

FINANCIAL INFORMATION

2017-18

This page left blank intentionally.

TABLE OF CONTENTS

FINANCIAL INFORMATION 2017-18

PAGE

FINANCIAL SUMMARIES

Consolidated

Consolidated Budget of Government Reporting Entity	6
--	---

Non-Consolidated

Financial Summary	11
Revenue Summary	12
Expense Summary	13
Budgetary Income Summary by Source	14
Taxes and General Revenues by Source, 2017-18 (Chart)	16
Major Territorial and Provincial Tax Rates	18
Total Appropriations by Department/Corporation	20
O&M and Capital Expenditures, 2017-18 Budget (Chart)	21
Operation and Maintenance Appropriations Summary by Department/Corporation	22
Capital Appropriations Summary by Department/Corporation	23
Main Estimates Historical Comparison	24
O&M and Capital Expenditures, 2013-14 to 2017-18 (Chart)	25

This page left blank intentionally.

CONSOLIDATED SUMMARY

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY ⁽¹⁾
(\$000s)

	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST ⁽²⁾	2016-17 ESTIMATE	
Revenues by source				
From Government of Canada	1,125,772	1,072,894	1,085,956	1,048,713
Taxes and general revenues	151,513	151,880	155,555	143,002
Funding and service agreements with other parties	47,192	65,291	56,135	39,108
Income from investment in government business enterprises ⁽³⁾	14,832	13,484	14,203	9,088
	1,339,309	1,303,549	1,311,849	1,239,911
Expenses by function				
Health and social services	385,031	380,956	401,063	338,779
Community and transportation	293,294	300,184	300,619	294,766
Education	218,672	217,981	205,847	191,589
General government	165,904	159,724	160,750	146,327
Natural resources	117,173	125,766	117,780	124,148
Justice	74,759	73,823	72,459	69,981
Business, tourism and culture	51,619	51,193	48,384	47,244
Interest on loans	2,044	2,237	2,277	2,440
Adjustments ⁽⁴⁾	(2,417)	(27,487)	(10,412)	0
	1,306,079	1,284,377	1,298,767	1,215,274
Recovery of prior years' expenses	0	2,857	0	25,882
Annual Surplus	33,230	22,029	13,082	50,519
Accumulated Surplus, end of the year	1,824,429	1,791,199	1,750,053	1,769,170
Net Financial Assets, end of the year	201,352	272,908	194,187	330,009

⁽¹⁾ Includes Government of Yukon departments, Yukon College, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.

⁽²⁾ Includes adjustment to consolidation of transfer payments for capital projects between Government of Yukon and Yukon Hospital Corporation.

⁽³⁾ Includes Yukon Development Corporation and Yukon Liquor Corporation.

⁽⁴⁾ Adjustments to 2016/17 Forecast and Estimate - estimated lapses net of prior-year revotes and Innovative Budgeting.

Adjustments to 2017/18 Estimate - estimated lapses and yet to be allocated budget estimates.

**GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY
2017-18 MAIN ESTIMATES
(\$000s)**

	Departments	Other Entities ⁽⁵⁾	Eliminations ⁽⁶⁾	2017-18 Estimate
Revenues by source				
From Government of Canada	1,113,909	11,863	0	1,125,772
Grants from Government of Yukon	0	120,023	(120,023)	0
Taxes and general revenues	141,762	10,375	(624)	151,513
Funding and service agreements with other parties	25,515	21,677	0	47,192
Income from investment in government business enterprises ⁽⁷⁾	8,332	6,500	0	14,832
	1,289,518	170,438	(120,647)	1,339,309
Expenses by function				
Health and social services	397,941	73,535	(86,445)	385,031
Community and transportation	277,459	29,340	(13,505)	293,294
Education	200,544	38,825	(20,697)	218,672
General government	165,904	0	0	165,904
Natural resources	117,173	0	0	117,173
Justice	74,759	0	0	74,759
Business, tourism and culture	51,619	0	0	51,619
Interest on loans	0	2,044	0	2,044
Adjustments	(2,417)	0	0	(2,417)
	1,282,982	143,744	(120,647)	1,306,079
Surplus for the year	6,536	26,694	0	33,230

⁽⁵⁾ Includes Yukon College, 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.

⁽⁶⁾ Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

⁽⁷⁾ Includes Yukon Development Corporation and Yukon Liquor Corporation.

This page left blank intentionally.

NON-CONSOLIDATED SUMMARIES

This page left blank intentionally.

