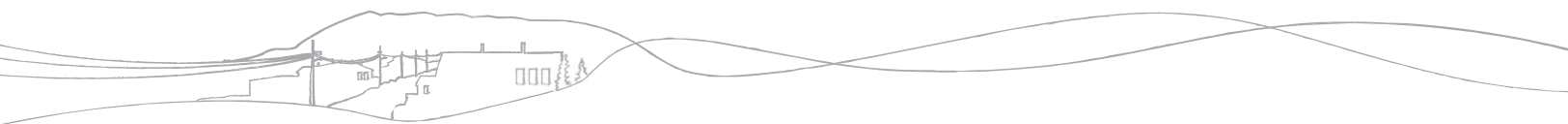




2026-2027 CONSOLIDATED BUDGET

Government of
Northwest Territories



Consolidated Budget 2026-27
of the Government of the Northwest Territories

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Introduction

Public Sector Accounting Standards (PSAS) require the Government Reporting Entity (GRE) to consolidate its budget using the same accounting principles and presentation that it uses to report its actual financial results. The consolidated budget is tabled annually.

The Main Estimates represent the Government of the Northwest Territories' (GNWT) proposed appropriations for the 2026-27 fiscal year. The Main Estimates detail all revenues projected to be earned and all expenses projected to be incurred for the period April 1, 2026 to March 31, 2027. The Main Estimates are compiled on a non-consolidated basis.

Revolving Funds are included in the Main Estimates within the departments to which they have a financial reporting relationship. Revolving funds are engaged in commercial activities, with undefined and non-lapsing expense authority.

The Public Agencies prepare operating budgets that represent their expected revenues and expenses for the fiscal year.

The Consolidated Budget represents a summary of the GNWT's Main Estimates approved by the Legislative Assembly, and Public Agencies' operating budgets approved by their responsible Ministers. It is adjusted to eliminate budgeted inter-entity revenues and expenses. In accordance with Canadian Public Sector Accounting Standards, the Consolidated Budget also represents the Government's original consolidated fiscal plan for the 2026-27 fiscal year and does not reflect supplementary appropriations.

All entities included in the Government Reporting Entity have a March 31 fiscal year-end with the exception of Aurora College, Divisional Education Councils and District Education Authorities, which have a June 30 fiscal year-end.

Government Reporting Entity

The Consolidated Budget presents summary information and serves as a means for the Government to show its accountability for the resources, obligations and financial affairs for which it is responsible. In addition to the GNWT Departments and Revolving Funds, the following entities are also included within the Government Reporting Entity.

Aurora College Act

Aurora College

Education Act

Beaufort-Delta Divisional Educational Council

Commission scolaire francophone Territoires du Nord-Ouest

Dehcho Divisional Education Council

Dettah District Education Authority

Ndilo District Education Authority

Sahtu Divisional Education Council

South Slave Divisional Education Council

Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools)

Yellowknife District No.1 Education Authority

Hospital Insurance and Health and Social Services Administration Act

Hay River Health and Social Services Authority

Northwest Territories Health and Social Services Authority

Human Rights Act

Northwest Territories Human Rights Commission

Northwest Territories Heritage Fund Act

Northwest Territories Heritage Fund

Housing Northwest Territories Act

Housing Northwest Territories

Northwest Territories Hydro Corporation Act

Northwest Territories Hydro Corporation (NT Hydro)

Northwest Territories Societies Act

Arctic Energy Alliance

Northwest Territories Surface Rights Board Act

Northwest Territories Surface Rights Board

Northwest Territories Waters Act

Inuvialuit Water Board

Prosper NWT Act

Prosper NWT

Status of Women Council Act

Status of Women Council of the Northwest Territories

Tlicho Community Services Agency Act

Tlicho Community Services Agency

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Consolidated Summary of Operations

For the year ending March 31,

(thousands of dollars)

