

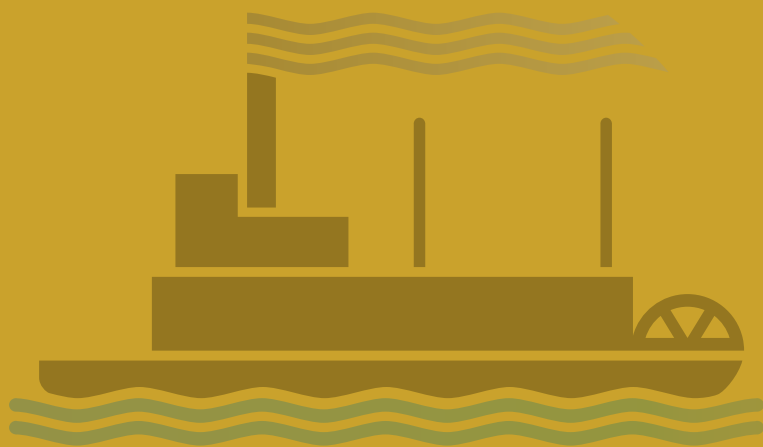


CITY OF WHITEHORSE, YUKON

2019 Annual Report

for the fiscal year ending December 31, 2019





CITY OF WHITEHORSE

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MESSAGE FROM THE MAYOR

On behalf of the City of Whitehorse I am pleased to present the *2019 Annual Report*, which highlights some of our accomplishments and financial reports over the last year.

2019 was a tremendous year for the City in terms of infrastructure renewal and construction. We received territorial and federal funding for major projects such as the Second Avenue Asphalt Overlay, the renovation and expansion of the City's future Services Building to increase energy efficiency, and the much-needed reconstruction of Tlingit Street and Cook Street. We were also able to upgrade the Rotary Park playground to make it more accessible for people of all capabilities.

The federal and territorial governments also agreed to provide \$4.4 million in funding for the expansion of the Whitehorse compost facility, which produces some of the highest quality compost in North America.

In 2019, Council also approved a number of Development Incentives including a five-story, 73-unit apartment building on Range Road, and a four-plex on Wheeler Street. These encourage the development of rental, affordable and supportive housing by providing grants to a maximum of \$500,000 paid over 10 years in annual payments of \$50,000 after all property taxes have been paid.

In addition, 236 building permits were issued for residential dwellings between Jan. 1 and June 30, which is encouraging as we encourage more housing developments for our growing community.

Construction also began on the new Fire Hall #1 in downtown Whitehorse. The new fire station will meet the needs of the fire department and provide protection services required in the downtown and



Riverdale areas, in accordance with the Fire Services Strategic Plan.

Our Operations Building on Range Road moved closer to completion. Operations, Transit, Water and Waste Services, Human Resources and Engineering Services will eventually be based there. This is an incredibly modern and innovative building that will help us better serve the community.

In 2019 we also took a number of steps to make Whitehorse a more inclusive and welcoming city. In January we unveiled our new Welcome to Whitehorse signs, featuring Southern Tutchone, along with the chiefs from the Ta'an Kwäch'än Council and the Kwanlin Dün First Nation. The signs are part of our commitment to reconciliation with Indigenous Peoples.

A report commissioned by the City, and presented in February, confirmed what many of us already knew: that wildfires pose the greatest risk of catastrophe. The report helped us begin the planning for our wildfire risk reduction strategy, and the goal is to reduce the City's vulnerability to wildfire.

In 2019 we also developed our emergency preparedness plans. In May, the City participated in Operation Nanook Tatigiti, along with the territorial government and the Canadian Armed Forces. The wildfire training exercise saw the City activate its



Left to right: Mayor Dan Curtis, Bike to Work Week, the new Welcome to Whitehorse sign, 2019 Pride Parade (photo: Murray Lundberg, ExploreNorth.com)

Emergency Operations Centre to support a simulated mass evacuation. It was a great opportunity to work with our partners and put ourselves through the paces of a large-scale emergency.

In September, Council approved the largest ever Request for Proposal for public artwork, at \$400,000, which comprises 1% of the capital construction budget for the Operations Building. The Yukon features such a range of talented artists and we are excited to see what will result from this proposal. I am convinced it will add tremendous value to our community.

Council declared a climate change emergency in September, following a number of other jurisdictions around the world. The City has done much to address climate change over the years, but there is a lot more it will have to do moving forward. Hopefully we can identify gaps in our fight against climate change. Mayor and Council recognizes the efforts of our hard-working administration.

People from all walks of life call Whitehorse home, and we're fortunate to have such a diverse population contributing so much to our community. It comes as no surprise to me that so many people from around the world want to relocate here and call Whitehorse home.

Our City Manager, Linda Rapp, celebrated her 35th year with the City in 2019. She was also the recipient of the 2019 Association of Yukon Communities Hanseatic award for excellence in municipal leadership. 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



As we moved closer and closer to the 2020 Arctic Winter Games, staff continued working in partnership with members of the Host Society to plan the circumpolar event. Preparations included participating in a Games Day Friday t-shirt campaign, determining volunteer

roles for staff and planning the finer details of the event, such as receptions and ceremonies.

In 2019, we continued with public engagement for the Whitehorse 2040 Official Community Plan. Phase 2 featured a survey and workbook that members of the public could fill out, as well as a What We Heard document detailing feedback that was provided by the community. As the City's highest level planning document, the Official Community Plan sets the overall direction for the community over the next 20 years.

In February, the City made its organic waste collection program mandatory for Whitehorse businesses. The program, which began as a pilot project in 2014, has become mandatory for all food-service businesses and food-producing institutions and organizations. Separating organics protects our watershed from leachate, reduces the cost of our landfill, and gets us closer to our goal of 50% diversion.

The results of our 2019 Citizen Survey, conducted in April and May by the Yukon Bureau of Statistics, were very positive. Citizens reported feeling mostly very positive about living in Whitehorse, and 83% of homeowners said they received fair, good or very good value for their taxes.

Council adopted new policies and made amendments to bylaws throughout the year. In April, Council approved amendments to the Zoning Bylaw that open the door for the private sale of cannabis in specific areas of downtown Whitehorse.

And in October, Council adopted the Council and Administration Roundtable Policy, which replaced the Council and Senior Management meeting process. These meetings, which are open to the public, are more informal in nature and allow councilors the opportunity to obtain more information about a particular issue before a recommendation is brought forward to a council meeting.

Our successful Transit Pilot Project, a dedicated bus lane in Riverdale, resumed in September and has resulted in the reduction of missed passenger transfers at the Steele Street hub. The project, which began in early 2018, will inform the development of recommendations in the City's Transit Master Plan.

The Canada Games Centre launched its new online recreation management software, PLAY, in October and residents were able to start paying their parking tickets online as of December.

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 value our nonprofit 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". The signature is stylized and fluid.

Linda Rapp
City Manager

MAYOR & COUNCIL



Left to right: Samson Hartland, Jan Stick, Jocelyn Curteanu, Dan Curtis, Steve Roddick, Laura Cabott, Dan Boyd

Samson Hartland

Councillor Samson Hartland moved with his parents to the Yukon when he was 11. He spent much of his youth as an advocate for his parents, who are both deaf. He prides himself on continuing to be an advocate and volunteer for the disABILITY community today.

Samson was first elected to Whitehorse City Council in 2000 at the age of 21. He is now serving his third term on Council since being re-elected in both 2015 and 2018.

Samson has worked with the Whitehorse Chamber of Commerce, was a Ministerial Aide to the Deputy Premier and is currently the Executive Director of the Yukon Chamber of Mines.

Jan Stick

Jan was first elected to Whitehorse City Council in a by-election in 2005, then re-elected in 2006. She stepped down in 2009. In 2011, she was elected the MLA for Riverdale South, and served for five years in the Yukon legislative assembly. Jan was once again elected to City Council in October 2018.

Jan is the recipient of the Commissioner's Award for Public Volunteer Service (2003) and the Governor General's Sovereign's Medal for Volunteers (2003). She has volunteered throughout the community and owns a small, local business that has been operating for over 20 years.

Jocelyn Curteanu

Jocelyn Curteanu has proudly served on Whitehorse City Council since being first elected in October 2012. She was re-elected in 2018 and is now serving her third term.

In her past two terms on Council, Jocelyn has been an energetic advocate for fostering a vibrant, inclusive and sustainable community. She looks forward to building on the work that has been done, and together with Whitehorse citizens, establish a shared vision on which to shape our future.

Steve Roddick

Born and raised in Whitehorse, Steve Roddick was elected as a City Councillor in 2018. His work in public policy and governance has included stints with federal, territorial and First Nations governments, but helping Yukoners understand and respond to climate change has been his main professional focus.

Over the years he has personally lobbied and volunteered with local, national and international organizations to advocate for environmental sustainability, youth empowerment, refugee resettlement, and affordable housing.

Laura Cabott

Although a first time City Councillor, her interest in politics and

government began at an early age supporting family members and friends being elected to all levels of government.

Laura has been actively volunteering in numerous organizations and is a big supporter of local businesses. Laura's focus is to ensure that living in Whitehorse is affordable for our residents, and that we spend our money on the projects and services that matters to Whitehorse citizens the most. She strongly believes that it takes all of our voices to build a city that works for everyone.

Dan Boyd

In the 1990s Dan was elected as Councillor and served two terms. His retirement recently provided him with the opportunity to once again become involved in municipal politics. He was again elected to Council in 2015 and then re-elected in 2018.

In the late 1980s Dan joined the Yukon Housing Corporation where he served in numerous positions, including Vice President for a number of years. After 15 years with Yukon Housing, he served as Assistant Deputy Minister in the Yukon Department of Community Services, and was responsible for Protective Services, Building Safety, Consumer and Corporate Affairs and Infrastructure Development.

WHITEHORSE AT A GLANCE



POPULATION
as of December 2019

29,703



TRANSIT
RIDERSHIP

780,761



EMPLOYMENT
RATE

73.6%



HOUSING
STARTS

230



HOUSING
COMPLETES

243

Did you know?

In 2019, Whitehorse had 19.16 hours of daylight on June 21 and 5.63 hours on December 21, compared to Vancouver which had 16.25 and 8.19 hours, respectively.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to
City of Whitehorse
Yukon Territory

For its Annual
Financial Report
for the Year Ended

December 31, 2018

Christopher P. Morill
Executive Director/CEO

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, 2018.

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

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

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



SUSTAINABILITY PLANNING

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



Strong Downtown and Livable Neighbourhoods

The 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 2019 was 33%.



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, 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.