FINANCIAL SUMMARY
(\$000s)

	2017-18	<i>Comparable</i>		
		2016-17	2016-17	2015-16
	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
Calculation of Surplus (Deficit)				
Revenue	1,289,297	1,247,514	1,256,242	1,212,987
Expenses	(1,282,761)	(1,255,783)	(1,246,759)	(1,199,258)
Annual Surplus (Deficit)	6,536	(8,269)	9,483	13,729
Accumulated Surplus, beginning of year	1,358,129	1,366,398	1,353,904	1,352,669
Accumulated Surplus, end of year	1,364,665	1,358,129	1,363,387	1,366,398

Calculation of Net Financial Assets

Net financial assets, beginning of year	93,386	153,352	131,728	223,087
Surplus (Deficit) for the year	6,536	(8,269)	9,483	13,729
Effect of change in non-financial assets	(90,401)	(51,697)	(84,220)	(83,464)
Net financial assets, end of year	9,521	93,386	56,991	153,352

REVENUE SUMMARY
(\$000s)

	2017-18	<i>Comparable</i>		
		2016-17	2016-17	2015-16
	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	919,443	894,506	894,506	874,086
Canada Health Transfer	38,028	37,321	38,120	37,887
Canada Social Transfer	14,073	13,784	14,108	13,698
	971,544	945,611	946,734	925,671
RECOVERIES FROM CANADA				
Operation and Maintenance	91,230	88,963	91,767	89,712
Capital	51,135	22,405	34,645	25,355
	142,365	111,368	126,412	115,067
THIRD-PARTY RECOVERIES				
Operation and Maintenance	18,220	21,969	14,334	16,770
Capital	7,295	18,514	15,031	11,379
	25,515	40,483	29,365	28,149
TAXES AND GENERAL REVENUES				
Tax Revenue	110,637	106,996	112,328	95,726
Other Revenue	39,236	43,056	41,403	48,374
	149,873	150,052	153,731	144,100
TOTAL REVENUES	1,289,297	1,247,514	1,256,242	1,212,987

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

DEPARTMENT / CORPORATION	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Yukon Legislative Assembly	8,368	8,119	8,119	7,310
Elections Office	554	1,830	1,730	499
Office of the Ombudsman	1,185	1,214	1,179	934
Child and Youth Advocate Office	530	508	508	486
Executive Council Office	24,503	28,901	26,946	24,136
Community Services	159,609	125,540	139,270	128,298
Economic Development	17,636	17,380	17,202	18,699
Education	198,401	189,067	177,063	184,186
Energy, Mines and Resources	79,383	81,888	83,584	82,816
Environment	42,325	38,676	37,277	38,707
Finance	12,876	10,862	10,313	9,827
French Language Services Directorate	5,058	3,195	2,922	2,975
Health and Social Services	456,848	446,122	460,511	396,036
Highways and Public Works	220,898	210,330	209,700	199,171
Justice	72,792	71,455	69,864	68,544
Public Service Commission	49,643	45,969	46,846	43,578
Tourism and Culture	32,483	36,976	33,569	28,115
Women's Directorate	2,104	2,057	1,941	1,810
Yukon Development Corporation	7,625	9,625	11,425	8,802
Yukon Housing Corporation	41,858	48,877	46,680	40,558
Yukon Liquor Corporation	one dollar	one dollar	one dollar	0
Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total Appropriated Amounts ⁽¹⁾	1,439,679	1,383,591	1,391,649	1,285,487
Tangible Capital Assets (net)	(93,009)	(57,689)	(87,104)	(73,740)
Investment in Land Development	(19,989)	(2,107)	(8,508)	7,229
Expenditures on Loan Programs	(16,050)	(16,450)	(16,050)	(8,417)
Other Adjustments (net)	(27,870)	(51,562)	(33,228)	(11,301)
Total Expenses ⁽¹⁾	1,282,761	1,255,783	1,246,759	1,199,258

⁽¹⁾ Restated 2016-17 Forecast, 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

REVENUE SUMMARY BY SOURCE
(\$000s)

