

ESTIMATES
SUPPLEMENTARY NO. 4
1998 - 99

Prepared by:
Department of Finance
Under the Direction of
Management Board

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Yukon Legislative Assembly
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FINANCIAL SUMMARY
(\$000'S)

| | 1998-99 VOTED TO DATE | SUPPLE- MENTARY NO. 4 | UNDER EXPEND- ITURE/ CHANGE | 1998-99 REVISED VOTE |
|--|-----------------------------|-----------------------------|--------------------------------------|----------------------------|
| INCOME: | | | | |
| Territorial Revenue | 74,548 | 0 | 421 | 74,969 |
| Canada Health and Social Transfer | 16,739 | 0 | 3,703 | 20,442 |
| Established Programs Financing | 502 | 0 | 0 | 502 |
| Transfer from Canada | 336,032 | 0 | 13,646 | 349,678 |
| Recoveries | 68,013 | 0 | (11,449) | 56,564 |
| TOTAL INCOME | 495,834 | 0 | 6,321 | 502,155 |
| LESS EXPENDITURES: | | | | |
| Operation and Maintenance | 378,917 | 195 | (5,682) | 373,430 |
| Capital | 117,622 | 0 | (17,312) | 100,310 |
| Loan Interest | 429 | 0 | 0 | 429 |
| TOTAL EXPENDITURES | 496,968 | 195 | (22,994) | 474,169 |
| UNADJUSTED SURPLUS (DEFICIT) FOR THE YEAR | (1,134) | (195) | 29,315 | 27,986 |
| ADJUSTMENTS: | | | | |
| Plus: Recoveries of Prior Years' Expenditures | 0 | 0 | 169 | 169 |
| Plus: Items transferred to the Balance Sheet in the Public Accounts * | 0 | 0 | 1,749 | 1,749 |
| SURPLUS (DEFICIT) FOR THE YEAR | (1,134) | (195) | 31,233 | 29,904 |
| Accumulated Surplus (Deficit), March 31, 1998** | 50,505 | 0 | 0 | 50,505 |
| Accumulated Surplus (Deficit), March 31, 1999*** | 49,371 | (195) | 31,233 | 80,409 |

* Items transferred to the Balance Sheet in the Public Accounts are:

| | |
|--|--------------|
| Community and Transportation Services | |
| - land development costs transferred to land held for sale (Capital) | 3,819 |
| - local improvement costs transferred to loans receivable (Capital) | 308 |
| - land recoveries transferred to land held for sale (Capital) | (2,302) |
| - local improvement recoveries transferred to loans receivable (Capital) | (236) |
| Economic Development | |
| - loans transferred to loans receivable (O&M) | 114 |
| Health and Social Services | |
| - loan payments transferred to long-term debt (O&M) | 46 |
| Net Total | <u>1,749</u> |

** Excludes \$1.454 million accumulated net income for Fleet Vehicle (\$1.212 million) and Property Management (\$242,000) which is not available for general government operations.

*** Excludes \$2.010 million accumulated net income for Fleet Vehicle (\$1.778 million), Property Management (\$200,000), and Queen's Printer (\$32,000) which is not available for general government operations.

FINANCIAL SUMMARY (Cont'd)
(\$000'S)

| | 1998-99 VOTED TO DATE | SUPPLE- MENTARY NO. 4 | UNDER EXPEND- ITURE/ CHANGE | 1998-99 REVISED VOTE |
|---|-----------------------------|-----------------------------|--------------------------------------|----------------------------|
| <u>NET BUDGETARY EXPENDITURES:</u> | | | | |
| OPERATION AND MAINTENANCE: | | | | |
| Gross Budgetary Expenditures | 378,917 | 195 | (5,682) | 373,430 |
| Less: Recoveries | 35,698 | 0 | (1,618) | 34,080 |
| NET O & M EXPENDITURES | 343,219 | 195 | (4,064) | 339,350 |
| CAPITAL: | | | | |
| Gross Budgetary Expenditures | 117,622 | 0 | (17,312) | 100,310 |
| Less: Recoveries | 31,437 | 0 | (9,855) | 21,582 |
| NET CAPITAL EXPENDITURES | 86,185 | 0 | (7,457) | 78,728 |
| LOAN INTEREST: | | | | |
| Gross Budgetary Expenditures | 429 | 0 | 0 | 429 |
| Less: Recoveries | 878 | 0 | 24 | 902 |
| NET LOAN INTEREST | (449) | 0 | (24) | (473) |
| TOTAL BUDGETARY EXPENDITURES: | | | | |
| Gross Budgetary Expenditures | 496,968 | 195 | (22,994) | 474,169 |
| Less: Recoveries | 68,013 | 0 | (11,449) | 56,564 |
| NET BUDGETARY EXPENDITURES | 428,955 | 195 | (11,545) | 417,605 |
| <u>NET NON-BUDGETARY EXPENDITURES:</u> | | | | |
| LOAN PRINCIPAL: | | | | |
| Gross Expenditures | 331 | 0 | 0 | 331 |
| Less: Recoveries | 1,593 | 0 | (21) | 1,572 |
| NET LOAN PRINCIPAL | (1,262) | 0 | 21 | (1,241) |
| LOAN CAPITAL: | | | | |
| Gross Expenditures | 5,000 | 0 | (4,110) | 890 |
| Less: Recoveries | 5,000 | 0 | (4,110) | 890 |
| NET LOAN CAPITAL | 0 | 0 | 0 | 0 |

**OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

| VOTE | DEPARTMENT / CORPORATION | 1998-99 VOTED TO DATE | SUPPLE- MENTARY NO. 4 | UNDER EXPEND- ITURE | 1998-99 REVISED VOTE |
|---------------------------|---------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| 01 | Yukon Legislative Assembly | 3,177 | 0 | (87) | 3,090 |
| 02 | Executive Council Office | 13,387 | 0 | (1,207) | 12,180 |
| 09 | Community and Transportation Services | 63,101 | 0 | (177) | 62,924 |
| 07 | Economic Development | 6,446 | 0 | (22) | 6,424 |
| 03 | Education | 81,474 | 0 | (320) | 81,154 |
| 12 | Finance | 4,044 | 23 | 0 | 4,067 |
| 16 | Government Services | 20,422 | 0 | (448) | 19,974 |
| 15 | Health and Social Services | 110,273 | 0 | (1,464) | 108,809 |
| 08 | Justice | 30,877 | 172 | 0 | 31,049 |
| 10 | Public Service Commission | 9,712 | 0 | (594) | 9,118 |
| 14 | Renewable Resources | 14,164 | 0 | (84) | 14,080 |
| 13 | Tourism | 8,953 | 0 | (193) | 8,760 |
| 11 | Women's Directorate | 413 | 0 | (2) | 411 |
| 22 | Yukon Development Corporation | one dollar | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 12,248 | 0 | (1,076) | 11,172 |
| 19 | Yukon Liquor Corporation | one dollar | 0 | 0 | 0 |
| 23 | Office of the Ombudsman | 226 | 0 | (8) | 218 |
| Total Expenditures | | 378,917 | 195 | (5,682) | 373,430 |

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

| VOTE | DEPARTMENT / CORPORATION | 1998-99 VOTED TO DATE | CHANGE | 1998-99 REVISED VOTE |
|-------------------------|---------------------------------------|-----------------------------|----------------|----------------------------|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 02 | Executive Council Office | 6,383 | (1,209) | 5,174 |
| 09 | Community and Transportation Services | 2,478 | 199 | 2,677 |
| 07 | Economic Development | 180 | (157) | 23 |
| 03 | Education | 1,386 | (153) | 1,233 |
| 12 | Finance | 21 | (2) | 19 |
| 16 | Government Services | 272 | (54) | 218 |
| 15 | Health and Social Services | 13,290 | 395 | 13,685 |
| 08 | Justice | 1,287 | 3 | 1,290 |
| 10 | Public Service Commission | 45 | (32) | 13 |
| 14 | Renewable Resources | 815 | 121 | 936 |
| 13 | Tourism | 240 | (1) | 239 |
| 11 | Women's Directorate | 0 | 0 | 0 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 9,301 | (728) | 8,573 |
| 19 | Yukon Liquor Corporation | 0 | 0 | 0 |
| 23 | Office of the Ombudsman | 0 | 0 | 0 |
| Total Recoveries | | 35,698 | (1,618) | 34,080 |

**CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

| VOTE | DEPARTMENT / CORPORATION | 1998-99 VOTED TO DATE | SUPPLE- MENTARY NO. 4 | UNDER EXPEND- ITURE | 1998-99 REVISED VOTE |
|---------------------------|---------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| 01 | Yukon Legislative Assembly | 5 | 0 | 0 | 5 |
| 02 | Executive Council Office | 296 | 0 | (83) | 213 |
| 09 | Community and Transportation Services | 42,971 | 0 | (4,444) | 38,527 |
| 07 | Economic Development | 10,021 | 0 | (1,261) | 8,760 |
| 03 | Education | 15,882 | 0 | (2,586) | 13,296 |
| 12 | Finance | 21 | 0 | (3) | 18 |
| 16 | Government Services | 9,781 | 0 | (3,340) | 6,441 |
| 15 | Health and Social Services | 5,397 | 0 | (2,042) | 3,355 |
| 08 | Justice | 934 | 0 | (309) | 625 |
| 10 | Public Service Commission | 51 | 0 | (4) | 47 |
| 14 | Renewable Resources | 2,040 | 0 | (230) | 1,810 |
| 13 | Tourism | 3,345 | 0 | (646) | 2,699 |
| 11 | Women's Directorate | 4 | 0 | 0 | 4 |
| 22 | Yukon Development Corporation | 16,000 | 0 | 0 | 16,000 |
| 18 | Yukon Housing Corporation | 10,869 | 0 | (2,364) | 8,505 |
| 23 | Office of the Ombudsman | 5 | 0 | 0 | 5 |
| Total Expenditures | | 117,622 | 0 | (17,312) | 100,310 |

