



CITY OF WHITEHORSE

2018 Annual Report



for the fiscal year ending December 31, 2018



THE CITY OF WHITEHORSE

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MESSAGE FROM THE MAYOR



On behalf of the City of Whitehorse I am pleased to present the 2018 Annual Report, which highlights some of our accomplishments and financial results over the last year.

In 2018 we reached a milestone for reconciliation with Indigenous Peoples in Whitehorse. On June 19th we saw hundreds of people gather on Steele Street next to City Hall as we signed a Declaration of Commitment document with the chiefs of the Kwanlin Dün First Nation and the Ta'an Kwäch'än Council.

The document, the first of its kind in the territory, recognizes that all three parties are striving to work together and strengthen their working relationship with the shared goal of benefitting our community as a whole.

As part of this celebration we also proclaimed June to be National Indigenous History Month, and unveiled a First Nations-themed transit bus wrap, which featured beautiful work by local Kwanlin Dün First Nation and Ta'an Kwäch'än Council artists.

We also experienced continued growth throughout the year as we completed crucial construction projects on Alexander Street, as well as on Sixth Avenue.

Construction of our future Operations building on Range Road also moved along quickly and was at over 50 per cent completion by the end of the year. If all goes well our staff should be moving into the new building by September 2019. The subdivision of Whistle Bend continues to grow at an exciting pace. The Whistle Bend Continuing Care Facility officially opened in the fall while Phase 5 was approved by Council.

In addition, the City of Whitehorse issued development permits to allow the construction of 395 new housing units in 2018 and 141 in the first quarter of 2019, for residential units.

We also approved zoning amendment applications for multiple housing developments in Porter Creek and Copper Ridge, as well as completed several updates to our Development Incentives Policy, with more revisions planned for 2019.

In July, we contributed \$1 million as a development incentive grant to Challenge Disability Resource Group for its Cornerstone Housing project, which will provide access to affordable and supportive housing for our city's most vulnerable.

The Whitehorse business community saw some exciting developments as well. The NorthLight Innovation Hub opened its doors to entrepreneurs and innovators in September; just a few months before Whitehorse was named as one of the top three communities in Canada for entrepreneurship in 2018 by the Canadian Federation of Independent Business (CFIB)'s latest Entrepreneurial Communities report.

We also were pleased to announce, as part of the 2019 Operating Budget, that the average commercial property tax increase would be almost 50 per cent lower than in the previous year.

Yukoner Appreciation Day, held in early November, saw a record turnout as the City strongly supported the Whitehorse Chamber of Commerce's "Buy Local" program.

To make a busy year even busier, a new Council was sworn in in the fall. New councillors Laura Cabott, Steve Roddick and Jan Stick were elected, while Samson Hartland, Dan Boyd, Jocelyn Curteanu and myself were re-elected.

The first order of business for the new Council was to pass

the City's Capital and Operating budgets. I look forward to working with my colleagues in the coming years to help lead our growing community into the future.

In 2018 we also continued to celebrate the city's growing diversity. We joined our Chinese community as they celebrated Chinese New Year in February, we raised the Filipino flag at City Hall in honour of Philippine Independence Day, we made the Pride and Trans flag crosswalks permanent at the intersection of Third Avenue and Main Street, and we celebrated the opening of the territory's first mosque. In September, we welcomed 40 new Canadian citizens to the territory at a ceremony at the Mount McIntyre Recreation Centre.

It comes as no surprise to me that so many people from around the world want to visit Whitehorse or make it their new home.

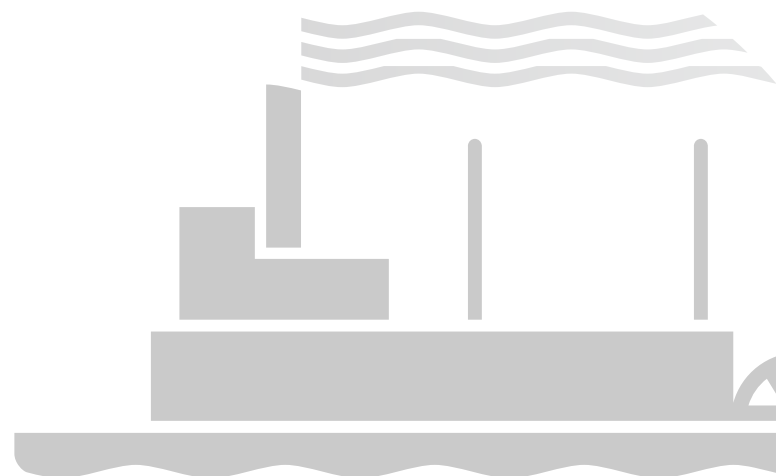
2018 saw over 195,000 air passenger arrivals at Erik Neilson Whitehorse International Airport, which represents a six per cent growth over 2017.

Mayor and Council couldn't do the work that it does without the help from our hard-working administration, and that starts at the top with Linda Rapp, our City Manager who was appointed to the position on a permanent basis in March. Thank you for your commitment to the City of Whitehorse.

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 2018.

Construction of the City's new Operations Building continued throughout 2018 and is slated for completion in Fall 2019. This building replaces the aging Municipal Services Building and is the most significant element of the Building Consolidation Plan.

The new Fire Hall design was also approved for the replacement of Fire Hall #1 in 2018. The new Fire Hall is located on the City's Motorways property on Front Street. Other key capital projects in 2018 were the 6th Avenue and Alexander Street reconstruction projects. These projects continue the City's efforts to ensure a vibrant downtown core.

Whitehorse is a growing city and efforts to ensure attainable housing options are available remains a priority. In 2018 work continued on contract award for the development of future phases of Whistle Bend. Additional lots also came to market in Mary Lake and Cowley Creek. Work continued on the Development Incentive Policy as well to ensure it addresses the desired outcomes.

A number of long range plans were adopted by Council such as the Bicycle Network Plan, Downtown and Marwell Plans, Parks and Recreation Master Plan, Transit Master Plan and the Bylaw

Services Review. These plans will all help to inform the Official Community Plan consultation that will take most of 2019 to complete.

The City's compost program continues to thrive and 2018 saw organic waste carts and composting become mandatory for businesses. The business community continues to play a key role in achieving the City's waste management objectives. The City continues to participate in discussions and action planning with Yukon Government to address waste management on a territory-wide approach. The summer of 2018 saw a landfill fire which, luckily, was able to be quickly contained with the assistance of the Yukon Government and volunteer Fire Departments close to City limits. It was a good reminder of the risks associated with operating waste management facilities and the need to remain vigilant in managing those risks.

Participation in planning for the 2020 Arctic Winter Games continued through 2018 and a Staff Participation Policy was approved by Council. Participation by staff, volunteers and sponsors are essential to achieving the social and economic benefits of hosting the Games for the territory and we look forward to hosting our circumpolar neighbours in 2020.

The Safe at Home Action Plan has continued to gain momentum in 2018. The commitment of the partners remains strong and significant progress has been made on developing strong foundation of governance and service co-ordination for low income and vulnerable citizens.

We continue to work closely with our partners in government on shared initiatives and opportunities to take strategic advantage of the infrastructure and gas tax funding available to us. We also value our many non-profit organizations and support them where we can. Collectively we will continue to celebrate and improve the quality of life that exists in Whitehorse.

Please accept this annual report and the highlights it contains as a demonstration of our efforts in delivering quality services to the citizens of Whitehorse and always striving for improvements.

A handwritten signature in black ink, reading 'L. Rapp'.

Linda Rapp
City Manager

MAYOR & COUNCIL



*Back Row Left to Right: Jocelyn Curteanu, Dan Boyd, Samson Hartland, Laura Cabott
Front Row Left to Right: Steve Roddick, Mayor Curtis, Jan Stick*

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

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WHITEHORSE AT A GLANCE



POPULATION
as of June 2018

28,596



TRANSIT
RIDERSHIP

708,996



AIRPORT
ARRIVALS

195,261

74% of respondents said hiking was their favourite activity in Whitehorse

2018 Parks and Rec Master Plan Household Questionnaire

91% of respondents strongly agree that parks and recreation are important to their quality of life

2018 Parks and Rec Master Plan Household Questionnaire

Did you know?

Whitehorse was named Canada's most entrepreneurial city for 2018 by the Canadian Federation of Independent Business?

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, 2017.

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.



Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

**The City of Whitehorse
Yukon Territory**

For its Annual
Financial Report
for the Year Ended

December 31, 2017

Christopher P. Morrell
Executive Director/CEO

SUSTAINABILITY PLANNING

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.

SUSTAINABILITY



Strong Downtown and Livable Neighbourhoods

The Sustainability 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.



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.



Zero Waste

The City is working towards a goal to divert 50% of its waste from the landfill. Our diversion rate in 2018 was 30%.



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.



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.



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.



Diverse Local Economy

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



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.



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.



Green Buildings and Infrastructure

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



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.



