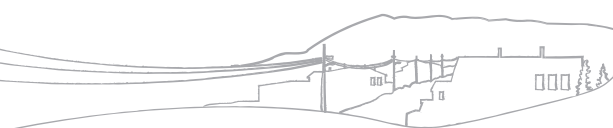


# 2026-2027 CAPITAL ESTIMATES BUDGET DE DÉPENSES EN IMMOBILISATIONS

*Le présent document contient la traduction française de l'introduction.*

Government of Northwest Territories  
Gouvernement des Territoires du Nord-Ouest





# Table of Contents

Introduction	2
Introduction (FR)	7
<b>Summary of Information</b>	
Fiscal Responsibility Policy	12
Infrastructure Investment by Department	13
Total Planned Infrastructure Investment	14
<b>Estimates</b>	
Legislative Assembly	15
Education, Culture and Employment	18
Environment and Climate Change	25
Finance	32
Health and Social Services	40
Industry, Tourism and Investment	47
Infrastructure	54
Justice	64
Municipal and Community Affairs	71
Housing Northwest Territories	78
<b>Appendices</b>	
Appendix A - Glossary	81
Appendix B - Capital Planning Process	84

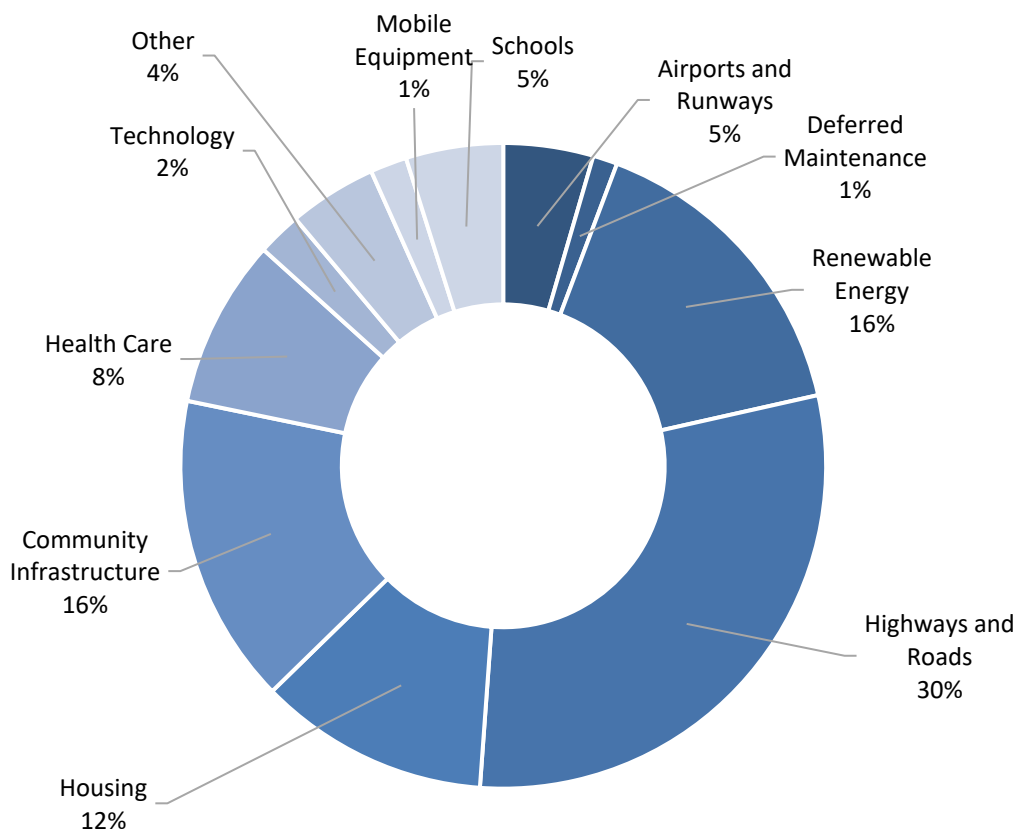
## Overview

Each year, the Government of the Northwest Territories (GNWT) invests in the infrastructure that supports our communities, strengthens our economy, and improves the quality of life for residents across the territory. The 2026–27 Capital Estimates outline a proposed \$436 million in planned investments. These Estimates reflect the priorities of the 20th Legislative Assembly including commitments for suitable, accessible, and affordable housing, a strong economic foundation, access to healthcare, and safe residents and communities.

The proposed \$436 million in the 2026-27 Capital Estimates will support strategic investments in priority areas such as housing, health, and core infrastructure while keeping to the *Fiscal Responsibility Policy* guideline to fund at least half of annual capital spending with operating cash surpluses.

The GNWT's annual infrastructure investments that make possible the delivery of core government programs and services are a key part of the government's role in support of the economy. The infrastructure budget strikes a balance between strategic new investments and the ongoing focus on maintaining the existing assets of the territory through capital maintenance and renewal projects.

## Key Investment Areas



## **Investing in a Strong Economic Future**

The GNWT's capital plan supports the territorial economy by providing the infrastructure that allows the delivery of public programs and services, addresses the gaps that the private sector cannot deliver such as housing shortages in smaller communities, and improves the infrastructure that connects communities. The capital investments are deliberately focused on creating employment and business opportunities for northern businesses through the procurement policies.

The 2026-27 Capital Estimates also continue the GNWT's long range perspective with strategic investments to further strengthen connections between communities, help reduce the risk of natural disasters occurring and expanding the existing infrastructure that provides the foundation that encourages private investment that expands the economy. The main strategic investments included in these capital estimates are:

- Building the Dehk'e Frank Channel Bridge;
- Construction of a Territorial Fire Centre;
- Inuvik Airport Terminal and Runway Extension;
- Mackenzie Valley Highway environmental assessment and planning;
- Slave Geological Province All Weather Highway environmental assessment and planning; and
- Reducing the cost of power and increasing the use of alternative and renewable energy through investments in the Fort Providence Transmission Line, Whatì Transmission Line planning, and feasibility and planning studies in support of the Taltson Hydro expansion project.

## **Investing in Communities**

The 2026-27 Capital Estimates includes a proposed \$67.8 million investment for community infrastructure, including:

- \$32.7 million for community public infrastructure;
- \$17.3 million for projects supported by Investing in Canada Infrastructure Projects (ICIP); and
- \$17.8 million for the Territorial Fire Centre in Fort Smith.

## **Investing in Program Delivery**

The 2026-27 Capital Estimates includes investments that prioritize support for residents including:

- Suitable, accessible and affordable housing by constructing new public housing units and retrofitting public housing; and
- Improving access to healthcare by improving the Core Electronic Health Record System, planning and constructing Health and Social Service Centres, and planning and constructing Long Term Care Facilities.

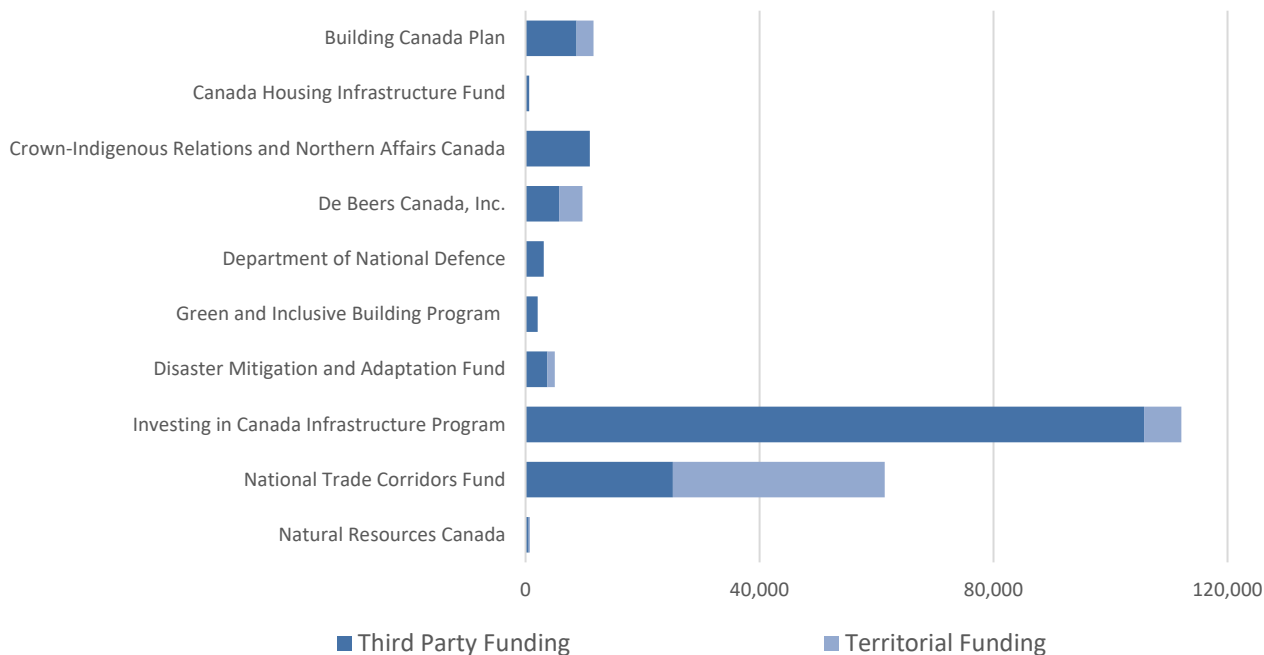
Investing with Our Partners

Infrastructure spending in the Northwest Territories in recent years has been well-supported by federal infrastructure programs including the Investing in Canada Infrastructure Program, National Trade Corridors Fund, and the Green and Inclusive Building Program.

Through these federal programs and other partnerships with federal agencies including Natural Resources Canada, the Department of National Defence, and Crown-Indigenous Relations and Northern Affairs Canada, the GNWT has been able to invest in infrastructure projects such as Taltson pre-construction planning, Whatì Transmission planning, forest management and wildfire protection projects and a runway extension at the Inuvik Airport.

The GNWT continues leveraging its infrastructure investment by securing \$161 million from the Government of Canada for projects in the 2026-27 Capital Estimates.

Projects with External Funding (000s)

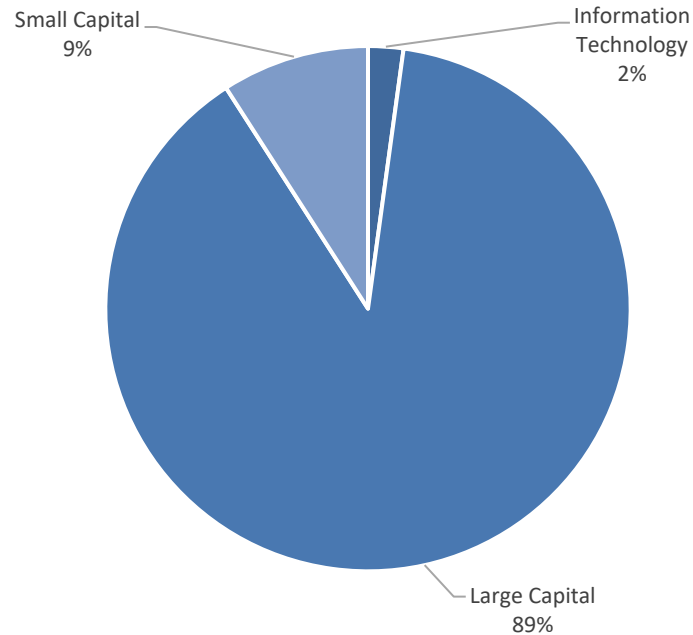


Presentation of the 2026-27 Capital Estimates

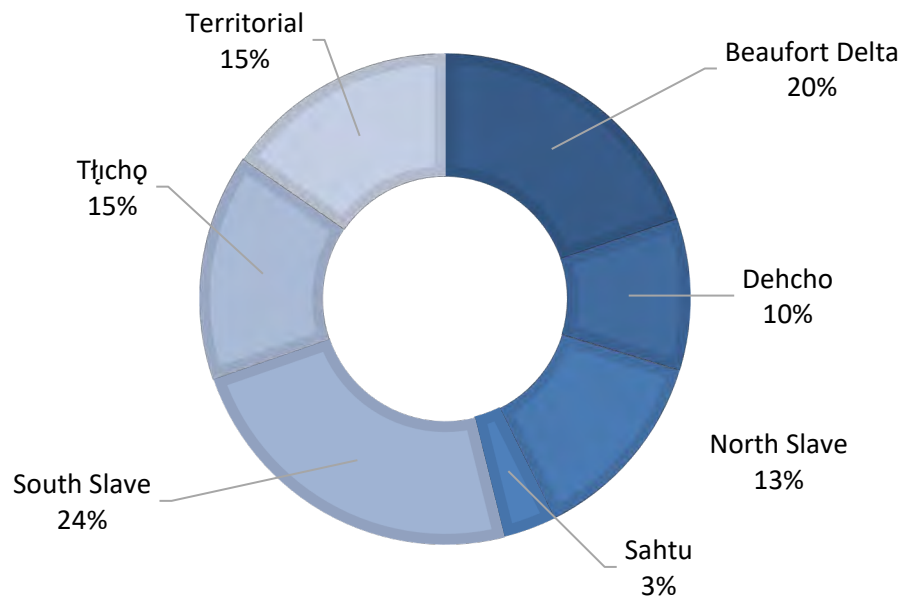
The 2026-27 Capital Estimates groups the \$436 million in proposed capital spending into three categories:

- \$387.1 million in large capital (tangible capital assets with a total project cost of \$1,000,000 or greater),

- \$39.7 million in small capital (tangible capital assets with a total project cost greater than \$50,000 but less than \$1,000,000), and
- \$9.5 million in information technology projects, which include both small and large capital projects.