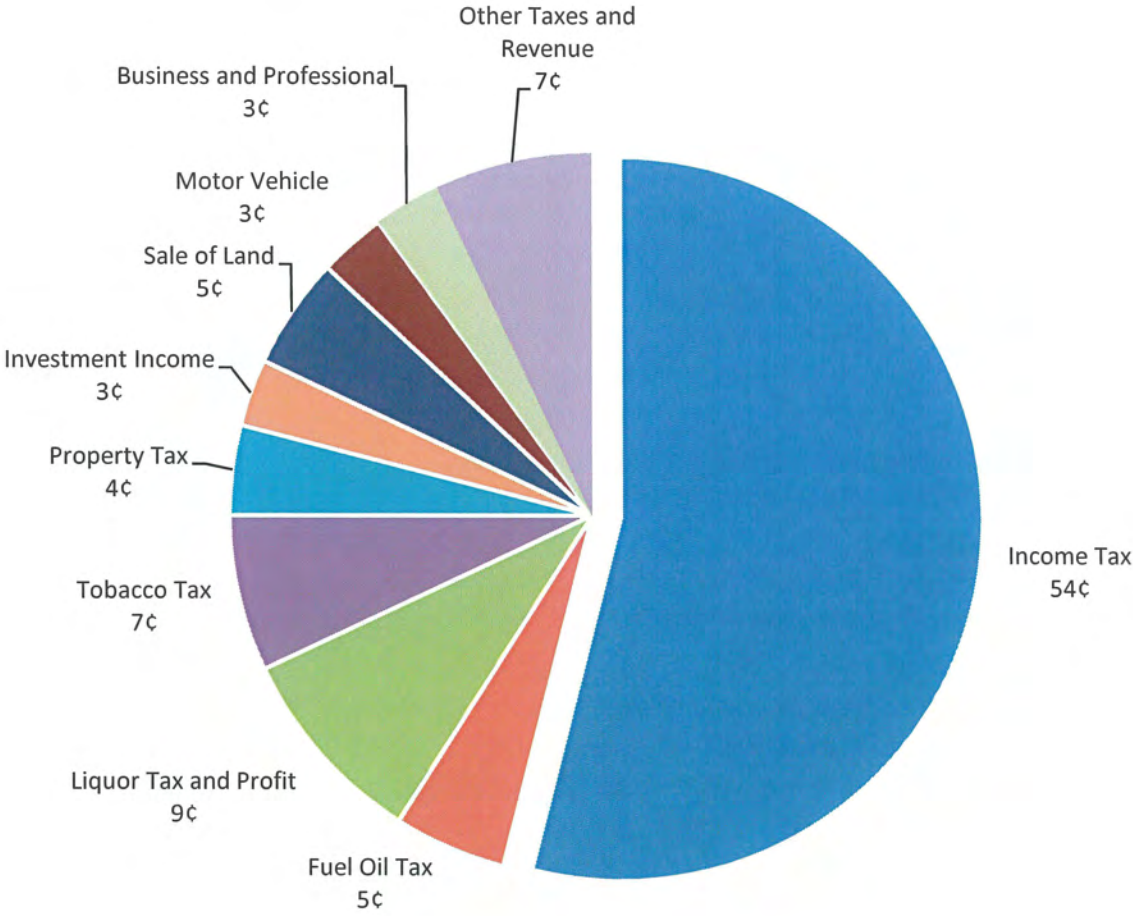
SOURCE	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
TRANSFERS FROM CANADA				
Grant from Canada	919,443	894,506	894,506	874,086
Canada Health Transfer	38,028	37,321	38,120	37,887
Canada Social Transfer	14,073	13,784	14,108	13,698
Subtotal Transfers from Canada	971,544	945,611	946,734	925,671
RECOVERIES				
Government of Canada				
Type II Mine Sites	28,622	31,883	35,139	38,918
Child Welfare	9,978	11,397	8,000	10,364
Labour Market Development Agreement	6,367	6,493	6,261	5,933
Land Claims Implementation	3,125	3,076	3,066	3,009
French Language Programs	2,248	2,213	2,213	2,213
French Language Services	3,996	2,128	1,888	2,031
Young Offenders	1,181	1,281	1,181	1,213
Inuvialuit Final Agreement	1,117	1,506	1,090	1,658
Legal Aid	1,034	934	934	934
Infrastructure Funding Programs	47,354	18,268	29,867	20,881
Other	37,343	32,189	36,773	27,913
	142,365	111,368	126,412	115,067
Third-Party Recoveries				
Alaska Highway (Shakwak)	6,730	12,020	12,020	8,624
French Language Programs	240	253	224	245
Third-Party Health Care Costs	5,026	6,089	4,549	4,400
Airports	1,843	1,808	1,808	1,766
Other	11,676	20,313	10,764	13,114
	25,515	40,483	29,365	28,149
Subtotal Recoveries	167,880	151,851	155,777	143,216

REVENUE SUMMARY BY SOURCE (Cont'd)
(\$000s)