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

| VOTE | DEPARTMENT / CORPORATION | 1998-99 VOTED TO DATE | CHANGE | 1998-99 REVISED VOTE |
|-------------------------|---------------------------------------|-----------------------------|----------------|----------------------------|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 02 | Executive Council Office | 271 | (83) | 188 |
| 09 | Community and Transportation Services | 18,906 | (6,087) | 12,819 |
| 07 | Economic Development | 961 | (281) | 680 |
| 03 | Education | 1,058 | (2) | 1,056 |
| 12 | Finance | 0 | 0 | 0 |
| 16 | Government Services | 1,210 | (997) | 213 |
| 15 | Health and Social Services | 159 | (38) | 121 |
| 08 | Justice | 13 | (13) | 0 |
| 10 | Public Service Commission | 0 | 0 | 0 |
| 14 | Renewable Resources | 24 | 15 | 39 |
| 13 | Tourism | 15 | 0 | 15 |
| 11 | Women's Directorate | 0 | 0 | 0 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 8,820 | (2,369) | 6,451 |
| 23 | Office of the Ombudsman | 0 | 0 | 0 |
| Total Recoveries | | 31,437 | (9,855) | 21,582 |

REVENUE SUMMARY BY SOURCE
(\$000'S)

| | 1998-99 VOTED TO DATE | CHANGE | 1998-99 REVISED VOTE |
|--|-----------------------------|--------------|----------------------------|
| TAX REVENUE | | | |
| Personal Income Tax | 32,785 | 56 | 32,841 |
| Corporate Income Tax | 10,162 | (574) | 9,588 |
| Property Tax | 2,292 | 0 | 2,292 |
| Grant-in-Lieu of Property Tax | 270 | (63) | 207 |
| Fuel Oil Tax - Diesel | 2,387 | (131) | 2,256 |
| Fuel Oil Tax - Other | 4,193 | 68 | 4,261 |
| Insurance Premium Tax | 798 | 58 | 856 |
| Tobacco Tax | 5,514 | (294) | 5,220 |
| Liquor Tax | 2,178 | 45 | 2,223 |
| TOTAL TAX REVENUE | 60,579 | (835) | 59,744 |
| OTHER REVENUE | | | |
| Liquor Profit | 5,085 | (82) | 5,003 |
| Investment Income and Other Interest | 1,079 | 654 | 1,733 |
| Licences, Fees, Registrations and Permits: | | | |
| Motor Vehicle | 2,620 | 51 | 2,671 |
| Game and Campground | 840 | 21 | 861 |
| Business and Professional | 662 | 59 | 721 |
| Other | 732 | (37) | 695 |
| Resource Revenues | 1,652 | 437 | 2,089 |
| Public Utilities Income Tax Transfer | 0 | 117 | 117 |
| Fines | 512 | (76) | 436 |
| Gain on Sale of Lots | 0 | 59 | 59 |
| Aviation Operations | 669 | 33 | 702 |
| Miscellaneous | 118 | 20 | 138 |
| TOTAL OTHER REVENUE | 13,969 | 1,256 | 15,225 |
| TOTAL REVENUE * | 74,548 | 421 | 74,969 |

* Excludes Yukon Development Corporation.

Excludes Property Management Special Operating Agency annual net loss of \$42,000.

Excludes Fleet Vehicle Special Operating Agency annual net income of \$566,000.

Excludes Queen's Printer Special Operating Agency annual net income of \$32,000.

**REVENUE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

| VOTE | DEPARTMENT / CORPORATION | 1998-99 VOTED TO DATE | CHANGE | 1998-99 REVISED VOTE |
|-------------|---------------------------------------|-----------------------------|------------|----------------------------|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 02 | Executive Council Office | 0 | 0 | 0 |
| 09 | Community and Transportation Services | 6,342 | 239 | 6,581 |
| 07 | Economic Development | 1,853 | 508 | 2,361 |
| 03 | Education | 76 | 13 | 89 |
| 12 | Finance | 56,623 | (220) | 56,403 |
| 16 | Government Services | 0 | 0 | 0 |
| 15 | Health and Social Services | 34 | (3) | 31 |
| 08 | Justice | 1,434 | (102) | 1,332 |
| 10 | Public Service Commission | 0 | 0 | 0 |
| 14 | Renewable Resources | 843 | 26 | 869 |
| 13 | Tourism | 80 | (3) | 77 |
| 11 | Women's Directorate | 0 | 0 | 0 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 0 | 0 | 0 |
| 19 | Yukon Liquor Corporation | 7,263 | (37) | 7,226 |
| 23 | Office of the Ombudsman | 0 | 0 | 0 |
| | Total Revenue* | 74,548 | 421 | 74,969 |

* Excludes Yukon Development Corporation.
 Excludes Property Management Special Operating Agency annual net loss of \$42,000.
 Excludes Fleet Vehicle Special Operating Agency annual net income of \$566,000.
 Excludes Queen's Printer Special Operating Agency annual net income of \$32,000.