The 2026-27 Capital Estimates infrastructure investments benefit all regions and residents of the Northwest Territories. Infrastructure investments that benefit multiple or all regions of the territory are classified as 'Territorial' for the purposes of the regional summary.



The 2026-27 Capital Estimates by department are presented by activity, infrastructure investment type and allocation. Further information on the terms used in the 2026-27 Capital Estimates are included in Appendix A – Glossary.

The GNWT follows a Corporate Capital Planning process summarized in Appendix B. This process culminates in the annual Infrastructure Acquisition Plan which assists the Government in identifying priority projects. The process considers both the current cost of development and the future liability for the maintenance and ultimate replacement of current infrastructure.

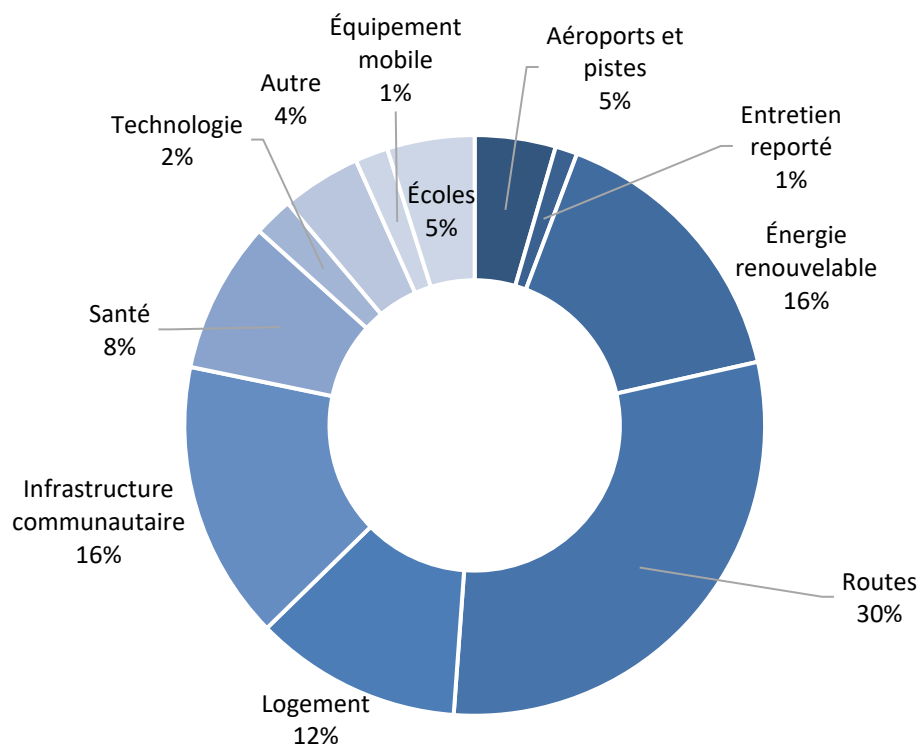
## Aperçu

Chaque année, le gouvernement des Territoires du Nord-Ouest (GTNO) investit dans des infrastructures qui soutiennent nos collectivités, renforcent notre économie et améliorent la qualité de vie des résidents de l'ensemble du territoire. Prévoyant des investissements d'un montant de 436 millions de dollars, le budget des dépenses en immobilisations de 2026-2027 tient compte des priorités de la 20<sup>e</sup> Assemblée législative, notamment des engagements pris pour assurer la sécurité des résidents et des collectivités, pour établir une base économique solide, et pour assurer l'accès à des logements convenables et abordables ainsi qu'à des soins de santé de qualité.

Les 436 millions de dollars projetés dans le budget des dépenses en immobilisations de 2026-2027 permettront de soutenir des investissements stratégiques dans des domaines prioritaires tels que le logement, la santé et les infrastructures de base, tout en respectant la directive de la Politique de responsabilité financière, qui consiste à financer au moins la moitié des dépenses d'immobilisations annuelles à partir des excédents de trésorerie de fonctionnement.

Les investissements annuels du GTNO dans les infrastructures, qui permettent la mise en œuvre des programmes et services gouvernementaux essentiels, constituent un élément clé du rôle du gouvernement dans le soutien à l'économie. Le budget consacré aux infrastructures établit un équilibre entre les nouveaux investissements stratégiques et l'accent mis sur le maintien des actifs existants du territoire grâce à des projets d'entretien et de renouvellement des immobilisations.

## Domaines principaux d'investissements



## **Investir dans un avenir économique solide**

Le plan d'immobilisations du GTNO soutient l'économie du territoire en fournissant les infrastructures nécessaires à la prestation des programmes et services publics, en comblant les lacunes que le secteur privé ne peut combler, telles que la pénurie de logements dans les petites collectivités, et en améliorant les infrastructures qui relient les collectivités. Les investissements en immobilisations sont délibérément axés sur la création d'emplois et de débouchés commerciaux pour les entreprises du Nord grâce aux politiques d'approvisionnement.

Le budget des dépenses en immobilisations de 2026-2027 s'inscrit également dans la perspective à long terme du GTNO, prévoyant des investissements stratégiques visant à renforcer davantage les liens entre les collectivités, à contribuer à réduire les risques de catastrophes naturelles et à développer les infrastructures existantes, pilier encourageant les investissements privés qui, à leur tour, favorisent la croissance économique. Les principaux investissements stratégiques inclus dans le budget des dépenses en immobilisations de 2026-2027 sont les suivants :

- Construction du pont du canal Dehk'e Frank;
- Construction d'un centre territorial de gestion des feux de forêt;
- Remplacement de l'aérogare et prolongement de la piste de l'aéroport d'Inuvik;
- Évaluation et planification environnementales pour la route de la vallée du Mackenzie;
- Évaluation et planification environnementales pour la route toutes saisons du corridor d'accès à la province géologique des Esclaves;
- Réduction du coût de l'électricité et augmentation du recours à l'énergie de remplacement et à l'énergie renouvelable grâce à des investissements dans la ligne de transport d'électricité de Fort Providence, à la planification de la ligne de transport d'électricité de Whatì et à des études de faisabilité et de planification à l'appui du projet d'agrandissement de la centrale hydroélectrique de Taltson.

## **Investir dans les collectivités**

Le budget des dépenses en immobilisations de 2026-2027 propose un investissement de 67,8 millions de dollars dans les infrastructures de la collectivité, notamment :

- 32,7 millions de dollars dans les infrastructures publiques des collectivités;
- 17,3 millions de dollars dans des projets soutenus par le Programme d'infrastructure Investir dans le Canada (PIIC);
- 17,8 millions de dollars dans le centre territorial de gestion des feux de forêt de Fort Smith.

## **Investir dans la prestation des programmes**

Le budget des dépenses en immobilisations de 2026-2027 comprend des investissements qui accordent la priorité au soutien aux résidents, notamment :

- La construction de logements sociaux adaptés, accessibles et abordables, ainsi que la rénovation des logements sociaux existants;
- L'amélioration de l'accès aux soins de santé grâce à la mise à niveau du système principal de dossiers médicaux électroniques et à la planification et à la construction de centres de services de santé et de services sociaux et à la planification et la construction d'établissements de soins de longue durée.

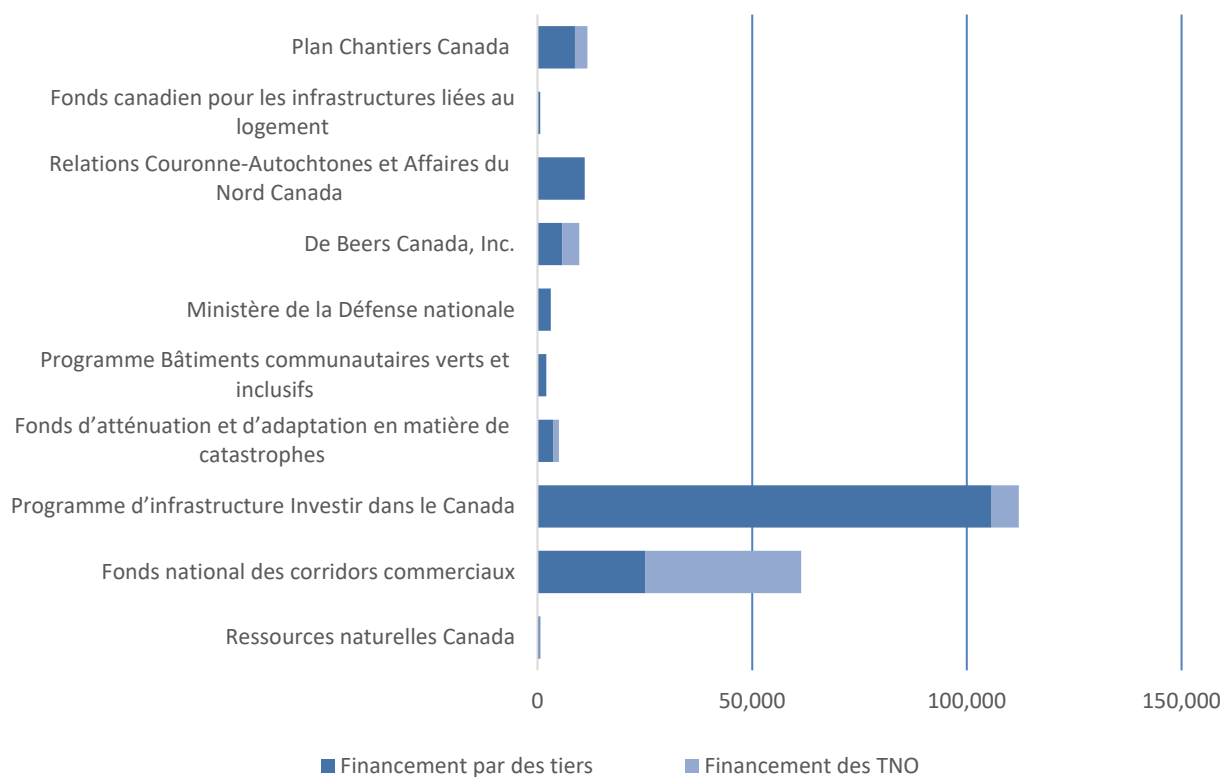
## Investir avec nos partenaires

Ces dernières années, les programmes d'infrastructure fédéraux ont largement soutenu les dépenses d'infrastructure aux Territoires du Nord-Ouest, notamment le programme d'infrastructure Investir dans le Canada, le Fonds national des corridors commerciaux et le programme Bâtiments communautaires verts et inclusifs.

Grâce à ces programmes fédéraux et à d'autres partenariats avec des organismes fédéraux, notamment Ressources naturelles Canada, le ministère de la Défense nationale et Relations Couronne-Autochtones et Affaires du Nord Canada, le GTNO a pu investir dans des projets d'infrastructure tels que la planification préalable à la construction de la centrale de la rivière Taltson, la planification du projet de ligne de transport d'électricité à Whatì, des projets de gestion forestière et de protection contre les feux de forêt ou le prolongement de la piste de l'aéroport d'Inuvik.

Le GTNO continue de tirer parti de ses investissements dans les infrastructures en mobilisant 161 millions de dollars du gouvernement du Canada pour des projets dans le cadre du budget des dépenses en immobilisations de 2026-2027.

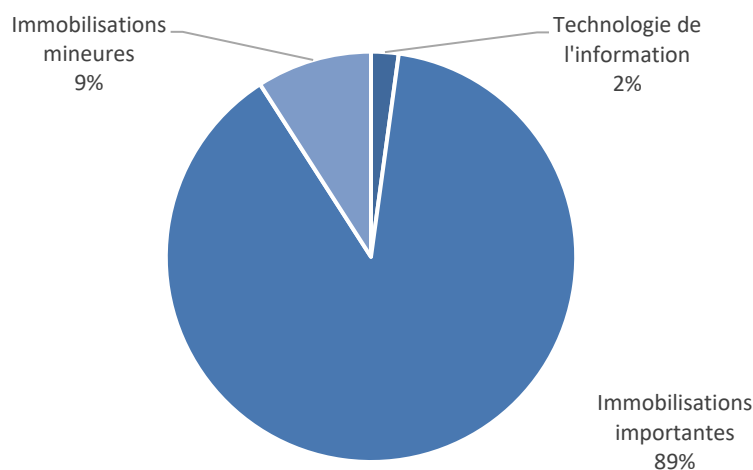
### Projets recevant un financement externe (en milliers de dollars)



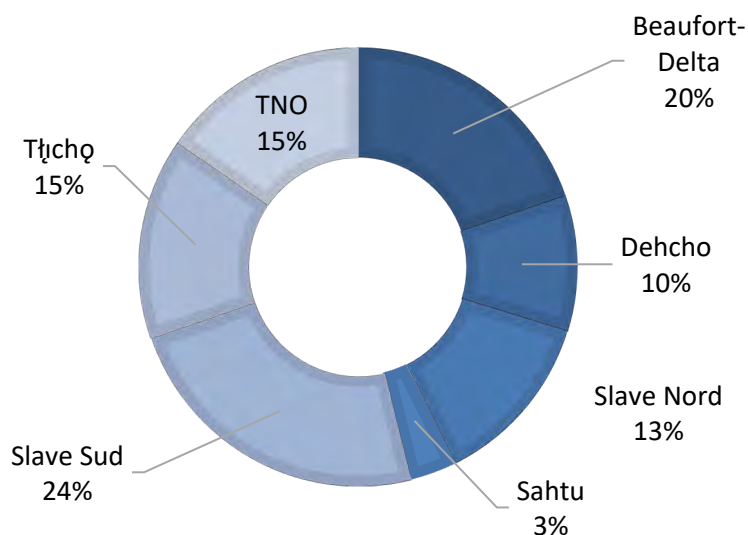
## Présentation du budget des dépenses en immobilisations de 2026-2027

Le budget des dépenses en immobilisations de 2026-2027 regroupe les 436 millions de dollars de dépenses en immobilisations projetées en trois catégories:

- 387,1 millions de dollars en immobilisations importantes (projets d'immobilisations corporelles dont le coût total est supérieur ou égal à 1 000 000 \$);
- 39,7 millions de dollars en immobilisations mineures (projets d'immobilisations corporelles dont le coût total est supérieur à 50 000 \$, mais inférieur à 1 000 000 \$);
- 9,5 millions de dollars en projets de technologie de l'information, qui comprennent à la fois les petits et les grands projets d'immobilisations.



