

# CITY OF **WHITEHORSE** YUKON CANADA

## 2016 ANNUAL REPORT







# CITY OF WHITEHORSE **ANNUAL REPORT**

**For the Year Ended December 31, 2016**  
Prepared by Financial Services and Strategic Communications





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**INTRODUCTORY  
SECTION**



# MESSAGE FROM THE MAYOR



On behalf of the City of Whitehorse I am pleased to present the 2016 Annual Report, which highlights some of our accomplishments and financial reports over the last year.

In 2016 we continued to develop a strong partnership with

local First Nations. In February, we released a comprehensive summary of two public events the City of Whitehorse and Kwanlin Dün First Nation held in 2015 to address the issue of homelessness in Whitehorse. From those talks emerged a comprehensive action plan titled Safe at Home: A Community-Based Action Plan to End Homelessness. The plan, which will integrate the work of three levels of government and service providers, is in its final stages of implementation.

The City of Whitehorse and Kwanlin Dün First Nation have a shared mission to improve the lives of vulnerable people at risk, and we're committed to working together and with others as part of a whole-of-community solution.

In September, we welcomed a second family of Syrian refugees to our city. We take pride in being known for our hospitality and respecting each other's diversity. We hope to see these families – and all newcomers to the Yukon – thrive as they embark on their new lives in Canada.

Mayor and Council continued to hold town hall-style meetings across the city in 2016. These are valuable opportunities for us to have frank conversations with residents about the issues that matter the most to them. Hearing from residents in this informal setting gives us a better understanding of their priorities, values and concerns. After hearing complaints from residents in several neighborhoods about noise-related issues, Council made changes to its maintenance bylaw that strengthened

our ability to address noise and graffiti issues through bylaw enforcement.

We continue to work closely with the Whitehorse Chamber of Commerce. We were proud to support them as they launched their new "Look Inside" campaign in March, which promotes local businesses. In November we also partnered with the Chamber to support the business community on Yukoner Appreciation Day , providing free parking all day on Main Street between Fourth Avenue and Front Street.

As we implement our Community Economic Development Strategy, a five-year work plan adopted in 2015, we strive to create a prosperous community that is rich in culture, heritage and is filled with happy and healthy people. In May we held a food truck event to showcase the variety of foods Whitehorse residents and visitors would see throughout the summer. Council also approved the application for the construction of a new Save-On-Foods grocery store, which spurred our local economy by creating hundreds of jobs.

This Council demonstrated a keen interest in our city's artistic and cultural growth. In April it approved the construction of a world-class 18-hole disc golf course in the McIntyre Creek area, and in May we gave the Downtown Urban Gardeners' Society approval to build two hives at its community garden. In August, Whitehorse became the first northern Canadian municipality to provide money to the Arctic Innovation Prize, with a \$10,000 donation. The City's Arts Policy also received a review and updating in 2016.

On behalf of council, I invite you to review the facts of this report. Please feel free to contact me, members of Council, and our City Manager about how we can work with you.

Dan Curtis  
Mayor

# MESSAGE FROM THE CITY MANAGER



It is my great privilege to share with you this annual snapshot of the work done by City of Whitehorse administration in 2016.

The previous year saw the City take a larger, more coordinated approach to infrastructure funding

and capital projects. We now have access to funding sources that we wouldn't have had in the past. The Building Canada Fund, as well as the federal Gas Tax Fund, are key funding sources for our current and future infrastructure projects.

For example, the City purchased two new low-floor accessible buses in December, which continue to address the needs of our growing community and increase transportation options for persons with disabilities. This is part of our five-year plan to replace the City's aging buses. We also extended bus loops in Whistle Bend, making it easier for residents in this new neighbourhood to choose more sustainable transportation when commuting to and from the downtown area.

The number of events held in Whitehorse on an annual basis continues to grow and we have a vibrant arts and cultural community to support these events and celebrations. Over 169,000 passengers flew to Whitehorse last year, an increase of 8.6 per cent over the previous year. The City continues to support signature events such as the Yukon Quest, Yukon Sourdough Rendezvous and the Yukon River Quest. In addition to these events the City's Festivals and Special Events Grant supports many others. In January we hosted the Hometown Hockey Tour, with the Stanley Cup even making a surprise visit to Fish Lake. In September, we were fortunate to work with our partners at Yukon Government Tourism to welcome the Duke and Duchess of Cambridge for a two-day visit. The Federal Government's Canada 150 Fund also gave the

City the opportunity to throw a memorable New Year's Eve party to kick off the anniversary year. Whitehorse was one of 19 municipalities across the country to receive support.

As a City we continue to engage in mutually beneficial partnerships with various local organizations and governments. Partnering on community initiatives, events and activities is part of our day-to-day work and it strengthens our efforts to improve the lives of Whitehorse residents.

Public processes and opportunities for feedback are always a significant part of all Departments' planning efforts and this year was no exception. Significant resources were utilized as we worked to develop sustainable solid waste management practices. Land development is also an ongoing challenge in a growing community. The Chadburn Lake Regional Park Plan and ongoing Trail Plan implementation garnered a great deal of public interest. We understand the importance that the community places on the value of 'closeness to nature' in our community development.

I am pleased to say that administration continues to work closely with City Council's direction and together we hope to improve the quality of life for all our citizens while developing sustainable services in the community. We understand that we are the government that is closest to the people and we hope that you feel that together we are becoming an inclusive community where we can all live, work and play.

Please accept this annual report as our way to show you some highlights of what we have been doing and our efforts for continued improvements. We would love to hear what you think.

Linda Rapp  
Interim City Manager

# MAYOR & COUNCIL

## Front Row:

Councillor Betty Irwin, Mayor Dan Curtis  
Councillor Roslyn Woodcock

## Back Row:

Councillor Rob Fendrick, Councillor Samson Hartland,  
Councillor Dan Boyd, Councillor Jocelyn Curteanu



## Standing Committees

Report to Council on issues related to municipal services in six areas:

- ▷ Corporate Services
- ▷ City Planning
- ▷ City Operations
- ▷ Community Services
- ▷ Public Health & Safety
- ▷ Development Services

## Persons with Disabilities Advisory Committee

Suggests ways to make City services accessible to citizens with disabilities.

## Canadian Coalition of Municipalities Against Racism & Discrimination

Suggests best practices to eliminate racism and discrimination in City services.

## Trails & Greenways Committee

Provides recommendations for management, public education, and respectful use of City trails.

## THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) AWARDED A CANADIAN AWARD FOR FINANCIAL REPORTING TO THE CITY OF WHITEHORSE FOR ITS ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015.

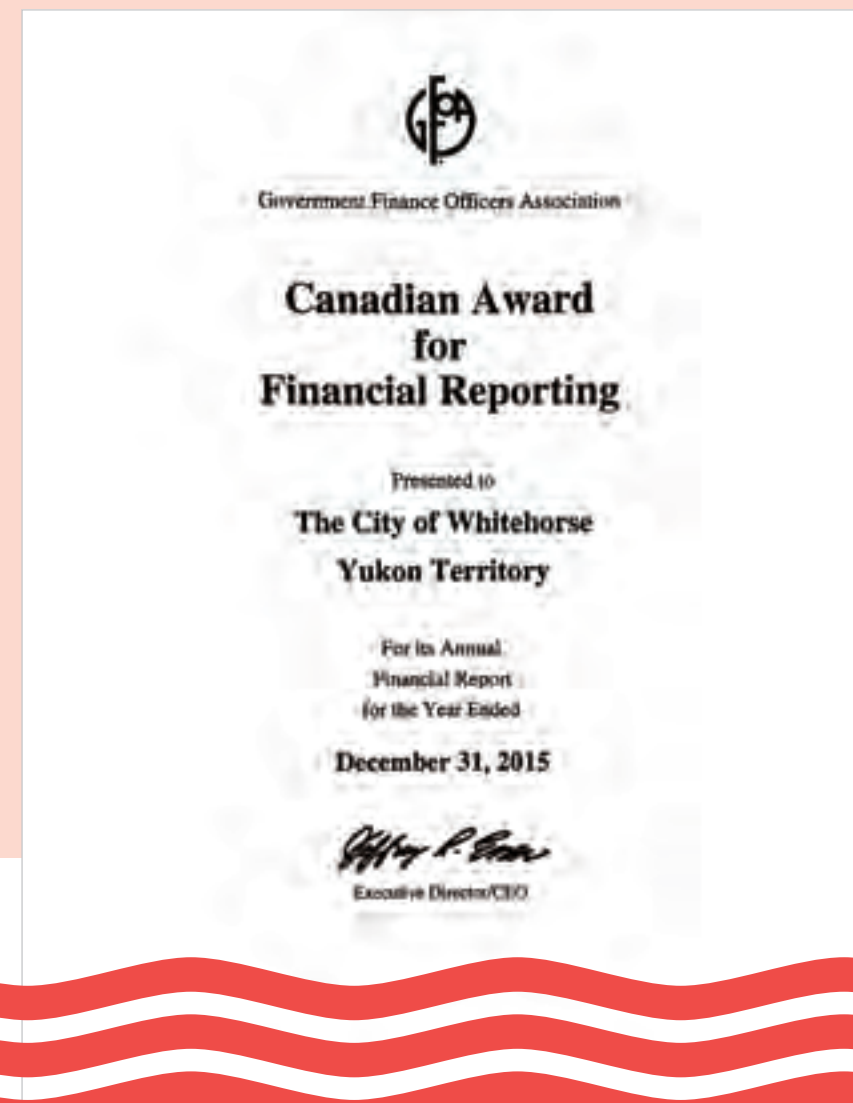
The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally

accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA.

**THE CITY OF WHITEHORSE IS PROUD TO HAVE RECEIVED THIS AWARD AGAIN THIS YEAR.**





# STRATEGIC PLAN

## Mission Statement

The proud, vibrant capital of the Yukon committed to working with our community to build a better city for all!

## Core Values

**RESPECT.** We treat each other and our customers with empathy recognizing that we are all proud members of the same community.

**HONESTY.** We value personal integrity and being truthful.

**EXCELLENCE.** We pay attention to details and take personal pride in a job well done.

**ENTREPRENEURIAL.** We are proud of our pioneering heritage and have the courage to be creative in our work.

**VISIONARY.** We passionately embrace our challenge of continuing to make Whitehorse an even better place to live and work.

**TEAM.** We are one team with a common goal of serving the community.



## Strategic Plan Update 2016

The purpose of this Strategic Plan update is to build upon the community visions, values, and commitments made under the City's 2013-2015 Strategic Plan. Council's update will provide a common focus and priorities to be pursued into 2018 and establishes a commitment from the City to its citizens and stakeholders in guiding the City and giving direction to administration in development of operational plans and activities.

The Strategic Plan sets our direction for the future. On an annual basis, we will be reporting back to you with our progress and how this work is having a positive difference in making Whitehorse an even better city to live, work and play.

## Why an update?

The City of Whitehorse involved Council, the public, and staff in developing the previous Strategic Plan. Given the strong foundation upon which that plan was built, combined with the imperative to identify the City's priorities for the future, Council has chosen to build on some of the remaining priorities rather than implementing a new plan. Those priorities include affordable housing, environmental health, planning for growth, and operational efficiencies.

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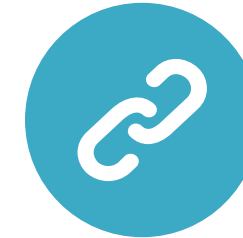
## Planning for Growth

Municipal planning affects residents' day-to-day lives as it shapes how our community grows, looks, and functions. By addressing future challenges facing our growing city now, we are preparing for tomorrow. This priority supports long term planning for the City through ensuring that adequate land is provided for residential, commercial, industrial, and recreational development in an organized and efficient way.



## Affordable Housing

Housing is more than shelter; it provides stability, security, and dignity. By working with our government and community partners we are striving to build a strong and inclusive city. This priority supports the provision of adequate and affordable housing to all citizens of Whitehorse through land development, legislative and regulation support, and advocacy.



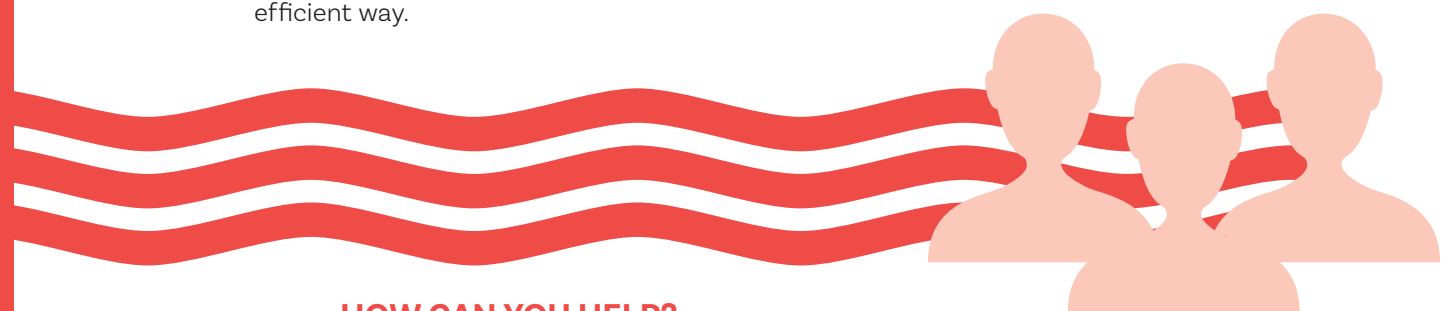
## Operational Efficiencies

We strive to meet resident needs in a cost-effective manner while ensuring a high quality of service and standards. This priority will consolidate nine aging buildings into one thereby reducing operating costs, increasing efficiencies, and eliminating costly building rentals. The new Operations Building will accommodate the continued growth of Whitehorse and provide positive economic impact for the community.



## Environmental Health

A sustainable Whitehorse is a community where healthy people, neighbourhoods, and the environment thrive. This priority supports the City championing an overall strategy for community waste management. Of top importance is for the City to collaborate with Yukon government on creating a consistent, effective system that reduces financial and environmental risk to the community.



## HOW CAN YOU HELP?

Ask yourself... what kind of community would you like Whitehorse to become? If you want to retire here, or have your children stay and work here, what improvements must be made? Together, we will build on the foundation that has been laid as we work towards achieving the vision of a proud and vibrant community.