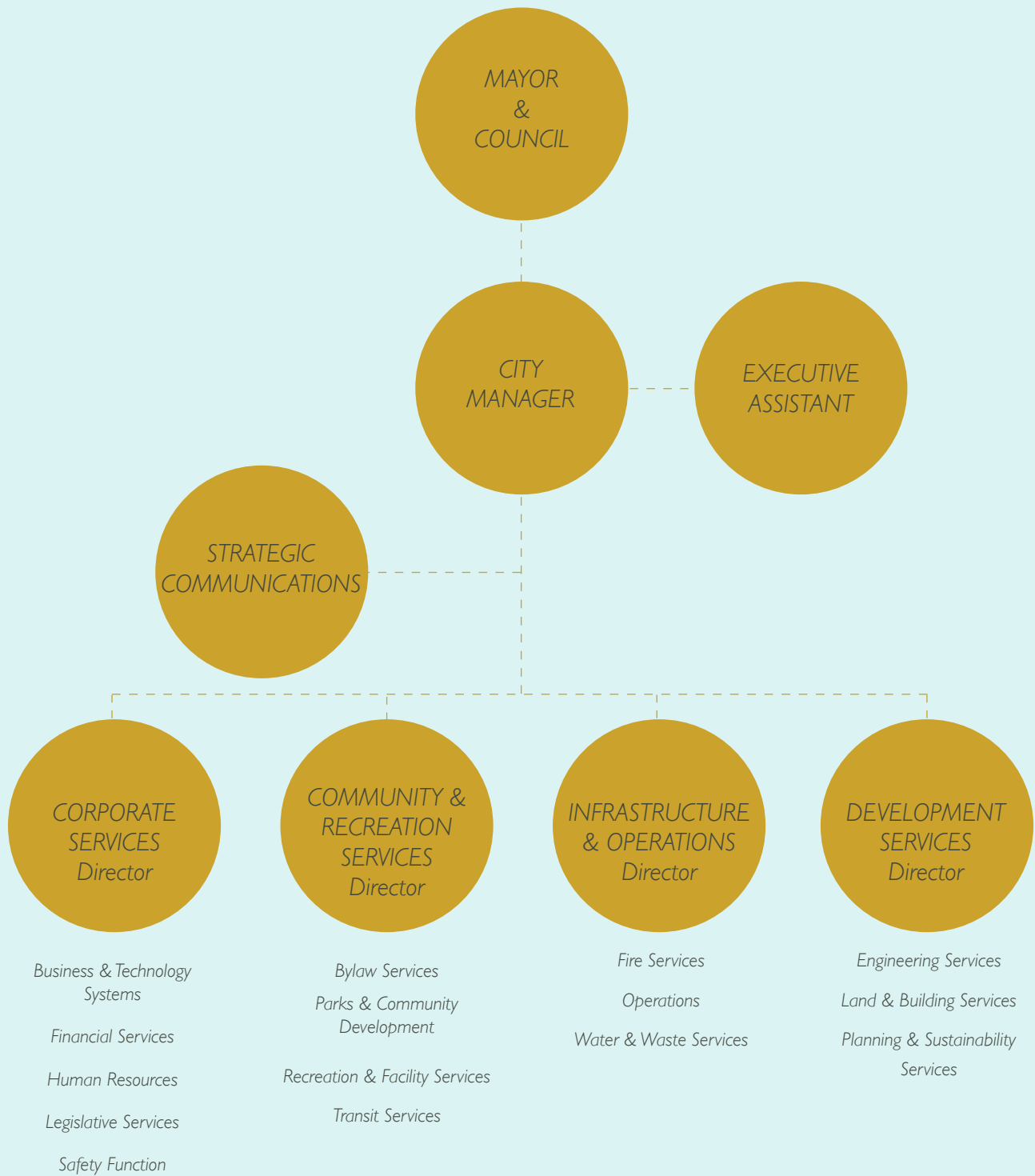
Resilient, Accessible Food Systems

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



DEPARTMENT DESCRIPTIONS

Business and Technology Systems

Builds, enhances and maintains the City's information and communication technology infrastructure and systems. By deploying ICT (information and communications technology) systems and services, BTS supports all other City departments, helps them achieve their business and corporate objectives, and enables them to provide services to our community. Our main services include ICT 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 maintain infrastructure records.


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 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 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 (667-2111).

Human Resources

Works with strategic partners and leaders, teams, unions and employees. Human resources is responsible for developing strategic solutions to employment-related matters that affect the organization's ability to meet its productivity and performance goals. Human Resources works to create a culture of employee empowerment and recognition while strengthening the employer-employee relationship.

Land and Building Services

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 provide support to other City departments in developing policies. We promote effective dialogue between Council and staff by assisting departments in their preparation 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

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 maintenance and repairs 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 behaviour, 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.

Safety Services

Works with all departments to ensure a safe and healthy workplace for City employees.

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 media relations. 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.



2018 CORPORATE EVENTS

JANUARY

Rendezvous Window Painting

The City of Whitehorse celebrated and participated through Rendezvous themed window paintings to showcase our pride in our community and in the Yukon Sourdough Rendezvous Festival.

FEBRUARY

Snow Stomping for International Snow Sculpting Challenge

The City hosted an evening of “snow stomping” for the International Snow Sculpting Challenge. Snow Stompers stomped 8-10 of the 10'x10' snow boxes to ready them for carvers.

Civic Dinner

The Whitehorse Civic Dinner is an event typically held during Rendezvous Week. It brought together leaders, dignitaries and officials from across the territory for an evening of delicious food and celebrated civic pride.

15th Whitehorse International Snow Sculpture Challenge

Local, national, and international artists were 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.

APRIL

Volunteer of the Year

The City of Whitehorse values the importance of volunteers and their contributions to our community. We celebrated and acknowledged outstanding

volunteers by providing an opportunity for citizens to recognize and appreciate volunteers who have made a significant impact to their organizations. The 2017 winner, announced in 2018 was Linda Enders.

MAY

20-minute Makeover

Organizations and individuals were 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 2018, the City of Whitehorse collected 600 kilograms of garbage.

JUNE

Seniors Tea

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

JULY

Ushiku Exchange

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

This year students and chaperones went to Ushiku.

AUGUST

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. 2018 marked the 18th anniversary of the program.

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.

DECEMBER

Food for Fines program

In the spirit of sharing with citizens who are less fortunate, the City supported the 12th annual Food for Fines program in 2018, raising just over \$1,000 in food donations and \$2,100 in cash donations, for a total amount of \$3,100. The program offers the option of donating cash or food of equal value to a parking ticket.

Santa Land and the City Lights Tour

A festive winter event for the entire community. It provided an afternoon of fun winter activities including dog sledding, cookie decorating, kicksledding, visiting Santa and much more all at Shipyards Park. This was coupled with the magic of the City Lights Tour where buses transported citizens around town to see the spectacular Christmas lights within the community.

New Year's Eve Events

New Year's Eve events featured activities at the Canada Games Centre, followed by fireworks at Shipyards Park.



TREASURER'S REPORT

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 Yukon 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:

- **Statement of Financial Position** – provides a summary of the City's financial and physical assets and liabilities.
- **Statement of Operations** – provides a summary of funds raised by the City and the use of such funds during the year.
- **Statement of Changes in Net Financial Assets** – shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
- **Statement of Cash Flows** – summarizes how the City's cash position changed during the year by highlighting the sources and uses of cash.
- **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 2017 and 2018.
- **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, 2018.

2018 ANALYSIS

Council adopted an operating and capital budget for 2018 totalling \$161,015,973. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement I – 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 2018 Statement of Financial Position shows the overall financial position has improved over 2017's. While financial assets have increased by \$1,450,627, liabilities have increased by \$3,896,655 resulting in a decrease in net financial assets. However, non-financial assets, which are primarily composed of tangible capital assets, have increased by \$35,018,760 as capital improvements were made to replace aging infrastructure and subdivision development continues. Overall, the City's accumulated surplus has increased by \$32,572,732.

	2018	2017	change
Financial assets	\$ 77,287,260	\$ 75,836,633	\$ 1,450,627
Liabilities	30,881,059	26,984,404	3,896,655
Net financial assets	\$ 46,406,201	\$ 48,852,229	\$ (2,446,028)
Non-financial assets	442,270,191	407,251,431	35,018,760
Accumulated surplus	\$ 488,676,392	\$ 456,103,660	\$ 32,572,732

The accumulated surplus of \$488,676,392 is further explained in Note 10, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total Reserves	\$ 40,456,685
Surplus	
Invested in tangible capital assets	441,139,236
Long-term liabilities	(7,632,718)
Net investment in tangible capital assets	\$ 433,506,518
General surplus	14,713,189
Accumulated surplus	\$ 488,676,392

This clearly shows that while the City's reserves hold over \$40 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.

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 2018 result is 1.765 with an acceptable range of 1.00 – 2.50.

The 2018 cash balance is 13.3% lower than 2017's due to the usage of City cash to fund the large Operations building project; and while this has resulted in a weakening of the results of this financial test, this was anticipated in the planning of the project.

	Benchmark	2018	2017	2016	2015	2014
Cash & Invest./Fin. Liabilities	1.00 - 2.50	1.765	2.330	2.246	2.095	1.607

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 slightly exceeds the acceptable range of 0.125 – 0.250 consistent with 2017.

	Benchmark	2018	2017	2016	2015	2014
Gen. Liabilities / Oper. Revenue	0.125 - .0250	0.254	0.256	0.240	0.215	0.246

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 Municipal Act establishes a maximum debt level for the City at approximately \$2,967 per capita (based on December 31, 2018 assessments and population) while the City's policy further restricts the amount of per capita debt, unless expressly approved by Council. The 2018 result is \$240 with a maximum allowable under the policy of \$500 per capita.