Les investissements dans les infrastructures prévus au budget des dépenses en immobilisations 2026-2027 profitent à toutes les régions et à tous les résidents des Territoires du Nord-Ouest. Comme plusieurs ou toutes les régions du territoire en tirent profit, ces investissements sont classés comme « territoriaux » pour les besoins du sommaire régional.



Le budget des dépenses en immobilisations 2026-2027 présente, pour chaque ministère, le type d'activité, le type d'investissement en infrastructures et l'affectation des fonds. Des renseignements supplémentaires sur les termes utilisés dans le budget des dépenses en immobilisations 2026-2027 sont fournis à l'annexe A – Glossaire.

Le GTNO suit un processus de planification des immobilisations décrit à l'annexe B. Ce processus se termine par le plan annuel d'acquisition d'infrastructures, qui aide le gouvernement à identifier les projets prioritaires. Le processus tient compte à la fois du coût actuel du développement et de la responsabilité future pour l'entretien et le remplacement définitif des infrastructures actuelles.

# Fiscal Responsibility Policy

The Government of the Northwest Territories is committed to responsible spending and controlled expenditure growth while focusing on necessary infrastructure investments required to support the goals and priorities of the Legislative Assembly. The GNWT plans for sufficient operating surpluses to finance annual infrastructure investments and debt servicing payments for the projected fiscal year. The Fiscal Responsibility Policy ensures that the GNWT's:

- Debt servicing payments do not exceed 5% of the total revenue; and
- The operating surplus is sufficient to fund 50% of the GNWT's infrastructure investment expenditures.

	\$ M 2025-26	\$ M 2026-27	\$ M 2027-28
<b>Policy Provision 6(5)(a) - Debt Servicing Payments</b>			
Revenues	2,669	2,699	2,770
Maximum Debt Servicing Payments - 5% of revenues	133	135	139
<b>Projected Debt Servicing Payments</b>			
Short-term Interest Expense	20	20	20
Government bonds	8	8	8
Deh Cho Bridge	9	9	9
P3 Debt Servicing	16	16	16
Total Debt Servicing Payments	53	53	53
<b>Projected Debt Servicing Payments as a % of Revenues</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>Provision 6(3) - Infrastructure Financing</b>			
Capital Acquisitions	256	219	190
<b>Projected Cash Required for Infrastructure Investment Expenditures</b>	<b>256</b>	<b>219</b>	<b>190</b>
<b>Projected Operating Cash Required</b>			
Minimum cash required from operating surplus	128	110	95
<b>Projected Total Operating Cash Requirement</b>	<b>128</b>	<b>110</b>	<b>95</b>
<b>Projected Operating Cash Available</b>			
Operating Surplus	18	59	46
Add Non-Cash Item - Amortization	141	145	149
<b>Projected Total Operating Cash Available</b>	<b>159</b>	<b>204</b>	<b>195</b>

# Infrastructure Investment by Department

(thousands of dollars)

	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Tangible Capital Assets</b>				
Legislative Assembly	105	500	500	<b>1,828</b>
Education, Culture and Employment	12,271	1,705	35,545	<b>25,665</b>
Environment and Climate Change	7,031	25,096	25,533	<b>21,548</b>
Finance	25,509	5,068	8,449	<b>8,709</b>
Health and Social Services	33,801	61,932	93,723	<b>37,654</b>
Industry, Tourism and Investment	2,906	6,649	10,517	<b>3,795</b>
Infrastructure	106,160	142,625	185,618	<b>179,402</b>
Justice	1,353	1,480	5,709	<b>7,377</b>
Municipal and Community Affairs	252	171	171	<b>235</b>
	<b>189,388</b>	<b>245,226</b>	<b>365,765</b>	<b>286,213</b>
<b>Infrastructure Contributions</b>				
Education, Culture and Employment	1,669	625	1,956	<b>83</b>
Finance	-	-	41,600	<b>41,600</b>
Infrastructure	37,984	40,450	42,450	<b>47,892</b>
Municipal and Community Affairs	48,242	39,752	52,587	<b>49,957</b>
	<b>87,895</b>	<b>80,827</b>	<b>138,593</b>	<b>139,532</b>
<b>Deferred Maintenance (non-capital)</b>				
Infrastructure	1,336	1,800	2,050	<b>1,700</b>
	<b>1,336</b>	<b>1,800</b>	<b>2,050</b>	<b>1,700</b>
<b>Total Infrastructure Investment</b>	<b>278,619</b>	<b>327,853</b>	<b>506,408</b>	<b>427,445</b>

# Total Planned Infrastructure Investment

(thousands of dollars)

	Prior Years	2026-2027	2027-2028	2028-2029	Future Years	Total
<b>Summary</b>						
Legislative Assembly	-	<b>1,828</b>	500	506	-	2,834
Education, Culture and Employment	61,849	<b>25,748</b>	2,542	-	-	90,139
Environment and Climate Change	13,169	<b>21,548</b>	200	-	-	34,917
Finance	2,257	<b>8,709</b>	1,806	-	-	12,772
Health and Social Services	104,437	<b>37,654</b>	32,370	30,500	19,100	224,061
Industry, Tourism and Investment	2,317	<b>3,795</b>	1,406	-	-	7,518
Infrastructure	429,336	<b>228,994</b>	181,584	111,861	65,406	1,017,181
Justice	-	<b>7,377</b>	10,700	7,500	-	25,577
Municipal and Community Affairs	69,492	<b>50,192</b>	23,244	21,671	29,904	194,503
Housing Northwest Territories	40,000	<b>50,350</b>	40,000	-	-	130,350
	<b>722,857</b>	<b>436,195</b>	294,352	172,038	114,410	1,739,852
<b>Type</b>						
Tangible Capital Assets	562,953	<b>336,296</b>	209,477	150,367	84,506	1,343,599
Infrastructure Contributions	119,904	<b>98,199</b>	44,875	21,671	29,904	314,553
Deferred Maintenance	-	<b>1,700</b>	-	-	-	1,700
<b>Total Infrastructure Investment</b>	<b>682,857</b>	<b>436,195</b>	254,352	172,038	114,410	1,659,852

This summary includes the 2026-2027 planned infrastructure expenditures of Housing Northwest Territories. The financing of these expenditures includes funding from the Canada Mortgage and Housing Corporation and various other sources. Contribution funding is provided by the GNWT through Housing Northwest Territories' sponsoring department, the Department of Finance, in the annual Main Estimates. This item is for information purposes only.

# Legislative Assembly

The mandate of the Legislative Assembly of the Northwest Territories is to safeguard and promote the principles of consensus government and the institution of the Legislative Assembly in order to foster an empowered and representative government that is relevant and accountable to the people of the Northwest Territories.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Activity</b>				
Office of the Clerk	105	500	500	<b>1,828</b>
	105	500	500	<b>1,828</b>
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	105	500	500	<b>1,828</b>
Information Technology Projects	-	-	-	-
	105	500	500	<b>1,828</b>
<b>Allocated to:</b>				
Tangible Capital Assets	105	500	500	<b>1,828</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	105	500	500	<b>1,828</b>

# Legislative Assembly

## Office of the Clerk

The Office of the Clerk is responsible for the procurement and management of all tangible capital assets for the Legislative Assembly and the precinct.

	(thousands of dollars)			
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	105	500	500	<b>1,828</b>
Information Technology Projects	-	-	-	-
	<b>105</b>	<b>500</b>	<b>500</b>	<b>1,828</b>
<b>Allocated to:</b>				
Tangible Capital Assets	105	500	500	<b>1,828</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>105</b>	<b>500</b>	<b>500</b>	<b>1,828</b>

# Legislative Assembly

## Office of the Clerk

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Hallway and Corridors Lighting</b> LED Lighting Fixture Installation in Hallways and Corridors	Yellowknife	Territorial	TCA	2028-29
<b>Low Voltage Lighting Control System</b> Operating System, Network Bus, and Field Control Panels	Yellowknife	Territorial	TCA	2026-27
<b>Broadcasting System</b> Broadcasting System Equipment	Yellowknife	Territorial	TCA	2026-27

# Education, Culture and Employment

The mandate of the Department of Education, Culture and Employment is to provide the residents of the Northwest Territories with access to quality programs, services and supports to assist them in making informed and productive choices for themselves and their families with regard to education, training, careers, employment and labour, child development, languages, culture and heritage.

(thousands of dollars)				
Activity	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
Languages and Culture	407	-	232	<b>4,500</b>
Education	13,533	2,330	37,269	<b>21,248</b>
	<b>13,940</b>	<b>2,330</b>	<b>37,501</b>	<b>25,748</b>
<b>Infrastructure Investments</b>				
Large Capital Projects	8,769	1,240	34,683	<b>20,578</b>
Small Capital Projects	5,171	1,090	2,818	<b>5,170</b>
Information Technology Projects	-	-	-	-
	<b>13,940</b>	<b>2,330</b>	<b>37,501</b>	<b>25,748</b>
<b>Allocated to:</b>				
Tangible Capital Assets	12,271	1,705	35,545	<b>25,665</b>
Infrastructure Contributions	1,669	625	1,956	<b>83</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>13,940</b>	<b>2,330</b>	<b>37,501</b>	<b>25,748</b>

# Education, Culture and Employment

## Languages and Culture

The Languages and Culture activity is responsible for the planning, development, maintenance and continuous improvement of culture, heritage, and official languages in the NWT. This includes activities such as the development, implementation, protection, and promotion of culture, heritage and all eleven official languages in the NWT. Languages and Culture consists of the following divisions: Culture and Heritage, Francophone Affairs Secretariat and Indigenous Languages Secretariat.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	<b>4,500</b>
Small Capital Projects	407	-	232	-
Information Technology Projects	-	-	-	-
	<b>407</b>	<b>-</b>	<b>232</b>	<b>4,500</b>
<b>Allocated to:</b>				
Tangible Capital Assets	407	-	232	<b>4,500</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>407</b>	<b>-</b>	<b>232</b>	<b>4,500</b>

# Education, Culture and Employment

## Languages and Culture

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Prince of Wales Northern Heritage Center Accessibility Upgrades</b> Accessibility Improvements and Renovations	Yellowknife	Community	TCA	2026-27

# Education, Culture and Employment

## Education

The Education activity is responsible for the development, standard setting, and funding of Junior Kindergarten to Grade 12 (JK-12), and Post-Secondary Education programming in the NWT. This includes providing leadership for the overall system which is managed by a complex series of education bodies, agencies, non-government and Indigenous organizations who have direct interest and responsibilities for related programs and services. This includes activities such as directing the establishment of related legislative and regulatory frameworks; providing leadership in the development and recommendation of curriculum standards; development, implementation, and monitoring of Ministerial Directives for Divisional Education Bodies; teacher, principal and instructor certification; the implementation of accountability mechanisms; and directing the Ministry functions associated with JK-12 and post-secondary education programs and services. Education consists of the following divisions: Junior Kindergarten to Grade 12 Education System Services, Junior Kindergarten to Grade 12 Student Services and Post-Secondary Education.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	8,769	1,240	34,683	<b>16,078</b>
Small Capital Projects	4,764	1,090	2,586	<b>5,170</b>
Information Technology Projects	-	-	-	-
	<b>13,533</b>	<b>2,330</b>	<b>37,269</b>	<b>21,248</b>
<b>Allocated to:</b>				
Tangible Capital Assets	11,864	1,705	35,313	<b>21,165</b>
Infrastructure Contributions	1,669	625	1,956	<b>83</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>13,533</b>	<b>2,330</b>	<b>37,269</b>	<b>21,248</b>