# 2016 KEY ACCOMPLISHMENTS

## Affordable Housing



### Accomplishment Highlights

- ▶ Fostered positive relations with First Nations and Yukon government
- ▶ Knowledge-sharing with First Nations government
- ▶ Progressive regulations (e.g. FN zone) that have cleared out future roadblocks for First Nations development
- ▶ Numerous land development initiatives, in partnership with Yukon government, to keep land supply ahead of demand, in order to protect from price escalation
- ▶ Began to address homelessness in partnership with Kwanlin Dün First Nation through Vulnerable People at Risk Initiative
- ▶ Collaboration on Safe at Home: An Action to End Homelessness in Whitehorse, with community partners and other levels of government

## Operational Efficiencies



### Accomplishment Highlights

- ▶ Secure land (through lease) from Yukon government on Range Road
- ▶ New Operations building (Phase I) design awarded
- ▶ Constructed initial access to property
- ▶ Water and Sewer main added
- ▶ Reviewing Phase II and Phase III of the project

## Planning for Growth



### Accomplishment Highlights

- ▶ Fostered positive relations with First Nations and Yukon government
- ▶ Awarded contract for the Urban Containment Boundary expansion areas studies
- ▶ Awarded contracts for Robert Service Way and Downtown/Marwell plans which will place an emphasis on potential development opportunities
- ▶ Approved the zoning and subdivision for phase four of Whistle Bend
- ▶ Approved budget to do more planning in Whistle Bend
- ▶ Approved zoning amendments to increase density in comprehensive development zones

## Environmental Health



### Accomplishment Highlights

- ▶ Advocacy on collaborative solution with Yukon government via Association of Yukon Communities
- ▶ Provided large volume organics collection service and increased technical assistance and education for the business sector
- ▶ Eased enforcement timeline at the landfill to reduce cost burden on businesses
- ▶ Developed enforcement protocols for landfill operators
- ▶ Coordinated and hosted Solid Waste Association of North America (SWANA) landfill management training for Municipalities, Yukon government and First Nations
- ▶ Funded recycling through Diversion Credits as per budget
- ▶ Collaborated with community stakeholders on vision for reuse in Whitehorse

# SUSTAINABILITY PLANNING



## Vision

Whitehorse will be a well-planned, self-sustaining, innovative community that leads in management and conservation of wilderness, energy, and resources for the future. Whitehorse will strive for a good quality of life for all, a stable economy, and a socially diverse community

Since 2008 the City of Whitehorse has defined sustainability through new policies and clear action on solid waste, transportation, and, more recently, by exploring how to address affordable housing needs.

The City of Whitehorse continues to embrace the environmental, social, and economic goals outlined in the

Whitehorse Sustainability Plan, which provides long term direction for the City. While activities and operations throughout the City are the primary means to bringing us closer to these 12 goals, community-wide targets indicate progress towards those goals.

Following are some highlights.



WHAT GOES WHERE?

Online:



www.whitehorse.ca/wastesorting

Get the App:



Strong Downtown and Livable Neighbourhoods

The plan identifies a target to increase the populations of Whitehorse’s most established neighbourhoods as a means of remaining compact, and creating full-service neighbourhoods. While the greatest growth occurred in Whistle Bend, Whitehorse’s oldest neighbourhoods remain popular and in demand.



Efficient, Low-Impact Transportation

The City has a target to decrease reliance on single occupant vehicles (currently 75%), and increase the use of other forms of transportation such as transit, walking, and cycling. The City relies on census data for this statistic, so progress will be reported once the 2016 census data is available.



Healthy Environment and Wilderness

The City aims to retain its current wilderness areas, and reduce human-wildlife conflicts as part of its recognition that a healthy environment is critical to human health, tourism, and the well-being of all of Yukon. The first regional park plan for Chadburn Lake Park is nearing completion.



Green Buildings and Infrastructure

The City aims to increase the energy efficiency of its buildings and decrease the impact of all its infrastructure.



Energy and Greenhouse Gas Reduction

Reducing greenhouse gas emissions remains an important environmental goal at the City. Despite producing such a small percentage of Canada’s overall emissions, the City can be a leader in reducing its reliance on non-renewable, carbon based fuels.



Dynamic and Diverse Culture, Heritage, and Arts

The City has a target to increase community participation rates in arts, culture, and heritage events. This target will be monitored through participation in activities funded through the City’s Recreation and Special Events funds.



Social Equity: Affordable Housing and Poverty Reduction

The City is working towards decreased household spending on shelter, narrowing the income gap, and increasing programs and projects that target low-income citizens. Currently, 21% of Whitehorse households spend more than the recommended 30% of gross income on housing.



Connected, Engaged, Participatory Community

The City has targets to increase community participation, partnerships, volunteerism, and overall engagement in municipal affairs undertaken both by the City and by citizens.



Safe and Healthy Community

The City is committed to a healthy population, and safety in the areas of fire prevention, traffic, and the use of public areas throughout Whitehorse.



Diverse Local Economy

In order to meet our goal of a stable, diverse economy, the City is implementing its Local Economic Development Strategy.



Zero Waste

The City is working towards a goal to divert 50% of its waste from the landfill. Our diversion rate in 2016 was 31%.



Resilient, Accessible Food Systems

The City is working towards more consumption of local food, more community gardens, and greater production of finished compost at the Compost Facility. In 2015, organics handled at the facility increased by 46% over 2014.





# CITY DEPARTMENTS

## Business & Technology Systems

Builds, enhances and maintains the City's information technology infrastructure and systems. Our team supports all City departments in meeting business and corporate objectives, and enabling them to provide efficient services to citizens.

## Bylaw Services

Supports a safe and healthy environment for the citizens of Whitehorse by ensuring compliance with City bylaws, from parking to the protection of animals. We use an educational approach to resolve infractions whenever possible, and focus on quality customer service.

## Economic Development

Responsible for implementing the 2015 Community Economic Development Strategy, which includes a variety of activities that promote partnerships, facilitates entrepreneurship opportunities, and improves communications among stakeholder groups. Oversees all economic development programs within the City and assists Whitehorse in playing an active role in creating a healthy, vibrant, and prosperous community.

## Engineering Services

Responsible for the planning, design, and construction of the City's capital projects related to existing and new infrastructure, and for private developments, which includes transportation infrastructure, traffic control, water and waste infrastructure, parks, trails and commuter paths, and bridges. We provide engineering design, construction and operational advice to other City departments, government and non-government organizations, developers, businesses, and the public. We update and manage the City's infrastructure asset database.

## Environmental Sustainability

Responsible for the Whitehorse Sustainability Plan, and the integration of sustainability into City decision-making, policies, and operations. The department also encourages sustainable actions and behaviour by residents and visitors, particularly in the areas of energy use, waste diversion, and active transportation.

## Financial Services

Provides financial reporting and control services, manages City assets, and offers guidance for maintaining the overall financial stability of the municipality. Specific functions include preparing and monitoring operating and capital budgets, levying and collecting property taxes and utilities, administering payroll, processing accounts payable and accounts receivable, and maintaining a high level of client service for municipal payments and inquiries.

## Fire Services

Provides fire suppression, ice rescue, technical rope rescue, confined space rescue, motor vehicle extraction, and assists other agencies as required. Fire prevention is a key initiative which includes Fire and Life Safety building inspections, building plan reviews to ensure code compliance, and Fire Prevention education. Fire cause determination investigations are conducted and documented to assist police and insurance companies for all suspicious and major fires. A comprehensive inspection program of assembly, hotel and multi-unit residential occupancies occurs annually. Our 24-hour dispatch service answers fire emergency calls, as well as bylaw complaints and after-hours calls to the City's trouble line.

## Human Resources

Supports all stages of the employee experience, from job applications to retirement planning. We're responsible for providing strategic advice and leadership to supervisors and managers within the City to create a culture of employee empowerment and recognition. We also hold the Corporate Safety program and work with all departments to ensure that safety is our first priority.





Legislative Services

Is the communication link between the citizens of Whitehorse and their City Council. We support effective conversations between Council and staff by coordinating Council meeting information. We prepare and preserve records of the official business of the corporation, including bylaws, minutes of Council and Committee meetings, and Council policies. The department is also responsible for the coordination of elections, referendums, and maintains the official list of electors for the City.

Operations

Is responsible for the repair and maintenance of City-owned and operated assets. Transportation maintenance cares for 600 kilometres of city roads, including snow and ice control, road repair and special event support. Equipment Maintenance and Building Maintenance are responsible for maintenance and repairs of vehicles, equipment and 130 City-owned buildings. The Traffic/Sign Shop is responsible for operation and maintenance of traffic signals, road markings and signs, and parking meters.

Parks and Community Development

Operates and maintains two feature public parks (Rotary Peace Park and Shipyards Park), approximately 36 neighbourhood parks encompassing outdoor rinks and playgrounds, two cemeteries, 35,800 hectares of green space, approximately 700 kilometres of trails, approximately 3,000 strands of winter lights, maintain over 450 street light banners and plant 1,200 dozen flowers annually. Oversee and co-ordinate many community initiatives, administer the Festivals and Special Events Grants, book events in City parks, co-ordinate local events with community partners and host approximately 10 annual corporate events.

Planning and Building Services

Carries out long-range planning in consultation with the community. We issue business licenses, development permits and building permits. We administer the City’s official community plan, zoning bylaw and heritage registry. We are the lead coordinating department for government initiated land development projects in the City and process applications for zoning amendments and land subdivisions. We ensure a consistent application of City policies and legislation in order to facilitate development. Our building inspections branch ensures public health and safety by carrying out site inspections and approvals for construction projects. We educate and ensure compliance on national and municipal standards, and offer general advice to the public, contractors, and design professionals.

Recreation and Facility Services

Promotes active, healthy living through a wide range of programs, events, activities, and services to encourage strong community connections and enhance the quality of life for residents of Whitehorse. The department is also responsible for facility lease agreements, rentals, advertising, and the administration of Recreation Grant program.

Strategic Communications

As the voice of the organization, the Strategic Communications department is responsible for serving residents by providing consistent, valuable and timely information. We are responsible for the City’s website, social media, advertising, and marketing. The department also provides communication services during Emergency Operations Centre activations.



Transit services

Provides safe, reliable, cost-effective, and environmentally responsible public transportation supporting the social and economic well-being of our citizens. We also operate the Handy-Bus service, a curb-to-curb service for persons unable to use the conventional transit system due to physical and/or cognitive disabilities.

Water and Waste Services

Operates and maintains the City’s potable water supply, treatment (chlorination) and distribution system, the sanitary sewer system (including two wastewater treatment lagoons), and the storm water collection system. This critical infrastructure meets or exceeds legislated health and safety requirements and provides high-quality potable water. We oversee the City’s waste collection service and the Waste Management Facility, including processing of reusable, recyclable, compostable and waste materials. We work closely with the Environmental Sustainability department to increase waste diversion.



# CORPORATE EVENT HIGHLIGHTS IN 2016

Whitehorse offers residents and visitors many unique festivals and special events throughout the year.

## Rogers Hometown Hockey Tour

January, 2016

The Rogers Hometown Hockey Tour made its first ever journey to the Yukon on January 23<sup>rd</sup> and 24<sup>th</sup>. The weekend events featured appearances by former NHLer Darcy Tucker as well as other special guests, all alongside Canadian icon Ron MacLean.

## Yukon Sourdough Rendezvous Initiatives

January 2016

This annual event celebrates Yukon's tenacious, frontier spirit.

## International Snow Sculpting Challenge

February 2016

This feature event of the Yukon Sourdough Rendezvous takes place at Shipyards Park. Carvers from around the world will create stunning snow sculptures along the waterfront. Carvers work during the day and night to create large, beautiful snow sculptures.

## Volunteer of the Year

April 2016

The City of Whitehorse values the importance of volunteers and their contributions to our community. We celebrate and acknowledge outstanding volunteers by providing an opportunity for citizens to recognize and appreciate volunteers who have made a significant impact to their organizations. The 2015 winner was Kona's Coalition.

## 20-minute Makeover

May 2016

Organizations and individuals are encouraged to take 20 minutes out of their day to clean up garbage and graffiti around their homes or place of work – or in alleyways, greenbelts or parks anywhere in Whitehorse. Last year, the City of Whitehorse collected 1020 kg.

## Ushiku Exchange Planning

2016

The Sister City Exchange Program with Ushiku, Japan, began in 1985, providing opportunities for Whitehorse student ambassadors and adult chaperones to visit Ushiku, Japan. In turn families in Whitehorse host Japanese students every other year as the program alternates.

## Seniors Tea

June 2016

Mayor and Council celebrate the valuable contribution Whitehorse Seniors and Elders make to our community.

## Duke and Duchess Visit

September, 2016

A mountain biking event featuring SingleTrack to Success youth, community festivals in Whitehorse and Carcross, as well as engagement with Yukon youth, artists and First Nations were among the highlights during the Duke and Duchess of Cambridge's visit to Yukon September 27 and 28.

## Halloween Spooktacular & Magic Show at the Canada Games Centre

October 2016

A Halloween skate, family swim, themed games and obstacle course, photo booths, face painting, trick or treating and a magic show were some of the activities held at the CGC for Halloween.

## Food for Fines program

December, 2016

In the spirit of sharing with citizens who are less fortunate, the City supported the 10<sup>th</sup> annual Food for Fines program in 2016. The program offers the option of donating cash or food of equal value to a parking ticket.

## Santa's Village and City Lights Tours

December, 2016

The City organized a variety of events at Shipyard's Park such as tobogganing, skating, cooking decorating and dog sled rides, as well as a tour of Whitehorse's most beautiful Christmas light displays.

## New Year's Eve Events

December, 2016

New Year's Eve events featured family activities at the Canada Games Centre, followed up with live music and fireworks at Shipyard's Park.

# TREASURER'S REPORT



Throughout the year monthly internal reports are prepared for management review to measure progress against budget and, after both second and third quarters, quarterly variance reports are presented to Council. In accordance with the *Municipal Act*, the City of Whitehorse prepares annual financial statements to show the state of the City's finances at the end of each year.

