electoral district boundaries commission.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 24-1)	1,184	871	853	727
Capital (Vote 24-2)	18	5	5	2
Total Appropriations	1,202	876	858	729

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**VOTE 24
ELECTIONS OFFICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 24-1)				
Elections	1,184	871	853	727
Total Operation and Maintenance (Vote 24-1)	1,184	871	853	727
Capital (Vote 24-2)				
Elections	18	5	5	2
Total Capital (Vote 24-2)	18	5	5	2
Total Appropriations	1,202	876	858	729
Summary of Expenses by Category				
Personnel	509	453	435	438
Other	693	423	423	291
Government Transfers	0	0	0	0
Total Expenses	1,202	876	858	729

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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 electoral district boundaries commission.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 24-1)				
Chief Electoral Office	785	791	773	583
Elections: Education Act	156	40	40	104
Elections Administration	56	40	40	36
Electoral District Boundaries Commission	187	one dollar	one dollar	4
	1,184	871	853	727
Capital (Vote 24-2)				
Office Furniture and Equipment	18	5	5	2
	18	5	5	2
Total included in the Appropriation	1,202	876	858	729
Summary of Appropriation by Allotment				
Personnel	509	453	435	438
Other	693	423	423	291
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,202	876	858	729

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OFFICE OF THE OMBUDSMAN



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**VOTE 23
OFFICE OF THE OMBUDSMAN**

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 23-1)	1,798	1,606	1,566	1,482
Capital (Vote 23-2)	32	3	3	2
Total Appropriations	1,830	1,609	1,569	1,484

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**VOTE 23
OFFICE OF THE OMBUDSMAN**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 23-1) Office of the Ombudsman	1,798	1,606	1,566	1,482
Total Operation and Maintenance (Vote 23-1)	1,798	1,606	1,566	1,482
Capital (Vote 23-2) Office of the Ombudsman	32	3	3	2
Total Capital (Vote 23-2)	32	3	3	2
Total Appropriations	1,830	1,609	1,569	1,484
Adjustments for Reconciliation of Expenses				
Amortization Expense	12	12	12	10
Total Expenses	1,842	1,621	1,581	1,494
Summary of Expenses by Category				
Personnel	1,404	1,244	1,204	1,023
Other	426	365	365	461
Government Transfers	0	0	0	0
Amortization Expense	12	12	12	10
Total Expenses	1,842	1,621	1,581	1,494

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;
 - 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)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 23-1)				
Ombudsman	1,568	1,392	1,352	1,286
Information and Privacy Commissioner	173	162	162	151
Public Interest Disclosure Commissioner	57	52	52	45
	1,798	1,606	1,566	1,482
Capital (Vote 23-2)				
Office Furniture and Equipment	7	3	3	2
Information Technology Equipment	25	0	0	0
	32	3	3	2
Total included in the Appropriation	1,830	1,609	1,569	1,484
Summary of Appropriation by Allotment				
Personnel	1,404	1,244	1,204	1,023
Other	426	365	365	461
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,830	1,609	1,569	1,484

OFFICE OF THE OMBUDSMAN

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	120	120	120	120
Accumulated Amortization	(94)	(82)	(84)	(72)
Net Book Value	26	38	36	48
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Accumulated Amortization				
Amortization Expense	(12)	(12)	(12)	(10)
End of the Year				
Cost of Tangible Capital Assets in Service	120	120	120	120
Accumulated Amortization	(106)	(94)	(96)	(82)
Net Book Value	14	26	24	38
Total Net Book Value and Work-in-Progress	14	26	24	38

CHILD AND YOUTH ADVOCATE OFFICE



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**VOTE 26
CHILD AND YOUTH ADVOCATE OFFICE**

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 26-1)	1,104	900	876	818
Capital (Vote 26-2)	14	2	2	1
Total Appropriations	1,118	902	878	819

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**VOTE 26
CHILD AND YOUTH ADVOCATE OFFICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 26-1) Child and Youth Advocate Office	1,104	900	876	818
Total Operation and Maintenance (Vote 26-1)	1,104	900	876	818
Capital (Vote 26-2) Child and Youth Advocate Office	14	2	2	1
Total Capital (Vote 26-2)	14	2	2	1
Total Appropriations	1,118	902	878	819
Summary of Expenses by Category				
Personnel	881	707	683	654
Other	237	195	195	165
Government Transfers	0	0	0	0
Total Expenses	1,118	902	878	819

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 26-1)				
Child and Youth Advocate Office	1,104	900	876	818
	1,104	900	876	818
Capital (Vote 26-2)				
Office Furniture and Equipment	14	2	2	1
	14	2	2	1
Total included in the Appropriation	1,118	902	878	819
Summary of Appropriation by Allotment				
Personnel	881	707	683	654
Other	237	195	195	165
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,118	902	878	819

EXECUTIVE COUNCIL OFFICE



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**VOTE 02
EXECUTIVE COUNCIL OFFICE**

MINISTER

Hon. R. Pillai

DEPUTY MINISTER

J. Ferbey

- 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 02-1)	26,611	29,619	25,876	28,795
Capital (Vote 02-2)	15	15	15	0
Total Appropriations	26,626	29,634	25,891	28,795

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 02
EXECUTIVE COUNCIL OFFICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Amounts to be Appropriated				
Operation and Maintenance (Vote 02-1)				
Strategic Corporate Services	5,427	4,737	4,360	4,775
Aboriginal Relations	9,169	11,948	9,577	11,669
Corporate Programs and Intergovernmental Relations	7,450	8,235	7,538	7,095
Government Internal Audit Services	624	604	596	497
Office of the Commissioner	308	387	374	290
Cabinet Offices	3,633	3,519	3,431	3,837
COVID-19 Response	0	189	0	632
Total Operation and Maintenance (Vote 02-1)	26,611	29,619	25,876	28,795
Capital (Vote 02-2)				
Strategic Corporate Services	15	15	15	0
Total Capital (Vote 02-2)	15	15	15	0
Total Appropriations	26,626	29,634	25,891	28,795
Adjustments for Reconciliation of Expenses				
Amortization Expense	164	7	7	2
Total Expenses	26,790	29,641	25,898	28,797
Summary of Expenses by Category				
Personnel	15,213	14,989	14,380	15,245
Other	4,484	6,163	3,598	5,932
Government Transfers	6,929	8,482	7,913	7,618
Amortization Expense	164	7	7	2
Total Expenses	26,790	29,641	25,898	28,797

**VOTE 02
EXECUTIVE COUNCIL OFFICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	40	40	40	41
Recoveries from Canada Operation and Maintenance	4,909	5,213	4,918	4,504
Subtotal from Canada	4,909	5,213	4,918	4,504
Total Revenues	4,949	5,253	4,958	4,545

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Deputy Minister's Office	822	818	803	904
Policy	1,854	1,303	1,055	1,190
Communications	1,270	1,225	1,164	1,177
Finance, Administration and Systems	1,192	1,108	1,055	1,304
Program Evaluation	289	283	283	200
Yukon Fund	one dollar	0	0	0
	5,427	4,737	4,360	4,775
Capital (Vote 02-2)				
Operational Equipment	15	15	15	0
	15	15	15	0
Total included in the Appropriation	5,442	4,752	4,375	4,775

EXECUTIVE COUNCIL OFFICE

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,245	4,145	4,008	4,108
Other	1,197	607	367	576
Government Transfers	0	0	0	91
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	5,442	4,752	4,375	4,775

EXECUTIVE COUNCIL OFFICE

ABORIGINAL RELATIONS

- To lead negotiations and discussions on behalf of the Government of Yukon regarding Aboriginal 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 Aboriginal interests and initiatives.
- To develop and provide corporate policy advice and direction to other Government of Yukon departments on Aboriginal 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Program Management	666	754	730	642
Policy and Consultation	738	719	676	923
Implementation and Reconciliation	6,939	9,648	7,378	8,920
First Nations Relations and Capacity Development	826	827	793	1,184
Total included in the Appropriation	9,169	11,948	9,577	11,669
Summary of Appropriation by Allotment				
Personnel	3,026	3,075	2,899	3,271
Other	1,376	3,242	1,377	3,550
Government Transfers	4,767	5,631	5,301	4,848
Total included in the Appropriation	9,169	11,948	9,577	11,669

EXECUTIVE COUNCIL OFFICE

CORPORATE PROGRAMS AND INTERGOVERNMENTAL RELATIONS

- To lead negotiations which advance the constitutional development of the Yukon and coordinate the Government of Yukon's intergovernmental relations activities 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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Program Management	271	245	245	315
Intergovernmental Relations	1,348	1,285	1,098	1,121
Science Advisor	292	501	501	688
Yukon Water Board Secretariat	2,315	2,716	2,269	2,236
Youth Directorate	2,305	2,552	2,544	1,930
Major Projects Yukon	919	936	881	805
Total included in the Appropriation	7,450	8,235	7,538	7,095
Summary of Appropriation by Allotment				
Personnel	3,971	3,928	3,741	3,825
Other	1,322	1,650	1,190	1,228
Government Transfers	2,157	2,657	2,607	2,042
Total included in the Appropriation	7,450	8,235	7,538	7,095

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Internal Audit	624	604	596	497
Total included in the Appropriation	624	604	596	497
Summary of Appropriation by Allotment				
Personnel	591	571	563	458
Other	33	33	33	39
Government Transfers	0	0	0	0
Total included in the Appropriation	624	604	596	497

EXECUTIVE COUNCIL OFFICE

OFFICE OF THE COMMISSIONER

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Office of the Commissioner	308	387	374	290
Total included in the Appropriation	308	387	374	290
Summary of Appropriation by Allotment				
Personnel	159	163	150	144
Other	144	219	219	141
Government Transfers	5	5	5	5
Total included in the Appropriation	308	387	374	290

EXECUTIVE COUNCIL OFFICE

CABINET OFFICES

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Ministers	348	348	348	590
Cabinet Office	3,285	3,171	3,083	3,247
Total included in the Appropriation	3,633	3,519	3,431	3,837
Summary of Appropriation by Allotment				
Personnel	3,221	3,107	3,019	3,439
Other	412	412	412	398
Government Transfers	0	0	0	0
Total included in the Appropriation	3,633	3,519	3,431	3,837

EXECUTIVE COUNCIL OFFICE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Programs and Intergovernmental Relations				
Water Licence Fees	40	40	40	41
Total Taxes and General Revenues	40	40	40	41
RECOVERIES FROM CANADA				
Operation and Maintenance				
Aboriginal Relations				
Crown-Indigenous Relations and Northern Affairs Canada	4,517	4,526	4,526	3,446
Corporate Programs and Intergovernmental Relations				
Yukon Environmental Socio-economic Assessment Act - Implementation	377	483	377	355
Office of the Commissioner				
Crown-Indigenous Relations and Northern Affairs Canada	15	15	15	20
COVID-19 Response				
Prior Years' Recoveries	0	189	0	683
Total Recoveries from Canada	4,909	5,213	4,918	4,504
TOTAL REVENUES	4,949	5,253	4,958	4,545

EXECUTIVE COUNCIL OFFICE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Strategic Corporate Services				
Prior Years' Other Transfer Payments	0	0	0	91
Aboriginal Relations				
Implementation Initiatives				
- Boards and Councils	4,517	4,526	4,526	3,446
Various First Nations	125	125	125	14
Council of Yukon First Nations	125	980	650	1,001
Prior Years' Other Transfer Payments	0	0	0	387
Corporate Programs and Intergovernmental Relations				
Youth Program Funding	2,057	2,307	2,307	1,692
Arctic Inspiration Prize	100	100	100	100
Prior Years' Other Transfer Payments	0	250	200	250
Office of the Commissioner				
Commissioner's Entertainment Allowance	5	5	5	5
COVID-19 Response				
Prior Years' Other Transfer Payments	0	189	0	632
	6,929	8,482	7,913	7,618
TOTAL GOVERNMENT TRANSFERS	6,929	8,482	7,913	7,618

EXECUTIVE COUNCIL OFFICE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	56	56	56	56
Accumulated Amortization	(47)	(40)	(45)	(38)
Work-in-Progress	1,371	0	958	0
Net Book Value	1,380	16	969	18
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Work-in-progress put in service during year	1,371	0	0	0
Accumulated Amortization				
Amortization Expense	(164)	(7)	(7)	(2)
Work-in-Progress				
Capital Acquisitions	0	0	0	0
Transfers between departments	826	1,371	1,371	0
Work-in-progress put in service during year	(1,371)	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	1,427	56	56	56
Accumulated Amortization	(211)	(47)	(52)	(40)
Net Book Value	1,216	9	4	16
Work-in-Progress	826	1,371	2,329	0
Total Net Book Value and Work-in-Progress	2,042	1,380	2,333	16

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Restricted Funds

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EXECUTIVE COUNCIL OFFICE

**RESTRICTED FUND
YOUTH INVESTMENT**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	102	102	102	102
Expenses	102	102	102	124
Net Profit/(Loss) for the Year	0	0	0	(22)
Balance at Beginning of Year	60	60	82	82
Balance at End of Year	60	60	82	60
Increase/(Decrease) in Restricted Funds	0	0	0	(22)

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COMMUNITY SERVICES



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**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

**MINISTER
Hon. R. Mostyn**

**DEPUTY MINISTER
M. King**

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

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)	106,780	121,288	95,634	114,717
Capital (Vote 51-2)	99,269	87,638	100,877	96,071
Total Appropriations	206,049	208,926	196,511	210,788

Note: Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)				
Corporate Services	6,627	6,056	5,736	6,069
Protective Services	29,868	48,209	25,849	44,628
Community Development	55,944	52,973	50,563	50,670
Regulatory and Consumer Services	14,341	14,050	13,486	13,350
Total Operation and Maintenance (Vote 51-1)	106,780	121,288	95,634	114,717
Capital (Vote 51-2)				
Corporate Services	0	0	0	9
Protective Services	2,157	3,501	3,015	3,118
Community Development	93,326	81,350	94,075	90,789
Regulatory and Consumer Services	3,786	2,787	3,787	2,155
Total Capital (Vote 51-2)	99,269	87,638	100,877	96,071
Total Appropriations	206,049	208,926	196,511	210,788
Adjustments for Reconciliation of Expenses				
Amortization Expense	5,029	5,194	5,581	4,685
Accretion Expense	424	414	509	433
Tangible Capital Assets	(12,691)	(14,387)	(6,265)	(5,664)
Prior Years' Adjustment	0	0	0	(7,786)
Land Development (net)	6,142	8,391	8,391	(9,967)
Local Improvement Expenditures	(3,722)	(2,717)	(3,717)	(1,854)
Bad Debts Expense	150	16	16	195
Total Expenses	201,381	205,837	201,026	190,830

**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Expenses by Category				
Personnel	32,437	32,395	29,724	30,991
Other	65,502	86,880	65,076	54,673
Government Transfers	97,989	80,954	100,136	107,834
Amortization Expense	5,029	5,194	5,581	4,685
Accretion Expense	424	414	509	433
Prior Years' Adjustment	0	0	0	(7,786)
Total Expenses	201,381	205,837	201,026	190,830

**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	45,075	44,895	44,895	22,661
Third-Party Recoveries				
Operation and Maintenance	2,868	5,032	2,923	2,580
Capital	0	0	0	301
Subtotal Third-Party	2,868	5,032	2,923	2,881
Recoveries from Canada				
Operation and Maintenance	4,425	3,739	1,532	9,984
Capital	47,120	37,115	42,972	47,172
Subtotal from Canada	51,545	40,854	44,504	57,156
Total Revenues	99,488	90,781	92,322	82,698

COMMUNITY SERVICES

CORPORATE SERVICES

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Deputy Minister's Office	599	558	544	892
Human Resources	1,081	1,008	962	877
Finance, Systems and Administration	2,895	2,817	2,651	2,738
Communications	633	607	571	672
Policy	1,419	1,066	1,008	890
	6,627	6,056	5,736	6,069
Capital (Vote 51-2)				
Prior Years' Projects	0	0	0	9
	0	0	0	9
Total included in the Appropriation	6,627	6,056	5,736	6,078
Summary of Appropriation by Allotment				
Personnel	5,753	5,497	5,177	5,432
Other	874	559	559	646
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	6,627	6,056	5,736	6,078

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	509	469	452	572
Emergency Measures	1,429	1,726	1,083	4,925
Fire Marshal	1,816	1,785	1,741	2,149
Fire Management	26,114	44,229	22,573	36,982
	29,868	48,209	25,849	44,628
Capital (Vote 51-2)				
Fire Marshal				
Fire Protection	1,171	1,416	1,655	309
Fire Management	986	2,085	1,360	1,386
Prior Years' Projects	0	0	0	1,423
	2,157	3,501	3,015	3,118
Total included in the Appropriation	32,025	51,710	28,864	47,746
Summary of Appropriation by Allotment				
Personnel	10,677	11,060	9,506	10,857
Other	19,062	37,149	16,845	31,961
Government Transfers	1,045	2,045	1,320	4,388
Tangible Capital Assets	1,241	1,456	1,193	540
Total included in the Appropriation	32,025	51,710	28,864	47,746

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 51-1)

Program Administration	419	399	392	398
Sport and Recreation	8,237	6,990	6,261	6,709
Community Affairs	36,559	34,366	34,285	32,867
Community Operations	10,729	11,218	9,625	10,696
	55,944	52,973	50,563	50,670

COMMUNITY SERVICES

**COMMUNITY DEVELOPMENT
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 51-2)				
Sport and Recreation				
Community Pools Capital Maintenance	125	125	125	34
Recreation and Community Centres Building Maintenance	125	125	125	125
Community Operations				
Water and Sewer Mains	60	60	60	61
Solid Waste Facility Improvements	50	50	50	51
Canada Community-Building Fund	2,500	2,500	2,500	2,772
Community Infrastructure				
Project Management	3,041	3,822	3,822	2,559
Preliminary Scoping	2,000	2,000	2,000	1,791
Flood/Erosion Control	1,000	1,000	1,000	770
Community Water, Sewer and Solid Waste	802	1,359	1,359	637
Small Communities Fund	13,113	8,055	9,051	18,368
Investing in Canada Infrastructure Program	44,585	36,203	47,932	43,221
Land Development				
Land Assessment/Planning	2,231	2,230	2,230	1,855
Rural Residential	6,071	6,071	6,071	3,323
Whitehorse Residential	17,623	17,623	17,623	15,127
Prior Years' Projects	0	127	127	95
	93,326	81,350	94,075	90,789
Total included in the Appropriation	149,270	134,323	144,638	141,459

COMMUNITY SERVICES

**COMMUNITY DEVELOPMENT
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	7,986	8,017	7,784	7,431
Other	37,837	39,322	37,822	30,068
Government Transfers	91,997	74,053	93,960	98,836
Tangible Capital Assets	11,450	12,931	5,072	5,124
Total included in the Appropriation	149,270	134,323	144,638	141,459

COMMUNITY SERVICES

**COMMUNITY DEVELOPMENT
Land Development**

SUPPLEMENTARY INFORMATION

<u>CHANGES IN LAND HELD FOR SALE (\$000s)</u>	<u>2024-25 ESTIMATE</u>	<i>Comparable</i>		
		<u>2023-24 FORECAST</u>	<u>2023-24 ESTIMATE</u>	<u>2022-23 ACTUAL</u>
Land Held for Sale, beginning of the year	66,268	74,659	67,504	64,692
Development Costs (Appropriated Amounts)				
Whitehorse Residential	17,623	17,623	17,623	14,385
Rural Residential	6,071	6,071	6,071	3,323
Prior Years' Adjustments	0	0	0	140
Less:				
Cost of Land Sold				
Whitehorse	24,426	28,485	28,485	7,705
Rural	5,410	3,600	3,600	176
Land Held for Sale, end of the year	60,126	66,268	59,113	74,659

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 administer and enforce building safety programs and assist contractors with the proper installation of electrical, gas and oil-fired equipment.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	298	283	278	296
Board and Council	229	229	229	0
Professional Licensing and Regulatory Affairs	1,454	1,255	1,167	1,494
Corporate Affairs	1,188	1,277	1,210	980
Employment Standards and Residential Tenancy Office	983	963	898	901
Property Assessment and Taxation	5,737	5,621	5,531	5,325
Public Libraries	2,557	2,520	2,405	2,595
Building Safety	1,895	1,902	1,768	1,759
	14,341	14,050	13,486	13,350

COMMUNITY SERVICES

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Capital (Vote 51-2)				
Public Libraries				
Community Library Equipment	14	20	20	0
Whitehorse Library Upgrades	50	50	50	0
Property Assessment and Taxation				
Rural Electrification and Telephone Program	1,000	1,000	1,000	1,418
Domestic Well Program	800	800	800	484
Municipal Well Program	400	400	400	253
Better Buildings Program	1,522	517	1,517	0
	3,786	2,787	3,787	2,155
Total included in the Appropriation	18,127	16,837	17,273	15,505
Summary of Appropriation by Allotment				
Personnel	8,021	7,821	7,257	7,271
Other	5,159	4,160	5,160	3,624
Government Transfers	4,947	4,856	4,856	4,610
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	18,127	16,837	17,273	15,505

COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Community Development				
Sale of Land	29,836	32,085	32,085	7,896
Community, Water, Sewer and Solid Waste Projects	213	213	213	164
Regulatory and Consumer Services				
Building Safety Licences and Fees	1,000	500	500	1,063
Photocopier Fees	2	2	2	0
Interest on Local Improvement	200	200	200	157
General Property Tax	7,372	6,921	6,921	6,545
Grant-in-Lieu	258	253	253	240
Professional/Consumer Licensing	688	675	675	716
Business/Corporate Licensing	5,500	4,032	4,032	5,866
Employment Standards	6	6	6	7
Prior Years' Revenues	0	8	8	7
Total Taxes and General Revenues	45,075	44,895	44,895	22,661
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	55	55	0
Protective Services				
Prior Years' Recoveries	0	2,109	0	336
Community Development				
Community Recreation/Active Living	60	60	60	85
Sport	959	959	959	605
Water and Sewer Services	981	981	981	672
Mosquito Control	46	46	46	52

COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Public Library	15	15	15	0
Community Assessments	807	807	807	830
	2,868	5,032	2,923	2,580
Capital				
Regulatory and Consumer Services				
Prior Years' Recoveries	0	0	0	301
	0	0	0	301
Total Third-Party Recoveries	2,868	5,032	2,923	2,881
RECOVERIES FROM CANADA				
Operation and Maintenance				
Protective Services				
Crown Indigenous Relations and Northern Affairs Canada				
- Emergency Measures	222	222	222	0
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	2,626	1,408	0	0
- 2 Billion Trees	70	122	0	0
Prior Years' Recoveries	0	400	400	8,335
Community Development				
Community Recreation/Active Living	1,138	1,118	541	911
Sport	353	453	353	353
Prior Years' Recoveries	0	0	0	377

COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Author Readings	16	16	16	8
	4,425	3,739	1,532	9,984
Capital				
Protective Services				
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	685	500	0	0
Prior Years' Recoveries	0	519	294	442
Community Development				
Canada Community-Building Fund	2,500	2,500	2,500	2,773
Small Communities Fund	6,835	4,551	4,846	8,820
Investing in Canada Infrastructure Program	37,100	29,045	35,332	34,973
Prior Years' Recoveries	0	0	0	164
	47,120	37,115	42,972	47,172
Total Recoveries from Canada	51,545	40,854	44,504	57,156
TOTAL REVENUES	99,488	90,781	92,322	82,698

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Community Development				
In lieu of Property Taxes	10,548	10,959	10,959	9,858
Comprehensive Municipal Grants	24,556	22,241	22,241	21,126
Community Recreation Assistance Grants	818	818	818	818
Regulatory and Consumer Services				
Home Owner Grants	4,446	4,355	4,355	4,196
Total Legislated Grants	40,368	38,373	38,373	35,998
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Protective Services				
Fire Management				
- FireSmart	850	850	850	816
- Research	66	66	66	125
- Beat the Heat Training Camp	4	4	4	40
- Various First Nations	125	525	400	659
Prior Years' Other Transfer Payments	0	600	0	1,494
Community Development				
Volunteer Benevoles Yukon Society	67	67	67	67
Community Recreation/Active Living	1,827	1,807	1,230	1,608
Sport	4,518	3,293	3,193	3,245
Community/Local Advisory Council	72	72	72	78
Association of Yukon Communities	100	100	100	100
Solid Waste - Landfill Agreements	328	328	328	165
Municipal Ground Water Monitoring	290	290	290	98
Prior Years' Other Transfer Payments	0	0	0	754

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Community Library Boards	501	501	501	414
	8,748	8,503	7,101	9,663
Capital				
Protective Services				
Prior Years' Other Transfer Payments	0	0	0	1,254
Community Development				
Recreation/Community Centres - Various	125	125	125	125
Canada Community-Building Fund	2,500	1,262	1,262	99
Small Communities Fund	13,013	8,055	9,051	18,344
Investing in Canada Infrastructure Program	33,235	24,534	44,122	40,259
Prior Years' Other Transfer Payments	0	102	102	2,092
	48,873	34,078	54,662	62,173
Total Other Transfer Payments	57,621	42,581	61,763	71,836
TOTAL GOVERNMENT TRANSFERS	97,989	80,954	100,136	107,834

COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	169,146	166,442	168,835	165,252
Accumulated Amortization	(70,046)	(64,852)	(66,606)	(60,290)
Work-in-Progress	38,663	25,152	19,661	13,812
Net Book Value	137,763	126,742	121,890	118,774
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	1,241	2,704	2,441	829
Work-in-Progress put in Service during Year	200	0	0	1,281
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(797)
Transfers between Departments	0	0	0	(52)
Disposals	0	0	0	(71)
Accumulated Amortization				
Amortization Expense	(5,029)	(5,194)	(5,581)	(4,685)
Transfers between Departments	0	0	0	52
Disposals	0	0	0	71
Work-in-Progress				
Capital Acquisitions	11,450	11,683	3,824	4,835
Prior Year Adjustment	0	0	0	7,798
Work-in-Progress put in Service during Year	(200)	0	0	(1,281)
Write-downs	0	0	0	(12)
Transfers between Departments	167	1,828	1,828	0
End of the Year				
Cost of Tangible Capital Assets in Service	170,587	169,146	171,276	166,442
Accumulated Amortization	(75,075)	(70,046)	(72,187)	(64,852)
Net Book Value	95,512	99,100	99,089	101,590
Work-in-Progress	50,080	38,663	25,313	25,152
Total Net Book Value and Work-in-Progress	145,592	137,763	124,402	126,742

⁽¹⁾ Asset Retirement Obligation

COMMUNITY SERVICES

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	16,791	16,377	10,138	17,323
Increase in Liabilities				
Accretion	424	414	509	433
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	1,379
Asset Retirement Obligation Liability, end of the year	17,215	16,791	10,647	16,377

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Restricted Funds

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COMMUNITY SERVICES

**RESTRICTED FUNDS
RECYCLING**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	5,393	4,393	4,393	5,954
Expenses	5,393	4,393	4,393	6,801
Net Profit/(Loss) for the Year	0	0	0	(847)
Balance at Beginning of Year	1,612	1,612	2,459	2,459
Balance at End of Year	1,612	1,612	2,459	1,612
Increase/(Decrease) in Restricted Funds	0	0	0	(847)

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ECONOMIC DEVELOPMENT



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**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

**MINISTER
Hon. R. Pillai**

**A/DEPUTY MINISTER
D. Lemaire**

- 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 07-1)	26,171	29,019	26,774	28,673
Capital (Vote 07-2)	1,013	160	999	268
Total Appropriations	27,184	29,179	27,773	28,941

Note: Restated 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Amounts to be Appropriated				
Operation and Maintenance (Vote 07-1)				
Corporate Services	3,878	4,103	3,922	3,201
Operations	22,293	24,916	22,852	23,255
COVID-19 Response	0	0	0	2,217
Total Operation and Maintenance (Vote 07-1)	26,171	29,019	26,774	28,673
Capital (Vote 07-2)				
Corporate Services	40	40	40	35
Operations	973	120	959	233
Total Capital (Vote 07-2)	1,013	160	999	268
Total Appropriations	27,184	29,179	27,773	28,941
Adjustments for Reconciliation of Expenses				
Amortization Expense	46	46	46	0
Total Expenses	27,230	29,225	27,819	28,941
Summary of Expenses by Category				
Personnel	8,202	8,464	8,037	7,652
Other	3,880	2,395	3,165	1,934
Government Transfers	15,102	18,320	16,571	19,355
Amortization Expense	46	46	46	0
Total Expenses	27,230	29,225	27,819	28,941

**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	1	1	1	2
Recoveries from Canada Operation and Maintenance	7,784	9,050	9,050	9,402
Subtotal from Canada	7,784	9,050	9,050	9,402
Total Revenues	7,785	9,051	9,051	9,404

ECONOMIC DEVELOPMENT

CORPORATE SERVICES

- 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 07-1)				
Deputy Minister's Office	406	513	505	311
Finance and Information Management	1,090	1,051	993	949
Human Resources	321	321	310	280
Policy, Planning and Communications	2,061	2,218	2,114	1,661
	3,878	4,103	3,922	3,201
Capital (Vote 07-2)				
Office Furniture and Equipment	40	40	40	35
	40	40	40	35
Total included in the Appropriation	3,918	4,143	3,962	3,236
Summary of Appropriation by Allotment				
Personnel	3,038	3,262	3,081	2,673
Other	880	881	881	563
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	3,918	4,143	3,962	3,236

ECONOMIC DEVELOPMENT

OPERATIONS

- 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 07-1)

Assistant Deputy Minister's Office	3,071	2,240	2,240	2,178
Immigration	859	851	804	800
Media Development	2,354	3,030	2,269	2,873
Regional Economic Development	4,460	5,609	4,492	4,164
Labour Market Development	6,285	8,285	8,224	8,691
Innovation, Industry and Business Development	5,264	4,901	4,823	4,549
	22,293	24,916	22,852	23,255

ECONOMIC DEVELOPMENT

**OPERATIONS
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 07-2)				
Business Incentive Program	973	120	959	135
Prior Years' Projects	0	0	0	98
	973	120	959	233
Total included in the Appropriation	23,266	25,036	23,811	23,488
Summary of Appropriation by Allotment				
Personnel	5,164	5,202	4,956	4,871
Other	3,000	1,514	2,284	1,196
Government Transfers	15,102	18,320	16,571	17,421
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	23,266	25,036	23,811	23,488

ECONOMIC DEVELOPMENT

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Operations				
Trade School Registration Fees	1	1	1	0
Prior Years' Revenues	0	0	0	2
Total Taxes and General Revenues	1	1	1	2
RECOVERIES FROM CANADA				
Operation and Maintenance				
Operations				
Employment and Social Development Canada				
- Labour Market Development Agreement	4,360	4,801	4,801	5,611
- Workforce Development Agreement	2,606	2,766	2,766	2,951
- Foreign Credential Recognition	818	0	0	0
Prior Years' Recoveries	0	1,483	1,483	840
Total Recoveries from Canada	7,784	9,050	9,050	9,402
TOTAL REVENUES	7,785	9,051	9,051	9,404

ECONOMIC DEVELOPMENT

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Operations				
Economic Development Fund	1,960	1,960	1,960	1,840
Däna Näye Ventures				
- Micro Loan Program	25	35	35	26
Whitehorse Chamber of Commerce	120	120	120	217
Yukon Chamber of Commerce	75	75	75	138
Yukon First Nations Chamber of Commerce	125	125	125	123
Yukon Chamber of Mines	32	0	0	0
Yukon Gold Mining Alliance	397	397	397	300
Training Fund	80	80	80	9
Development Fund	80	80	80	80
Predevelopment Fund	60	60	60	41
Media Production Fund	940	1,675	940	1,759
Music Yukon	115	95	95	93
Performing Musicians Fund	300	300	300	178
Screen Production Yukon Association	115	65	65	65
Community Development Fund	2,950	2,950	2,950	2,931
Yukon University				
- Innovation and Entrepreneurship	835	835	835	835
Yukon Venture Angels	75	0	0	0
Tech Yukon	300	125	125	252
Technology and Innovation Projects	305	180	180	48
YuKonstruct Society	205	250	250	267
Labour Market Development Agreement	2,402	2,842	2,842	2,755
Workforce Development Agreement	816	976	976	2,680
Foundational Skills	876	876	876	1,025

ECONOMIC DEVELOPMENT

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Operations (cont'd)				
Employment Incentives	300	300	300	240
Community Training Fund	677	677	677	532
Paid Sick Leave Program	750	750	750	0
Miscellaneous Transfer Payments	187	187	187	331
Prior Years' Other Transfer Payments	0	2,305	1,291	656
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	1,934
	15,102	18,320	16,571	19,355
TOTAL GOVERNMENT TRANSFERS	15,102	18,320	16,571	19,355

ECONOMIC DEVELOPMENT

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	462	0	243	243
Accumulated Amortization	(46)	0	(243)	(243)
Work-in-Progress	(375)	0	352	0
Net Book Value	41	0	352	0
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Work-in-Progress put in Service during Year	0	462	462	0
Disposals	0	0	0	(243)
Accumulated Amortization				
Amortization Expense	(46)	(46)	(46)	0
Disposals	0	0	0	243
Work-in-Progress				
Capital Acquisitions	0	0	0	0
Transfers between departments	200	87	87	0
Work-in-Progress put in Service during Year	0	(462)	(462)	0
End of the Year				
Cost of Tangible Capital Assets in Service	462	462	705	0
Accumulated Amortization	(92)	(46)	(289)	0
Net Book Value	370	416	416	0
Work-in-Progress	(175)	(375)	(23)	0
Total Net Book Value and Work-in-Progress	195	41	393	0

Restricted Funds

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ECONOMIC DEVELOPMENT

**REGIONAL RELIEF AND
RECOVERY FUND**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts Received	325	1,686	3,144	265
Amounts Disbursed	0	237	961	265
Net Change in Revolving Fund	325	1,449	2,183	0
Balance at Beginning of Year	1,449	0	1,278	0
Balance at End of Year	1,774	1,449	3,461	0
Increase/(Decrease) in Restricted Funds	325	1,449	2,183	0

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EDUCATION



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**VOTE 03
DEPARTMENT OF EDUCATION**

MINISTER

Hon. J. McLean

DEPUTY MINISTER

M. Cameron

- 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)	252,745	251,932	244,056	226,193
Capital (Vote 03-2)	29,380	33,541	35,306	34,323
Total Appropriations	282,125	285,473	279,362	260,516

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)				
Education Support Services	6,305	6,640	6,351	5,376
Administration and Support	10,948	10,807	10,455	11,279
School Authorities	127,774	125,603	121,910	113,813
Student Well-being and Inclusion	5,745	5,018	4,133	4,019
Corporate Services and Programs	58,746	60,534	59,183	52,359
Student Learning and First Nations Initiatives	12,032	12,955	12,731	10,071
COVID-19 Response	0	0	0	363
Yukon University	31,195	30,375	29,293	28,913
Total Operation and Maintenance (Vote 03-1)	252,745	251,932	244,056	226,193
Capital (Vote 03-2)				
School Authorities	28,265	31,926	33,691	34,020
Corporate Services and Programs	515	515	515	103
Yukon University	600	1,100	1,100	200
Total Capital (Vote 03-2)	29,380	33,541	35,306	34,323
Total Appropriations	282,125	285,473	279,362	260,516
Adjustments for Reconciliation of Expenses				
Amortization Expense	9,085	8,340	8,340	6,184
Accretion Expense	617	598	529	534
Tangible Capital Assets	(21,961)	(24,204)	(26,500)	(25,878)
Total Expenses	269,866	270,207	261,731	241,356
Summary of Expenses by Category				
Personnel	142,239	140,390	134,258	126,045
Other	24,933	27,064	26,749	25,871
Government Transfers	92,992	93,815	91,855	82,722
Amortization Expense	9,085	8,340	8,340	6,184
Accretion Expense	617	598	529	534
Total Expenses	269,866	270,207	261,731	241,356

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	16	16	16	1
Third-Party Recoveries				
Operation and Maintenance	1,114	1,122	1,094	791
Capital	88	88	88	75
Subtotal Third-Party	1,202	1,210	1,182	866
Recoveries from Canada				
Operation and Maintenance	14,716	16,738	15,839	15,350
Capital	10,284	1,535	2,300	3,398
Subtotal from Canada	25,000	18,273	18,139	18,748
Total Revenues	26,218	19,499	19,337	19,615

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EDUCATION

EDUCATION SUPPORT SERVICES

- To provide leadership and strategic support services to the department in the areas of finance, human resources and communications.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Deputy Minister's Office	728	793	810	726
Communications	953	985	886	928
Human Resources	2,888	3,176	3,070	2,167
Finance	1,736	1,686	1,585	1,555
Total included in the Appropriation	6,305	6,640	6,351	5,376
Summary of Appropriation by Allotment				
Personnel	4,718	4,973	4,684	4,629
Other	1,534	1,614	1,614	698
Government Transfers	53	53	53	49
Total included in the Appropriation	6,305	6,640	6,351	5,376

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	338	334	323	267
Technology and Student Information	2,025	1,998	1,931	2,004
Facilities and Transportation	8,585	8,475	8,201	9,008
Total included in the Appropriation	10,948	10,807	10,455	11,279
Summary of Appropriation by Allotment				
Personnel	5,640	5,495	5,138	5,985
Other	5,192	5,196	5,201	5,197
Government Transfers	116	116	116	97
Total included in the Appropriation	10,948	10,807	10,455	11,279

EDUCATION

SCHOOL AUTHORITIES

- To deliver 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 and learning supports for students.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Kindergarten - Grade 12	90,140	89,477	90,505	90,711
Commission Scolaire Francophone du Yukon	11,278	10,991	9,968	9,684
First Nation School Board	26,356	25,135	21,437	13,418
	127,774	125,603	121,910	113,813
Capital (Vote 03-2)				
Facility Construction and Maintenance				
Burwash School - Kêts'ádań Kù	13,025	2,000	3,500	519
Modular Classrooms	1,200	0	0	1,846
School Initiated Renovations	115	113	113	106
Program Related Capital Repairs	329	244	244	321
Whistle Bend School	2,500	20,300	20,300	20,308
School Replacement	2,500	200	200	28
Ross River School Remediation	2,050	3,562	3,562	4,485
Modernizing Learning Spaces	150	150	150	134
Experiential Learning Spaces	1,200	835	800	14
Selkirk Parking Lot	1,550	1,500	1,200	0
Playground Equipment Replacement	425	50	50	52
School Van Replacement	117	0	500	0
Prior Years' Projects	0	0	0	3,457

EDUCATION

**SCHOOL AUTHORITIES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 03-2) (cont'd)				
Instructional Programs				
School-Based Equipment Purchase	487	478	478	382
School-Based Information Technology	2,547	2,424	2,524	2,328
Special Education Equipment	70	70	70	40
	28,265	31,926	33,691	34,020
Total included in the Appropriation	156,039	157,529	155,601	147,833
Summary of Appropriation by Allotment				
Personnel	113,877	112,492	108,510	101,189
Other	13,322	14,397	14,599	16,381
Government Transfers	6,879	6,436	5,992	4,385
Tangible Capital Assets	21,961	24,204	26,500	25,878
Total included in the Appropriation	156,039	157,529	155,601	147,833

EDUCATION

STUDENT WELL-BEING AND INCLUSION

- To prioritize the holistic well-being 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	114	0	0	0
Student Support Services	3,333	3,330	3,071	3,189
Reimagining Inclusive and Special Education	500	712	712	579
Student Well-being	1,798	976	350	251
Total included in the Appropriation	5,745	5,018	4,133	4,019
Summary of Appropriation by Allotment				
Personnel	4,283	3,777	2,721	2,810
Other	1,062	997	1,062	958
Government Transfers	400	244	350	251
Total included in the Appropriation	5,745	5,018	4,133	4,019

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, 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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	410	390	383	469
Information Technology and Analytics	2,379	2,342	2,227	1,732
French Programs	1,616	2,525	1,571	1,626
Training Programs	10,811	10,770	10,684	9,595
Early Learning and Child Care	42,500	43,565	43,443	37,939
Policy, Planning and Evaluation	1,030	942	875	998
	58,746	60,534	59,183	52,359
Capital (Vote 03-2)				
Early Learning and Child Care	515	515	515	103
	515	515	515	103
Total included in the Appropriation	59,261	61,049	59,698	52,462
Summary of Appropriation by Allotment				
Personnel	7,108	6,847	6,423	6,307
Other	2,486	3,518	2,936	1,342
Government Transfers	49,667	50,684	50,339	44,813
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	59,261	61,049	59,698	52,462

EDUCATION

STUDENT LEARNING AND FIRST NATIONS INITIATIVES

- To advise all departmental units and schools on the achievement of reconciliation goals.
- To strategically foster and coordinate effective partnerships with Yukon First Nations governments to support Yukon-wide and community specific joint priorities and actions.
- 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	351	357	350	348
Program Delivery and Curriculum Development	3,906	4,422	4,329	2,862
First Nations Initiatives	7,775	8,176	8,052	6,861
Total included in the Appropriation	12,032	12,955	12,731	10,071
Summary of Appropriation by Allotment				
Personnel	6,613	6,806	6,782	5,125
Other	1,337	1,342	1,337	932
Government Transfers	4,082	4,807	4,612	4,014
Total included in the Appropriation	12,032	12,955	12,731	10,071

EDUCATION

YUKON UNIVERSITY

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Yukon University	31,195	30,375	29,293	28,913
	31,195	30,375	29,293	28,913
Capital (Vote 03-2)				
Campus and Housing Upgrades	300	300	300	0
Information Technology Equipment and Systems	200	700	700	0
Furniture and Equipment	100	100	100	100
Prior Years' Projects	0	0	0	100
	600	1,100	1,100	200
Total included in the Appropriation	31,795	31,475	30,393	29,113
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	31,795	31,475	30,393	29,113
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	31,795	31,475	30,393	29,113