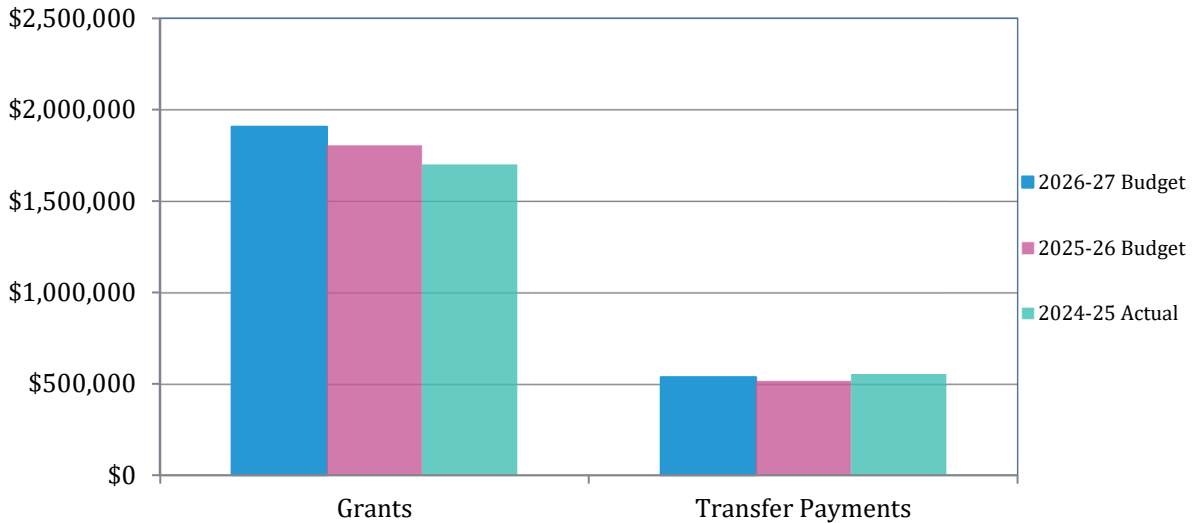
	2026-27 Budget \$	2025-26 Budget¹ \$	2024-25 Actual \$
Revenues			
Grant from the Government of Canada	1,906,943	1,803,314	1,699,357
Transfer Payments	539,632	517,318	554,763
	2,446,575	2,320,632	2,254,120
Corporate and Personal Income Taxes	162,428	158,144	183,853
Other Taxes	113,290	169,488	163,415
General	115,844	103,178	186,703
Income from Portfolio Investments	2,500	1,300	3,401
Non-Renewable Resource Revenue	3,727	6,226	(4,492)
Sales	199,900	193,133	186,894
Recoveries	62,258	65,641	65,886
	659,947	697,110	785,660
Recoveries of Prior Years' Expenses	22,000	3,000	43,780
	3,128,522	3,020,742	3,083,560
Expenses			
Environment and Economic Development	238,227	218,619	256,221
Infrastructure	528,028	480,046	556,340
Education	496,709	490,274	484,312
Health and Social Services	783,998	822,335	880,421
Housing	135,680	113,833	122,445
Justice	161,738	162,888	159,472
General Government	523,779	506,784	550,839
Legislative Assembly and Statutory Offices	26,633	25,446	27,219
	2,894,792	2,820,225	3,037,269
Annual operating surplus	233,730	200,517	46,291
Accumulated operating surplus, beginning of year	3,156,063	2,955,546	2,391,737
Accumulated operating surplus, end of year	3,389,793	3,156,063	2,438,028

¹ The Government undertakes projects for the Government of Canada, the Government of Nunavut, and others. In the main estimates, these are presented as expenses and recoveries for Project on behalf of Third Parties. In the public accounts the expenses have been classified with the appropriate expense and the recoveries have been classified to the appropriate revenues line based on the nature of the transaction.

