



CITY OF **WHITEHORSE** YUKON CANADA

Annual report for the fiscal year ended
DECEMBER 31, 2017





CITY OF WHITEHORSE **ANNUAL REPORT**

For the Year ended December 31, 2017
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 2017 Annual Report, which highlights some of our accomplishments and financial reports over the last year.

In 2017 we experienced tremendous growth in infrastructure, so much so

that it may be unprecedented in our short history as an incorporated city. We carried out much of that work in our downtown core.

Our engineering department initiated the reconstruction of Alexander Street from 2nd to 4th Avenues, along with the portion of 3rd Avenue between Alexander and Black Streets. It also completed an asphalt overlay project on Fourth Avenue, from the train track on Robert Service Way to Main Street.

The City also carried out renovations to the surface parking lot located at the 600 block of Main Street and Phase 1 of the reconstruction of Wheeler Street began in late July. Our aging infrastructure, especially in downtown Whitehorse, had been neglected for decades and was in dire need of attention.

In late July City Council moved forward with the construction of our future Operations Building off of Range Road in the area of Two Mile Hill by awarding the \$39-million contract to local construction company Ketz Construction, whose bid was about \$3.8 million less than we had estimated the contract would cost. More and more people are using Whitehorse Transit bus services and it will be easier and more efficient to manage our fleet of vehicles at the new building.

In October council approved changes to the city's capital budget that expanded planning for the Whistle Bend subdivision, which is growing at an exciting pace. It wasn't that long ago that it felt like the area would not develop but almost 1,000 residents have chosen to make it their new home.

In 2017 Administration devoted an incredible amount of time and energy into finding various avenues where we could obtain infrastructure dollars that would not affect our tax base. The leadership exemplified by our senior management team, and especially City Manager Linda Rapp, was nothing short of remarkable.

I am proud of the work and commitment exemplified by our staff on a daily basis. We have some of the most passionate, talented people around who manage to do so much with the limited amount of resources at their disposal. There is a real sense of civic pride and ownership at the City of Whitehorse, and I believe Linda's leadership style is a big reason behind that.

We continue to have a fruitful relationship with the Yukon Chamber of Commerce and the Whitehorse Chamber of Commerce, which is crucial as more and more businesses of various sizes choose to set up shop in Whitehorse. For example, Save-On-Foods opened its doors in our community last summer and created over 200 new jobs for our citizens. The company has really integrated itself in the community and has demonstrated a real interest in featuring locally-made products and participating by supporting local events.

City Council also continued its commitment to improving its relationship with local First Nations. We held an intergovernmental forum with the Ta'an Kwäch'än Council in April and reviewed land management processes and future opportunities for collaboration and recognition of language and culture. Every day is an opportunity for us to work towards reconciliation and we value the strong partnerships that have been created between the City of Whitehorse and our local First Nations.

City Council is listening very closely to our citizens' concerns. We continued hosting our annual Town Hall-style meetings in April and took those opportunities to hear from citizens living in Whitehorse North, Riverdale, Whitehorse West, Whitehorse East, Downtown and Whitehorse South. The purpose of these meetings is to improve understanding of the unique issues affecting neighborhoods and to hear directly from residents about the issues affecting them. Administration also hosted a series of public engagement sessions around Whitehorse in order to gain feedback on the various long-range plans that are underway to support the next Official Community Plan.

City Council also brought changes and improvements to some bylaws, policies and processes to better reflect standards expected by the community. These include the Maintenance Bylaw and the Land Disposition Policy. The Public Art Policy was also updated to include a clause that ensures one per cent of the construction costs for the future Operations Building will go towards public artwork.

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 2017.

In 2017 the City initiated a number of planning processes such as the Downtown & Marwell Plans, the Robert

Service Way Planning Study, the next phases of the Whistle Bend Master Plan, the Transit Master Plan, the Parks and Recreation Master Plan and the Bicycle Network Plan, among others.

These plans provide a solid foundation as we head into a review of the Official Community Plan later in 2018.

Council updated its Strategic Plan, choosing to focus and build on some of the remaining priorities rather than implementing a new plan. Those priorities included affordable housing, environmental health, planning for growth and operational efficiencies.

The focus allowed us to make significant headway on identified priorities. The City was pleased to support the River Bend affordable housing project through its Development Incentives Policy, which encourages strategic development within Whitehorse through tax grants for eligible projects.

We also saw the release of the Safe At Home Action Plan with our partners at the Kwanlin Dün First Nation, the Ta'an Kwäch'än Council, Yukon Government and Yukon Anti-Poverty Coalition. The plan aims to end and prevent homelessness through improved housing options and service coordination for low income and vulnerable citizens.

In early August, the City held a ground-breaking ceremony at its future Operations Building site off Range Road. The \$39-million building uses 80 per cent local contractors, and is slated for completion in the spring of 2019. It will replace the current aging Municipal Services Building and house the City's fleet maintenance, water and waste services, transit, engineering and other operations departments. The relocation of Fire Hall #1 to the City's Motorways property on Front Street was approved, which creates space for the future Services Building that will eventually take its place next to City Hall.

The City's compost received a significant endorsement when it became listed by the Organic Materials Review Institute (OMRI) in April. That means the City's compost is listed for use in organic crops, gardens and operations. We are proud of this achievement and we continue to divert organics from the landfill, significantly reducing the risk of producing poisonous methane or leachate in our Waste Management Facility.

We were also very pleased to formalize the partnership between the Government of Yukon and the City of Whitehorse by signing a Memorandum of Understanding on the 2020 Arctic Winter Games. The agreement ensures that while Whitehorse is the host city of the Games, the Yukon Government will contribute funding and be a full partner in hosting the games. The games are expected to have numerous economic and social benefits for the territory.

Contract ratification meetings with Locals Y022 and Y023 began in the fall and continued into the spring of 2018, when we eventually reached an agreement. Our bargaining team worked very hard to reach a fair agreement for both union members and Whitehorse taxpayers.

Whitehorse is a multi-cultural city where residents and visitors can sample culinary delights from dozens of countries. Recognizing an opportunity to showcase these talented chefs, the City held its second annual street food festival for a week in August, which attracted hundreds of people every day. We are proud of the diversity that exists in our city, and the way people contribute to our community.

We continue to work closely with our partners in government and non-profits to improve the quality of life that exists in Whitehorse.

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

Trails & Greenways Committee

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

Having satisfactorily discharged its mandate, the Trails & Greenways Advisory Committee was disbanded September 2017.

Canadian Coalition of Municipalities Against Racism & Discrimination

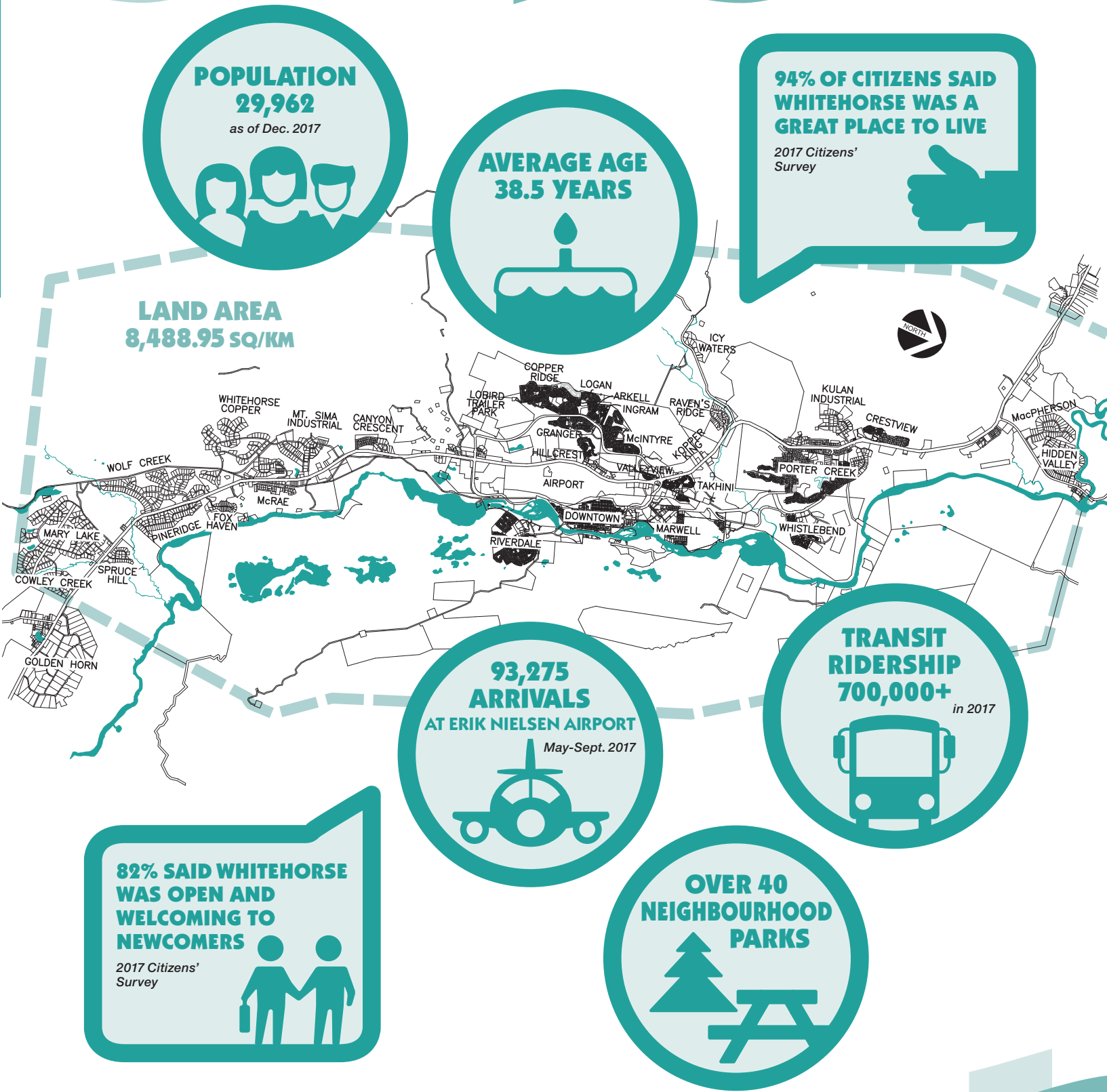
Suggests best practices to eliminate racism and discrimination in City services.

These advisory committees were suspended temporarily in October 2017 pending the development and passage of a new, umbrella Advisory Committee bylaw in November 2017 and subsequent review of their mandates under the new bylaw.