# Education, Culture and Employment

## Education

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Moose Kerr School Exterior Accessibility Upgrades</b> Accessibility Ramps and Renovations	Aklavik	Community	TCA	2027-28
<b>Chief Jimmy Bruneau School Accessibility Ramp and Barrier Free Exterior Improvements</b> Accessibility Ramps and Renovations	Behchokò	Community	TCA	2027-28
<b>Staff Housing Improvements</b> Improvements and Renovations of Staff Housing	Colville Lake	Community	TCA	2026-27
<b>Deninu School Barrier Free Improvements and Accessibility Ramp Upgrades</b> Accessibility Ramps and Barrier Free Improvements	Fort Resolution	Community	TCA	2026-27
<b>Paul William Kaeser High School Washroom Renovations</b> Renovations and Barrier Free Improvements to Washroom Facilities	Fort Smith	Community	TCA	2027-28
<b>Jean Wetrade Gamètì School Perimeter Fencing</b> School Perimeter Fence	Gamètì	Community	TCA	2026-27
<b>Harry Camsell School Accessibility Renovations and Access Ramps</b> Accessibility Ramps and Renovations	Hay River	Community	TCA	2026-27
<b>Princess Alexandra Accessibility Improvements</b> Barrier-free Accessibility Improvements and Renovations	Hay River	Community	TCA	2027-28
<b>East Three Elementary School Public Address System</b> Public Address System Replacement	Inuvik	Community	TCA	2026-27
<b>East Three Secondary School Public Address System</b> Public Address System Replacement	Inuvik	Community	TCA	2026-27
<b>Staff Housing Improvements</b> Improvements and Renovations of Staff Housing	Kakisa	Community	TCA	2026-27

# Education, Culture and Employment

## Education

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Chief Sunrise School Envelope</b> New envelope, including insulation and new windows	Katlodeeche	Community	TCA	2026-27
<b>Charles Yohin School</b> Pre-Planning Study and Technical Service Evaluation	Nahanni Butte	Community	TCA	2026-27
<b>Charles Yohin School Accessibility Ramp Improvements</b> Accessibility Ramps and Renovations	Nahanni Butte	Community	TCA	2027-28
<b>Staff Housing Improvements</b> Improvements and Renovations of Staff Housing	Nahanni Butte	Community	TCA	2026-27
<b>K'àlemì Dene School</b> Pre-Planning Study and Technical Service Evaluation	Ndilo	Community	TCA	2026-27
<b>Mackenzie Mountain School Barrier Free Access Ramp</b> Accessibility Ramps and Renovations	Norman Wells	Community	TCA	2027-28
<b>Angik School Public Address System</b> Public Address System Replacement	Paulatuk	Community	TCA	2026-27
<b>Inualthuyak School Public Address System</b> Public Address System Replacement	Sachs Harbour	Community	TCA	2026-27
<b>Staff Housing Improvements</b> Improvements and Renovations of Staff Housing	Sambaa K'e	Community	TCA	2026-27
<b>Chief Paul Niditichie Public Address System</b> Public Address System Replacement	Tsiigehtchic	Community	TCA	2026-27
<b>Mangilaluk School</b> Major Renovation Including a New Gymnasium and Career and Technology Studies Building	Tuktoyaktuk	Community	TCA	2026-27
<b>Helen Kalvak School Public Address System</b> Public Address System Replacement	Ulukhaktok	Community	TCA	2026-27
<b>École Sir John Franklin High School Boiler</b> Boiler Replacement	Yellowknife	Community	TCA	2026-27

# Education, Culture and Employment

## Education

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>École Allain St-Cyr Stairs</b> Removal of Exterior Stairs	Yellowknife	Community	TCA	2026-27
<b>Range Lake North School Rear Entrance Ramp and Accessibility Improvements</b> Accessibility Ramps and Renovations to Entrances	Yellowknife	Community	IC	2027-28
<b>École Sir John Franklin High School Gender Neutral Washroom</b> Renovations and Barrier Free Improvements to Gender Neutral Washroom Facilities	Yellowknife	Community	TCA	2026-27

# Environment and Climate Change

The mandate of the Department of Environment and Climate Change is to manage land, water, air, wildlife, and forests. This includes promoting, planning, and supporting the wise and sustainable use of natural resources, and protecting, restoring, and stewarding the environment for the social and economic benefit of all Northwest Territories residents.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
Activity	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
Corporate Management	-	-	-	-
Environmental Management, Monitoring and Climate Change	695	249	249	602
Regional Operations	-	430	430	-
Wildlife and Forest Management	6,336	24,417	24,854	20,946
	7,031	25,096	25,533	21,548
<b>Infrastructure Investments</b>				
Large Capital Projects	3,642	19,625	19,625	17,802
Small Capital Projects	3,389	5,471	5,908	3,746
Information Technology Projects	-	-	-	-
	7,031	25,096	25,533	21,548
<b>Allocated to:</b>				
Tangible Capital Assets	7,031	25,096	25,533	21,548
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	7,031	25,096	25,533	21,548

# Environment and Climate Change

## Environmental Management, Monitoring and Climate Change

The Environmental Management, Monitoring and Climate Change activity is responsible for the stewardship and management of the environment and NWT waters and works to prevent or reduce the impact of human activities on the natural environment so that a high-quality environment is maintained.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	695	249	249	602
Information Technology Projects	-	-	-	-
	<b>695</b>	<b>249</b>	<b>249</b>	<b>602</b>
<b>Allocated to:</b>				
Tangible Capital Assets	695	249	249	602
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>695</b>	<b>249</b>	<b>249</b>	<b>602</b>

# Environment and Climate Change

## Environmental Management, Monitoring and Climate Change

### Project Listing (Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Air Quality Monitoring Trailer</b> New Construction of Trailer	Norman Wells	Regional	TCA	2026-27
<b>Taiga Laboratory Equipment - Gas</b> Gas Chromatograph	Territorial	Territorial	TCA	2026-27
<b>Water Management Vehicle</b> Water Management Vehicle Replacement	Territorial	Territorial	TCA	2026-27
<b>Taiga Laboratory Equipment - Discrete Analyzer</b> Discrete Analyzer	Territorial	Territorial	TCA	2026-27
<b>Taiga Laboratory Equipment - Thermal Decomposition Mercury Analyzer</b> Thermal Decomposition Mercury Analyzer	Territorial	Territorial	TCA	2026-27

# Environment and Climate Change

## Regional Operations

Regional Operations includes six regional offices in Fort Simpson (Dehcho), Fort Smith (Slave South), Hay River (South Slave), Inuvik (Beaufort Delta), Norman Wells (Sahtu), and Yellowknife (North Slave).

Regional Operations provides front-line service delivery to the public, including accepting land application submissions and quarry permits. Inspectors lead the inspection of all types of land use including land leases, land use and quarry permits, and water licenses at diamond mines. Inspectors also investigate potential unauthorized use of land and conduct inspections of hazardous materials and spills and abandoned sites that are being remediated by the GNWT.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	430	430	-
Information Technology Projects	-	-	-	-
	-	430	430	-
<b>Allocated to:</b>				
Tangible Capital Assets	-	430	430	-
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	-	430	430	-

# Environment and Climate Change

## Wildlife and Forest Management

The Wildlife and Forestry Management activity is responsible for the stewardship and management of wildlife and the NWT's forests.

The Compliance and Officer Services division provides regional and divisional support on activities related to licensing, compliance, and employee training. This Division also coordinates the Department's occupational health and safety activities. The Forest Management division includes Fire Operations Presuppression and Suppression and Forest Resources. The Wildlife division includes Biodiversity Conservation, Field Operations and Wildlife Research and Management.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	3,642	19,625	19,625	<b>17,802</b>
Small Capital Projects	2,694	4,792	5,229	<b>3,144</b>
Information Technology Projects	-	-	-	-
	<b>6,336</b>	<b>24,417</b>	<b>24,854</b>	<b>20,946</b>
<b>Allocated to:</b>				
Tangible Capital Assets	6,336	24,417	24,854	<b>20,946</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>6,336</b>	<b>24,417</b>	<b>24,854</b>	<b>20,946</b>

# Environment and Climate Change

## Wildlife and Forest Management

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Jet Boat</b> Replace Water Craft	Behchokq	Regional	TCA	2026-27
<b>Truck 1 - Type VI Engine</b> Replacement Type VI Fire Engine	Fort Resolution	Regional	TCA	2026-27
<b>Regional Warehouse</b> Warehouse Replacement	Fort Simpson	Regional	TCA	2026-27
<b>Cold Storage Warehouse</b> Replace Cold Storage Facility	Fort Simpson	Regional	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Heavy Duty Truck	Fort Simpson	Regional	TCA	2026-27
<b>Quonset Hut</b> Construction of Quonset	Fort Simpson	Regional	TCA	2026-27
<b>Territorial Fire Centre</b> Construction of Fire Centre	Fort Smith	Territorial	TCA	2027-28
<b>Heli-Base Relocation</b> Relocate Heli Pads to Airside Location	Fort Smith	Territorial	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Heavy Duty Truck	Fort Smith	Regional	TCA	2026-27
<b>Heli-Base Relocation</b> Relocate Heli Pads to Airside Location	Hay River	Territorial	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Patrol Truck Replacement	Hay River	Regional	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Patrol Truck Replacement	Inuvik	Regional	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Patrol Truck Replacement	Norman Wells	Regional	TCA	2026-27
<b>Jet Boat</b> Replace Water Craft	Norman Wells	Regional	TCA	2026-27

# Environment and Climate Change

## Wildlife and Forest Management

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Incident Response Standby Facility</b> New Construction of Standby Facility	Sambaa K'e	Regional	TCA	2026-27
<b>Weather Network Upgrades</b> Weather Network System Upgrades	Territorial	Territorial	TCA	2026-27
<b>Camera System Upgrades</b> Detection Camera Network Upgrades	Territorial	Regional	TCA	2026-27
<b>Patrol Truck - Heavy Duty</b> Patrol Truck Replacement	Tuktoyaktuk	Regional	TCA	2026-27
<b>Gordon Lake Patrol Facility</b> New Construction of Patrol Facility	Yellowknife	Regional	TCA	2026-27

# Finance

The mandate of the Department of Finance is to obtain, manage and control the financial, human, information and technology resources required to support the priorities identified by the Legislatively Assembly through implementation of Government of the Northwest Territories' policies and programs and ensuring effective, efficient and economical management of financial, human, information and technology resources.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Activity</b>				
Directorate	-	-	41,600	<b>41,600</b>
Management Board Secretariat	20,178	-	478	-
Office of the Chief Information Officer	5,093	5,068	7,971	<b>7,509</b>
Office of the Comptroller General	238	-	-	<b>1,200</b>
	<b>25,509</b>	<b>5,068</b>	<b>50,049</b>	<b>50,309</b>
<b>Infrastructure Investments</b>				
Large Capital Projects	20,178	-	42,078	<b>41,600</b>
Small Capital Projects	-	-	-	<b>235</b>
Information Technology Projects	5,331	5,068	7,971	<b>8,474</b>
	<b>25,509</b>	<b>5,068</b>	<b>50,049</b>	<b>50,309</b>
<b>Allocated to:</b>				
Tangible Capital Assets	25,509	5,068	8,449	<b>8,709</b>
Infrastructure Contributions	-	-	41,600	<b>41,600</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>25,509</b>	<b>5,068</b>	<b>50,049</b>	<b>50,309</b>

# Finance

## Directorate

The Deputy Minister's Office includes the Office of the Deputy Minister/Secretary to the Financial Management Board. The duties and responsibilities of the Deputy Minister of Finance/Secretary to the Financial Management Board are described in the *Financial Administration Act* (FAA). In addition, the division provides support to the Financial Management Board, is responsible for financial and administrative leadership to the GNWT, and provides overall departmental management and leadership.

The Shared Corporate Services division is responsible for developing and maintaining policies and legislation, coordinating budget development and tracking financial performance, providing information and records management support including the coordination of responses to requests made under the *Access to Information and Protection of Privacy Act* (ATIPP), coordinating departmental communication efforts, and providing strategic advice to the senior management team with respect to performance and emerging issues for the Department of Finance and the Department of Executive and Indigenous Affairs.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	41,600	<b>41,600</b>
Small Capital Projects	-	-	-	-
Information Technology Projects	-	-	-	-
	-	-	41,600	<b>41,600</b>
<b>Allocated to:</b>				
Tangible Capital Assets	-	-	-	-
Infrastructure Contributions	-	-	41,600	<b>41,600</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	-	-	41,600	<b>41,600</b>

**Finance**  
**Directorate**  
**Project Listing**  
(Information Item)

<b>Project Name</b>	<b>Location</b>	<b>Classification</b>	<b>Type</b>	<b>Estimated Completion</b>
<b>Housing NWT Infrastructure Contribution</b> Core investments in Public Housing	Territorial	Territorial	IC	2027-28

# Finance

## Management Board Secretariat

The Management Board Secretariat supports the operations of the Financial Management Board, and is also responsible for the GNWT Public Private Partnership Policy and its accompanying Management Framework.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	20,178	-	478	-
Small Capital Projects	-	-	-	-
Information Technology Projects	-	-	-	-
	<u>20,178</u>	<u>-</u>	<u>478</u>	<u>-</u>
<b>Allocated to:</b>				
Tangible Capital Assets	20,178	-	478	-
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<u>20,178</u>	<u>-</u>	<u>478</u>	<u>-</u>

# Finance

## Office of the Chief Information Officer

The Office of the Chief Information Officer (OCIO) provides strategic leadership and oversight for the Government of the Northwest Territories' (GNWT) Information Management and Technology sector. This activity supports the acquisition and implementation of IT capital projects by ensuring alignment with government-wide priorities and delivering integrated solutions that enhance service delivery across departments. The OCIO advises Ministers and Deputy Ministers on the strategic application of technology and information, and leads the GNWT's coordinated Information and Cyber Security program, ensuring that investments in IT infrastructure and systems are secure, scalable, and responsive to evolving needs.