EDUCATION

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
School Authorities				
Extension Programs Fees	5	5	5	0
Summer School Fees	10	10	10	0
Corporate Services and Programs				
Apprenticeship and Certification	1	1	1	1
Total Taxes and General Revenues	16	16	16	1
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
School Authorities				
Staff Accommodation Rental	40	40	40	29
Stikine Students	264	264	264	338
Yukon Association of Educational Professionals				
- Teachers on Call	80	80	80	9
Prior Years' Recoveries	0	0	0	24
Student Well-being and Inclusion				
Victoria Gold Yukon Student Encouragement Society	300	280	280	209
Corporate Services and Programs				
Council of Ministers of Education of Canada Agreement - Monitors	350	378	350	138
Student Learning and First Nations Initiatives				
Student Accommodation	80	80	80	44
	1,114	1,122	1,094	791

EDUCATION

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Capital				
School Authorities				
School-Based Information Technology	88	88	88	75
	88	88	88	75
Total Third-Party Recoveries	1,202	1,210	1,182	866
RECOVERIES FROM CANADA				
Operation and Maintenance				
School Authorities				
Canadian Heritage				
- French Language Programs	1,606	1,606	1,606	1,606
Corporate Services and Programs				
Canadian Heritage				
- French Language Programs	977	1,876	977	1,268
Student Financial Assistance				
- Canada Student Loan	509	509	509	513
Early Learning and Child Care	11,624	12,747	12,747	11,506
COVID-19 Response				
Prior Years' Recoveries	0	0	0	457
	14,716	16,738	15,839	15,350

EDUCATION

REVENUES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
School Authorities				
Investing in Canada Infrastructure Program	9,769	1,020	1,785	3,295
Corporate Services and Programs				
Early Learning and Child Care	515	515	515	103
	10,284	1,535	2,300	3,398
Total Recoveries from Canada	25,000	18,273	18,139	18,748
TOTAL REVENUES	26,218	19,499	19,337	19,615

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Administration and Support				
Student Transportation	116	116	116	97
Corporate Services and Programs				
Child Care Subsidies	551	551	551	417
Post Secondary Student Grants	5,034	5,034	5,034	4,875
Student Learning and First Nations Initiatives				
Student Accommodation (Boarding Subsidy)	30	30	30	28
Total Legislated Grants	5,731	5,731	5,731	5,417
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Education Support Services				
Education Related Organizations	53	53	53	49
School Authorities				
Remuneration School Councils/Committees	257	257	257	344
Commission scolaire francophone du Yukon	2,277	2,086	1,718	1,400
First Nation School Board	4,145	3,333	3,998	2,149
Student Well-being and Inclusion				
Attendance Initiatives	400	179	350	251
Prior Years' Other Transfer Payments	0	65	0	0
Corporate Services and Programs				
Association franco-yukonnaise	300	651	300	405
French Second Language Support	49	43	49	133
Education Related Organizations	2	2	2	0
Labour Market Development Agreement	2,300	2,300	2,500	2,156

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Corporate Services and Programs (cont'd)				
Workforce Development Agreement	550	550	350	477
Community Training Fund	669	713	713	181
Student Training and Employment Program	366	366	366	343
Apprenticeship Initiatives	58	58	58	38
Yukon Summer Program	114	114	114	71
Post-Secondary Student Scholarships	119	119	119	118
Child Care - Operational Funding	1,804	1,804	1,804	353
Universal Child Care	29,690	30,318	30,318	24,248
Quality Initiatives	2,750	2,750	2,750	4,348
Inclusive Programming	5,311	5,311	5,311	6,650
Student Learning and First Nations Initiatives				
Student Outcomes	321	0	0	0
Tutor Program	150	150	150	83
Native Language Program	1,195	1,195	1,195	1,312
Education Initiatives	735	735	735	735
First Nations Elder Program	44	44	44	55
School Cultural Activities	97	97	97	95
First Nation Education Agreements	1,510	1,705	1,510	1,314
Prior Years' Other Transfer Payments	0	851	851	392
Yukon University				
Operational Funding	27,343	26,523	25,441	25,061
Youth Exploring Trades	75	75	75	75
Licensed Practical Nurse Program	741	741	741	741
Yukon Research Centre	1,386	1,386	1,386	1,386
Northern Institute of Social Justice	450	450	450	450
Centre for Northern Innovation in Mining	1,200	1,200	1,200	1,200
	86,461	86,224	85,005	76,613

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
School Authorities				
Commission scolaire francophone du Yukon	28	90	19	179
First Nation School Board	41	39	0	113
Yukon Asset Construction Agreement	131	631	0	200
Yukon University				
Campus and Housing Upgrades	300	300	300	0
Information Technology Equipment and Systems	200	700	700	0
Furniture and Equipment	100	100	100	100
Prior Years' Other Transfer Payments	0	0	0	100
	800	1,860	1,119	692
Total Other Transfer Payments	87,261	88,084	86,124	77,305
TOTAL GOVERNMENT TRANSFERS	92,992	93,815	91,855	82,722

EDUCATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	389,498	343,021	348,306	338,579
Accumulated Amortization	(193,481)	(185,141)	(187,019)	(178,957)
Work-in-Progress	4,419	26,585	28,632	6,934
Net Book Value	200,436	184,465	189,919	166,556
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	4,067	2,335	2,500	0
Work-in-Progress put in Service during Year	4,658	44,142	47,392	6,227
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(1,785)
Disposals	(283)	0	0	0
Accumulated Amortization				
Amortization Expense	(9,085)	(8,340)	(8,340)	(6,184)
Disposals	283	0	0	
Work-in-Progress				
Capital Acquisitions	17,894	21,869	24,000	25,878
Work-in-Progress put in Service during Year	(4,658)	(44,142)	(47,392)	(6,227)
Transfers between Departments	0	107	107	0
End of the Year				
Cost of Tangible Capital Assets in Service	397,940	389,498	398,198	343,021
Accumulated Amortization	(202,283)	(193,481)	(195,359)	(185,141)
Net Book Value	195,657	196,017	202,839	157,880
Work-in-Progress	17,655	4,419	5,347	26,585
Total Net Book Value and Work-in-Progress	213,312	200,436	208,186	184,465

(1) Asset Retirement Obligation

EDUCATION

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Asset Retirement Obligation Liability, beginning of the year	20,555	19,957	21,143	21,345
Increase in Liabilities				
Accretion	617	598	529	534
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	1,922
Asset Retirement Obligation Liability, end of the year	<u>21,172</u>	<u>20,555</u>	<u>21,672</u>	<u>19,957</u>

ENERGY, MINES AND RESOURCES



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

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

L. Haney

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

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 53-1)	103,547	107,798	79,919	79,027
Capital (Vote 53-2)	529	2,213	2,363	1,486
Total Appropriations	104,076	110,011	82,282	80,513

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

VOTE 53
DEPARTMENT OF ENERGY, MINES AND RESOURCES

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 53-1)				
Corporate Services	14,156	14,034	13,321	12,861
Sustainable Resources	13,694	14,155	13,163	13,397
Mineral Resources and Geoscience Services	54,207	53,779	34,592	33,660
Strategic Initiatives and Partnerships	21,490	25,830	18,843	19,109
Total Operation and Maintenance (Vote 53-1)	103,547	107,798	79,919	79,027
Capital (Vote 53-2)				
Corporate Services	75	1,665	1,815	1,217
Sustainable Resources	454	548	548	269
Total Capital (Vote 53-2)	529	2,213	2,363	1,486
Total Appropriations	104,076	110,011	82,282	80,513
Adjustments for Reconciliation of Expenses				
Amortization Expense	896	687	687	694
Accretion Expense	26	26	23	22
Tangible Capital Assets	(201)	(1,883)	(2,033)	(1,346)
Land Development (net)	(250)	(250)	(250)	134
Environmental Liabilities (net)	(2,425)	(2,425)	(2,425)	4,237
Total Expenses	102,122	106,166	78,284	84,254
Summary of Expenses by Category				
Personnel	35,782	34,390	32,616	32,319
Other	46,926	47,032	27,052	34,046
Government Transfers	18,492	24,031	17,906	17,173
Amortization Expense	896	687	687	694
Accretion Expense	26	26	23	22
Total Expenses	102,122	106,166	78,284	84,254

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	6,267	7,369	13,669	4,334
Third-Party Recoveries				
Operation and Maintenance	21,233	25,013	13	3
Subtotal Third-Party	21,233	25,013	13	3
Recoveries from Canada				
Operation and Maintenance	19,889	18,049	17,306	14,264
Capital	0	90	0	0
Subtotal from Canada	19,889	18,139	17,306	14,264
Total Revenues	47,389	50,521	30,988	18,601

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 53-1)

Deputy Minister's Office	617	770	581	670
Assistant Deputy Minister's Office	393	394	348	402
Human Resources	720	864	698	669
Finance and Information Management	2,753	2,594	2,355	2,374
Corporate Policy and Planning	1,151	1,161	1,223	1,021
Communications	807	728	713	699
Compliance Monitoring and Inspections	7,715	7,523	7,403	7,026
	14,156	14,034	13,321	12,861

ENERGY, MINES AND RESOURCES

**CORPORATE SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 53-2)				
Operational Equipment	75	1,665	1,815	1,217
	75	1,665	1,815	1,217
Total included in the Appropriation	14,231	15,699	15,136	14,078
Summary of Appropriation by Allotment				
Personnel	11,817	11,415	10,852	10,497
Other	2,333	2,543	2,393	2,294
Government Transfers	6	76	76	70
Tangible Capital Assets	75	1,665	1,815	1,217
Total included in the Appropriation	14,231	15,699	15,136	14,078

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)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 53-1)

Assistant Deputy Minister's Office	564	522	503	489
Land Management	3,563	3,656	3,427	3,798
Land Planning	2,186	1,886	1,810	1,787
Forest Management	4,284	4,342	3,773	3,793
Agriculture	3,097	3,749	3,650	3,530
	13,694	14,155	13,163	13,397

ENERGY, MINES AND RESOURCES

**SUSTAINABLE RESOURCES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 53-2)				
Forest Management				
Forest Engineering	204	298	298	174
Agriculture				
Agricultural Land Development	250	250	250	95
	454	548	548	269
Total included in the Appropriation	14,148	14,703	13,711	13,666
Summary of Appropriation by Allotment				
Personnel	9,298	8,669	8,277	9,035
Other	3,071	3,323	3,073	3,160
Government Transfers	1,653	2,493	2,143	1,342
Tangible Capital Assets	126	218	218	129
Total included in the Appropriation	14,148	14,703	13,711	13,666

ENERGY, MINES AND RESOURCES

**SUSTAINABLE RESOURCES
Land Management**

SUPPLEMENTARY INFORMATION

CHANGES IN LAND HELD FOR SALE (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Land Held for Sale, beginning of the year	3,136	2,886	3,270	3,020
Development Costs (Appropriated Amounts)	250	250	250	70
Less:				
Cost of Land Sold	0	0	0	204
Land Held for Sale, end of the year	3,386	3,136	3,520	2,886

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 (DTA).
- 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)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 53-1)				
Assistant Deputy Minister's Office	973	1,699	2,192	939
Assessment and Abandoned Mines	40,453	38,900	19,409	19,627
Yukon Geological Survey	6,583	6,956	7,294	7,536
Mineral Resources	6,198	6,224	5,697	5,558
Total included in the Appropriation	54,207	53,779	34,592	33,660
Summary of Appropriation by Allotment				
Personnel	10,815	9,728	9,706	9,345
Other	41,212	41,916	22,501	21,933
Government Transfers	2,180	2,135	2,385	2,382
Total included in the Appropriation	54,207	53,779	34,592	33,660

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, which increase the sustainability of energy use in the Yukon.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 53-1)				
Assistant Deputy Minister's Office	1,262	290	167	49
Geothermal and Petroleum Resources	1,209	1,001	1,161	730
Strategic Alliances	2,321	3,173	2,894	2,538
Energy	16,698	21,366	14,621	15,792
Total included in the Appropriation	21,490	25,830	18,843	19,109
Summary of Appropriation by Allotment				
Personnel	3,852	4,578	3,781	3,442
Other	2,985	1,925	1,760	2,288
Government Transfers	14,653	19,327	13,302	13,379
Total included in the Appropriation	21,490	25,830	18,843	19,109

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Sustainable Resources				
Lands Administration/Interest	1,150	1,150	1,150	1,105
Land Sales Fees	20	20	20	46
Land Leases	189	189	189	226
Land Use Fees	21	21	21	3
Quarrying Royalties and Leases	80	80	80	123
Gain/(Loss) on Sale of Land	200	200	200	455
Application Fees	10	10	10	8
Timber Royalty	20	20	20	34
Development Fee	10	10	10	27
Road Charge	15	15	15	23
Agricultural Land Application and Grazing Lease Fees	5	5	5	7
Mineral Resources and Geoscience Services				
Coal Leases, Permits and Royalties	22	22	22	11
Placer Mining Fees	385	385	385	366
Quartz Mining Fees and Leases	4,135	5,235	11,535	1,899
Maps, Publications and Charts	5	5	5	1
Strategic Initiatives and Partnerships				
Prior Years' Revenues	0	2	2	0
Total Taxes and General Revenues	6,267	7,369	13,669	4,334

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Sustainable Resources				
Recoverable - Legal Surveys	10	10	10	0
Agricultural Annual Banquet	3	3	3	3
Mineral Resources and Geoscience Services				
Security for Minto Mine	21,220	25,000	0	0
Total Third-Party Recoveries	21,233	25,013	13	3
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	60	60	60
Sustainable Resources				
Agriculture and Agri-Food Canada				
- Sustainable Canadian Agricultural Partnership	1,110	1,110	1,110	918
- Rent	3	3	3	3
Canadian Food Inspection Agency	2	2	2	2
Canadian Forest Services				
- National Forest Inventory	300	84	0	121
Prior Years' Recoveries	0	100	0	77
Mineral Resources and Geoscience Services				
Crown-Indigenous Relations and Northern Affairs Canada - Type II Mine Sites	8,716	5,720	9,365	6,276
Prior Years' Recoveries	0	380	380	1,062

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Strategic Initiatives and Partnerships				
Natural Resources Canada				
- Zero-Emission Vehicle				
Infrastructure Program	300	460	850	87
- Energy Efficiency Program				
- Greener Homes Initiatives	181	295	201	91
Environment and Climate Change Canada				
- Low Carbon Economy Fund	9,277	9,835	5,335	5,384
Prior Years' Recoveries	0	0	0	183
	19,889	18,049	17,306	14,264
Capital				
Corporate Services				
Prior Years' Recoveries	0	90	0	0
	0	90	0	0
Total Recoveries from Canada	19,889	18,139	17,306	14,264
TOTAL REVENUES	47,389	50,521	30,988	18,601

ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
The Yukon Science Institute	6	6	6	0
Prior Years' Other Transfer Payments	0	70	70	70
Sustainable Resources				
Yukon Wood Products Association	40	140	40	150
Canadian Council of Forest Ministers	6	6	6	15
Forest Management Plans Assistance				
- Various Recipients	9	9	9	0
Forest Management Research Projects	9	9	9	4
Yukon Agricultural Association	140	140	140	140
Sustainable Canadian Agricultural				
Partnership	1,249	1,459	1,459	810
Various First Nations	200	230	230	174
Prior Years' Other Transfer Payments	0	500	250	48
Mineral Resources and Geoscience				
Services				
Mineral Resources and Geoscience				
Services Regulatory Projects				
- Various Recipients	35	35	35	290
Type II Mine Site Reclamation Agreements	200	50	300	167
Geological Survey Research Projects	215	410	410	417
Yukon Mineral Exploration Program	1,400	1,400	1,400	1,237
Klondike Placer Miners' Association	165	120	120	151
Yukon Chamber of Mines	165	120	120	120

ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Strategic Initiatives and Partnerships				
Mining Legislation				
- Various Recipients	750	1,400	1,400	1,474
Lands Legislation				
- Various Recipients	500	380	380	0
Energy Cost-Shared Projects				
- Various Recipients	50	867	867	128
Energy Rebate Program				
- Various Recipients	6,387	2,665	2,640	5,789
Low Carbon Economy Fund	6,896	13,861	7,861	5,077
Geothermal and Petroleum Working Group				
- Various Yukon First Nations	70	70	70	70
Prior Years' Other Transfer Payments	0	84	84	841
	18,492	24,031	17,906	17,172
Capital				
Sustainable Resources				
Prior Years' Other Transfer Payments	0	0	0	1
	0	0	0	1
TOTAL GOVERNMENT TRANSFERS	18,492	24,031	17,906	17,173

ENERGY, MINES AND RESOURCES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	17,423	15,631	15,690	14,448
Accumulated Amortization	(6,735)	(6,048)	(6,038)	(5,354)
Work-in-Progress	1,473	422	644	309
Net Book Value	12,161	10,005	10,296	9,403
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	75	765	915	1,183
Work-in-Progress put in Service during Year	127	1,027	1,027	50
Asset Retirement Obligation Asset (ARO)	0	0	0	12
ARO Change in Estimates	0	0	0	(62)
Accumulated Amortization				
Amortization Expense	(896)	(687)	(687)	(694)
Work-in-Progress				
Capital Acquisitions	126	1,118	1,118	163
Work-in-Progress put in Service during Year	(127)	(1,027)	(1,027)	(50)
Transfers between Departments	930	960	960	0
End of the Year				
Cost of Tangible Capital Assets in Service	17,625	17,423	17,632	15,631
Accumulated Amortization	(7,631)	(6,735)	(6,725)	(6,048)
Net Book Value	9,994	10,688	10,907	9,583
Work-in-Progress	2,402	1,473	1,695	422
Total Net Book Value and Work-in-Progress	12,396	12,161	12,602	10,005

ENERGY, MINES AND RESOURCES

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	885	859	914	887
Increase in Liabilities				
Accretion	26	26	23	22
Asset Retirement Obligation	0	0	0	12
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	62
Asset Retirement Obligation Liability, end of the year	911	885	937	859

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Restricted Funds

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ENERGY, MINES AND RESOURCES

**RESTRICTED FUND
ELIJAH SMITH FOREST RENEWAL**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	10	10	10	10
Expenses	0	0	0	0
Net Profit/(Loss) for the Year	10	10	10	10
Balance at Beginning of Year	289	279	279	269
Balance at End of Year	299	289	289	279
Increase/(Decrease) in Restricted Funds	10	10	10	10

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ENVIRONMENT



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**VOTE 52
DEPARTMENT OF ENVIRONMENT**

MINISTER

Hon. N. Clarke

DEPUTY MINISTER

M. Prochazka

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

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 52-1)	55,615	61,046	57,427	49,966
Capital (Vote 52-2)	6,613	3,854	4,031	3,690
Total Appropriations	62,228	64,900	61,458	53,656

Note: Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 52
DEPARTMENT OF ENVIRONMENT**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Amounts to be Appropriated				
Operation and Maintenance (Vote 52-1)				
Corporate Services	21,667	20,777	19,632	14,861
Environmental Sustainability	30,312	33,011	30,591	31,528
Environmental Liabilities and Remediation	3,636	7,258	7,204	3,577
Total Operation and Maintenance (Vote 52-1)	55,615	61,046	57,427	49,966
Capital (Vote 52-2)				
Corporate Services	742	964	1,141	1,270
Environmental Sustainability	5,871	2,890	2,890	2,420
Total Capital (Vote 52-2)	6,613	3,854	4,031	3,690
Total Appropriations	62,228	64,900	61,458	53,656
Adjustments for Reconciliation of Expenses				
Amortization Expense	787	685	685	753
Accretion Expense	15	14	13	14
Tangible Capital Assets	(4,938)	(2,213)	(2,390)	(1,754)
Environmental Liabilities (net)	(615)	(4,181)	(4,181)	3,509
Total Expenses	57,477	59,205	55,585	56,178
Summary of Expenses by Category				
Personnel	32,121	32,004	29,903	28,527
Other	21,371	22,548	21,030	23,044
Government Transfers	3,183	3,954	3,954	3,840
Amortization Expense	787	685	685	753
Accretion Expense	15	14	13	14
Total Expenses	57,477	59,205	55,585	56,178

**VOTE 52
DEPARTMENT OF ENVIRONMENT**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	2,670	1,948	1,948	1,708
Third-Party Recoveries				
Operation and Maintenance	181	393	393	339
Subtotal Third-Party	181	393	393	339
Recoveries from Canada				
Operation and Maintenance	11,648	13,026	11,508	5,258
Capital	975	638	638	433
Subtotal from Canada	12,623	13,664	12,146	5,691
Total Revenues	15,474	16,005	14,487	7,738