Persons with Disabilities Advisory Committee

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

WHITEHORSE AT A GLANCE

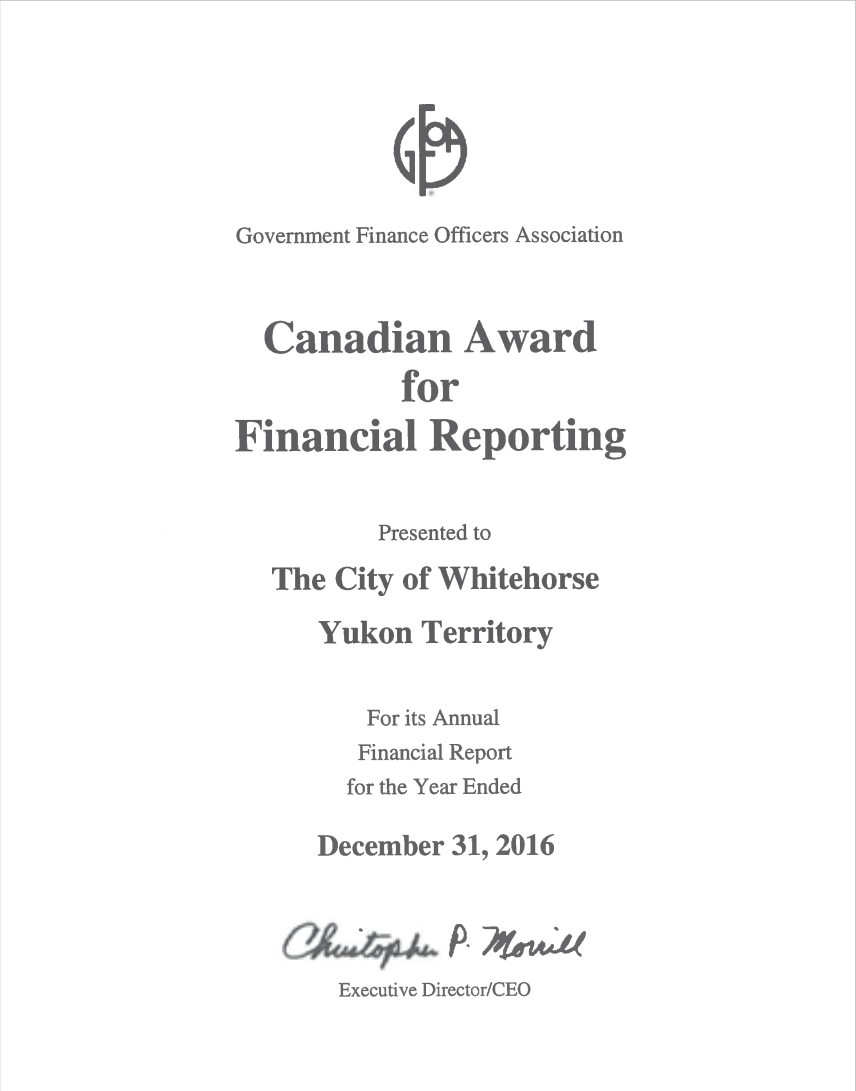


The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Whitehorse for its annual financial report for the fiscal year ended December 31, 2016.

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.



SUSTAINABILITY PLANNING



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.

The City of Whitehorse is proud to have received this award again this year.

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.



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 77%), and increase the use of other forms of transportation such as transit, walking, and cycling.



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 has been completed.



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 is 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, 20% 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 2017 was 26%.



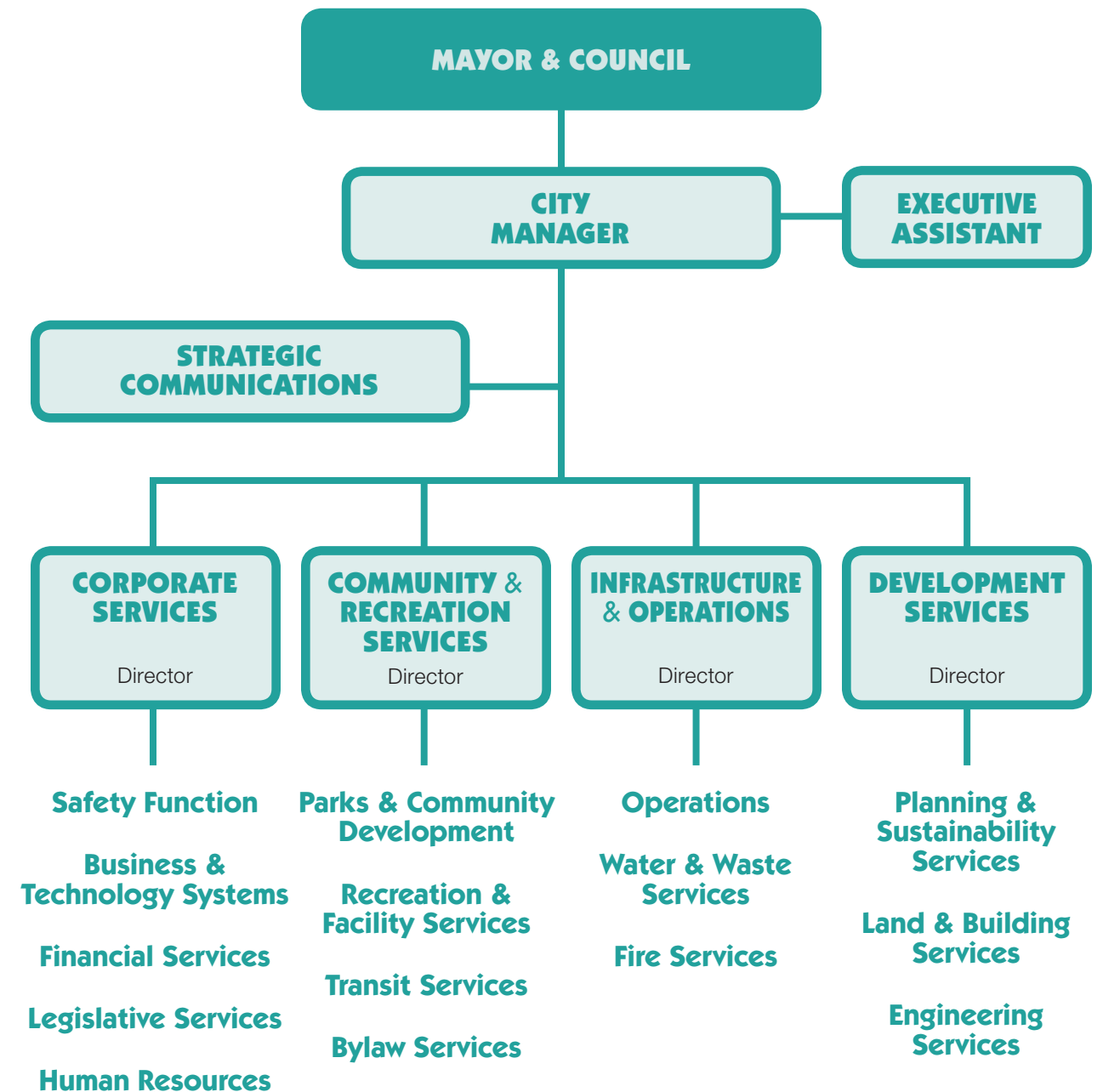
Resilient, Accessible Food Systems

The City is working towards more consumption of local food, more community gardens, and greater production of finished compost at the Compost Facility.

CITY DEPARTMENTS



ORGANIZATIONAL STRUCTURE



Business and Technology Systems

Builds, enhances and maintains the City’s information technology infrastructure and systems. By deploying IT systems and services, our department supports all other City departments, helps them achieve their business and corporate objectives, and enables them to provide efficient services to residents. Our primary services include IT program and service management, business applications, data analytics and reporting, email and collaboration systems, accounts and access, information security, devices and end-points, database administration, server provisioning and hosting, storage and backup, and networks and connectivity.

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.

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.

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. We provide assistance to neighboring communities

in the form of memorandums of understandings (MOU) and work closely with Wildland Fire Management in the reduction of risk for Wildfire potential and within the City of Whitehorse jurisdiction. 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 in police and insurance companies for all 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-hour 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 transactional and strategic advice and leadership to supervisors and managers within the City to create a culture of employee empowerment and recognition.

Land and Building Services

Is responsible for issuing business licenses, development permits and building/plumbing permits. We also process applications for subdivision, administer City land lease agreements, and manage the sale and acquisition of City land. The department coordinates the review of development initiatives in the City through its Development Review Committee which comprises members from various City departments and external agencies. We ensure a consistent application of City policies and legislation relating to land development that reflects the community’s vision of the City. 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.

Legislative Services

Manages the processes that support and expedite decision-making by City Council. We promote effective dialogue between Council and staff by assisting departments in their preparations for interactions with Council. 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 and referendums, and maintains the official list of electors for the City.

Operations Department

Is responsible for the repair and maintenance of city-owned and operated assets. Transportation maintenance cares for over 600 kilometres of city-owned roads, including snow and ice control, road maintenance and 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 40 neighborhood parks encompassing outdoor rinks and playgrounds, two cemeteries, 35,800 hectares of green space, approximately 150 kilometres of trails, approximately 3,000 strands of winter lights, maintain over 450 street light banners and plant 1,200 dozen flowers annually. The department also oversees and coordinates many community initiatives, administers the Festivals and Special Events Grants, books events in City parks, coordinates local events with community partners and hosts approximately 10 annual corporate events.

Planning and Sustainability Services

Carries out long-range planning, and encourages community economic development, and corporate and community sustainability. We administer the City’s Sustainability Plan, Community Economic Development Strategy, Official Community Plan, Zoning Bylaw and heritage registry. We process applications for official community plan and zoning amendments. We are the lead coordinating department for land development projects and housing affordability initiatives and are an important link to the business community. We encourage sustainable actions and behavior, particularly in the areas of energy use, and active transportation, and are the main driver of the City’s climate change efforts.

Recreation and Facility Services

Operates and maintains the Canada Games Centre, Takhini Arena, and Mt. McIntyre Recreation Centre. Through a wide range of programs, events, activities, rentals, and services, the department promotes active, healthy living to encourage strong community connections and enhance the quality of life for residents of Whitehorse. The department also administers the Joint Use Agreement and the Recreation Grant program.

CITY DEPARTMENTS

Safety Services

The City feels that the safety of its employees is a priority; our OH&S Specialists work with all departments to ensure a safe workplace.

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 manage the City’s mosquito control program. We operate the City’s waste collection services and the Waste Management Facility, including processing organics and overseeing the transfer station and landfill. We lead the City’s waste diversion initiatives, including advocacy and service for recycling, organics/compost, metals, and household hazardous waste.