The City's Management is responsible for the preparation and presentation of these financial statements. They must be done in accordance with Canadian public sector accounting standards, be a fair presentation, and have such internal controls as management determines is necessary so that they are free from material misstatement, whether due to fraud or error. To ensure that the statements are in compliance, they undergo an external audit by an independent auditor.



The *Municipal Act* requires that these statements be forwarded to Council and then on to the Government of Yukon before June 30 each year.

The Financial Statements encompass the following individual statements and schedules:

- 1. Statement of Financial Position –** provides a summary of the City’s financial and physical assets and liabilities.
- 2. Statement of Operations –** provides a summary of funds raised by the City and the use of such funds during the year.
- 3. Statement of Changes in Net Financial Assets –** shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
- 4. Statement of Cash Flows –** summarizes how the City’s cash position changed during the year by highlighting the sources and uses of cash.
- 5. Schedule of Financial Activities – by Segment –** provides more specific information on the municipality’s key segments (activities). Note: there is a separate schedule for each of 2015 and 2016.
- 6. Schedule of Water & Sewer Utility –** as this area is operated as a separate utility this schedule provides a summary of the City’s water and sewer operation.

Also included are Notes to the Financial Statements which are an integral part of the statements and provide further context and detail about the City’s financial results.

The City’s Auditors have completed their review of the statements, schedules, and notes. They confirm that these statements fairly present the financial position of the City of Whitehorse as at December 31, 2016.

2016 Analysis:

Council adopted an operating and capital budget for 2016 totalling \$92,790,094. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement 1 – Statement of Financial Position

One of the results of the Public Sector Accounting Board (PSAB) rules is that a greater emphasis is placed on the Statement of Financial Position which shows the long-term fiscal health of the municipality, as opposed to a traditional operating statement or, in the case of public sector organizations, the Statement of Operations, which reflects a more short-term perspective.

The Statement of Financial Position (Statement 1) shows the City’s overall financial position has remained largely consistent with 2015’s While the financial assets have increased by \$9,914,736, liabilities have increased by \$1,769,018 resulting in an increase in net financial assets. However, non-financial assets which are primarily composed of tangible capital assets have decreased by \$8,118,979 as capital improvements are not keeping pace with the depreciation of the City’s infrastructure. Overall, the City’s accumulated surplus has increased by \$26,741.

	2016	2015	Change
Financial assets	\$ 66,912,341	\$ 56,997,605	\$ 9,914,736
Liabilities	25,843,075	24,074,057	1,769,018
Net financial assets	\$ 41,069,265	\$ 32,923,546	\$ 8,145,719
Non-financial assets	408,089,328	416,208,307	(8,118,979)
Accumulated surplus	\$ 449,158,593	\$ 449,131,853	\$ 26,741

The accumulated surplus of \$449,158,593 is further explained in Note 2, with a breakdown of reserves, tangible capital asset investment and general surplus as follows:

Total Reserves	\$ 37,469,479
Surplus	
Invested in tangible capital assets	\$ 406,241,215
Long-term liabilities	(8,706,661)
Net investment in tangible capital assets	\$ 397,534,554
General surplus	14,155,560
Accumulated surplus	\$ 449,158,593

This clearly shows that while the City’s reserves hold over \$37 million, the bulk of the City of Whitehorse’s accumulated surplus is already spent and has been invested in tangible capital assets. The City’s total reserve and general surplus levels are within acceptable ranges given the extent of the City’s overall financial framework.

One of the financial benchmarks used to evaluate the financial health is a measure of the City’s liquidity or ability to pay its obligations. Using data from the Statement of Financial Position the 2016 result is 2.246 with an acceptable range of 1.00 – 2.50.

The 2016 cash balance is 15% higher than 2015’s due to a combination of decreased self-funded capital investments and Council’s strategy to build up City reserves; this has caused a strengthening in the results of this financial test.

	Benchmark	2016	2015	2014	2013	2012
Cash & Invest./Fin. Liabilities	1.00 – 2.50	2.246	2.095	1.607	1.316	0.742

A second benchmark evaluated using data from both this statement and the Statement of Operations considers the ability of the organization to meet short-term obligations with the normal flow of revenues. The results of this test shows general liabilities as a ratio of operating revenue is within the acceptable range, meaning that these obligations can be met. The 2016 result is 0.240 within an acceptable range of 0.125 – 0.250.

	Benchmark	2016	2015	2014	2013	2012
Gen. Liabilities/Oper. Revenue	1.25 – 0.250	0.240	0.215	0.246	0.265	0.238

The next benchmark utilizing the data on this statement is the per capita debt calculation. These results show that per capita debt remains well within the maximum stipulated in the City’s Debt Management Policy. The 2016 result is \$326 with a maximum allowable under the policy of \$500. It should be noted that the City’s policy strictly reduces the amount of per capita debt allowed under territorial legislation, which can be calculated as approximately \$3,160 per capita, unless directed by Council (based on December 31, 2016 assessments and population).

	Benchmark	2016	2015	2014	2013	2012
Long Term Debt/Population	\$ 0 - \$ 500	\$ 326	\$ 352	\$ 362	\$ 381	\$ 415





Statement 2 - Statement of Operations

This statement compares the year’s actual expenses to the final approved 2016 budget and provides a summary of the sources, allocation and use of the financial resources administered during the year. The budget numbers combine both Capital and Operating approved amounts and restate them in accordance with PSAB standards as shown in Note 11 of the statements. Total 2016 revenue was within 3% of budget. Notable deviations include Government Transfers that did not meet planned levels as capital projects were not completed as originally planned.

On the expense side, costs came in 2.5% below budget with nearly all areas operating within their established budgetary limitations.

Overall, these results show that the annual surplus was planned to be \$390,410 compared to an actual surplus of \$26,740. Surplus in the sense of these statements does not equate to profit for the year. It instead refers to the excess of revenues over expenses, not including investments in tangible capital assets.

One of the benchmarks used to evaluate the data in this statement measures operating revenue as a ratio of total revenue. Total revenue is calculated without capital grants and donated capital assets in order to better reflect day-to-day operations. Results within the benchmarked range reflect that the City is relying less on funding from senior government than in prior years and is now in a position more comparable with other jurisdictions. The 2016 result is 0.897, within an acceptable range of 0.798 – 0.972

	Benchmark	2016	2015	2014	2013	2012
Own Source Rev./Total Revenue*	0.798 – 0.972	0.897	0.897	0.886	0.884	0.883

Data from this statement and Note 2 of the financial statements are used to measure the City’s ability to overcome a temporary shortfall of revenue. The 2016 result is 0.175 with an acceptable range being 0.101 – 0.358. Uncommitted reserves are our Capital, Contingency and General Fund reserve. The strategy approved by Council to build reserves for the Building Consolidation Project has resulted in these reserves increasing as planned over the last four years.

	Benchmark	2016	2015	2014	2013	2012
Uncommitted Res./Oper. Rev.	0.101 – 0.358	0.175	0.134	0.098	0.088	0.053

Statement 3 – Statement of Changes in Net Financial Assets

This statement reflects the changes in physical assets which occurred via the purchase, amortization and disposition of assets throughout the year. \$7,972,767 was invested in the acquisition of new tangible capital assets in 2016 and \$16,155,250 was amortized over the same period. An investment level in assets that exceed the cost of using existing assets is generally a healthy sign for a municipality. This is the fourth year in a row where this investment has not been made however, given Council’s strategy to reduce capital investment to build up reserves for the consolidated building project a temporary reduction in the City’s asset investment levels is not cause for concern.

Statement 4 – Statement of Cash Flows

This statement shows how the City financed its activities and met its cash requirements during the year. These activities resulted in an increase in cash of \$7,614,984 primarily due to a decreased investment in the acquisition of tangible capital assets arising from the noted strategy to build up City reserves.

Water & Sewer Utility:

As the Water and Sewer Services of the City are operated as a separate utility it is necessary to break out the operating costs as shown in Schedule 2. The schedule shows a deficit of \$66,959 which, in order to maintain the separation between taxpayer funded activities and the operations of the utility, must be funded by rate payers. This is done by a transfer from the Water and Sewer Reserve in 2017 or by a rate increase to cover the deficit in 2018. The balance in this reserve as of December 31, 2016 is \$6.2 million.

It should be noted that at this time the deficit allocated to rate payers is the deficit arising before depreciation and gain/loss on disposal which, when added in, increase the utility’s deficit to \$4,587,895. Depreciation is not included as part of the deficit funding calculation at this time, as the City does not currently raise revenues to fund the City’s overall depreciation amount of \$16,155,250.





Management Letter

As part of their engagement, the City’s Auditors annually provide suggestions for improvements to the City’s financial control systems. No items of concern were brought forward, but the Auditors made three recommendations for continued or future attention. These are:

- 1. Continue asset management development (prior year recommendation)
- 2. Engage ERP provider to revise financial system reports to improve financial decision making ability
- 3. Update landfill liability estimates

SIGNIFICANT TRENDS

Revenues	Average Annual Change	2016	2015	2014	2013	2012
Property taxes	5.43%	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432	\$ 32,607,543	\$ 30,191,241
User fees	5.91%	16,715,422	15,899,825	14,915,285	14,167,530	13,284,807
Other	-10.10%	7,725,781	9,396,029	6,120,962	6,156,561	8,777,898
Total		\$ 60,953,962	\$ 60,816,466	\$ 54,900,679	\$ 52,931,634	\$ 52,253,946

The above revenue numbers have been pulled from the Statement of Operations, net of government transfers and donated assets which vary significantly from year to year depending on approved projects, for example in 2016 government transfers were \$2.12 million higher than in 2015. Revenue fluctuations in these amounts between 2016 and 2015 are due to an additional \$0.99 million in property taxes caused by assessment growth, additional user fees of \$0.82 million primarily due to fee increases in the landfill and utility areas which are operated on a cost recovery basis and offset by a decrease of \$1.67 million in other revenues resulting from decreased land sale revenue.

Expenses	Average Annual Change	2016	2015	2014	2013	2012
General Government	-1.20%	\$ 12,389,554	\$ 11,815,947	\$ 11,044,225	\$ 11,960,364	\$ 11,589,505
Protective Services	5.40%	8,137,277	7,759,306	7,727,744	7,246,218	7,419,163
Transportation Services	6.39%	20,954,430	20,170,263	18,730,152	17,964,976	17,973,611
Environmental Services	7.97%	14,462,236	15,325,012	13,933,744	11,927,055	11,518,183
Public Health Services	-0.67%	248,449	249,026	291,064	249,001	255,390
Community Development Services	1.16%	1,823,490	1,526,956	1,630,242	2,098,480	1,987,116
Recreational & Cultural Services	-4.57%	13,904,718	13,507,001	13,128,239	12,924,312	17,270,425
Total		\$ 71,920,155	\$ 70,353,511	\$ 66,485,410	\$ 64,370,407	\$ 68,013,395

Using expense numbers from the Statement of Operations, significant increases can be seen in the areas of protective services, transportation services, and recreation and cultural services where increasing growth in the community has led to enhanced service over the past few years. Newer subdivisions including Ingram, Whitehorse Copper and Whistle Bend have led to growth in budgets within these areas. As noted earlier, in 2016 overall costs came in 2.5% below the planned expenditures.

Financial Position	Average Annual Change	2016	2015	2014	2013	2012
Financial Assets	12.89%	\$ 66,912,341	\$ 56,997,605	\$ 48,833,016	\$ 45,097,354	\$ 39,945,949
Liabilities	4.05%	25,843,075	24,074,057	24,753,674	24,948,897	24,281,233
Net Financial Assets		\$ 41,069,266	\$ 32,923,548	\$ 24,079,342	\$ 20,148,457	\$ 15,664,716

Additional information on the City’s obligations can be found in the notes to the financial statements. The City has a Debt Management policy which establishes conditions for the use of debt, creates procedures that define the level of debt to be included in rates and minimizes the City’s debt servicing costs.

Reserves	Average Annual Change	2016	2015	2014	2013	2012
	10.70%	\$ 37,468,479	\$ 32,933,428	\$ 28,065,741	\$ 26,794,391	\$ 24,372,168

The City’s reserves are used to fund a portion of the City’s capital program and occasionally stabilize minor expenditure and revenue variances from one year to the next. The increase in 2016 reserve levels continues to occur as a result of Council’s strategy to build the levels and reduce capital spending in order to partially offset the costs of the future Building Consolidation Project.

Summary

The statements reflect the financial position of the City at the end of the year including the total accumulated surplus of \$449,158,593. Most of this surplus is invested in the fixed assets of the City, meaning land, land improvement, buildings, equipment, linear assets (mainly made up of roads and underground pipes), and assets under construction.

The City’s vision speaks to acting in a fair and fiscally responsible manner. The City submits that the City’s budget and financial results have combined to keep taxes and utilities among the lowest across Canada; however community growth and, to a lesser extent, inflation pressures continue to make balancing service levels with costs more challenging.