In collaboration with technology delivery teams, the OCIO oversees the implementation and maintenance of departmental line-of-business applications, enterprise geospatial services, and the Digital Integrated Information Management System (DIIMS). The Technology Service Centre (TSC), a key component of this activity, provides foundational IT services including network management, hardware provisioning, application hosting, and user support. Through these coordinated efforts, the OCIO ensures that IT capital projects are effectively governed, strategically aligned, and capable of delivering long-term value to GNWT departments, agencies, and residents. The activity plays a critical role in modernizing government operations, enhancing digital service delivery, and maintaining the integrity and accessibility of government information assets.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	-	-	235
Information Technology Projects	5,093	5,068	7,971	7,274
	5,093	5,068	7,971	7,509
<b>Allocated to:</b>				
Tangible Capital Assets	5,093	5,068	7,971	7,509
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	5,093	5,068	7,971	7,509

# Finance

## Office of the Chief Information Officer

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Information Management and Technology Planning Studies</b> Information Management and Technology Planning Studies	Territorial	Territorial	TCA	2026-27
<b>NWT 9-1-1 and Med-Response CAD System</b> Computer Aided Dispatch System for Emergency Response Resources and Event Tracking	Territorial	Territorial	TCA	2027-28
<b>NWT 9-1-1 and Med-Response Phone System</b> Replacement of Phone System for NWT 9-1-1	Territorial	Territorial	TCA	2026-27
<b>NWT Courts Modernization</b> Replacement of Court Operations and Management System	Territorial	Territorial	TCA	2026-27
<b>Taiga Laboratory Information Management System</b> Replacement of Laboratory Information Management System	Territorial	Territorial	TCA	2026-27
<b>Technology Service Centre Infrastructure Evergreening</b> Replacement of Capital Server, Network and Storage Infrastructure	Territorial	Territorial	TCA	2026-27
<b>Jaspersoft Commercial Edition Reporting</b> Client Applications' Reporting Tool Including Printable Licenses and Permits	Territorial	Territorial	TCA	2026-27
<b>Technology Service Centre Vehicle</b> Passenger Sport Utility Vehicle	Yellowknife	Territorial	TCA	2026-27
<b>Technology Service Centre Transport Van</b> Transport Van	Yellowknife	Territorial	TCA	2026-27

# Finance

## Office of the Comptroller General

The Office of the Comptroller General is responsible for the control and administration of the Consolidated Revenue Fund; accounting policies; financial records of the GNWT; financial reporting responsibilities; financial analysis, advice and interpretation; internal auditing; treasury functions; collections; financial transaction processing; administration of compensation and benefits to public servants; procurement services and advice; support and implementation of the GNWT's Enterprise Resource Planning solution; insurance; tax administration and audit; administration of the Territorial Power Subsidy Program; and any related matters.

The Office implements, maintains, and supports existing and new functionality within the GNWT's Enterprise Resource Planning solution which includes financial and human resource information systems and associated reporting and tools.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	-	-	-
Information Technology Projects	238	-	-	1,200
	<u>238</u>	<u>-</u>	<u>-</u>	<u>1,200</u>
<b>Allocated to:</b>				
Tangible Capital Assets	238	-	-	1,200
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<u>238</u>	<u>-</u>	<u>-</u>	<u>1,200</u>

**Finance**  
**Office of the Comptroller General**  
**Project Listing**  
(Information Item)

<b>Project Name</b>	<b>Location</b>	<b>Classification</b>	<b>Type</b>	<b>Estimated Completion</b>
<b>ERP (SAM-HRIS-ELM) Hardware</b> Replacement Hardware for ERP System	Territorial	Territorial	TCA	2027-28

# Health and Social Services

The mandate of Health and Social Services is to promote, protect and provide for the health and well-being of the residents of the Northwest Territories.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
Activity	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
Administrative and Support Services	1,167	500	5,261	-
Health and Social Programs	29,630	33,947	52,536	26,415
Long Term and Continuing Care Services	3,004	27,485	35,926	11,239
	33,801	61,932	93,723	37,654
<b>Infrastructure Investments</b>				
Large Capital Projects	24,798	59,264	80,010	32,613
Small Capital Projects	7,836	2,168	8,452	5,041
Information Technology Projects	1,167	500	5,261	-
	33,801	61,932	93,723	37,654
<b>Allocated to:</b>				
Tangible Capital Assets	33,801	61,932	93,723	37,654
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	33,801	61,932	93,723	37,654

# Health and Social Services

## Administrative and Support Services

Enterprise-wide technology enables improved delivery of quality health and social services care by linking providers with patients or clients and with each other remotely throughout the Northwest Territories.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	-	-	-
Information Technology Projects	1,167	500	5,261	-
	1,167	500	5,261	-
<b>Allocated to:</b>				
Tangible Capital Assets	1,167	500	5,261	-
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	1,167	500	5,261	-

# Health and Social Services

## Health and Social Programs

Health and Social Services infrastructure has been constructed across the north to support the delivery of primary, secondary and emergency care to the residents of the Northwest Territories.

Primary care services for individuals, families and communities within the health system are provided in facilities such as health centres, community clinics and public health clinics.

Residential care programs for adults and children provide supportive living arrangements in a residential/group home setting for an extended period of time to meet physical, emotional, spiritual, and psychosocial needs. Programs are delivered in long term care facilities and group homes.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	21,960	32,064	44,761	<b>22,613</b>
Small Capital Projects	7,670	1,883	7,775	<b>3,802</b>
Information Technology Projects		-	-	-
	<b>29,630</b>	<b>33,947</b>	<b>52,536</b>	<b>26,415</b>
<b>Allocated to:</b>				
Tangible Capital Assets	29,630	33,947	52,536	<b>26,415</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>29,630</b>	<b>33,947</b>	<b>52,536</b>	<b>26,415</b>

# Health and Social Services

## Health and Social Programs

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Child and Family Services Vehicle</b> Midsize Sport Utility Vehicle	Behchokò	Community	TCA	2026-27
<b>Wellness Centre</b> Tenant Improvements, Furniture, Fixtures and Equipment	Déłnę	Community	TCA	2027-28
<b>Health and Social Services Centre</b> Midsize Sport Utility Vehicle	Fort Good Hope	Community	TCA	2026-27
<b>Social Services Vehicle</b> Large Sport Utility Vehicle	Fort Smith	Community	TCA	2026-27
<b>Supportive Living Van</b> Large Van	Hay River	Community	TCA	2026-27
<b>Health and Social Services Centre</b> Planning Study	Jean Marie River	Community	TCA	2026-27
<b>Health and Social Services Centre</b> Planning Study	Kakisa	Community	TCA	2026-27
<b>Health and Social Services Centre</b> Critical Upgrades Including Electrical, Mechanical, Flooring, Cabinets and Finishes	Paulatuk	Community	TCA	2028-29
<b>Medical Equipment Evergreening</b> Medical Equipment Replacement	Territorial	Territorial	TCA	2026-27
<b>Health and Social Services Centre</b> Planning Study	Tsiigehtchic	Community	TCA	2026-27
<b>Healthy Families Vehicle</b> Midsize Sport Utility Vehicle	Tuktoyaktuk	Community	TCA	2026-27
<b>Health and Social Services Centre</b> Construction of Level B Health and Social Services Centre	Tulita	Community	TCA	2026-27
<b>Wellness and Recovery Centre</b> Construction of the Wellness and Recovery Centre	Yellowknife	Territorial	TCA	2026-27

# Health and Social Services

## Health and Social Programs

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Child and Family Services Program Space</b> Lease Tenant Improvements	Yellowknife	Community	TCA	2026-27
<b>Child and Family Services Program Space</b> Furniture, Fixtures, and Equipment	Yellowknife	Community	TCA	2026-27
<b>Children's Territorial Treatment Centre</b> Renovation and Remediation	Yellowknife	Territorial	TCA	2026-27
<b>Eye Clinic Flooring</b> Flooring Renovations	Yellowknife	Territorial	TCA	2026-27
<b>Yellowknife Primary Care Centre</b> Lease Tenant Improvements	Yellowknife	Regional	TCA	2026-27

# Health and Social Services

## Long Term and Continuing Care Services

Home Care and Support Services provide individuals with nursing care and support for personal care and daily living activities when they are no longer able to perform these activities on their own.

Long Term Care and Supported Living are home-like facilities that provides care and services for people who no longer are able to live independently or who require onsite nursing care, 24-hour supervision, or personal support.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	2,839	27,200	35,249	10,000
Small Capital Projects	166	285	677	1,239
Information Technology Projects	-	-	-	-
	<b>3,005</b>	<b>27,485</b>	<b>35,926</b>	<b>11,239</b>
<b>Allocated to:</b>				
Tangible Capital Assets	3,005	27,485	35,926	11,239
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>3,005</b>	<b>27,485</b>	<b>35,926</b>	<b>11,239</b>

# Health and Social Services

## Long Term and Continuing Care Services

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Homecare Van</b> Large Van	Fort Smith	Community	TCA	2026-27
<b>Long Term Care Facility</b> Construction of 34 Bed Long Term Care Facility	Hay River	Regional	TCA	2029-30
<b>Homecare Vehicle</b> Small Sport Utility Vehicle	Hay River	Community	TCA	2026-27
<b>Homecare Van</b> Medium Van with Accessibility Adaptations	Inuvik	Community	TCA	2026-27
<b>Homecare Vehicle</b> Small Sport Utility Vehicle	Inuvik	Community	TCA	2026-27
<b>Homecare Van</b> Large Van with Accessibility Adaptations	Norman Wells	Community	TCA	2026-27
<b>Łıwegòatı Long Term Care</b> Phase 2 Furniture, Fixtures and Equipment	Yellowknife	Regional	TCA	2026-27

# Industry, Tourism and Investment

The mandate of the Department of Industry, Tourism and Investment is to promote economic self-sufficiency through the responsible development of Northwest Territories mineral and petroleum resources; advance creative and traditional economies such as the development of arts in the NWT through the establishment of an NWT Arts Council, film, fur, agriculture, and commercial fishing; and the promotion and support of tourism, trade and investment, business, and manufacturing and secondary industries, to create a prosperous, diverse and sustainable economy for the benefit of all NWT residents.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Activity</b>				
Economic Diversification and Business Support	493	2,250	2,939	-
Minerals and Petroleum Resources	248	1,421	2,135	988
Tourism and Parks	2,165	2,978	5,443	2,807
	2,906	6,649	10,517	3,795
<b>Infrastructure Investments</b>				
Large Capital Projects	493	2,250	2,939	-
Small Capital Projects	2,238	2,978	5,443	2,807
Information Technology Projects	175	1,421	2,135	988
	2,906	6,649	10,517	3,795
<b>Allocated to:</b>				
Tangible Capital Assets	2,906	6,649	10,517	3,795
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	2,906	6,649	10,517	3,795

# Industry, Tourism and Investment

## Economic Diversification and Business Support

The Economic Diversification and Business Support activity leads the development of policy, programs and initiatives in support of the renewable resources sector, the NWT Traditional Economy, and the business community. This activity is the GNWT lead on internal and international trade matters and works to attract foreign investment. ITI Regional Offices supply program guidance, support and assistance at the community level. Specific programs support agriculture, commercial fisheries, film, hide procurement, fur and marketing, and the development of arts in the NWT through the establishment of an NWT Arts Council.

	(thousands of dollars)			
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	493	2,250	2,939	-
Small Capital Projects	-	-	-	-
Information Technology Projects	-	-	-	-
	493	2,250	2,939	-
<b>Allocated to:</b>				
Tangible Capital Assets	493	2,250	2,939	-
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	493	2,250	2,939	-

# Industry, Tourism and Investment

## Minerals and Petroleum Resources

The Minerals and Petroleum Resources activity consists of the Diamonds, Royalties and Financial Analysis Division, the Mineral and Petroleum Resources Division, the Mineral Resources Act Implementation Division, the Northwest Territories Geological Survey Division, and the Client Service and Community Relations Unit. ITI Regional Offices ensure that businesses and entrepreneurs receive access to programs and resources to help maximize the benefits from development in their regions.

This activity develops and delivers policy, programs, and services related to minerals and petroleum exploration and development, and manages subsurface tenure associated with mineral and petroleum subsurface resource rights for public lands in the NWT. It undertakes and supports public geoscience studies, markets and promotes mineral and petroleum resource potential and investment opportunities in the NWT, oversees the management of benefits related to resource development, and manages royalties from mineral and petroleum resource development in the NWT. This activity serves as a consistent first point of contact within the GNWT to help industry and communities maximize economic opportunities from resource exploration and development.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	73	-	-	-
Information Technology Projects	175	1,421	2,135	988
	248	1,421	2,135	988
<b>Allocated to:</b>				
Tangible Capital Assets	248	1,421	2,135	988
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	248	1,421	2,135	988

# Industry, Tourism and Investment

## Minerals and Petroleum Resources

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Mineral Administration and Registry System</b> Replacement of Mineral Resource Information System	Yellowknife	Territorial	TCA	2027-28

# Industry, Tourism and Investment

## Tourism and Parks

The Tourism and Parks activity plays a crucial role in the overall planning, marketing, administration, and maintenance of Territorial parks. It provides support to tourism businesses, community governments, Indigenous organizations, and tourism support businesses, offering assistance in infrastructure development, product enhancement, skills and safety training, mentoring, marketing, and tourism awareness. Additionally, it conducts thorough research and planning.