2017 CORPORATE EVENTS

JANUARY	MAY	AUGUST CON'T
Rendezvous Window Painting The City of Whitehorse celebrates and participates through Rendezvous themed window paintings to showcase our pride in our community, and pride in the Yukon Sourdough Rendezvous Festival.	20-minute Makeover 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. In 2017, the City of Whitehorse collected 600 kgs of garbage.	Street Eats Festival Mobile food vending is a great way for people to try out a business idea without making the capital investment of opening a storefront. As a means to encourage and promote the food vending industry in downtown Whitehorse, the Street Eats Festival featured local food trucks parked on Steele Street, dishing out their unique menu items for a week in August.
FEBRUARY	JUNE	OCTOBER
Snow Stomping for International Snow Sculpting Challenge The City hosts an evening of "snow stomping" for the International Snow Sculpting Challenge. Snow Stompers stomp 8-10 of the 10'x10' snow boxes to ready them for carvers.	Seniors Tea Mayor and Council celebrate the valuable contribution Whitehorse Seniors and Elders make to our community.	Spooktacular 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 Canada Games Centre for Halloween.
Civic Dinner The Whitehorse Civic Dinner is an event typically held during Rendezvous Week. It brings together leaders, dignitaries and officials from across the territory for an evening of delicious food and celebrating civic pride. The theme in 2017 was 'Canadian,' in honour of the Canada 150 celebrations.	JULY	DECEMBER
14th Whitehorse International Snow Sculpture Challenge Local, national, and international artists are invited to Whitehorse for an exchange of ideas, to learn new skills, and to carve large pieces of sculpture from snow. Crowds of spectators gathered and returned each day over the five-day event to watch the progress, hear the stories, and learn from these professional artists.	Canada Day 150 To celebrate Canada's 150 th anniversary, the City of Whitehorse presented an enhanced Canada Day celebration at Shipyards Park. This free family-friendly event featured over 12 hours of programming, showcasing local and multicultural talent.	Food for Fines program In the spirit of sharing with citizens who are less fortunate, the City supported the 11 th annual Food for Fines program in 2017, raising \$2,100 in food donations and \$5,320 in cash donations, for a total amount of \$7,420. The program offers the option of donating cash or food of equal value to a parking ticket.
APRIL	AUGUST	Santa Land and the City Lights Tour A festive winter event for the entire community. It provides an afternoon of fun winter activities including dog sledding, cookie decorating, kicksledding , visiting Santa and much more all at Shipyards Park. This is coupled with the magic of the City Lights Tour where buses transport citizens around town to see the spectacular Christmas lights within the community.
Volunteer of the Year 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 2016 winner, announced in 2017, was Jeff Marynowski.	Lancieux Sister City Lancieux France and the City of Whitehorse both share a history with the poet Robert W. Service, as he adopted these two locations as his homes for his poetic inspirations. The great affection he had for these towns still brings the sister cities of Whitehorse and Lancieux together today.	New Year's Eve Events New Year's Eve events featured activities at the Canada Games Centre, followed up with live music and fireworks at Shipyards 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 2016 and 2017.
- 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, 2017.

2017 Analysis:

Council adopted an operating and capital budget for 2017 totalling \$154,156,364. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement 1 – Statement of Financial Position

The Public Sector Accounting Board puts a greater emphasis 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 City’s 2017 Statement of Financial Position shows the overall financial position has improved over 2016’s. While financial assets have increased by \$8,924,293, liabilities have increased by \$1,141,329 resulting in an increase in net financial assets. However, non-financial assets, which are primarily composed of tangible capital assets, have decreased by \$1,671,375 as capital improvements are not keeping pace with the depreciation of the City’s infrastructure. Overall, the City’s accumulated surplus has increased by \$6,111,589.

	2017	2016	Change
Financial assets	\$ 75,836,633	\$ 66,912,341	\$ 8,924,293
Liabilities	26,984,404	25,843,075	1,141,329
Net financial assets	\$ 48,852,229	\$ 41,069,266	\$ 7,782,963
Non-financial assets	407,251,431	408,922,806	(1,671,375)
Accumulated surplus	\$ 456,103,660	\$ 449,992,071	\$ 6,111,589

The accumulated surplus of \$456,103,660 is further explained in Note 11, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total Reserves	\$ 41,119,880
Surplus	
Invested in tangible capital assets	\$ 405,966,569
Long-term liabilities	(8,182,899)
Net investment in tangible capital assets	\$ 397,783,670
General surplus	17,200,110
Accumulated surplus	\$ 456,103,660

This clearly shows that while the City’s reserves hold over \$41 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 reserve and general surplus levels are within acceptable ranges given the extent of the City’s overall financial framework.

The 2016 comparative column shows “Restated – Note 2” as a result of a correction to a capital asset item as explained in the note. The correction represents less than 0.2% of the City’s total assets and is not considered significant. Further, it arises from a one-time unusual item and is not symptomatic of a recurring problem.

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 2017 result is 2.330 with an acceptable range of 1.00 – 2.50.

The 2017 cash balance is 8% higher than 2016’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	2017	2016	2015	2014	2013
Cash & Invest./Fin. Liabilities	1.00 – 2.50	2.330	2.246	2.095	1.607	1.316

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 2017 result is 0.256 just slightly above the benchmark range of 0.125 – 0.250.

	Benchmark	2017	2016	2015	2014	2013
Gen. Liabilities/Oper. Revenue	0.125 – 0.250	0.256	0.240	0.215	0.246	0.265

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 2017 result is \$302 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 \$3,390 per capita, unless directed by Council (based on December 31, 2017 assessments and population).

	Benchmark	2017	2016	2015	2014	2013
Long Term Debt/Population	\$ 0 - \$ 500	\$ 302	\$ 326	\$ 352	\$ 362	\$ 381

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2017 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 13 of the statements.

Total 2017 revenue was 29% below 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 14% below budget with all areas operating within their established budgetary limitations.

Overall, these results show that the annual surplus was planned to be \$25,768,313 compared to an actual surplus of \$6,111,588. 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 2017 result is 0.965, within an acceptable range of 0.798 – 0.972.

	Benchmark	2017	2016	2015	2014	2013
Own Source Rev./ Total Revenue*	0.798 – 0.972	0.965	0.897	0.897	0.886	0.884

Data from this statement and Note 11 of the financial statements are used to measure the City's ability to overcome a temporary shortfall of revenue. The 2017 result is 0.223 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	2017	2016	2015	2014	2013
Uncommitted Res./Oper. Rev.	0.101 – 0.358	0.223	0.175	0.134	0.098	0.088

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. \$15,584,563 was invested in the acquisition of new tangible capital assets in 2017 and \$16,236,893 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 fifth 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 \$4,818,992 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 small surplus of \$13,317 which, in order to maintain the separation between taxpayer funded activities and the operations of the utility, must be allocated to rate payers. This is done via a transfer to the Water & Sewer reserve in 2018 or applied as a rate adjustment in 2019. The balance in this reserve as of December 31, 2017 is \$7.5 million.

It should be noted that at this time the surplus allocated to rate payers is the surplus arising before depreciation and gain/loss on disposal which, when added in, cause the utility to incur a deficit of \$4,938,163. 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 \$16.2 million.

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 four recommendations for continued or future attention. These are:

- 1. Continue to revise financial system reports to improve financial decision making ability (prior year recommendation in process)
- 2. Update landfill liability estimates (prior year recommendation in process)
- 3. Review year end capital transaction closing process
- 4. Review staff credit card use

Significant Trends

Revenues	Average Annual Change	2017	2016	2015	2014	2013
Property taxes	4.66%	\$ 37,891,151	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432	\$ 32,607,543
Government Transfers	-3.71%	15,309,492	10,993,213	8,871,804	13,993,974	15,136,317
Sales of Goods & Services	5.77%	17,581,303	16,715,442	15,899,825	14,915,285	14,167,530
Licenses, Permits, Penalties & Fines	3.51%	2,861,753	3,312,733	2,444,709	2,617,850	2,311,530
Developers Contributions	32.90%	519,151	719,866	443,239	712,892	335,147
Investment Income	10.80%	724,267	512,154	428,737	420,022	302,094
Other Revenues	6.42%	2,944,593	3,361,008	6,079,344	2,370,197	3,207,783
Donated Assets		274,787	-	-	51,538,400	7
Total		\$ 78,106,497	\$ 71,946,894	\$ 69,688,271	\$ 120,433,053	\$ 68,067,951

The above revenue numbers have been pulled from the Statement of Operations. Government transfers and donated assets vary significantly from year to year depending on approved projects, for example in 2017 government transfers were \$4.3 million higher than in 2016. Revenue fluctuations in the remaining items between 2017 and 2016 are due to an additional \$1.38 million in property taxes caused primarily by assessment growth, additional user fees of \$0.86 million due to fee increases in the landfill and utility areas which are operated on a cost recovery basis, and an increase in investment income due to increased investment rates. These revenue items are offset by decreased licensing and fine revenue, and other revenues resulting from decreased land sale and building revenues.

Expenses	Average Annual Change	2017	2016	2015	2014	2013
General Government	0.52%	\$ 11,795,400	\$ 12,389,554	\$ 11,815,947	\$ 11,044,225	\$ 11,960,364
Protective Services	3.55%	8,802,916	8,137,277	7,759,306	7,727,744	7,246,218
Transportation Services	2.30%	20,094,043	20,120,952	20,170,263	18,730,152	17,964,976
Environmental Services	5.50%	14,862,239	14,462,236	15,325,012	13,933,744	11,927,055
Public Health Services	1.19%	263,903	248,449	249,026	291,064	249,001
Community Development Services	-0.75%	1,821,424	1,823,490	1,526,956	1,630,242	2,098,480
Recreation & Cultural Services	-2.90%	14,354,984	13,904,718	13,507,001	13,128,239	12,924,312
Total		\$ 71,994,909	\$ 71,086,677	\$ 70,353,511	\$ 66,485,410	\$ 64,370,407

Using expense numbers from the Statement of Operations, increases can be seen in the areas of protective services, environmental services, and recreation and cultural services where increasing growth in the community has led to enhanced service costs 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 2017 overall costs came in 14% below the planned expenditures.

Financial Position	Average Annual Change	2017	2016	2015	2014	2013
Financial Assets	13.73%	\$ 75,836,633	\$ 66,912,341	\$ 56,997,605	\$ 48,833,016	\$ 45,097,354
Liabilities	2.20%	26,984,404	25,843,075	24,074,057	24,753,674	24,948,897
Net Financial Assets		\$ 48,852,229	\$ 41,069,266	\$ 32,923,548	\$ 24,079,342	\$ 20,148,457

The City’s overall financial position has again improved over prior year’s. Net financial assets have increased as financial assets such as cash and government transfers receivable have grown. On the other hand, liabilities such as accounts payable, employee future benefits and deferred revenue have grown only minimally. The landfill closure & post closure liability has grown slightly as well and is being re-evaluated for 2018 to ensure the City is continuing to adequately plan for the closure of the site. Long term debt also continued to decrease in 2017 as payments were made throughout the year while the anticipated borrowing for the replacement of building infrastructure was deferred to 2018.

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	2017	2016	2015	2014	2013
	11.11%	\$ 41,119,880	\$ 37,468,478	\$ 32,933,427	\$ 28,066,143	\$ 26,794,391

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 2017 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 \$456,103,660. 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 25, 2018



**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
Director, Corporate Services

June 25, 2018



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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, 2017, and the Statements of Operations, Change in Net Financial Assets and 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, 2017, and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.