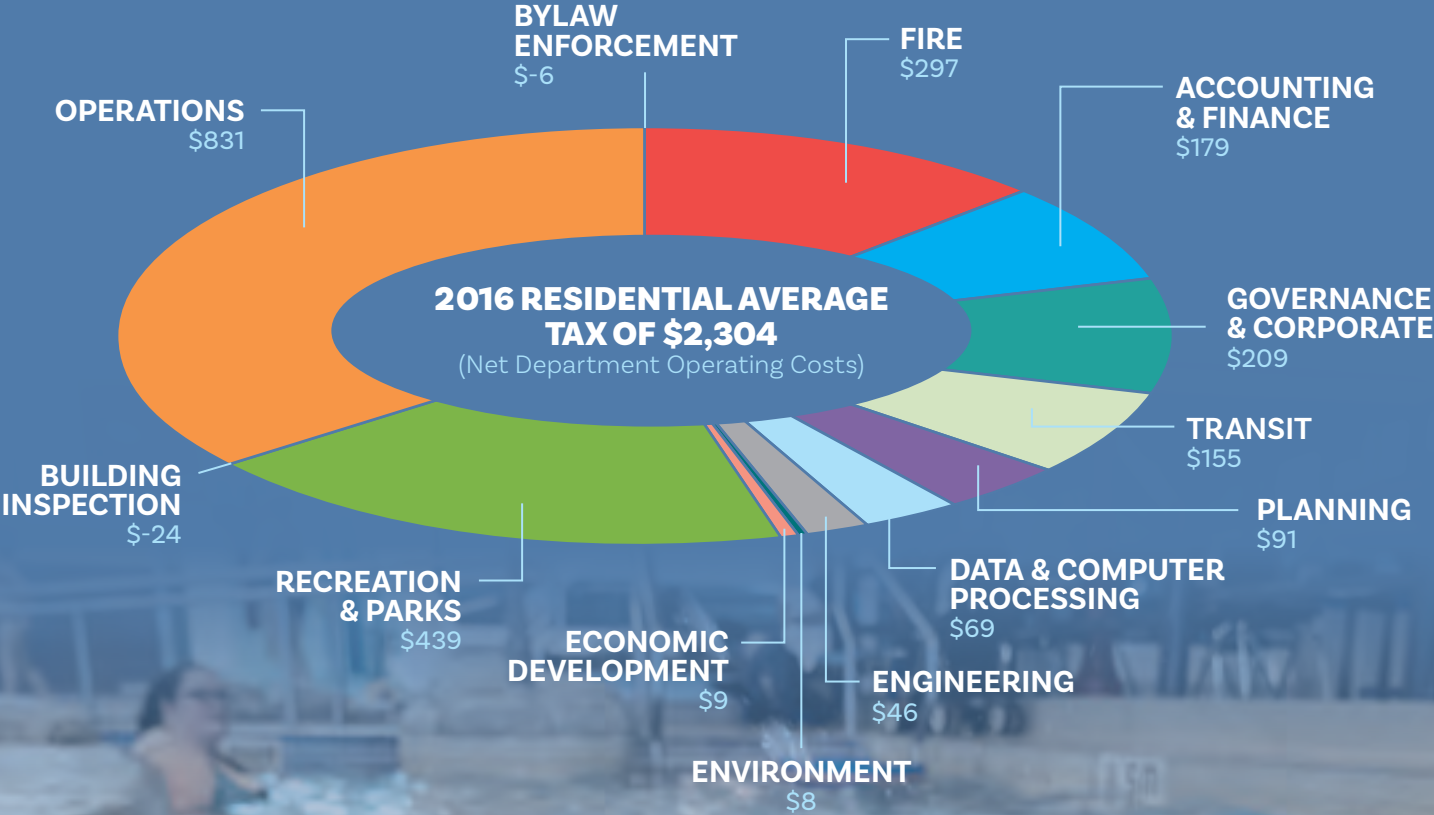


Valerie Braga, MPA, CPA, CGA  
Chief Financial Officer

June 26, 2017



WHERE DOES YOUR TAX DOLLAR GO?



FINANCIAL SECTION





# MANAGEMENT'S REPORT

City of Whitehorse management is responsible for the integrity, relevance and comparability of the data in the accompanying financial statements. The financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Preparing the statements necessarily includes some amounts based on the best estimates and judgments of management. Financial data elsewhere in the Annual Report is consistent with that of the financial statements.

To assist in meeting its responsibility, management maintains accounting, budget and other internal controls. These controls provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that the integrity of financial records is maintained. As well, it is the practice of the City to maintain the highest standard of ethics in all its activities.

BDO Canada LLP has audited the financial statements Their report to the Mayor and City Council, stating the scope of their examination and opinion of the consolidated financial statements, follows.



**Valerie Braga, MPA, CPA, CGA**  
Chief Financial Officer

June 26, 2017



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BDO Canada LLP  
Suite 202  
9016 Quartz Road  
Whitehorse, YT Y1A 2Z5 Canada

## Independent Auditor's Report

### To the Mayor and Council of the City of Whitehorse

We have audited the accompanying financial statements of the City of Whitehorse, which comprise the Statement of Financial Position as at December 31, 2016, and the Statements of Operations, Statement of Change in Net Financial Assets and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

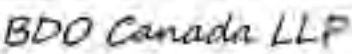
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of the City of Whitehorse as at December 31, 2016 and its results of operations, cash flows, and changes in net financial assets for the year then ended, in accordance with Canadian public sector accounting standards.



Chartered Professional Accountants

Whitehorse, Yukon  
June 26, 2017

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.





**CITY OF WHITEHORSE**  
**Statement of Financial Position**  
**as at December 31, 2016**



	2016	2015
<b>Financial assets</b>		
Cash	\$ 58,049,530	\$ 50,434,547
Accounts receivable	5,099,643	4,191,241
Government transfers receivable		
Government of Yukon	3,389,295	1,265,511
Other due from government		
Government of Canada	(3,797)	65,877
Government of Yukon	272,250	942,406
First Nation Governments	64,101	60,774
Other financial assets	41,318	37,248
<b>Total financial assets</b>	<b>\$ 66,912,341</b>	<b>\$ 56,997,605</b>
<b>Liabilities</b>		
Accounts payable	\$ 9,137,770	\$ 7,883,125
Employee future benefits (Note 9)	2,694,900	2,416,200
Landfill closure & post closure liability (Note 8)	1,606,409	1,444,330
Deferred revenue	1,213,330	1,308,472
Deposits	2,484,005	1,799,204
Long term debt (Note 4)	8,706,661	9,222,726
<b>Total liabilities</b>	<b>\$ 25,843,075</b>	<b>\$ 24,074,057</b>
<b>Net financial assets</b>	<b>\$ 41,069,265</b>	<b>\$ 32,923,546</b>
<b>Non-financial assets</b>		
Tangible Capital Assets (Note 3)	\$ 406,241,215	\$ 414,502,060
Land for resale	302,474	358,367
Inventory	626,358	535,206
Prepaid expenses	919,282	812,674
<b>Total non-financial assets</b>	<b>\$ 408,089,328</b>	<b>\$ 416,208,307</b>
<b>Accumulated surplus (Note 2)</b>	<b>\$ 449,158,593</b>	<b>\$ 449,131,853</b>

The accompanying notes are an integral part of these financial statements

Approved by:

Valerie Braga, MPA, CPA, CGA  
 Chief Financial Officer

**CITY OF WHITEHORSE**  
**Statement of Operations**  
**for the year ended December 31, 2016**



	2016 Budget Note 11	2016 Actual	2015 Actual
<b>Revenues</b>			
Taxes and payments in lieu of taxes	\$ 36,535,912	\$ 36,512,499	35,520,612
Government transfers	14,332,838	10,993,213	8,871,804
Sales of goods and services	16,263,007	16,715,422	15,899,825
Licenses, permits, penalties and fines	3,110,650	3,132,733	2,444,709
Developers' contributions	400,000	719,866	443,239
Investment income	360,000	512,154	428,737
Other revenues	3,168,985	3,361,008	6,079,344
<b>Total revenue</b>	<b>\$ 74,171,392</b>	<b>\$ 71,946,894</b>	<b>69,688,271</b>
<b>Expenses</b>			
General government services	\$ 12,535,663	\$ 12,389,554	11,815,947
Protective services	8,591,079	8,137,277	7,759,306
Transportation services	20,916,825	20,954,430	20,170,263
Environmental services	14,897,433	14,462,236	15,325,012
Public health services	254,633	248,449	249,026
Community development services	1,937,083	1,823,490	1,526,956
Recreation and cultural services	14,648,266	13,904,718	13,507,001
<b>Total expenses</b>	<b>\$ 73,780,982</b>	<b>\$ 71,920,155</b>	<b>\$ 70,353,511</b>
<b>Annual surplus/(deficit)</b>	<b>\$ 390,410</b>	<b>\$ 26,740</b>	<b>\$ (665,240)</b>
Accumulated surplus at beginning of year	\$ 449,131,853	\$ 449,131,853	\$ 449,797,094
<b>Accumulated surplus at end of year</b>	<b>\$ 449,522,263</b>	<b>\$ 449,158,593</b>	<b>\$ 449,131,853</b>

The accompanying notes are an integral part of these financial statements



## Statement 3

**CITY OF WHITEHORSE**  
**Statement of Change in Net Financial Assets**  
**for the year ended December 31, 2016**



	2016 Budget Note 11	2016 Actual	2015 Actual
<b>Annual surplus/(deficit)</b>	\$ 390,410	\$ 26,740	\$ (665,240)
Acquisition of tangible capital assets	\$ (20,045,107)	\$ (7,972,767)	\$ (7,630,465)
Depreciation of tangible capital assets	16,155,249	16,155,250	16,346,866
(Gain)/loss on disposal of tangible capital assets	-	1,255,626	531,080
Proceeds on disposal of tangible capital assets	-	(1,177,263)	61,013
	<u>\$ (3,889,858)</u>	<u>\$ 8,260,846</u>	<u>\$ 9,308,494</u>
Acquisition of inventories of supplies	\$ -	\$ (626,358)	\$ (535,206)
Acquisition of prepaid expense	-	(919,282)	(812,674)
(Aquisition)/reduction of land for sale inventory	-	55,893	340,472
Consumption of supplies inventories	-	535,206	510,432
Use of prepaid expense	-	812,674	697,927
	<u>\$ -</u>	<u>\$ (141,867)</u>	<u>\$ 200,951</u>
Change in net financial assets	\$ (3,499,448)	\$ 8,145,719	\$ 8,844,204
Net financial assets at beginning of year	\$ 32,923,546	\$ 32,923,546	\$ 24,079,342
<b>Net financial assets at end of year</b>	<b>\$ 29,424,098</b>	<b>\$ 41,069,265</b>	<b>\$ 32,923,546</b>

The accompanying notes are an integral part of these financial statements

## Statement 4

**CITY OF WHITEHORSE**  
**Statement of Cash Flows**  
**for the year ended December 31, 2016**



	2016 Actual	2015 Actual
<b>Operating transactions</b>		
Annual surplus/(deficit)	\$ 26,740	\$ (665,240)
Items not utilizing cash		
Depreciation	\$ 16,155,250	\$ 16,346,866
Loss on disposal of tangible capital assets	1,255,626	531,080
Change in non-cash operating balances		
Accounts receivable	(908,401)	(791,934)
Grants receivable	(1,387,281)	3,283,499
Other assets	(4,070)	4,907
Accounts payable	1,254,644	(835,575)
Employee future benefits	278,700	380,400
Landfill closure liability	162,079	155,375
Deposits	684,801	(42,121)
Deferred revenue	(95,142)	(175,457)
Inventory	(91,151)	(24,775)
Prepaid expenses	(106,609)	(114,747)
<b>Cash provided by operating transactions</b>	<u>\$ 17,225,184</u>	<u>\$ 18,052,279</u>
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	\$ (7,972,767)	\$ (7,630,465)
Proceeds on disposal of tangible capital assets	(1,177,263)	61,013
Proceeds from Land for Resale	55,893	340,472
<b>Cash applied to capital transactions</b>	<u>\$ (9,094,137)</u>	<u>\$ (7,228,980)</u>
<b>Financing transactions</b>		
Proceeds from debt issues	\$ -	\$ 475,341
Debt repayment	(516,064)	(637,579)
<b>Cash provided (applied) to financing transactions</b>	<u>\$ (516,064)</u>	<u>\$ (162,238)</u>
<b>Increase/(decrease) in cash</b>	<b>\$ 7,614,984</b>	<b>\$ 10,661,060</b>
Cash at beginning of year	\$ 50,434,547	\$ 39,773,487
<b>Cash at end of year</b>	<b>\$ 58,049,530</b>	<b>\$ 50,434,547</b>

The accompanying notes are an integral part of these financial statements



# NOTES TO FINANCIAL STATEMENTS

December 31, 2016

## 1. Significant Accounting Policies

### Basis of presentation

The Financial Statements of the City of Whitehorse are prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

### Reporting entity

The financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the City. There are no external organizations that currently meet the criteria of forming part of the reporting entity.

All inter-fund balances and transactions are eliminated.

### Basis of accounting

Revenues and expenses are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

### Budget figures

Budget figures have been provided for comparison purposes. Given differences between the funding model and generally accepted accounting principles for local governments established by Canadian Public Sector Accounting Standards, certain budgeted amounts have been reclassified to reflect the presentation adopted under Canadian Public Sector Accounting Standards (Note 11).

### Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating useful life of tangible capital assets, valuation of contributed assets, collectability of accounts receivable, provisions for accrued liabilities, in performing actuarial valuations of employee future benefits, landfill closure and post closure costs and liabilities for contaminated sites.

Actual results could differ from these estimates.

### Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of an asset. The cost, less residual value, of the tangible capital assets, excluding land are depreciated on a straight line basis over their estimated useful lives as follows:

Asset	Rate
Land improvements	10 – 99 years
Buildings	10 – 60 years
Equipment	3 – 30 years
Linear Assets	10 – 80 years

Annual depreciation is charged in the year of acquisition and in the year of disposal.

Assets under construction are not depreciated until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

### Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

### Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements. No significant works of art or cultural and historic assets are held by the City of Whitehorse.

### Land for resale

Land for resale is carried at cost. Cost includes capitalized carrying costs other than interest. Land for resale is written down to the extent that it exceeds estimated future net realizable value. To date, no write downs have been made.

### Interest capitalization

Interest costs associated with the acquisition or construction of a tangible capital asset are not capitalized.

### Leased tangible capital assets

Leases which transfer substantially all the benefits and risks incidental to ownership of the property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

### Inventories of supplies

Inventories of supplies held for consumption are recorded at cost and are written down when obsolete.

### Employee future benefits

Future benefits are comprised of severance payments based on an employee's years of service as detailed in Note 9. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2015 and extrapolated to December 31, 2016.

There is no pension liability recorded as the City contributes to a defined contribution registered retirement savings on behalf of its employees as detailed in Note 7.

### Taxation revenue

Property taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Property taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the Yukon's appeal process, property taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes to the extent that they exceed initial estimates are recognized at the time they are awarded.



### Deferred revenue

Deferred revenue includes government transfers, prepaid frontage tax received from property owners, business license revenue and Parks & Recreation Facility fees. The current year’s portion of these items is calculated on a straight-line basis and recognized as revenue.