The ITI Regional Offices manage day-to-day activities, including capital project management, enforcement, program administration and asset maintenance within the parks; and offer program guidance, support, and assistance at the community level and with Indigenous governments.

ITI remains committed to enhancing the park experience by making capital improvements to meet the evolving demands for upgraded facilities, visitor safety, and attracting more visitors to the NWT. These improvements address the infrastructure needs required for park amenities, contributing to the overall enhancement of the parks' appeal and visitor experience.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	2,165	2,978	5,443	<b>2,807</b>
Information Technology Projects	-	-	-	-
	<b>2,165</b>	<b>2,978</b>	<b>5,443</b>	<b>2,807</b>
<b>Allocated to:</b>				
Tangible Capital Assets	2,165	2,978	5,443	<b>2,807</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>2,165</b>	<b>2,978</b>	<b>5,443</b>	<b>2,807</b>

# Industry, Tourism and Investment

## Tourism and Parks

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Nitainlaih Territorial Park - Staff Residence</b> Upgrades to Staff Residence	Fort McPherson	Regional	TCA	2026-27
<b>Fort Simpson Territorial Park - Shower/Washroom Facility</b> Replacement of Shower Building	Fort Simpson	Regional	TCA	2026-27
<b>Queen Elizabeth Territorial Park - Day Use Picnic Shelter</b> Betterment of Picnic Shelter	Fort Smith	Territorial	TCA	2027-28
<b>Tourism Light Duty Truck</b> Light Duty Truck	Hay River	Territorial	TCA	2026-27
<b>Gwich'in Territorial Park - Vault Toilets #2</b> Retrofit of Two Vault Toilets	Inuvik	Regional	TCA	2026-27
<b>Sambaa Deh Territorial Park - Campsites</b> Grading and Gravel Placement for Campsites; Replace Picnic Tables, Tent Pads and Fire Pits	Jean Marie River	Regional	TCA	2026-27
<b>Canol Trail - Mile 50 to 100 Trail</b> Rehabilitation on Sections of Canol Trail	Norman Wells	Region	TCA	2026-27
<b>Fred Henne Territorial Park - Changerooms</b> Replacement of Changeroom Structure	Yellowknife	Regional	TCA	2026-27
<b>Fred Henne Territorial Park - Gravel Causeway</b> Remediation of Gravel Basket Causeway to Lookout Point	Yellowknife	Regional	TCA	2026-27
<b>Fred Henne Territorial Park - Kitchen Shelter</b> Kitchen Shelter Betterment	Yellowknife	Regional	TCA	2026-27
<b>Prelude Lake Territorial Park - Outhouse</b> Construction of Accessible Outhouse Facility	Yellowknife	Regional	TCA	2026-27
<b>Tourism Light Duty Truck</b> Light Duty Truck	Yellowknife	Regional	TCA	2026-27

# Industry, Tourism and Investment

## Tourism and Parks

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
Tourism Light Duty Truck Light Duty Truck	Yellowknife	Regional	TCA	2026-27

# Infrastructure

The mandate of the Department of Infrastructure is to provide services to the public and the Government of the Northwest Territories with respect to the planning, design, construction, acquisition, operation and maintenance of government infrastructure; and to promote the development and increased use of energy efficient, renewable and alternative energy technologies. This mandate also includes the provision of regulatory safety services to the public.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Activity</b>				
Asset Management	61,108	93,935	120,365	<b>129,683</b>
Strategic Infrastructure, Energy, and Supply Chains	48,750	71,500	85,500	<b>70,801</b>
Programs and Services	35,622	19,440	24,253	<b>28,510</b>
	<b>145,480</b>	<b>184,875</b>	<b>230,118</b>	<b>228,994</b>
<b>Infrastructure Investments</b>				
Large Capital Projects	141,882	181,120	216,603	<b>221,119</b>
Small Capital Projects	3,598	3,755	13,515	<b>7,875</b>
Information Technology Projects	-	-	-	-
	<b>145,480</b>	<b>184,875</b>	<b>230,118</b>	<b>228,994</b>
<b>Allocated to:</b>				
Tangible Capital Assets	106,160	142,625	185,618	<b>179,402</b>
Infrastructure Contributions	37,984	40,450	42,450	<b>47,892</b>
Deferred Maintenance	1,336	1,800	2,050	<b>1,700</b>
Public Private Partnerships	-	-	-	-
	<b>145,480</b>	<b>184,875</b>	<b>230,118</b>	<b>228,994</b>

# Infrastructure

## Asset Management

Asset Management functions include the planning and oversight of design and construction for buildings, highways, bridges and airports throughout the Northwest Territories on behalf of the GNWT. This activity also includes the delivery of project management services; leasing and office space management; technical expertise for program and design standards; evaluations and commissioning; environmental site remediation assessment, planning and coordination; risk assessment; and overall general technical support.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	59,572	90,820	109,742	<b>124,763</b>
Small Capital Projects	1,536	3,115	10,623	<b>4,920</b>
Information Technology Projects		-	-	-
	<b>61,108</b>	<b>93,935</b>	<b>120,365</b>	<b>129,683</b>
<b>Allocated to:</b>				
Tangible Capital Assets	59,772	92,135	118,315	<b>127,983</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	1,336	1,800	2,050	<b>1,700</b>
Public Private Partnerships	-	-	-	-
	<b>61,108</b>	<b>93,935</b>	<b>120,365</b>	<b>129,683</b>

# Infrastructure

## Asset Management

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Dehk'e Frank Channel Bridge (NTCF)</b> Construction of Bridge	Behchokò	Regional	TCA	2027-28
<b>Plow Dump Truck</b> Replacement Plow Dump Truck	Behchokò	Community	TCA	2026-27
<b>Pickup Truck, 3/4 Ton, Highways</b> Replacement 3/4 Ton Pickup Truck	Behchokò	Regional	TCA	2026-27
<b>Pickup Truck, One Ton, Highways</b> Replacement Full Ton Pickup Truck	Enterprise	Community	TCA	2026-27
<b>Pickup Truck, One Ton, Highways</b> Replacement Full Ton Pickup Truck	Enterprise	Community	TCA	2026-27
<b>James Creek Maintenance Camp Rehabilitation (BCP)</b> Rehabilitation of Existing James Creek Maintenance Camp	Fort McPherson	Regional	TCA	2027-28
<b>Dump Truck</b> Replacement Dump Truck	Fort McPherson	Community	TCA	2026-27
<b>Plow Dump Truck</b> Replacement Plow Dump Truck	Fort Providence	Community	TCA	2026-27
<b>Pickup Truck, One Ton, Highways</b> Replacement Full Ton Pickup Truck	Fort Providence	Community	TCA	2026-27
<b>Pickup Truck, 3/4 Ton, Highways</b> Replacement 3/4 Ton Pickup Truck	Fort Providence	Community	TCA	2026-27
<b>Redknife River Bridge (DBCI)</b> Replace 3 Existing Bridge-Culverts with a Bridge	Fort Simpson	Regional	TCA	2026-27
<b>Mechanics Service Truck</b> Service Truck With Lift and Welder	Fort Simpson	Community	TCA	2026-27

# Infrastructure

## Asset Management

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Snowcat</b> Snowcat Replacement	Fort Simpson	Community	TCA	2026-27
<b>Grader</b> New Grader for South Slave	Fort Smith	Community	TCA	2026-27
<b>Pickup Truck, One Ton, Highways</b> Replacement Full Ton Pickup Truck	Fort Smith	Regional	TCA	2026-27
<b>Pickup Truck, 3/4 Ton, Highways</b> Replacement 3/4 Ton Pickup Truck	Fort Smith	Regional	TCA	2026-27
<b>Snowcat</b> Snowcat Replacement	Inuvik	Community	TCA	2026-27
<b>Salt Storage Shed</b> Salt Storage Shed	Jean Marie River	Regional	TCA	2027-28
<b>Plow Dump Truck</b> Replacement Plow Dump Truck	Norman Wells	Community	TCA	2026-27
<b>Culvert Replacements - Highway 8</b> Culverts Highway 8	Regional Beaufort Delta	Regional	TCA	2026-27
<b>Highway 8 - Reconstruction (ICIP)</b> Highway Upgrades and Rehabilitation	Regional Beaufort Delta	Regional	TCA	2027-28
<b>Highway 10 - Reconstruction (ICIP)</b> Highway Upgrades and Rehabilitation	Regional Beaufort Delta	Regional	TCA	2027-28
<b>Highway 7 - Reconstruction (ICIP)</b> Highway Upgrades and Rehabilitation	Regional Deh Cho	Regional	TCA	2027-28
<b>Highway 3 - Reconstruction</b> Highway Upgrades and Rehabilitation	Regional North Slave	Regional	TCA	2026-27
<b>Highway 1 - Reconstruction (ICIP)</b> Highway Upgrades and Rehabilitation	Regional South Slave	Community	TCA	2027-28

# Infrastructure

## Asset Management

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Various Highway Chip Seal Overlay Program</b> Chip Seal Overlay for 100 to 150 km Each Year	Territorial	Territorial	TCA	2026-27
<b>Bridge Rehabilitation and Replacement (PTIC)</b> Rehabilitation and Replacement of Bridges Across the Territory	Territorial	Regional	TCA	2026-27
<b>Various Bridges Programs</b> Rehabilitation on Bridges	Territorial	Regional	TCA	2026-27
<b>Culvert Replacement Program</b> Culvert Replacement and Rehabilitation	Territorial	Territorial	TCA	2026-27
<b>Deferred Maintenance (TCA)</b> Life Safety and Protection of Assets/Lifecycle Renewals	Territorial	Territorial	TCA	2026-27
<b>Capital Asset Retrofit Fund (TCA)</b> Retrofits to Increase Energy Efficiency	Territorial	Territorial	TCA	2026-27
<b>Deferred Maintenance (DM)</b> Life Safety and Protection of Assets/Lifecycle Renewals	Territorial	Territorial	DM	2026-27
<b>Planning Studies</b> Planning Studies	Territorial	Territorial	TCA	2026-27
<b>Capital Asset Retrofit Fund (DM)</b> Retrofits to Increase Energy Efficiency	Territorial	Territorial	DM	2026-27
<b>Enhanced Safety Operations</b> Installation of Rumble Strips, Guardrail/Barriers, Signage, Lighting, Controlled Crosswalks and Traffic Controls	Territorial	Territorial	TCA	2026-27
<b>Highway 4 - Reconstruction (ICIP)</b> Highway Upgrades and Rehabilitation	Yellowknife	Regional	TCA	2027-28
<b>Pickup Truck, 1/2 Ton, Highways</b> Replacement 1/2 Ton Pickup Truck	Yellowknife	Community	TCA	2026-27
<b>Pickup Truck, 1/2 Ton, Highways</b> Replacement 1/2 Ton Pickup Truck	Yellowknife	Regional	TCA	2026-27

# Infrastructure

## Strategic Infrastructure, Energy, and Supply Chains

The Strategic Infrastructure, Energy, and Supply Chains activity supports the delivery of programs, services, and projects that plan and advance the GNWT's long-term energy objectives and strategic infrastructure priorities, while establishing and building relationships with Indigenous Governments and Organizations on major projects.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	48,750	71,500	85,500	<b>70,801</b>
Small Capital Projects	-	-		-
Information Technology Projects	-	-		-
	<b>48,750</b>	<b>71,500</b>	<b>85,500</b>	<b>70,801</b>
<b>Allocated to:</b>				
Tangible Capital Assets	10,766	31,050	43,050	<b>22,909</b>
Infrastructure Contributions	37,984	40,450	42,450	<b>47,892</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>48,750</b>	<b>71,500</b>	<b>85,500</b>	<b>70,801</b>

# Infrastructure

## Strategic Infrastructure, Energy, and Supply Chains

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Fort Providence/Kakisa Transmission (ICIP)</b> Construction of a Transmission Line to Connect Fort Providence to Taltson System	Fort Providence	Regional	IC	2027-28
<b>Fort Simpson Power Plant Replacement (ICIP)</b> Relocation of Diesel Plant and Liquified Natural Gas Facility	Fort Simpson	Regional	IC	2027-28
<b>Taltson Pre-Construction - Planning (CIRNAC)</b> Planning and Design for the Taltson Transmission and Generation Project	Regional South Slave	Regional	TCA	2028-29
<b>Slave Geological Province All Weather Highway (NTCF)</b> Planning and Environmental Assessment for the Slave Geological Province Corridor	Territorial	Territorial	TCA	2027-28
<b>Mackenzie Valley Highway (MVH) Planning and Environmental Assessment (NTCF)</b> Planning and Design for the Mackenzie Valley Highway	Territorial	Territorial	TCA	2026-27
<b>Whatì Transmission - Planning and Design (ICIP/REACHE)</b> Planning for a Transmission Line to Connect Whatì to Snare Hydro System	Whatì	Community	IC	2026-27