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.

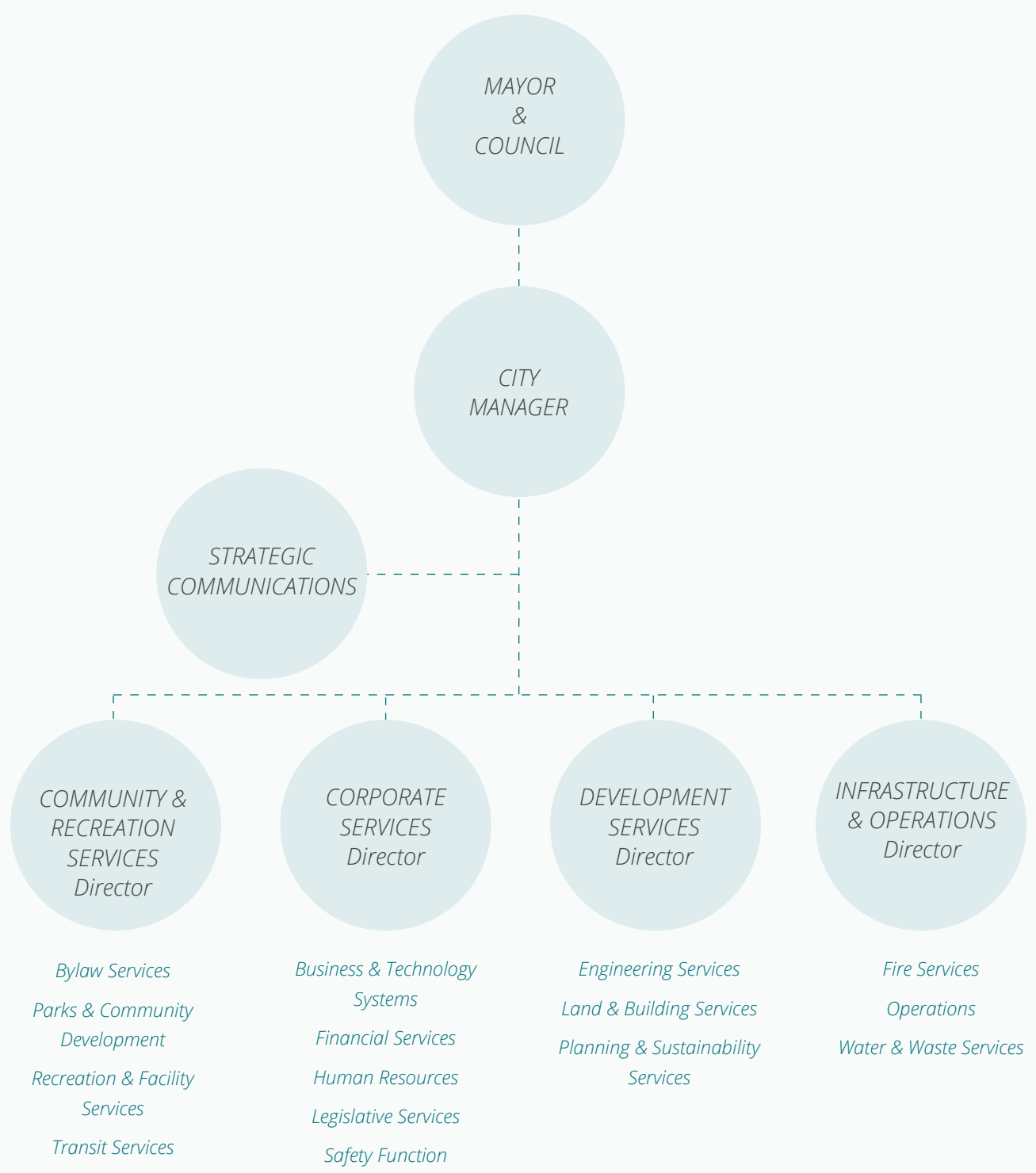


Resilient, Accessible Food Systems

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



ORGANIZATIONAL STRUCTURE





COMMUNITY & RECREATION SERVICES DIVISION

The **Community & Recreation Services Division** provides programs and services that help create a healthy, active community. It manages recreation activities, facilities, parks and trails, and enforces Bylaws and public transportation. There are four departments: Bylaw Services, Parks & Community Development, Recreation & Facility Services and Transit Services.

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. It uses an educational approach to resolve infractions whenever possible with a focus on quality customer service.

Parks & Community Development operates and maintains two feature public parks (Rotary Peace Park and Shipyards Park), approximately 40 neighborhood parks, 35,800 hectares of green space, and around 150 kilometres of trails. The department also oversees and coordinates many community initiatives and local events with community partners.

Recreation & 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.

Transit Services provides safe, reliable, cost-effective, and environmentally responsible public transportation supporting the social and economic well-being of our citizens.

IN FOCUS: TRANSIT

"His welcoming to myself and all of his passengers made us appreciate the luxury of riding a city bus. Always a friendly greeting and smile. Very professional and helpful. Made my day!"

"Professional, friendly, very helpful. Guided me on numerous occasions to my proper route to where I was staying. He enjoys his job and its reflected on how he greets his customers."

Those are the comments submitted by one happy transit user who nominated Larry and Shahab, **Transit drivers**, for the Golden Host Service Excellence Award in August. The award, presented by the Yukon Tourism Education Council, celebrates the people who helped to make a visitor's trip to the Yukon extraordinary. Our Transit duo received a letter of recognition, a certificate, a pin and were honoured at a luncheon where they received their award of excellence from the Minister of Tourism and Culture, Jeanie Dendys.

Larry has been driving for the City since 2006 and Shahab has been driving since 2016. We're proud of them for their outstanding work and want to congratulate them for their service to the community.



CORPORATE SERVICES DIVISION

The **Corporate Services Division** provides support to all City departments. This division is responsible for managing the City's assets, preserving records, administering its information and communication technology, overseeing employment matters and ensuring employee safety. The division consists of four departments: Business & Technology Systems, Financial Services, Human Resources, Legislative Services plus the Safety Services function.

Business & Technology Systems builds, enhances and maintains the City's information and communication technology (ICT) infrastructure and systems. By deploying ICT 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.

Financial Services provides financial reporting and control services, manages City assets and offers guidance for maintaining the overall financial stability of the municipality. Some of its functions include, but

are not limited to, preparing the operating and capital budgets, levying and collecting property taxes and utilities and overseeing procurement processes.

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. It works to create a culture of employee empowerment and recognition while strengthening the employer-employee relationship.

Legislative Services manages the processes that support and expedite decision-making by City Council. The department also prepares and preserves records of the official business of the corporation, including bylaws, minutes of Council and Committee meetings and Council policies.

Safety Services is a function that works with all departments to ensure a safe and healthy workplace for City employees.



DEVELOPMENT SERVICES DIVISION

The **Development Services Division** provides land planning and management, private development inspection and regulation, and design and construction project management for most of the capital infrastructure projects for the municipality. This division consists of three departments: Engineering Services, Land & Building Services and Planning & Sustainability Services.

Engineering Services is responsible for the planning, design and construction project management of many of the City's capital projects, which includes transportation infrastructure, traffic control, water and waste infrastructure, and commuter paths, and bridges.

Land & Building Services is responsible for issuing business licenses, development permits and building/plumbing permits. It ensures a consistent application of City policies and legislation relating to land development that reflects the community's vision for the City.

Planning & Sustainability Services carries out long-range planning and encourages community economic development, and corporate and community sustainability. The department administers the City's Sustainability Plan, Community Economic Development Strategy, Official Community Plan, Zoning Bylaw and heritage registry.

INFRASTRUCTURE & OPERATIONS DIVISION

The **Infrastructure & Operations Division** supports the City's wide-range of infrastructure. The division is responsible for delivering fire department actions, maintaining roadways including snow and ice control, providing waste management, producing high-quality water, and overseeing the construction of the Operations and Fire Hall #1 buildings. It consists of three departments: Fire Services, Operations and Water & Waste Services.

Fire Services provides fire suppression services, technical rescue services, dangerous goods support operations, air quality response, vehicle extrication and EMS assist support. Fire prevention is a key initiative, which includes Fire and Life Safety building inspections, education and investigations.

Operations is responsible for the repair and maintenance of City-owned assets, which includes over 600 kilometres of roadways and 130 buildings. The department carries out snow removal as per the Snow and Ice Control policy.

Water & Waste Services operates and maintains the City's potable water supply, waste collection, the Waste Management Facility, and manages the mosquito control program. The department also leads the City's waste diversion initiatives, including advocacy and service for recycling, organics and compost, metals, and household hazardous waste.



IN FOCUS: STREET EATS

The **Street Eats** festival has grown into one of the most anticipated events of the year as residents and visitors flock to Steele Street for a taste of Whitehorse's incredible street food.

For the fourth time, Street Eats was hosted next to City Hall and, for the fourth time, the event proved to be a smash hit. Despite the rain, thirteen food vendors served approximately ten thousand foodies over five days – two thousand more served than in 2018!

Vendors dished out an exciting array of food ranging from BBQ to fish 'n' chips to Indian to crickets! There certainly was no shortage of tantalizing delights for the thousands of hungry patrons.


The event was also a monumental milestone for environmental sustainability as the City took a big step towards transforming Street Eats into a Zero Waste event. Resident feedback from previous years had raised concerns about extra waste created during the week, so for 2019 we asked vendors to serve their food using only compostable containers and cutlery.

To help direct the flow of waste into the correct bins, a Green Team had been assembled and was on-site to educate festival goers. Members of the team included City administration, Mayor Curtis and Minister Streicker. By the end of the week, approximately fifty green bins and ten recycling bins had been filled and only seven black bins were needed.

The event also proved to be a boost to the local economy with approximately \$3725 spent towards security, rentals, advertising and recycling pick up.

We're looking forward to the fifth installment of Street Eats and we can't wait to see what our community's food vendors have in store for us next!





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 2018 and 2019.
- **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, 2019.



2019 ANALYSIS

Council adopted an operating and capital budget for 2019 totalling \$142,307,550. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement 1 – Statement of Financial Position

The Public Sector Accounting Board puts a greater emphasis on the Statement of Financial Position, which shows the long-term fiscal health of the municipality, as opposed to a traditional operating statement or, in the case of public sector organizations, the Statement of Operations, which reflects a more short-term perspective.

The City's 2019 Statement of Financial Position shows the overall financial position has improved over 2018's. While financial assets have increased by \$7.79 million, liabilities have also increased by \$4.46 million, resulting in a net increase in net financial assets of approximately \$3.34 million. Non-financial assets, which are primarily composed of tangible capital assets, have also increased by \$10.08 million as capital improvements are being completed or under construction. Overall, the City's accumulated surplus has increased by \$13.42 million.