Other Matter

Without modifying our audit report, we draw your attention to Note 2 to the financial statements that explains the adjustment of prior year financial statements to recognize tangible capital assets that were not previously recorded. These adjustments were applied retrospectively by management to the comparative information in these financial statements.

BDO Canada LLP

Chartered Professional Accountants

Whitehorse, Yukon
June 25, 2018



CITY OF WHITEHORSE
Statement of Financial Position
as at December 31, 2017

	2017	2016 Restated - Note 2
Financial assets		
Cash	\$ 62,868,523	\$ 58,049,530
Accounts receivable	5,700,080	5,099,643
Government transfers receivable		
Government of Yukon	6,590,265	3,389,295
Other due from government		
Government of Canada	5,890	(3,797)
Government of Yukon	570,570	272,250
First Nation Governments	66,002	64,101
Other financial assets	35,304	41,318
Total financial assets	\$ 75,836,633	\$ 66,912,341
Liabilities		
Accounts payable	\$ 9,749,992	\$ 9,137,770
Employee future benefits (Note 3)	2,973,400	2,694,900
Landfill closure & post closure liability (Note 4)	1,783,158	1,606,409
Deferred revenue (Note 5)	1,590,033	1,213,330
Deposits	2,704,922	2,484,005
Long term debt (Note 6)	8,182,899	8,706,661
Total liabilities	\$ 26,984,404	\$ 25,843,075
Net financial assets	\$ 48,852,229	\$ 41,069,266
Non-financial assets		
Tangible Capital Assets (Note 10)	\$ 405,966,569	\$ 407,074,692
Land for resale	46,048	302,474
Inventory	598,779	626,358
Prepaid expenses	640,034	919,282
Total non-financial assets	\$ 407,251,431	\$ 408,922,806
Accumulated surplus (Note 11)	\$ 456,103,660	\$ 449,992,071

The accompanying notes are an integral part of these financial statements

Approved by:


Valerie Braga, MPA, CPA, CGA
Director, Corporate Services

CITY OF WHITEHORSE
Statement of Operations
for the year ended December 31, 2017



	2017 Budget Note 13	2017 Actual	2016 Actual Restated - Note 2
Revenues			
Taxes and payments in lieu of taxes	\$ 37,895,529	\$ 37,891,151	\$ 36,512,499
Government transfers	47,949,379	15,309,492	10,993,213
Sales of goods and services	16,815,426	17,581,303	16,715,422
Licenses, permits, penalties and fines	2,903,915	2,861,753	3,132,733
Developers' contributions	440,000	519,151	719,866
Investment income	370,000	724,267	512,154
Other revenues	3,237,290	2,944,593	3,361,008
Donated assets (Note 10)	-	274,787	-
Total revenue	<u>\$ 109,611,539</u>	<u>\$ 78,106,498</u>	<u>\$ 71,946,894</u>
Expenses (Schedule 1)			
General government services	\$ 20,204,561	\$ 11,795,400	\$ 12,389,554
Protective services	9,250,897	8,802,916	8,137,277
Transportation services	21,710,608	20,094,043	20,120,952
Environmental services	15,320,939	14,862,239	14,462,236
Public health services	264,308	263,903	248,449
Community development services	2,156,329	1,821,424	1,823,490
Recreation and cultural services	14,935,584	14,354,984	13,904,718
Total expenses	<u>\$ 83,843,226</u>	<u>\$ 71,994,909</u>	<u>\$ 71,086,677</u>
Annual surplus	\$ 25,768,313	\$ 6,111,588	\$ 860,218
Accumulated surplus at beginning of year	\$ 449,992,071	\$ 449,992,071	\$ 449,131,853
Accumulated surplus at end of year	\$ 475,760,384	\$ 456,103,660	\$ 449,992,071

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Change in Net Financial Assets
for the year ended December 31, 2017



	2017 Budget Note 13	2017 Actual	2016 Actual Restated - Note 2
Annual surplus	\$ 25,768,313	\$ 6,111,588	\$ 860,218
Net acquisition of tangible capital assets	\$ (71,097,994)	\$ (15,584,563)	\$ (8,806,244)
Depreciation of tangible capital assets	16,236,893	16,236,893	16,155,250
Loss on disposal of tangible capital assets	-	373,753	1,255,626
Proceeds on disposal of tangible capital assets	-	82,040	(1,177,263)
	<u>\$ (54,861,101)</u>	<u>\$ 1,108,123</u>	<u>\$ 7,427,369</u>
Acquisition of inventories of supplies	\$ -	\$ (598,779)	\$ (626,358)
Acquisition of prepaid expense	-	(640,034)	(919,282)
Reduction of land for sale inventory	-	256,425	55,893
Consumption of supplies inventories	-	626,358	535,206
Use of prepaid expense	-	919,282	812,674
	<u>\$ -</u>	<u>\$ 563,253</u>	<u>\$ (141,867)</u>
Change in net financial assets	\$ (29,092,788)	\$ 7,782,964	\$ 8,145,720
Net financial assets at beginning of year	\$ 41,069,266	\$ 41,069,266	\$ 32,923,546
Net financial assets at end of year	\$ 11,976,478	\$ 48,852,229	\$ 41,069,266

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2017



Statement 4

	2017 Actual	2016 Actual Restated - Note 2
Operating transactions		
Annual surplus	\$ 6,111,588	\$ 860,218
Items not utilizing cash		
Depreciation	\$ 16,236,893	\$ 16,155,250
Loss on disposal of tangible capital assets	373,753	1,255,626
Donated assets	(274,787)	-
Change in non-cash operating balances		
Accounts receivable	(600,437)	(908,401)
Transfers receivable	(3,510,877)	(1,387,281)
Other assets	6,014	(4,070)
Accounts payable	612,222	1,254,644
Employee future benefits	278,500	278,700
Landfill closure liability	176,749	162,079
Deposits	220,916	684,801
Deferred revenue	376,704	(95,142)
Inventory	27,578	(91,151)
Prepaid expenses	279,249	(106,609)
Cash provided by operating transactions	<u>\$ 20,314,066</u>	<u>\$ 18,058,663</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (15,309,776)	\$ (8,806,246)
Proceeds on disposal of tangible capital assets	82,040	(1,177,263)
Proceeds from Land for resale	256,425	55,893
Cash applied to capital transactions	<u>\$ (14,971,311)</u>	<u>\$ (9,927,616)</u>
Financing transactions		
Debt repayment	(523,763)	(516,064)
Cash applied to financing transactions	<u>\$ (523,763)</u>	<u>\$ (516,064)</u>
Increase in cash	\$ 4,818,992	\$ 7,614,984
Cash at beginning of year	\$ 58,049,530	\$ 50,434,547
Cash at end of year	\$ 62,868,523	\$ 58,049,530

The accompanying notes are an integral part of these financial statements



CITY OF WHITEHORSE
Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2017

	Total All Funds						
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services Consolidated
Revenues							
Taxes & Payments in Lieu Of Taxes	\$ 37,891,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,891,151
Government Transfers	13,934,539	50,000	48,050	72,666	-	180,451	15,309,492
Sales Of Goods And Services	64,599	147,678	1,362,028	12,107,758	54,454	44,828	17,581,303
Licenses,Permits,Penalties & Fines	155,151	2,452,506	2,800	148,473	-	102,823	2,861,753
Developers Contributions	-	-	-	-	-	519,151	519,151
Investment Income	724,267	-	-	-	-	-	724,267
Other Revenue	2,289,883	445	195,662	386,143	-	-	2,944,593
Donated Assets	-	-	-	-	-	-	274,787
Total:	\$ 55,059,590	\$ 2,650,629	\$ 1,608,539	\$ 12,715,041	\$ 54,454	\$ 847,254	\$ 78,106,498
Expenses							
Salaries & Benefits	\$ 7,081,298	\$ 7,286,262	\$ 8,393,270	\$ 4,469,536	\$ 169,988	\$ 1,462,424	\$ 36,844,184
Materials & Supplies	2,080,816	449,554	3,186,686	2,289,078	41,353	87,366	11,056,582
Professional Services	1,522,381	80,887	185,271	1,123,426	-	45,983	3,515,366
Public Relations	102,165	20,544	11,442	42,604	-	4,123	315,215
Community Grants	481,223	-	-	182,794	-	216,050	1,197,066
Interest	-	337,408	97,627	14,625	-	-	449,660
Depreciation	525,856	556,262	7,910,314	4,755,517	52,562	-	16,236,893
Other	1,661	72,000	309,432	1,984,660	-	5,480	2,379,943
Total:	\$ 11,795,400	\$ 8,802,916	\$ 20,094,043	\$ 14,862,239	\$ 263,903	\$ 1,821,424	\$ 71,994,909
Annual Surplus / (Deficit)	\$ 43,264,190	\$ (6,152,288)	\$ (18,485,503)	\$ (2,147,198)	\$ (209,449)	\$ (974,171)	\$ 6,111,588

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



Total All Funds									
Restated - Note 2	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated	
	segments detailed in Note 12								
Revenues									
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	2,782,625	2,308,791	29,731	41,532	2,674,808		10,147,139
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	\$ 20,120,952	\$ 14,462,236	\$ 248,449	\$ 1,823,490	\$ 13,904,718	\$	71,086,677
Annual Surplus / (Deficit)	\$ 37,265,154	\$ (5,191,514)	\$ (18,691,133)	\$ (2,292,214)	\$ (185,604)	\$ (462,101)	\$ (9,582,371)	\$	860,218

CITY OF WHITEHORSE
Schedule 2 - Water & Sewer Utility
for the year ended December 31, 2017



	2017 Budget	2017 Actual	2016 Actual
Revenue			
Administration			
Miscellaneous income	\$ 221,500	\$ 250,042	\$ 231,153
	\$ 221,500	\$ 250,042	\$ 231,153
Water and Sewer Supply			
Flat rate sales	\$ 5,387,704	\$ 5,739,810	\$ 5,422,320
Metered rate sales	2,939,318	2,875,139	2,846,552
	\$ 8,327,022	\$ 8,614,949	\$ 8,268,872
Water and Sewer Other			
Frontage charges	\$ 53,000	\$ 53,456	\$ 52,544
Penalties	118,000	132,654	116,340
Recoveries	308,007	-	253,205
	\$ 479,007	\$ 186,110	\$ 422,089
Total revenue	\$ 9,027,529	\$ 9,051,101	\$ 8,922,114
Expenses			
Administration	\$ 2,309,603	\$ 2,090,215	\$ 2,138,063
Water system operations	3,667,643	3,497,665	3,620,890
Sewage collection and disposal	1,665,760	1,593,537	1,446,360
Water and sewer debt charges	15,123	14,626	15,933
	\$ 7,658,129	\$ 7,196,043	\$ 7,221,246
Transfers to reserves			
Current year transfer	\$ 1,849,038	\$ 1,841,741	\$ 1,767,827
	\$ 1,849,038	\$ 1,841,741	\$ 1,767,827
Total expenses	\$ 9,507,167	\$ 9,037,784	\$ 8,989,073
Surplus/(deficit) before depreciation & gain/loss on disposal	\$ (479,638)	\$ 13,317	\$ (66,959)
Depreciation	\$ -	\$ 4,502,299	\$ 4,520,936
Gain/loss on disposal	-	449,181	-
Surplus/(deficit) after depreciation & gain/loss on disposal	\$ (479,638)	\$ (4,938,163)	\$ (4,587,895)

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 13).