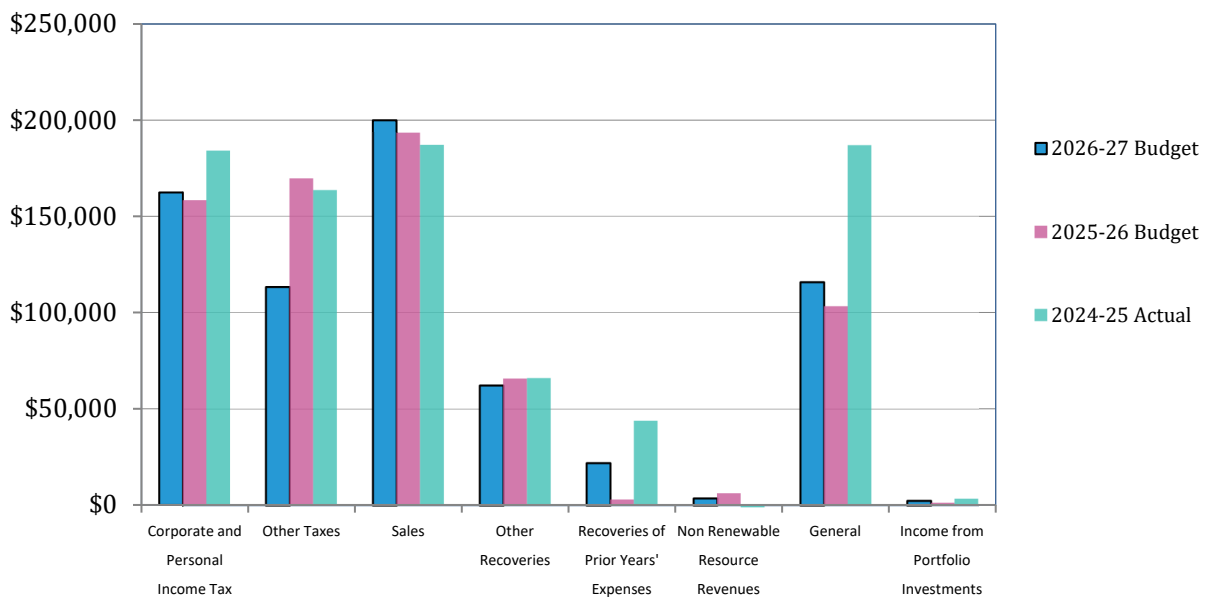
Revenues by Source

The Government funds programs and services through a combination of grants and transfer payments from the federal government as well as own-source revenues. The following shows the consolidated budget for fiscal years 2025-26 and 2026-27, and consolidated actual results for 2024-25.

Grants and Transfers from Federal Government ('000)



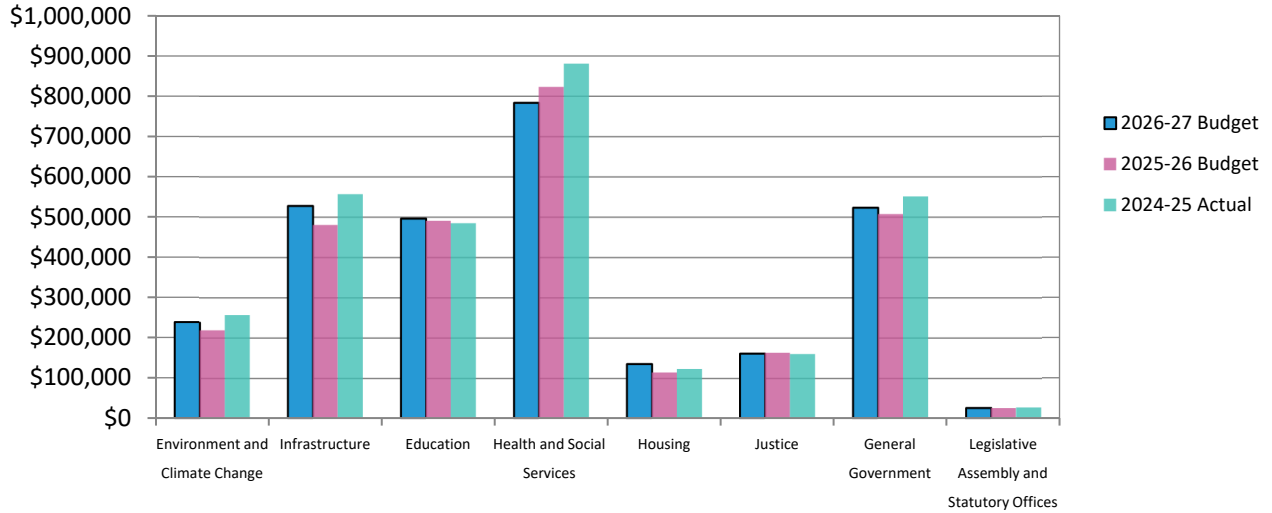
Own-source Revenues ('000)