	2019	2018	Net Change
Financial assets	\$ 84,163,179	\$ 76,370,100	\$ 7,793,078
Liabilities	34,419,147	29,963,899	4,455,248
Net financial assets	\$ 49,744,032	\$ 46,406,201	\$ 3,337,831
Non-financial assets	452,353,101	442,270,190	10,082,910
Accumulated surplus	\$ 502,097,133	\$ 488,676,392	\$ 13,420,741

The accumulated surplus of \$502.1 million is further explained in Note 10, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total Reserves	\$ 45,827,447
Surplus	
Invested in tangible capital assets	451,475,588
Long-term liabilities	(8,165,316)
Net investment in tangible capital assets	\$ 443,310,272
General surplus	12,959,414
Accumulated surplus	\$ 502,097,133

This clearly shows that while the City's reserves hold over \$45.8 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 2019 result is 1.810 with an acceptable range of 1.00 – 2.50.

The 2019 cash balance is 14% higher than 2018's due to a combination of a reduction in self-funded capital investments as well as Council's strategy to build up City Reserves to fund the large Operations building project. Total financial liabilities have increased by 15%, offsetting the gain in the cash balances. The increase in liabilities is largely due to the holdback payable on the Operations Building and two new local improvement projects. The result over the past few years has led to a slight reduction in the ratio, as anticipated in the planning of these projects, while still remaining within the benchmark range.

	Benchmark	2019	2018	2017	2016	2015
Cash + Investment / Total Financial Liabilities	1.00 - 2.50	1.810	1.819	2.330	2.246	2.095

A second benchmark evaluated using data from both this statement and the Statement of Operations considers the ability of the organization to meet short-term obligations with the normal flow of revenues. The results of this test shows general liabilities as a ratio of operating revenue is outside the acceptable range, this ratio has been increasing as the holdback payable on the operations building increases. As the City begins borrowing from the Operations Building this ratio is expected to return to benchmark levels; again this was anticipated in the planning of the Operations Building project.

	Benchmark	2019	2018	2017	2016	2015
General (Current) Liabilities / Operations Revenue	0.125 - .0250	0.348	0.302	0.256	0.240	0.215

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 \$3,078 per capita (based on December 31, 2019 assessments and population) while the City's policy further restricts the amount of per capita debt unless expressly approved by Council. The 2019 result is \$249 with a maximum allowable under the policy of \$500 per capita.

	Benchmark	2019	2018	2017	2016	2015
Long Term Debt / Population	\$ 0 - 500	\$ 249	\$ 240	\$ 326	\$ 352	\$ 362

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2019 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 2019 revenue was 12% below budget. The deviation from the budget is due to Government Transfers not meeting planned levels as capital projects were not completed as scheduled.

On the expense side, costs came in 5.5% below budget with all areas operating within their established budgetary limitations.

Overall, these results show that the annual surplus was planned to be \$21,616,230 compared to an actual surplus of \$13,420,741. 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 2019 result is 0.902, within an acceptable range of 0.798 – 0.972.

	Benchmark	2019	2018	2017	2016	2015
Own Source Revenue /	0.795 – 0.972	0.902	0.903	0.882	0.897	0.897
Total Revenue*						

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 2019 result is 0.272 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 several years as well as the City's increased usage of external funding sources for large capital projects.

	Benchmark	2019	2018	2017	2016	2015
Uncommitted Reserves / Operations Revenue	0.101-0.358	0.272	0.235	0.223	0.175	0.134





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. \$27,667,997 was invested in the acquisition of new tangible capital assets in 2019 and \$17,223,750 was amortized over the same period. Included in the \$27,667,997 acquisition of assets, the City received donated assets valued at \$106,655 for new playground equipment in Porter Creek. An investment level in assets that exceed the cost of using existing assets is generally a healthy sign for a municipality.

Statement 4 – Statement of Cash Flows

This statement shows how the City financed its activities and met its cash requirements during the year. These activities resulted in an increase in cash of \$7,777,594 resulting from increased use of outside funding sources and decreased use of own source funding as has been consistent with 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 of Appendix A. The schedule shows a surplus of \$347,154 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 is the result of administrative expenses falling below budgeted levels. The balance in this reserve as of December 31, 2019 is \$10.14 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 \$4,656,462. 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 \$17,223,750.

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, however the Auditors recognized ongoing process improvements and encouraged this to continue specifically in the following areas:

- Financial Statement Preparation (Automation)
- Closing Process for Capital Transactions
- Cash Balances (investment policy review)
- Payroll System
- Parking Ticket Processing

Significant Trends

Revenues	Average Annual Change	2019	2018	2017	2016	2015
Property Taxes	3.96%	\$ 41,490,641	\$ 39,455,282	\$ 37,891,151	\$ 36,512,499	\$ 35,520,612
Government transfers	37.17%	25,404,496	31,272,348	15,309,492	10,993,213	8,871,804
Sales of goods & services	4.79%	19,166,342	18,717,446	17,581,303	16,715,422	15,899,825
Licenses, permits, penalties & fines	5.81%	2,966,591	2,820,775	2,861,753	3,132,733	2,444,709
Developers contributions	19.22%	672,300	845,315	519,151	719,866	443,239
Investment income	35.18%	1,400,516	1,125,916	724,267	512,154	428,737
Other revenues	(7.08)%	3,326,498	4,613,305	2,944,593	3,361,008	6,079,344
Donated assets		106,655	12,873,993	274,787	-	-
Total		\$ 94,534,039	\$ 111,724,380	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271

The above revenue numbers have been pulled from the Statement of Operations. Government transfers and donated assets vary significantly from year to year. In 2019 government transfers remain high as the City took on multiple downtown reconstruction and watermain improvement projects while continuing construction of the new Operations Building. Donated assets in 2018 were higher than normal as the City took ownership of multiple phases of the Whistle Bend subdivision. In 2019 donated assets consist of park equipment infrastructure in the Porter Creek area. Developers contributions are closely linked with release of residential lots by the Government of Yukon, in 2019, fewer lots were released than in 2018. Revenue fluctuations in the remaining items between 2019 and 2018 are as follows: an additional \$2.04 million in property taxes caused primarily by assessment growth; additional sales of goods and services of \$0.45 million due primarily to fee increases in the landfill and utility areas which are operated on a cost recovery basis; increased investment income of \$0.27 million due to intentionally higher interest earning cash balances; and a decrease in other income of \$1.29 million.

Expenses	Average Annual Change	2019	2018	2017	2016	2015
General Government	7.71%	\$ 15,669,736	\$ 14,268,096	\$ 11,795,400	\$ 12,389,554	\$ 11,815,947
Protective Services	5.80%	9,708,853	9,540,886	8,802,916	8,137,277	7,759,306
Transportation Services	1.50%	21,393,876	20,838,678	20,094,043	20,120,952	20,170,263
Environmental Services	1.23%	15,980,961	16,399,478	14,862,239	14,462,236	15,325,012
Public Health Services	6.36%	225,361	445,636	263,903	248,449	249,026
Community Development Services	14.07%	2,556,285	2,126,925	1,821,424	1,823,490	1,526,956
Recreation & Cultural Services	3.67%	15,578,226	15,531,949	14,354,984	13,904,718	13,507,001
Total		\$ 81,113,298	\$ 79,151,648	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511



Using expense numbers from the Statement of Operations, increases can be seen in all areas but primarily in general government, protective services, and community development services where increasing growth in the community has led to enhanced service costs over the past few years. As noted earlier, in 2019 overall expenses came in 5.82% below the planned expenditures.

Financial Position	Average Annual Change	2019	2018	2017	2016	2015
Financial Assets	10.41%	\$ 84,163,179	\$ 76,370,100	\$ 75,836,633	\$ 66,912,341	\$ 56,997,605
Liabilities	9.42%	34,419,147	29,963,899	26,984,404	25,843,075	24,074,057
Net Financial Assets		\$ 49,744,032	\$ 46,406,201	\$ 48,852,229	\$ 41,069,266	\$ 32,923,548

The City's overall financial position has again improved over the prior years'. Financial assets such as cash, government transfers receivable and other funds due from government increased due to increased applications for external funding sources for capital projects. Liabilities overall have also increased as the City's holdback for building replacement infrastructure continues to grow in addition to increased long term debt resulting from new LICs for the downtown reconstruction of Wheeler and Alexander Streets. The increase of \$3.34 million in net financial assets was complemented by the \$10.08 million increase in non-financial assets as previously explained which increased the City's overall financial position by \$13.42 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	2019	2018	2017	2016	2015
	8.79%	\$ 45,827,447	\$ 40,456,685	\$ 41,119,880	\$ 37,468,478	\$ 32,933,427

The City's reserves are used to fund a portion of the City's capital program and occasionally stabilize minor expenditure and revenue variances from one year to the next. The increase in the 2019 reserves levels is a 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 \$502,097,133. 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 consolidated financial statements, follows.