	Balance December 31, 2015	Amounts Received	Revenue Recognized	Balance December 31, 2016
Prepaid Local Improvement Charges	\$ 308,196	\$ 48,707	\$ (30,187)	\$ 326,716
Government transfers	345,402	4,780	(147,698)	202,484
Business Licenses	42,664	36,923	(42,984)	36,603
Prepaid Leases	2	-	(1)	1
Parks & Recreation Facility Fees	291,053	1,599,317	(1,569,714)	320,656
<b>Net Financial Assets</b>	<b>\$ 987,316</b>	<b>\$ 1,689,727</b>	<b>\$ (1,790,584)</b>	<b>\$ 886,459</b>

### Government transfers

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

The most significant government transfer relates to the Comprehensive Municipal Grant received from the Yukon Government (\$6,695,588 received in 2016). Other grant amounts consist of \$4,026,221 in capital project grants primarily administered through the Yukon Government, and \$271,403 provided as annual operating grants.

Government transfers related to contributions from gas tax collected by the Federal Government are deferred until spent on eligible projects. The following summarizes the changes in the grant balances included in deferred revenue:

Gas Tax	2016	2015
Opening balance of unspent funds	\$ -	\$ 127,161
Opening reserve balance	34,521	34,231
Add:		
Amount received during the year	1,255,708	3,369,406
Interest earned	-	291
Less:		
Amount allocated to projects	1,290,229	3,531,089
Closing balance of unspent funds	\$ -	\$ -
<b>Other government transfers</b>	<b>202,484</b>	<b>345,402</b>
<b>Total deferred government transfers</b>	<b>\$ 202,484</b>	<b>\$ 345,402</b>



### Liability for Contaminated Sites

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized on transition as at December 31, 2016.

### Prepaid expenses

Included in prepaid expenses are expenses paid in the current period relating to a future period. In 2016, the balance of \$919,282 was primarily related to prepaying insurance premiums due January 1 (2015 \$812,674).



2. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

Reserves	Appropriations			2015
	2016	to reserves	from reserves	
Area Development Scheme Reserve	\$ 144,385	\$ -	\$ -	\$ 144,385
Building Replacement Reserve	2,513,223	326,978		2,186,245
Capital Reserve	6,275,076	3,347,794	(1,655,067)	4,582,349
Cash In Lieu of Municipal Reserve	777,043	182,023		595,020
Cemetery Perpetual Care Reserve	149,873	6,665	-	143,208
Computer Equipment Reserves	280,655	108,367	(70,000)	242,288
Contingency Reserve	548,383	-	-	548,383
Development Cost Charge (DCC) Reserve	3,889,192	917,159	(412,869)	3,384,902
DCC: Rec Facility Replacement	1,774,973	236,189		1,538,784
Environmental Protection Reserve	(331,138)	140,276	(143,778)	(327,636)
Equipment Reserve	(978,396)	1,230,679	(1,158,074)	(1,051,001)
Gas Tax Reserve	34,521	-	-	34,521
General Fund Reserve	3,831,233	2,193,060	(1,366,896)	3,005,070
Land Bank Reserve	6,853,062	836,400	(1,331,479)	7,348,141
Parking Development Reserve	2,700,605	334,387	(6,880)	2,373,097
Recreation Facilities Reserve	396,528	145,000	(164,748)	416,276
Recreation Grant Reserve	1,500			1,500
Sister Cities Reserve	3,000			3,000
Snow & Ice Control Reserve	5,301			5,301
Tire Disposal Reserve	82,917	4,880		78,037
Transit Equipment Reserve	2,260,409	402,171	(99,609)	1,957,847
Water and Sewer Replacement Reserve	6,256,134	1,643,794	(1,111,662)	5,724,002
Total reserves	\$ 37,468,479	\$ 12,055,823	\$ (7,521,062)	\$ 32,933,428
Surplus				
Invested in tangible capital assets	406,241,215			\$ 414,502,060
Long-term liabilities	(8,706,661)			(9,222,726)
Net investment in tangible capital assets	\$ 397,534,554			\$ 405,279,334
General Surplus	\$ 14,155,560			\$ 10,919,091
Accumulated surplus	\$ 449,158,593			\$ 449,131,853

3. Tangible Capital Assets

2016 CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS – BY CATEGORY

Category	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	\$ 18,463,418	\$ 62	\$ -	\$ 18,463,480
Land improvements	11,000,835	377,799	-	11,378,634
Buildings	117,239,696	2,977,838	-	120,217,536
Equipment	38,960,368	3,591,507	1,229,025	41,322,850
Linear Assets	462,224,451	373,224	1,354,373	461,243,301
Assets under construction	6,268,321	4,035,259	3,382,922	6,920,659
Accumulated surplus	\$ 654,157,090	\$ 11,355,689	\$ 5,966,319	\$ 659,546,461

Accumulated Depreciation

Land	\$ -	\$ -	\$ -	\$ -
Land improvements	3,616,990	490,736	-	4,107,727
Buildings	42,587,160	4,064,887	-	46,652,048
Equipment	21,825,435	2,906,063	1,219,289	23,512,209
Linear Assets	171,625,446	8,693,564	1,285,745	179,033,266
Assets under construction	-	-	-	-
Total	\$ 239,655,030	\$ 16,155,250	\$ 2,505,034	\$ 253,305,249

Category	Net Book Value December 31, 2015	Additions	Disposals	Net Book Value December 31, 2016
Land	\$ 18,463,418	\$ 62	\$ -	\$ 18,463,480
Land improvements	7,383,846	(112,937)	-	7,270,908
Buildings	74,652,536	(1,087,048)	-	73,565,488
Equipment	17,134,933	685,444	9,736	17,810,642
Linear Assets	290,599,007	(8,320,340)	68,627	282,210,039
Assets under construction	6,268,321	4,035,259	3,382,922	6,920,659
Total	\$ 414,502,060	\$ (4,799,561)	\$ 3,461,285	\$ 406,241,215

In total 158 parcels of land designated as buffer, park, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.



2015 CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS – BY CATEGORY

Category	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	\$ 18,463,412	\$ 8	\$ 2	\$ 18,463,418
Land improvements	10,742,513	258,322	-	11,000,835
Buildings	116,796,994	521,423	78,722	117,239,696
Equipment	36,640,353	3,722,245	1,402,230	38,960,368
Linear Assets	461,832,525	1,891,642	1,499,715	462,224,451
Assets under construction	5,031,496	2,151,625	914,801	6,268,321
<b>Accumulated surplus</b>	<b>\$ 649,507,294</b>	<b>\$ 8,545,265</b>	<b>\$ 3,895,470</b>	<b>\$ 654,157,090</b>

Accumulated Depreciation

Land	\$ -	\$ -	\$ -	\$ -
Land improvements	3,092,197	524,792	-	4,107,727
Buildings	38,675,705	3,990,176	78,722	46,652,048
Equipment	20,488,054	2,734,425	1,397,044	23,512,209
Linear Assets	163,440,783	9,097,473	912,811	179,033,266
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 225,696,739</b>	<b>\$ 16,346,866</b>	<b>\$ 2,388,577</b>	<b>\$ 239,655,030</b>

Category	Net Book Value December 31, 2014	Additions	Disposals	Net Book Value December 31, 2015
Land	\$ 18,463,412	\$ 8	\$ 2	\$ 18,463,418
Land improvements	7,650,317	(266,470)	-	7,383,846
Buildings	78,121,289	(3,468,753)	-	74,652,536
Equipment	16,152,299	987,820	5,186	17,134,933
Linear Assets	298,391,742	(7,205,831)	586,904	290,599,007
Assets under construction	5,031,496	2,151,625	914,801	6,268,321
<b>Total</b>	<b>\$ 423,810,554</b>	<b>\$ (7,801,601)</b>	<b>\$ 1,506,893</b>	<b>\$ 414,502,060</b>

In total 96 parcels of land designated as buffer, park, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

4. Long Term Debt

Long-term debt is issued on the credit and security of the City of Whitehorse.

	2016	2015
Balance as at January 1	\$ 9,222,726	\$ 9,384,964
Add: Borrowing	-	475,341
Less: Principal Repayments	(516,064)	(637,579)
<b>Balance as at December 31</b>	<b>\$ 8,706,661</b>	<b>\$ 9,222,726</b>

It is composed of debentures payable to the Yukon Government and loans payable to the Royal Bank and CMHC with various interest rates from 2.72% to 6.375% as shown below.

	Principal debt outstanding	Interest Rate
<b>Yukon Government</b>		
2007-10 Black St. Roads	\$ 217,676	6.375%
2010-29 Black St. Reconstruction	362,224	3.260%
2011-07 Marwell East Reconstruction	1,441,533	3.260%
2013-46 Ogilvie St. West (Phase 1)	449,255	2.720%
<b>Royal Bank</b>		
2009-14 Public Safety Building	5,478,445	6.290%
2010-21 Hanson Street Reconstruction	79,506	4.000%
<b>Canada Mortgage &amp; Housing Corporation</b>		
2008-58 Takhini North	678,022	3.990%
	<b>\$ 8,706,661</b>	

Current debt load is 10.31% of the statutory limit as stipulated in the *Municipal Act, R.S.Y. 2002*.

	Principal	Interest Rate
2017	\$ 523,762	\$ 452,540
2018	550,182	426,120
2019	578,058	398,244
2020	607,476	368,826
2021	638,527	337,774
2022-2036	5,808,656	1,464,977
<b>Total</b>	<b>\$ 8,706,661</b>	<b>\$ 3,448,481</b>

5. Contingent Liabilities

At December 31, 2016, contingent liabilities exist because there are legal actions pending against the City. The amount of the liability cannot be estimated at this time. The amount of any loss that may result from these claims will be recorded in the period that the amount becomes determinable.

The City recognizes environmental liabilities when they are known and can be reasonably estimated. At this time the City is not aware of any significant liabilities.

6. Financial Instruments

The City’s financial instruments consist of cash, accounts receivable, government transfers receivable, other due from government, other financial assets, accounts payable, deposits and long term debt. Unless otherwise noted, it is management’s opinion that the City of Whitehorse is not exposed to significant interest, currency or credit risks arising from these financial instruments.





## 7. Pension Liability

Currently, employees contribute to a privately managed registered retirement savings plan. The plan is a defined contribution plan to which the City of Whitehorse contributes bi-weekly, based on various employment agreements, and therefore has no liability.

## 8. Landfill Closure and Post Closure Liability

The City has estimated that the remaining life of its landfill is 37 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2012 was \$13.5 million. Using a 2% annual inflation rate, closure costs were estimated at \$30.4 million in 2053. Approximately 29.40% (2015 - 28.09%) of the capacity of the landfill has been used as at December 31, 2016.

A liability has been established to address future closure and reclamation of the City's landfill, the liability's present value is estimated to be \$1,606,409 (2015 - \$1,444,330).

## 9. Employee Future Benefits

The City provides severance benefits to employees leaving the service of the City, based upon employees' years of service as detailed in the various employment agreements. Information with respect to the City's employee future benefits obligation is as follows:

	2016	2015
Accrued severance obligation, beginning of year	\$ 3,315,900	\$ 3,012,000
Service cost	280,600	263,400
Interest Cost	112,400	112,000
Benefits paid	(273,200)	(148,000)
Actuarial loss	0	76,500
Accrued severance obligation, end of year	\$ 3,435,700	\$ 3,315,900
Unamortized actuarial gain (loss)	(740,800)	(899,700)
<b>Accrued employee future benefits liability</b>	<b>\$ 2,694,900</b>	<b>\$ 2,416,200</b>

The significant actuarial assumptions adopted in measuring the City's accrued severance obligations are as follows:

	2016	2015
Discount rates	3.50%	3.25%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	3.00%	3.00%

The actuarial loss is the predicated accrual deficit at December 31, 2016; in order to meet the severance obligation, this amount is amortized over a period equal to the employee's average remaining service lifetime (i.e. 13 years).

## 10. Segmented Information

The City of Whitehorse is a diversified municipal government institution that provides a range of services to its citizens such as transit, fire, water, and sewer. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government is comprised of the administrative operations of the municipality including the City Manager's office, all Directors, and the departments of Business & Technology Systems, Engineering Services, Financial Services, Human Resources, Legislative & Administrative Services, Strategic Communications and a portion of the Operations department. Business & Technology Systems maintains the City's computer infrastructure. Engineering facilitates the planning, design, and construction of the City's infrastructure. Financial Services is responsible for the financial reporting and control services of the municipality. Human Resources facilitate staff recruitments, provide staff relations advice and present staff development opportunities. Legislative & Administrative Services coordinates the flow of information to and from Council and Committee meetings. Strategic Communications works with all departments to ensure clear communication to the citizens of Whitehorse. The General Government portion of the Operations department is responsible for building maintenance functions.

Protective Services is comprised of Building Inspections, Bylaw Services, and Fire plus the safety and emergency services function. Building Inspections is responsible for the enforcement of building and construction codes within the City. Bylaw Services educates and resolves infractions against City bylaws while also performing animal control responsibilities. The Fire department is responsible for providing fire suppression and rescue service, fire prevention programs, training and education as well as assistance in emergency preparedness. Safety services facilitate necessary worker safety programs and inspections.

Transportation Services is made up of the balance of the Operations department and Transit. This part of Operations is responsible for the maintenance of all roads within City limits including snow and ice control, maintaining traffic lights and signs, line painting, and insect control, as well as fleet and equipment maintenance. The Transit department provides a Handybus service, which is a service for persons with disabilities in addition to the regular transit service.

Environmental Services is made up of the Environmental Sustainability and Water & Waste Services departments. Environmental Sustainability focuses on integrating sustainability initiatives, providing guidance on environmental issues and managing environment-related programs and projects. Water & Waste Services encompasses the water, sewer and garbage services of the municipality.

Public Health Services consists of the operation of the two cemeteries.

Community Development is made up of the Planning Services department and the Economic Development office. Planning is responsible for the long-range planning of the municipality in consultation with the community ensuring a consistent application of the City's Official Community Plan, Zoning Bylaw, and other legislation in order to protect the natural and developed areas of the City. Economic Development is intended to be the first point of contact within the municipality for those interested in doing business in Whitehorse.

Recreation and Cultural Services is made up of the departments of Parks & Trails and Facility Operations. They are responsible for the operations and maintenance of a variety of recreation facilities including the Canada Games Centre and approximately 33 neighborhood outdoor rinks, over 7,000 hectares of greenspace, numerous trails and parks, leisure programs, and special events.