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

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 3. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2017.

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 8.

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.

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 2017). Other grant amounts consist of \$8,529,339 in capital project grants primarily administered through the Yukon Government, and \$221,448 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 (note 5):

Gas Tax	2017	2016
Opening balance of unspent funds	\$ -	\$ -
Opening reserve balance	34,521	34,521
Add:		
Amount received during the year	3,373,792	1,255,708
Interest earned	1,789	-
Less:		
Amount allocated to projects	2,967,973	1,290,229
Closing balance of unspent funds	\$ 442,130	\$ -
Other government transfers	93,330	202,484
Total deferred government transfers	\$ 535,460	\$ 202,484

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. No liability has been recognized as at December 31, 2017.

Prepaid expenses

Included in prepaid expenses are expenses paid in the current period relating to a future period. In 2017, the balance of \$640,034 was primarily related to prepaying insurance premiums due January 1 (2016 \$919,282).

2 Prior Period Adjustment

Subsequent to the financial statements dated December 31, 2016 an error was discovered as a result of an accounting entry to the tangible capital asset ledger that understated the value of the tangible capital assets. The error did not create an understatement to depreciation expense.

2016

Statement of Financial Position

Increase in Tangible Capital Assets	\$ 833,477
Total increase in non-financial assets	\$ 833,477
Increase in accumulated surplus at end of year	\$ 833,477

Statement of Operations

Expenses:	
Decrease in transportation services expenses	\$ 833,477
Total decrease in expenses	\$ 833,477
Increase in annual surplus	\$ 833,477
Increase in accumulated surplus at end of year	\$ 833,477

Statement of Change in Net Financial Assets

Increase in annual surplus	\$ 833,477
Increase in acquisition of tangible capital assets	(833,477)
Increase in net financial assets at end of year	\$ -

Statement of Cash Flows

Increase in annual surplus	\$ 833,477
Increase in cash provided by operating transactions	\$ 833,477
Capital transactions	
Increase in cash used to aquire tangible capital assets	\$ (833,477)
Increase in cash applied to capital transactions	\$ (833,477)
Increase in cash at end of year	\$ -

3 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:

	2017	2016
Accrued severance obligation, beginning of year	\$ 3,435,700	\$ 3,315,900
Service cost	289,000	280,600
Interest Cost	116,400	112,400
Benefits paid	(285,800)	(273,200)
Actuarial loss	169,700	0
Accrued severance obligation, end of year	\$ 3,725,000	\$ 3,435,700
Unamortized actuarial gain (loss)	(751,600)	(740,800)
Accrued employee future benefits liability	\$ 2,973,400	\$ 2,694,900

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

	2017	2016
Discount rates	3.25%	3.50%
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, 2017; 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).

4 Landfill Closure and Post Closure Liability

The City has estimated that the remaining life of its landfill is 36 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 30.93% (2016 – 29.40%) of the capacity of the landfill has been used as at December 31, 2017.

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 \$1,783,158 (2016 – \$1,606,409). The remaining liability amount to be recognized is calculated at \$14,563,509. Post-closure care is expected to continue for 20 years past the end of the useful life of the landfill.

5 Deferred revenue

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

	Balance December 31, 2017	Amounts Received	Revenue Recognized	Balance December 31, 2016
Prepaid Local Improvement Charges	\$ 325,878	\$ 29,202	\$ (30,040)	\$ 326,716
Government transfers	535,460	474,195	(141,219)	202,484
Business Licenses	29,188	29,188	(36,603)	36,603
Prepaid Leases	-	-	(1)	1
Parks & Recreation Facility Fees	368,671	1,631,665	(1,583,649)	320,656
Trust Accounts	330,837	58,724	(54,758)	326,870
	\$ 1,590,033	\$ 2,222,974	\$ (1,846,270)	\$ 1,213,330

6 Long Term Debt

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

	2017	2016
Balance as at January 1	\$ 8,706,661	\$ 9,222,726
Add: Borrowing	-	-
Less: Principal Repayments	(523,763)	(516,064)
Balance as at December 31	\$ 8,182,899	\$ 8,706,661

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
Yukon Government		
2007-10 Black St. Roads	\$ 192,038	6.375%
2010-29 Black St. Reconstruction	334,319	3.260%
2011-07 Marwell East Reconstruction	1,330,478	3.260%
2013-46 Ogilvie St. West (Phase 1)	422,459	2.720%
Royal Bank		
2009-14 Public Safety Building	5,226,310	6.290%
2010-21 Hanson Street Reconstruction	72,884	4.000%
Canada Mortgage & Housing Corporation		
2008-58 Takhini North	604,412	3.990%
	\$ 8,182,899	

Current debt load is 8.90% of the statutory limit as stipulated in the *Municipal Act, R.S.Y. 2002*. Retirement requirements for the next twenty years are as follows:

	Principal	Total Interest
2018	550,182	426,120
2019	578,058	398,244
2020	607,476	368,826
2021	638,527	337,774
2022	671,307	304,995
2023-2037	5,137,349	1,159,983
Total	\$ 8,182,899	\$ 2,995,941

7 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 is not exposed to significant interest, currency or credit risks arising from these financial instruments.

8 Pension Liability

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

9 Contingent Liabilities

At December 31, 2017, contingent liabilities exist related to 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.

10 Tangible Capital Assets

2017 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Restated Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	\$ 18,463,480	\$ 281,869	\$ (1)	\$ 18,745,348
Land improvements	11,378,634	767,159	(12,395)	12,133,397
Buildings	120,448,274	581,454	(733,273)	120,296,455
Equipment	41,322,850	2,275,801	(2,072,092)	41,526,559
Linear Assets	461,846,041	3,136,146	(425,478)	464,556,710
Assets under construction	6,920,658	16,631,419	(8,089,285)	15,462,792
Total	\$ 660,379,938	\$ 23,673,848	\$ (11,332,523)	\$ 672,721,262

Accumulated Amortization

Land	-	-	-	-
Land improvements	4,107,726	520,696	(5,784)	4,622,638
Buildings	46,652,046	4,048,229	(287,837)	50,412,438
Equipment	23,512,209	2,966,765	(2,072,092)	24,406,882
Linear Assets	179,033,265	8,701,203	(421,732)	187,312,736
Assets under construction	-	-	-	-
Total	\$ 253,305,249	\$ 16,236,893	\$ (2,787,445)	\$ 266,754,693

Category	Net Book Value December 31, 2016	Additions	Disposals	Net Book Value December 31, 2017
Land	\$ 18,463,480	\$ 281,869	\$ (1)	\$ 18,745,348
Land improvements	7,270,908	246,463	(6,611)	7,510,760
Buildings	73,796,228	(3,466,774)	(445,436)	69,884,017
Equipment	17,810,642	(690,964)	-	17,119,677
Linear Assets	282,812,776	(5,565,057)	(3,745)	277,243,974
Assets under construction	6,920,659	16,631,419	(8,089,285)	15,462,792
Total	\$ 407,074,692	\$ 7,436,955	\$ (8,545,078)	\$ 405,966,569

In 2017, assets with a total cost of \$298,690 were donated to the City. These assets consist of a park, parking lot and all accessories for the park which was built by the Yukon Government. Of the \$298,690 donated, \$274,787 was capitalized as tangible capital assets, \$237,742 in land improvements and \$37,045 in linear assets. The balance of \$23,903 was recorded as a grant from the Yukon Government as the asset values did not meet the threshold for capitalization.

In total, 162 parcels of land designated as buffer, park, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

2016 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Balance Beginning of Year	Additions	Disposals	Restatements	Restated 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	-	230,740	120,448,274
Equipment	38,960,368	3,591,507	(1,229,025)	-	41,322,850
Linear Assets	462,224,451	373,224	(1,354,373)	602,737	461,846,041
Assets under construction	6,268,321	4,035,259	(3,382,922)	-	6,920,658
Total	\$ 654,157,090	\$ 11,355,689	\$ (5,966,321)	\$ 833,477	\$ 660,379,938

Accumulated Depreciation

Land	\$ -				\$ -
Land improvements	3,616,990	490,736	-	-	4,107,726
Buildings	42,587,160	4,064,887	-	-	46,652,046
Equipment	21,825,435	2,906,063	(1,219,289)	-	23,512,209
Linear Assets	171,625,446	8,693,564	(1,285,745)	-	179,033,265
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	Restatements	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)	-	230,740	73,796,228
Equipment	17,134,933	685,444	(9,736)	-	17,810,642
Linear Assets	290,599,007	(8,320,340)	(68,627)	602,737	282,812,776
Assets under construction	6,268,321	4,035,259	(3,382,922)	-	6,920,659
Total	\$ 414,502,060	\$ (4,799,560)	\$ (3,461,285)	\$ 833,477	\$ 406,074,692

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.

11 Accumulated Surplus

Reserves	2017	Appropriations to reserves from reserves		2016
Area Development Scheme Reserve	\$ 72,255	\$ -	\$ (72,130)	\$ 144,385
Building Replacement Reserve	2,852,680	339,457		2,513,223
Capital Reserve	8,767,263	3,347,794	(855,607)	6,275,076
Cash In Lieu of Municipal Reserve	777,043			777,043
Cemetery Perpetual Care Reserve	158,871	8,998		149,873
Computer Equipment Reserve	339,269	112,553	(53,939)	280,655
Contingency Reserve	659,106	110,723		548,383
Development Cost Charge (DCC) Reserve	4,534,222	707,884	(62,855)	3,889,192
DCC: Rec Facility Replacement	1,951,944	176,971		1,774,973
Environmental Protection Reserve	(335,465)	145,809	(150,135)	(331,138)
Equipment Reserve	(751,102)	1,673,770	(1,446,476)	(978,396)
Gas Tax Reserve	36,311	1,789		34,521
General Fund Reserve	4,572,705	2,260,943	(1,519,471)	3,831,233
Land Bank Reserve	3,807,262	181,734	(3,227,534)	6,853,062
Parking Development Reserve	2,973,016	276,213	(3,802)	2,700,605
Recreation Facilities Reserve	458,345	145,000	(83,184)	396,528
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	91,517	8,600		82,917
Transit Equipment Reserve	2,623,995	410,460	(46,874)	2,260,409
Water and Sewer Replacement Reserve	7,520,843	1,712,608	(447,899)	6,256,134
Total reserves	\$ 41,119,880	\$ 11,621,306	\$ (7,969,905)	\$ 37,468,479
Surplus				
Invested in tangible capital assets	405,966,569			407,074,692
Long-term liabilities	(8,182,899)			(8,706,661)
Net investment in tangible capital assets	\$ 397,783,670			\$ 398,368,031
General Surplus	\$ 17,200,110			\$ 14,155,560
Accumulated surplus	\$ 456,103,660			\$ 449,992,071

12 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 computerinfrastructure. 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 function from the Land & Building Services department, 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 function from the Planning & Sustainability department and the Water & Waste Services department. 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 and Economic Development functions from the Planning & Sustainability department and the Land Services function from the Land & Building Services department. 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.