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)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 52-1)				
Deputy Minister's Office	608	530	501	458
Assistant Deputy Minister's Office	8,399	7,726	7,733	2,569
Communications	750	736	695	720
Finance	748	730	680	679
Client, Business and Technology Solutions	4,181	4,225	4,000	4,537
Policy and Planning	3,647	3,704	3,399	3,530
Human Resources	1,024	1,028	982	805
Climate Change Secretariat	2,310	2,098	1,642	1,563
	21,667	20,777	19,632	14,861
Capital (Vote 52-2)				
Operational Equipment	742	567	567	1,138
Prior Years' Projects	0	397	574	132
	742	964	1,141	1,270
Total included in the Appropriation	22,409	21,741	20,773	16,131
Summary of Appropriation by Allotment				
Personnel	11,845	11,530	10,930	8,784
Other	8,510	8,002	7,457	5,071
Government Transfers	1,376	1,371	1,371	1,471
Tangible Capital Assets	678	838	1,015	805
Total included in the Appropriation	22,409	21,741	20,773	16,131

ENVIRONMENT

ENVIRONMENTAL SUSTAINABILITY

- To maintain biological diversity and lead the conservation and sustainable use of fish, wildlife, habitat and water resources 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 services in the areas of licensing, human-wildlife conflict awareness and intervention, education and enforcement.
- To regulate and protect the Yukon's air, land, water, fish and wildlife resources 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 program and animal protection programs.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 52-1)

Assistant Deputy Minister's Office	266	326	316	247
Animal Health	1,321	1,313	1,260	932
Fish and Wildlife	10,308	10,986	10,430	11,251
Parks	6,697	7,660	7,298	7,260
Conservation Officer Services	4,301	4,261	4,046	4,186
Water Resources	4,254	5,320	4,275	4,525
Environmental Protection and Assessment	3,165	3,145	2,966	3,127
	30,312	33,011	30,591	31,528

ENVIRONMENT

**ENVIRONMENTAL SUSTAINABILITY
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 52-2)				
Parks				
Campground and Parks Infrastructure	4,089	1,477	1,477	1,258
Investing in Canada Infrastructure Programs				
Boat Launch and Dock Replacements	1,300	850	850	634
Water Resources				
Cableway Reconstruction and Decommissioning	156	156	156	255
Groundwater Monitoring Network Expansion	200	200	200	151
Hydrometric and Meteorological Stations	85	99	99	35
Water Strategy	8	10	10	9
Evaluation of Water Monitoring Networks	33	68	68	78
Prior Years' Projects	0	30	30	0
	5,871	2,890	2,890	2,420
Total included in the Appropriation	36,183	35,901	33,481	33,948
Summary of Appropriation by Allotment				
Personnel	19,597	19,739	18,292	19,035
Other	10,519	12,204	11,231	11,595
Government Transfers	1,807	2,583	2,583	2,369
Tangible Capital Assets	4,260	1,375	1,375	949
Total included in the Appropriation	36,183	35,901	33,481	33,948

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 52-1)				
Remediation Expenditures	615	4,181	4,181	1,677
Site Assessment and Administration	3,021	3,077	3,023	1,900
Total included in the Appropriation	3,636	7,258	7,204	3,577
Summary of Appropriation by Allotment				
Personnel	679	735	681	708
Other	2,957	6,523	6,523	2,869
Government Transfers	0	0	0	0
Total included in the Appropriation	3,636	7,258	7,204	3,577

ENVIRONMENT

ENVIRONMENTAL LIABILITIES AND REMEDIATION

SUPPLEMENTARY INFORMATION

ENVIRONMENTAL LIABILITIES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Accrued liabilities for Yukon government's contaminated sites, beginning of the year	85,269	91,875	89,938	94,369
Increase in Liabilities				
Environment	one dollar	one dollar	one dollar	5,286
Energy, Mines and Resources	0	0	0	4,266
Other Adjustments				
Landfill Asset Retirement Obligation	0	0	0	(10,240)
Less:				
Remediation Expenditures				
Environment	615	4,181	4,181	1,777
Energy, Mines and Resources	2,425	2,425	2,425	29
Accrued liabilities for Yukon government's contaminated sites, end of the year	82,229	85,269	83,332	91,875

ENVIRONMENT

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Environmental Sustainability				
Campground Permits	1,821	1,104	1,104	942
Wilderness Tourism Licensing	8	8	8	10
Hunting Licences and Seals	465	465	465	489
Trapping and Fur Licences	6	6	6	6
Fishing Licences	360	355	355	244
Outfitting Fees	10	10	10	17
Total Taxes and General Revenues	2,670	1,948	1,948	1,708

ENVIRONMENT

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Mapping	3	10	10	1
Prior Years' Recoveries	0	10	10	0
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	56
Compulsory Inspections				
- Province of British Columbia	2	2	2	3
Conservation Action Team	2	2	2	2
Standards and Approvals				
- Technical Review	25	45	45	11
NatureServe Canada				
- Yukon Conservation Data	34	34	34	28
Trapper Education Workshop	26	26	26	14
United States Geological Survey	41	88	88	92
Prior Years' Recoveries	0	128	128	132
Total Third-Party Recoveries	181	393	393	339

ENVIRONMENT

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Inuvialuit Final Agreement	1,706	1,739	1,576	1,898
Climate Change Preparedness in the North Environment and Climate Change Canada	938	752	370	308
- Bilateral Nature Agreement	7,484	6,682	6,682	0
- Climate Change Scientist	141	127	127	0
Prior Years' Recoveries	0	0	0	1,973
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	0
Environmental Occurrences Notification Agreement	6	6	6	6
Environment and Climate Change Canada	900	2,399	2,399	772
Polar Knowledge Canada	109	83	0	87
Climate Change Preparedness in the North	316	185	0	0
Prior Years' Recoveries	0	1,005	300	207
Environmental Liabilities and Remediation				
Prior Years' Recoveries	0	0	0	7
	11,648	13,026	11,508	5,258
Capital				
Environmental Sustainability				
Investing in Canada Infrastructure Program	975	638	638	433
	975	638	638	433
Total Recoveries from Canada	12,623	13,664	12,146	5,691
TOTAL REVENUES	15,474	16,005	14,487	7,738

ENVIRONMENT

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Yukon Wildlife Preserve Operating Society	747	747	747	736
Environmental Awareness Fund				
- Various Recipients	30	30	30	7
Wildlife Management Advisory Council	499	494	494	502
Yukon University				
- Climate Change Research	100	100	100	115
Prior Years' Other Transfer Payments	0	0	0	111
Environmental Sustainability				
Centre for Human-Wildlife Conflict				
Solutions (Wildwise)	40	40	40	30
Yukon Fish and Game Association	60	60	60	78
Yukon Trappers Association	35	35	35	30
Wildlife Habitat Canada	4	4	4	4
Yukon Energy Corporation				
- Whitehorse Fish Hatchery	168	168	168	170
Yukon Wildlife Preserve - Swan Haven	17	17	17	17
Porcupine Caribou Management Board	75	75	75	75
Fish and Wildlife Cooperative Research				
Projects - Various Recipients	18	18	18	0
Memorial University				
- Wood Bison	89	73	73	34
Yukon Conservation Society	50	50	50	50
Livestock Veterinary Services				
- Various Recipients	6	6	6	1
Animal Protection Program				
- Various Recipients	35	35	35	26

ENVIRONMENT

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Environmental Sustainability (cont'd)				
Humane Society Yukon - Mae Bachur				
Animal Shelter	118	118	118	271
Humane Society Dawson	25	25	25	25
Environment and Climate Change Canada	825	825	825	778
Community Water Monitoring Project				
- Various Recipients	44	44	44	27
Prior Years' Other Transfer Payments	0	770	770	334
	2,985	3,734	3,734	3,421
Capital				
Environmental Sustainability				
Environment and Climate Change Canada	198	220	220	255
Prior Years' Other Transfer Payments	0	0	0	164
	198	220	220	419
TOTAL GOVERNMENT TRANSFERS	3,183	3,954	3,954	3,840

ENVIRONMENT

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	20,858	19,997	19,814	18,628
Accumulated Amortization	(8,430)	(7,745)	(7,673)	(6,992)
Work-in-Progress	4,039	1,322	2,083	1,009
Net Book Value	16,467	13,574	14,224	12,645
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	988	861	861	1,307
Work-in-Progress put in Service during Year	0	0	0	134
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(72)
Accumulated Amortization				
Amortization Expense	(787)	(685)	(685)	(753)
Work-in-Progress				
Capital Acquisitions	3,950	1,352	1,529	447
Work-in-Progress put in Service during Year	0	0	0	(134)
Transfers between Departments	1,309	1,365	1,365	0
End of the Year				
Cost of Tangible Capital Assets in Service	21,846	20,858	20,675	19,997
Accumulated Amortization	(9,217)	(8,430)	(8,358)	(7,745)
Net Book Value	12,629	12,428	12,317	12,252
Work-in-Progress	9,298	4,039	4,977	1,322
Total Net Book Value and Work-in-Progress	21,927	16,467	17,294	13,574

⁽¹⁾ Asset Retirement Obligation

ENVIRONMENT

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Asset Retirement Obligation Liability, beginning of the year	493	479	535	551
Increase in Liabilities				
Accretion	15	14	13	14
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	86
Asset Retirement Obligation Liability, end of the year	508	493	548	479

Restricted Funds

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ENVIRONMENT

**RESTRICTED FUND
CONSERVATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	2	2	2	18
Expenses	0	0	0	0
Net Profit/(Loss) for the Year	2	2	2	18
Balance at Beginning of Year	187	185	169	167
Balance at End of Year	189	187	171	185
Increase/(Decrease) in Restricted Fund	2	2	2	18

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FINANCE



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**VOTE 12
DEPARTMENT OF FINANCE**

**MINISTER
Hon. S. Silver**

**DEPUTY MINISTER
J. Schultz**

- 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 12-1)	15,894	14,406	11,631	11,091
Capital (Vote 12-2)	32	32	32	31
Total Appropriations	15,926	14,438	11,663	11,122

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 12
DEPARTMENT OF FINANCE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 12-1)				
Corporate Services	1,324	1,232	1,210	1,196
Financial Operations and Revenue Services	7,732	6,439	3,866	3,703
Economics, Fiscal Policy and Statistics	2,923	2,908	2,788	2,630
Management Board and Budget Secretariat	2,231	2,172	2,157	2,143
Office of the Comptroller	1,409	1,380	1,335	1,192
Workers' Compensation				
Supplementary Benefits	275	275	275	227
Total Operation and Maintenance (Vote 12-1)	15,894	14,406	11,631	11,091
Capital (Vote 12-2)				
Corporate Services	32	32	32	31
Total Capital (Vote 12-2)	32	32	32	31
Total Appropriations	15,926	14,438	11,663	11,122
Adjustments for Reconciliation of Expenses				
Amortization Expense	167	115	115	167
Bad Debts Expense	325	48	48	220
Transfers through the Tax System	2,361	2,241	2,212	1,861
Total Expenses	18,779	16,842	14,038	13,370
Summary of Expenses by Category				
Personnel	10,001	9,814	9,439	9,125
Other	5,525	3,947	1,547	1,623
Government Transfers	3,086	2,966	2,937	2,455
Amortization Expense	167	115	115	167
Total Expenses	18,779	16,842	14,038	13,370

**VOTE 12
DEPARTMENT OF FINANCE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Transfers from Canada	1,428,632	1,344,351	1,327,045	1,261,473
Taxes and General Revenues	182,601	153,998	160,245	185,275
Third-Party Recoveries				
Operation and Maintenance	50	62	62	87
Subtotal Third-Party	50	62	62	87
Total Revenues	1,611,283	1,498,411	1,487,352	1,446,835

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Deputy Minister's Office	429	374	374	529
Directorate	895	858	836	667
	1,324	1,232	1,210	1,196
Capital (Vote 12-2)				
Office Furniture and Equipment	32	32	32	31
	32	32	32	31
Total included in the Appropriation	1,356	1,264	1,242	1,227
Summary of Appropriation by Allotment				
Personnel	935	850	828	926
Other	421	414	414	301
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,356	1,264	1,242	1,227

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 corporate initiatives that support enhanced service delivery outcomes inclusive of efficiency, effectiveness and financial capacity and performance.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Program Management	386	548	375	387
Financial Operations	965	918	918	923
Financial Management Information Systems	733	645	645	637
Tax Administration	628	608	608	467
Banking, Investments and Debt Services	5,020	3,720	1,320	1,289
Total included in the Appropriation	7,732	6,439	3,866	3,703
Summary of Appropriation by Allotment				
Personnel	2,876	2,898	2,725	2,560
Other	4,406	3,091	691	776
Government Transfers	450	450	450	367
Total included in the Appropriation	7,732	6,439	3,866	3,703

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.
- To negotiate and coordinate the implementation of 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Program Management	337	446	326	352
Bureau of Statistics	1,502	1,429	1,429	1,349
Economic Research and Analysis	518	500	500	547
Fiscal Policy	566	533	533	382
Total included in the Appropriation	2,923	2,908	2,788	2,630
Summary of Appropriation by Allotment				
Personnel	2,813	2,795	2,675	2,534
Other	110	113	113	96
Government Transfers	0	0	0	0
Total included in the Appropriation	2,923	2,908	2,788	2,630

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Management Board and Budget Secretariat	2,231	2,172	2,157	2,143
Total included in the Appropriation	2,231	2,172	2,157	2,143
Summary of Appropriation by Allotment				
Personnel	2,089	2,008	1,993	2,019
Other	142	164	164	124
Government Transfers	0	0	0	0
Total included in the Appropriation	2,231	2,172	2,157	2,143

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Financial Accounting	983	911	866	961
Policy and Compliance	426	469	469	231
Total included in the Appropriation	1,409	1,380	1,335	1,192
Summary of Appropriation by Allotment				
Personnel	1,288	1,263	1,218	1,086
Other	121	117	117	106
Government Transfers	0	0	0	0
Total included in the Appropriation	1,409	1,380	1,335	1,192

FINANCE

WORKERS' COMPENSATION SUPPLEMENTARY BENEFITS

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Supplementary Pensions	275	275	275	227
Total included in the Appropriation	275	275	275	227
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	275	275	275	227
Total included in the Appropriation	275	275	275	227

FINANCE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,350,134	1,252,161	1,252,161	1,174,144
Canada Health Transfer	58,108	57,624	55,569	53,355
Canada Social Transfer	18,866	18,393	18,459	18,021
Cannabis Transfer	1,409	1,173	856	953
Vaping Transfer	115	0	0	0
Prior Years' Transfers from Canada	0	15,000	0	15,000
Total Transfers from Canada	1,428,632	1,344,351	1,327,045	1,261,473
TAXES AND GENERAL REVENUES				
Taxation Revenue				
Personal Income Tax	106,685	104,603	98,397	107,391
Corporate Income Tax	41,134	18,954	27,442	42,907
Fuel Oil Tax	9,384	8,810	8,810	8,863
Insurance Premium Tax	10,219	9,016	9,016	8,902
Tobacco Tax	9,945	10,663	14,628	11,612
Other Revenue				
Banking and Investment	3,796	1,017	1,017	4,342
Interest on Advance to Territorial Corporation	1,378	880	880	993
Interest on Accounts Receivable	10	5	5	51
Miscellaneous Revenue	50	50	50	54
Prior Years' Other Revenue	0	0	0	160
Total Taxes and General Revenues	182,601	153,998	160,245	185,275

FINANCE

REVENUES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Charge Card Incentive	50	50	50	35
Prior Years' Recoveries	0	12	12	52
Total Third-Party Recoveries	50	62	62	87
TOTAL REVENUES	1,611,283	1,498,411	1,487,352	1,446,835

FINANCE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Workers' Compensation Supplementary Benefits	275	275	275	227
Total Legislated Grants	275	275	275	227
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Financial Operations and Revenue Services Rural Community Banking	450	450	450	367
Government Transfers (Included in Appropriation)	725	725	725	594
Transfers through the Tax System ⁽¹⁾				
Research and Development Tax Credit	725	690	610	599
Children's Fitness Tax Credit	58	55	57	50
Yukon Child Benefit	1,578	1,496	1,545	1,212
	2,361	2,241	2,212	1,861
TOTAL GOVERNMENT TRANSFERS	3,086	2,966	2,937	2,455

⁽¹⁾ 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

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	1,118	1,118	1,118	1,118
Accumulated Amortization	(567)	(452)	(396)	(285)
Work-in-Progress	0	0	1,125	0
Net Book Value	551	666	1,847	833
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Accumulated Amortization				
Amortization Expense	(167)	(115)	(115)	(167)
Work-in-Progress				
Capital Acquisitions	0	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	1,118	1,118	1,118	1,118
Accumulated Amortization	(734)	(567)	(511)	(452)
Net Book Value	384	551	607	666
Work-in-Progress	0	0	1,125	0
Total Net Book Value and Work-in-Progress	384	551	1,732	666

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Restricted Funds

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FINANCE

RESTRICTED FUND CARBON PRICE REBATE

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts Received				
Business	11,300	11,100	10,700	11,687
Mining Business	3,800	3,700	3,600	747
Personal	14,120	13,870	13,300	11,389
Municipal	1,100	1,080	1,000	790
Yukon First Nations	1,100	1,080	1,000	695
	31,420	30,830	29,600	25,308
Amounts Disbursed				
Business	14,000	18,100	11,600	6,968
Mining Business	3,700	144	4,200	0
Personal	15,000	12,910	14,400	10,910
Municipal	1,080	800	800	675
Yukon First Nations	1,100	1,080	1,000	695
Undistributed Balance	(3,460)	(2,204)	(2,400)	6,060
	31,420	30,830	29,600	25,308
Net Change in Revolving Fund				
Business	(2,700)	(7,000)	(900)	4,719
Mining Business	100	3,556	(600)	747
Personal	(880)	960	(1,100)	479
Municipal	20	280	200	115
Yukon First Nations	0	0	0	0
	(3,460)	(2,204)	(2,400)	6,060
Balance at Beginning of Year	22,741	24,945	6,750	18,885
Balance at End of Year	19,281	22,741	4,350	24,945
Increase/(Decrease) in Restricted Funds	(3,460)	(2,204)	(2,400)	6,060

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FRENCH LANGUAGE SERVICES DIRECTORATE



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**VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE**

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

S. van der Meer

- To foster a government-wide approach to fulfilling the requirements of the Yukon *Languages Act*.
- To partner with the Yukon Francophone community to support its vitality.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 27-1)	7,755	7,563	6,805	6,689
Capital (Vote 27-2)	0	0	0	0
Total Appropriations	7,755	7,563	6,805	6,689

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 27-1)				
Central Services	4,461	4,183	3,425	3,292
Partnerships and Strategic Support	3,294	3,380	3,380	3,397
Total Appropriations	7,755	7,563	6,805	6,689
Summary of Expenses by Category				
Personnel	5,691	5,457	4,848	4,383
Other	1,524	1,488	1,339	1,413
Government Transfers	540	618	618	893
Total Expenses	7,755	7,563	6,805	6,689

VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Third-Party Recoveries				
Operation and Maintenance	0	0	0	39
Subtotal Third-Party	0	0	0	39
Recoveries from Canada				
Operation and Maintenance	6,106	5,960	5,750	5,750
Subtotal from Canada	6,106	5,960	5,750	5,750
Total Revenues	6,106	5,960	5,750	5,789

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 French-language 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 27-1)				
Corporate Services	905	881	776	774
Bilingual Communications	2,187	2,138	1,840	1,988
Language Policy and Planning	1,369	1,164	809	530
Total included in the Appropriation	4,461	4,183	3,425	3,292
Summary of Appropriation by Allotment				
Personnel	3,382	3,071	2,462	2,330
Other	1,069	1,108	959	958
Government Transfers	10	4	4	4
Total included in the Appropriation	4,461	4,183	3,425	3,292

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 27-1)				
Interdepartmental Agreements	2,709	2,766	2,766	2,535
Other Agreements	585	614	614	862
Total included in the Appropriation	3,294	3,380	3,380	3,397
Summary of Appropriation by Allotment				
Personnel	2,309	2,386	2,386	2,053
Other	455	380	380	455
Government Transfers	530	614	614	889
Total included in the Appropriation	3,294	3,380	3,380	3,397

FRENCH LANGUAGE SERVICES DIRECTORATE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Prior Years' Recoveries	0	0	0	39
Total Third-Party Recoveries	0	0	0	39
RECOVERIES FROM CANADA				
Operation and Maintenance				
Central Services				
Canadian Heritage	3,230	3,060	3,000	3,000
Health Canada - Official Languages Health Program	126	150	0	0
Partnerships and Strategic Support				
Canadian Heritage	2,750	2,750	2,750	2,750
Total Recoveries from Canada	6,106	5,960	5,750	5,750
TOTAL REVENUES	6,106	5,960	5,750	5,789

FRENCH LANGUAGE SERVICES DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Central Services				
Ministers' Council on the Canadian Francophonie	10	4	4	4
Partnerships and Strategic Support				
Quebec-Yukon Intergovernmental Cooperation Program	50	50	50	39
Association Franco-yukonnaise	130	130	130	169
Yukon Hospital Corporation	350	350	350	349
Prior Years' Other Transfer Payments	0	84	84	332
	540	618	618	893
TOTAL GOVERNMENT TRANSFERS	540	618	618	893