	Benchmark	2018	2017	2016	2015	2014
Long term debt/ Population	0 - 500	\$ 240	\$ 302	\$ 326	\$ 352	\$ 362

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2018 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 12 of the statements.

Total 2018 revenue was 1% below budget. Notable deviations include higher than planned Investment Income and Developer Contributions due to interest earned on the City's cash balance and an increase in development in Whistle Bend offset by lower than expected Government Transfers as capital projects were not completed as originally planned.

On the expense side, actual results were 5% below budget with all areas operating within their established budgetary limitations.

Overall, these results show that the annual surplus was planned to be \$29,245,070 compared to an actual surplus of \$32,572,732. 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 2018 result is 0.917, within an acceptable range of 0.798 – 0.972.

	Benchmark	2018	2017	2016	2015	2014
Own Source Rev./ Total Revenue*	.798-.972	0.917	0.882	0.897	0.897	0.886

Data from this statement and Note 10 of the financial statements are used to measure the City's ability to overcome a temporary shortfall of revenue. The 2018 result is 0.198 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 in the past five years however the decrease this year is indicative of the usage of these reserves as we near completion of the project.

	Benchmark	2018	2017	2016	2015	2014
Uncommitted Res./Oper. Rev.	.101-.358	0.198	0.223	0.175	0.134	0.098

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. \$51,954,523 was invested in the acquisition of new tangible capital assets in 2018 and \$16,556,950 was amortized over the same period. Included in the \$51,954,523 acquisition of assets the City received donated assets totalling \$12,873,993 in relation to the Whistle Bend subdivision. An investment level in assets that exceed the cost of using existing assets is generally a healthy sign for a municipality. This is the first year in six years where this investment has been made. Given Council's strategy to reduce capital investment to build up reserves for the consolidated building project in previous years, the increase this year was expected as the project nears completion.

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 a decrease in cash of \$8,363,850 primarily due to an increased investment in the acquisition of tangible capital assets arising from the noted strategy to fund the building consolidation project.

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 surplus of \$708,005 which, in order to maintain the separation between taxpayer funded activities and the operations of the utility, must be returned to rate payers. The surplus consists of approximately \$300,000 in metered water sales which is usage dependent and the other approximate \$400,000 was anticipated as Council had previously decided to spread an increase to utility rates over multiple years. This is done by a transfer to the Water and Sewer Reserve in 2019. The balance in this reserve as of December 31, 2018 is \$8.7 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, create a utility's deficit of \$3,943,832. 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 \$16,556,950.

Management Letter

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

- Consider updating the three-year actuary report for employee benefits when major changes to the employment contracts occur.
- Develop a corporate process for recognizing donated assets.
- Commence a corporate wide project for new Public Sector Accounting Board Standard in regards to Asset Retirement Obligations.



Significant Trends

Revenues	Average Annual Change	2018	2017	2016	2015	change
Property Taxes	3.89%	\$ 39,455,282	\$ 37,891,151	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432
Government transfers	24.66%	31,272,348	15,309,492	10,993,213	8,871,804	13,993,974
Sales of goods & services	5.73%	18,717,446	17,581,303	16,715,422	15,899,825	14,915,285
Licenses, permits, penalties & fines	4.94%	2,820,775	2,861,753	3,132,733	2,444,709	2,617,850
Developers contributions	34.45%	845,315	519,151	719,866	443,239	712,892
Investment income	31.49%	1,125,916	724,267	512,154	428,737	420,022
Other revenues	25.99%	4,613,305	2,944,593	3,361,008	6,079,344	2,370,197
Donated assets		12,873,993	274,787	-	-	51,538,400
Total		\$ 111,724,380	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271	\$ 120,433,053

The above revenue numbers have been pulled from the Statement of Operations. Government transfers and donated assets vary significantly from year to year. In 2018 government transfers were \$15.96 million higher than in 2017 due to approved capital projects. Donated assets were \$12.6 million higher in 2018 as linear assets in the Whistle Bend subdivision sections 3A and 3C as well as the Porter Creek Watermain were transferred to the City. Revenue fluctuations in the remaining items between 2018 and 2017 are as follows: an additional \$1.56 million in property taxes caused primarily by assessment growth; additional sales of goods & services of \$1.14 million due primarily to fee increases in the landfill and utility areas which are operated on a cost recovery basis; increased developers contributions due to building volume changes of \$0.33 million; increased investment income of \$0.41 million; and additional other income in the form of land sales of \$1.67 million. These revenue items are offset by a slight decrease of \$0.04 million in licensing and fine revenue.

Expenses	Average Annual Change	2018	2017	2016	2015	2014
General Government	4.07%	\$ 14,268,096	\$ 11,795,400	\$ 12,389,554	\$ 11,815,947	\$ 11,044,225
Protective Services	5.70%	9,540,886	8,802,916	8,137,277	7,759,306	7,727,744
Transportation Services	3.06%	20,838,678	20,094,043	20,120,952	20,170,263	18,730,152
Environmental Services	6.86%	16,399,478	14,862,239	14,462,236	15,325,012	13,933,744
Public Health Services	15.46%	445,636	263,903	248,449	249,026	291,064
Community Development Services	1.49%	2,126,925	1,821,424	1,823,490	1,526,956	1,630,242
Recreation & Cultural Services	3.77%	15,531,949	14,354,984	13,904,718	13,507,001	13,128,239
Total		\$ 79,151,648	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511	\$ 66,485,410

Using expense numbers from the Statement of Operations, increases can be seen in all areas but primarily in general government, environmental services, and recreation and cultural services where increasing growth in the community has led to enhanced service costs over the past few years. As noted earlier, in 2018 overall expenses came in 5% below the planned expenditures.

Financial Position	Average Annual Change	2018	2017	2016	2015	2014
Financial Assets	11.53%	\$ 77,287,260	\$ 75,836,633	\$ 66,912,341	\$ 56,997,605	\$ 48,833,016
Liabilities	4.54%	30,881,059	26,984,404	25,843,075	24,074,057	24,753,674
Net Financial Assets		\$ 46,406,201	\$ 48,852,229	\$ 41,069,266	\$ 32,923,548	\$ 24,079,342

The City's overall financial position has again improved over the prior year's. Financial assets such as government transfers receivable and other funds due from government grew but were offset by decreased cash balances due to planned capital expenditures. Liabilities such as accounts payable and landfill closure & post closure liability also increased while long term debt continued to decrease in 2018 as payments were made while the anticipated borrowing for the replacement of building infrastructure was deferred to 2019. The decrease of \$2.45 million in net financial assets was compensated by the \$35 million increase in non-financial assets as previously explained which increased the City's overall financial position by \$32.57 million.

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	2018	2017	2016	2015	2014
	8.80%	\$ 40,456,685	\$ 41,119,880	\$ 37,468,478	\$ 32,933,427	\$ 28,066,143

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 slight decrease in 2018 reserve levels occurs as result of Council's strategy to build the levels while concurrently spending on the 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 \$488,676,392. 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
Director, Corporate Services



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 financial statements, follows.



Valerie Braga, MPA, CPA, CGA

Director, Corporate Services

June 24, 2019



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Suite 202
9016 Quartz Road
Whitehorse YT Y1A 2Z5

Independent Auditor's Report

To the Mayor and Council of the City of Whitehorse

Opinion

We have audited the financial statements of the City of Whitehorse (the "City") which comprise the Statement of Financial Position as at December 31, 2018 and the Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2018 and its results of operations, changes in net assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Whitehorse, Yukon

June 24, 2019


CITY OF WHITEHORSE
Statement of Financial Position
as at December 31, 2018



	2018	2017
Financial assets		
Cash	\$ 54,504,673	\$ 62,868,523
Accounts receivable	5,271,140	5,700,080
Government transfers receivable		
Government of Yukon	16,378,638	6,590,265
Other due from government		
Government of Canada	8,217	5,890
Government of Yukon	1,020,487	570,570
First Nation Governments	74,992	66,002
Other financial assets	29,113	35,304
Total financial assets	\$ 77,287,260	\$ 75,836,633
Liabilities		
Accounts payable	\$ 13,275,190	\$ 9,749,992
Employee future benefits (Note 2)	3,200,700	2,973,400
Landfill closure & post closure liability (Note 3)	2,335,370	1,783,158
Deferred revenue (Note 4)	1,601,669	1,590,033
Deposits	2,835,412	2,704,922
Long term debt (Note 5)	7,632,718	8,182,899
Total liabilities	\$ 30,881,059	\$ 26,984,404
Net financial assets	\$ 46,406,201	\$ 48,852,229
Non-financial assets		
Tangible Capital Assets (Note 9)	\$ 441,139,236	\$ 405,966,569
Land for resale	201,101	46,048
Inventory	779,266	598,779
Prepaid expenses	150,588	640,034
Total non-financial assets	\$ 442,270,191	\$ 407,251,431
Accumulated surplus (Note 10)	\$ 488,676,392	\$ 456,103,660