# Infrastructure

## Programs and Services

The Programs and Services activity includes programs and services that are focused on external clients, including other departments, communities and the public. This includes air and marine travel, fuel services in communities not served by the private market, as well as the compliance, road safety, and licensing program.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	33,560	18,800	21,361	<b>25,555</b>
Small Capital Projects	2,062	640	2,892	<b>2,955</b>
Information Technology Projects		-	-	-
	<b>35,622</b>	<b>19,440</b>	<b>24,253</b>	<b>28,510</b>
<b>Allocated to:</b>				
Tangible Capital Assets	35,622	19,440	24,253	<b>28,510</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>35,622</b>	<b>19,440</b>	<b>24,253</b>	<b>28,510</b>

# Infrastructure

## Programs and Services

### Project Listing (Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Runway/Taxiway/Apron Overlay</b> Resurfacing of the Fort Smith runway	Fort Smith	Regional	TCA	2026-27
<b>Pickup Truck, 3/4 Ton, Compliance</b> Replacement 3/4 Ton Pickup Truck	Hay River	Regional	TCA	2026-27
<b>Mike Zubko Air Terminal Building (ICIP)</b> 2300m <sup>2</sup> Air Terminal Building Replacement	Inuvik	Territorial	TCA	2028-29
<b>Runway Extension Inuvik Airport (DND)</b> 3000m Extension of Inuvik Runway	Inuvik	Regional	TCA	2029-30
<b>Inuvik Airport Surface Structures Adaptation for Climate Change</b> Surface Structures at the Inuvik Airport for Climate Change Resilience	Inuvik	Territorial	TCA	2029-30
<b>Pickup Truck, 1/2 Ton, Airports</b> Replacement 1/2 Ton Pickup Truck	Inuvik	Community	TCA	2026-27
<b>Fuel Delivery Vehicle</b> Fuel Delivery Vehicle	Łutsel K'e	Community	TCA	2026-27
<b>Fuel Storage Capacity (DMAF)</b> Increased Fuel Storage Capacity	Regional Beaufort	Regional	TCA	Ongoing
<b>Sachs Harbour Fuel Storage and Dispensing Facility (ICIP)</b> Increased Fuel Storage Capacity	Sachs Harbour	Community	TCA	2030-31
<b>Metering and Pumping Equipment Overhaul</b> Metering and Pumping Equipment Repairs and Replacement	Territorial	Community	TCA	Ongoing
<b>Runway, Taxiway, Apron Overlay</b> Improvements to Runway	Ulukhaktok	Regional	TCA	2026-27
<b>Airport Maintenance Garage Rehabilitation</b> Garage Door Replacement	Ulukhaktok	Regional	TCA	2026-27
<b>Fuel Delivery Vehicle</b> Fuel Delivery Vehicle	Wrigley	Community	TCA	2026-27

# Infrastructure

## Programs and Services

### Project Listing (Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>MV Johnny Berens Ferry - Main Engine and Gearbox Overhaul</b> Replacement of Main Engine and Gearbox	Wrigley	Regional	TCA	2026-27

# Justice

The Minister and the Department of Justice have the mandate for the administration of justice in the Northwest Territories, including Policing Services and Corrections Service. This mandate will be carried out in a manner which respects community and Indigenous values and encourages communities to assume increasing responsibilities.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Activity</b>				
Corrections Service	1,053	880	1,632	<b>1,140</b>
Court Services	300	600	4,077	<b>5,777</b>
Services to the Public	-	-	-	<b>460</b>
	<b>1,353</b>	<b>1,480</b>	<b>5,709</b>	<b>7,377</b>
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	2,298	<b>5,000</b>
Small Capital Projects	1,353	1,480	3,411	<b>2,377</b>
Information Technology Projects	-	-	-	-
	<b>1,353</b>	<b>1,480</b>	<b>5,709</b>	<b>7,377</b>
<b>Allocated to:</b>				
Tangible Capital Assets	1,353	1,480	5,709	<b>7,377</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>1,353</b>	<b>1,480</b>	<b>5,709</b>	<b>7,377</b>

# Justice

## Corrections Service

The Corrections Service provides safe custody and supervision of adult and youth offenders. This is achieved through the operation of correctional facilities and the supervision of offenders sentenced to community based orders such as conditional sentences and probation orders. The Corrections Service also delivers culturally relevant programs to support offender rehabilitation and reintegration, including input and support of Elders, the Traditional Liaison Officers and Indigenous staff members.

	(thousands of dollars)			
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	1,053	880	1,632	<b>1,140</b>
Information Technology Projects	-	-	-	-
	<b>1,053</b>	<b>880</b>	<b>1,632</b>	<b>1,140</b>
<b>Allocated to:</b>				
Tangible Capital Assets	1,053	880	1,632	<b>1,140</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>1,053</b>	<b>880</b>	<b>1,632</b>	<b>1,140</b>

# Justice

## Corrections Service

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>South Mackenzie Correctional Centre Fence and Security Enhancements</b> Fence Enhancements and Internal Security Improvements	Hay River	Territorial	TCA	2027-28
<b>South Mackenzie Correctional Centre Generator</b> Design and Installation of Generator and Transfer Switch Including Electrical Upgrades	Hay River	Territorial	TCA	2027-28
<b>South Mackenzie Correctional Centre Technical Status Evaluation</b> Systematic Assessment of Facilities and Performance	Hay River	Territorial	TCA	2026-27
<b>Probation Services Pickup Truck</b> Heavy Duty Pickup Truck	Norman Wells	Regional	TCA	2026-27
<b>North Slave Correctional Complex Flooring Replacement</b> Replacement of Facility Flooring	Yellowknife	Territorial	TCA	2026-27
<b>North Slave Correctional Complex Harm Reduction Cell</b> Conversion of Cell to Specialized Harm Reduction Cell	Yellowknife	Territorial	TCA	2026-27
<b>North Slave Correctional Complex Plumbing Retrofit and Accessory Replacement</b> Repairs and Replacement of Facility Plumbing	Yellowknife	Territorial	TCA	2027-28

# Justice

## Court Services

The NWT has three levels of court which collectively constitute the judicial branch of government: Court of Appeal, Supreme Court and Territorial Court. The courts are independent of the executive (GNWT departments/boards) and legislative (Legislative Assembly) branches of government. Court Services is responsible for providing administrative support to the courts through the Court Registry and the Sheriff's Office, as well as program support through the Specialized Courts program. These support services ensure courts are accessible, impartial and timely. Court Services is also responsible for family law services, including the Family Law Mediation Program, the Parenting After Separation Program and the Child Support Recalculation Service. Court Services also supports access to justice by providing free public access to legal research material in the M.M. deWeerd Public Legal Resource Centre.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	2,298	5,000
Small Capital Projects	300	600	1,779	777
Information Technology Projects	-	-	-	-
	300	600	4,077	5,777
<b>Allocated to:</b>				
Tangible Capital Assets	300	600	4,077	5,777
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	300	600	4,077	5,777

# Justice

## Court Services

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Specialized Courts Leasehold Improvements</b> Tenant Improvements for Specialized Courts Program	Yellowknife	Territorial	TCA	2026-27
<b>Yellowknife Courthouse Security Upgrades and Courts Expansion</b> Functional Program Design and Phased Construction for Courts Expansion and Security Upgrades	Yellowknife	Territorial	TCA	2028-29

# Justice

## Services to the Public

Services to the Public includes a number of programs and services that are accessible to all residents, including services available from the following:

Coroner Service;

Legal Registries (Land Titles Office; corporation, partnership, business name, cooperative association and society registration; personal property registration, regulation of securities trading, registration of notaries public and commissioners for oaths);

Maintenance Enforcement Office;

Public Trustee; and

Rental Office.

	(thousands of dollars)			
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	-	-	460
Information Technology Projects	-	-	-	-
	-	-	-	460
<b>Allocated to:</b>				
Tangible Capital Assets	-	-	-	460
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	-	-	-	460

# Justice

## Services to the Public

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Coroner Service Vehicle</b> Coroner Service Vehicle Replacement	Yellowknife	Regional	TCA	2026-27
<b>Legal Registries Service Counter Renovation</b> Design, Replace and Renovate Service Counter	Yellowknife	Territorial	TCA	2026-27

# Municipal and Community Affairs

The Department is responsible for the development and maintenance of community governments, responsive and responsible to the residents, with sufficient legal authority and resources to carry out community responsibilities, to provide their public programs and services essential to good community life and to deal effectively with other governments and organizations. The Department is also responsible for protecting the interests of consumers.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
Activity	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
Community Operations	15,863	7,075	19,910	17,280
Regional Operations	32,631	32,848	32,848	32,861
Sport, Recreation and Youth	-	-	-	51
	48,494	39,923	52,758	50,192
<b>Infrastructure Investments</b>				
Large Capital Projects	48,242	39,752	52,587	49,957
Small Capital Projects	252	171	171	235
Information Technology Projects	-	-	-	-
	48,494	39,923	52,758	50,192
<b>Allocated to:</b>				
Tangible Capital Assets	252	171	171	235
Infrastructure Contributions	48,242	39,752	52,587	49,957
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	48,494	39,923	52,758	50,192

# Municipal and Community Affairs

## Community Operations

Community Operations administers the federal Building Canada Plan, Investing in Canada Infrastructure Program, and the Canada Housing Infrastructure Fund. Communities apply for project funding under the federal program and once approved submit claims for reimbursement as project implementation proceeds. All projects are community public infrastructure upgrade or replacement projects that meet the eligibility criteria of the various federal funding programs. These projects are listed on the department's capital project list, but community governments are responsible for the implementation of their projects.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	15,863	7,075	19,910	17,280
Small Capital Projects	-	-	-	-
Information Technology Projects	-	-	-	-
	15,863	7,075	19,910	17,280
<b>Allocated to:</b>				
Tangible Capital Assets	-	-	-	-
Infrastructure Contributions	15,863	7,075	19,910	17,280
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	15,863	7,075	19,910	17,280

# Municipal and Community Affairs

## Community Operations

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Federal Funding</b>				
<b>Canada Housing Infrastructure Fund</b>	Territorial	Community	IC	2033-34
Community Infrastructure Projects				
Investing In Canada Infrastructure Program				
	Aklavik	Community	IC	2027-28
	Behchokò	Community	IC	2029-30
	Déłıne	Community	IC	2028-29
	Dettah	Community	IC	2029-30
	Enterprise	Community	IC	2027-28
	Fort Good Hope	Community	IC	2029-30
	Fort McPherson	Community	IC	2027-28
	Fort Providence	Community	IC	2027-28
	Fort Resolution	Community	IC	2028-29
	Fort Simpson	Community	IC	2026-27
	Fort Simpson	Community	IC	2026-27
	Fort Smith	Community	IC	2027-28
	Gamètì	Community	IC	2027-28
	Hay River	Community	IC	2029-30
	Hay River	Community	IC	2026-27
	Inuvik	Community	IC	2027-28
	Katlodeeche	Community	IC	2030-31
	Łutsel K'e	Community	IC	2027-28
	Paulatuk	Community	IC	2030-31
	Regional Beaufort Delta	Community	IC	2027-28
	Regional Deh Cho	Community	IC	2026-27
	Regional Sahtu	Community	IC	2026-27
	Regional Tłıchǫ	Community	IC	2026-27
	Sachs Harbour	Community	IC	2027-28
	Tuktoyaktuk	Community	IC	2026-27
	Uluksaktok	Community	IC	2026-27
	Uluksaktok	Community	IC	2027-28
	Wekwètì	Community	IC	2027-28
	Whatì	Community	IC	2027-28
	Yellowknife	Community	IC	2030-31

# Municipal and Community Affairs

## Regional Operations

Regional Operations administers funding to support community governments with the provision of community public infrastructure required to support community government programs and services. Funding is allocated to 33 community governments according to the Community Public Infrastructure Funding Policy. Each community government approves an annual capital plan which outlines their use of the funding.