SOURCE	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
TAXES AND GENERAL REVENUES				
TAX REVENUE				
Personal Income Tax	67,528	67,818	67,818	58,394
Corporate Income Tax	12,196	8,999	14,517	6,321
Property Tax	5,173	5,173	5,173	5,503
Grant-in-Lieu of Property Tax	212	211	205	212
Fuel Oil Tax	8,025	8,037	8,037	8,198
Insurance Premium Tax	2,447	2,597	2,597	2,753
Tobacco Tax	10,501	9,695	9,695	10,021
Liquor Tax	4,555	4,466	4,286	4,324
	110,637	106,996	112,328	95,726
OTHER REVENUE				
Liquor Profit	8,332	8,484	8,203	8,717
Investment Income and Other Interest	5,215	6,877	6,335	8,286
Licences, Fees, Registrations and Permits:				
Motor Vehicle	4,700	4,700	4,700	4,584
Business and Professional	4,631	3,977	3,877	4,591
Continuing Care	2,469	2,389	2,308	2,219
Hunting, Fishing and Outfitting	674	674	674	722
Building Safety	500	425	425	563
Campground Permits	395	380	380	415
Land Titles	300	300	300	290
Land and Mineral Leases and Royalties	238	236	233	328
Other	474	461	459	493
Lands, Mines and Forestry	1,610	1,610	1,610	2,744
Fines	483	483	483	438
Sale of Land	7,660	10,506	9,862	12,293
Aviation Operations	1,315	1,332	1,332	1,336
Miscellaneous	240	222	222	355
	39,236	43,056	41,403	48,374
Subtotal Taxes and General Revenues	149,873	150,052	153,731	144,100
TOTAL REVENUE ⁽¹⁾ (Total Transfers from Canada, Recoveries and Taxes and General Revenues)	1,289,297	1,247,514	1,256,242	1,212,987

⁽¹⁾ Restated 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

**GOVERNMENT OF YUKON
TAXES AND GENERAL REVENUES BY SOURCE
2017-18**



Note: Represents the portion by source of each dollar of locally raised revenue.

This page left blank intentionally.

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES

April 2017 ⁽¹⁾

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME)	HIGH INCOME SURCHARGE % (2)	GENERAL RATE % (3)	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES % (4)	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Yukon ⁽⁵⁾	6.40	≤ \$45,916	--	15.00	3.00	2.50	--	525.00	6.20	7.20
	9.00	\$45,916 - 91,831								
	10.90	\$91,831 - 142,353								
	12.80	\$142,353 - 500,000								
	15.00	> \$500,000								
Northwest Territories ⁽⁶⁾	5.90	≤ \$41,585	--	11.50	4.00	11.50	--	760.00	10.70/6.40	9.10
	8.60	\$41,585 - 83,172								
	12.20	\$83,172 - 135,219								
	14.05	> \$135,219								
Nunavut ⁽⁷⁾	4.00	≤ \$43,780	--	12.00	4.00	12.00	--	750.00	6.40	9.10
	7.00	\$43,780 - 87,560								
	9.00	\$87,560 - 142,353								
	11.50	> \$142,353								
British Columbia ⁽⁸⁾	5.06	≤ \$38,898	--	11.00	2.00	11.00	7.0	597.50	21.17	22.67
	7.70	\$38,898 - 77,797								
	10.50	\$77,797 - 89,320								
	12.29	\$89,320 - 108,460								
	14.70	> \$108,460								
Alberta ⁽⁹⁾	10.00	< \$126,625	--	12.00	2.00	12.00	--	625.00	17.49	18.35
	12.00	\$126,625 - 151,950								
	13.00	\$151,950 - 202,600								
	14.00	\$202,600 - 303,900								
	15.00	> \$303,900								
Saskatchewan ⁽¹⁰⁾	11.00	≤ \$45,225	--	12.00	2.00	10.00	6.0	675.00	15.00	15.00
	13.00	\$45,225 - 129,214								
	15.00	> \$129,214								
Manitoba ⁽¹¹⁾	10.80	≤ \$31,465	--	12.00	--	12.00	8.0	737.50	14.00	14.00
	12.75	\$31,465 - 68,005								
	17.40	> \$68,005								
Ontario ⁽¹²⁾	5.05	≤ \$42,201	20.0/36.0	11.50	4.50	10.00	8.0	386.88	14.70	14.30
	9.15	\$42,201 - 84,404								
	11.16	\$84,404 - 150,000								
	12.16	\$150,000 - 220,000								
	13.16	> \$220,000								
Quebec ⁽¹³⁾	16.00	≤ \$42,705	--	11.80	8.00	11.80	9.975	372.50	19.20	20.20
	20.00	\$42,705 - 85,405								
	24.00	\$85,405 - 103,915								
	25.75	> \$103,915								
New Brunswick ⁽¹⁴⁾	9.68	≤ \$41,059	--	14.00	3.00	14.00	10.0	638.00	15.50	21.50
	14.82	\$41,059 - 82,119								
	16.52	\$82,119 - 133,507								
	17.84	\$133,507 - 152,100								
	20.30	> \$152,100								
Prince Edward Island ⁽¹⁵⁾	9.80	≤ \$31,984	10.0	16.00	4.50	16.00	10.0	625.00	13.10	20.20
	13.80	\$31,984 - 63,969								
	16.70	> \$63,969								
Nova Scotia ⁽¹⁶⁾	8.79	≤ \$29,590	--	16.00	3.00	16.00	10.0	688.00	15.50	15.40
	14.95	\$29,590 - 59,180								
	16.67	\$59,180 - 93,000								
	17.50	\$93,000 - 150,000								
	21.00	> \$150,000								
Newfoundland & Labrador ⁽¹⁷⁾	8.70	≤ \$35,851	--	15.00	3.00	15.00	10.0	612.50	33.00	21.50
	14.50	\$35,851 - 71,701								
	15.80	\$71,701 - 128,010								
	17.80	\$128,010 - 179,214								
	18.30	> \$179,214								