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, 2018

	2018 Budget Note 12	2018 Actual	2017 Actual
Revenues			
Taxes and payments in lieu of taxes	\$ 39,369,318	\$ 39,455,282	\$ 37,891,151
Government transfers	48,319,238	31,272,348	15,309,492
Sales of goods and services	17,934,018	18,717,446	17,581,303
Licenses, permits, penalties and fines	2,836,675	2,820,775	2,861,753
Developers' contributions	451,652	845,315	519,151
Investment income	425,000	1,125,916	724,267
Other revenues	3,574,376	4,613,305	2,944,593
Donated assets (Note 9)	-	12,873,993	274,787
Total revenue	<u>\$ 112,910,277</u>	<u>\$ 111,724,380</u>	<u>\$ 78,106,498</u>
Expenses (Schedule 1)			
General government services	\$ 16,350,307	\$ 14,268,096	\$ 11,795,400
Protective services	9,767,435	9,540,886	8,802,916
Transportation services	22,258,774	20,838,678	20,094,043
Environmental services	16,718,867	16,399,478	14,862,239
Public health services	479,009	445,636	263,903
Community development services	2,396,138	2,126,925	1,821,424
Recreation and cultural services	15,694,677	15,531,949	14,354,984
Total expenses	<u>\$ 83,665,207</u>	<u>\$ 79,151,648</u>	<u>\$ 71,994,909</u>
Annual surplus	\$ 29,245,070	\$ 32,572,732	\$ 6,111,588
Accumulated surplus at beginning of year	\$ 456,103,660	\$ 456,103,660	\$ 449,992,071
Accumulated surplus at end of year	\$ 485,348,730	\$ 488,676,392	\$ 456,103,660

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, 2018



	2018 Budget Note 12	2018 Actual	2017 Actual
Annual surplus	\$ 29,245,070	\$ 32,572,732	\$ 6,111,588
Net acquisition of tangible capital assets	\$ (77,265,658)	\$ (51,954,523)	\$ (15,584,563)
Depreciation of tangible capital assets	16,556,950	16,556,950	16,236,893
Loss on disposal of tangible capital assets	-	10,006	373,753
Proceeds on disposal of tangible capital assets	-	214,901	82,040
	<u>\$ (60,708,708)</u>	<u>\$ (35,172,667)</u>	<u>\$ 1,108,123</u>
Acquisition of inventories of supplies	\$ -	\$ (779,266)	\$ (598,779)
Acquisition of prepaid expense	-	(150,588)	(640,034)
Reduction of land for sale inventory	-	(155,053)	256,425
Consumption of supplies inventories	-	598,779	626,358
Use of prepaid expense	-	640,034	919,282
	<u>\$ -</u>	<u>\$ 153,906</u>	<u>\$ 563,253</u>
Change in net financial assets	\$ (31,463,638)	\$ (2,446,029)	\$ 7,782,964
Net financial assets at beginning of year	\$ 48,852,229	\$ 48,852,229	\$ 41,069,266
Net financial assets at end of year	\$ 17,388,591	\$ 46,406,200	\$ 48,852,229

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2018



	2018 Actual	2017 Actual
Operating transactions		
Annual surplus	\$ 32,572,732	\$ 6,111,588
Items not utilizing cash		
Depreciation	\$ 16,556,950	\$ 16,236,893
Loss on disposal of tangible capital assets	10,006	373,753
Donated assets	(12,873,993)	(274,787)
Change in non-cash operating balances		
Accounts receivable	428,940	(600,437)
Government transfers and other due from government	(10,249,607)	(3,510,877)
Other assets	6,191	6,014
Accounts payable	3,525,198	612,222
Employee future benefits	227,300	278,500
Landfill closure liability	552,212	176,749
Deposits	130,490	220,916
Deferred revenue	11,636	376,704
Inventory	(180,487)	27,578
Prepaid expenses	489,446	279,249
Cash provided by operating transactions	<u>\$ 31,207,014</u>	<u>\$ 20,314,066</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (39,080,530)	\$ (15,309,776)
Proceeds on disposal of tangible capital assets	214,901	82,040
Proceeds from Land for resale	(155,053)	256,425
Cash applied to capital transactions	<u>\$ (39,020,683)</u>	<u>\$ (14,971,311)</u>
Financing transactions		
Debt repayment	(550,181)	(523,763)
Cash applied to financing transactions	<u>\$ (550,181)</u>	<u>\$ (523,763)</u>
Increase in cash	\$ (8,363,850)	\$ 4,818,992
Cash at beginning of year	\$ 62,868,523	\$ 58,049,530
Cash at end of year	<u>\$ 54,504,673</u>	<u>\$ 62,868,523</u>

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, 2018**



Total All Funds									
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated	
Revenues									
	segments detailed in Note 11								
Taxes & Payments In Lieu Of Taxes	\$ 39,455,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,455,282
Government Transfers	28,529,709	52,800	\$ 15,166	2,003,987	-	248,854	421,830	-	31,272,348
Sales Of Goods And Services	65,400	151,560	1,404,015	12,985,660	58,466	45,440	4,006,905	-	18,717,446
Licenses,Permits,Penalties & Fines	144,622	2,391,466	4,300	153,194	-	127,194	-	-	2,820,775
Developers Contributions	-	-	-	-	-	845,315	-	-	845,315
Investment Income	1,125,916	-	-	-	-	-	-	-	1,125,916
Other Revenue	3,734,743	21,116	198,005	535,968	-	15,600	107,873	-	4,613,305
Donated Assets	-	-	12,873,993	-	-	-	-	-	12,873,993
Total:	\$ 73,055,672	\$ 2,616,942	\$ 14,495,480	\$ 15,678,809	\$ 58,466	\$ 1,282,403	\$ 4,536,608	\$ -	\$ 111,724,380
Expenses									
Salaries & Benefits	\$ 7,041,892	\$ 7,848,027	\$ 8,001,136	\$ 4,521,355	\$ 211,892	\$ 1,506,799	\$ 8,298,299	\$ -	\$ 37,429,400
Materials & Supplies	2,087,315	568,988	4,537,522	3,133,208	82,611	47,414	3,443,676	-	13,900,734
Professional Services	2,696,734	154,982	226,045	2,175,421	98,570	329,433	867,627	-	6,548,812
Public Relations	1,141,401	19,445	11,004	28,509	-	13,346	98,299	-	1,312,004
Community Grants	568,361	-	-	193,276	-	229,934	302,081	-	1,293,652
Interest	-	321,083	88,874	13,271	-	-	-	-	423,228
Depreciation	553,365	556,362	8,013,877	4,899,477	52,562	-	2,481,307	-	16,556,950
Other	179,029	72,000	(39,780)	1,434,962	-	-	40,660	-	1,686,870
Total:	\$ 14,268,096	\$ 9,540,886	\$ 20,838,678	\$ 16,399,478	\$ 445,636	\$ 2,126,925	\$ 15,531,949	\$ -	\$ 79,151,648
Annual Surplus / (Deficit)	\$ 58,787,576	\$ (6,923,944)	\$ (6,343,199)	\$ (720,669)	\$ (387,170)	\$ (844,522)	\$ (10,995,341)	\$ -	\$ 32,572,732

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



Total All Funds										
Restated - Note 2	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Cultural Services	Recreation &	Consolidated	
Revenues	segments detailed in Note 1.1									
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	1,023,785	-	-	15,309,492
Sales Of Goods And Services	64,599	147,678	1,362,028	12,107,758	54,454	44,828	3,799,958	-	-	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	-	-	72,461	-	-	2,944,593
Donated Assets	-	-	-	-	-	-	274,787	-	-	274,787
Total:	\$ 55,059,590	\$ 2,650,629	\$ 1,608,539	\$ 12,715,041	\$ 54,454	\$ 847,254	\$ 5,170,991	\$ -	\$ -	\$ 78,106,498
Expenses										
Salaries & Benefits	\$ 7,081,298	\$ 7,286,262	\$ 8,393,270	\$ 4,469,536	\$ 169,988	\$ 1,462,424	\$ 7,981,405	\$ -	\$ -	\$ 36,844,184
Materials & Supplies	2,080,816	449,554	3,186,686	2,289,078	41,353	87,366	2,921,729	-	-	11,056,582
Professional Services	1,522,381	80,887	185,271	1,123,426	-	45,983	557,419	-	-	3,515,366
Public Relations	102,165	20,544	11,442	42,604	-	4,123	134,338	-	-	315,215
Community Grants	481,223	-	-	182,794	-	216,050	317,000	-	-	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	-	2,436,382	-	-	16,236,893
Other	1,661	72,000	309,432	1,984,660	-	5,480	6,710	-	-	2,379,943
Total:	\$ 11,795,400	\$ 8,802,916	\$ 20,094,043	\$ 14,862,239	\$ 263,903	\$ 1,821,424	\$ 14,354,984	\$ -	\$ -	\$ 71,994,909
Annual Surplus / (Deficit)	\$ 43,264,190	\$ (6,152,288)	\$ (18,485,503)	\$ (2,147,198)	\$ (209,449)	\$ (974,171)	\$ (9,183,993)	\$ -	\$ -	\$ 6,111,588

CITY OF WHITEHORSE
Schedule 2 - Water & Sewer Utility
for the year ended December 31, 2018