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HEALTH AND SOCIAL SERVICES



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

**MINISTER
Hon. T. McPhee**

**DEPUTY MINISTER DEPUTY MINISTER
T. Boyd E. van Randen**

- To promote, protect and enhance the well-being 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 15-1)	594,372	609,975	512,002	528,565
Capital (Vote 15-2)	9,386	18,394	15,933	12,290
Total Appropriations	603,758	628,369	527,935	540,855

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 15-1)				
Corporate Services	34,119	31,313	25,110	23,891
Innovation, Quality and Performance	164,107	170,292	132,458	142,953
Social Services	102,706	105,340	98,314	97,335
Community and Primary Care	86,106	81,002	71,335	72,799
Continuing Care	96,921	97,239	89,723	90,354
COVID-19 Response	0	0	0	9,901
Yukon Hospital Services	110,413	124,789	95,062	91,332
Total Operation and Maintenance (Vote 15-1)	594,372	609,975	512,002	528,565
Capital (Vote 15-2)				
Corporate Services	2,820	2,590	2,747	4,428
Social Services	222	70	70	65
Community and Primary Care	414	3,246	628	2,015
Continuing Care	859	288	288	143
COVID-19 Response	0	0	0	839
Yukon Hospital Services	5,071	12,200	12,200	4,800
Total Capital (Vote 15-2)	9,386	18,394	15,933	12,290
Total Appropriations	603,758	628,369	527,935	540,855
Adjustments for Reconciliation of Expenses				
Amortization Expense	8,105	8,500	8,113	6,682
Accretion Expense	77	74	81	88
Tangible Capital Assets	(2,509)	(3,809)	(1,348)	(3,227)
Total Expenses	609,431	633,134	534,781	544,398
Summary of Expenses by Category				
Personnel	201,259	197,877	179,187	190,388
Other	156,376	149,393	134,521	137,246
Government Transfers	243,614	277,290	212,879	209,994
Amortization Expense	8,105	8,500	8,113	6,682
Accretion Expense	77	74	81	88
Total Expenses	609,431	633,134	534,781	544,398

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	4,292	4,292	4,292	3,584
Third-Party Recoveries				
Operation and Maintenance	10,435	10,158	10,025	9,038
Capital	0	0	0	(18)
Subtotal Third-Party	10,435	10,158	10,025	9,020
Recoveries from Canada				
Operation and Maintenance	58,371	52,693	36,180	43,749
Capital	0	4,290	4,290	986
Subtotal from Canada	58,371	56,983	40,470	44,735
Total Revenues	73,098	71,433	54,787	57,339

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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 emergency social services to the Department of Health and Social Services.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Deputy Minister's Office	2,882	3,132	2,938	3,474
Finance and Corporate Support	15,618	11,194	6,119	5,058
Human Resources	3,323	3,332	3,097	3,085
Information Management and Technology	8,722	10,267	9,938	9,288
Strategic Policy and Planning	2,610	2,423	2,064	1,984
Communications	964	965	954	1,002
	34,119	31,313	25,110	23,891
Capital (Vote 15-2)				
Operational Equipment	2,459	1,075	1,075	777
Information Technology Equipment and Systems				
- Information Technology Equipment	29	0	0	0
- Health System Upgrades	332	93	250	326
Prior Years' Projects	0	1,422	1,422	3,325
	2,820	2,590	2,747	4,428
Total included in the Appropriation	36,939	33,903	27,857	28,319
Summary of Appropriation by Allotment				
Personnel	21,227	18,860	15,771	15,788
Other	14,487	13,005	9,891	8,692
Government Transfers	211	1,633	1,633	3,609
Tangible Capital Assets	1,014	405	562	230
Total included in the Appropriation	36,939	33,903	27,857	28,319

HEALTH AND SOCIAL SERVICES

INNOVATION, QUALITY AND PERFORMANCE

- To provide strategic leadership to the department through quality improvement, performance measurement, population and public health, client and stakeholder engagement, and large-scale system transformation initiatives.
- To innovate and improve Yukon's health and social system through relationships, partnerships, collaborations, knowledge and evidence.
- To coordinate benefits for health and wellness care for Yukoners through the administration of legislated and non-legislated programs and services.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Insured Health Services	159,604	165,179	128,518	138,407
Population, Public Health, Evidence and Evaluation	4,503	5,113	3,940	4,546
Total included in the Appropriation	164,107	170,292	132,458	142,953
Summary of Appropriation by Allotment				
Personnel	6,159	5,896	5,381	5,106
Other	100,523	94,574	84,246	88,675
Government Transfers	57,425	69,822	42,831	49,172
Total included in the Appropriation	164,107	170,292	132,458	142,953

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*.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Divisional Support Services	2,905	2,647	2,479	2,091
Family and Children's Services	39,604	40,513	39,520	38,741
Social Supports	60,197	62,180	56,315	56,503
	102,706	105,340	98,314	97,335
Capital (Vote 15-2)				
Family and Children's Services				
- Operational Equipment	22	70	70	0
- Young Offenders' Facility Renovations	200	0	0	0
Prior Years' Projects	0	0	0	65
	222	70	70	65
Total included in the Appropriation	102,928	105,410	98,384	97,400
Summary of Appropriation by Allotment				
Personnel	34,398	34,876	32,932	33,374
Other	9,976	10,178	10,178	9,593
Government Transfers	58,332	60,286	55,204	54,433
Tangible Capital Assets	222	70	70	0
Total included in the Appropriation	102,928	105,410	98,384	97,400

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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Community Health	10,350	10,712	9,773	9,414
Community Nursing	20,387	20,125	18,820	19,590
Integrated Health	6,324	5,350	4,708	2,784
Mental Wellness and Substance Use Services	35,492	31,177	25,927	26,678
Emergency Medical Services	13,004	13,190	12,107	14,333
Community Wellness Plan	549	448	0	0
	86,106	81,002	71,335	72,799
Capital (Vote 15-2)				
Operational Equipment	64	0	0	0
Ambulance Replacement	350	628	628	683
Prior Years' Projects	0	2,618	0	1,332
	414	3,246	628	2,015
Total included in the Appropriation	86,520	84,248	71,963	74,814

HEALTH AND SOCIAL SERVICES

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	58,062	56,554	50,928	50,826
Other	16,894	16,900	15,470	16,445
Government Transfers	11,150	7,548	4,937	5,528
Tangible Capital Assets	414	3,246	628	2,015
Total included in the Appropriation	86,520	84,248	71,963	74,814

HEALTH AND SOCIAL SERVICES

CONTINUING CARE

- To engage in person-centred 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)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Home Care	15,258	15,344	14,077	13,658
Care and Community	75,957	76,176	70,274	71,688
Quality and Safety	5,706	5,719	5,372	5,008
	96,921	97,239	89,723	90,354
Capital (Vote 15-2)				
Operational Equipment	109	88	88	143
Whistle Bend Continuing Care Courtyard	750	0	0	0
Prior Years' Projects	0	200	200	0
	859	288	288	143
Total included in the Appropriation	97,780	97,527	90,011	90,497
Summary of Appropriation by Allotment				
Personnel	81,413	81,691	74,175	78,348
Other	14,496	14,736	14,736	10,922
Government Transfers	1,012	1,012	1,012	1,084
Tangible Capital Assets	859	88	88	143
Total included in the Appropriation	97,780	97,527	90,011	90,497

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*.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Yukon Hospital Corporation	110,413	124,789	95,062	91,332
	110,413	124,789	95,062	91,332
Capital (Vote 15-2)				
Mental Wellness Unit	5,071	12,200	12,200	3,800
Prior Years' Projects	0	0	0	1,000
	5,071	12,200	12,200	4,800
Total included in the Appropriation	115,484	136,989	107,262	96,132
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	115,484	136,989	107,262	96,132
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	115,484	136,989	107,262	96,132

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Innovation, Quality and Performance				
Registration and Fees	36	36	36	46
Community and Primary Care				
Environmental Health - Inspection/Permits	10	10	10	13
Continuing Care				
Continuing Care Homes	4,246	4,246	4,246	3,525
Total Taxes and General Revenues	4,292	4,292	4,292	3,584
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Innovation, Quality and Performance				
Rental Recovery	74	74	74	31
Third-Party Health Care Costs	8,641	8,641	8,641	7,503
Canadian Partnership Against Cancer	375	50	0	0
Prior Years' Recoveries	0	0	0	265
Social Services				
Social Assistance	80	80	80	108
Client Recovery	50	50	50	52
Community and Primary Care				
Community Health				
- Yukon Immunization Program	50	50	50	43
Hearing Assessments and Aids	587	587	587	541
Community Nursing				
- Patient Services	167	167	167	158
- Drugs and Vaccines	10	10	10	0
- Rent/Utility Recoveries	116	116	116	87
- Lower Post Recovery	15	15	15	16
Emergency Medical Services	75	75	75	65
Miscellaneous Revenue	75	83	0	0

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Operation and Maintenance (cont'd)				
Continuing Care				
Continuing Care Facilities				
- McDonald Lodge Food Services	120	120	120	133
Prior Years' Recoveries	0	40	40	36
	10,435	10,158	10,025	9,038
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	(18)
	0	0	0	(18)
Total Third-Party Recoveries	10,435	10,158	10,025	9,020
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Territorial Health Investment Fund	12,220	8,106	4,300	5,005
Health Canada				
- Shared Health Priorities	8,241	6,299	0	0
- Proof of Vaccination Fund	3,401	3,200	0	3,395
Innovation, Quality and Performance				
Canadian Partnership Against Cancer				
- Smoking Cessation	100	100	100	99
Travel Recoveries				
- First Nations Benefits	2,000	2,000	2,000	2,240
Chronic Disease Surveillance	181	188	0	87
Congenital Anomalies Surveillance	83	0	0	82
Prior Years' Recoveries	0	952	0	1,130

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Social Services				
Child Welfare	11,298	11,098	11,098	10,694
Federal Child Benefit	280	280	280	224
Youth Criminal Justice	1,343	1,343	1,343	1,343
Transition Homes	1,157	1,157	1,157	840
Social Assistance	509	509	509	519
Assisted Living	3,800	3,800	3,800	3,642
Recoverable Services	15	0	0	0
Women and Gender Equality Canada				
- National Action Plan to End Gender-Based Violence	650	650	0	0
Community and Primary Care				
Hearing Assessments and Aids	61	61	61	47
Health Canada				
- Mental Health	752	670	752	675
Youth Criminal Justice	300	300	300	300
Prior Years' Recoveries	0	0	0	636
Continuing Care				
Continuing Care Facilities	9,450	9,450	9,450	10,011
Health Canada				
- Aging with Dignity	2,530	2,530	1,030	675
COVID-19 Response				
Prior Years' Recoveries	0	0	0	2,105
	58,371	52,693	36,180	43,749

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	986
Yukon Hospital Services				
Prior Years' Recoveries	0	4,290	4,290	0
	0	4,290	4,290	986
Total Recoveries from Canada	58,371	56,983	40,470	44,735
TOTAL REVENUES	73,098	71,433	54,787	57,339

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Innovation, Quality and Performance				
Medical Travel Subsidies	5,420	4,250	2,950	3,807
Social Services				
Adoption Subsidies	180	180	180	20
Social Assistance				
- Whitehorse	19,469	19,169	19,469	17,395
- Region	3,293	3,593	3,293	3,197
Yukon Seniors' Income Supplement	3,513	3,746	2,771	2,462
Pioneer Utility Grant	2,750	2,676	1,946	2,481
Total Legislated Grants	34,625	33,614	30,609	29,362
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Canadian Red Cross Society	36	36	36	0
Health Education Bursaries	25	25	25	25
Health Professional Bursaries	40	40	40	85
Nursing Education Bursaries	24	24	24	54
Rick Hansen Foundation	20	20	20	0
Government of Manitoba				
- Healthy Child	30	30	30	31
Professional Development Fund	25	25	25	25
Miscellaneous Transfer Payments	11	11	11	14
Prior Years' Other Transfer Payments	0	0	0	50

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Innovation, Quality and Performance				
First Nations Health Partnership	165	165	165	186
Canadian Cancer Society	14	14	14	16
Health Investment Fund	50	50	50	50
Healthy Eating	26	26	26	47
Joint Consortium for School Health	2	2	2	1
Options for Sexual Health	1	1	1	0
Recreation and Parks Association of Yukon	8	8	8	0
Yukon Food for Learning Association	132	132	132	115
Alberta Health Services				
- Emergency Medical Services	34	34	34	36
British Columbia Cancer Registry	17	17	17	0
Canadian Cancer Society				
- Cancer Lodges	65	65	65	65
Canadian Institute of Health Information	43	43	43	54
Victoria Faulkner Women's Centre				
- Accommodation	44	44	44	43
Yukon Hospital Insurance Services	43,762	57,317	32,578	39,171
Yukon Medical Association				
- Medical Practice Insurance	554	554	554	427
- Education	318	318	318	368
- Physician Recruitment/Retention Initiatives	6,431	5,491	5,491	3,253
- Medical Student Bursaries	125	125	125	125
Sport Yukon	214	214	214	214
Prior Years' Other Transfer Payments	0	952	0	1,194

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Social Services				
Yukon Anti-Poverty Coalition	84	84	84	147
Big Brothers and Big Sisters of Yukon	13	13	13	12
Canada Prenatal Nutrition Program	677	677	677	870
Child Welfare Programming and Support	8,488	8,488	8,488	9,254
Foster Parent Association	15	15	15	0
Autism Yukon	85	85	85	222
Canadian National Institute for the Blind	33	33	33	0
Challenge Disability Resource Group				
- Operational Funding	349	349	349	617
- Granger House	761	761	761	567
- Cornerstone	727	727	0	586
Dawson Shelter Society	559	559	409	405
Employment Incentives	90	0	90	0
Employment Supports	305	305	305	156
Fetal Alcohol Spectrum Disorders				
- Inter Agency Committee	500	500	500	373
Fetal Alcohol Syndrome Society of Yukon	728	728	728	798
Help and Hope for Families Society	875	875	625	604
Inclusion Yukon Society				
- Operational Funding	239	239	239	606
- Inclusion Funding	235	235	235	31
Individual Respite Agreements	1,125	1,625	125	597
Connective	5,973	6,768	6,768	5,858
Learning Disabilities Association of Yukon	155	155	155	158
Options for Independence Society				
- Independent Living Residence	676	676	676	707
- Aurora Group Home	521	521	521	626
Yukon Women's Transition Home Society	1,919	1,919	1,669	1,717
Skookum Jim Friendship Centre	851	851	851	819
Parents of Children with Disabilities	718	1,218	718	1,158

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Social Services (cont'd)				
Teegatha 'Oh Zeh				
- Operational Funding	1,271	1,271	1,271	1,350
- Specialized Services	74	74	74	40
Tr'ondëk Hwëch'in - Emergency Shelter	258	258	258	250
Miscellaneous Transfer Payments	823	913	823	4
Prior Years' Other Transfer Payments	0	0	0	346
Community and Primary Care				
British Columbia Centre for Disease Control	150	150	150	253
Public Works and Government				
Services Canada	79	79	79	81
All Genders Yukon	110	110	110	102
Canadian Mental Health Association				
- Operational Funding	886	1,465	1,465	1,449
- Peer Support Line	150	150	150	246
Challenge Disability Resource Group				
- 6-plex	761	761	761	775
- Bridges Café	67	67	67	0
Blood Ties Four Directions Centre Society				
- Operational Funding	312	312	312	344
- Supervised Consumption Site	1,067	1,015	622	440
- After Hours Support	87	87	87	87
- Peer Support Group	15	15	15	15
- Education and Prevention Initiatives	208	208	208	208
Education and Prevention	10	10	10	0
Kwanlin Dün First Nation				
- Jackson Lake Healing Camp	400	400	400	400
Emergency Medical Services				
- Volunteer Awards Fund	110	110	110	50
Council of Yukon First Nations				
- Land-based Healing Fund	4,347	2,218	0	0

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Community and Primary Care (cont'd)				
Yukon Hospital Corporation				
- Managing Obstetrical Risk Efficiently (moreOB) Program	113	113	113	0
Adult Group Homes	2,000	0	0	0
Yukon Registered Nurses Association	150	150	150	150
Miscellaneous Transfer Payments	128	128	128	542
Prior Years' Other Transfer Payments	0	0	0	386
Continuing Care				
Signpost Seniors' Association	57	57	57	80
St. Elias Seniors Society	35	35	35	34
Hospice Yukon Society	322	322	322	272
Yukon Council on Aging	75	75	75	76
Line of Life Association of the Yukon	64	64	64	66
City of Whitehorse - Handy Bus	255	255	255	249
Rural End of Life	204	204	204	1
Prior Years' Other Transfer Payments	0	0	0	306
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	36
Yukon Hospital Services				
Yukon Hospital Corporation				
- Operational Funding	103,159	117,589	87,862	83,836
- First Nations Health	1,200	1,200	1,200	1,200
- Orthopedic Program	3,649	3,649	3,649	3,649
- Yukon Hospital Foundation	93	93	93	93
- 1Health Yukon	1,587	1,533	1,533	1,846
- Laboratory Services	725	725	725	708
	203,918	230,054	168,648	172,507

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
Corporate Services				
Prior Years' Other Transfer Payments	0	1,422	1,422	3,325
Yukon Hospital Services				
Yukon Hospital Corporation				
- Mental Wellness Unit	5,071	12,200	12,200	3,800
Prior Years' Other Transfer Payments	0	0	0	1,000
	5,071	13,622	13,622	8,125
Total Other Transfer Payments	208,989	243,676	182,270	180,632
TOTAL GOVERNMENT TRANSFERS	243,614	277,290	212,879	209,994

HEALTH AND SOCIAL SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	278,549	274,740	277,074	273,971
Accumulated Amortization	(82,288)	(73,788)	(78,726)	(70,455)
Work-in-Progress	4,029	4,029	3,812	4,948
Net Book Value	200,290	204,981	202,160	208,464
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	2,509	3,809	1,348	1,895
Work-in-Progress put in Service during Year	0	0	0	2,251
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(525)
Transfers between Departments	0	0	0	(23)
Disposals	0	0	0	(3,347)
Contributed Tangible Capital Assets	0	0	0	518
Accumulated Amortization				
Amortization Expense	(8,105)	(8,500)	(8,113)	(6,682)
Transfers between Departments	0	0	0	2
Disposals	0	0	0	3,347
Work-in-Progress				
Capital Acquisitions	0	0	0	1,332
Work-in-Progress put in Service during Year	0	0	0	(2,251)
End of the Year				
Cost of Tangible Capital Assets in Service	281,058	278,549	278,422	274,740
Accumulated Amortization	(90,393)	(82,288)	(86,839)	(73,788)
Net Book Value	190,665	196,261	191,583	200,952
Work-in-Progress	4,029	4,029	3,812	4,029
Total Net Book Value and Work-in-Progress	194,694	200,290	195,395	204,981

⁽¹⁾ Asset Retirement Obligation

HEALTH AND SOCIAL SERVICES

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	2,575	2,501	3,248	3,508
Increase in Liabilities				
Accretion	77	74	81	88
Less:				
Asset Retirement Activities Performed	0	0	0	552
Change in Estimate	0	0	0	543
Asset Retirement Obligation Liability, end of the year	<u>2,652</u>	<u>2,575</u>	<u>3,329</u>	<u>2,501</u>

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Restricted Funds

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HEALTH AND SOCIAL SERVICES

RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Health Investment	External Professional Development	TOTAL 2024-25 ESTIMATE	<i>Comparable</i>		
				2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	50	25	75	75	75	75
Expenses	50	25	75	75	75	0
Net Profit/(Loss) for the Year	0	0	0	0	0	75
Balance at Beginning of Year	302	134	436	436	361	361
Balance at End of Year	302	134	436	436	361	436
Increase/(Decrease) in Restricted Funds	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. N. Clarke

DEPUTY MINISTER

C. Harwood

- 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, capital budgeting support, *Access to Information and Protection of Privacy Act* (ATIPP) request fulfillment, and publishing.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 55-1)	165,732	170,370	160,142	165,438
Capital (Vote 55-2)	260,347	284,040	250,603	312,886
Total Appropriations	426,079	454,410	410,745	478,324

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 55-1)				
Corporate Services	15,457	15,789	15,143	15,111
Information and Communications				
Technology	26,732	26,502	25,819	25,755
Transportation	71,476	73,732	67,845	74,847
Property Management	50,341	51,367	47,740	48,673
Transformation and Capital Planning	1,726	2,980	3,595	1,052
Total Operation and Maintenance (Vote 55-1)	165,732	170,370	160,142	165,438
Capital (Vote 55-2)				
Information and Communications				
Technology	14,245	13,895	14,245	15,888
Transportation	195,232	173,663	161,971	191,153
Property Management	36,502	51,225	48,026	70,773
Transformation and Capital Planning	14,368	45,257	26,361	35,072
Total Capital (Vote 55-2)	260,347	284,040	250,603	312,886
Total Appropriations	426,079	454,410	410,745	478,324
Adjustments for Reconciliation of Expenses				
Amortization Expense	30,925	32,185	32,185	30,455
Accretion Expense	475	461	436	417
Write-downs / Disposals	0	0	0	2,726
Tangible Capital Assets	(173,540)	(196,794)	(159,531)	(219,857)
Lease Payments	(1,171)	(473)	(473)	(1,148)
Prepaid Expense	8	8	8	8
Total Expenses	282,776	289,797	283,370	290,925