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
April 2017⁽¹⁾

Notes to Table:

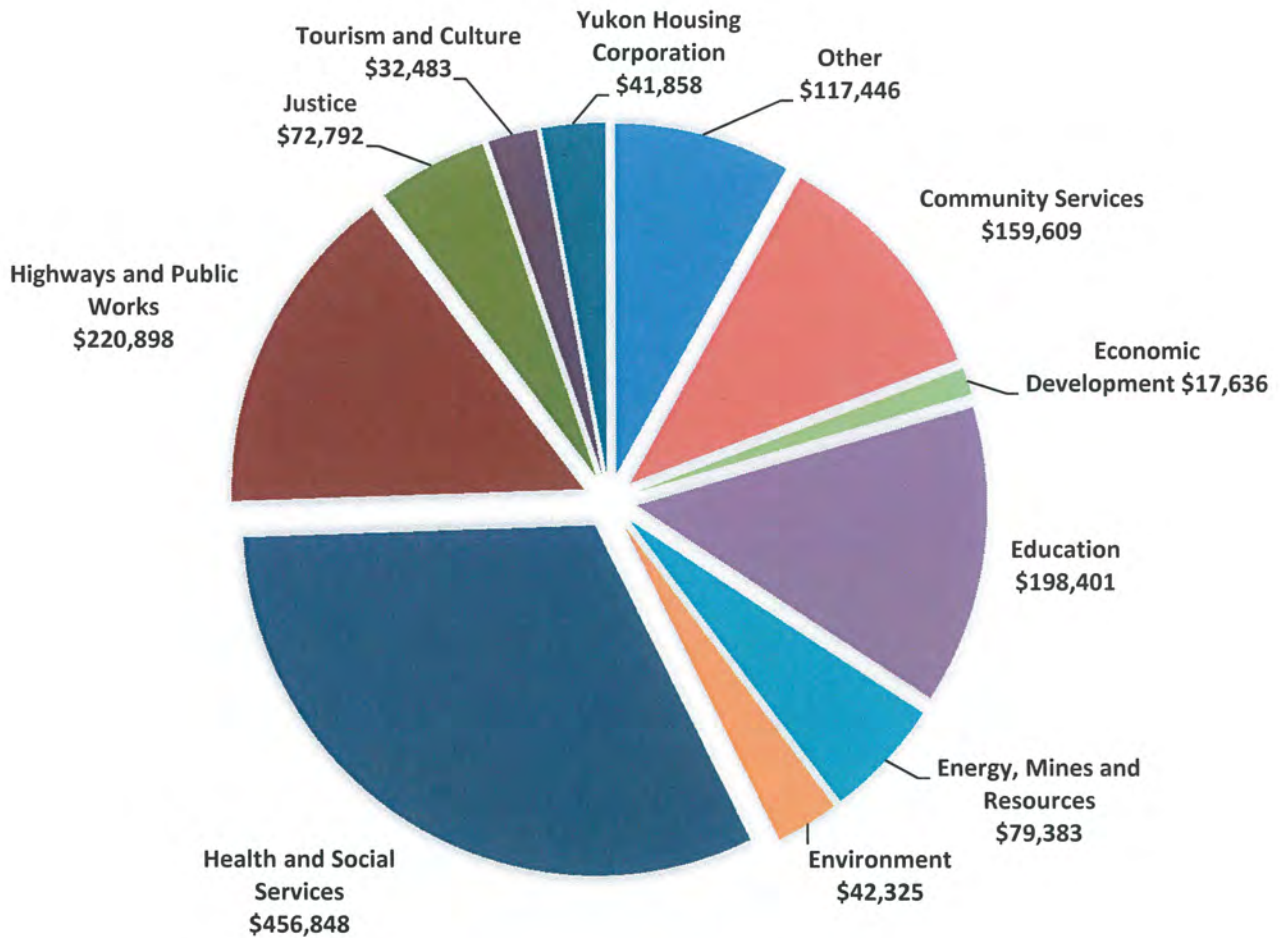
- (1) Rate changes may have occurred since the time of the survey (April, 2017). Reference should be made to each jurisdiction's Department of Finance to determine current rates or upcoming rate changes.
- (2) Income tax brackets are indexed using the Consumer Price Index for New Brunswick, Saskatchewan, Northwest Territories, Nunavut, and Yukon.
- (3) The following jurisdictions levy a surcharge on personal income tax: Prince Edward Island - 10% of provincial tax in excess of \$12,500; Ontario - 20% of provincial tax in excess of \$4,556 and 36% of provincial tax in excess of \$5,831.
- (4) Provincial share of Harmonized Sales Tax for Newfoundland, New Brunswick, Nova Scotia, Ontario and Prince Edward Island.
- (5) Yukon - Effective January 1, 2015 personal income tax rates changed from 7.04%, 9.68%, 11.44%, 12.76%, a new threshold and rate for income over \$500,000 was introduced and the high income surtax was revoked. Effective July 1, 2014 small business rate decreased from 4% to 3%.
- (6) Northwest Territories - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). The 6.4 cent rate applies for communities not on the highway system. Tobacco tax increase from 28.6 cents per cigarette effective April 1, 2017.
- (7) Nunavut - Tobacco tax increase from 25 cents per cigarette in March 15, 2017.
- (8) British Columbia - Small business rate decreased from 2.5% on April 1, 2017. Effective October 1, 2017 cigarette tax will increase to 24.7 cents per cigarette. Fuel tax rates are for fuel on highways and include carbon tax rates of 6.67 cents per litre for gas and 7.67 cents per litre for diesel. Rates do not include regional taxes.
- (9) Alberta - Effective October 1, 2015 a progressive personal income tax rate structure was introduced on income. Prior to this date a flat rate of 10% was in place. Small business rate decreased from 3% on January 1, 2017. Effective January 1, 2017 gasoline tax includes 4.49 cents per litre carbon tax and diesel includes 5.35 cents per litre carbon tax.