11. 2016 Budget Adjustments

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council January 11, 2016 and the Operating and Maintenance (O&M) Budget approved by Council on March 29, 2016. Capital re-budgets and other projects which do not impact the property tax rate are also included in the pre-finalization adjustment column below.

	Original	Pre-finalization adjustments	Final approved budget
Revenues			
Capital Revenues	\$ 16,181,351	\$ 5,949,318	\$ 22,130,669
O & M Revenues	70,646,319	13,106	70,659,425
	\$ 86,827,670	\$ 5,962,424	\$ 92,790,094
Expenses			
Capital expenses	\$ 16,181,351	\$ 5,949,318	\$ 22,130,669
O & M expenses	70,646,319	13,106	70,659,425
	\$ 86,827,670	\$ 5,962,424	\$ 92,790,094
	\$ -	\$ -	\$ -

The table below shows the adjustments made to the 2016 budget values for the use of surpluses accumulated in previous years, debt transactions, depreciation expenses, tangible capital asset transactions and the accumulation of surpluses in the current year. The Adjusted Budget values are then comparable to the 2016 actual values, and are the budget values shown in the Statement of Operations.

	Final approved budget	Borrowing proceeds	Use of / transfers to accumulated surplus	Debt Principal payments	Depreciation expense	TCA expenditures	Adjusted Budget
Revenues							
Capital Revenues	\$ 22,130,669	\$ -	\$ (14,673,172)	\$ -	\$ -	\$ -	\$ 7,457,497
O & M Revenues	70,659,425	-	(3,945,530)	-	-	-	66,713,895
	\$ 92,790,094	\$ -	\$ (18,618,702)	\$ -	\$ -	\$ -	\$ 74,171,392
Expenses							
Capital expenses	\$ 22,130,669	\$ -	\$ -	\$ -	\$ -	\$ (22,130,669)	\$ -
O & M expenses	70,659,425	-	(14,605,266)	(513,988)	16,155,249	2,085,562	73,780,982
	\$ 92,790,094	\$ -	\$ (14,605,266)	\$ (513,988)	\$ 16,155,249	\$ (20,045,107)	\$ 73,780,982
	\$ -	\$ -	\$ (4,013,436)	\$ 513,988	\$ (16,155,249)	\$ 20,045,107	\$ 390,410

12. Other Information

The City began work on a major project in 2015 to replace its existing building infrastructure. This project has an estimated cost in excess of \$50 million and is expected to be incurred over a period of time ending in 2019. Funding will come from a variety of sources including reserves, debt financing and federal funding.

CITY OF WHITEHORSE  
Schedule 1 - Statement of Financial Activities - by Segment  
for the year ended December 31, 2016

Total All Funds											
Revenues	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated	segments detailed in Note 10		
Taxes & Payments In Lieu Of Taxes	\$ 36,512,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 36,512,499
Government Transfers	10,101,721	50,000	-	44,500	-	303,963	493,028	-			10,993,213
Sales Of Goods And Services	49,800	147,344	1,347,791	11,312,427	62,845	42,512	3,752,703	-			16,715,422
Licenses,Permits,Penalties & Fines	138,075	2,747,697	2,900	131,036	-	113,024	-	-			3,132,733
Developers Contributions	-	-	-	-	-	719,866	-	-			719,866
Investment Income	512,154	-	-	-	-	-	-	-			512,154
Other Revenue	2,340,458	723	79,129	682,059	-	182,023	76,616	-			3,361,008
Total:	\$ 49,654,708	\$ 2,945,763	\$ 1,429,820	\$ 12,170,022	\$ 62,845	\$ 1,361,389	\$ 4,322,347	\$ -			\$ 71,946,894
Expenses											
Salaries & Benefits	\$ 6,976,337	\$ 6,660,267	\$ 7,987,713	\$ 4,514,331	\$ 166,156	\$ 1,376,067	\$ 7,537,586	\$ -			\$ 35,218,456
Materials & Supplies	1,910,992	398,660	3,616,103	2,308,791	29,731	41,532	2,674,808	-			10,980,617
Professional Services	2,206,396	86,557	194,274	1,156,569	-	239,949	807,470	-			4,691,215
Public Relations	101,571	16,640	5,606	17,307	-	7,645	113,206	-			261,974
Community Grants	629,744	-	-	162,728	-	158,297	315,260	-			1,266,030
Interest	-	352,740	106,872	15,932	-	-	-	-			475,544
Depreciation	538,072	550,414	7,846,688	4,771,827	52,562	-	2,395,687	-			16,155,250
Other	26,442	72,000	1,197,175	1,514,751	-	-	60,701	-			2,871,068
Total:	\$ 12,389,554	\$ 8,137,277	\$ 20,954,430	\$ 14,462,236	\$ 248,449	\$ 1,823,490	\$ 13,904,718	\$ -			\$ 71,920,155
Annual Surplus / (Deficit)	\$ 37,265,154	\$ (5,191,514)	\$ (19,524,611)	\$ (2,292,214)	\$ (185,604)	\$ (462,101)	\$ (9,582,371)	\$ -			\$ 26,740



CITY OF WHITEHORSE  
Schedule 1 - Statement of Financial Activities - by Segment  
for the year ended December 31, 2015



Total All Funds									
segments detailed in Note 10									
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated	
<b>Revenues</b>									
Taxes & Payments in Lieu Of Taxes	\$ 35,520,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,520,612
Government Transfers	8,158,624	50,000	114,050	328,378	-	27,274	193,478	8,871,804	
Sales Of Goods And Services	54,195	172,194	1,299,155	10,780,146	51,989	40,719	3,501,427	15,899,825	
Licenses,Permits,Penalties & Fines	136,898	2,128,852	3,000	123,015	-	52,945	-	2,444,709	
Developers Contributions	-	-	-	-	-	443,239	-	443,239	
Investment Income	428,737	-	-	-	-	-	-	428,737	
Other Revenue	4,998,948	25,519	72,700	960,908	-	(21,441)	42,709	6,079,344	
Total:	\$ 49,298,014	\$ 2,376,565	\$ 1,488,906	\$ 12,192,447	\$ 51,989	\$ 542,735	\$ 3,737,615	\$ 69,688,271	
<b>Expenses</b>									
Salaries & Benefits	\$ 6,653,645	\$ 6,244,845	\$ 7,680,729	\$ 4,428,704	\$ 170,959	\$ 1,295,564	\$ 7,223,336	\$ 33,697,782	
Materials & Supplies	2,272,030	402,163	3,810,746	2,301,631	25,505	39,776	2,705,982	11,557,833	
Professional Services	1,685,631	65,822	190,455	1,384,552	-	129,413	665,631	4,121,503	
Public Relations	124,819	16,645	7,901	9,719	-	17,649	162,139	338,872	
Community Grants	574,131	-	-	420,537	-	44,553	333,852	1,373,073	
Interest	-	367,139	116,897	18,659	-	-	3,795	506,491	
Depreciation	505,693	551,579	8,062,548	4,762,222	52,562	-	2,412,265	16,346,869	
Other	-	111,114	300,986	1,998,988	-	-	-	2,411,088	
Total:	\$ 11,815,947	\$ 7,759,306	\$ 20,170,263	\$ 15,325,012	\$ 249,026	\$ 1,526,956	\$ 13,507,001	\$ 70,353,511	
<b>Annual Surplus / (Deficit)</b>	\$ 37,482,067	\$ (5,382,741)	\$ (18,681,357)	\$ (3,132,565)	\$ (197,037)	\$ (984,220)	\$ (9,769,386)	\$ (665,240)	

CITY OF WHITEHORSE  
Schedule 2 - Water & Sewer Utility  
for the year ended December 31, 2016



	2016 Budget	2016 Actual	2015 Actual
<b>Revenue</b>			
Administration			
Miscellaneous income	\$ 221,500	\$ 231,153	\$ 274,395
	\$ 221,500	\$ 231,153	\$ 274,395
Water and Sewer Supply			
Flat rate sales	\$ 5,283,070	\$ 5,422,320	\$ 5,157,064
Metered rate sales	2,723,982	2,846,552	2,768,502
	\$ 8,007,052	\$ 8,268,872	\$ 7,925,566
Water and Sewer Other			
Frontage charges	\$ 57,357	\$ 52,544	\$ 53,000
Penalties	118,000	116,340	108,481
Recoveries	305,130	253,205	275,024
	\$ 480,487	\$ 422,089	\$ 436,505
<b>Total revenue</b>	<b>\$ 8,709,039</b>	<b>\$ 8,922,114</b>	<b>\$ 8,636,466</b>
<b>Expenses</b>			
Administration	\$ 2,235,313	\$ 2,138,063	\$ 2,126,549
Water system operations	3,373,831	3,620,890	3,486,534
Sewage collection and disposal	1,637,276	1,446,360	1,538,139
Water and sewer debt charges	16,415	15,933	18,660
	\$ 7,262,835	\$ 7,221,246	\$ 7,169,882
Transfers to reserves			
Current year transfer	\$ 1,770,344	\$ 1,767,827	\$ 1,696,230
	\$ 1,770,344	\$ 1,767,827	\$ 1,696,230
<b>Total expenses</b>	<b>\$ 9,033,179</b>	<b>\$ 8,989,073</b>	<b>\$ 8,866,112</b>
<b>Surplus/(deficit) before depreciation &amp; gain/loss on disposal</b>	<b>\$ (324,140)</b>	<b>\$ (66,959)</b>	<b>\$ (229,646)</b>
Depreciation	\$ -	\$ 4,520,936	\$ 4,520,646
Gain/loss on disposal	-	-	230,090
<b>Surplus/(deficit) after depreciation &amp; gain/loss on disposal</b>	<b>\$ (324,140)</b>	<b>\$ (4,587,895)</b>	<b>\$ (4,980,382)</b>



# STATISTICAL SECTION





DEMOGRAPHICS & MAJOR VENDORS

DEMOGRAPHIC AND ECONOMIC INFORMATION  
Years ended December 31 for 2012 to 2016

	2016	2015	2014	2013	2012
Population	29,617	26,211	25,935	26,298	26,084
Unemployment Rate					
Yukon (as of December)	5.6%	6.3%	4.3%	5.3%	6.0%
Canada (as of December)	6.9%	6.9%	6.9%	7.2%	7.1%
Consumer Price Index (CPI) changes	1.6%	1.1%	1.3%	1.7%	2.3%
Occupancy Trends					
Dwelling Units	10,710	10,571	10,407	10,189	10,016
Median Rent	\$ 950	\$ 915	\$ 950	\$ 900	\$ 850
Housing Starts	297	135	212	111	282
Avg. Selling Price of Homes (000)	\$ 425.2	\$ 419.7	\$ 384.7	\$ 394.8	\$ 402.7
Vacancy Rate	3.0%	3.5%	3.5%	3.1%	1.5%
Other trends					
Res. Construction Value (000)	\$ 18,621	\$ 21,541	\$ 31,562	\$ 22,992	\$ 50,808
Non-res. Construction Value (000)	\$ 90,528	\$ 50,449	\$ 48,427	\$ 25,380	\$ 22,788
Business Licenses	2,408	2,304	2,407	2,080	2,864

CITY OF WHITEHORSE PERSONNEL  
Years ended December 31 for 2012 to 2016

	2016	2015	2014	2013	2012
Permanent	309	301	305	283	278
Casual/**Other	96	96	97	119	108
Total Staff	405	397	402	402	386
Increase (decrease) from previous year	8	(5)	-	16	68

\*\*Consists of all non-permanent employees i.e. Temporary, Casual, etc.

Sources: City of Whitehorse and the Government of Yukon, Bureau of Statistics

2016 MAJOR VENDORS

ATCO Electric Yukon	\$ 3,324,220
AMSC Insurance Services Ltd.	\$ 1,554,104
North 60 Petro Ltd.	\$ 1,454,055
Castle Rock Ent - General Contractors	\$ 1,283,122
Nova Bus St-Eustache	\$ 1,084,175
Skookum Asphalt Limited	\$ 848,332
Inland Kenworth Ltd.	\$ 722,603
P.S. Sidhu Trucking Ltd.	\$ 679,456
AON Reed Stenhouse	\$ 616,860
Rounthwaite Dick & Hadley Architects Inc.	\$ 597,925
Government of Yukon B-1	\$ 575,101
Norcope Enterprises	\$ 421,774
Millennium General Services Inc.	\$ 417,008
Vimar Equipment Ltd.	\$ 393,814
Yukon Workers' Compensation	\$ 357,363
Finning (Canada)	\$ 348,701
Whitehorse Motors Ltd.	\$ 337,076
Northwestel Inc.	\$ 335,382
Public Service Alliance of Canada	\$ 301,434
Territorial Treasurer - Debenture	\$ 294,551





ASSESSMENT & TAXATION INFORMATION

ASSESSMENT AND TAXATION INFORMATION  
Years ended December 31 for 2012 to 2016

Tax Rates			
	Non-Residential	Residential	Agricultural
2012	1.675%	1.135%	1.164%
2013	1.739%	1.178%	1.209%
2014	1.727%	1.097%	1.132%
2015	1.756%	1.116%	1.151%
2016	1.692%	1.101%	1.171%

Taxable Assessments (000,000)			
	Non-Residential	Residential	Agricultural
2012	856.7	1,373.0	0.4
2013	874.8	1,438.8	0.4
2014	915.2	1,606.7	0.4
2015	936.6	1,631.9	0.4
2016	1,001.8	1,741.7	0.6

MAJOR PROPERTY TAXPAYERS  
2016 Taxation Year

1.	Yukon Hospital Corporation	\$ 901,878.81
2.	Canadian Tire Real Estate Ltd.	\$ 277,798.82
3.	CP REIT YUKON PROPERTIES LTD	\$ 233,958.93
4.	Walmart Canada Corp.	\$ 167,477.88
5.	89804 Canada Limited	\$ 158,759.18
6.	Kwanlin Dün First Nation	\$ 116,303.17
7.	Westmark Hotels of Canada Ltd.	\$ 109,411.49
8.	Northern Vision Development	\$ 100,033.07
9.	Quadra Equities Ltd.	\$ 98,209.77
10.	Home Hardware Stores Limited	\$ 83,376.01