	2018 Budget	2018 Actual	2017 Actual
Revenue			
Administration			
Miscellaneous income	\$ 221,500	\$ 308,172	\$ 250,042
	\$ 221,500	\$ 308,172	\$ 250,042
Water and Sewer Supply			
Flat rate sales	\$ 5,882,560	\$ 6,036,770	\$ 5,739,810
Metered rate sales	3,078,337	3,385,139	2,875,139
	\$ 8,960,897	\$ 9,421,909	\$ 8,614,949
Water and Sewer Other			
Frontage charges	\$ 53,000	\$ 53,000	\$ 53,456
Penalties	118,000	136,605	132,654
Recoveries	319,016	277,868	-
	\$ 490,016	\$ 467,473	\$ 186,110
Total revenue	\$ 9,672,413	\$ 10,197,554	\$ 9,051,101
Expenses			
Administration	\$ 2,322,455	\$ 2,174,653	\$ 2,090,215
Water system operations	3,759,639	3,640,692	3,497,665
Sewage collection and disposal	1,685,805	1,633,277	1,593,537
Water and sewer debt charges	13,783	13,271	14,626
	\$ 7,781,682	\$ 7,461,893	\$ 7,196,043
Transfers to reserves			
Current year transfer	\$ 1,851,515	\$ 2,027,656	\$ 1,841,741
	\$ 1,851,515	\$ 2,027,656	\$ 1,841,741
Total expenses	\$ 9,633,197	\$ 9,489,549	\$ 9,037,784
Surplus/(deficit) before depreciation & gain/loss on disposal	\$ 39,216	\$ 708,005	\$ 13,317
Depreciation	\$ -	\$ 4,642,710	\$ 4,502,299
Gain/loss on disposal	-	9,127	449,181
Surplus/(deficit) after depreciation & gain/loss on disposal	\$ 39,216	\$ (3,943,832)	\$ (4,938,163)

I. 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 12).

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 2. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2017 and extrapolated to December 31, 2018.

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

Taxation revenue

Property taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Property

taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

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

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 (\$7,070,589 recognized in 2018). Other grant amounts consist of \$23,987,664 in capital project grants primarily administered through the Yukon Government, and \$214,095 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 4):

	Gas Tax	2018	2017
	Opening balance of unspent funds	\$ 442,130	-
	Opening reserve balance	36,311	34,521
Add:			
	Amount received during the year	139,483	3,373,792
	Interest earned	-	1,789
Less:			
	Amount allocated to projects	361,562	2,967,973
	Closing balance of unspent funds	\$ 220,051	\$ 442,130
Other government transfers		211,044	93,330
Total deferred government transfers		\$ 431,095	\$ 535,460

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, 2018.





2. 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:

	2018	2017
Accrued severance obligation, beginning of year	\$ 3,725,000	\$ 3,434,700
Service cost	320,000	289,000
Interest Cost	125,100	116,400
Benefits paid	(389,800)	(285,800)
Actuarial loss	-	169,700
Accrued severance obligation, end of year	\$ 3,780,300	\$ 3,725,000
Unamortized actuarial gain (loss)	(579,600)	(751,600)
Accrued employee future benefits liability	\$ 3,200,700	\$ 2,973,400

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

	2018	2017
Discount rates	3.25%	3.25%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	3.00%	3.00%

The actuarial loss is the predicated accrual deficit at December 31, 2018; in order to meet the severance obligation, this amount is amortized over a period equal to the employee's average remaining service lifetime of 13 years.

3. LANDFILL CLOSURE AND POST CLOSURE LIABILITY

The City has estimated that the remaining life of its landfill is 33 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2018 was \$6 million. Using a 2.0% annual inflation rate, closure costs were estimated at \$32.8 million in 2051. Approximately 31% (2017 – 31%) of the capacity of the landfill has been used as at December 31, 2018.

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 \$2.3 million (2017 - \$1.7 million). The remaining liability amount to be recognized is calculated at \$32.9 million. Postclosure care is expected to continue for 25 years past the end of the useful life of the landfill.



4. 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, 2018	Amounts Received	Revenue Recognized	Balance December 31, 2017
Prepaid Local Improvement Charges	\$ 293,113	-	\$ (32,765)	\$ 325,878
Government Transfers	431,095	377,095	(481,460)	535,460
Business Licenses	36,096	43,698	(36,791)	29,188
Prepaid Leases	-	-	-	-
Parks & Recreation Facility Fees	397,496	1,676,165	(1,647,340)	368,671
Trust Accounts	443,870	116,034	(3,000)	330,837
	\$ 1,601,669	\$ 2,212,992	\$ (2,201,356)	\$ 1,590,033

5. LONG-TERM DEBT

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

	2018	2017
Balance as at January 1	\$ 8,182,899	\$ 8,706,662
Less: Principal Repayments	(550,181)	(523,763)
Balance as at December 31	\$ 7,632,718	\$ 8,182,899

It is composed of debentures payable to the Yukon Government and loans payable to the Royal Bank and CMHC with various interest rates from 2.720 % to 6.375% as shown below:

	Principal debt outstanding	Interest Rate
Government of Yukon		
2007-10 Black St. Roads	\$ 164,766	6.375%
2010-29 Black St. Reconstruction	305,503	3.260%
2011-07 Marwell East Reconstruction	1,215,802	3.260%
2013-46 Ogilvie St. West (Phase 1)	394,934	2.720%
Royal Bank		
2009-14 Public Safety Building	4,957,851	6.290%
2010-21 Hanson Street Reconstruction	65,997	4.000%
Canada Mortgage & Housing Corporation		
2008-58 Takhini North	527,865	3.990%
	\$ 7,632,718	

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	Interest
2019	\$ 578,058	\$ 398,244
2020	607,476	368,826
2021	638,527	337,774
2022	671,307	304,995
2023	705,919	270,383
2024-2038	4,431,431	889,599
TOTAL	\$ 7,632,719	\$ 2,569,821

6. FINANCIAL INSTRUMENTS

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

7. PENSION LIABILITY

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

8. CONTINGENT LIABILITIES

At December 31, 2018, 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.



9. TANGIBLE CAPITAL ASSETS

2018 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	\$ 18,745,348	\$ 15,621	\$ (165,197)	\$ 18,595,772
Land improvements	12,133,398	892,847	(227,063)	12,799,182
Buildings	120,296,455	3,966,423	-	124,262,878
Equipment	41,526,559	3,814,068	(504,113)	44,836,515
Linear assets	464,556,710	22,074,936	(1,016,730)	485,614,917
Assets under construction	15,462,792	25,287,566	(4,096,938)	36,653,420
Total	\$ 672,721,263	\$ 56,051,461	\$ (6,010,041)	\$ 722,762,682

Accumulated Amortization	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	-	-	-	-
Land improvements	\$ 4,622,638	\$ 541,337	\$ (177,018)	\$ 4,986,957
Buildings	50,412,438	4,107,761	-	54,520,200
Equipment	24,406,882	3,048,942	(504,113)	26,951,712
Linear assets	187,312,736	8,858,910	(1,007,066)	195,164,580
Assets under construction	-	-	-	-
Total	\$ 266,754,698	\$ 16,556,950	\$ (1,688,196)	\$ 281,623,448

Net Book Value

Category	Net Book Value December 31, 2017	Additions	Disposals	Net Book Value December 31, 2018
Land	\$ 18,745,348	\$ 15,621	\$ (165,197)	\$ 18,595,772
Land improvements	7,510,760	351,510	(50,045)	7,812,225
Buildings	69,884,017	(141,337)	-	69,742,680
Equipment	17,119,677	765,126	-	17,884,802
Linear assets	277,243,974	13,216,025	(9,664)	290,450,335
Assets under construction	15,462,792	25,287,566	(4,096,938)	36,653,419
Total	\$ 405,966,569	\$ 39,494,510	\$ (4,321,844)	\$ 441,139,236

In 2018 assets with a total value of \$12,873,993 were donated to the City. Of that, assets valued at \$12,608,924 were donated by the Government of Yukon and consist of linear assets in the Whistle Bend subdivision for the 3A and 3C section developments and the Porter Creek Watermain. In addition to government donations, linear assets from a privately developed lot were donated to the City with at a value of \$265,069.

In total, 183 parcels of land designated as buffer, park, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

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

Category	Restated Balance Beginning of Year	Additions	Disposals	Balance End of Year
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

Net Book Value

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.