(thousands of dollars)

	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	32,379	32,677	32,677	<b>32,677</b>
Small Capital Projects	252	171	171	<b>184</b>
Information Technology Projects	-	-	-	-
	<b>32,631</b>	<b>32,848</b>	<b>32,848</b>	<b>32,861</b>
<b>Allocated to:</b>				
Tangible Capital Assets	252	171	171	<b>184</b>
Infrastructure Contributions	32,379	32,677	32,677	<b>32,677</b>
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	<b>32,631</b>	<b>32,848</b>	<b>32,848</b>	<b>32,861</b>

# Municipal and Community Affairs

## Regional Operations

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Formula Funding</b>				
Community Government Share of Capital Formula Funding				
	Aklavik	Community	IC	On-going
	Behchokò	Community	IC	On-going
	Colville Lake	Community	IC	On-going
	Dettah	Community	IC	On-going
	Enterprise	Community	IC	On-going
	Fort Good Hope	Community	IC	On-going
	Fort Liard	Community	IC	On-going
	Fort McPherson	Community	IC	On-going
	Fort Providence	Community	IC	On-going
	Fort Resolution	Community	IC	On-going
	Fort Simpson	Community	IC	On-going
	Fort Smith	Community	IC	On-going
	Gamètì	Community	IC	On-going
	Hay River	Community	IC	On-going
	Inuvik	Community	IC	On-going
	Jean Marie River	Community	IC	On-going
	Kakisa	Community	IC	On-going
	K'atl'odeeche	Community	IC	On-going
	Łutsel K'e	Community	IC	On-going
	Nahanni Butte	Community	IC	On-going
	Norman Wells	Community	IC	On-going
	Paulatuk	Community	IC	On-going
	Sachs Harbour	Community	IC	On-going
	Sambaa K'e	Community	IC	On-going
	Tsiigehtchic	Community	IC	On-going
	Tuktoyaktuk	Community	IC	On-going
	Tulita	Community	IC	On-going
	Uluksaktok	Community	IC	On-going
	Wekweètì	Community	IC	On-going
	Whatì	Community	IC	On-going
	Wrigley	Community	IC	On-going
	Yellowknife	Community	IC	On-going
<b>Regional Vehicle</b>	Norman Wells	Regional	TCA	2026-27
Light Duty Truck				
<b>Regional Vehicle</b>	Yellowknife	Regional	TCA	2026-27
Light Duty Truck				

# Municipal and Community Affairs

## Sport, Recreation and Youth

Sport, and Recreation and Youth provides advice and assistance regarding sport, physical activity and recreation initiatives with community governments and other non-government organization stakeholders. The activity also coordinates volunteer recognition and development programs. The Youth section promotes and supports youth initiatives including youth tours and the Youth Ambassadors Program. Community Services provides support for community recreation programs. The Northwest Territories Lottery Commission manages and operates the Western Canada Lottery Program in the Northwest Territories and operates the Physical Activity, Sport and Recreation Fund.

	(thousands of dollars)			
	2024-2025	2025-2026	2025-2026	2026-2027
	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	-	-	-	-
Small Capital Projects	-	-	-	51
Information Technology Projects	-	-	-	-
	-	-	-	51
<b>Allocated to:</b>				
Tangible Capital Assets	-	-	-	51
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	-	-
Public Private Partnerships	-	-	-	-
	-	-	-	51

# Municipal and Community Affairs

## Sport, Recreation and Youth

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
<b>Lottery Vehicle</b> Light Duty Sport Utility Vehicle	Yellowknife	Regional	TCA	2026-27

# Housing Northwest Territories

(Information Item)

Housing Northwest Territories (HNWT) provides social and market housing programs and services including subsidized rental and homeownership programs (including purchase and repairs), and unsubsidized rental housing in rural and remote communities. HNWT develops programs and services to address the core housing needs of Northwest Territories residents. HNWT incorporates energy-efficient technologies in its housing design and in the retrofitting of housing to improve its sustainability and energy efficiency. At the community level, HNWT partners with Local Housing Organizations, and Indigenous governments, to manage and administer community housing services in 33 communities.

This summary reflects the 2026-2027 planned infrastructure expenditures of Housing Northwest Territories. The financing of these expenditures includes funding from the Canada Mortgage and Housing Corporation and various other sources. Contribution funding is provided by the GNWT through the HNWT's sponsoring department, the Department of Finance, in the annual Main Estimates. This item is intended for information only.

(thousands of dollars)				
	2024-2025	2025-2026	2025-2026	2026-2027
Activity	Actuals	Capital Estimates	Revised Estimates	Capital Estimates
Finance and Infrastructure Services	35,037	11,550	53,150	50,350
	35,037	11,550	53,150	50,350
<b>Infrastructure Investments</b>				
Large Capital Projects	29,818	7,940	42,900	40,000
Small Capital Projects	5,219	3,610	10,250	10,350
Information Technology Projects	-	-	-	-
	35,037	11,550	53,150	50,350
<b>Allocated to:</b>				
Tangible Capital Assets	35,037	11,550	48,150	45,350
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	5,000	5,000
Public Private Partnerships	-	-	-	-
	35,037	11,550	53,150	50,350

# Housing Northwest Territories

## Finance and Infrastructure Services

(Information Item)

Finance and Infrastructure Services (F&IS) is responsible for overall planning of capital infrastructure projects including the development, design and procurement, and delivery of capital infrastructure projects in support of the HNWT's rental and homeownership programs. This includes the administration and acquisition of suitable land and the security of HNWT assets and mortgage interests. F&IS also leads efforts in maintenance management activities of the rental housing portfolio in order to ensure its long term sustainability and is the HNWT's lead on issues related to energy efficiency and new housing technologies.

	(thousands of dollars)			
	2024-2025 Actuals	2025-2026 Capital Estimates	2025-2026 Revised Estimates	2026-2027 Capital Estimates
<b>Infrastructure Investments</b>				
Large Capital Projects	29,818	7,940	42,900	<b>40,000</b>
Small Capital Projects	5,219	3,610	10,250	<b>10,350</b>
Information Technology Projects	-	-	-	-
	<b>35,037</b>	<b>11,550</b>	<b>53,150</b>	<b>50,350</b>
<b>Allocated to:</b>				
Tangible Capital Assets	35,037	11,550	48,150	<b>45,350</b>
Infrastructure Contributions	-	-	-	-
Deferred Maintenance	-	-	5,000	<b>5,000</b>
Public Private Partnerships	-	-	-	-
	<b>35,037</b>	<b>11,550</b>	<b>53,150</b>	<b>50,350</b>

# Housing Northwest Territories

## Finance and Infrastructure Services

### Project Listing

(Information Item)

Project Name	Location	Classification	Type	Estimated Completion
Public Housing Replacement, 10 Units	Behchokò	Community	TCA	2026-27
Major Retrofit, 5 Units, Public Housing	Behchokò	Community	TCA	2026-27
Major Retrofit, 5 Units, Public Housing	Délı̄në	Community	TCA	2026-27
Major Retrofit, 5 Units, Public Housing	Dettah	Community	TCA	2026-27
Major Retrofit, 1 Unit, Public Housing	Fort Good Hope	Community	TCA	2026-27
Major Retrofit, 5 Units, Public Housing	Fort McPherson	Community	TCA	2026-27
Public Housing Replacement, 10 Units	Fort Providence	Community	TCA	2026-27
Major Retrofit, 7 Units, Public Housing	Fort Resolution	Community	TCA	2026-27
Public Housing Replacement, 8 Units	Fort Simpson	Community	TCA	2026-27
Major Retrofit, 3 Units, Public Housing	Fort Simpson	Community	TCA	2026-27
Public Housing Replacement, 10 Units	Fort Smith	Community	TCA	2026-27
Major Retrofit, 6 Units, Public Housing	Fort Smith	Community	TCA	2026-27
Public Housing Replacement, 30 Units	Hay River	Community	TCA	2027-28
Major Retrofit, 12 Units, Public Housing	Hay River	Community	TCA	2026-27
Public Housing Replacement, 20 Units	Inuvik	Community	TCA	2026-27
Major Retrofit, 3 Units, Public Housing	Ndilo	Community	TCA	2026-27
Major Retrofit, 4 Units, Public Housing	Paulatuk	Community	TCA	2026-27
Deferred Maintenance	Territorial	Community	TCA	2026-27
Vehicle Replacements	Territorial	Community	TCA	2026-27
Major Retrofit, 2 Units, Public Housing	Tulita	Community	TCA	2026-27
Major Retrofit, 4 Units, Public Housing	Ulukhaktok	Community	TCA	2026-27
Public Housing Replacement, 24 Units	Yellowknife	Community	TCA	2027-28
Major Retrofit, 12 Units, Public Housing	Yellowknife	Community	TCA	2026-27

# Appendix A - Glossary

<b>Activity</b>	A division of a Department.
<b>Amortization</b>	The portion of the total cost of a tangible capital asset (TCA) that is charged to an operations expense in the current fiscal period as a result of charging the cost of a TCA to an operations expense over its useful economic life.
<b>Appropriation</b>	The authority to incur an expenditure that is set out in an Act respecting the authorization of expenditures, or the express authority in the <i>Financial Administration Act</i> (FAA) or another Act to incur an expenditure, or to make a disbursement out of the Consolidated Revenue Fund.
<b>Classification</b>	Community - A specific community utilizes (e.g. a school or water treatment plant) Regional - Limited primarily to a specific region (e.g. a highway project) Territorial - A territorial project (e.g. Stanton Territorial Hospital or Information Technology projects)
<b>Budget</b>	A detailed estimate of future transactions, in terms of quantities, money values or both, designed for planning and control over future operations and activities.
<b>Capital Investment Expenditure</b>	An expenditure incurred to purchase, construct, develop or otherwise acquire a tangible capital asset to be owned by Government or a Public Agency.
<b>Contribution</b>	A conditional transfer of approved funds to a third party to fulfill a statutory obligation or other Government objective within a specified time frame.
<b>Deferred Maintenance (DM)</b>	A dedicated allocation of funds to the maintenance of Government owned assets.
<b>Department</b>	A division of the public service continued or established by statute, or designated as a department by the Commissioner in Executive Council, on the recommendation of the Premier; or the Office of the Legislative Assembly.
<b>Disposal</b>	The processes of removing of an asset from use and from the accounting records as a result of destruction, loss, obsolescence or abandonment.
<b>Estimates</b>	Annual estimates of expenditures and revenues of the GNWT in the context of budgets (i.e. Main Estimates for operations revenue and expenses; Capital Estimates for infrastructure expenditures).
<b>Expenditure</b>	For purposes of the <i>Financial Administration Act</i> , expenditure means an outlay of funds, or incurrence of a liability, that results in an operating expense or infrastructure expenditure.

<b>Financial Instrument</b>	Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
<b>Financial Management Board</b>	The committee of the Executive Council, established by the <i>Financial Administration Act</i> .
<b>Infrastructure Contribution (IC)</b>	A contribution made to a third party, by the Government, to purchase, construct, develop or acquire a tangible capital asset, where the risks and rewards incident to ownership are retained by the third party.
<b>Large Capital Asset</b>	A tangible capital asset with a total project cost exceeding \$600,000.
<b>Location</b>	The community where a tangible capital asset is physically located. If not located in or near a specific community (e.g. a highway project), then "Regional" or "Territorial" is designated as the location.
<b>Net Book Value</b>	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-downs.
<b>Public Agency</b>	A statutory body specified in Schedule A, B, or C of the <i>Financial Administration Act</i> .
<b>Public Private Partnerships (P3)</b>	A business venture which is funded and operated through a partnership of government and one or more private sector companies.
<b>Regions</b>	Geographical subdivisions of the Northwest Territories for administrative purposes.
<b>Revised Estimates</b>	Includes the Capital Estimates and Supplementary Estimates.
<b>Small Capital Asset</b>	A tangible capital asset with a total project cost of \$50,000 or greater, but not exceeding \$600,000.
<b>Tangible Capital Asset (TCA)</b>	<p>A non-financial asset having physical substance that;</p> <ul style="list-style-type: none"> <li>· is held for use in the production or supply of goods, delivery of services or program outputs;</li> <li>· has a useful economic life beyond one fiscal year;</li> <li>· is intended to be used on a continuing basis;</li> <li>· is not intended for resale in the ordinary course of operations; and</li> <li>· cost is equal to, or greater than, \$50,000</li> </ul> <p>Major categories of tangible capital assets are:</p> <ul style="list-style-type: none"> <li>· Land (other than land acquired at no cost to the government)</li> <li>· Roads and Bridges</li> <li>· Barges and Tugboats</li> <li>· Airstrips and Aprons</li> <li>· Buildings</li> <li>· Ferries</li> <li>· Fences</li> <li>· Signs</li> <li>· Aircraft</li> <li>· Network Transmission Systems</li> <li>· Fuel Distribution Systems</li> <li>· Park Improvements</li> <li>· Water and Sewer Works</li> </ul>

- Mainframe and Software Systems
- Mobile and Heavy Equipment
- Major Equipment
- Medical Equipment
- Leasehold Improvements

**Valuation Allowance**

An amount recorded to recognize the potential reduction in value of a recorded financial asset or non-financial asset due to the recorded amount not likely to be fully recovered or fully realized. The valuation allowance is an offset to the recorded amount of the asset to determine the carrying value, net book value, or net realizable value of the related asset.

**Work-in-progress (WIP)**

An account used to record capital investment expenditures prior to the applicable tangible capital asset being substantially complete or put into service.

## Appendix B - Capital Planning Process

The development of the Capital Estimates is a committee-based process where several groups review and monitor each step of the process to ensure accuracy and completeness.

The Capital Planning Process is built on the following cornerstones:

- Establishment of clear roles and responsibilities
- Accurate and timely project planning
- Justification of capital projects through the capital planning process, and
- Controlling project cost and risk.

This process provides for one financial target which funds all departmental projects for the upcoming fiscal year. Projects are prioritized on a government-wide basis according to a specific ranking criteria.

The primary criteria for ranking capital projects are as follows:

1. Protection of People;
2. Protection of Assets;
3. Protection of Environment;
4. Financial Investment; and,
5. Program Needs or Requirement.

Secondary criteria are used to further assess the urgency of projects, within each of the primary criteria. The secondary criteria are as follows:

1. Direct Impact Scale – how many impacted?
2. Severity of Impact – what is the impact?
4. Urgency – how soon is it needed?
3. Mitigation – what else can be done?

### PROCESS SUMMARY