PROPERTY TAX COLLECTION

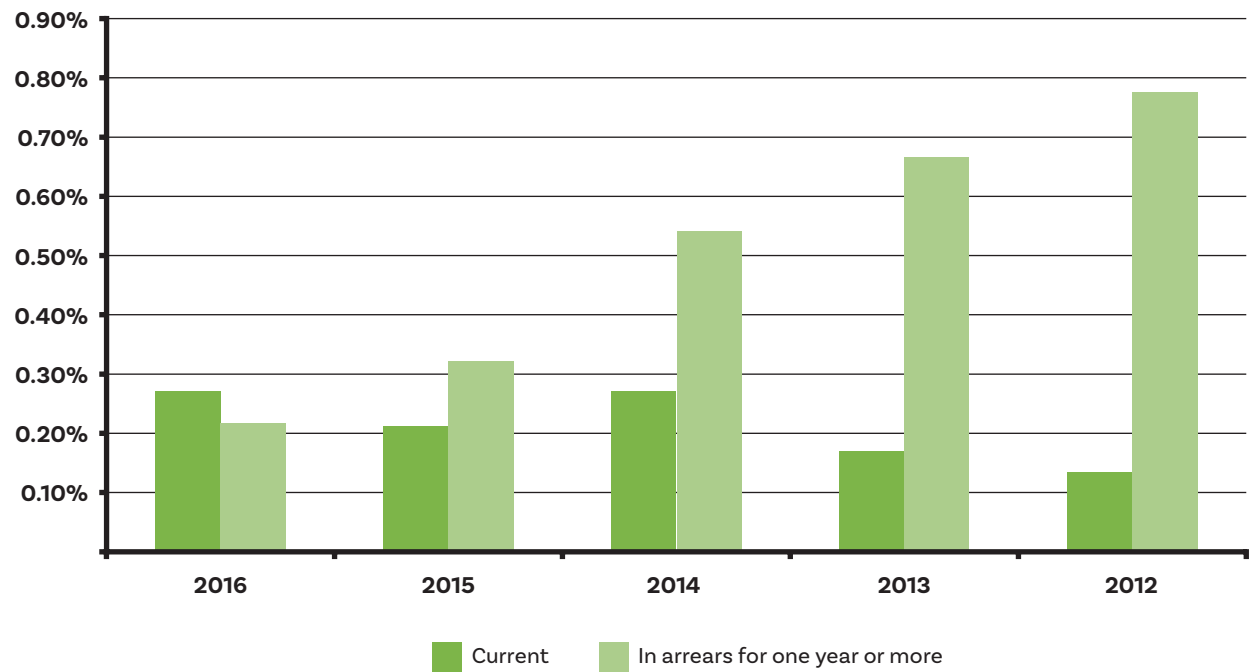
Years ended December 31 for 2012 to 2016

	2015	2015	2014	2013	2012
Current Taxable Levy	\$ 28,823,496	\$ 28,607,968	\$ 27,404,388	\$ 26,975,991	\$ 23,649,121
Payment in Lieu (Federal & Territorial)	7,723,767	6,912,644	6,460,044	5,631,552	6,542,120
Total Taxes and Payment in Lieu	\$ 36,547,263	\$ 35,520,612	\$ 33,864,432	\$ 32,607,543	\$ 30,191,241

Taxes Receivable					
Current	78,138	60,503	74,169	45,638	31,714
In arrears for one year or more	62,455	92,050	148,167	179,339	183,476
	\$ 140,593	\$ 152,554	\$ 222,336	\$ 224,976	\$ 215,190

Taxes Outstanding as a % of Current Taxable Levy					
Current	0.27%	0.21%	0.27%	0.17%	0.13%
In arrears for one year or more	0.22%	0.32%	0.54%	0.66%	0.78%

TAXES OUTSTANDING AS A % OF THE CURRENT LEVY





# REVENUE BY SOURCE & OBJECT

5 YEAR COMPARATIVE CONSOLIDATED REVENUE BY SOURCE					
Years ended December 31 for 2012 to 2016					
	2016	2015	2014	2013	2012
Taxes and payments in lieu of taxes	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432	\$ 32,607,543	\$ 30,191,241
Government transfers	10,993,213	8,871,804	13,993,974	15,136,317	24,246,203
Sales of goods and services	16,715,422	15,899,825	14,915,285	14,167,530	13,284,807
Licenses, permits, penalties & fines	3,132,733	2,444,709	2,617,850	2,311,530	2,528,870
Investment income	719,866	428,737	420,022	302,094	581,000
Developers Contributions	512,154	443,239	712,892	335,147	216,128
Other revenues	3,361,008	6,079,344	2,370,197	3,207,783	5,451,900
Donated assets	-	-	51,538,400	7	-
Total Revenue	\$ 71,946,894	\$ 69,688,271	\$ 120,433,053	\$ 68,067,951	\$ 76,500,149

5 YEAR COMPARATIVE CONSOLIDATED EXPENSE BY OBJECT**					
Years ended December 31 for 2012 to 2016					
	2016	2015	2014	2013	2012
Expense					
Salaries & Benefits	\$ 35,218,456	\$ 33,697,782	\$ 32,434,253	\$ 29,769,794	\$ 29,716,450
Materials & Supplies	10,980,617	16,018,208	15,987,882	18,223,569	21,132,549
Community Grants	1,266,030	1,373,073	1,105,207	1,058,422	1,233,954
Debenture Interest	475,544	506,491	530,469	619,569	535,153
Other	7,824,257	2,411,088	1,940,423	1,382,745	2,733,065
Amortization	16,155,250	16,346,869	14,487,176	13,316,308	12,662,223
Total Expense by Object	\$ 71,920,155	\$ 70,353,511	\$ 66,485,410	\$ 64,370,407	\$ 68,013,395

\*\* The term “object” refers to expense by nature or type

# REVENUE & EXPENSE BY FUNCTION

5 YEAR COMPARATIVE OPERATING REVENUE AND EXPENSE BY FUNCTION					
Years ended December 31 for 2012 to 2016					
	2016	2015	2014	2013	2012
Operating Revenue					
Total Operating Revenue	\$ 71,946,894	\$ 69,688,270	\$ 120,433,053	\$ 68,067,951	\$ 76,500,149
Operating Expense					
General government services	12,389,554	11,815,947	11,044,225	11,960,364	11,589,505
Protective services	8,137,277	7,759,306	7,727,744	7,246,218	7,419,163
Transportation services	20,954,430	20,170,263	18,730,152	17,964,976	17,973,611
Environmental services	14,462,236	15,325,012	13,933,744	11,927,055	11,518,183
Public health services	248,449	249,026	291,064	249,001	255,390
Community development services	1,823,490	1,526,956	1,630,242	2,098,480	1,987,116
Recreation and cultural services	13,904,718	13,507,001	13,128,239	12,924,312	17,270,425
Total Expenses	\$ 71,920,155	\$ 70,353,511	\$ 66,485,410	\$ 64,370,407	\$ 68,013,393
Operating Surplus	26,740	(665,241)	53,947,643	3,697,543	8,486,756
Accumulated Surplus/(Deficit)	\$ 449,158,593	\$ 449,131,853	\$ 449,797,094	\$ 383,805,450	\$ 380,107,906

5 YEAR COMPARATIVE FINANCIAL ASSETS					
Years ended December 31 for 2012 to 2016					
	2016	2015	2014	2013	2012
Net Financial Assets/(Deficit)	\$ 41,069,265	\$ 32,923,546	\$ 24,079,342	\$ 20,148,458	\$ 15,664,716

Notes: All capital acquisitions have been eliminated for comparative purposes.

DONATED TANGIBLE CAPITAL ASSETS					
Years ended December 31 for 2012 to 2016					
	2016	2015	2014	2013	2012
Land	\$ -	\$ -	\$ -	\$ 7	\$ 6,406
Land improvements	-	-	**7,000	-	-
Linear Assets	-	-	***51,538,400	-	*131,650
Total	\$ -	\$ -	\$ 51,545,400	\$ 7	\$ 131,650

\* amount is for the Sima Creek bridge \*\* amount is for two trails \*\*\* amount is for Whistle Bend subdivision



TANGIBLE CAPITAL ASSETS RECORDED  
AT A NOMINAL VALUE

Years ended December 31 for 2012 to 2016

	Net book value	Number of Properties
2012	\$ 24	24
2013	31	31
2014	31	31
2015	96	96
2016	\$ 158	158

The amounts listed above relate to lands that are owned by the City of Whitehorse and consist of properties that are vacant, right of ways, parks or required for utility access.



CAPITAL ASSETS & EXPENSES

5 YEAR COMPARATIVE CAPITAL EXPENSES

Years ended December 31 for 2012 to 2016

	2016	2015	2014	2013	2012
<b>Expense Components:</b>					
Public Works	\$ 2,220,730	\$ 2,015,629	\$ 8,513,054	\$ 4,151,010	\$ 11,410,100
Public Utilities	1,511,751	2,604,250	5,255,191	3,012,701	9,195,293
Building Projects	2,279,413	442,950	1,277,529	619,425	1,759,354
Vehicle & Equipment	4,229,175	4,246,097	5,361,529	5,849,150	2,241,422
Administrative Studies	380,018	296,281	1,649,533	440,913	824,673
Property/Park Development	464,521	352,774	376,209	766,703	3,506,479
	<b>\$ 11,085,607</b>	<b>\$ 9,957,981</b>	<b>\$ 22,433,045</b>	<b>\$ 14,839,902</b>	<b>\$ 28,937,321</b>

Sources of Funding

Transfers from Reserves

Area Development Scheme	-	-	-	-	-
Building Replacement	-	-	-	-	45,974
Capital Reserve	1,655,069	2,023,300	3,522,812	1,917,759	4,844,466
Computer Equipment	70,000	70,000	100,000	70,000	34,964
Development Cost Charges	412,869	740,524	820,518	853,576	126,994
Environmental Protection	-	-	-	-	-
Equipment	1,158,074	2,066,296	1,899,622	1,352,333	936,712
General Fund	1,341,895	1,873,010	2,676,355	1,508,241	1,070,839
Land Bank	1,290,820	167,541	270,907	54,192	178,515
Parking Development	6,880	34,766	161,644	46,437	20,348
Recreation Facilities	164,747	143,140	154,151	159,164	-
Transit Equipment	99,609	79,112	-	-	-
Water and Sewer Replacement	787,521	682,759	2,837,765	558,487	701,463
<b>Total Transfers from Reserves</b>	<b>6,987,484</b>	<b>7,880,448</b>	<b>12,443,774</b>	<b>6,520,189</b>	<b>7,960,275</b>
<b>Government of Canada Grants</b>	<b>688,902</b>	<b>(212,232)</b>	<b>2,591,290</b>	<b>1,200,719</b>	<b>7,728,229</b>
<b>Government of Yukon Grants</b>	<b>3,337,320</b>	<b>2,064,089</b>	<b>6,782,541</b>	<b>6,984,520</b>	<b>9,436,737</b>
<b>Debentures</b>	<b>-</b>	<b>-</b>	<b>475,000</b>	<b>-</b>	<b>2,189,824</b>
<b>Loans</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Contributions</b>	<b>71,901</b>	<b>225,676</b>	<b>140,440</b>	<b>134,474</b>	<b>1,622,256</b>
<b>Total Funding</b>	<b>\$ 11,085,607</b>	<b>\$ 9,957,981</b>	<b>\$ 22,433,045</b>	<b>\$ 14,839,902</b>	<b>\$ 28,937,321</b>

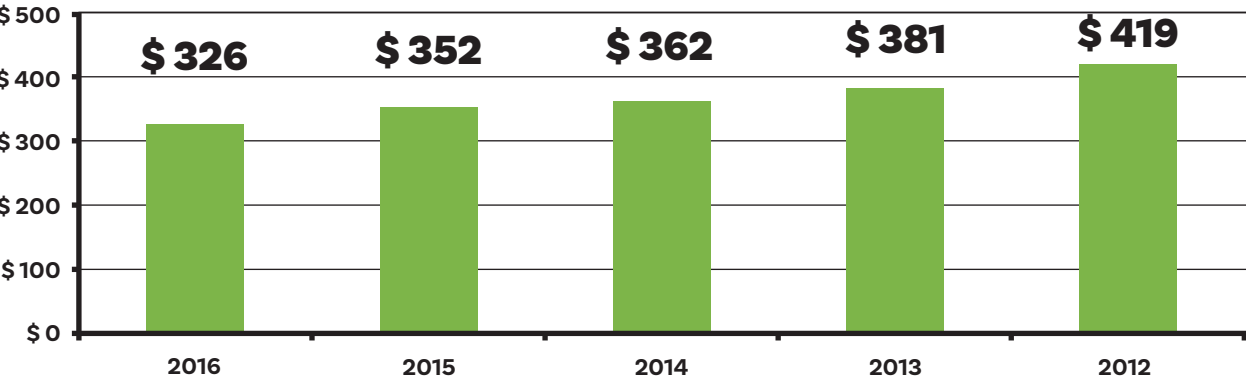
DEBT & RESERVES

5 YEAR COMPARATIVE ANALYSIS OF DEBT  
Years ended December 31 for 2012 to 2016

	2016	2015	2014	2013	2012
Total Assessed Value	\$ 2,816,123,566	\$ 2,743,627,456	\$ 2,603,278,556	\$ 2,522,314,676	\$ 2,313,962,362
**Allowable Debt Limit	84,483,707	82,308,824	78,098,357	75,669,440	69,418,871
Total Debt Outstanding					
Beginning of Year	9,222,726	9,384,964	10,031,218	10,825,283	9,247,993
Add:					
Borrowed Funds	-	475,341	-	-	2,317,093
Less:					
Principal Repayments	(516,064)	(637,579)	(646,254)	(794,065)	(739,803)
Total Debt Outstanding	\$ 8,706,662	\$ 9,222,726	\$ 9,384,964	\$ 10,031,218	\$ 10,825,283
Detailed Total Debt Outstanding					
General Municipal	8,706,662	9,222,726	9,318,285	9,901,780	10,574,385
Water and Sewer	-	-	66,679	129,438	250,898
	\$ 8,706,662	\$ 9,222,726	\$ 9,384,964	\$ 10,031,218	\$ 10,825,283
Gross Debt Servicing Costs	\$ 994,559	\$ 1,138,484	\$ 1,183,049	\$ 1,369,832	\$ 1,280,235

\*\* The total principal amount of debt that a municipality may owe at any time shall not exceed three percent of the current assessed value of all real property within the municipality that is subject to property taxes or payments in lieu of taxes, as per the Municipal Act, R.S.Y. 2002, c. 154.