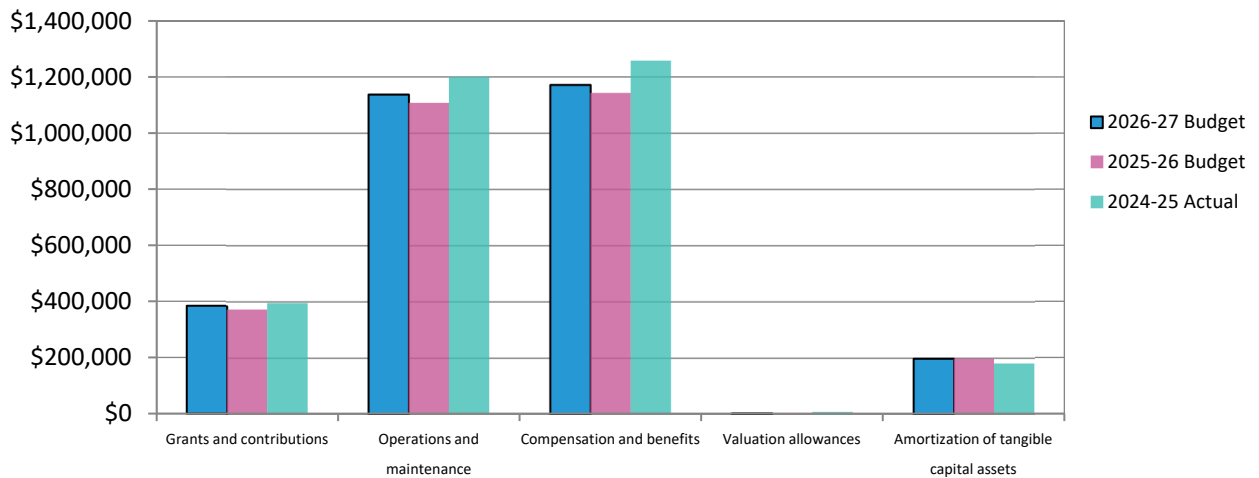
Expenses

The graphs below provide information on the Government's expenses by Program and Category.

**Budget
Expenses by Program ('000)**



**Budget
Expenses by Category ('000)**



Segment information

The Government reports on segments on the basis of relationships of its operations with similar entities. Segments are identified by the nature of an entity's operations and the accountability relationship that a group of similar entities has with the Government. There are no significant allocations of revenues or expenses between segments.

Government departments are identified as one segment to reflect the direct accountability relationship for financial reporting and budgeting between departments, their respective Ministers and the Legislative assembly.

Other Public Agencies within the Government Reporting Entity represent another segment. These agencies are typically associated with a particular Government department and have a formalized reporting relationship to that department. For example, Health and Social Services Authorities have an accountability relationship to the Minister of Health and Social Services as well as to their respective governing bodies.

Other Public Agencies also include agencies that report directly to a Minister responsible for their operations. For example, the Housing Northwest Territories and the Northwest Territories Hydro Corporation have Ministers specifically assigned to their operations. The agencies in this segment assist the Government in delivering its programs and services and in achieving its priorities.

**Consolidated Budget 2026-27
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Consolidated Schedule of Segmented Information

(All figures in thousands of dollars)

	Departments ¹	Public Agencies ²	Total for All Segments	Adjustments ³	2026-27 Budget	2025-26 Budget	2024-25 Actual
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Grant from the Government of Canada	1,906,943	-	1,906,943	-	1,906,943	1,803,314	1,699,357
Transfer Payments	468,413	71,219	539,632	-	539,632	517,318	554,763
	2,375,356	71,219	2,446,575	-	2,446,575	2,320,632	2,254,120
Taxation, Non-Renewable Resource and General Revenues							
Corporate and Personal Income Taxes	162,428	-	162,428	-	162,428	158,144	183,853
Other Taxes	100,198	13,092	113,290	-	113,290	169,488	163,415
General	71,165	1,072,419	1,143,584	(1,027,740)	115,844	103,178	186,703
Income from Portfolio Investments	-	2,500	2,500	-	2,500	1,300	3,401
Non-Renewable Resource Revenue	3,727	-	3,727	-	3,727	6,226	(4,492)
Sales	146,359	129,851	276,210	(76,310)	199,900	193,133	186,894
Recoveries	36,681	122,518	159,199	(96,941)	62,258	65,641	65,886
	520,558	1,340,380	1,860,938	(1,200,991)	659,947	697,110	785,660
Recoveries of Prior Years' Expenses	22,000	-	22,000	-	22,000	3,000	43,780
	2,917,914	1,411,599	4,329,513	(1,200,991)	3,128,522	3,020,742	3,083,560
Expenses							
Grants and Contributions	1,296,246	57,997	1,354,243	(970,270)	383,973	371,553	394,197
Operations and Maintenance	772,728	595,561	1,368,289	(230,721)	1,137,568	1,106,491	1,198,716
Compensation and Benefits	502,026	669,471	1,171,497	-	1,171,497	1,142,009	1,256,411
Change in Valuation Allowances	3,500	160	3,660	-	3,660	3,148	7,791
Amortization of Tangible Capital Assets	147,377	50,717	198,094	-	198,094	197,024	180,154
	2,721,877	1,373,906	4,095,783	(1,200,991)	2,894,792	2,820,225	3,037,269
Annual Operating Surplus	196,037	37,693	233,730	-	233,730	200,517	46,291

¹ Departments consist of those listed in the appendices that begin with the word "Department" and the Legislative Assembly.

² Public agencies consist of those entities listed under Government Reporting Entity (page 2).

³ Includes adjustments to eliminate inter-entity balances to comply with the Canadian Public Sector Accounting Standards.

Consolidated Budget 2026-27 of the Government of the Northwest Territories

Appendix A

Environment and Economic Development

This entails promotion of sustainable use of natural resources, promoting economic self-sufficiency, to create a diverse economy for the Northwest Territories and administering sustainable use of public land as well as resolving disputes related to land.

The following components of the GRE are included:

- Department of Environment and Climate Change
- Department of Industry, Tourism, and Investment
- Prosper NWT
- Northwest Territories Heritage Fund
- Northwest Territories Surface Rights Board
- Arctic Energy Alliance
- Inuvialuit Water Board

(thousands of dollars)

	2026-27 Budget \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	26,154	26,014	31,903
	26,154	26,014	31,903
General	21,359	19,777	17,015
Income from Portfolio Investments	-	-	536
Non-Renewable Resource Revenue	3,727	6,226	(4,492)
Sales	487	1,113	772
Recoveries	2,789	2,122	2,152
	28,362	29,238	15,983
Recoveries of Prior Years' Expenses	-	-	2,131
	54,516	55,252	50,017
Expenses			
Grants and Contributions	30,742	29,087	31,580
Operations and Maintenance	90,840	74,000	108,626
Compensation and Benefits	107,776	106,264	109,007
Change in Valuation Allowances	160	250	974
Amortization of Tangible Capital Assets	8,709	9,018	6,034
	238,227	218,619	256,221
Annual Operating Deficit	(183,711)	(163,367)	(206,204)

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Appendix B

Infrastructure

This entails providing services to the Government and people of the Northwest Territories by planning and design of government infrastructure, promoting energy efficiency, generating, and transmitting reliable energy.

The following components of the GRE are included:

- Department of Infrastructure
- Northwest Territories Hydro Corporation

(thousands of dollars)

	2026-27 Budget \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	162,390	108,628	86,386
	162,390	108,628	86,386
General	39,868	41,270	29,589
Income from Portfolio Investments	-	-	14
Sales	136,113	122,003	121,972
Recoveries	13,353	13,563	12,048
	189,334	176,836	163,623
Recoveries of Prior Years' Expenses	-	-	3,591
	351,724	285,464	253,600
Expenses			
Grants and Contributions	9,003	1,455	5,428
Operations and Maintenance	300,851	263,799	311,746
Compensation and Benefits	112,350	109,244	139,767
Change in Valuation Allowances	-	-	179
Amortization of Tangible Capital Assets	105,824	105,548	99,220
	528,028	480,046	556,340
Annual Operating Deficit	(176,304)	(194,582)	(302,740)

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Appendix C

Education

This entails providing residents of the Northwest Territories with access to quality programs and services to assist residents make informed choices regarding education, training careers, employment, labour, child development, languages, and heritage.

The following components of the GRE are included:

- Department of Education, Culture and Employment
- Aurora College
- All Divisional Education Councils in the NWT
- All District Education Councils in the NWT
- Tlicho Community Services Agency (education portion)

(thousands of dollars)

	2026-27 Budget \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	101,560	106,155	93,249
	101,560	106,155	93,249
Other Taxes	13,092	11,619	11,579
General	11,643	10,456	14,705
Income from Portfolio Investments	-	-	850
Recoveries	406	900	358
	25,141	22,975	27,492
Recoveries of Prior Years' Expenses	-	-	1,510
	126,701	129,130	122,251
Expenses			
Grants and Contributions	68,006	78,232	63,235
Operations and Maintenance	102,328	100,792	107,570
Compensation and Benefits	303,359	289,074	288,598
Change in Valuation Allowances	3,500	2,598	5,317
Amortization of Tangible Capital Assets	19,516	19,578	19,592
	496,709	490,274	484,312
Annual Operating Deficit	(370,008)	(361,144)	(362,061)

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Appendix D

Health and Social Services

This entails promoting, protecting, and providing for the health and well-being of the people of the Northwest Territories which includes providing social and market housing programs and services, subsidized rental and homeownership, unsubsidized rental housing in rural and remote communities, and advancing gender equality in the Northwest Territories.

The following components of the GRE are included:

- Department of Health and Social Services
- Hay River Health and Social Services Authority
- Northwest Territories Health and Social Services Authority
- Tlicho Community Services Agency (health portion)
- Status of Women Council of the Northwest Territories

(thousands of dollars)

	2026-27 Budget \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	71,191	130,006	164,702
	71,191	130,006	164,702
General	10,192	4,587	4,437
Recoveries	43,642	47,205	48,436
	53,834	51,792	52,873
Recoveries of Prior Years' Expenses	-	-	5,312
	125,025	181,798	222,887
Expenses			
Grants and Contributions	21,000	-	40,242
Operations and Maintenance	352,393	411,537	383,836
Compensation and Benefits	384,686	387,056	432,514
Change in Valuation Allowances	-	300	736
Amortization of Tangible Capital Assets	25,919	23,442	23,093
	783,998	822,335	880,421
Annual Operating Deficit	(658,973)	(640,537)	(657,534)

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Appendix E

Housing

This entails providing housing for the people of the Northwest Territories, including providing social and market housing programs and services, subsidized rental and homeownership, unsubsidized rental housing in rural and remote communities.

The following component of the GRE is included:

Housing Northwest Territories

(thousands of dollars)

	2026-27 Budget¹ \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	21,096	20,745	27,531
	21,096	20,745	27,531
General	13,301	13,301	18,310
Income from Portfolio Investments	2,500	1,300	2,391
Recoveries	475	475	84
	16,276	15,076	20,785
	37,372	35,821	48,316
Expenses			
Grants and Contributions	49,882	42,240	17,465
Operations and Maintenance	44,636	37,922	47,640
Compensation and Benefits	20,319	16,171	38,512
Change in Valuation Allowances	-	-	71
Amortization of Tangible Capital Assets	20,843	17,500	18,757
	135,680	113,833	122,445
Annual Operating Deficit	(98,308)	(78,012)	(74,129)

¹ The amounts presented are the budget of the agency after adjustments to eliminate inter-entity transactions

**Consolidated Budget 2026-27
of the Government of the Northwest Territories**

Appendix F

Justice

This includes a mandate for the administration of justice in the Northwest Territories.

The following component of the GRE is included:

Department of Justice

(thousands of dollars)

	2026-27 Budget¹ \$	2025-26 Budget \$	2024-25 Actual \$
Revenue			
Transfer Payments	10,163	9,938	12,295
	10,163	9,938	12,295
General	8,410	8,904	8,576
Recoveries	1,488	1,271	1,524
	9,898	10,175	10,100
Recoveries of Prior Years' Expenses	-	-	1,198
	20,061	20,113	23,593
Expenses			
Grants and Contributions	5,453	6,539	5,652
Operations and Maintenance	82,475	80,891	79,282
Compensation and Benefits	70,185	70,454	71,177
Change in Valuation Allowances	-	-	32
Amortization of Tangible Capital Assets	3,625	5,004	3,329
	161,738	162,888	159,472
Annual Operating Deficit	(141,677)	(142,775)	(135,879)

¹ The amounts presented are the budget of the department after adjustments to eliminate inter-entity transactions

Consolidated Budget 2026-27 of the Government of the Northwest Territories

Appendix G

General Government

This encompasses providing public programs and services essential to communities, while protecting interests of consumers, as well as managing the financial, human and information technology resources required to support the priorities identified by the Legislative Assembly.

The following components of the GRE are included:

- Department of Executive and Indigenous Affairs
- Department of Finance
- Department of Municipal and Community Affairs

(thousands of dollars)

	2026-27	2025-26	2024-25
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
Grant from the Government of Canada	1,906,943	1,803,314	1,699,357
Transfer Payments	147,078	115,832	138,697
	2,054,021	1,919,146	1,838,054
Corporate and Personal Income Tax	162,428	158,144	183,853
Other Taxes	100,198	157,869	151,836
General	11,061	4,873	94,057
Sales	63,300	70,017	64,150
Recoveries	100	100	1,281
	337,087	391,003	495,177
Recoveries of Prior Years' Expenses	22,000	3,000	30,038
	2,413,108	2,313,149	2,363,269
Expenses			
Grants and Contributions	199,887	214,000	230,524
Operations and Maintenance	155,300	129,740	152,326
Compensation and Benefits	155,538	146,776	158,010
Change in Valuation Allowances	-	-	480
Amortization of Tangible Capital Assets	13,054	16,268	9,499
	523,779	506,784	550,839
Annual Operating Surplus	1,889,329	1,806,365	1,812,430

Consolidated Budget 2026-27 of the Government of the Northwest Territories

Appendix H

Legislative Assembly and Statutory Offices

Legislative Assembly and Statutory Offices entail safeguarding and promoting the principles of consensus government and the institution of the Legislative Assembly to foster an empowered and representative government, as well as providing information to the general public and parties involved in human rights complaints.

The following components of the GRE are included:

- Legislative Assembly
- Northwest Territories Human Rights Commission

(thousands of dollars)

	2026-27	2025-26	2024-25
	Budget	Budget	Actual
	\$	\$	\$
Revenue			
General	10	10	14
Income from Portfolio Investments	-	-	(390)
Recoveries	5	5	3
	15	15	(373)
Expenses			
Grants and Contributions	-	-	71
Operations and Maintenance	8,745	7,810	7,690
Compensation and Benefits	17,284	16,970	18,826
Change in Valuation Allowances	-	-	2
Amortization of Tangible Capital Assets	604	666	630
	26,633	25,446	27,219
Annual Operating Deficit	(26,618)	(25,431)	(27,592)