13 2017 Budget Adjustments

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 12, 2016 and the Operating and Maintenance (O&M) Budget approved by Council on January 30, 2017. 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	\$ 46,631,968	\$ 33,774,330	\$ 80,406,298
O & M Revenues	73,659,067	90,999	73,750,066
	\$ 120,291,035	\$ 33,865,329	\$ 154,156,364
Expenses			
Capital expenses	\$ 46,631,968	\$ 33,774,330	\$ 80,406,298
O & M expenses	73,659,067	90,999	73,750,066
	\$ 120,291,035	\$ 33,865,329	\$ 154,156,364
	\$ -	\$ -	\$ -

The table below shows the adjustments made to the 2017 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 2017 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	\$ 80,406,298	\$ (19,463,844)	\$ (19,850,378)	\$ -	\$ -	\$ -	\$ 41,092,076
O & M Revenues	73,750,066	-	(5,230,603)	-	-	-	68,519,463
	\$ 154,156,364	\$ (19,463,844)	\$ (25,080,981)	\$ -	\$ -	\$ -	\$ 109,611,539
Expenses							
Capital expenses	\$ 80,406,298	\$ -	\$ -	\$ -	\$ -	\$(80,406,298)	\$ -
O & M expenses	73,750,056	-	(14,874,713)	(521,622)	16,181,191	9,308,304	83,843,226
	\$ 154,156,364	\$ -	(14,874,713)	\$ (521,622)	\$ 16,181,191	\$ (71,097,994)	\$ 83,843,226
	\$ -	\$ (19,463,844)	\$ (10,206,268)	\$ 521,622	\$ (16,181,191)	\$ 71,097,994	\$ 25,768,313

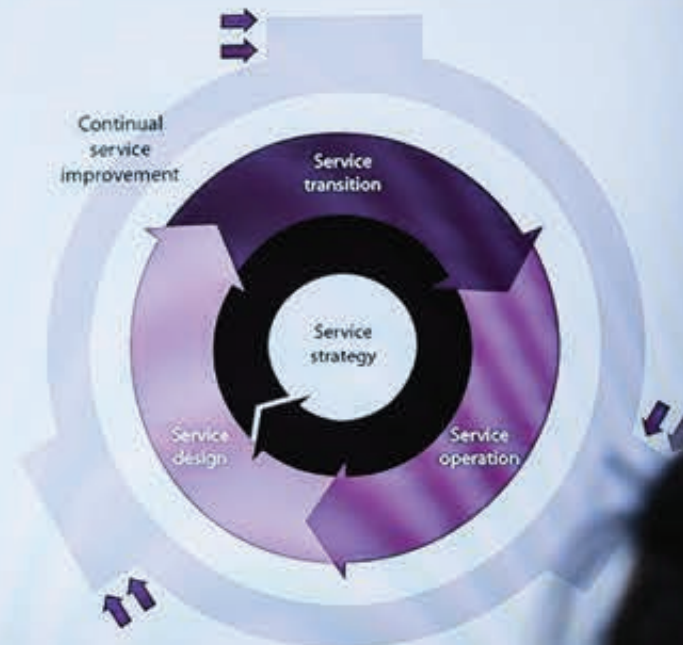
14 Other information

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.



What Is ITIL?

- History of ITIL
- The ITIL approach:
 - Vendor neutral
 - Non-prescriptive
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- ITIL publications:
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**STATISTICAL
SECTION**

DEMOGRAPHICS & MAJOR VENDORS

Demographic and Economic Information
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Population	27,116	26,733	26,211	25,935	26,298
Unemployment Rate					
Yukon (as of December)	3.6%	5.6%	6.3%	4.3%	5.3%
Canada (as of December)	6.3%	6.9%	6.9%	6.9%	7.2%
Consumer Price Index (CPI) changes	1.7%	1.6%	1.1%	1.3%	1.7%
Occupancy Trends					
Dwelling Units	11,300	10,710	10,571	10,407	10,189
Median Rent	\$ 950	\$ 950	\$ 915	\$ 950	\$ 900
Housing Starts	369	297	135	212	111
Avg. Selling Price of Homes (000)	\$ 463.4	\$ 425.2	\$ 419.7	\$ 384.7	\$ 394.8
Vacancy Rate	2.8%	3.0%	3.5%	3.5%	3.1%
Other trends					
Res. Construction Value (000)	\$ 22,890	\$ 18,621	\$ 21,541	\$ 31,562	\$ 22,992
Non-res. Construction Value (000)	\$ 51,597	\$ 90,528	\$ 50,449	\$ 48,427	\$ 25,380
Business Licenses	2,688	2,408	2,304	2,407	2,080

City of Whitehorse Personnel
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Permanent	307	309	301	305	283
Casual/**Other	103	96	96	97	119
Total Staff	410	405	397	402	402
Increase (decrease) from previous year	5	8	(5)	-	16

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

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

2017 Major Vendors

Ketza Construction Corp.	\$ 4,088,569
ATCO Electric Yukon	\$ 3,374,111
P.S. Sidhu Trucking Ltd.	\$ 1,972,264
North 60 Petro Ltd.	\$ 1,932,806
Sun Life Assurance Co. of Canada	\$ 1,816,966
AMSC Insurance Services Ltd.	\$ 1,602,559
Skookum Asphalt Limited	\$ 1,294,496
Rounthwaite Dick & Hadley Architects Inc.	\$ 1,188,727
Bennett Jones LLP, in trust	\$ 957,149
Castle Rock Ent - General Contractors	\$ 795,007
AON Reed Stenhouse	\$ 702,964
Wildstone Construction and Engineering Ltd	\$677,439
Government of Yukon B-1	\$ 655,621
Norcope Enterprises	\$ 633,897
Inland Kenworth Ltd.	\$ 578,904
Yukon Workers' Compensation Health & Safety Board	\$ 473,741
Fort Garry Fire Trucks Ltd.	\$ 468,317
Millennium General Services Inc.	\$ 421,024
Finning (Canada)	\$ 416,818
Associated Engineering (BC) Ltd.	\$ 415,493



ASSESSMENT & TAXATION
INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2013 to 2017

Tax Rates			
	Non-Residential	Residential	Agricultural
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%
2017	1.712%	1.114%	1.185%

Taxable Assessments (000,000)			
	Non-Residential	Residential	Agricultural
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
2017	1,029.6	1,784.9	0.8

Major Property Taxpayers

2017 Taxation Year

1.	Yukon Hospital Corporation	\$ 1,048,006.28
2.	Canadian Tire Real Estate Ltd.	\$ 281,082.49
3.	CP REIT YUKON PROPERTIES LTD	\$ 236,724.40
4.	Walmart Canada Corp.	\$ 169,457.53
5.	89804 Canada Limited	\$ 160,635.76
6.	Kwanlin Dün First Nation	\$ 118,478.62
7.	HL General Partner Inc	\$ 116,414.46
8.	Home Hardware Stores Limited	\$ 110,023.91
9.	Northern Vision Development	\$ 103,518.31
10.	Quadra Equities Ltd	\$ 99,370.64

Property Tax Collection

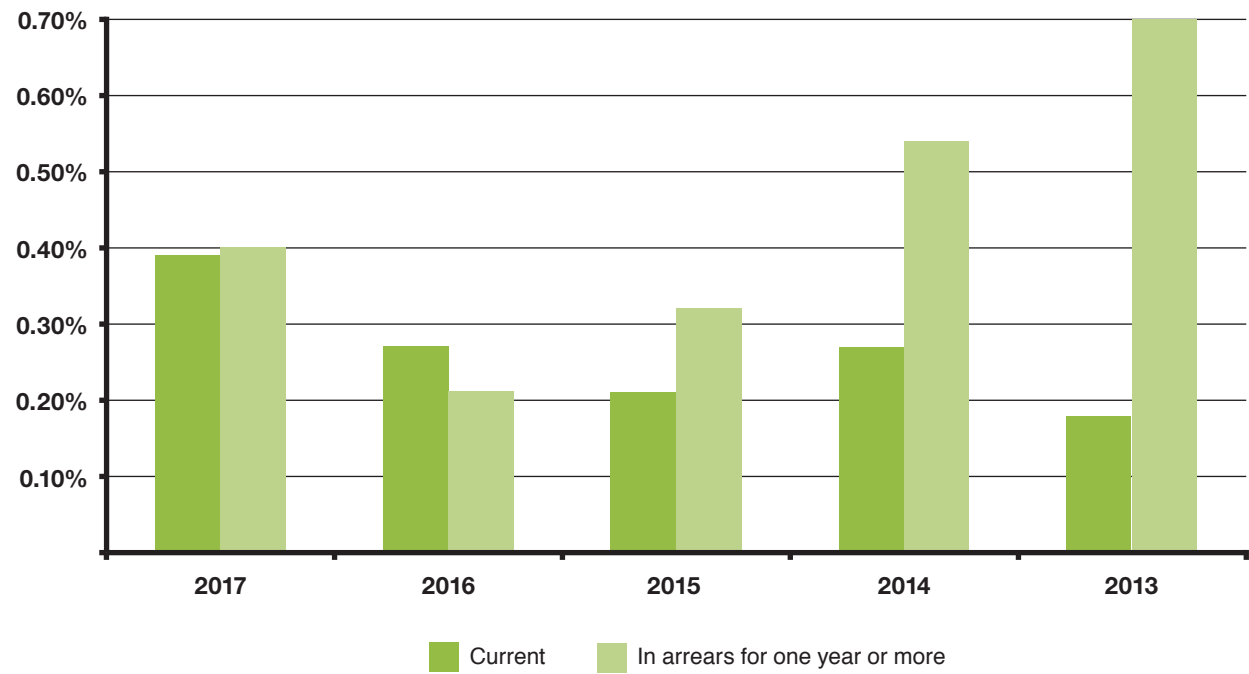
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Current Taxable Levy	\$ 30,348,254	\$ 29,188,479	\$ 28,581,801	\$ 27,866,608	\$ 25,680,375
Payment in Lieu (Federal & Territorial)	7,547,275	7,347,433	6,916,588	6,020,780	6,941,214
Total Taxes and Payment in Lieu	\$ 37,895,529	\$ 36,535,912	\$ 35,498,389	\$ 33,887,388	\$ 32,621,589