- (10) Saskatchewan - Effective July 1, 2017 and July 1, 2019 personal income tax rates and the general corporate rate will be reduced in half-point increments. Effective March 23, 2017 the Provincial Sales Tax rate increased from 5% and tobacco tax rates increased by 2 cents from 25 cents to 27 cents per cigarette.
- (11) Manitoba - no recent or upcoming tax rate amendments to note.
- (12) Ontario - General corporate income tax rate freeze took effect for 2012 until budget is balanced; scheduled to be balanced in 2017-18 at which time rate will be further reduced to 11% and to 10% July 1 each year.
- (13) Quebec - Gasoline rate includes 0.8 cent per litre carbon tax; diesel rate includes 0.9 cent per litre carbon tax. Between 2017 and 2020 there will be a gradual reduction of general corporate tax rate to 11.5% and the small business rate for the primary sector (those making direct use of natural resources) will be reduced to 4%.
- (14) New Brunswick - Effective April 1, 2016 the general corporate tax rate increased from 12%. Effective April 1, 2017 the small business rate decreased from 4% to 3% and will decrease to 2.5% by 2018. On July 1, 2016 the provincial portion of the Harmonized Sales Tax increased from 8%. Effective February 1, 2017 tobacco tax increased from 22.26 cents per cigarette.
- (15) Prince Edward Island - Effective October 1, 2016 the provincial portion of the Harmonized Sales Tax increased from 9%.
- (16) Nova Scotia - Effective April 20, 2016 cigarette tax was increased from 25.52 cents per cigarette.
- (17) Newfoundland & Labrador - The 2016 budget increased personal income tax rates for all income ranges beginning July 1, 2016 and again January 1, 2017. The general corporate tax rate increased from 14% January 1, 2016 and the Manufacturing and Processing tax credit was eliminated. The provincial portion of the Harmonized Sales Tax increased from 8% on July 1, 2016. Effective April 15, 2016 tobacco tax increased from 23.5 cents per cigarette. On June 2, 2016 gasoline and diesel tax both increased from 16.50 cents per litre.