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Expenses by Category				
Personnel	82,272	81,531	75,385	83,278
Other	167,224	173,560	173,269	173,110
Government Transfers	1,880	2,060	2,095	3,665
Amortization Expense	30,925	32,185	32,185	30,455
Accretion Expense	475	461	436	417
Total Expenses	282,776	289,797	283,370	290,925

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

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	6,928	6,928	6,928	7,818
Third-Party Recoveries				
Operation and Maintenance	3,340	3,340	3,340	3,356
Capital	0	0	5,518	65
Subtotal Third-Party	3,340	3,340	8,858	3,421
Recoveries from Canada				
Operation and Maintenance	2,899	3,084	2,899	2,954
Capital	99,276	106,385	100,600	131,162
Subtotal from Canada	102,175	109,469	103,499	134,116
Total Revenues	112,443	119,737	119,285	145,355

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Deputy Minister's Office	980	811	793	878
Human Resources	1,353	1,426	1,339	1,364
Finance and Administration	3,631	3,668	3,508	3,556
Procurement Support Centre	1,617	1,624	1,542	1,563
Policy and Communication	1,945	2,301	2,179	1,902
Supply Services	3,525	3,555	3,387	3,449
Risk Management	2,406	2,404	2,395	2,399
Total included in the Appropriation	15,457	15,789	15,143	15,111
Summary of Appropriation by Allotment				
Personnel	12,016	12,078	11,432	11,134
Other	3,441	3,541	3,541	3,775
Government Transfers	0	170	170	202
Total included in the Appropriation	15,457	15,789	15,143	15,111

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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Planning and Administration	1,502	1,485	1,434	1,512
Data Application and Support	7,016	7,123	6,991	6,787
Technology Infrastructure	9,931	9,851	9,771	9,788
Service Innovation and Support	611	591	568	536
E-Services	2,088	2,013	1,894	1,952
Corporate Information Management	2,259	2,241	2,121	1,784
Information Technology and Client Solutions	3,325	3,198	3,040	3,396
	26,732	26,502	25,819	25,755
Capital (Vote 55-2)				
Corporate Information Technology				
Equipment and Systems	13,375	13,025	13,375	14,670
Mobile Radio System	870	870	870	1,218
	14,245	13,895	14,245	15,888
Total included in the Appropriation	40,977	40,397	40,064	41,643

HIGHWAYS AND PUBLIC WORKS

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	11,624	11,590	10,906	10,035
Other	22,606	21,586	21,662	22,514
Government Transfers	0	0	0	5
Tangible Capital Assets	6,747	7,221	7,496	9,089
Total included in the Appropriation	40,977	40,397	40,064	41,643

HIGHWAYS AND PUBLIC WORKS

TRANSPORTATION

- To plan, develop and manage transportation infrastructure, systems and programs 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 55-1)

Transportation Planning	249	356	340	282
Transportation Administration	501	360	354	345
Transportation Engineering	475	457	450	556
Transportation Maintenance	49,745	52,294	47,549	53,711
Transport Services	5,213	4,891	4,633	4,313
Aviation	15,293	15,374	14,519	15,640
	71,476	73,732	67,845	74,847

HIGHWAYS AND PUBLIC WORKS

TRANSPORTATION (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 55-2)				
Transportation Facilities and Equipment	2,614	1,827	3,186	2,097
Transportation Planning and Engineering	13,806	14,337	13,303	11,898
Highway Construction				
Alaska Highway	1,400	10,063	8,500	4,142
Klondike Highway	16,987	14,907	15,300	35,820
Pavement Rehabilitation and Other Road Improvements	15,035	13,432	14,975	14,061
Bridges - Numbered Highways/ Secondary Roads	60,750	69,709	52,406	55,149
Other Roads	1,020	759	1,115	349
Major Projects	4,180	13,242	17,000	21,973
Aviation/Yukon Airports				
Various Airports Projects	79,440	35,387	36,186	45,664
	195,232	173,663	161,971	191,153
Total included in the Appropriation	266,708	247,395	229,816	266,000
Summary of Appropriation by Allotment				
Personnel	34,756	34,284	31,393	40,523
Other	77,184	82,881	82,313	66,101
Government Transfers	1,075	1,835	1,870	3,456
Tangible Capital Assets	153,693	128,395	114,240	155,920
Total included in the Appropriation	266,708	247,395	229,816	266,000

HIGHWAYS AND PUBLIC WORKS

PROPERTY MANAGEMENT

- To lease, acquire, plan, develop, operate and maintain real property 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 Government of Yukon's buildings to reduce energy use and contribute to the reduction of greenhouse gas emissions.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Divisional Services	1,399	1,416	1,361	842
Facility Management and Regional Services	29,115	30,265	27,434	29,293
Realty and Capital Asset Planning	16,307	16,295	16,237	16,094
Capital Development	3,520	3,391	2,708	2,444
	50,341	51,367	47,740	48,673
Capital (Vote 55-2)				
Building Overhead	3,230	3,570	3,230	3,262
Building Maintenance	9,500	10,720	9,500	12,008
Building Development	11,202	29,236	25,726	46,916
Space Planning/Tenant Improvements	570	570	570	3,296
Green Infrastructure Program	12,000	7,129	9,000	5,291
	36,502	51,225	48,026	70,773
Total included in the Appropriation	86,843	102,592	95,766	119,446

HIGHWAYS AND PUBLIC WORKS

**PROPERTY MANAGEMENT
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	21,095	20,575	18,868	18,944
Other	64,093	63,602	63,448	78,811
Government Transfers	55	55	55	0
Tangible Capital Assets	1,600	18,360	13,395	21,691
Total included in the Appropriation	86,843	102,592	95,766	119,446

HIGHWAYS AND PUBLIC WORKS

TRANSFORMATION AND CAPITAL PLANNING

- Lead the coordination, communication, and implementation of the corporate five-year capital plan.
- To support the implementation and acceleration of the department's strategic priorities through process improvement, modernization, and change management.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Capital Planning	28	28	28	35
Sustainable Infrastructure	1,632	2,923	3,567	919
Business Transformation	66	29	0	98
	1,726	2,980	3,595	1,052
Capital (Vote 55-2)				
Capital Planning	1,494	887	718	771
Sustainable Infrastructure	11,500	42,818	24,400	33,182
Business Transformation	1,374	1,552	1,243	1,119
	14,368	45,257	26,361	35,072
Total included in the Appropriation	16,094	48,237	29,956	36,124
Summary of Appropriation by Allotment				
Personnel	2,781	3,004	2,786	2,642
Other	1,063	2,415	2,770	323
Government Transfers	750	0	0	2
Tangible Capital Assets	11,500	42,818	24,400	33,157
Total included in the Appropriation	16,094	48,237	29,956	36,124

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Services				
Sale of Government Surplus Equipment	46	46	46	90
Prior Years' Revenues	0	0	0	4
Information and Communications				
Technology				
Access to Information and Protection of Privacy	10	10	10	3
Transportation				
Highway Information Signs/Permits	11	11	11	0
Aviation Operations	1,345	1,345	1,345	1,573
National Safety Code - Fees/Materials	26	26	26	27
Weigh Station Fees	158	158	158	191
Private Vehicle Registration/Permits	1,705	1,705	1,705	2,006
Commercial Vehicle Registration/Permits	3,102	3,102	3,102	3,218
Driver Licences/Fees	513	513	513	681
Prior Years' Revenues	0	0	0	13
Property Management				
Land Use Fees	12	12	12	12
Total Taxes and General Revenues	6,928	6,928	6,928	7,818

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Travel Agent Processing	5	5	5	6
Industry Conference and Reverse Tradeshow	12	12	12	2
Information and Communications Technology				
Service Agreements	697	697	697	753
Transportation				
Recoverable Services	342	342	342	257
Airports	1,905	1,905	1,905	1,842
Property Management				
Leases/Facility Management Agreements	379	379	379	496
	3,340	3,340	3,340	3,356
Capital				
Transportation				
Prior Years' Recoveries	0	0	750	35
Transformation and Capital Planning				
Prior Years' Recoveries	0	0	4,768	30
	0	0	5,518	65
Total Third-Party Recoveries	3,340	3,340	8,858	3,421

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Information and Communications Technology				
Mobile Radio System				
- RCMP	2,396	2,396	2,396	2,485
- Other Federal Agencies	69	69	69	28
Transportation				
Recoverable Services	49	49	49	43
National Safety Code Agreement	153	153	153	153
Motor Vehicles	15	15	15	15
Airports	60	60	60	0
Prior Years' Recoveries	0	0	0	60
Property Management				
Leases/Facility Management Agreements	32	32	32	32
Recoverable Services	125	125	125	138
Transformation and Capital Planning				
Prior Years' Recoveries	0	185	0	0
	2,899	3,084	2,899	2,954

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Information and Communications Technology				
Mobile Radio System	0	0	93	0
Transportation				
Yukon Resource Gateway Project	2,801	8,853	11,333	14,834
National Trade Corridors Fund	88,570	61,758	42,067	48,249
Active Transportation Fund	750	863	0	0
Prior Years' Recoveries	0	5,910	22,500	32,785
Property Management				
Small Communities Fund	5,475	6,225	6,225	11,665
Low Carbon Economy Fund	1,680	2,235	6,300	0
Transformation and Capital Planning				
Prior Years' Recoveries	0	20,541	12,082	23,629
	99,276	106,385	100,600	131,162
Total Recoveries from Canada	102,175	109,469	103,499	134,116
TOTAL REVENUES	112,443	119,737	119,285	145,355

HIGHWAYS AND PUBLIC WORKS

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Prior Years' Other Transfer Payments	0	170	170	202
Transportation				
Prior Years' Other Transfer Payments	0	0	0	46
Property Management				
Yukon Transportation Museum Society	12	12	12	0
Yukon Contractor's Association	43	43	43	0
Transformation and Capital Planning				
Prior Years' Other Transfer Payments	0	0	0	2
	55	225	225	250
Capital				
Information and Communications				
Technology				
Prior Years' Other Transfer Payments	0	0	0	5
Transportation				
Yukon Resource Gateway Project	1,000	1,000	1,000	645
Champagne and Aishihik First Nations	75	35	70	0
Prior Years' Other Transfer Payments	0	800	800	2,765
Transformation and Capital Planning				
Council of Yukon First Nations	750	0	0	0
	1,825	1,835	1,870	3,415
TOTAL GOVERNMENT TRANSFERS	1,880	2,060	2,095	3,665

HIGHWAYS AND PUBLIC WORKS

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	1,388,274	1,365,767	1,374,949	1,345,950
Accumulated Amortization	(700,351)	(668,166)	(670,773)	(637,873)
Work-in-Progress	512,352	343,983	333,251	145,982
Net Book Value	1,200,275	1,041,584	1,037,427	854,059
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	6,030	14,113	27,191	3,188
Work-in-Progress put in Service during Year	121,790	8,394	8,394	18,328
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(1,521)
Transfers between Departments	0	0	0	23
Disposals	0	0	0	(201)
Accumulated Amortization				
Amortization Expense	(30,925)	(32,185)	(32,185)	(30,455)
Transfers between Departments	0	0	0	(2)
Disposals	0	0	0	164
Work-in-Progress				
Capital Acquisitions	167,510	182,681	132,340	219,119
Work-in-Progress put in Service during Year	(121,790)	(8,394)	(8,394)	(18,328)
Prior Year Adjustment	0	0	0	(90)
Write-downs	0	0	0	(2,700)
Transfers between Departments	(5,766)	(5,918)	(5,918)	0
End of the Year				
Cost of Tangible Capital Assets in Service	1,516,094	1,388,274	1,410,534	1,365,767
Accumulated Amortization	(731,276)	(700,351)	(702,958)	(668,166)
Net Book Value	784,818	687,923	707,576	697,601
Work-in-Progress	552,306	512,352	451,279	343,983
Total Net Book Value and Work-in-Progress	1,337,124	1,200,275	1,158,855	1,041,584

⁽¹⁾ Asset Retirement Obligation

HIGHWAYS AND PUBLIC WORKS

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	15,811	15,350	17,420	16,672
Increase in Liabilities				
Accretion	475	461	436	417
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	1,739
Asset Retirement Obligation Liability, end of the year	16,286	15,811	17,856	15,350

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Restricted Funds

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HIGHWAYS AND PUBLIC WORKS

RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Vehicle Fleet	Road and Airport Equipment	Risk Mana- gement	TOTAL 2024-25 ESTIMATE	<i>Comparable</i>		
					2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	5,975	17,435	2,271	25,681	24,469	24,469	24,645
Expenses	5,109	12,182	2,271	19,562	17,590	17,590	25,540
Net Profit/(Loss) for the Year	866	5,253	0	6,119	6,879	6,879	(895)
Adjustments:							
Acquisition of Capital Assets	(3,900)	(7,913)	0	(11,813)	(10,682)	(10,682)	(2,517)
Amortization	1,993	4,961	0	6,954	5,667	5,667	5,470
Proceeds on Sale of Capital Assets	210	0	0	210	210	210	238
(Gain)/Loss on Disposal of Tangible Capital Assets	70	0	0	70	70	70	233
Balance at Beginning of Year	6,377	13,277	2,567	22,221	20,077	17,563	17,548
Balance at End of Year	5,616	15,578	2,567	23,761	22,221	19,707	20,077
Increase/(Decrease) in Restricted Funds	(761)	2,301	0	1,540	2,144	2,144	2,529

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JUSTICE



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**VOTE 08
DEPARTMENT OF JUSTICE**

MINISTER

Hon. T. McPhee

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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 08-1)	101,400	102,878	91,650	90,739
Capital (Vote 08-2)	5,328	4,160	4,276	4,011
Total Appropriations	106,728	107,038	95,926	94,750

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 08
DEPARTMENT OF JUSTICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 08-1)				
Corporate Services	9,039	8,599	7,130	6,801
Court Services	9,132	9,431	8,374	7,606
Legal Services	11,026	11,229	10,744	11,062
Regulatory Services	5,077	5,820	4,826	4,732
Community Justice and Public Safety	66,115	66,893	59,820	59,782
Human Rights	1,011	906	756	728
COVID-19 Response	0	0	0	28
Total Operation and Maintenance (Vote 08-1)	101,400	102,878	91,650	90,739
Capital (Vote 08-2)				
Corporate Services	478	395	511	585
Court Services	65	80	80	78
Community Justice and Public Safety	4,785	3,685	3,685	3,348
Total Capital (Vote 08-2)	5,328	4,160	4,276	4,011
Total Appropriations	106,728	107,038	95,926	94,750
Adjustments for Reconciliation of Expenses				
Amortization Expense	2,771	3,063	3,063	1,986
Accretion Expense	52	50	31	49
Tangible Capital Assets	(1,644)	(620)	(715)	(625)
Total Expenses	107,907	109,531	98,305	96,160
Summary of Expenses by Category				
Personnel	43,948	41,910	38,562	39,422
Other	51,006	54,259	47,568	46,966
Government Transfers	10,130	10,249	9,081	7,737
Amortization Expense	2,771	3,063	3,063	1,986
Accretion Expense	52	50	31	49
Total Expenses	107,907	109,531	98,305	96,160

**VOTE 08
DEPARTMENT OF JUSTICE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Taxes and General Revenues	1,193	1,193	1,193	1,228
Third-Party Recoveries				
Operation and Maintenance	641	1,228	599	740
Capital	0	0	0	6
Subtotal Third-Party	641	1,228	599	746
Recoveries from Canada				
Operation and Maintenance	10,196	10,238	6,514	7,364
Capital	40	31	31	8
Subtotal from Canada	10,236	10,269	6,545	7,372
Total Revenues	12,070	12,690	8,337	9,346

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JUSTICE

CORPORATE SERVICES

- To assist and support departmental policy and program delivery 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Corporate Services	9,039	8,599	7,130	6,801
	9,039	8,599	7,130	6,801
Capital (Vote 08-2)				
Office Furniture and Equipment	178	105	120	117
Building Maintenance, Renovations and Space	50	85	91	91
Coroner's Office and Morgue	250	205	300	377
	478	395	511	585
Total included in the Appropriation	9,517	8,994	7,641	7,386
Summary of Appropriation by Allotment				
Personnel	6,577	6,151	5,600	5,565
Other	956	854	698	591
Government Transfers	1,734	1,769	1,028	771
Tangible Capital Assets	250	220	315	459
Total included in the Appropriation	9,517	8,994	7,641	7,386

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 and criminal issues to the public, the legal profession and the judiciary.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Court Administration	656	648	636	501
Court Operations	7,462	7,767	6,920	6,290
Sheriff	840	843	653	672
Yukon Review Board	174	173	165	143
	9,132	9,431	8,374	7,606
Capital (Vote 08-2)				
Furniture and Equipment	65	80	80	78
	65	80	80	78
Total included in the Appropriation	9,197	9,511	8,454	7,684
Summary of Appropriation by Allotment				
Personnel	7,946	7,428	7,200	5,789
Other	1,251	2,083	1,254	1,895
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	9,197	9,511	8,454	7,684

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Assistant Deputy Minister's Office	907	894	880	1,136
Solicitors' Group	1,520	1,516	1,511	1,168
Natural Resources and Environmental Law Group	871	867	862	966
Legislative Counsel	1,379	1,363	1,339	1,356
Litigation Group	1,184	1,181	1,164	1,291
Aboriginal Law Group	643	644	634	801
Litigation Costs/Judgements	6	6	6	43
Outside Counsel	74	334	74	253
Community Legal Support	4,442	4,424	4,274	4,048
Total included in the Appropriation	11,026	11,229	10,744	11,062
Summary of Appropriation by Allotment				
Personnel	6,315	6,275	6,200	6,377
Other	269	530	270	614
Government Transfers	4,442	4,424	4,274	4,071
Total included in the Appropriation	11,026	11,229	10,744	11,062

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 and 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 and missing persons when there is no one else to do so.
- To act as the Official Guardian, to retain a Child's Lawyer as necessary and to provide trust management services for the estates of minor children.
- To act, pursuant to court appointment, as the guardian of incapable adults and to investigate allegations of financial abuse of vulnerable adults.
- To maintain the land titles system in the Yukon.
- To operate the Investigations and Standards Office to provide independent oversight to the corrections branch.
- To provide funds for the operation of the Yukon Utilities Board as provided for in the *Public Utilities Act*.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Worker Advocate	497	490	467	392
Coroner's Office	620	832	616	481
Family Law Support Programs	860	854	817	708
Director's Office	298	291	285	303
Occupational Health and Safety	330	330	330	330
Public Guardian and Trustee	735	708	681	565
Land Titles	1,308	1,298	1,238	1,343
Investigations and Standards Office	159	127	122	143
Yukon Utilities Board	270	890	270	467
Total included in the Appropriation	5,077	5,820	4,826	4,732

JUSTICE

**REGULATORY SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	3,707	3,649	3,452	3,205
Other	1,040	1,841	1,044	1,197
Government Transfers	330	330	330	330
Total included in the Appropriation	5,077	5,820	4,826	4,732

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 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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 08-1)

Assistant Deputy Minister's Office	1,723	2,039	1,925	1,452
Correctional Services	18,506	18,322	16,356	18,162
Victim Services	4,267	3,879	3,060	2,997
Public Safety and Investigations	41,619	42,653	38,479	37,171
	66,115	66,893	59,820	59,782

JUSTICE

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 08-2)				
Operational Equipment	1,596	505	505	191
Federal Victims Fund	40	31	31	8
RCMP Detachments	3,149	3,149	3,149	3,149
	4,785	3,685	3,685	3,348
Total included in the Appropriation	70,900	70,578	63,505	63,130
Summary of Appropriation by Allotment				
Personnel	19,403	18,407	16,110	18,459
Other	47,392	48,853	44,204	42,598
Government Transfers	2,711	2,918	2,791	1,907
Tangible Capital Assets	1,394	400	400	166
Total included in the Appropriation	70,900	70,578	63,505	63,130

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*.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Human Rights Commission	913	808	658	658
Human Rights Panel of Adjudicators	98	98	98	70
Total included in the Appropriation	1,011	906	756	728
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	98	98	98	70
Government Transfers	913	808	658	658
Total included in the Appropriation	1,011	906	756	728

JUSTICE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Court Services				
Court Fees	500	500	500	524
Sheriff's Office	58	58	58	56
Regulatory Services				
Public Guardian and Trustee Fees	35	35	35	63
Land Titles Fees	600	600	600	585
Total Taxes and General Revenues	1,193	1,193	1,193	1,228
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Regulatory Services				
Public Utilities Board Hearings	100	720	100	331
Worker Advocate	497	455	455	363
Community Justice and Public Safety				
Outreach Worker - Province of British Columbia	44	53	44	46
	641	1,228	599	740
Capital				
Corporate Service				
Prior Years' Recoveries	0	0	0	6
	0	0	0	6
Total Third-Party Recoveries	641	1,228	599	746

JUSTICE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Community Safety Officer Program	902	919	534	374
Women and Gender Equality Canada - National Action Plan to End Gender-Based Violence	275	224	0	0
Negotiations of Administration of Justice Agreements	469	469	469	0
Court Services				
Judiciary French Language Training	12	5	0	4
Legal Services				
Legal Aid	1,051	1,617	1,066	1,356
Gladue Project	223	175	175	175
Indigenous Courtworker Program	458	458	308	308
Yukon Public Legal Education Association	163	163	163	163
Regulatory Services				
Family Justice Activities	208	208	208	202
Prior Years' Recoveries	0	0	0	12
Community Justice and Public Safety				
Cannabis and Impaired Driving	459	472	415	412
Exchange of Service Agreement	30	30	30	24
Arrest Processing Unit	1,913	1,913	1,913	1,969
Federal Victims Fund	965	914	914	665
Domestic Violence Treatment Option	150	150	150	143

JUSTICE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Community Justice and Public Safety (cont'd)				
Women and Gender Equality Canada				
- National Action Plan to End Gender-Based Violence	1,323	590	0	0
Drug Treatment Court Funding Program	510	510	0	321
Family Information Liaison Unit	285	285	0	285
Guns and Gang Violence Action Fund	800	800	0	867
Prior Years' Recoveries	0	336	169	84
	10,196	10,238	6,514	7,364
Capital				
Community Justice and Public Safety				
Federal Victims Fund	40	31	31	8
	40	31	31	8
Total Recoveries From Canada	10,236	10,269	6,545	7,372
TOTAL REVENUES	12,070	12,690	8,337	9,346

JUSTICE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Community Safety Officer Program	1,734	1,769	1,028	719
Prior Years' Other Transfer Payments	0	0	0	52
Legal Services				
Yukon Legal Services Society - Legal Aid	3,258	3,288	3,288	3,058
Indigenous Courtworker Program	798	798	823	550
Yukon Public Legal Education Association	163	163	163	263
Gladue Project	223	175	0	175
Prior Years' Other Transfer Payments	0	0	0	25
Regulatory Services				
Yukon Workers' Safety and Compensation Board	330	330	330	330
Community Justice and Public Safety				
Yukon Community Crime Stoppers Association	10	10	10	10
Community Residential Centre	1,178	1,548	1,548	1,181
Yukon Legal Services Society - Legal Aid	35	35	35	35
Community Justice Projects	307	307	307	249
Community Safety Planning	700	700	700	0
RCMP Biology Caseworks	136	136	136	141
Police Board Funding	5	5	5	0
Community Consultative Groups	50	50	50	5
Gender-Based Violence Criminal-Family Law Navigator Project	50	0	0	0
Gender-Based Violence Transportation - Sexualized Assault Response Team	170	0	0	0
Yukon Aboriginal Women's Council - Family Information Liaison	70	70	0	70
Prior Years' Other Transfer Payments	0	57	0	216

JUSTICE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Human Rights				
Human Rights Commission	913	808	658	658
TOTAL GOVERNMENT TRANSFERS	10,130	10,249	9,081	7,737

JUSTICE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	102,715	102,550	102,545	102,859
Accumulated Amortization	(42,909)	(39,846)	(40,758)	(37,860)
Work-in-Progress	3,445	2,990	3,995	2,410
Net Book Value	63,251	65,694	65,782	67,409
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	40	165	165	45
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(354)
Accumulated Amortization				
Amortization Expense	(2,771)	(3,063)	(3,063)	(1,986)
Work-in-Progress				
Capital Acquisitions	1,604	455	550	580
Transfers between Departments	2,284	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	102,755	102,715	102,710	102,550
Accumulated Amortization	(45,680)	(42,909)	(43,821)	(39,846)
Net Book Value	57,075	59,806	58,889	62,704
Work-in-Progress	7,333	3,445	4,545	2,990
Total Net Book Value and Work-in-Progress	64,408	63,251	63,434	65,694

⁽¹⁾ Asset Retirement Obligation

JUSTICE

**ASSET RETIREMENT OBLIGATION
LIABILITIES AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	1,722	1,672	1,214	1,977
Increase in Liabilities Accretion	52	50	31	49
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	354
Asset Retirement Obligation Liability, end of the year	<u>1,774</u>	<u>1,722</u>	<u>1,245</u>	<u>1,672</u>

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Restricted Funds

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JUSTICE

RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Assurance	Corrections	TOTAL 2024-25 ESTIMATE	<i>Comparable</i>		
				2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	202	148	350	350	350	465
Expenses	4	130	134	134	134	112
Net Profit/(Loss) for the Year	198	18	216	216	216	353
Balance at Beginning of Year	6,776	106	6,882	6,666	6,529	6,313
Balance at End of Year	6,974	124	7,098	6,882	6,745	6,666
Increase/(Decrease) in Restricted Funds	198	18	216	216	216	353

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PUBLIC SERVICE COMMISSION



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**VOTE 10
PUBLIC SERVICE COMMISSION**

MINISTER

Hon. S. Silver

DEPUTY MINISTER

S. Young

- 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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 10-1)	53,543	52,092	55,941	55,664
Capital (Vote 10-2)	63	115	115	58
Total Appropriations	53,606	52,207	56,056	55,722

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 10
PUBLIC SERVICE COMMISSION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 10-1)				
Corporate Services	2,352	2,292	2,181	2,422
People and Culture	7,150	7,203	6,968	6,842
Human Resource Service Centre	8,624	8,724	7,990	8,058
Employee Relations	5,692	5,542	5,494	5,584
Corporate Funds	29,725	28,331	33,308	32,758
Total Operation and Maintenance (Vote 10-1)	53,543	52,092	55,941	55,664
Capital (Vote 10-2)				
Corporate Services	45	55	55	54
People and Culture	8	50	50	1
Employee Relations	10	10	10	3
Total Capital (Vote 10-2)	63	115	115	58
Total Appropriations	53,606	52,207	56,056	55,722
Adjustments for Reconciliation of Expenses				
Amortization Expense	243	247	247	296
Tangible Capital Assets	0	(42)	(42)	0
Total Expenses	53,849	52,412	56,261	56,018
Summary of Expenses by Category				
Personnel	49,318	47,986	52,033	51,666
Other	4,288	4,179	3,981	4,056
Government Transfers	0	0	0	0
Amortization Expense	243	247	247	296
Total Expenses	53,849	52,412	56,261	56,018

**VOTE 10
PUBLIC SERVICE COMMISSION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Third-Party Recoveries				
Operation and Maintenance	314	314	314	311
Subtotal Third-Party	314	314	314	311
Recoveries from Canada				
Operation and Maintenance	5	5	5	0
Subtotal from Canada	5	5	5	0
Total Revenues	319	319	319	311

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Public Service Commissioner's Office	427	385	378	486
Finance and Administration	781	761	724	801
Human Resource Business Partners	1,144	1,146	1,079	1,135
	2,352	2,292	2,181	2,422
Capital (Vote 10-2)				
Office Furniture and Equipment	45	55	55	54
	45	55	55	54
Total included in the Appropriation	2,397	2,347	2,236	2,476
Summary of Appropriation by Allotment				
Personnel	2,166	2,112	2,001	2,192
Other	231	235	235	284
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,397	2,347	2,236	2,476

PUBLIC SERVICE COMMISSION

PEOPLE AND CULTURE

- To provide organizational development services including professional development and learning programs.
- 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 provide people metrics and data analytics to inform decision making in support of corporate human resource strategies, initiatives and programs.
- 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Assistant Deputy Minister's Office	325	310	303	281
Organizational Development	2,646	2,665	2,605	2,827
Diversity and Inclusion	2,300	2,319	2,240	1,994
People Metrics, Analytics and Projects	440	423	402	440
Communications, Policy and Change Initiatives	1,439	1,486	1,418	1,300
	7,150	7,203	6,968	6,842
Capital (Vote 10-2)				
Operational Equipment	8	50	50	1
	8	50	50	1
Total included in the Appropriation	7,158	7,253	7,018	6,843

PUBLIC SERVICE COMMISSION

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	5,557	5,614	5,379	5,229
Other	1,601	1,597	1,597	1,614
Government Transfers	0	0	0	0
Tangible Capital Assets	0	42	42	0
Total included in the Appropriation	7,158	7,253	7,018	6,843

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 provide software solutions that support the quality, security and protection of corporate human resource data within the Government of Yukon.
- To develop, implement and administer corporate staffing and recruitment services and programs including centralized recruiting.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Assistant Deputy Minister's Office	260	227	227	342
Compensation and Classification	3,149	3,285	3,031	2,966
Human Resource Shared Services	2,071	2,113	1,960	1,934
Human Resource Management Systems	1,784	1,727	1,448	1,327
Staffing Management and Solutions	1,036	1,047	1,008	1,126
Compensation and Benefit Programs	324	325	316	363
Total included in the Appropriation	8,624	8,724	7,990	8,058
Summary of Appropriation by Allotment				
Personnel	7,781	7,945	7,409	7,299
Other	843	779	581	759
Government Transfers	0	0	0	0
Total included in the Appropriation	8,624	8,724	7,990	8,058

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 well-being supports such as access to counselling, coaching, training and critical incident services.
- To promote a respectful, healthy and well-functioning workplace and to address disrespectful conduct and interpersonal conflict in the workplace.
- To investigate allegations of serious disrespectful conduct, harassment (including sexual harassment), discrimination and violence in the workplace.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 10-1)				
Assistant Deputy Minister's Office	245	214	214	0
Labour Relations	1,332	1,433	1,426	1,598
Health, Safety and Well-Being	2,875	2,751	2,717	2,623
Respectful Workplace Office	904	920	913	1,085
Investigations Office	336	224	224	278
	5,692	5,542	5,494	5,584
Capital (Vote 10-2)				
Operational Equipment	10	10	10	3
	10	10	10	3
Total included in the Appropriation	5,702	5,552	5,504	5,587

PUBLIC SERVICE COMMISSION

**EMPLOYEE RELATIONS
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,134	3,984	3,936	4,226
Other	1,568	1,568	1,568	1,361
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	5,702	5,552	5,504	5,587

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*.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Employee Future Benefits	19,487	18,881	24,023	24,109
Workers' Compensation Payments	10,238	9,450	9,285	8,649
Total included in the Appropriation	29,725	28,331	33,308	32,758
Summary of Appropriation by Allotment				
Personnel	29,680	28,331	33,308	32,720
Other	45	0	0	38
Government Transfers	0	0	0	0
Total included in the Appropriation	29,725	28,331	33,308	32,758

PUBLIC SERVICE COMMISSION

REVENUES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Human Resource Business Partners	227	227	227	234
People and Culture				
Organizational Development	5	5	5	0
Human Resource Service Centre				
Human Resource Shared Services	77	77	77	77
Employee Relations				
Health, Safety and Well-Being	5	5	5	0
Total Third-Party Recoveries	314	314	314	311
RECOVERIES FROM CANADA				
Operation and Maintenance				
Employee Relations				
Health, Safety and Well-Being	5	5	5	0
Total Recoveries from Canada	5	5	5	0
TOTAL REVENUES	319	319	319	311

PUBLIC SERVICE COMMISSION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	2,169	2,127	2,157	2,127
Accumulated Amortization	(1,850)	(1,603)	(1,586)	(1,307)
Work-in-Progress	131	66	366	66
Net Book Value	450	590	937	886
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	42	42	0
Accumulated Amortization				
Amortization Expense	(243)	(247)	(247)	(296)
Work-in-Progress				
Capital Acquisitions	0	0	0	0
Transfers between Departments	50	65	65	0
End of the Year				
Cost of Tangible Capital Assets in Service	2,169	2,169	2,199	2,127
Accumulated Amortization	(2,093)	(1,850)	(1,833)	(1,603)
Net Book Value	76	319	366	524
Work-in-Progress	181	131	431	66
Total Net Book Value and Work-in-Progress	257	450	797	590

TOURISM AND CULTURE



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**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

S. van der Meer

- To support, protect, promote and enhance the Yukon's tourism, culture, heritage and arts sectors for the benefit of Yukoners and visitors.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 54-1)	31,988	32,688	31,884	32,433
Capital (Vote 54-2)	2,219	2,502	2,702	2,754
Total Appropriations	34,207	35,190	34,586	35,187

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 54-1)				
Corporate Services	2,958	2,924	2,803	2,735
Cultural Services	15,406	15,458	15,040	14,973
Tourism	13,624	13,539	13,274	13,181
COVID-19 Response	0	767	767	1,544
Total Operation and Maintenance (Vote 54-1)	31,988	32,688	31,884	32,433
Capital (Vote 54-2)				
Corporate Services	10	10	10	52
Cultural Services	1,574	1,225	1,425	1,806
Tourism	635	1,267	1,267	896
Total Capital (Vote 54-2)	2,219	2,502	2,702	2,754
Total Appropriations	34,207	35,190	34,586	35,187
Adjustments for Reconciliation of Expenses				
Amortization Expense	1,145	1,177	1,177	822
Accretion Expense	31	30	32	30
Tangible Capital Assets	(675)	(350)	(350)	(889)
Total Expenses	34,708	36,047	35,445	35,150
Summary of Expenses by Category				
Personnel	13,085	12,974	12,170	12,091
Other	9,000	10,587	10,787	10,777
Government Transfers	11,447	11,279	11,279	11,430
Amortization Expense	1,145	1,177	1,177	822
Accretion Expense	31	30	32	30
Total Expenses	34,708	36,047	35,445	35,150

**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Revenues				
Taxes and General Revenues	76	76	76	71
Third-Party Recoveries Operation and Maintenance	467	467	467	469
Subtotal Third-Party	467	467	467	469
Recoveries from Canada Operation and Maintenance	250	250	250	180
Subtotal from Canada	250	250	250	180
Total Revenues	793	793	793	720

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TOURISM AND CULTURE

CORPORATE SERVICES

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

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 54-1)				
Deputy Minister's Office	519	558	549	340
Policy and Communications Directorate	1,065	1,019	973	1,062
Human Resources	228	231	222	309
Finance and Administration	333	320	305	302
Information Management	511	490	467	501
	302	306	287	221
	2,958	2,924	2,803	2,735
Capital (Vote 54-2)				
Office Furniture and Equipment	10	10	10	52
	10	10	10	52
Total included in the Appropriation	2,968	2,934	2,813	2,787
Summary of Appropriation by Allotment				
Personnel	2,686	2,652	2,531	2,508
Other	267	267	267	242
Government Transfers	15	15	15	20
Tangible Capital Assets	0	0	0	17
Total included in the Appropriation	2,968	2,934	2,813	2,787

TOURISM AND CULTURE

CULTURAL SERVICES

- To improve sustainability of culture, heritage and arts and enhance Yukoners' quality of life by:
 - fulfilling the Government of Yukon's legal obligations to document, research, conserve and protect the Yukon's heritage resources;
 - developing, managing, preserving, and interpreting the Yukon's heritage through historic sites, archaeology, and palaeontology programs;
 - fostering public awareness, development and enjoyment of the arts and preserving and expanding the Yukon's visual art collections;
 - acquiring, preserving and making available the Yukon's documentary heritage including Government of Yukon records;
 - providing financial assistance and specialized support services for the Yukon's museums and First Nations cultural centres to research, preserve and increase awareness of the Yukon's tangible and intangible cultural heritage and natural history; and
 - preserving and increasing awareness of our Ice Age material culture and natural history through exhibits and interpretation at the Yukon Beringia Interpretive Centre.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 54-1)

Directorate	903	1,158	1,137	878
Historic Sites	2,529	2,448	2,373	2,195
Arts	4,925	4,930	4,887	5,120
Yukon Archives	1,955	1,908	1,791	1,748
Yukon Beringia Interpretive Centre	728	700	657	616
Heritage	4,366	4,314	4,195	4,416
	15,406	15,458	15,040	14,973

TOURISM AND CULTURE

CULTURAL SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 54-2)				
Historic Sites				
Maintenance and Planning	400	400	400	402
Interpretation and Signage	200	275	475	55
Scenic Drives	90	90	90	51
Rampart House	75	0	0	0
Arts				
Acquisition	60	60	60	30
Building Maintenance, Renovations and Space	550	0	0	0
Yukon Archives				
Preservation Projects	45	45	45	17
Yukon Beringia Interpretive Centre				
Exhibits Renewal	94	250	250	474
Building Maintenance, Renovations and Space	50	0	0	0
Heritage				
Operational Equipment	10	0	0	12
Prior Years' Projects	0	105	105	765
	1,574	1,225	1,425	1,806
Total included in the Appropriation	16,980	16,683	16,465	16,779
Summary of Appropriation by Allotment				
Personnel	6,079	6,087	5,669	5,548
Other	2,947	3,262	3,462	3,097
Government Transfers	7,354	7,284	7,284	7,447
Tangible Capital Assets	600	50	50	687
Total included in the Appropriation	16,980	16,683	16,465	16,779

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 destination development for Yukon communities, non-government organizations and businesses focusing on developing visitor experiences and services, research, engagement and representation.
- To deliver in-person advice and advanced digital information to Yukon visitors raising awareness of available attractions, events, special advisories and programs.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 54-1)				
Directorate	792	817	808	1,088
Marketing Operations	6,429	7,134	7,052	7,881
Visitor Services	2,549	2,431	2,310	2,270
Destination Development	3,854	3,157	3,104	1,942
	13,624	13,539	13,274	13,181
Capital (Vote 54-2)				
Marketing Operations				
Content Acquisition	260	180	180	151
Travel Yukon Website	300	300	300	346
Visitor Services				
Operational Equipment	75	300	300	141
Prior Years' Projects	0	487	487	258
	635	1,267	1,267	896
Total included in the Appropriation	14,259	14,806	14,541	14,077

TOURISM AND CULTURE

**TOURISM
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,320	4,235	3,970	4,035
Other	5,786	6,758	6,758	6,939
Government Transfers	4,078	3,513	3,513	2,918
Tangible Capital Assets	75	300	300	185
Total included in the Appropriation	14,259	14,806	14,541	14,077

TOURISM AND CULTURE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Cultural Services				
Yukon Beringia Interpretive Centre	70	70	70	65
Archives Reproduction Fees	6	6	6	6
Total Taxes and General Revenues	76	76	76	71
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Cultural Services				
Yukon Lottery Commission	467	467	467	469
Total Third-Party Recoveries	467	467	467	469
RECOVERIES FROM CANADA				
Operation and Maintenance				
Cultural Services				
Canada Council for the Arts	250	250	250	100
Prior Years' Recoveries	0	0	0	80
Total Recoveries from Canada	250	250	250	180
TOTAL REVENUES	793	793	793	720

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Miscellaneous Transfer Payments	15	15	15	20
Cultural Services				
Yukon Historical and Museums Association	74	74	74	80
Council of Yukon First Nations				
- Heritage Working Group	137	137	137	131
On Yukon Time - Arts Themed Events	19	19	19	0
Creative and Cultural Industries				
- Express Micro-Grant	150	150	150	78
- Career Advancement Fund	150	150	150	0
Heritage Sites Projects	55	15	15	11
Historic Properties Assistance Program	116	116	116	53
Historic Sites, Inventory, Designation and Public Programming	60	10	10	8
Historic Site				
- Fort Selkirk	147	147	147	147
- Rampart House	120	60	60	60
- Forty Mile	95	95	95	72
- Canyon City	18	18	18	18
- Conrad	20	20	20	18
Heritage Trails	20	20	20	20
Advanced Artist Award	150	150	150	152
New Canadians Event Fund	45	45	45	40
Arts Fund	500	500	500	553
Touring Artist Fund	100	100	100	104
Arts Operating Funds	825	825	825	825
Yukon First Nations Culture and Tourism Association	160	160	160	160
Dawson City Arts Society	425	425	425	450

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Cultural Services (cont'd)				
Indigenous Artists and Cultural Carriers				
Micro-Grant	150	150	150	35
Yukon Arts Centre Corporation				
- Operational Funding	892	892	892	909
- Old Fire Hall Programming	175	175	175	175
Artist in the School	100	100	100	104
Culture Quest	157	157	157	161
Northern Cultural Expressions Society	345	345	345	345
Friends of the Yukon Archives Society	4	4	4	4
Yukon Council of Archives	75	75	75	74
The Yukon Science Institute	20	20	20	0
Museums - General Operation, Maintenance and Training Support	842	842	842	958
First Nations Cultural Centres	800	800	800	906
Museums Assistance	348	348	348	348
Prior Years' Other Transfer Payments	0	80	80	418
Tourism				
Yukon Tourism Development Strategy				
- Experience Development				
- Various Recipients	175	175	175	369
- Yukon First Nations Culture and Tourism Association	300	300	300	300
Wilderness Tourism Association of the Yukon	264	264	264	264
Air North	75	75	75	80
Sport Yukon	115	115	115	115
Yukon Quest International Association (Canada)	150	150	150	150
Yukon Convention Bureau Society	200	200	200	240
Canadian Tourism Commission	39	40	40	185

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Tourism (cont'd)				
Association franco-yukonnaise	25	50	50	55
Yukon Rendezvous	100	100	100	100
Spark Micro Grant	75	0	0	0
Tourism Industry Association of the Yukon	240	239	239	213
National Research Projects	20	20	20	61
Community Destination Development	1,600	1,000	1,000	0
Tourism Cooperative Marketing Fund	700	700	700	659
Prior Years' Other Transfer Payments	0	85	85	127
COVID-19 Response				
Prior Years' Other Transfer Payments	0	467	467	1,045
	11,387	11,219	11,219	11,400
Capital				
Cultural Services				
Visual Arts Acquisition	60	60	60	30
	60	60	60	30
TOTAL GOVERNMENT TRANSFERS	11,447	11,279	11,279	11,430

TOURISM AND CULTURE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	38,261	37,829	37,358	36,686
Accumulated Amortization	(23,197)	(22,020)	(22,321)	(21,198)
Work-in-Progress	454	401	1,747	870
Net Book Value	15,518	16,210	16,784	16,358
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	675	350	350	694
Work-in-Progress put in Service during Year	0	82	82	664
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(215)
Accumulated Amortization				
Amortization Expense	(1,145)	(1,177)	(1,177)	(822)
Work-in-Progress				
Capital Acquisitions	0	0	0	195
Work-in-Progress put in Service during Year	0	(82)	(82)	(664)
Transfers between Departments	0	135	135	0
End of the Year				
Cost of Tangible Capital Assets in Service	38,936	38,261	37,790	37,829
Accumulated Amortization	(24,342)	(23,197)	(23,498)	(22,020)
Net Book Value	14,594	15,064	14,292	15,809
Work-in-Progress	454	454	1,800	401
Total Net Book Value and Work-in-Progress	15,048	15,518	16,092	16,210

⁽¹⁾ Asset Retirement Obligation

TOURISM AND CULTURE

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	1,028	998	1,288	1,204
Increase in Liabilities				
Accretion	31	30	32	30
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	236
Asset Retirement Obligation Liability, end of the year	1,059	1,028	1,320	998

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Restricted Funds

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TOURISM AND CULTURE

**RESTRICTED FUND
YUKON HISTORIC RESOURCES**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	16	16	16	16
Expenses	16	16	16	2
Net Profit/(Loss) for the Year	0	0	0	14
Balance at Beginning of Year	1,229	1,229	1,215	1,215
Balance at End of Year	1,229	1,229	1,215	1,229
Increase/(Decrease) in Restricted Funds	0	0	0	14

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WOMEN AND GENDER EQUITY DIRECTORATE



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**VOTE 11
WOMEN AND GENDER EQUITY DIRECTORATE**

MINISTER

Hon. J. McLean

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.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 11-1)	5,475	5,837	3,672	3,260
Capital (Vote 11-2)	0	0	0	0
Total Appropriations	5,475	5,837	3,672	3,260

Note: Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 11
WOMEN AND GENDER EQUITY DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 11-1)				
Policy and Program Development	5,475	5,837	3,672	3,260
Total Appropriations	5,475	5,837	3,672	3,260
Summary of Expenses by Category				
Personnel	1,478	1,497	1,151	998
Other	631	550	330	257
Government Transfers	3,366	3,790	2,191	2,005
Total Expenses	5,475	5,837	3,672	3,260

**VOTE 11
WOMEN AND GENDER EQUITY DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Recoveries from Canada				
Operation and Maintenance	2,020	2,070	0	582
Subtotal from Canada	2,020	2,070	0	582
Total Revenues	2,020	2,070	0	582

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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 11-1)				
Program Delivery	4,832	5,161	3,171	2,773
Public Education	372	407	232	277
Policy, Research and Development	271	269	269	210
Total included in the Appropriation	5,475	5,837	3,672	3,260
Summary of Appropriation by Allotment				
Personnel	1,478	1,497	1,151	998
Other	631	550	330	257
Government Transfers	3,366	3,790	2,191	2,005
Total included in the Appropriation	5,475	5,837	3,672	3,260

WOMEN AND GENDER EQUITY DIRECTORATE

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Policy and Program Development				
Women and Gender Equality Canada				
- National Action Plan to End				
Gender-Based Violence	1,870	1,895	0	0
Crisis Hotline	150	175	0	75
Prior Years' Recoveries	0	0	0	507
Total Recoveries from Canada	2,020	2,070	0	582
TOTAL REVENUES	2,020	2,070	0	582

WOMEN AND GENDER EQUITY DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Policy and Program Development				
Victoria Faulkner Women's Centre				
- Women's Advocate	100	100	100	100
- A Safe Place	95	95	95	0
Skookum Jim Friendship Centre				
- Women's Legal Advocate Services	93	93	93	55
Women's Equality Fund	207	197	197	197
Prevention of Violence Against Aboriginal Women Initiatives	200	200	200	123
Yukon Anti-Poverty Coalition				
- Program Coordination/Delivery - Whitehorse Affordable Family Housing Complex	77	77	77	77
Indigenous Women's Equality Fund	600	600	600	597
Yukon Women's Transition Home Society				
- Sexualized Assault Support Line	60	60	60	60
Queer Yukon Society	200	375	375	425
Yukon Aboriginal Women's Council				
- Missing and Murdered Indigenous Women, Girls and Two-Spirit+ Forums	116	116	116	86
- Sally and Sisters	168	168	168	143
National Action Plan to End Gender-Based Violence				
- Women's Coalition	60	60	0	0
- Victim Support Fund	620	682	0	0
- Prevention Fund	620	682	0	0
Crisis Hotline	150	175	0	73
Prior Years' Other Transfer Payments	0	110	110	69
	3,366	3,790	2,191	2,005
TOTAL GOVERNMENT TRANSFERS	3,366	3,790	2,191	2,005

YUKON DEVELOPMENT CORPORATION



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**VOTE 22
YUKON DEVELOPMENT CORPORATION**

**MINISTER
Hon. J. Streicker**

**CHAIRPERSON
M. Pemberton**

**PRESIDENT
D. Berry**

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

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 22-1)	6,125	11,427	11,427	13,722
Capital (Vote 22-2)	16,023	12,100	12,012	16,271
Total Appropriations	22,148	23,527	23,439	29,993

**VOTE 22
YUKON DEVELOPMENT CORPORATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 22-1)				
Interim Electrical Rebate	3,500	3,500	3,500	3,500
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
Prior Years' Projects	0	5,302	5,302	7,597
Total Operation and Maintenance (Vote 22-1)	6,125	11,427	11,427	13,722
Capital (Vote 22-2)				
Innovative Renewable Energy Initiative	2,500	2,000	2,000	2,492
Arctic Energy Fund	7,905	4,244	5,012	7,000
Investing in Canada Infrastructure Program	5,618	3,856	3,000	6,779
Prior Years' Projects	0	2,000	2,000	0
Total Capital (Vote 22-2)	16,023	12,100	12,012	16,271
Total Appropriations	22,148	23,527	23,439	29,993
Summary of Expenses by Category				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	22,148	23,527	23,439	29,993
Total Expenses	22,148	23,527	23,439	29,993

**VOTE 22
YUKON DEVELOPMENT CORPORATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues				
Recoveries from Canada Capital	13,523	8,100	8,012	12,641
Subtotal from Canada	13,523	8,100	8,012	12,641
Total Revenues	13,523	8,100	8,012	12,641

YUKON DEVELOPMENT CORPORATION

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Capital				
Arctic Energy Fund	7,905	4,244	5,012	5,862
Investing in Canada Infrastructure Program	5,618	3,856	3,000	6,779
Total Recoveries from Canada	13,523	8,100	8,012	12,641
TOTAL REVENUES	13,523	8,100	8,012	12,641

YUKON DEVELOPMENT CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Interim Electrical Rebate	3,500	3,500	3,500	3,500
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
Prior Years' Other Transfer Payments	0	5,302	5,302	7,597
	6,125	11,427	11,427	13,722
Capital				
Innovative Renewable Energy Initiative	2,500	2,000	2,000	2,492
Arctic Energy Fund	7,905	4,244	5,012	7,000
Investing in Canada Infrastructure Program	5,618	3,856	3,000	6,779
Prior Years' Other Transfer Payments	0	2,000	2,000	0
	16,023	12,100	12,012	16,271
TOTAL GOVERNMENT TRANSFERS	22,148	23,527	23,439	29,993

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YUKON HOUSING CORPORATION



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**VOTE 18
YUKON HOUSING CORPORATION**

MINISTER

Hon. R. Pillai

CHAIRPERSON PRESIDENT

D. Bill J. Ferbey

- To develop and deliver housing programs in a community-centred manner.
- To work with community and private sector partners to increase the attainability and affordability of home ownership and rental accommodation in the Yukon.
- To develop collaborative partnerships to enhance a range of housing options throughout the Yukon.
- To improve the quality of Yukon Housing Corporation housing stock in a manner that supports long-term energy efficiency.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 18-1)	24,039	23,582	22,921	21,188
Capital (Vote 18-2)	53,672	35,000	54,500	22,078
Total Appropriations ⁽¹⁾	77,711	58,582	77,421	43,266

⁽¹⁾ 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**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 18-1)				
Executive	1,524	1,660	1,660	1,227
Corporate Services	5,157	4,955	4,783	4,866
Operational Services	17,358	16,967	16,478	15,095
Total Operation and Maintenance (Vote 18-1)	24,039	23,582	22,921	21,188
Capital (Vote 18-2)				
Corporate Services	20,550	15,635	22,135	9,133
Operational Services	33,122	19,365	32,365	12,945
Total Capital (Vote 18-2)	53,672	35,000	54,500	22,078
Total Appropriations	77,711	58,582	77,421	43,266
Less: Revenues and Loans				
Taxes and General Revenues	(9,417)	(8,891)	(8,891)	(9,165)
Recoveries				
Operation and Maintenance	(2,834)	(3,109)	(3,109)	(3,907)
Capital	(16,719)	(8,810)	(21,469)	(7,169)
Loan Programs	(5,462)	(3,308)	(8,780)	(4,142)
Total Expenses	43,279	34,464	35,172	18,883
Summary of Expenses by Category				
Personnel	9,057	8,993	8,538	8,190
Other	22,191	21,878	27,144	21,465
Government Transfers	19,154	14,302	15,330	6,725
Tangible Capital Assets	27,309	13,409	26,409	6,886
Revenues and Loans	(34,432)	(24,118)	(42,249)	(24,383)
Total Expenses	43,279	34,464	35,172	18,883

**VOTE 18
YUKON HOUSING CORPORATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Revenues				
Taxes and General Revenues	9,417	8,891	8,891	9,165
Third-Party Recoveries				
Operation and Maintenance	80	80	80	389
Capital	0	1,414	2,367	2,035
Subtotal Third-Party	80	1,494	2,447	2,424
Recoveries from Canada				
Operation and Maintenance	2,754	3,029	3,029	3,518
Capital	16,719	7,396	19,102	5,134
Subtotal from Canada	19,473	10,425	22,131	8,652
Total Revenues	28,970	20,810	33,469	20,241

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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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 18-1)				
Executive	1,407	1,543	1,543	1,112
Board of Directors	117	117	117	115
Total included in the Appropriation	1,524	1,660	1,660	1,227
Summary of Appropriation by Allotment				
Personnel	1,158	1,294	1,294	1,065
Other	366	366	366	162
Government Transfers	0	0	0	0
Total included in the Appropriation	1,524	1,660	1,660	1,227

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 provide a variety of loans and grants to eligible homeowners to buy or build 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 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 build, renovate or repair their homes.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 18-1)

Finance and Risk Management	3,055	2,853	2,761	2,766
Human Resources	455	461	443	397
Policy and Communications	1,035	1,038	992	940
Information Management and Technology	612	603	587	763
	5,157	4,955	4,783	4,866

YUKON HOUSING CORPORATION

CORPORATE SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 18-2)				
Developer Loan	3,632	1,428	5,000	2,075
Home Repair Loan/Program	1,000	1,724	1,724	714
Housing Initiatives Fund	4,843	5,700	5,700	3,608
Municipal Matching Rental Construction	500	925	1,000	302
Home Ownership Program	1,500	1,300	3,200	1,802
Information Technology-Capital	50	50	50	8
Permanent Affordable Housing				
Rapid Housing Initiative #3	3,000	0	0	0
Whitehorse Condominium Corporation #2	25	0	0	0
Safe at Home Society	6,000	0	0	0
Prior Years' Projects	0	4,508	5,461	624
	20,550	15,635	22,135	9,133
Total included in the Appropriation	25,707	20,590	26,918	13,999
Summary of Appropriation by Allotment				
Personnel	3,453	3,400	3,228	3,194
Other	6,715	4,596	10,068	5,445
Government Transfers	15,539	12,594	13,622	5,360
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	25,707	20,590	26,918	13,999

YUKON HOUSING CORPORATION

OPERATIONAL SERVICES

- To provide leadership and support to the Corporation's operational branches through the general maintenance of the Corporation's Community Housing stock as well as building renovations and new construction in Whitehorse and the communities.
- To provide residents who are in need of Community Housing with affordable, suitable and accessible rental units and provide housing rental units for Government of Yukon employees in Yukon communities.
- To support housing developments for our vulnerable tenants through innovative housing solutions, programs and design options.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 18-1)				
Capital Development and Maintenance	6,478	6,336	6,170	5,892
Tenancy Supports	10,880	10,631	10,308	9,203
	17,358	16,967	16,478	15,095
Capital (Vote 18-2)				
Northern Housing Fund	500	500	500	2,182
Northern Carve Out	24,582	10,400	22,400	1,146
Renovation and Rehabilitation	2,000	3,800	3,800	2,620
Replacement of Aged-Out Units	2,727	2,000	2,000	2,096
Canada Yukon Housing Benefit	1,241	1,206	1,206	972
Canada Yukon Housing Benefit - Gender-Based Violence	2,072	0	0	0
Prior Years' Projects	0	1,459	2,459	3,929
	33,122	19,365	32,365	12,945
Total included in the Appropriation	50,480	36,332	48,843	28,040

YUKON HOUSING CORPORATION

**OPERATIONAL SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,446	4,299	4,016	3,931
Other	15,110	16,916	16,710	15,858
Government Transfers	3,615	1,708	1,708	1,365
Tangible Capital Assets	27,309	13,409	26,409	6,886
Total included in the Appropriation	50,480	36,332	48,843	28,040

YUKON HOUSING CORPORATION

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Rent	8,193	7,705	7,705	7,833
Interest	1,224	1,186	1,186	1,332
Total Taxes and General Revenues	9,417	8,891	8,891	9,165
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Operational Services				
City of Whitehorse				
- Social Housing Cost Recoveries	20	20	20	20
Former Tenant Damage Recoveries	60	60	60	59
Prior Years' Recoveries	0	0	0	310
	80	80	80	389
Capital				
Corporate Services				
Prior Years' Recoveries	0	1,257	2,210	0
Operational Services				
Prior Years' Recoveries	0	157	157	2,035
	0	1,414	2,367	2,035
Total Third-Party Recoveries	80	1,494	2,447	2,424

YUKON HOUSING CORPORATION

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Operational Services				
Canada Mortgage and Housing Corporation				
- Social Housing Agreement	2,754	3,029	3,029	3,518
	2,754	3,029	3,029	3,518
Capital				
Corporate Services				
Canada Mortgage and Housing Corporation				
- Investment in Affordable Housing	25	0	0	0
- Permanent Affordable Housing				
- Rapid Housing Initiative #3	3,000	0	0	0
Operational Services				
Canada Mortgage and Housing Corporation				
- Canada Yukon Housing Benefit	1,241	1,206	1,206	972
- Canada Yukon Housing Benefit				
- Gender-Based Violence	1,036	0	0	0
- Northern Housing Fund	2,400	2,400	2,400	2,783
- Provincial Territorial Priorities	827	895	895	895
- Canada Community Housing Initiative	1,126	801	801	327
- Northern Carve Out	7,064	2,094	13,800	0
Prior Years' Recoveries	0	0	0	157
	16,719	7,396	19,102	5,134
Total Recoveries from Canada	19,473	10,425	22,131	8,652
TOTAL REVENUES	28,970	20,810	33,469	20,241

YUKON HOUSING CORPORATION

LOANS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LOAN PROGRAMS				
Capital				
Corporate Services				
Home Repair Loan/Program	330	580	580	265
Home Ownership Program	1,500	1,300	3,200	1,802
Developer Loan	3,632	1,428	5,000	2,075
TOTAL LOANS	5,462	3,308	8,780	4,142

YUKON HOUSING CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Non-Governmental Organization				
Partnerships	351	317	317	377
Our Clean Future	150	0	0	0
Operational Services				
Non-Governmental Organization				
Partnerships	302	302	302	393
	803	619	619	770
Capital				
Corporate Services				
Home Repair Loan/Program	670	1,144	1,144	449
Municipal Matching Rental Construction	500	925	1,000	302
Housing Initiatives Fund	4,843	5,700	5,700	3,608
Permanent Affordable Housing				
- Rapid Housing Initiative #3	3,000	0	0	0
Whitehorse Condominium Corporation #2	25	0	0	0
Safe at Home Society	6,000	0	0	0
Prior Years' Other Transfer Payments	0	4,508	5,461	624
Operational Services				
Canada Yukon Housing Benefit	1,241	1,206	1,206	972
Canada Yukon Housing Benefit				
- Gender-Based Violence	2,072	0	0	0
Prior Years' Other Transfer Payments	0	200	200	0
	18,351	13,683	14,711	5,955
TOTAL GOVERNMENT TRANSFERS	19,154	14,302	15,330	6,725

YUKON HOUSING CORPORATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	193,058	186,915	174,281	165,399
Accumulated Amortization	(79,985)	(75,906)	(72,095)	(71,418)
Work-in-Progress	11,012	3,746	13,424	19,062
Net Book Value	124,085	114,755	115,610	113,043
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	9,557	3,009	11,209	3,721
Work-in-Progress put in Service during Year	5,500	3,134	11,134	18,436
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(555)
Write-downs	0	0	0	(11)
Disposals	0	0	0	(75)
Accumulated Amortization				
Amortization Expense	(4,600)	(4,079)	(4,079)	(4,563)
Disposals	0	0	0	75
Work-in-Progress				
Capital Acquisitions	17,752	10,400	15,200	3,165
Work-in-Progress put in Service during Year	(5,500)	(3,134)	(11,134)	(18,436)
Write-downs	0	0	0	(45)
End of the Year				
Cost of Tangible Capital Assets in Service	208,115	193,058	196,624	186,915
Accumulated Amortization	(84,585)	(79,985)	(76,174)	(75,906)
Net Book Value	123,530	113,073	120,450	111,009
Work-in-Progress	23,264	11,012	17,490	3,746
Total Net Book Value and Work-in-Progress	146,794	124,085	137,940	114,755

⁽¹⁾ Asset Retirement Obligation

YUKON HOUSING CORPORATION

**ASSET RETIREMENT OBLIGATION
LIABILITIES AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	9,869	9,962	0	10,410
Increase in Liabilities				
Accretion	257	257	0	257
Less:				
Asset Retirement Activities Performed	0	350	0	150
Change in Estimate	0	0	0	555
Asset Retirement Obligation Liability, end of the year	10,126	9,869	0	9,962

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YUKON LIQUOR CORPORATION



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**VOTE 19
YUKON LIQUOR CORPORATION**

**MINISTER
Hon. S. Silver**

**PRESIDENT
D. Berry**

**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 well-being 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.

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
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
Total Appropriations	0	0	0	0
Revenues				
Liquor Profit	7,221	7,857	8,778	7,670
Liquor Tax	5,269	5,321	5,386	5,105
Prior Years' Revenues	0	0	0	372
Total Revenues	12,490	13,178	14,164	13,147

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LOAN CAPITAL AND LOAN AMORTIZATION



**VOTE 20
LOAN CAPITAL AND LOAN AMORTIZATION**

EXPENDITURES AND RECOVERIES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 20-1)				
Loan Capital Expenditures ⁽¹⁾				
- Loans to Third Parties	5,000	5,000	5,000	0
Total Appropriations	5,000	5,000	5,000	0
Less: Loans				
Loan Capital Recoveries ⁽²⁾				
- Loans to Third Parties	(5,000)	(5,000)	(5,000)	0
Total Expenses	0	0	0	0
Loan Amortization				
Recoveries ⁽³⁾				
Interest	92	69	69	77
Principal	303	304	304	293
	395	373	373	370

(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, 2024:

Whitehorse	<u>2,379</u>
Total Loans Issued	<u><u>2,379</u></u>

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