Taxes Receivable					
Current	119,557	78,138	60,503	74,169	45,638
In arrears for one year or more	122,149	62,455	92,050	148,167	179,339
	\$ 241,706	\$ 140,594	\$ 152,553	\$ 222,336	\$ 224,976

Taxes Outstanding as a % of Current Taxable Levy					
Current	0.39%	0.27%	0.21%	0.27%	0.18%
In arrears for one year or more	0.40%	0.21%	0.32%	0.53%	0.70%

Taxes Outstanding as a % of the Current Levy



REVENUE BY SOURCE & OBJECT

5 Year Comparative Consolidated Revenue By Source
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Taxes and payments in lieu of taxes	\$ 37,891,152	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432	\$ 32,607,543
Government transfers	15,309,492	10,993,213	8,871,804	13,993,974	15,136,317
Sales of goods and services	17,581,303	16,715,422	15,899,825	14,915,285	14,167,530
Licenses, permits, penalties & fines	2,861,753	3,132,733	2,444,709	2,617,850	2,311,530
Developers Contributions	724,267	719,866	443,239	712,892	335,147
Investment income	519,151	512,154	428,737	420,022	302,094
Other revenues	2,944,593	3,361,008	6,079,344	2,370,197	3,207,783
Donated assets	274,787	-	-	51,538,400	7
Total Revenue	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271	\$ 120,433,052	\$ 68,067,951

5 Year Comparative Consolidated Expense By Object**
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Expense					
Salaries & Benefits	\$ 36,844,184	\$ 35,218,456	\$ 33,697,782	\$ 32,434,253	\$ 29,769,794
Materials & Supplies	14,887,163	15,100,328	16,018,208	15,987,882	18,223,569
Community Grants	1,197,066	1,266,030	1,373,073	1,105,207	1,058,422
Interest	449,660	475,544	506,491	530,469	619,569
Depreciation	16,236,893	16,155,250	16,346,869	14,487,176	13,316,308
Other	2,379,943	2,871,068	2,411,088	1,940,423	1,382,745
Total Expense by Object	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511	\$ 66,485,410	\$ 64,370,408

** 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 2013 to 2017

	2017	2016	2015	2014	2013
Operating Revenue					
Total Operating Revenue	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271	\$ 120,433,053	\$ 68,067,951
Operating Expense					
General government services	11,795,400	12,389,554	11,815,947	11,044,225	11,960,364
Protective services	8,802,916	8,137,277	7,759,306	7,727,744	7,246,218
Transportation services	20,094,043	20,120,952	20,170,263	18,730,152	17,964,976
Environmental services	14,862,239	14,462,236	15,325,012	13,933,744	11,927,055
Public health services	263,903	248,449	249,026	291,064	249,001
Community development services	1,821,424	1,823,490	1,526,956	1,630,242	2,098,480
Recreation and cultural services	14,354,984	13,904,718	13,507,001	13,128,239	12,924,312
Total Expenses	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511	\$ 66,485,410	\$ 64,370,407
Operating Surplus	\$ 6,111,588	\$ 860,218	\$ (665,240)	\$ 53,947,643	\$ 3,697,543
Accumulated Surplus/(Deficit)	\$ 456,103,660	\$ 449,992,071	\$ 449,131,853	\$ 449,797,094	\$ 395,849,451

5 Year Comparative Financial Assets
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Net Financial Assets/(Deficit)	\$ 48,852,229	\$ 41,069,266	\$ 32,923,546	\$ 24,079,342	\$ 20,148,458

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

Donated Tangible Capital Assets
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Land	\$ -	\$ -	\$ -	\$ -	\$ 7
Land improvements	***237,742	-	-	*7,000	-
Linear Assets	***37,045	-	-	**51,538,400	-
Total	\$ 274,787	\$ -	\$ -	\$ 51,545,400	\$ 7

* amount for two trails ** amount for Whistle Bend *** amount for Eagle Bay Lookout park

REVENUE & EXPENSE BY FUNCTION CONTINUED

Tangible Capital Assets Recorded at a Nominal Value
Years ended December 31 for 2013 to 2017

	Net book value	Number of Properties
2013	\$ 31	31
2014	\$ 31	31
2015	\$ 96	96
2016	\$ 158	158
2017	\$ 162	162

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 2013 to 2017

	2017	2016	2015	2014	2013
Expense Components:					
Public Works	\$ 3,759,573	\$ 2,220,730	\$ 2,015,629	\$ 8,513,054	\$ 4,151,010
Public Utilities	1,850,777	1,511,751	2,604,250	5,255,191	3,012,701
Building Projects	6,430,207	2,279,413	442,950	1,277,529	619,425
Vehicle & Equipment	2,878,541	4,229,175	4,246,097	5,361,529	5,849,150
Administrative Studies	450,291	380,018	296,281	1,649,533	440,913
Property/Park Development	1,262,029	464,521	352,774	376,209	766,703
	\$ 16,631,419	\$ 11,085,608	\$ 9,957,981	\$ 22,433,045	\$ 14,839,902

Sources of Funding

Transfers from Reserves

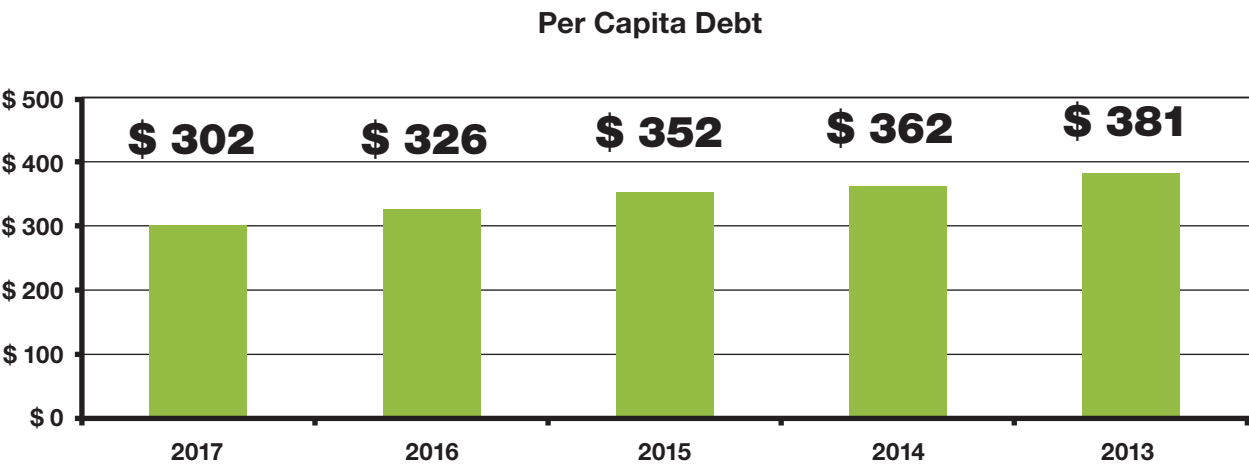
Area Development Scheme	72,130	-	-	-	-
Building Replacement	-	-	-	-	-
Capital Reserve	855,606	1,655,069	2,023,300	3,522,812	1,917,759
Computer Equipment	53,939	70,000	70,000	100,000	70,000
Development Cost Charges	62,855	412,869	740,524	820,518	853,576
Environmental Protection	-	-	-	-	-
Equipment	1,446,477	1,158,074	2,066,296	1,899,622	1,352,333
General Fund	1,509,590	1,341,895	1,873,010	2,676,355	1,508,241
Land Bank	3,227,534	1,290,820	167,541	270,907	54,192
Parking Development	3,803	6,880	34,766	161,644	46,437
Recreation Facilities	83,184	164,747	143,140	154,151	159,164
Transit Equipment	46,874	99,609	79,112	-	-
Water and Sewer Replacement	447,813	787,521	682,759	2,837,765	558,487
Total Transfers from Reserves	7,809,805	6,987,484	7,880,448	12,433,774	6,520,189
Government of Canada Grants	2,555,092	688,902	(212,232)	2,591,290	1,200,719
Government of Yukon Grants	5,974,247	3,337,320	2,064,089	6,782,541	6,984,520
Debentures	293,417	-	-	475,000	-
Loans	-	-	-	-	-
Other Contributions	(1,142)	71,901	225,676	140,440	134,474
Total Funding	\$ 16,631,419	\$ 11,085,607	\$ 9,957,981	\$ 22,433,045	\$ 14,839,902

DEBT & RESERVES

5 Year Comparative Analysis of Debt
Years ended December 31 for 2013 to 2017

	2017	2016	2015	2014	2013
Total Assessed Value	\$ 3,063,116,566	\$ 2,816,123,566	\$ 2,743,627,456	\$ 2,603,278,556	\$ 2,522,314,676
**Allowable Debt Limit	91,893,497	84,483,707	82,308,824	78,098,357	75,669,440
Total Debt Outstanding					
Beginning of Year	8,706,662	9,222,726	9,384,964	10,031,218	10,825,283
Add:					
Borrowed Funds	-	-	475,341	-	-
Less:					
Principal Repayments	(523,763)	(516,064)	(637,579)	(646,254)	(794,065)
Total Debt Outstanding	\$ 8,182,899	\$ 8,706,661	\$ 9,222,726	\$ 9,384,964	\$ 10,031,218
Detailed Total Debt Outstanding					
General Municipal	8,182,899	8,706,661	9,222,726	9,318,285	9,901,780
Water and Sewer	-	-	-	66,679	129,438
	\$ 8,182,899	\$ 8,706,661	\$ 9,222,726	\$ 9,384,964	\$ 10,031,218
Gross Debt Servicing Costs	\$ 976,302	\$ 994,559	\$ 1,138,484	\$ 1,183,049	\$ 1,369,832