Valerie Braga, MPA, CPA, CGA

Director, Corporate Services

June 30, 2020



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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, 2019 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, 2019 and its results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 30, 2020

CITY OF WHITEHORSE

Statement of Financial Position
for the year ended December 31, 2019

	2019		2018	
Financial assets				
Cash	\$	62,282,267	\$	54,504,673
Accounts receivable		4,895,067		4,353,980
Government transfers receivable				
Government of Yukon		13,256,591		16,378,638
Other due from government				
Government of Canada		49,492		8,217
Government of Yukon		3,567,294		1,020,487
First Nation Governments		37,512		74,992
Other financial assets		74,956		29,113
Total financial assets	\$	84,163,179	\$	76,370,100
Liabilities				
Accounts payable	\$	16,354,637	\$	13,275,190
Employee future benefits (Note 2)		3,439,700		3,200,700
Landfill closure & post closure liability (Note 3)		2,549,363		2,335,370
Deferred revenue (Note 4)		1,683,095		1,601,669
Deposits		2,227,036		1,918,252
Long term debt (Note 5)		8,165,316		7,632,718
Total liabilities	\$	34,419,147	\$	29,963,899
Net financial assets	\$	49,744,032	\$	46,406,201
Non-financial assets				
Tangible Capital Assets (Note 9)	\$	451,475,588	\$	441,139,236
Land for resale		10,553		201,101
Inventory		753,052		779,266
Prepaid expenses		113,908		150,588
Total non-financial assets	\$	452,353,101	\$	442,270,191
Accumulated surplus (Note 10)	\$	502,097,133	\$	488,676,392

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, 2019



	2019 Budget Note 12	2019 Actual	2018 Actual
Revenues			
Taxes and payments in lieu of taxes	\$ 41,464,713	\$ 41,490,641	\$ 39,455,282
Government transfers	39,316,414	25,404,496	31,272,348
Sales of goods and services	19,163,482	19,166,342	18,717,446
Licenses, permits, penalties and fines	2,866,000	2,966,591	2,820,775
Developers' contributions	560,000	672,300	845,315
Investment income	525,000	1,400,516	1,125,916
Other revenues	3,554,841	3,326,498	4,613,305
Donated assets (Note 9)	-	106,655	12,873,993
Total revenue	<u>\$ 107,450,450</u>	<u>\$ 94,534,039</u>	<u>\$ 111,724,380</u>
Expenses (Schedule 1)			
General government services	\$ 17,865,781	\$ 15,669,736	\$ 14,268,096
Protective services	9,872,917	9,708,853	9,540,886
Transportation services	22,339,310	21,393,876	20,838,678
Environmental services	16,763,374	15,980,961	16,399,478
Public health services	257,976	225,361	445,636
Community development services	3,018,408	2,556,285	2,126,925
Recreation and cultural services	15,716,454	15,578,226	15,531,949
Total expenses	<u>\$ 85,834,220</u>	<u>\$ 81,113,298</u>	<u>\$ 79,151,648</u>
Annual surplus	\$ 21,616,230	\$ 13,420,741	\$ 32,572,732
Accumulated surplus at beginning of year	\$ 488,676,392	\$ 488,676,392	\$ 456,103,660
Accumulated surplus at end of year	\$ 510,292,622	\$ 502,097,133	\$ 488,676,392

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, 2019

	2019 Budget Note 12	2019 Actual	2018 Actual
Annual surplus	\$ 21,616,230	\$ 13,420,741	\$ 32,572,732
Net acquisition of tangible capital assets	\$ (54,792,631)	\$ (27,667,997)	\$ (51,954,524)
Depreciation of tangible capital assets	17,223,750	17,223,750	16,556,950
Loss (gain) on disposal of tangible capital assets	-	(25,053)	10,006
Proceeds on disposal of tangible capital assets	-	132,948	214,901
	<u>\$ (37,568,881)</u>	<u>\$ (10,336,352)</u>	<u>\$ (35,172,667)</u>
Acquisition of inventories of supplies	\$ -	\$ (753,052)	\$ (779,266)
Acquisition of prepaid expense	-	(113,908)	(150,588)
Reduction of land for sale inventory	-	190,548	(155,053)
Consumption of supplies inventories	-	779,266	598,779
Use of prepaid expense	-	150,588	640,035
	<u>\$ -</u>	<u>\$ 253,442</u>	<u>\$ 153,907</u>
Change in net financial assets	\$ (15,952,651)	\$ 3,337,831	\$ (2,446,028)
Net financial assets at beginning of year	\$ 46,406,201	\$ 46,406,201	\$ 48,852,229
Net financial assets at end of year	\$ 30,453,549	\$ 49,744,032	\$ 46,406,201

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE

Statement of Cash Flows
for the year ended December 31, 2019

	2019 Actual	2018 Actual
Operating transactions		
Annual surplus	\$ 13,420,741	\$ 32,572,732
Items not utilizing cash		
Depreciation	\$ 17,223,750	\$ 16,556,950
Loss (gain) on disposal of tangible capital assets	(25,053)	10,006
Donated assets	(106,655)	(12,873,993)
Change in non-cash operating balances		
Accounts receivable	(541,087)	428,940
Government transfers and other due from government	571,445	(10,249,607)
Other assets	(45,843)	6,191
Accounts payable	3,079,447	3,525,198
Employee future benefits	239,000	227,300
Landfill closure liability	213,993	552,212
Deposits	308,784	130,490
Deferred revenue	81,426	11,636
Inventory	26,214	(180,487)
Land for resale	190,548	(155,054)
Prepaid expenses	36,680	489,446
Cash provided by operating transactions	<u>\$ 34,673,390</u>	<u>\$ 31,051,960</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (27,561,342)	\$ (39,080,530)
Proceeds on disposal of tangible capital assets	132,948	214,901
Cash applied to capital transactions	<u>\$ (27,428,394)</u>	<u>\$ (38,865,629)</u>
Financing transactions		
Issue of long term debt	\$ 1,110,656	\$ -
Debt repayment	(578,058)	(550,181)
Cash applied to financing transactions	<u>\$ 532,598</u>	<u>\$ (550,181)</u>
Increase (decrease) in cash	\$ 7,777,594	\$ (8,363,850)
Cash at beginning of year	\$ 54,504,673	\$ 62,868,523
Cash at end of year	\$ 62,282,267	\$ 54,504,673

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, 2019**



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	\$ 41,032,084	\$ -	\$ 371,924	\$ 86,633	\$ -	\$ -	\$ -	\$ -	\$ 41,490,641
Government Transfers	22,593,750	-	10,094	2,111,201	-	76,201	613,250	-	25,404,496
Sales Of Goods And Services	71,479	164,685	1,466,018	13,344,468	74,082	59,211	3,986,399	-	19,166,342
Licenses, Permits, Penalties & Fines	186,200	2,467,635	2,500	163,464	-	146,792	-	-	2,966,591
Developers Contributions	-	-	-	-	-	672,300	-	-	672,300
Investment Income	1,400,516	-	-	-	-	-	-	-	1,400,516
Other Revenue	2,562,614	610	223,866	461,979	-	-	77,429	-	3,326,498
Donated Assets	-	-	-	-	-	106,655	-	-	106,655
Total:	\$ 67,846,643	\$ 2,632,930	\$ 2,074,402	\$ 16,167,745	\$ 74,082	\$ 1,061,159	\$ 4,677,078	\$ -	\$ 94,534,039
Expenses									
Salaries & Benefits	\$ 7,938,355	\$ 8,119,448	\$ 8,485,768	\$ 4,629,967	\$ 159,078	\$ 1,566,564	\$ 8,519,057	\$ -	\$ 39,418,237
Materials & Supplies	2,336,857	551,622	4,449,688	2,868,516	13,721	98,128	3,408,272	-	13,726,804
Professional Services	3,953,989	85,498	193,654	1,465,234	-	672,006	684,491	-	7,054,872
Public Relations	198,172	18,360	10,274	74,956	-	27,302	127,889	-	456,953
Community Grants	493,752	-	-	176,811	-	192,285	277,000	-	1,139,848
Interest	-	303,702	103,601	24,534	-	-	-	-	431,837
Depreciation	605,986	558,223	8,270,881	5,218,352	52,562	-	2,517,746	-	17,223,750
Other	142,625	72,000	(119,990)	1,522,591	-	-	43,771	-	1,660,997
Total:	\$ 15,669,736	\$ 9,708,853	\$ 21,393,876	\$ 15,980,961	\$ 225,361	\$ 2,556,285	\$ 15,578,226	\$ -	\$ 81,113,298
Annual Surplus / (Deficit)	\$ 52,176,907	\$ (7,075,923)	\$ (19,319,474)	\$ 186,783	\$ (151,279)	\$ (1,495,126)	\$ (10,901,148)	\$ -	\$ 13,420,741

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	\$ 39,093,638	\$ -	\$ 308,644	\$ 53,000	\$ -	\$ -	\$ -	\$ 39,455,282	
Government Transfers	28,529,711	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	144,621	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	3,732,283	21,116	198,005	538,428	-	15,600	107,873	4,613,305	
Donated Assets	-	-	12,873,993	-	-	-	-	12,873,993	
Total:	\$ 72,691,569	\$ 2,616,942	\$ 14,804,123	\$ 15,734,269	\$ 58,466	\$ 1,282,403	\$ 4,536,608	\$ 111,724,380	
Expenses									
Salaries & Benefits	\$ 7,041,891	\$ 7,848,026	\$ 8,001,136	\$ 4,521,354	\$ 211,893	\$ 1,506,798	\$ 8,298,299	\$ 37,429,397	
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	1,686,871	
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)	\$ 58,423,473	\$ (6,923,944)	\$ (6,034,555)	\$ (665,209)	\$ (387,170)	\$ (844,522)	\$ (10,995,341)	\$ 32,572,732	

CITY OF WHITEHORSE

**Schedule 2 - Water & Sewer Utility
for the year ended December 31, 2019**



	2019 Budget	2019 Actual	2018 Actual
Revenue			
Administration			
Miscellaneous income	\$ 221,500	\$ 236,346	\$ 308,172
	\$ 221,500	\$ 236,346	\$ 308,172
Water and Sewer Supply			
Flat rate sales	\$ 6,389,804	\$ 6,273,785	\$ 6,036,770
Metered rate sales	3,145,208	3,327,627	3,385,139
	\$ 9,535,012	\$ 9,601,412	\$ 9,421,909
Water and Sewer Other			
Frontage charges	\$ 93,338	\$ 86,633	\$ 53,000
Penalties	118,000	145,585	136,605
Recoveries	323,597	278,333	277,868
	\$ 534,935	\$ 510,551	\$ 467,473
Total revenue	\$ 10,291,447	\$ 10,348,309	\$ 10,197,554
Expenses			
Administration	\$ 2,417,521	\$ 2,222,031	\$ 2,174,652
Water system operations	4,013,734	4,099,517	3,640,693
Sewage collection and disposal	1,745,606	1,599,602	1,633,277
Water and sewer debt charges	93,337	24,534	13,271
	\$ 8,270,198	\$ 7,945,684	\$ 7,461,893
Transfers to reserves			
Current year transfer	\$ 2,021,249	\$ 2,055,471	\$ 2,027,656
	\$ 2,021,249	\$ 2,055,471	\$ 2,027,656
Total expenses	\$ 10,291,447	\$ 10,001,155	\$ 9,489,549
Surplus/(deficit) before depreciation & gain/loss on disposal	\$ -	\$ 347,154	\$ 708,005
Depreciation	\$ -	\$ 4,952,803	\$ 4,642,710
Gain/loss on disposal	-	50,813	9,127
Surplus/(deficit) after depreciation & gain/loss on disposal	\$ -	\$ (4,656,462)	\$ (3,943,832)

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	Useful Lives
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, 2019.

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.

Each type of tax revenue recognized as at December 31, 2019 is as follows:

General municipal taxes	\$ 32,470,585
Federal payments in lieu of taxes	655,591
Territorial payments in lieu of taxes	8,364,465
Total taxation revenue	\$ 41,490,641

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 Government of Yukon in the amount of \$7,167,099 (2018 - \$7,070,589). Other grant amounts consist of \$18,041,635 (2018 - \$23,987,664) in capital project grants primarily administered through the Government of Yukon, and \$195,762 (2018 - 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 Deferred Contribution	2019	2018
Opening balance of unspent funds	\$ 220,051	\$ 442,130
Add: Amounts received during the year	-	139,483
Less: Amounts allocated to projects	190,133	361,562
Closing balance of unspent fund	\$ 29,918	\$ 220,051
Other government transfers	434,995	211,044
Total deferred government transfers	\$ 464,913	\$ 431,095

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, 2019.





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:

	2019	2018
Accrued severance obligation, beginning of year	\$ 3,780,300	\$ 3,725,000
Service cost	329,600	320,000
Interest Cost	127,200	125,100
Benefits paid	(389,800)	(389,800)
Actuarial loss	-	169,700
Accrued severance obligation, end of year	\$ 3,847,300	\$ 3,780,300
Unamortized actuarial gain (loss)	(407,600)	(579,600)
Accrued employee future benefits liability	\$ 3,439,700	\$ 3,200,700

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

	2019	2018
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, 2019; 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 32 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2019 was \$6.35 million. Using a 2.0% annual inflation rate, closure costs were estimated at \$32.9 million in 2051. Approximately 31% (2018 - 31%) of the capacity of the landfill has been used as at December 31, 2019.

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 \$2.5 million (2018 - \$2.3 million). The remaining liability amount to be recognized is calculated at \$32.7 million. Post-closure 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 Dec 31, 2019	Amounts Received	Revenue Recognized	Balance Dec 31, 2018
Prepaid Local Improvement Charges	\$ 268,581	\$ 9,652	\$ (34,184)	\$ 293,113
Government Transfers	464,913	293,623	(259,805)	431,095
Business Licenses	42,100	42,101	(36,096)	36,095
Prepaid Leases	-	-	-	-
Parks & Recreation Facility Fees	404,891	1,916,443	(1,909,848)	397,496
Trust Accounts	502,610	116,717	(107,977)	443,870
	\$ 1,683,095	\$ 2,428,535	\$ (2,347,110)	\$ 1,601,669

5. LONG-TERM DEBT

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

	2019	2018
Balance as at January 1	\$ 7,632,718	\$ 8,182,899
Add: Borrowing	1,110,656	-
Less: Principal Repayments	(578,058)	(550,181)
Balance as at December 31	\$ 8,165,316	\$ 7,632,718

It is composed of debentures payable to the Government of Yukon 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	\$ 135,755	6.375%
2010-29 Black St. Reconstruction	275,749	3.260%
2011-07 Marwell East Reconstruction	1,097,388	3.260%
2013-46 Ogilvie St. West (Phase 1)	366,661	2.720%
2016-39 Wheeler St. 4th to Escarpment	635,099	3.570%
2017-32 Alexander St. Royal Bank	475,557	3.570%
Royal Bank		
2009-14 Public Safety Building	4,672,010	6.290%
2010-21 Hanson Street Reconstruction	58,835	4.000%
Canada Mortgage & Housing Corporation		
2008-58 Takhini North	448,262	3.990%
Balance, as at December 31	\$ 8,165,316	

Current debt load is 7.55% 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
2020	\$ 664,739	\$ 408,476
2021	697,835	375,380
2022	732,732	340,484
2023	769,536	303,679
2024	768,844	264,857
2025-2039	4,531,630	821,747
Balance, as at December 31	\$ 8,165,316	\$ 2,514,623

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. In 2019, the City contributed \$1,671,131 to the defined contribution plan.

8. CONTINGENT LIABILITIES

At December 31, 2019, 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

2019 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Opening Balance		Additions		Disposals	End Balance, Dec 31, 2019
Land	\$	18,595,772	\$	-	\$ -	18,595,772
Land improvements		12,799,182		1,049,512	(269,880)	13,578,814
Buildings		124,262,878		2,341,840	(599,005)	126,005,713
Equipment		44,836,515		3,311,620	(1,314,696)	46,833,439
Linear assets		485,614,916		4,528,289	(1,045,485)	489,097,720
Assets under construction		36,653,420		21,341,670	(4,904,934)	53,090,156
Total	\$	722,762,683	\$	32,572,931	\$ (8,134,000)	\$ 747,201,614

Accumulated Amortization	Opening Balance		Additions		Disposals	End Balance, Dec 31, 2019
Land		-		-	-	-
Land improvements	\$	4,986,957	\$	560,017	(229,002)	5,317,972
Buildings		54,520,199		4,328,289	(571,338)	58,277,150
Equipment		26,951,711		3,217,961	(1,275,347)	28,894,325
Linear assets		195,164,580		9,117,484	(1,045,485)	203,236,579
Assets under construction		-		-	-	-
Total	\$	281,623,447	\$	17,223,751	\$ (3,121,172)	\$ 295,726,026

Net Book Value

Category	Opening Balance		Additions		Disposals	End Balance, Dec 31, 2019
Land	\$	18,595,772	\$	-	\$ -	18,595,772
Land improvements		7,812,225		489,495	(40,878)	8,260,842
Buildings		69,742,679		(1,986,449)	(27,667)	67,728,563
Equipment		17,884,804		93,659	(39,349)	17,939,114
Linear assets		290,450,336		(4,589,195)	-	285,861,141
Assets under construction		36,653,420		21,341,670	(4,904,934)	53,090,156
Total	\$	441,139,236	\$	15,349,180	\$ (5,012,828)	\$ 451,475,588

In 2019 new park equipment from the Porter Creek Neighborhood Association was donated to the City at a value of \$106,655.

2018 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Opening Balance		Additions		Disposals		End Balance, Dec 31, 2018
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		3,814,069		(504,113)	44,836,515
Linear assets		464,556,710		22,074,936		(1,016,730)	485,614,916
Assets under construction		15,462,792		25,287,566		(4,096,938)	36,653,420
Total	\$	672,721,262	\$	56,051,462	\$	(6,010,041)	\$ 722,762,683

Accumulated Amortization

Category	Opening Balance		Additions		Disposals		End Balance, Dec 31, 2018
Land		-		-		-	-
Land improvements	\$	4,622,638	\$	541,337	\$	(177,018)	\$ 4,986,957
Buildings		50,412,438		4,107,761		-	54,520,199
Equipment		24,406,882		3,048,942		(504,113)	26,951,711
Linear assets		187,312,736		8,858,910		(1,007,066)	195,164,580
Assets under construction		-		-		-	-
Total	\$	266,754,694	\$	16,556,950	\$	(1,688,197)	\$ 281,623,447

Net Book Value

Category	Opening Balance		Additions		Disposals		End Balance, Dec 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		(141,338)		-	69,742,679
Equipment		17,119,677		765,127		-	17,884,804
Linear assets		277,243,974		13,216,026		(9,664)	290,450,336
Assets under construction		15,462,792		25,287,566		(4,096,938)	36,653,420
Total	\$	405,966,568	\$	39,494,512	\$	(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 Water main. In addition to government donations, linear assets from a privately developed lot were donated to the City with 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.

10. ACCUMULATED SURPLUS

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

Reserves	2019	Appropriations to reserves	Appropriations from reserves	2018
Area Development Scheme Reserve	\$ 44,385	\$ -	\$ -	\$ 44,385
Building Replacement Reserve	2,931,594	339,457	-	2,592,137
Capital Reserve	12,332,821	3,583,550	(2,255,841)	11,005,112
Cash In Lieu of Municipal Reserve	761,443	-	-	761,443
Cemetery Perpetual Care Reserve	183,031	14,570	(465)	168,926
Computer Equipment Reserve	413,588	123,099	(96,061)	386,550
Contingency Reserve	1,691,680	537,574	(5,000)	1,159,106
Development Cost Charge (DCC) Reserve	5,693,882	872,620	(12,762)	4,834,024
DCC: Rec Facility Replacement	2,412,041	235,840	-	2,176,201
Environmental Protection Reserve	(87,264)	163,777	(50,320)	(200,721)
Equipment Reserve	(599,883)	2,120,862	(1,506,013)	(1,214,732)
Gas Tax Reserve	39,924	3,613	-	36,311
General Fund Reserve	4,736,621	2,461,988	(1,456,034)	3,730,667
Land Bank Reserve	(2,619,186)	572,000	(2,504,959)	(686,227)
Parking Development Reserve	3,448,568	225,974	(7,032)	3,229,626
Recreation Facilities Reserve	623,905	145,000	(52,418)	531,323
Recreation Grant Reserve	1,500	-	-	1,500
Sister Cities Reserve	3,000	-	-	3,000
Snow and Ice Control Reserve	5,301	-	-	5,301
Tire Disposal Reserve	96,097	-	-	96,097
Transit Equipment Reserve	3,573,949	502,947	(12,633)	3,083,635
Water and Sewer Replacement Reserve	10,140,450	1,911,257	(483,828)	8,713,021
Total reserves	\$ 45,827,447	\$ 13,814,128	\$ (8,443,366)	\$ 40,456,685
Surplus				
Invested in tangible capital assets	451,475,588			441,139,236
Long-term liabilities	(8,165,316)			(7,632,718)
Net investment in tangible capital assets	\$ 443,310,272			\$ 433,506,518
General Surplus	12,959,414			14,713,189
Accumulated Surplus	\$ 502,097,133			\$ 488,676,392

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 Handy bus 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 neighbourhood outdoor rinks, over 7,000 hectares of greenspace, numerous trails and parks, leisure programs, and special events.

12. 2019 BUDGET ADJUSTMENTS

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 10, 2018 and the Operating and Maintenance (O&M) Budget approved by Council on February 11, 2019. 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	\$	8,910,335	\$	52,092,296	\$	61,002,631	
O&M Revenues		81,264,048		40,871		81,304,919	
	\$	90,174,383	\$	52,133,167	\$	142,307,550	
Expenses							
Capital expenses	\$	8,910,335	\$	52,092,296	\$	61,002,631	
O&M expenses		81,264,048		40,871		81,304,919	
	\$	90,174,383	\$	52,133,167	\$	142,307,550	
Annual Surplus	\$	-	\$	-	\$	-	

The table below shows the adjustments made to the 2019 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 2019 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	\$ 61,002,631	\$ (12,970,539)	\$ (15,792,891)	\$ -	\$ -	\$ -	\$ 32,239,201
O&M Revenues	81,304,919	-	(6,093,670)	-	-	-	75,211,249
	\$ 142,307,550	\$ (12,970,539)	\$ (21,886,561)	\$ -	\$ -	\$ -	\$ 107,450,450
Expenses							
Capital expenses	\$ 61,002,631	\$ -	\$ -	\$ -	\$ -	\$ (61,002,631)	\$ -
O&M expenses	81,304,919	-	(17,145,289)	(1,214,159)	17,223,749	5,665,000	85,834,220
	\$ 142,307,550	-	\$ (17,145,289)	\$ (1,214,159)	\$ 17,223,749	\$ (55,337,631)	\$ 85,834,220
Annual Surplus	\$ -	\$ (12,970,539)	\$ (4,741,272)	\$ 1,214,159	\$ (17,223,749)	\$ 55,337,631	\$ 21,616,230

I3. OTHER INFORMATION

The City began work on a major project in 2015 to replace its existing building infrastructure. This project has an estimated cost of \$54 million and the total amount spent to date in 2019 is \$46.74 million (2018 - \$29.72 million) with an estimated \$7.26 million remaining to be spent. Funding will come from a variety of sources including reserves, debt financing and federal funding.

I4. UNCERTAINTY DUE TO COVID-19

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there will be further impact on the City, its stakeholders, employees, suppliers and other third party business associates. These could impact the timing and amounts realized on the City's assets and its ability to deliver services and projects in the future. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its stakeholders.

IN FOCUS: COMPOST

The residents of Whitehorse are dedicated to sustainability and working to preserve our natural surroundings. There is a reason we're known as the Wilderness City! The City of Whitehorse has committed to a goal of 50% waste diversion from the landfill by 2040 and, through our **Organics Collection programs**, we're closer than ever!

It is through our programs that we've seen a boost in additional organic waste tonnage come through our composting facility, which prevents harmful leachates and emissions from entering our environment. If those environmental benefits weren't enough to merit boasting, our facility produces some of the highest quality compost in North America.

The City's compost meets the Organic Materials Review Institute (OMRI) standard, making it approved for use in organic operations. It is tested for purity and every single pile is tested to the Canadian Council of Ministers of the Environment (CCME) guidelines.

The result of this rigorous testing is high quality compost that is enjoyed by green-thumbed Whitehorse residents. In fact, it is enjoyed so much that by mid-June of 2019, 2,429 bags had been sold!

It was assumed that composting north of 60 would be challenging if not downright impossible, so it is truly remarkable what we have been able to accomplish.

As we continue to expand our Compost Collection program and our facilities, we look forward to a healthier, greener community for future generations to enjoy.





DEMOGRAPHICS AND MAJOR VENDORS

Demographic and Economic Information

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Population	32,774	31,808	27,116	26,773	26,211
Unemployment Rate					
Yukon (as of December)	4.5%	4.1%	3.6%	5.6%	6.3%
Canada (as of December)	5.6%	5.7%	6.3%	6.9%	6.9%
Consumer Price Index (CPI) changes	2.0%	2.4%	1.7%	1.6%	1.1%
Occupancy trends					
Dwelling Units	11,716	11,596	11,300	10,710	10,571
Median Rent	\$ 1,000	\$ 980	\$ 950	\$ 950	\$ 915
Housing Starts	276	99	369	297	135
Avg. Selling Price of Homes (000)	\$ 525.7	\$ 506.2	\$ 463.4	\$ 425.2	\$ 419.7
Vacancy Rate	2.9 %	3.1%	2.8%	3.0%	3.5%
Other trends					
Res. construction value (000)	\$ 28,849	\$ 41,922	\$ 22,890	\$ 18,621	\$ 21,541
Non-res. construction value (000)	\$ 62,961	\$ 25,431	\$ 51,597	\$ 90,528	\$ 50,449
Business Licenses	2,609	2,771	2,688	2,408	2,304

City of Whitehorse Personnel

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Permanent	321	311	307	309	301
Casual/**Other	110	127	103	96	96
Total Staff	431	438	410	405	397
Increase (decrease) from previous year	(7)	28	5	8	(5)

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

2019 Major Vendors

Ketza Construction Corp.	\$ 18,776,142
Sun Life Assurance Co. of Canada	\$ 3,565,618
ATCO Electric Yukon	\$ 3,562,752
Terus Constructions Ltd.	\$ 2,640,333
North 60 Petro Ltd.	\$ 2,291,907
Castle Rock Ent - General Contractors	\$ 1,932,453
AMSC Insurance Services Ltd.	\$ 1,533,001
Norcope Entreprises	\$ 1,013,642
Government of Yukon B-1 Department of Finance	\$ 716,828
Duncan's Ltd.	\$ 679,834
Cimco Refrigeration	\$ 615,512
Safetek Emergency Vehicles	\$ 563,485
Lane's Yukon Yardworks Inc.	\$ 546,364
Yukon Workers' Compensation Health & Safety Board	\$ 470,771
Whitehorse Motors Ltd.	\$ 463,655
AON Reed Stenhouse	\$ 446,399
Blue Imp Recreational Products of Canada	\$ 435,409
Millennium General Services	\$ 419,853
Cobalt Construction Inc.	\$ 416,784

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



ASSESSMENT AND PROPERTY TAXATION INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2015 to 2019

Tax Rates	2019	2018	2017	2016	2015
Non-residential	1.649%	1.072%	1.712%	1.692%	1.756%
Residential	1.097%	1.612%	1.114%	1.101%	1.116%
Agricultural	1.167%	1.141%	1.185%	1.171%	1.151%

Tax Assessments	2019	2018	2017	2016	2015
Non-residential	\$ 1,374,200,000	\$ 1,328,100,000	\$ 1,029,600,000	\$ 1,001,800,000	\$ 936,600,000
Residential	\$ 1,971,100,000	\$ 1,926,400,000	\$ 1,784,900,000	\$ 1,741,700,000	\$ 1,631,900,000
Agricultural	\$ 800,000	\$ 800,000	\$ 800,000	\$ 600,000	\$ 400,000

Major Property Taxpayers

2019 Taxation Year

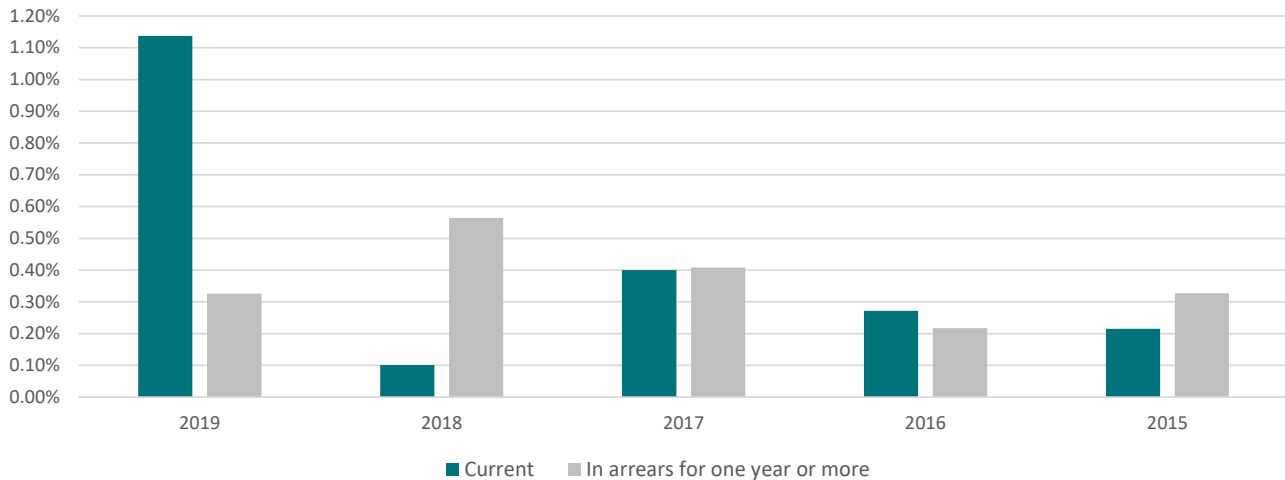
Yukon Hospital Corporation	\$ 1,087,262
Canadian Tire Real Estate Ltd	\$ 279,074
CP Reit Yukon Properties Ltd	\$ 228,358
Jim Pattison Developments Ltd	\$ 192,815
Walmart Canada Corp.	\$ 177,335
SBLP Qwanlin Mall Inc	\$ 163,303
Kwanlin Dün First Nation	\$ 130,259
HL General Partner Inc	\$ 117,682
Home Hardware Stores Limited	\$ 107,118
Northern Vision Development	\$ 105,355

Property Tax Collection

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Current Taxable Levy	\$ 32,012,028	\$ 30,818,620	\$ 29,906,145	\$ 28,774,869	\$ 28,120,125
Payment in Lieu (Federal & Territorial)	9,020,056	8,275,017	7,611,514	7,347,375	6,952,806
Total Taxes and Payment in Lieu	\$ 41,032,084	\$ 39,093,638	\$ 37,517,660	\$ 36,122,244	\$ 35,072,931
Taxes Receivable					
Current	\$ 365,422	\$ 31,262	\$ 119,557	\$ 78,138	\$ 60,503
In arrears for one year or more	104,678	173,742	122,149	62,455	92,050
Total Tax Receivable	\$ 470,099	\$ 205,004	\$ 241,706	\$ 140,593	\$ 152,553
Taxes Outstanding as a % of Current Taxable Levy					
Current	1.14%	0.10%	0.40%	0.27%	0.22%
In arrears for one year or more	0.33%	0.56%	0.41%	0.22%	0.33%

Taxes Outstanding as a % of the Current Levy



5 Year Comparative Consolidated Revenue by Source

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Taxes and payments in lieu of taxes	\$ 41,490,641	\$ 39,455,282	\$ 37,891,151	\$ 36,512,499	\$ 35,520,612
Government transfers	25,404,496	31,272,348	15,309,492	10,993,213	8,871,804
Sales of goods and services	19,166,342	18,717,446	17,581,303	16,715,422	15,899,825
Licenses, permits, penalties and fines	2,966,591	2,820,775	2,861,753	3,132,733	2,444,709
Developers contributions	672,300	845,315	724,267	719,866	443,239
Investment income	1,400,516	1,125,916	519,151	512,154	428,737
Other revenue	3,326,498	4,613,305	2,944,593	3,361,008	6,079,344
Donated assets	106,655	12,873,993	274,787	-	-
Total Revenue	\$ 94,534,039	\$ 111,724,380	\$ 78,106,498	\$ 71,946,895	\$ 69,688,270

5 Year Comparative Consolidated Expense by Object**

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Expense					
Salaries and Benefits	\$ 39,418,237	\$ 37,429,397	\$ 36,844,184	\$ 35,218,456	\$ 33,697,782
Materials & Supplies	21,238,629	21,761,551	14,887,163	15,100,328	16,018,208
Community Grants	1,139,848	1,293,652	1,197,066	1,266,030	1,373,073
Interest	431,837	423,228	449,660	475,544	506,491
Depreciation	17,223,750	16,556,950	16,236,893	16,155,250	16,346,869
Other	1,660,997	1,686,871	2,379,943	2,871,068	2,411,088
Total expense by object	\$ 81,113,298	\$ 79,151,648	\$ 71,994,909	\$ 71,086,677	\$ 70,353,511

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

5 Year Comparative Operating Revenue and Expense by Function

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Operating Revenue					
Total Operating Revenue	\$ 94,534,039	\$ 111,724,380	\$ 78,106,498	\$ 71,946,894	\$ 69,688,271
Operating Expense					
General government services	15,669,736	14,268,096	11,795,400	12,389,554	11,815,947
Protective services	9,708,853	9,540,886	8,802,916	8,137,277	7,759,306
Transportation services	21,393,876	20,838,678	20,094,043	20,120,952	20,170,263
Environmental services	15,980,961	16,399,478	14,862,239	14,462,236	15,325,012
Public health services	225,361	445,636	263,903	248,449	249,026
Community development services	2,556,285	2,126,925	1,821,424	1,823,490	1,526,956
Recreation and cultural services	15,578,226	15,531,949	14,354,984	13,904,718	13,507,001
Total Expenses	\$ 81,113,298	\$ 79,151,648	\$ 71,994,909	\$ 71,086,677	\$ 70,353,512
Operating Surplus	\$ 13,420,741	\$ 32,572,732	\$ 6,111,588	\$ 860,218	\$ (655,241)
Accumulated Surplus/(Deficit), Open	488,676,392	456,103,660	449,992,071	449,131,853	449,797,094
Accumulated Surplus/(Deficit), End	\$ 502,097,133	\$ 488,676,392	\$ 456,103,660	\$ 449,992,071	\$ 449,131,853

5 Year Comparative Fixed Assets

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Net Financial Assets	\$ 49,744,032	\$ 46,406,200	\$ 48,852,229	\$ 41,069,266	\$ 32,923,546

Donated Tangible Capital Assets

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	106,555	-	237,742	-	-
Linear Assets	-	12,873,993	37,045	-	-
Total	\$ 106,555	\$ 12,873,993	\$ 274,787	-	-

2017: amount is for Eagle Bay Lookout Park / 2018: amount is for Whistle Bend subdivision and Porter Creek Watermain / 2019: amount for Pine Street Playground

Tangible Capital Assets Recorded At A Nominal Value

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Net book value	\$ -	\$ 183	\$ 162	\$ 158	\$ 96
Number of properties	-	183	162	158	96

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 2015 to 2019

	2019	2018	2017	2016	2015
Expense Components					
Public Works	\$ 2,898,170	\$ 1,025,418	\$ 3,759,573	\$ 2,220,730	\$ 2,015,629
Public Utilities	4,188,442	11,957,962	1,850,777	1,511,751	2,604,250
Building Projects	20,501,260	23,134,979	6,430,207	2,279,413	442,950
Vehicle & Equipment	3,983,764	5,269,621	2,878,541	4,229,175	4,246,097
Administrative Studies	759,687	1,141,029	450,291	380,018	296,281
Property/Park Development	877,345	1,834,177	1,262,029	464,521	352,774
	\$ 33,208,668	\$ 44,363,190	\$ 16,631,419	\$ 11,085,608	\$ 9,957,981
Sources of Funding					
Transfers from Reserves					
Area Development Scheme	\$ -	\$ 27,870	\$ 72,130	\$ -	\$ -
Building Replacement	-	600,000	-	-	-
Capital Reserve	2,220,000	1,297,447	855,606	1,655,069	2,023,300
Computer Equipment	96,061	70,000	53,939	70,000	70,000
Development Cost Charges	12,762	597,227	62,855	412,869	740,524
Environment Protection	25,320	-	-	-	-
Equipment	1,506,013	1,686,194	1,446,477	1,158,074	2,066,296
General Fund	1,470,363	2,107,366	1,509,590	1,341,895	1,873,010
Land Bank	2,394,544	6,424,453	3,227,534	1,290,820	167,541
Parking Development	7,032	58,032	3,803	6,880	34,766
Recreation Facilities	52,418	72,022	83,184	164,747	143,140
Transit Equipment	12,633	13,230	46,874	99,609	79,112
Water and Sewer Replacement	496,853	498,173	447,813	787,521	682,759
Total Transfers from Reserves	8,293,998	13,452,014	7,809,805	6,987,484	7,880,448
Government of Canada Grants	17,346,093	5,417,125	2,555,092	688,902	(212,232)
Government of Yukon Grants	695,541	18,765,708	5,974,247	3,337,320	2,064,089
Debentures***	6,512,119	6,650,544	293,417	-	-
Loans	-	-	-	-	-
Other Contributions	360,916	77,799	(1,142)	71,901	225,676
Total Funding	\$ 33,208,668	\$ 44,363,190	\$ 16,631,419	\$ 11,085,608	\$ 9,957,981

***Financing pending on Building Consolidation Project

DEBT & RESERVES

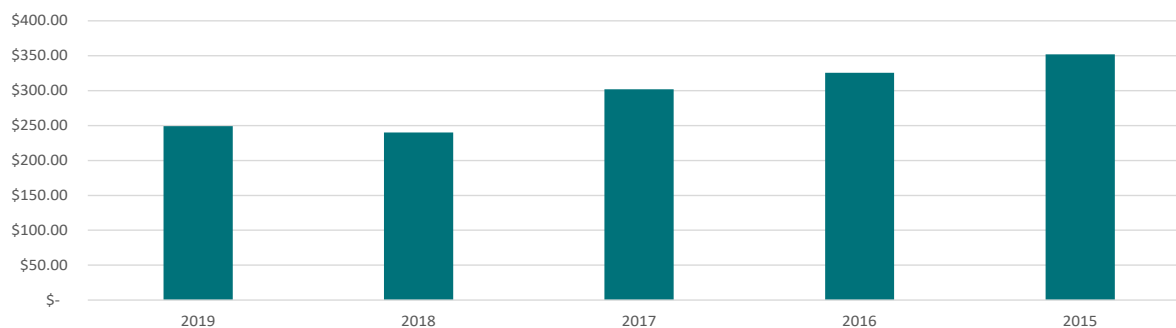
5 Year Comparative Analysis of Debt

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Total Assessed Value	\$ 3,380,720,256	\$ 3,145,453,516	\$ 3,063,116,566	\$ 2,816,123,566	\$ 2,743,627,456
**Allowable Debt Limit	\$ 101,421,608	\$ 94,363,605	\$ 91,893,497	\$ 84,483,707	\$ 82,308,824
Total Debt Outstanding					
Beginning of Year	\$ 7,632,718	\$ 8,182,899	\$ 8,706,662	\$ 9,222,726	\$ 9,384,964
Add:					
Borrowed Funds	1,110,656	-	-	-	475,341
Less:					
Principal Repayments	(578,058)	(550,181)	(523,763)	(516,064)	(637,579)
Total Debt Outstanding	\$ 8,165,316	\$ 7,632,718	\$ 8,182,899	\$ 8,706,662	\$ 9,222,726
Detailed Total Debt Outstanding					
General Municipal	\$ 8,165,316	\$ 7,632,718	\$ 8,182,899	\$ 8,706,661	\$ 9,222,726
Water and Sewer	-	-	-	-	-
	\$ 8,165,316	\$ 7,632,718	\$ 8,182,899	\$ 8,706,661	\$ 9,222,726

** 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 Reserve Analysis

Years ended December 31 for 2015 to 2019

	2019	2018	2017	2016	2015
Area Development Scheme	\$ 44,385	\$ 44,385	\$ 72,255	\$ 144,385	\$ 144,385
Building Replacement	2,931,594	2,592,137	2,852,680	2,513,223	2,186,245
Capital	12,332,821	11,005,112	8,767,263	6,275,076	4,582,349
Cash In Lieu of Municipal	761,443	761,443	777,043	777,043	595,020
Cemetery Perpetual Care	183,031	168,926	158,871	149,873	143,208
Computer Equipment	413,588	386,550	339,269	280,655	242,288
Contingency	1,691,680	1,159,106	659,106	548,383	548,383
Development Cost Charges	5,693,882	4,834,024	4,534,222	3,889,192	3,384,902
DCC: Rec Facility Replacement	2,412,041	2,176,201	1,951,944	1,774,973	1,538,784
Environmental Protection	(87,264)	(200,721)	(335,465)	(331,138)	(327,636)
Equipment	(599,883)	(1,214,732)	(751,102)	(978,396)	(1,051,001)
Gas Tax Reserve	39,924	36,311	36,311	34,521	34,231
General Fund	4,736,621	3,730,667	4,572,705	3,831,233	3,005,070
Land Bank	(2,619,186)	(686,227)	3,807,262	6,853,062	7,348,141
Parking Development	3,448,568	3,229,626	2,973,016	2,700,605	2,373,097
Recreation Facilities	623,905	531,323	458,345	396,528	416,276
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	96,097	91,517	82,917	78,037
Transit Equipment	3,573,949	3,083,635	2,623,995	2,260,409	1,957,847
Water and Sewer Replacement	10,140,450	8,713,022	7,520,843	6,256,134	5,724,002
TOTAL RESERVES	\$ 45,827,447	\$ 40,456,685	\$ 41,119,879	\$ 37,468,477	\$ 32,933,429

GRANTS AND DONATIONS BY CATEGORY

	Number of Individuals/ Organizations in Receipt	Amount Awarded
Christmas Food For Fines Grant	465	\$ 6,405
Community Clean-Up Grants	64	\$ 21,300
Core Funding	1	\$ 20,000
Development Incentives	30	\$ 170,294
Diversion Credit Grants	2	\$ 150,000
Economic Development Donations	3	\$ 10,300
Environmental Grant	15	\$ 16,404
Festivals and Special Events	12	\$ 50,000
Heritage Fund Bylaw	1	\$ 2,000
In Kind	1	\$ 50,000
Misc. Council Donations	13	\$ 66,703
Municipal Charges & Community Service Grants	17	\$ 105,908
Recreation Grants	39	\$ 173,676
Seniors Utility Charges Rebate	822	\$ 368,373
Youth Strategy Funding	2	\$ 27,000

Top 5 recipients of 2019 Municipal Grants

1. Raven Recycling Society: **\$130,246**
2. 535756 Yukon Inc.: **\$62,787**
3. Arctic Winter Games: **\$50,000**
3. Sport Yukon: **\$50,000**
4. Da Daghay Development Corp **\$34,430**
5. Softball Yukon Community **\$24,388**





IN FOCUS: RESCUE 1

The Whitehorse Fire Department welcomed a new member to its team late in 2019 – **Rescue 1**. Manufactured in Fort Collins, Colorado, this brand-new, thirty-five-foot heavy rescue apparatus replaced the department's twenty-four-year-old unit that had grown limited in capability and capacity.