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

DEPARTMENT / CORPORATION	2017-18 ESTIMATE	<i>Comparable</i>		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Yukon Legislative Assembly	8,368	8,119	8,119	7,310
Elections Office	554	1,830	1,730	499
Office of the Ombudsman	1,185	1,214	1,179	934
Child and Youth Advocate Office	530	508	508	486
Executive Council Office	24,503	28,901	26,946	24,136
Community Services	159,609	125,540	139,270	128,298
Economic Development	17,636	17,380	17,202	18,699
Education	198,401	189,067	177,063	184,186
Energy, Mines and Resources	79,383	81,888	83,584	82,816
Environment	42,325	38,676	37,277	38,707
Finance	12,876	10,862	10,313	9,827
French Language Services Directorate	5,058	3,195	2,922	2,975
Health and Social Services	456,848	446,122	460,511	396,036
Highways and Public Works	220,898	210,330	209,700	199,171
Justice	72,792	71,455	69,864	68,544
Public Service Commission	49,643	45,969	46,846	43,578
Tourism and Culture	32,483	36,976	33,569	28,115
Women's Directorate	2,104	2,057	1,941	1,810
Yukon Development Corporation	7,625	9,625	11,425	8,802
Yukon Housing Corporation	41,858	48,877	46,680	40,558
Yukon Liquor Corporation	one dollar	one dollar	one dollar	0
Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total Appropriations ⁽¹⁾	1,439,679	1,383,591	1,391,649	1,285,487

⁽¹⁾ Restated 2016-17 Forecast, 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

**GOVERNMENT OF YUKON
O&M AND CAPITAL EXPENDITURES
BY DEPARTMENT
2017-18 BUDGET
\$000s**



Note: "Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Child and Youth Advocate Office, Executive Council Office, Finance, French Language Services Directorate, Public Service Commission, Women's Directorate, Yukon Development Corporation, Yukon Liquor Corporation and Loan Capital and Loan Amortization.

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

DEPARTMENT / CORPORATION	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Yukon Legislative Assembly	8,318	8,069	8,069	7,266
Elections Office	549	1,825	1,725	495
Office of the Ombudsman	1,180	1,109	1,099	901
Child and Youth Advocate Office	525	503	503	482
Executive Council Office	24,151	28,844	26,304	23,943
Community Services	89,371	86,758	87,574	91,993
Economic Development	16,565	16,160	15,970	17,719
Education	176,298	172,477	163,694	157,204
Energy, Mines and Resources	74,918	77,066	78,491	80,286
Environment	40,784	37,363	36,089	36,399
Finance	12,228	10,850	10,301	9,816
French Language Services Directorate	5,054	3,186	2,918	2,974
Health and Social Services	363,570	349,742	348,363	328,540
Highways and Public Works	137,227	133,037	130,963	128,012
Justice	70,126	69,413	68,012	65,617
Public Service Commission	48,912	45,182	46,059	42,656
Tourism and Culture	27,794	27,237	25,653	26,041
Women's Directorate	2,060	2,054	1,938	1,798
Yukon Development Corporation	6,125	6,125	6,125	5,806
Yukon Housing Corporation	19,515	20,007	20,205	18,995
Yukon Liquor Corporation	one dollar	one dollar	one dollar	0
Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total O&M to be Voted ⁽¹⁾	1,130,270	1,102,007	1,085,055	1,046,943

⁽¹⁾ Restated 2016-17 Forecast, 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

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

DEPARTMENT / CORPORATION	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Yukon Legislative Assembly	50	50	50	44
Elections Office	5	5	5	4
Office of the Ombudsman	5	105	80	33
Child and Youth Advocate Office	5	5	5	4
Executive Council Office	352	57	642	193
Community Services	70,238	38,782	51,696	36,305
Economic Development	1,071	1,220	1,232	980
Education	22,103	16,590	13,369	26,982
Energy, Mines and Resources	4,465	4,822	5,093	2,530
Environment	1,541	1,313	1,188	2,308
Finance	648	12	12	11
French Language Services Directorate	4	9	4	1
Health and Social Services	93,278	96,380	112,148	67,496
Highways and Public Works	83,671	77,293	78,737	71,159
Justice	2,666	2,042	1,852	2,927
Public Service Commission	731	787	787	922
Tourism and Culture	4,689	9,739	7,916	2,074
Women's Directorate	44	3	3	12
Yukon Development Corporation	1,500	3,500	5,300	2,996
Yukon Housing Corporation	22,343	28,870	26,475	21,563
Total Capital to be Voted ⁽¹⁾	309,409	281,584	306,594	238,544

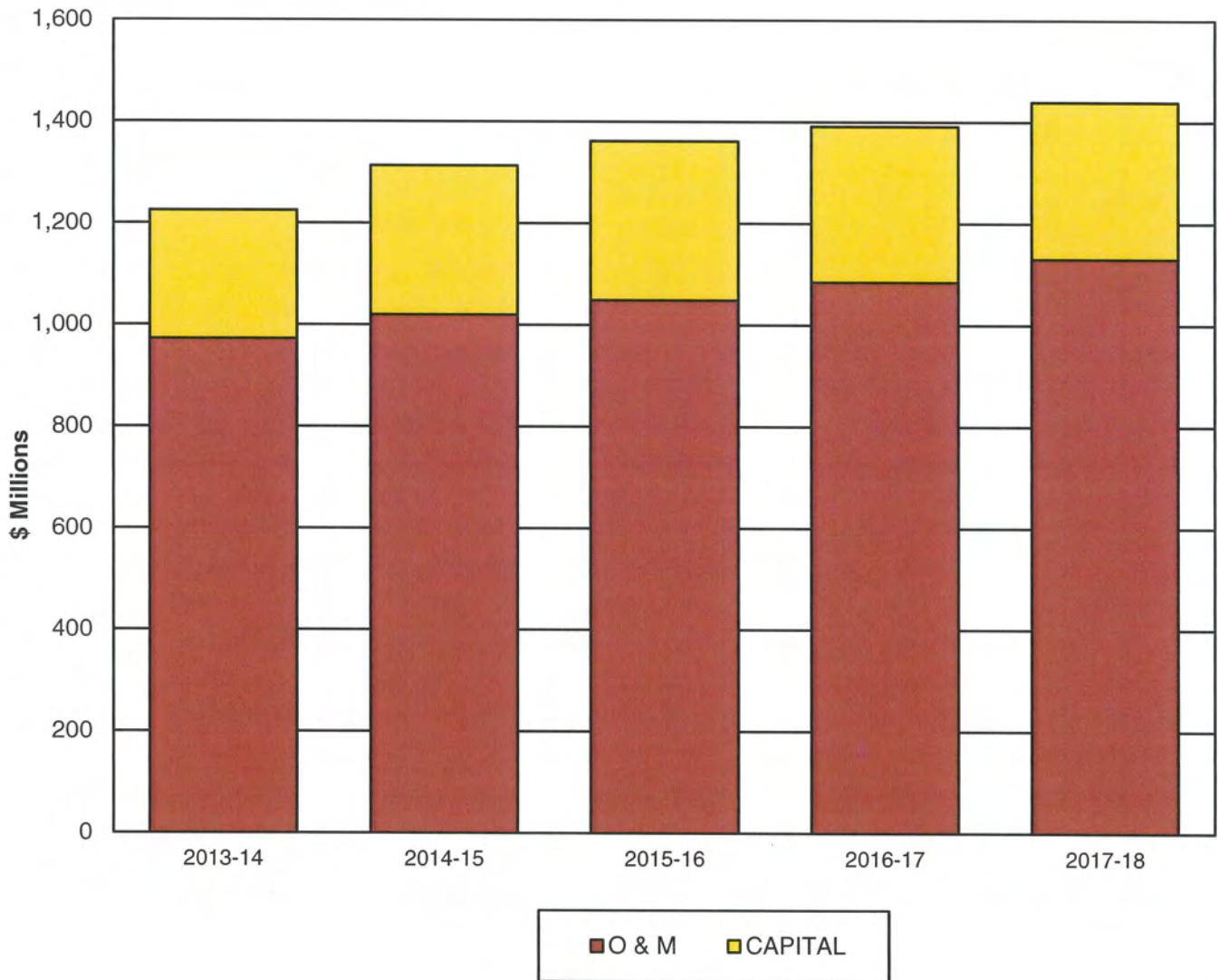
⁽¹⁾ Restated 2016-17 Forecast, 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

MAIN ESTIMATES
HISTORICAL COMPARISON
(\$000s)

	OPERATION & MAINTENANCE	CAPITAL	TOTAL
2017-18	1,125,270	309,409	1,434,679
2016-17	1,085,029	306,620	1,391,649
2015-16	1,049,291	312,779	1,362,070
2014-15	1,019,990	293,410	1,313,400
2013-14	972,350	252,772	1,225,122
2012-13	920,144	231,619	1,151,763
2011-12	851,863	237,717	1,089,580
2010-11	811,886	263,516	1,075,402
2009-10	762,613	240,618	1,003,231
2008-09	696,978	202,777	899,755

Note: These figures reflect the voted expenditures as per the estimates for the relevant year and have not been restated for purposes of comparison. Figures do not include Loan Capital and Loan Amortization.

GOVERNMENT OF YUKON
O & M and CAPITAL EXPENDITURES
2013-14 TO 2017-18



Note: These figures reflect the voted expenditures as per the Main Estimates for the relevant year and have not been restated for purposes of comparison.

This page left blank intentionally.