10. ACCUMULATED SURPLUS

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

Reserves	2018	Appropriations to reserves	Appropriations from reserves	2017
Area Development Scheme Reserve	\$ 44,385	-	\$ (27,870)	\$ 72,255
Building Replacement Reserve	2,592,137	339,457	(600,000)	2,852,680
Capital Reserve	11,005,112	3,535,295	(1,297,445)	8,767,263
Cash In Lieu of Municipal Reserve	761,443	-	(15,600)	777,043
Cemetery Perpetual Care Reserve	168,926	10,055	-	158,871
Computer Equipment Reserve	386,550	117,281	(70,000)	339,269
Contingency Reserve	1,159,106	500,000	-	659,106
Development Cost Charge (DCC) Reserve	4,834,024	897,029	(597,227)	4,534,222
DCC: Rec Facility Replacement	2,176,201	224,257	-	1,951,944
Environmental Protection Reserve	(200,721)	158,520	(23,776)	(335,465)
Equipment Reserve	(1,214,732)	1,222,565	(1,686,194)	(751,102)
Gas Tax Reserve	36,311	-	-	36,311
General Fund Reserve	3,730,667	2,345,618	(3,187,657)	4,572,705
Land Bank Reserve	(686,227)	1,930,963	(6,424,453)	3,807,262
Parking Development Reserve	3,229,626	314,642	(58,031)	2,973,016
Recreation Facilities Reserve	531,323	145,000	(72,022)	458,345
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	96,097	7,040	(2,460)	91,517
Transit Equipment Reserve	3,083,635	472,869	(13,230)	2,623,995
Water and Sewer Replacement Reserve	8,713,021	1,886,327	(694,149)	7,520,843
Total reserves	\$ 40,456,685	\$ 14,106,918	\$ (14,770,114)	\$ 41,119,880
Surplus				
Invested in tangible capital assets	441,139,236			405,966,569
Long-term liabilities	(7,632,718)			(8,182,899)
Net investment in tangible capital assets	\$ 433,506,518			\$ 397,783,670
General Surplus	14,713,189			17,200,110
Accumulated surplus	\$ 488,676,392			\$ 456,103,660

II. SEGMENTED INFORMATION

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

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

Protective Services is comprised of Building Inspections 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.

12. 2018 BUDGET ADJUSTMENTS

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 11, 2017 and the Operating and Maintenance (O&M) Budget approved by Council on February 26, 2018. 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	\$ 10,822,735	\$ 71,742,923	\$ 82,565,658
O & M Revenues	77,287,926	1,162,389	78,450,315
	\$ 88,110,661	\$ 72,905,312	\$ 161,015,973
Expenses			
Capital expenses	\$ 10,822,735	\$ 71,742,923	\$ 82,565,658
O & M expenses	77,287,926	1,162,389	78,450,315
	\$ 88,110,661	\$ 72,905,312	\$ 161,015,973
	-	-	-

The table below shows the adjustments made to the 2018 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 2018 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	\$ 82,565,658	\$ (19,621,026)	\$ (21,368,836)	-	-	-	\$ 41,575,796
O & M Revenues	78,450,315	-	(7,115,834)	-	-	-	71,334,481
	\$ 161,015,973	\$ (19,621,026)	\$ (28,484,670)	-	-	-	\$ 112,910,277
Expenses							
Capital expenses	\$ 82,565,658	-	-	-	-	\$ (82,565,658)	-
O & M expenses	78,450,315	-	(15,531,296)	(1,110,761)	16,556,949	5,300,000	83,665,207
	\$ 161,015,973	-	\$ (15,531,296)	\$ (1,110,761)	\$ 16,556,949	\$ (77,265,658)	\$ 83,665,207
	-	\$ (19,621,026)	\$ (12,953,374)	\$ 1,110,761	\$ (16,556,949)	\$ (77,265,658)	\$ 29,245,070

13. 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.

STATISTICAL SECTION



DEMOGRAPHICS AND MAJOR VENDORS

Demographic and Economic Information

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Population	28,901	27,116	26,773	26,211	25,935
Unemployment Rate					
Yukon (as of December)	4.1%	3.6%	5.6%	6.3%	4.3%
Canada (as of December)	5.7%	6.3%	6.9%	6.9%	6.9%
Consumer Price Index (CPI) changes	2.4%	1.7%	1.6%	1.1%	1.3%
Occupancy trends					
Dwelling Units	11,596	11,300	10,710	10,571	10,407
Median Rent	\$ 980	\$ 950	\$ 950	\$ 915	\$ 950
Housing Starts	99	369	297	135	212
Avg. Selling Price of Homes (000)	\$ 506.2	\$ 463.4	\$ 425.2	\$ 419.7	\$ 384.7
Vacancy Rate	3.1%	2.8%	3.0%	3.5%	3.5%
Other trends					
Res. construction value (000)	\$ 41,922	\$ 22,890	\$ 18,621	\$ 21,541	\$ 31,562
Non-res. construction value (000)	\$ 25,431	\$ 51,597	\$ 90,528	\$ 50,449	\$ 48,427
Business Licenses	2,771	2,688	2,408	2,304	2,407

City of Whitehorse Personnel

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Permanent	311	307	309	301	305
Casual/**Other	127	103	96	96	97
Total Staff	438	410	405	397	402
Increase (decrease) from previous year	28	5	8	(5)	16

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

2018 Major Vendors

Ketza Construction Corp.	\$ 23,017,106
PS. Sidhu Trucking Ltd.	\$ 5,088,995
Castle Rock Ent - General Contractors	\$ 4,977,950
ATCO Electric Yukon	\$ 3,389,363
Sun Life Assurance Co. of Canada	\$ 3,292,326
Wildstone Construction and Engineering Ltd	\$ 2,385,647
North 60 Petro Ltd.	\$ 2,329,984
AMSC Insurance Services Ltd.	\$ 1,718,216
Government of Yukon B-I Department of Finance	\$ 1,166,020
Nova Bus St-Eustache	\$ 1,091,323
Skookum Asphalt Limited	\$ 905,522
Finning (Canada)	\$ 782,453
Superior Truck Equipment Inc.	\$ 778,645
AON Reed Stenhouse	\$ 703,486
Inland Kenworth Ltd.	\$ 519,359
Lambourne Environmental Ltd	\$ 494,970
Yukon Workers' Compensation Health & Safety Board	\$ 439,669
Cobalt Construction Inc.	\$ 438,013
Millennium General Services Inc.	\$ 419,029
Rounthwaite Dick & Hadley Architects Inc.	\$ 408,224

Source: City of Whitehorse



ASSESSMENT AND PROPERTY TAXATION INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2014 to 2018

Tax Rates

	Non-residential	Residential	Agricultural
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%
2018	1.072%	1.612%	1.141%

Taxable Assessments (000,000)

Taxable Assessments

	Non-residential	Residential	Agricultural
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
2018	1,328.1	1,926.4	0.8

Major Property Taxpayers

2018 Taxation Year

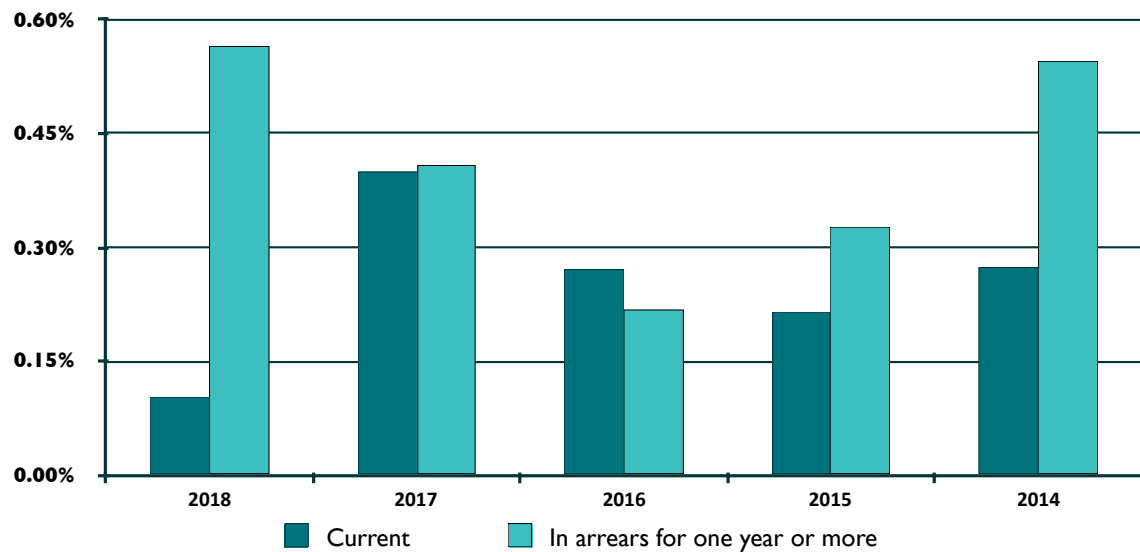
Yukon Hospital Corporation	\$ 1,062,866.56
Canadian Tire Real Estate Ltd	\$ 272,812.30
CP Reit Yukon Properties Ltd	\$ 223,233.79
Jim Pattison Developments Ltd	\$ 188,488.26
Walmart Canada Corp.	\$ 173,355.61
SBLP Qwanlin Mall Inc	\$ 159,639.26
Kwanlin Dun First Nation	\$ 127,336.23
HL General Partner Inc	\$ 115,041.83
Home Hardware Stores Limited	\$ 104,714.71
Northern Vision Development	\$ 102,991.00

Property Tax Collection

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Current Taxable Levy	\$ 30,818,620	\$ 29,906,145	\$ 28,774,869	\$ 28,120,125	\$ 27,220,757
Payment in Lieu (Federal & Territorial)	8,275,017	7,611,514	7,347,375	6,952,806	6,191,311
Total Taxes and Payment in Lieu	39,093,637	37,517,660	36,122,244	35,072,931	33,412,068
Taxes Receivable					
Current	31,262	119,557	78,138	60,503	74,169
In arrears for one year or more	173,742	122,149	62,455	92,050	148,167
	\$ 205,004	\$ 241,706	\$ 140,593	\$ 152,553	\$ 222,336
Taxes Outstanding as a % of Current Taxable Levy					
Current	0.10%	0.40%	0.27%	0.22%	0.27%
In arrears for one year or more	0.56%	0.41%	0.22%	0.33%	0.54%

Taxes Outstanding as a % of the Current Levy



REVENUE BY SOURCE & OBJECT

5 Year Comparative Consolidated Revenue by Source

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Taxes and payments in lieu of taxes	\$ 39,455,282	\$ 37,891,151	\$ 36,512,499	\$ 35,520,612	\$ 33,864,432
Government transfers	31,272,348	15,309,492	10,993,213	8,871,804	13,993,974
Sales of goods and services	18,717,446	17,581,303	16,715,422	15,899,825	14,915,285
Licenses, permits, penalties and fines	2,820,775	2,861,753	3,132,733	2,444,709	2,617,850
Developers contributions	845,315	724,267	719,866	443,239	712,892
Investment income	1,125,916	519,151	512,154	428,737	420,022
Other revenue	4,613,305	2,944,593	3,361,008	6,079,344	2,370,197
Donated assets	12,873,993	274,787	-	-	51,538,400
Total Revenue	\$ 111,724,380	\$ 78,106,498	\$ 71,946,895	\$ 69,688,270	\$ 120,433,052

5 Year Comparative Consolidated Revenue by Object**

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Expense					
Salaries & Benefits	\$ 37,429,400	\$ 36,844,184	\$ 35,218,456	\$ 33,697,782	\$ 32,434,253
Materials & Supplies	20,449,546	14,887,163	15,100,328	16,018,208	15,987,882
Community Grants	2,605,655	1,197,066	1,266,030	1,373,073	1,105,207
Interest	423,228	449,660	475,544	506,491	530,469
Depreciation	16,556,950	16,236,893	16,155,250	16,346,869	14,487,176
Other	1,686,870	2,379,943	2,871,068	2,411,088	1,940,423
Total expense by object	\$ 79,151,648	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511	\$ 66,485,411

** The term "object" refers to expense by nature or type

5 Year Comparative Operating Revenue and Expense by Function

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Operating Revenue					
Total Operating Revenue	\$ 111,724,380	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271	\$ 120,433,053
Operating Expense					
General government services	14,268,096	11,795,400	12,389,554	11,815,947	11,044,225
Protective services	9,540,886	8,802,916	8,137,277	7,759,306	7,727,744
Transportation services	20,838,678	20,094,043	20,120,952	20,170,263	18,730,152
Environmental services	16,399,478	14,862,239	14,462,236	15,325,012	13,933,744
Public health services	445,636	263,903	248,449	249,026	291,064
Community development services	2,126,925	1,821,424	1,823,490	1,526,956	1,630,242
Recreation and cultural services	15,531,949	14,354,984	13,904,718	13,507,001	13,128,239
Total Expenses	79,151,648	71,994,909	71,086,677	70,353,512	66,485,410
Operating Surplus	32,572,732	6,111,588	860,218	(655,241)	53,947,643
Accumulated Surplus/(Deficit)	\$ 488,676,392	\$ 456,103,660	\$ 449,992,071	\$ 449,131,853	\$ 449,797,094

5 Year Comparative Financial Assets

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Net Financial Assets/(Deficit)	\$ 46,406,200	\$ 48,852,229	\$ 41,069,266	\$ 32,923,546	\$ 24,079,342

Notes: All capital acquisitions have been eliminated for comparative purposes. Donated Tangible Capital Assets

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Land	-	-	-	-	-
Land Improvements	-	***237,742	-	-	*7,000
Linear Assets	****12,873,993	***37,045	-	-	**51,538,400
Total	\$ 12,873,993	\$ 274,787	-	-	\$ 51,545,400

* amount is for two trails ** amount is for Whistle Bend subdivision ***amount is for Eagle Bay Lookout park **** amount is for Whistle Bend and Porter Creek Watermain

Tangible Capital Assets Recorded At A Nominal Value

Years ended December 31 for 2014 to 2018

	Net book value	Number of Properties
2014	\$ 31	31
2015	\$ 96	96
2016	\$ 158	158
2017	\$ 162	162
2018	\$ 183	183

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.

5 Year Comparative Capital Expenses

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Expense Components					
Public Works	\$ 1,025,418	\$ 3,759,573	\$ 2,220,730	\$ 2,015,629	\$ 8,513,054
Public Utilities	11,957,962	1,850,777	1,511,751	2,604,250	5,255,191
Building Projects	23,134,979	6,430,207	2,279,413	442,950	1,277,529
Vehicle & Equipment	5,269,621	2,878,541	4,229,175	4,246,097	5,361,529
Administrative Studies	1,141,029	450,291	380,018	296,281	1,649,533
Property/Park Development	1,834,177	1,262,029	464,521	352,774	376,209
	\$ 44,363,190	\$ 16,631,419	\$ 11,085,608	\$ 9,957,981	\$ 22,433,045
Sources of Funding					
Transfers from Reserves					
Area Development Scheme	27,870	72,130	-	-	-
Building Replacement	600,000	-	-	-	-
Capital Reserve	1,297,447	855,606	1,655,069	2,023,300	3,522,812
Computer Equipment	70,000	53,939	70,000	70,000	100,000
Development Cost Charges	597,227	62,855	412,869	740,524	820,518
Environment Protection	-	-	-	-	-
Equipment	1,686,194	1,446,477	1,158,074	2,066,296	1,899,622
General Fund	2,107,366	1,509,590	1,341,895	1,873,010	2,676,355
Land Bank	6,424,453	3,227,534	1,290,820	167,541	270,907
Parking Development	58,032	3,803	6,880	34,766	161,644
Recreation Facilities	72,022	83,184	164,747	143,140	154,151
Transit Equipment	13,230	46,874	99,609	79,112	-
Water and Sewer Replacement	498,173	447,813	787,521	682,759	2,837,765
Total Transfers from Reserves	13,452,014	7,809,805	6,987,484	7,880,448	12,443,774
Government of Canada Grants	5,417,125	2,555,092	688,902	(212,232)	2,591,290
Government of Yukon Grants	18,765,708	5,974,247	3,337,320	2,064,089	6,782,541
Debentures***	6,650,544	293,417			475,000
Loans					
Other Contributions	77,799	(1,142)	71,901	225,676	140,440
Total Funding	\$ 44,363,190	\$ 16,631,419	\$ 11,085,608	\$ 9,957,981	\$ 22,433,045

***Financing pending on Building Consolidation Project

DEBT & RESERVES

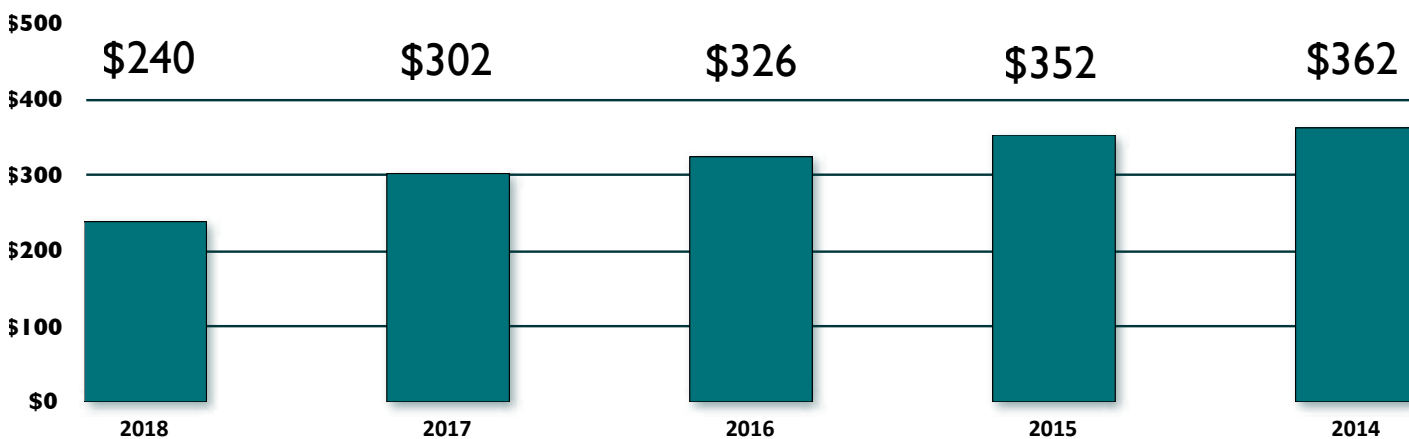
5 Year Comparative Analysis of Debt

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Total Assessed Value	\$ 3,145,453,516	\$ 3,063,116,566	\$ 2,816,123,566	\$ 2,743,627,456	\$ 2,603,278,556
**Allowable Debt Limit	94,363,605	91,893,497	84,483,707	82,308,824	78,098,357
Total Debt Outstanding					
Beginning of Year	8,182,899	8,706,662	9,222,726	9,384,964	10,031,218
Add:					
Borrowed Funds	-	-	-	475,341	-
Less:					
Principal Repayments	(550,181)	(523,763)	(516,064)	(637,579)	(646,254)
Total Debt Outstanding	7,632,718	8,182,899	8,706,661	9,222,726	9,384,964
Detailed Total Debt Outstanding					
General Municipal	7,632,718	8,182,899	8,706,661	9,222,726	9,318,285
Water and Sewer	-	-	-	-	\$ 66,679
	7,632,718	8,182,899	8,706,661	9,222,726	9,384,964
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.

Per Capita Debt



5 Year Comparative Reserves Analysis

Years ended December 31 for 2014 to 2018

	2018	2017	2016	2015	2014
Area Development Scheme	\$ 44,385	\$ 72,255	\$ 144,385	\$ 144,385	\$ 144,385
Building Replacement	2,592,137	2,852,680	2,513,223	2,186,245	1,722,142
Capital	11,005,112	8,767,263	6,275,076	4,582,349	3,214,773
Cash In Lieu of Municipal	761,443	777,043	777,043	595,020	595,020
Cemetery Perpetual Care	168,926	158,871	149,873	143,208	135,398
Computer Equipment	386,550	339,269	280,655	242,288	207,069
Contingency	1,159,106	659,106	548,383	548,383	506,896
Development Cost Charges	4,834,024	4,534,222	3,889,192	3,384,902	3,510,254
DCC: Rec Facility Replacement	2,176,201	1,951,944	1,774,973	1,538,784	1,378,868
Environmental Protection	(200,721)	(335,465)	(331,138)	(327,636)	(72,900)
Equipment	(1,214,732)	(751,102)	(978,396)	(1,051,001)	426,599
Gas Tax Reserve	36,311	36,311	34,521	34,231	34,231
General Fund	3,730,667	4,572,705	3,831,233	3,005,070	1,634,868
Land Bank	(686,227)	3,807,262	6,853,062	7,348,141	4,094,431
Parking Development	3,229,626	2,973,016	2,700,605	2,373,097	2,088,495
Recreation Facilities	531,323	458,345	396,528	416,276	414,416
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	96,097	91,517	82,917	78,037	70,477
Transit Equipment	3,083,635	2,623,995	2,260,409	1,957,847	1,669,332
Water and Sewer Replacement	8,713,022	7,520,843	6,256,134	5,724,002	6,281,588
TOTAL RESERVES	\$ 40,456,685	\$ 41,119,879	\$ 37,468,477	\$ 32,933,429	\$ 28,066,143

2018 GRANTS





GRANTS AND DONATIONS BY CATEGORY

	Number of Individuals/ Organizations in Receipt	Amount Awarded
Recreation Grants	36	\$ 184,443
Festivals and Special Events	12	\$ 37,800
Youth Strategy Funding	2	\$ 30,000
Environmental Grant	13	\$ 26,425
Heritage Fund Bylaw	1	\$ 3,000
Seniors Utility Charges Rebate	822	\$ 373,670
Municipal Charges & Community Service Grants	21	\$ 171,499
Diversion Credit Grants	2	\$ 150,000
Misc. Council Donations	19	\$ 1,069,770
Community Clean-Up Grants	58	\$ 19,800
Core Funding	2	\$ 30,000
Christmas Food For Fines Grant	160	\$ 3,120
Development Incentives	51	\$ 206,934
In Kind	8	\$ 59,507

Top 5 recipients of 2018 Municipal Grants

1. Challenge Disability Resource: **\$1,003,466**
2. Raven Recycling Society: **\$125,619**
3. 535756 Yukon Inc.: **\$61,374**
4. MacBride Museum of Yukon History: **\$50,000**
5. Salvation Army: **\$50,000**

2018 GRANTS

The City of Whitehorse disbursed \$2,365,967 in grants and rebates to support community organizations and programs that benefit its citizens.

GRANTS & REBATES HIGHLIGHTS

The City was proud to support a dozen community festival and special events in 2018, providing \$37,800 to these organizations:

- All City Band Society
- Breakdancing Yukon Society
- Chinese Canadian Association of Yukon
- Kwanlin Dün
- Nakai Theatre Ensemble / Nakai Theatre
- Royal Canadian Legion Branch 254
- Teenage Life & Young Adults Society
- Unlikely Events Yukon
- Yukon Film Society
- Yukon Literacy Coalition
- Yukon Quest International Association
- Yukon Sourdough Rendezvous

In 2018, the City of Whitehorse provided \$373,670 to 822 residents for the Seniors Utility Charges Rebate.

The City provided Environmental Grants totalling \$26,425 to the following groups to support environmental projects and waste diversion efforts:

- Centre for Human/Wildlife Conflict
- Downtown Urban Gardeners Society
- Fireweed Community Market
- Old Way of Seeing
- Phillippe's Bike Repair
- Shannon Powell Consulting
- Valleyview Community Association
- Victoria Faulkner Women's Centre
- Whitehorse Community Thrift Store Society
- Wildwise
- Yukon Conservation Society
- Yukon Fish & Game Association
- Yukon Invasive Species Council

The following groups received a total of \$19,800 in the City's Community Clean Up Grants:

- 600 College Dr. Tenants Association
- Association Yukon Paragliders & Hand Gliders
- Beta Sigma Phi Community Cleanup
- Bethany Church Filipino Youth Group
- Biathlon Yukon/Whitehorse Biathlon Club
- Big Brothers / Big Sisters Of Yukon
- Canadian Filipino Association
- Canadian Filipino Sports Association
- Canadian Parents For French
- Chinese Canadian Association Of Yukon
- Christ Church Cathedral
- Dog Powered Sports Association
- École Émilie-Tremblay
- Elijah Smith Elementary School
- Escarpment Parks Society
- F.H. Collins Secondary School
- Fireweed Lions Club Community
- Flatwater Paddling Yukon
- Food Bank Society
- Frostbite Music Society
- Grey Mountain Primary School
- Hillcrest Community Association
- Holy Family Elementary School
- Japanese Canadian Association Of Yukon
- Judo Yukon
- Knights Of Columbus
- Larrikin Entertainment Ensemble
- Mental Health Association Of Yukon
- Midnight Sun Dive Club
- Nlaye Ndasadaye Day Care
- Northern Nova Synchro / Northern Nova Community
- Paddler's Abreast
- Paradise Music Festival Society
- Queer Yukon Society
- Rachel's Vineyard Whitehorse
- Ramshackle Theatre
- Scottish Country Dance Society



- Spiritual Assembly Of The Bahais Of Whitehorse
- Tai Chi Association Yukon
- Teegatha'Oh Zheh Society
- U Kon Echelon
- Vajra North
- Valleyview Community Association
- Victoria Faulkner Women's Centre
- Weight Loss Connection
- Whitehorse Community Choir
- Whitehorse Minor Soccer
- Whitehorse Rapids Speed Skating Club
- Yukon Circus Society
- Yukon Comic Culture Society
- Yukon Dance Festival Society
- Yukon Dog Mushers Association
- Yukon Home Education Society
- Yukon Medieval Combat Group
- Yukon Orienteering Association
- Yukon Schutzhund Association
- Yukon Sourdough Rendezvous

2018 Recreation grants totalled \$184,443 and went to the following organizations and clubs:


Arctic Edge Skating Club	3,500
Biathlon Yukon/Whitehorse Biathlon Club	2,772
Big Brothers / Big Sisters Of Yukon	755
Boreal Adventure Running Association	750
Breakdancing Yukon Society	6,650
Canadian Filipino Sports Association	1,500
Canadian Ski Patrol - Yukon Zone	1,334
Chickadees Playschool Association	1,500
Community Choir Of Whitehorse Society	6,300
Flatwater Paddling Yukon	1,000
Freedom Trails Therapeutic Riding Association	3,500
Golden Age Society	6,000
Growing Ingenuity Group	11,250
Gwaandak Theatre Society	1,866
Jazz Yukon	1,960
LDAY Centre For Learning	5,000
Macbride Museum Of Yukon History	27,500
Midnight Sun Dive Club	1,400
Mountainview Golf Club	7,000
Music Yukon	4,900
Nakai Theatre Ensemble / Nakai Theatre	3,000
Nlaye Ndasadaye Day Care	3,904
Special Olympics Yukon	1,950
Victoria Faulkner Women's Centre	5,040
Whitehorse Concerts	1,750
Whitehorse Cross Country Ski Club	13,200
Whitehorse Curling Club	6,000
Whitehorse Minor Soccer	2,240
Whitehorse Rapids Speed Skating Club	1,500
Yukon Art Society	6,000
Yukon Arts Centre	7,820
Yukon Association For Community Living	1,400
Yukon Church Heritage Society/Old Log Church	5,250
Yukon Film Society	2,500
Yukon Medieval Combat Group	1,400
Yukon Summer Music Camp	6,300
Yukon Transportation Museum	18,750

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	667-6401
After Hours Trouble Line	667-2111
Emergencies	call 911
Animal Shelter	668-8382
Bylaw	668-8317
Canada Games Centre.	667-4FUN (4386)
Collections	668-8609
Engineering	668-8305
Fire	668-2462
Human Resource	668-8636
Operations & Maintenance	668-8345
Park	668-8325
Property Taxes	668-8608
Snow Line	633-7669
Transit	668-8396
Utilities	668-8607
Water and Waste	668-8350





THE CITY OF WHITEHORSE

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whitehorse.ca

JOIN THE CONVERSATION