PER CAPITA DEBT



5 YEAR COMPARATIVE RESERVES ANALYSIS  
Years ended December 31 for 2012 to 2016

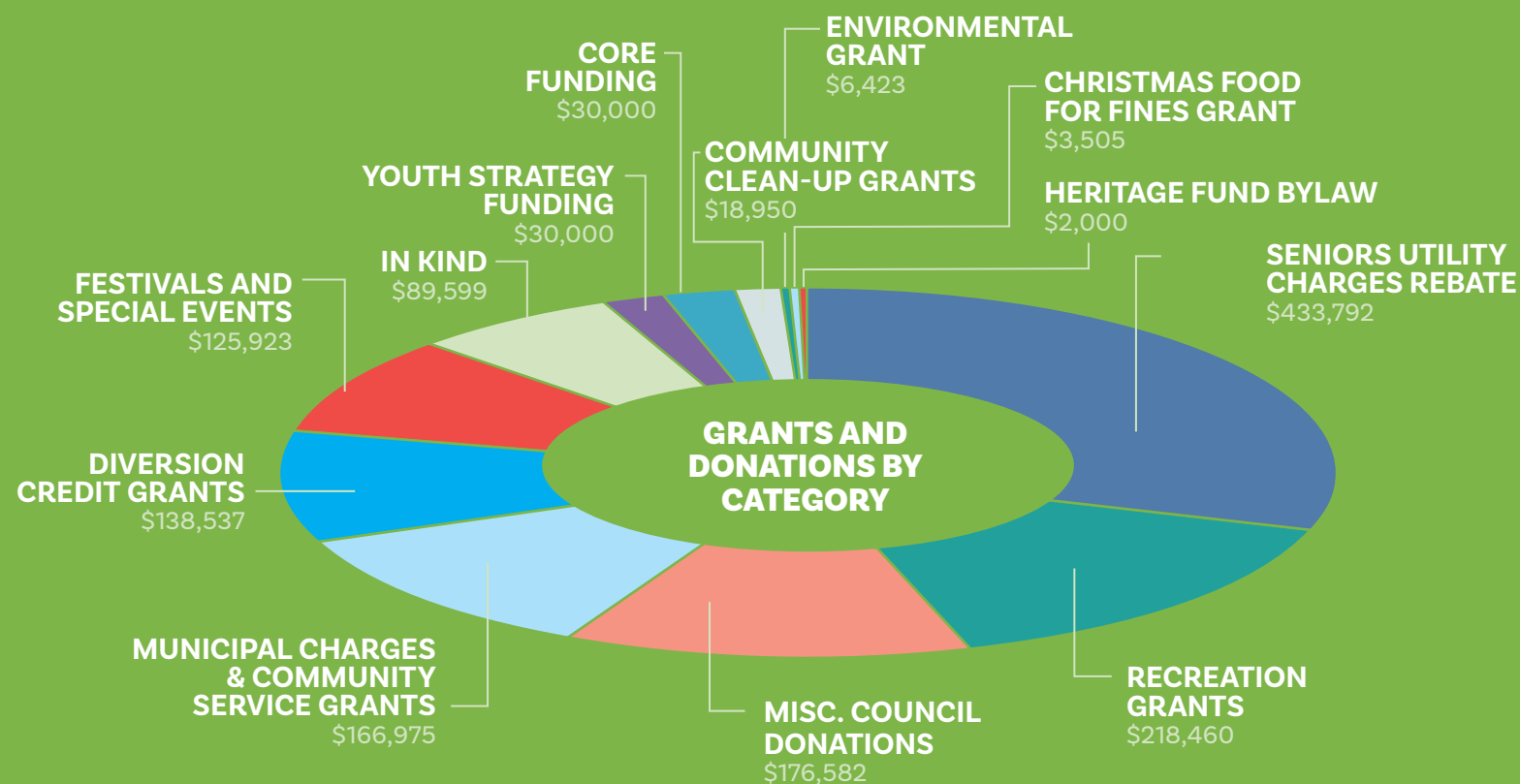
	2016	2015	2014	2013	2012
Area Development Scheme	\$ 144,385	\$ 144,385	\$ 144,385	\$ 144,385	\$ 144,385
Building Replacement	2,513,223	2,186,245	1,722,142	1,243,967	779,864
Capital	6,275,076	4,582,349	3,214,773	2,476,313	772,243
Cash In Lieu of Municipal	777,043	595,020	595,020	595,020	544,840
Cemetery Perpetual Care	149,873	143,209	135,398	128,250	123,149
Computer Equipment	280,655	242,288	207,069	201,208	174,746
Contingency	548,383	548,383	506,896	748,194	748,194
Development Cost Charges	3,889,192	3,384,902	3,510,254	3,037,530	3,686,895
DCC: Rec Facility Replacement	1,774,973	1,538,784	1,378,868	1,168,428	1,050,683
Environmental Protection	(331,138)	(327,636)	(72,900)	(22,986)	(14,158)
Equipment	(978,396)	(1,051,001)	426,599	1,272,570	2,394,630
Gas Tax Reserve	34,521	34,231	34,231	33,003	32,118
General Fund	3,831,233	3,005,070	1,634,868	1,433,913	1,242,020
Land Bank	6,853,062	7,348,141	4,094,431	4,079,111	3,128,153
Parking Development	2,700,605	2,373,097	2,088,495	1,850,104	1,629,605
Recreation Facilities	396,528	416,276	414,416	324,348	338,513
Recreation Grant	1,500	1,500	1,500	1,500	1,500
Sister Cities	3,000	3,000	3,000	3,000	3,000
Snow and Ice Control	5,301	5,301	5,301	5,301	5,301
Tire Disposal	82,917	78,037	70,477	62,077	59,445
Transit Equipment	2,260,409	1,957,847	1,669,332	1,278,698	917,849
Water and Sewer Replacement	6,256,134	5,724,002	6,281,588	6,730,457	6,609,193
Total Reserves	\$ 37,468,479	\$ 32,933,428	\$ 28,066,141	\$ 26,794,391	\$ 24,372,168



# 2016 GRANTS



The City of Whitehorse disbursed more than **\$1,440,000** in grants and rebates to support community organizations and programs that benefit its citizens.



## GRANTS & REBATES HIGHLIGHTS

The City provided Environmental Grants totalling more than **\$6,000** to the following groups to support environmental projects and waste diversion efforts

- ▶ Old Way of Seeing
- ▶ Riverside Grocery
- ▶ Friends of McIntyre Creek
- ▶ Yukon Transportation Museum
- ▶ Downtown Urban Gardeners Society
- ▶ Centre For Human/Wildlife Conflict
- ▶ Challenge Disability Resource
- ▶ Yukon College

The City was proud to support more than a dozen community festivals and special events in 2016, providing over **\$125,000** to these organizations:

- ▶ All City Band Society
- ▶ D60 Collective c/o Monique Romeiko
- ▶ Chinese Canadian Association of Yukon
- ▶ Yukon Literacy Coalition
- ▶ Yukon Anti-Poverty Coalition
- ▶ Blue Feather Music Society
- ▶ Heart of Riverdale Community Centre Society
- ▶ Yukon Film Society
- ▶ Sport Yukon
- ▶ Breakdancing Yukon Society
- ▶ Yukon Arts Centre
- ▶ Unlikely Events Yukon
- ▶ Gwaandak Theatre Society
- ▶ Yukon Educational Theatre
- ▶ Yukon Art Society
- ▶ Royal Canadian Legion Branch 254
- ▶ Yukon First Nations Culture & Tourism Assoc. (Adäka Cultural Festival)
- ▶ Yukon Quest International Association
- ▶ Yukon Sourdough Rendezvous

The City supports Whitehorse youth through the Youth Strategy Fund by providing over **\$30,000** to the following groups:

- ▶ Boys and Girls Club of Whitehorse
- ▶ Youth of Today Society

In 2016, the City of Whitehorse provided **\$433,000** to 930 residents for the Seniors Utility Charge Rebate.



The following groups received over **\$18,000** in the City’s Community Clean Up Grants:

- ▶ 600 College Dr. Tenants Association
- ▶ Active Trails Whitehorse Association
- ▶ Air Cadets 551 Whitehorse
- ▶ Association Yukon Paragliders & Hand Gliders
- ▶ Beta Sigma Phi Community Cleanup
- ▶ Bethany Tabernacle
- ▶ Biathlon Yukon/Whitehorse Biathlon Club
- ▶ Burdess, Trudy Team Spare Parts
- ▶ Canadian Filipino Association
- ▶ Chinese Canadian Association of Yukon
- ▶ Christ Church Cathedral
- ▶ Destination Imagination - Northern Fiddlesticks
- ▶ Dog Powered Sports Association
- ▶ École Émilie-Tremblay
- ▶ Fireweed Lions Club Community
- ▶ Girl Guides of Canada
- ▶ Grey Mountain Primary School
- ▶ Heart of Riverdale Community Centre Society
- ▶ Hillcrest Community Association
- ▶ Holy Family Elementary School
- ▶ Jack Hulland Elementary School
- ▶ Japanese Canadian Association of Yukon
- ▶ Klondike Highland Dance Club
- ▶ Madd Whitehorse Chapter
- ▶ Nlaye Ndasadaye Day Care
- ▶ Northern Nova Synchro/Northern Nova Community
- ▶ Land Pearson
- ▶ Porter Creek Secondary School
- ▶ Salvation Army
- ▶ String Ensemble Society of Whitehorse
- ▶ Tai Chi Association Yukon
- ▶ Teegatha 'Oh Zhen Society
- ▶ Tops Yukon
- ▶ U Kon Echelon
- ▶ Unlikely Events Yukon
- ▶ Vajra North
- ▶ Valleyview Community Association
- ▶ Whistle Bend Community Association
- ▶ Whitehorse Community Choir
- ▶ Whitehorse Disc Golf Association
- ▶ Whitehorse Rapids Speed Skating Club
- ▶ Yukon Academy of Martial Arts
- ▶ Yukon College
- ▶ Yukon Dance Festival Society
- ▶ Yukon Green Party
- ▶ Yukon Home Education Society
- ▶ Yukon Medieval Combat Group
- ▶ Yukon Music Camp Society
- ▶ Yukon Parents For Montessori Daycare
- ▶ Yukon Schutlhund Association
- ▶ Yukon Ski Team



Top recipients of 2016 Municipal Grants

- ▶ MacBride Museum of Yukon History **\$27,945.07**
- ▶ Softball Yukon Community **\$23,424.21**
- ▶ Kaushee's place housing society **\$13,778.35**
- ▶ Guild Society/Guild Hall **\$11,934.11**
- ▶ Salvation Army **\$11,102.69**

2016 Recreation grants totalled **\$218,000** to the following organizations and clubs:

- ▶ Friends of Mount Sima Society **\$19,000**
- ▶ Whitehorse Cross Country Ski Club **\$15,000**
- ▶ Yukon Transportation Museum **\$12,500**
- ▶ Yukon Art Society **\$12,000**
- ▶ Macbride Museum of Yukon History **\$11,000**
- ▶ Learning Disabilities Association **\$10,000**
- ▶ Miles Canyon Historical Railway Society **\$9,000**
- ▶ Breakdancing Yukon Society **\$8,000**
- ▶ Fiddleheads Yukon Organization **\$8,000**
- ▶ Mountainview Golf Club **\$8,000**
- ▶ Whitehorse Community Choir **\$8,000**
- ▶ Yukon Music Camp Society **\$7,895**
- ▶ Victoria Faulkner Women’s Centre **\$7,885**
- ▶ Music Yukon **\$7,400**
- ▶ Whitehorse Curling Club **\$7,300**
- ▶ Golden Age Society **\$6,000**
- ▶ Guild Society/Guild Hall **\$5,000**
- ▶ Arctic Edge Skating Club **\$5,000**
- ▶ Yukon Film Society **\$5,000**
- ▶ Yukon Arts Centre Corporation **\$4,500**
- ▶ Yukon Church Heritage Society/Old Log Church **\$4,500**
- ▶ Biathlon Yukon/Whitehorse Biathlon Club **\$4,200**
- ▶ Freedom Trails Therapeutic Riding Association **\$4,000**
- ▶ Nakai Theatre Ensemble/ Nakai Theatre **\$4,000**
- ▶ David Anderson **\$3,000**
- ▶ Special Olympics Yukon **\$3,000**
- ▶ Jazz Yukon **\$2,500**
- ▶ Whitehorse Concerts **\$2,500**
- ▶ Yukon Association for Community Living **\$2,000**
- ▶ Chickadees Playschool Association **\$1,980**
- ▶ Gwaandak Theatre Society **\$1,800**
- ▶ Table Tennis Yukon **\$1,656.35**
- ▶ Heart of Riverdale Community Centre Society **\$1,600**
- ▶ Yukon Curling Association **\$1,600**
- ▶ Yukon Medieval Combat Group **\$1,460**
- ▶ U Kon Echelon **\$1,000**
- ▶ Boys And Girls Club of Whitehorse **\$184**







## The City of Whitehorse

2121 Second Avenue  
Whitehorse, Yukon  
Y1A 1C2

Phone: (867) 667-6401  
Fax: (867) 668-8398

[www.whitehorse.ca](http://www.whitehorse.ca)

Join the conversation on:



## Contact the City

**City General Inquiry Line ..... (867) 667-6401**

**After Hours Trouble Line..... (867) 667-2111**

***Emergencies..... call 911***

Animal Shelter ..... (867) 668-8382

Bylaw ..... (867) 668-8317

Canada Games Centre ..... (867) 667-4FUN (4386)

Collections..... (867) 668-8609

Engineering..... (867) 668-8305

Fire ..... (867) 668-2462

Human Resources..... (867) 668-8636

Maintenance ..... (867) 668-8345

Operations..... (867) 668-8345

Parks ..... (867) 668-8325

Property Taxes ..... (867) 668-8608

Snow Line..... (867) 633-7669

Transit..... (867) 668-8396

Utilities..... (867) 668-8607

Water and Waste..... (867) 668-8350