When an apparatus is being considered for replacement, the Fire Department asks: Is the current unit lacking in effectiveness and efficiency? Does the unit still meet the department's operational needs? Have there been advances in safety technology that would necessitate replacement?

- The older apparatus may have been a reasonable response unit in the department's earlier days, but its design limited today's response teams who answer more calls to action.
- Rescue 1 was built with the multiple services that the department provides taken into consideration. The result was an apparatus that can perform more efficiently and at a higher level of function.
- One such service that will put this apparatus' features into action is motor vehicle collision response and the ability to perform suppression efforts thanks to the built in 60-gallon compressed air foam system.
- With a wide-range of equipment onboard, firefighters will be able to effectively handle multiple situations including water, ice, motor vehicle, and high/low rope rescues.
- Sporting a Cummins L9 450 HP engine, a 15,000-lb winch, a light tower, 360-degree birds eye camera and room for 7 firefighters, this new apparatus is sure to meet the department's needs to serve our growing community.



IN FOCUS: ROTARY PEACE PARK PLAYGROUND

Situated along the Riverfront Trail where Downtown meets Riverdale, **Rotary Peace Park** is by far the most popular park in the community. The summer season draws families celebrating birthdays under the gazebo, children splashing in the Whitehorse Lions Splash Park, food vendors dishing out delights, and volleyball players hitting the sand. With the high volume of daily visitors, it is important that the park is well maintained, which meant that replacing the aging playground was a top priority.

The design of the new playground includes unique play features that differ from other local playgrounds with one structure that appeals to children two to five years of age and another that is more appropriate for children five to twelve years old. A large central climbing structure offers monkey bars, platforms, a soaring tower and three large slides. The playground's theme celebrates Yukon's history and northern culture with structures resembling a paddlewheel and a dog sled.

The incorporation of accessible ramps, play features and rubberized surfacing introduces new standards of inclusive play and inspires users of all abilities to enjoy the uniquely engaging play opportunities.

This capital project was fully funded through the federal Gas Tax Fund and officially opened August 2019.

2019 GRANTS

The City of Whitehorse disbursed \$1,238,363 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 2019, providing \$50,000 to these organizations:

- All-City Band Society
- Association Franco-Yukonnaise
- Chinese Canadian Association of Yukon
- Kwanlin Dün Cultural Society
- Nakai Theatre Ensemble
- Queer Yukon Society
- Royal Canadian Legion Branch 254
- The Heart of Riverdale Community Centre Society
- Yukon Film Society
- Yukon Literacy Coalition
- Yukon Quest International Association
- Yukon Sourdough Rendezvous Society

In 2019, the City of Whitehorse provided \$368,373 to 822 residents for the Seniors Utility Charges Rebate.

The City provided Environmental Grants totalling \$16,404 to the following groups to support environmental projects and waste diversion efforts:

- Centre for Human - Wildlife Conflict Solutions
- Clarke Sabrina
- Downtown Urban Gardeners' Society (DUGS)
- Leslie Leong
- Pearson, Forest
- Philippe's Bicycle Shop
- Potluck Food Co-op
- Raven Recycling Society
- Shannon Powell Consultants
- The Heart of Riverdale Community Centre Society
- Valleyview Community Association
- Victoria Faulkner Women's Centre



Filipino Independence Day celebration at City Hall

- Whitehorse Community Thrift Store Society
- Yukon Fish & Game Association
- Yukon Invasive Species Council

The following groups received a total of \$21,300 in the City's Community Clean-Up Grants:

- 600 College Drive Tenants Association c/o Michael Brauer
- Academic Parhelie/EET School
- Bethany Church
- Biathlon Yukon
- Big Brothers & Sisters of Yukon
- Boys & Girls Club of Yukon
- Canadian Filipino Association of the Yukon
- Canadian Filipino Sports Association of Yukon
- Canadian Mental Health Association, Yukon Division
- Chinese Canadian Association of Yukon
- Christ Church Cathedral
- Copper Ridge Neighbourhood Association
- Dog Powered Sports Assoc of Yukon
- Downtown Residents Association
- Elijah Smith Elementary School
- Escarpment Parks Society
- Fireweed Lions Club
- Flatwater Paddling Yukon
- Friends of McIntyre Creek
- Girl Guides of Canada
- Grey Mountain Primary School
- Guild Society
- Hillcrest Community Association
- Holy Family Elementary School
- Jack Hulland School Student Council
- Japanese Canadian Assoc of Yukon
- Klondike Highland Dance Club
- Knights of Columbus
- Kwanlin Dün First Nations
- Larrikin Entertainment Ensemble
- MADD Whitehorse Chapter
- Northern Lights School of Dance
- Northern Novas c/o Syncho Yukon Association
- Porter Creek Community Association
- Porter Creek Secondary School
- Queer Yukon Society
- Ramshackle Theatre
- Riverdale Baptist Church
- Royal Canadian Legion Branch 254
- Scottish Country Dance Society
- Scouts Canada
- Teegatha'oh Zheh Society
- The Spiritual Assembly of the Baha'is of Whitehorse
- 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 Academy of Martial Arts
- Yukon Amateur Speed Skating Association
- Yukon Comic Culture Society
c/o Titan Gaming & Collectibles
- Yukon Curling Association
- Yukon Dance Festival Society
- Yukon Dog Mushers Association
- Yukon Federal Green Party EDA
- Yukon Historical & Museums Association
- Yukon Hospital Foundation
- Yukon Medieval Combat Group
- Yukon Music Camp Society
- Yukon Parents for Montessori Society
- Yukon Schutzhund Association

2019 Recreation grants totalled \$173,676 and went to the following organizations and clubs:

Arctic Edge Skating Club	\$ 3,500
Big Brothers & Sisters of Yukon	\$ 2,000
Boreal Adventure Running Program Association	\$ 750
Boys & Girls Club of Yukon	\$ 3,500
Canadian Mental Health Association, Yukon Division	\$ 2,000
Chickadee's Playschool Association	\$ 2,040
Community Choir of Whitehorse Society	\$ 6,300
Copper Ridge Neighbourhood Association	\$ 5,000
Fetal Alcohol Syndrome Society Yukon	\$ 5,000
Flatwater Paddling Yukon c/o Sports Yukon	\$ 2,128
Freedom Trails Therapeutic Riding Association	\$ 2,800
Friends of Mount Sima Society	\$ 9,000
Guild Society	\$ 7,950
Gwaandak Theatre Society	\$ 3,000
Inclusion Yukon	\$ 2,800
Jazz Yukon	\$ 1,680
Larrikin Entertainment Ensemble	\$ 4,200
Learning Disabilities Association of the Yukon	\$ 6,000
Mountain View Golf Club	\$ 6,000
Music Yukon	\$ 4,900
Nakai Theatre Ensemble	\$ 3,150
Scottish Country Dance Society	\$ 1,200
Special Olympics Yukon	\$ 1,700
The Heart of Riverdale Community Centre Society	\$ 7,000
Victoria Faulkner Women's Centre	\$ 5,110
Whitehorse Concerts	\$ 2,100
Whitehorse Cross Country Ski Club	\$ 11,000
Whitehorse Curling Club	\$ 5,000
Whitehorse Rapids Speed Skating Club	\$ 2,500
Yukon Art Society	\$ 7,500
Yukon Arts Centre Corporation	\$ 7,821
Yukon Church Heritage Society/Old Log Church	\$ 3,600
Yukon Conservation Society	\$ 2,100
Yukon Film Society	\$ 4,000
Yukon Medieval Combat Group	\$ 1,348
Yukon Music Camp Society	\$ 6,300
Yukon Pickleball Association	\$ 2,500
Yukon Theatre For Young People Society	\$ 4,200
Yukon Transportation Museum Society	\$ 15,000
Total	\$ 173,676



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





City General Inquiry Line	667-6401
After Hours Trouble Line	667-2111
Emergencies	call 911
Accounts Receivable - General	668-8609
Accounts Receivable - Property Taxes	668-8608
Accounts Receivable - Utilities	668-8607
Animal Shelter	668-8382
Bylaw	668-8317
Canada Games Centre	667-4FUN (4386)
Engineering	668-8305
Fire	668-2462
Human Resources	668-8636
Land and Building Services	668-8346
Parks	668-8325
Road Maintenance	668-8345
Snow Line	633-7669
Transit	668-8396
Water and Waste	668-8350



IN FOCUS: LANCIEUX

Nestled against the English Channel in northwestern France lies **Lancieux**, a small community of approximately 1,400 people (also known as Lancieutins or Lancieutains). So, what does Lancieux have in common with Whitehorse, Yukon? Other than spectacular scenery, they were both near and dear to the heart of celebrated poet Robert W. Service, who resided in both places during his lifetime.

To honour “the Bard of the Yukon,” a sister city relationship was formed with Lancieux in 2000. The City partnered with the Association Franco-Yukonnaise (L’AFY), who carried out the project to establish

ties with Lancieux. L’AFY sent a delegation of French-speaking Yukon youth to Lancieux with a proclamation that was read in both French and English during a signing ceremony.

Every year since, both communities have honoured this special friendship by raising each other’s flags, sending each other video messages and posting on social media.

2019 marked the 19th anniversary of the Whitehorse-Lancieux sister City connection. A reception was held in Council Chambers where community leaders spoke about the relationship between Whitehorse’s Anglophone and Francophone communities.

Robert William Service was a British-Canadian poet who is especially well-known for his works about Canada.

He was born January 16, 1874 and passed away September 11, 1958, in Lancieux.

Service drew inspiration from the land, which laid the foundation for some of his most seminal pieces, “The Shooting of Dan McGrew” and “The Cremation of Sam McGee.”

Fun fact: Both Whitehorse and Lancieux have roadways named after the poet, Robert Service Way and rue Robert Service, respectively.



CITY OF WHITEHORSE

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JOIN THE CONVERSATION