** 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.



5 Year Comparative Reserves Analysis
Years ended December 31 for 2013 to 2017

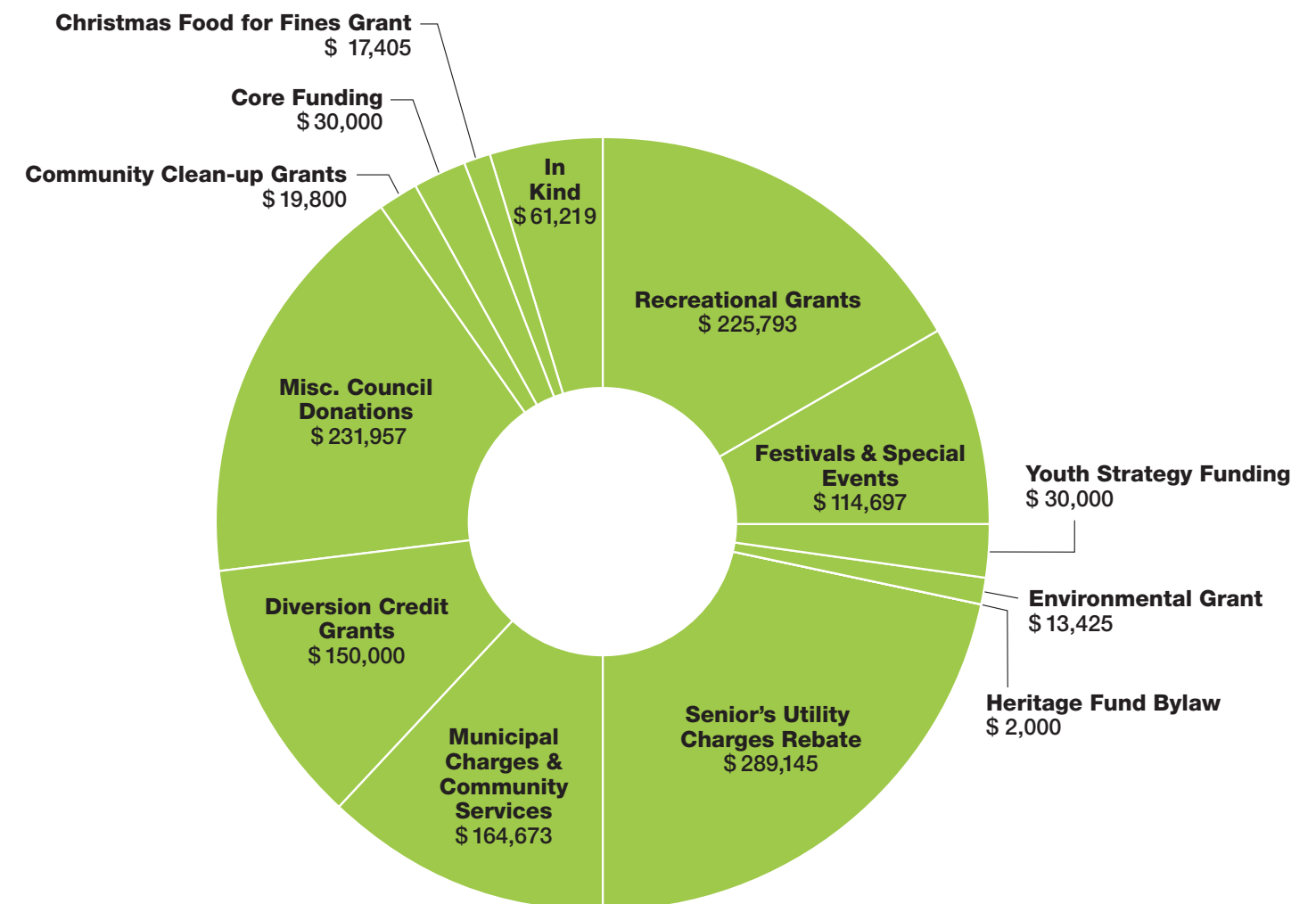
	2017	2016	2015	2014	2013
Area Development Scheme	\$ 72,255	\$ 144,385	\$ 144,385	\$ 144,385	\$ 144,385
Building Replacement	2,852,680	2,513,223	2,186,245	1,722,142	1,243,967
Capital	8,767,263	6,275,076	4,582,349	3,214,773	2,476,313
Cash In Lieu of Municipal	777,043	777,043	595,020	595,020	595,020
Cemetery Perpetual Care	158,871	149,873	143,208	135,398	128,250
Computer Equipment	339,269	280,655	242,288	207,069	201,208
Contingency	659,106	548,383	548,383	506,896	748,194
Development Cost Charges	4,534,222	3,889,192	3,384,902	3,510,254	3,037,530
DCC: Rec Facility Replacement	1,951,944	1,774,973	1,538,784	1,378,868	1,168,428
Environmental Protection	(335,465)	(331,138)	(327,636)	(72,900)	(22,986)
Equipment	(751,102)	(978,396)	(1,051,001)	426,599	1,272,570
Gas Tax Reserve	36,311	34,521	34,231	34,231	33,003
General Fund	4,572,705	3,831,233	3,005,070	1,634,868	1,433,913
Land Bank	3,807,262	6,853,062	7,348,141	4,094,431	4,079,111
Parking Development	2,973,016	2,700,605	2,373,097	2,088,495	1,850,104
Recreation Facilities	458,345	396,528	416,276	414,416	324,348
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	91,517	82,917	78,037	70,477	62,077
Transit Equipment	2,623,995	2,260,409	1,957,847	1,669,332	1,278,698
Water and Sewer Replacement	7,520,843	6,256,134	5,724,002	6,281,588	6,730,457
TOTAL RESERVES	\$ 41,119,880	\$ 37,468,478	\$ 32,933,427	\$ 28,066,143	\$ 26,794,391

2017 GRANTS



GRANTS AND DONATIONS BY CATEGORY

The City of Whitehorse disbursed more than **\$1,300,000** in grants and rebates to support community organizations and programs that benefit its citizens.



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

GRANTS & REBATES HIGHLIGHTS

The City was proud to support more than a dozen community festivals and special events in 2017, providing over **\$ 114,000** to these organizations:

- All City Band Society
- Association franco-yukonnaise
- Breakdancing Yukon Society
- Chinese Canadian Association of Yukon
- Frostbite Music Society
- Kwanlin Dün
- Nakai Theatre Ensemble / Nakai Theatre
- Royal Canadian Legion Branch 254
- Unlikely Events Yukon
- Yukon Art Society
- Yukon Arts Centre
- Yukon Comic Culture Society
- Yukon Film Society
- Yukon First Nations Culture & Tourism
- Yukon Literacy Coalition
- Yukon Quest International Association
- Yukon Sourdough Rendezvous

In 2017, the City of Whitehorse provided **\$ 289,145** to 676 residents for the Seniors Utility Charges Rebate.



The City provided Environmental Grants totalling more than **\$ 13,000** to the following groups to support environmental projects and waste diversion efforts:

- École Émilie-Tremblay
- Food Bank Society
- Friends of McIntyre Creek
- Midnight Sun Dive Club
- Raven Recycling Society
- Shannon Powell Consultants
- Victoria Faulkner Women's Centre
- Wild Wise
- Yukon Conservation Society
- Yukon Invasive Species Council

The following groups received a total of over **\$19,000** in the City’s Community Clean Up Grants:

- 600 College Dr. Tenants Association
- Active Trails Whitehorse Association
- Beta Sigma Phi Community Cleanup
- Bethany Tabernacle
- Biathlon Yukon/ Whitehorse Biathlon Club
- Canadian Filipino Association
- Chinese Canadian Association of Yukon
- Christ Church Cathedral
- Disc Golf Association of Whitehorse
- Dog Powered Sports Association
- École Émilie-Tremblay
- Escarpment Parks Society
- Fireweed Lions Club Community
- Flatwater Paddling Yukon
- Friends of McIntyre Creek
- Girl Guides of Canada
- Grey Mountain Primary School
- Hillcrest Community Association
- Holy Family Elementary School
- Jack Hulland Elementary School
- Japanese Canadian Association of Yukon
- Judo Yukon
- Klondike Highland Dance Club
- Knights of Columbus
- Larrakin Entertainment Ensemble
- MADD Whitehorse Chapter
- Nlaye Ndasadaye Day Care
- Northern Nova Synchro/ Northern Nova Community
- Riverdale Baptist Youth Community / Riverdale Baptist Church
- Snowboard Yukon
- Tagish Nation Dancers
- Tai Chi Association Yukon
- Teegatha'Oh Zheh Society
- Tops Yukon
- U 16 Girls Volleyball
- U Kon Echelon
- Unlikely Events Yukon
- Vajra North
- Valleyview Community Association
- Vanier Catholic Secondary School
- Whistle Bend Community Association
- Whitehorse Community Choir
- Whitehorse Disc Golf Association
- Whitehorse Minor Soccer Club
- Whitehorse Orienteering Association
- Whitehorse Rapids Speed Skating Club
- Yukon Aboriginal Sport Circle
- Yukon Academy of Martial Arts
- Yukon Comic Culture Society
- Yukon Dance Festival Society
- Yukon Dog Mushers Association
- Yukon K9 Performance Group
- Yukon Medieval Combat Group
- Yukon Music Camp Society
- Yukon Pride
- Yukon Schutzhund Association

Top 5 recipients of 2017 Municipal Grants

- 1. Raven Recycling Society **\$ 127,325.59**
- 2. Yukon Sourdough Rendezvous **\$ 85,096.80**
- 3. MacBride Museum of Yukon History **\$ 54,668.58**
- 4. Softball Yukon Community **\$ 24,039.34**
- 5. Guild Society / Guild Hall **\$ 23,923.16**

2017 Recreation grants totalled **\$ 225,793** to the following organizations and clubs:

- Arctic Edge Skating Club **\$4,000**
- Biathlon Yukon / Whitehorse Biathlon Club **\$4,200**
- Boreal Adventure Running Association **\$655**
- Boys And Girls Club of Whitehorse **\$2,500**
- Breakdancing Yukon Society **\$6,346**
- Canadian Filipino Sports Association **\$1,000**
- Chickadees Playschool Association **\$1,085**
- Climb Yukon Association **\$1,200**
- Community Choir of Whitehorse Society **\$6,300**
- Freedom Trails Therapeutic Riding Association **\$3,500**
- Friends of Mount Sima Society **\$10,222**
- Golden Age Society **\$6,000**
- Guild Society / Guild Hall **\$11,848**
- Gwaandak Theatre Society **\$2,000**
- Jazz Yukon **\$2,240**
- Larrakin Entertainment Ensemble **\$3,500**
- Learning Disabilities Association **\$10,000**
- Macbride Museum of Yukon History **\$17,500**
- Miles Canyon Historical Railway Society **\$17,600**
- Mountainview Golf Club **\$8,000**
- Music Yukon **\$5,000**
- Nakai Theatre Ensemble / Nakai Theatre **\$3,000**
- Nlaye Ndasadaye Day Care **\$4,792**
- Open Pit Performance League **\$4,060**
- Scottish Country Dance Society of Whitehorse **\$2,000**
- Special Olympics Yukon **\$3,400**
- Victoria Faulkner Women's Centre **\$5,500**
- Whitehorse Concerts **\$1,750**
- Whitehorse Cross Country Ski Club **\$10,000**
- Whitehorse Curling Club **\$4,200**
- Whitehorse Minor Soccer Club **\$1,050**
- Whitehorse Rapids Speed Skating Club **\$2,450**
- Yukon Art Society **\$6,000**
- Yukon Arts Centre **\$7,063**
- Yukon Association for Community Living **\$2,000**
- Yukon Church Heritage Society / Old Log Church **\$5,000**
- Yukon Film Society **\$4,339**
- Yukon Medieval Combat Group **\$1,400**
- Yukon Music Camp Society **\$6,000**
- Yukon Orienteering Association **\$14,400**
- Yukon Transportation Museum **\$15,000**

The City of Whitehorse is pleased to acknowledge the contribution of Lotteries Yukon for funding support for the Recreation Grant Program.



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





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Join the conversation on:

