

CITY OF WHITEHORSE – STANDING COMMITTEES

Monday, June 20, 2022 – 5:30 p.m.

Council Chambers, City Hall

CALL TO ORDER

ADOPTION OF AGENDA

PROCLAMATIONS National Indigenous Peoples Day

DELEGATIONS

PUBLIC HEALTH AND SAFETY COMMITTEE

1. New Business

CORPORATE SERVICES COMMITTEE

1. 2021 Financial Statements
2. Fees and Charges Amendments – 2nd Quarter Changes
3. Forthcoming Procurements (July and August) – For Information Only
4. Semi-Annual Procurement Report (January to June) – For Information Only
5. Economic Development Strategy – Budget Amendment
6. Association of Yukon Communities Board Member Appointment
7. New Business

CITY PLANNING COMMITTEE

1. Zoning Amendment – KDFN Parcel C - 112B
2. New Business

DEVELOPMENT SERVICES COMMITTEE

1. New Business

CITY OPERATIONS COMMITTEE

1. New Business

COMMUNITY SERVICES COMMITTEE

1. Cemeteries Bylaw Amendments
2. Modernized Transit Route Update – For Information Only
3. New Business



PROCLAMATION

NATIONAL INDIGENOUS PEOPLES DAY

June 21 2022

WHEREAS the City of Whitehorse is located on the traditional territories of the Kwanlin Dün First Nation and the Ta'an Kwäch'än Council, and is home to citizens of these First Nations as well as many other Indigenous peoples; and

WHEREAS this day was first proclaimed in 1996 as an opportunity to honour, learn, and celebrate the unique heritage, diversity, traditions, and valued contributions of Indigenous Peoples across Canada; and

WHEREAS the City of Whitehorse is committed to creating an inclusive society and to working with First Nations to advance Reconciliation; and

WHEREAS the City of Whitehorse wishes to recognize the significant contributions of Indigenous peoples to Whitehorse's past, present, and future;

NOW, THEREFORE I, Mayor Laura Cabott, do hereby proclaim June 21, 2022 to be National Indigenous Peoples Day in the City of Whitehorse.

Laura Cabott
Mayor

CITY OF WHITEHORSE
PUBLIC HEALTH AND SAFETY COMMITTEE
Council Chambers, City Hall



Chair: Kirk Cameron

Vice-Chair: Jocelyn Curteanu

June 20, 2022

Meeting #2022-14

1. New Business

CITY OF WHITEHORSE
CORPORATE SERVICES COMMITTEE
Council Chambers, City Hall



June 20, 2022

Meeting #2022-14

1. 2021 Financial Statements
Presented by Manager Svetlana Erickson
2. Fees and Charges Amendments – 2nd Quarter Changes
Presented by Manager Svetlana Erickson
3. Forthcoming Procurements – July and August
Presented by Manager Svetlana Erickson
4. Semi-Annual Procurement Report – January to June
Presented by Manager Svetlana Erickson
5. Economic Development Strategy – Budget Amendment
Presented by Economic Development Coordinator Luke Pantin
6. Association of Yukon Communities Board Member Appointment
Presented by Director Valerie Braga
7. New Business

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	2021 Financial Statements

ISSUE

Approval of the 2021 Financial Statements

REFERENCE

Appendix A - 2021 Financial Statements
Appendix B - 2021 Financial Analysis

HISTORY

Council adopted an operating and capital budget for 2021 totalling \$174,093,569 (Note 13 Appendix A). This includes the initially adopted budget plus Council approved amendments made during the year. Internal reports were made available for management to measure progress against the budget throughout the year, and quarterly variance reports were presented to Council after both the second and third quarters. Per the *Municipal Act*, at year end the final statements are audited and must be forwarded to Council and then on to the Government of Yukon prior to June 30 annually.

ALTERNATIVES

1. Approve the 2021 Financial Statements
2. Refer the 2021 Financial Statements back to Administration

ANALYSIS

The City's Auditors have completed their review of the attached statements, schedules, and notes (Appendix A). They confirm that these statements present fairly the financial position of the City of Whitehorse as at December 31, 2021.

At the end of 2021 the City's overall financial position has improved, with the accumulated surplus increasing by just over \$16,770,040 to \$529,021,602.

	2021	2020	Net Change
Financial assets	\$ 108,910,431	\$ 89,877,492	\$ 19,032,939
Liabilities	41,596,865	33,224,354	(8,372,511)
Net financial assets	\$ 67,313,566	\$ 56,653,138	\$ 10,660,428
Non-financial assets	461,708,036	455,598,424	6,109,612
Accumulated surplus	\$ 529,021,602	\$ 512,251,562	\$16,770,040

The accumulated surplus is explained in Appendix B and in Note 11 of Appendix A which shows a breakdown of reserves, tangible capital asset investment and general surplus.

This clearly shows that while the City's reserves hold over \$63.3 million, the bulk of the accumulated surplus is already spent and has been invested in infrastructure known as tangible capital assets. The City's total reserve and general surplus levels are within acceptable ranges given the extent of the overall financial framework.

Total reserves	\$ 63,335,282
Surplus	
Invested in tangible capital assets	461,037,026
Debt	(15,732,019)
Net investment in tangible capital assets	<u>\$ 445,305,007</u>
General surplus	<u>20,381,313</u>
Accumulated surplus	<u>\$ 529,021,602</u>

Water and 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 \$332,592 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 as well as a carry forward of surplus' from prior years. The balance in this reserve as of December 31, 2021 is \$14.7 million.

It should be noted that at this time the surplus allocated to rate payers is the surplus arising before depreciation and gain/loss on disposal which, when added in, create a utility's deficit of \$4,663,727. 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 \$18,414,789.

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:

- Inter-departmental communication enhancements
- Employee Off-boarding Procedures
- Continued Cybersecurity Enhancements

Attached in Appendix B is an overview of the City's benchmarks which were established by the Government Finance Officers Association. Details on these benchmarks will be included publicly in the Annual Report published later this year.

ADMINISTRATIVE RECOMMENDATION

THAT Council approve the audited City of Whitehorse 2021 Financial Statements as presented, and

THAT the Water and Sewer Fund surplus of \$332,592 be transferred to the Water and Sewer Reserve.

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, 2021 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, 2021 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.



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BDO Canada LLP
202 - 1200 Alpha Lake Road
Whistler BC V8E 0H6 Canada

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.

Chartered Professional Accountants

Whitehorse, Yukon

Date of approval of financial statements

CITY OF WHITEHORSE
Management's Report
For the year ended December 31, 2021



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 27, 2022

CITY OF WHITEHORSE
Statement of Financial Position
for the year ended December 31, 2021



	2021	2020
Financial assets		
Cash	\$ 88,146,306	\$ 71,455,021
Accounts receivable (Note 2)	20,698,447	18,349,823
Other financial assets	65,678	72,648
Total financial assets	\$ 108,910,431	\$ 89,877,492
Liabilities		
Accounts payable	\$ 11,479,991	\$ 13,541,082
Employee future benefits (Note 3)	3,686,300	3,543,100
Landfill closure & post closure liability (Note 4)	4,380,023	4,228,514
Deferred revenue (Note 5)	2,034,782	1,623,663
Debt (Note 6)	15,732,019	7,063,810
Deposits	4,283,750	3,224,185
Total liabilities	\$ 41,596,865	\$ 33,224,354
Net financial assets	\$ 67,313,566	\$ 56,653,138
Non-financial assets		
Tangible capital assets (Note 10)	\$ 461,037,026	\$ 453,941,502
Inventory	667,260	586,452
Prepaid expenses	3,750	1,070,470
Total non-financial assets	\$ 461,708,036	\$ 455,598,424
Accumulated surplus (Note 11)	\$ 529,021,602	\$ 512,251,562

The accompanying notes are an integral part of these financial statements

Approved by:

Svetlana Erickson, CPA, CGA
Manager, Financial Services

CITY OF WHITEHORSE
Statement of Operations
for the year ended December 31, 2021



	2021 Budget (Note 13)	2021 Actual	2020 Actual
Revenues (Schedule 1)			
Taxes and payments in lieu of taxes	\$ 44,540,829	\$ 44,549,904	\$ 43,929,493
Government transfers	68,204,421	24,635,706	24,907,126
Sales of goods and services	19,420,979	18,827,526	17,439,588
Licenses, permits, penalties and fines	2,881,375	2,929,457	2,387,059
Developer contributions	750,000	1,084,937	982,554
Investment income	770,000	687,146	804,598
Other revenues	4,151,924	3,273,344	3,951,391
Donated assets (Note 10)	-	9,791,626	-
Total revenue	<u>\$ 140,719,528</u>	<u>\$ 105,779,646</u>	<u>\$ 94,401,809</u>
Expenses (Schedule 1)			
General government services	\$ 21,476,177	\$ 20,307,519	\$ 15,907,566
Protective services	10,531,350	10,569,753	9,975,956
Transportation services	23,606,814	23,782,545	22,920,269
Environmental services	17,579,820	16,886,954	17,472,166
Public health services	203,088	186,438	252,637
Community development services	2,515,712	2,394,256	3,206,306
Recreation and cultural services	15,626,934	14,882,141	14,512,480
Total expenses	<u>\$ 91,539,896</u>	<u>\$ 89,009,606</u>	<u>\$ 84,247,380</u>
Annual surplus	\$ 49,179,632	\$ 16,770,040	\$ 10,154,429
Accumulated surplus at beginning of year	\$ 512,251,562	\$ 512,251,562	\$ 502,097,133
Accumulated surplus at end of year	\$ 561,431,194	\$ 529,021,602	\$ 512,251,562

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, 2021



	2021 Budget (Note 13)	2021 Actual	2020 Actual
Annual surplus	\$ 49,179,632	\$ 16,770,040	\$ 10,154,429
Net acquisition of tangible capital assets	\$ (81,739,654)	\$ (26,998,977)	\$ (20,882,945)
Depreciation of tangible capital assets	19,903,453	19,903,453	18,414,789
Loss (gain) on disposal of tangible capital assets	-	(5,120)	(44,459)
Proceeds on disposal of tangible capital assets	-	5,120	46,701
	<u>\$ (61,836,201)</u>	<u>\$ (7,095,524)</u>	<u>\$ (2,465,914)</u>
Acquisition of inventories of supplies	\$ -	\$ (667,260)	\$ (586,452)
Consumption of supplies inventories	-	586,452	753,052
Acquisition of prepaid expense	-	(3,750)	(1,070,470)
Use of prepaid expense	-	1,070,470	113,908
	<u>\$ -</u>	<u>\$ 985,912</u>	<u>\$ (789,962)</u>
Change in net financial assets	\$ (12,656,569)	\$ 10,660,428	\$ 6,898,553
Net financial assets at beginning of year	\$ 56,653,138	\$ 56,653,138	\$ 49,754,585
Net financial assets at end of year	\$ 43,996,569	\$ 67,313,566	\$ 56,653,138

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2021



	2021 Actual	2020 Actual
Operating transactions		
Annual surplus	\$ 16,770,040	\$ 10,154,429
Items not utilizing cash		
Depreciation	\$ 19,903,453	\$ 18,414,789
Loss on disposal of tangible capital assets	(5,120)	(44,459)
Donated assets	(9,791,626)	-
Change in non-cash operating balances		
Accounts receivable	(2,348,624)	3,456,133
Other assets	6,970	2,308
Accounts payable	(2,061,091)	(2,813,556)
Employee future benefits	143,200	103,400
Landfill closure liability	151,509	1,679,151
Deposits	1,059,565	997,149
Deferred revenue	411,119	(59,432)
Inventory	(80,808)	166,600
Land for resale	-	10,553
Prepaid expenses	1,066,720	(956,562)
Cash provided by operating transactions	<u>\$ 25,225,307</u>	<u>\$ 31,110,503</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (17,207,352)	\$ (20,882,945)
Proceeds on disposal of tangible capital assets	5,120	46,701
Cash applied to capital transactions	<u>\$ (17,202,232)</u>	<u>\$ (20,836,244)</u>
Financing transactions		
Issue of long term debt	\$ 10,000,000	\$ -
Debt repayment	(1,331,790)	(1,101,505)
Cash applied to financing transactions	<u>\$ 8,668,210</u>	<u>\$ (1,101,505)</u>
Increase in cash	\$ 16,691,285	\$ 9,172,754
Cash at beginning of year	\$ 71,455,021	\$ 62,282,267
Cash at end of year	\$ 88,146,306	\$ 71,455,021

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. Significant Accounting Policies

Basis of presentation

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

Reporting entity

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

All inter-fund balances and transactions are eliminated.

Basis of accounting

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

Budget figures

Budget figures have been provided for comparison purposes. Given differences between the funding model and generally accepted accounting principles for local governments established by Canadian Public Sector Accounting Standards, certain budgeted amounts have been reclassified to reflect the presentation adopted under Canadian Public Sector Accounting Standards (Note 13).

Use of estimates

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

Actual results could differ from these estimates.

Non-financial assets

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

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. Significant Accounting Policies (Continued)

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.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. Significant Accounting Policies (Continued)

Inventories of supplies

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

Employee future benefits

Future benefits are comprised of severance payments based on an employee's years of service as detailed in Note 3. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2020 and extrapolated up to December 31, 2022.

There is no pension liability recorded as the City contributes to a defined contribution registered retirement savings on behalf of its employees as detailed in Note 8.

Taxation revenue

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

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

Each type of tax revenue recognized as at December 31, 2021 is as follows:

	2021	2020
General municipal taxes	\$ 34,924,264	\$ 34,521,551
Federal payments in lieu of taxes	631,900	662,825
Territorial payments in lieu of taxes	8,993,740	8,745,118
Total taxation revenue	\$ 44,549,904	\$ 43,929,493

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. Significant Accounting Policies (Continued)

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.

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, 2021.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

2. Accounts Receivable

	2021	2020
Trade accounts and other receivables	\$ 5,647,568	\$ 4,723,948
Government of Yukon transfers receivables	13,943,888	10,732,850
Other receivables due from government		
Government of Canada	5,338	6,866
Government of Yukon	1,021,349	2,804,982
First Nation Governments	80,304	81,177
Total accounts receivable	\$ 20,698,447	\$ 18,349,823

3. Employee Future Benefits

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

	2021	2020
Accrued severance obligation, beginning of year	\$ 4,520,900	\$ 3,847,300
Service cost	440,500	339,500
Interest cost	82,700	127,400
Benefits paid	(469,900)	(535,500)
Actuarial (gain) loss	(803,800)	742,200
Accrued severance obligation, end of year	\$ 3,770,400	\$ 4,520,900
Unamortized actuarial gain (loss)	(84,100)	(977,800)
Accrued employee future benefits liability	\$ 3,686,300	\$ 3,543,100

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

	2021	2020
Discount rates	3.50%	1.75%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	3.00%	3.00%

Actuarial gains and losses are changes in the value of the accrued severance obligation arising when actual experience of the plan differs from expectation or when changes in actuarial assumption are necessary. Actuarial gains and losses are amortized over a period equal to the employee's average remaining service lifetime of 13 years; commencing in the period following the determination of the adjustment.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

4. Landfill Closure & Post Closure Liability

In 2021, the City reviewed the model supporting the provision of the landfill liability. The model was revised to ensure alignment with existing conditions of the landfill and current economic conditions. The City has estimated that the remaining life of its landfill is 34 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2021 was \$18.6 million. Using a 2.0% annual inflation rate, closure costs were estimated at \$36.5 million in 2055. Approximately 36% (2020 – 34%) of the capacity of the landfill has been used as at December 31, 2021.

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 \$4.380 million (2020 - \$4.229 million). The remaining liability amount to be recognized is calculated at \$35.5 million. Post-closure care is expected to continue for 25 years past the end of the useful life of the landfill.

5. Deferred Revenue

Deferred revenue consists of the following:

	Balance Dec 31, 2021	Amounts Received	Revenue Recognized	Balance Dec 31, 2020
Prepaid Local Improvement Charges	\$ 249,382	\$ 26,657	\$ (38,946)	\$ 261,671
Government Transfers	448,668	5,614	(33,489)	476,543
Business Licenses	37,519	78,653	(86,722)	45,588
Prepaid Leases	-	-	-	-
Parks & Recreation Facility Fees	769,444	2,103,574	(1,761,414)	427,284
Trust Accounts	529,769	121,578	(4,386)	412,577
Total	\$ 2,034,782	\$ 2,336,076	\$ (1,924,957)	\$ 1,623,663

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

6. Debt

Debt is issued on the credit and security of the City of Whitehorse.

	2021	2020
Balance, as at January 1	\$ 7,063,810	\$ 8,165,315
Add: Borrowing	10,000,000	-
Less: Principal repayments	(1,331,790)	(1,101,505)
Balance, as at December 31	\$ 15,732,019	\$ 7,063,810

It is composed of debentures payable to the Yukon Government and loans payable to the Royal Bank, Toronto Dominion Bank and CMHC with various interest rates from 2.160% to 6.375% as shown below.

	Maturity Year	Principal Debt Outstanding		Interest Rate
		2021	2020	
Yukon Government				
2007-10 Black St. Roads	2023	\$ 72,067	\$ 104,895	6.375%
2010-29 Black St. Reconstruction	2027	213,297	245,024	3.260%
2011-07 Marwell East	2027	848,853	975,114	3.260%
2013-46 Ogilvie St. West (Phase 1)	2030	307,786	337,618	2.720%
2016-39 Wheeler St. 4th to Escarpment	2034	568,441	602,355	3.570%
2017-32 Alexander St.	2034	425,645	451,039	3.570%
Toronto Dominion				
2017-25 Whitehorse Operations	2041	9,697,563	-	2.160%
Royal Bank				
2009-14 Public Safety Building	2030	3,275,324	3,930,896	6.290%
2010-21 Hanson Street Reconstruction	2026	43,639	51,385	4.000%
Canada Mortgage & Housing Corporation				
2008-58 Takhini North	2024	279,404	365,484	3.990%
Total		\$ 15,732,019	\$ 7,063,810	

Current debt load is 14.05% of the statutory limit as stipulated in the Municipal Act, R.S.Y. 2002.
Retirement requirements for the next 20 years are as follows:

	Principal	Interest
2022	\$ 1,377,686	\$ 480,613
2023	1,332,698	424,383
2024	1,256,237	371,281
2025	1,123,438	323,383
2026	1,093,810	281,944
2027-2041	9,548,149	1,453,098
Total	\$ 15,732,019	\$ 3,334,701

Gross interest paid on debt in 2021 was \$524,329 (\$401,676 in 2020).

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

7. Financial Instruments

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

8. Pension Liability

Currently, employees contribute to a privately managed registered retirement savings plan. The plan is a defined contribution plan to which the City contributes bi-weekly, based on various employment agreements, and therefore has no liability. In 2021, the City contributed \$2,325,603 (2020 - \$2,054,734) to the defined contribution plan.

9. Contingent Liabilities

At December 31, 2021, 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.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

10. Tangible Capital Assets

2021 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2020		Additions		Disposals & Transfers		End Balance, Dec 31, 2021	
Asset Cost								
Land	\$	18,595,898	\$	29	\$	-	\$	18,595,927
Land Improvements		14,382,554		3,770,569		-		18,153,123
Buildings		181,359,945		4,257,127		-		185,617,072
Equipment		49,349,445		4,216,536		(1,014,961)		52,551,020
Linear Assets		492,184,342		19,746,876		(1,916,884)		510,014,334
Assets Under Construction		10,692,629		4,454,790		(9,446,950)		5,700,469
Total	\$	766,564,813	\$	36,445,927	\$	(12,378,795)	\$	790,631,945
Accumulated Amortization								
Land	\$	-	\$	-	\$	-	\$	-
Land Improvements		5,881,438		593,516		-		6,474,954
Buildings		63,652,633		6,383,864		-		70,036,497
Equipment		30,648,875		3,427,786		(1,014,961)		33,061,700
Linear Assets		212,440,365		9,498,287		(1,916,884)		220,021,768
Assets Under Construction		-		-		-		-
Total	\$	312,623,311	\$	19,903,453	\$	(2,931,845)	\$	329,594,919
Net Book Value								
Land	\$	18,595,898	\$	29	\$	-	\$	18,595,927
Land Improvements		8,501,116		3,177,053		-		11,678,169
Buildings		117,707,312		(2,126,737)		-		115,580,575
Equipment		18,700,570		788,750		-		19,489,320
Linear Assets		279,743,977		10,248,589		-		289,992,566
Assets Under Construction		10,692,629		4,454,790		(9,446,950)		5,700,469
Total	\$	453,941,502	\$	16,542,474	\$	(9,446,950)	\$	461,037,026

In 2021, assets with a total value of \$9,791,656 were donated to the City. Of that, assets valued at \$8,791,626 were donated by the Government of Yukon and consist of Rain Garden Lift Station & Forcemain, Goodard Park, and linear assets in the Whistle Bend Phase 3 D & E. In addition to government donations, a playground was donated to the City from Canadian Tire Jumpstart Charities with a value of \$1,000,000.

In total, 29 parcels of land designated as buffer, park, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

10. Tangible Capital Assets

2020 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2019	Additions	Disposals & Transfers	End Balance, Dec 31, 2020
Asset Cost				
Land	\$ 18,595,772	\$ 126	\$ -	\$ 18,595,898
Land Improvements	13,578,814	803,740	-	14,382,554
Buildings	126,005,713	55,375,407	(21,175)	181,359,945
Equipment	46,833,439	4,014,576	(1,498,570)	49,349,445
Linear Assets	489,097,720	3,086,622	-	492,184,342
Assets Under Construction	53,090,156	8,713,517	(51,111,044)	10,692,629
Total	\$ 747,201,614	\$ 71,993,988	\$ (52,630,789)	\$ 766,564,813
Accumulated Amortization				
Land	\$ -	\$ -	\$ -	\$ -
Land Improvements	5,317,972	563,466	-	5,881,438
Buildings	58,277,150	5,396,658	(21,175)	63,652,633
Equipment	28,894,325	3,250,878	(1,496,328)	30,648,875
Linear Assets	203,236,579	9,203,786	-	212,440,365
Assets Under Construction	-	-	-	-
Total	\$ 295,726,026	\$ 18,414,788	\$ (1,517,503)	\$ 312,623,311
Net Book Value				
Land	\$ 18,595,772	\$ 126	\$ -	\$ 18,595,898
Land Improvements	8,260,842	240,274	-	8,501,116
Buildings	67,728,563	49,978,749	-	117,707,312
Equipment	17,939,114	763,698	(2,242)	18,700,570
Linear Assets	285,861,141	(6,117,164)	-	279,743,977
Assets Under Construction	53,090,156	8,713,517	(51,111,044)	10,692,629
Total	\$ 451,475,588	\$ 53,579,200	\$ (51,113,286)	\$ 453,941,502

In 2020 there were no donated assets in use as at year end.

In total, 126 parcels of land designated as buffer, commercial, park, green space, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

11. Accumulated Surplus

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

Reserves	Appropriations			
	2021 Balance	To Reserves	From Reserves	2020 Balance
Area Development Scheme Reserve	\$ 20,385	\$ -	\$ (24,000)	\$ 44,385
Building Replacement Reserve	6,422,468	1,660,130	-	4,762,338
Capital Reserve	15,446,181	4,003,760	(2,985,008)	14,427,429
Cash In Lieu of Municipal Reserve	917,975	156,532	-	761,443
Cemetery Perpetual Care Reserve	206,338	11,681	-	194,657
Computer Equipment Reserve	420,210	132,274	(89,529)	377,465
Contingency Reserve	538,858	-	(853,901)	1,392,759
Development Cost Charge (DCC) Reserve	7,730,140	1,169,178	(186,821)	6,747,783
DCC: Rec Facility Replacement	2,993,586	301,127	-	2,692,459
Environmental Protection Reserve	119,642	169,896	(106,386)	56,132
Equipment Reserve	1,877,634	1,826,731	(717,462)	768,365
Gas Tax Reserve	40,720	-	-	40,720
General Fund Reserve	6,346,278	2,645,480	(1,940,881)	5,641,679
Land Bank Reserve	(3,640,795)	118,500	(73,565)	(3,685,730)
Parking Development Reserve	3,633,772	314,559	(108,896)	3,428,109
Recreation Facilities Reserve	713,842	145,000	(55,982)	624,824
Recreation Grant Reserve	1,500	-	-	1,500
Sister Cities Reserve	3,000	-	-	3,000
Snow & Ice Control Reserve	5,301	-	-	5,301
Tire Disposal Reserve	96,347	250	-	96,097
Transit Equipment Reserve	4,732,792	639,752	(18,880)	4,111,920
Water and Sewer Replacement Reserve	14,709,108	2,250,203	(402,845)	12,861,750
Total reserves	\$ 63,335,282	\$ 15,545,053	\$ (7,564,156)	\$ 55,354,385
Invested in tangible capital assets	\$461,037,026			\$453,941,502
Debt	(15,732,019)			(7,063,810)
Net investment in tangible capital assets	\$445,305,007			\$446,877,692
General Surplus	\$ 20,381,313			\$ 10,019,485
Accumulated Surplus	\$529,021,602			\$512,251,562

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

12. Segmented Information

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

General Government is comprised of the administrative operations of the municipality including the City Manager's office, all Directors, and the departments of Business & Technology Systems, Engineering Services, Financial Services, Human Resources, Legislative & Administrative Services, Strategic Communications and a portion of the Operations department. Business & Technology Systems maintains the City's 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.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

12. Segmented Information (Continued)

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

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

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CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

13. 2021 Budget Adjustments

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 7, 2020 (Bylaw 2020-36) and the Operating & Maintenance (O&M) Budget approved by Council on February 8, 2021 (Bylaw 2021-01). 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 budget approved by council	Pre-finalization adjustments	Final approved budget
Revenues			
Capital Expenditure Program	\$ 30,949,735	\$ 55,137,903	\$ 86,087,638
Operating & Maintenance	88,173,497	(167,566)	88,005,931
	<u>119,123,232</u>	<u>54,970,337</u>	<u>174,093,569</u>
Expenses			
Capital Expenditure Program	30,949,735	55,137,903	86,087,638
Operating & Maintenance	88,173,497	(167,566)	88,005,931
	<u>119,123,232</u>	<u>54,970,337</u>	<u>174,093,569</u>
Annual Surplus (Deficit)	\$ -	\$ -	\$ -

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

13. 2021 Budget Adjustments (Continued)

The table below shows the adjustments made to the 2021 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 2021 actual values, and are the budget values shown in the Statement of Operations.

	Final approved budget	Borrowing proceeds	Use of / transfer to accumulated surplus	Debt principal payments	Depreciation expense	TCA expenditures	Adjusted budget
Revenues							
Capital	\$ 86,087,638	\$ (4,913,038)	\$ (20,651,723)	\$ -	\$ -	\$ -	\$ 60,522,877
O & M	88,005,931	-	(7,809,280)	-	-	-	80,196,651
	174,093,569	(4,913,038)	(28,461,003)	-	-	-	140,719,528
Expenses							
Capital	86,087,638	-	-	-	-	(86,087,638)	-
O & M	88,005,931	-	(19,275,498)	(1,441,974)	19,903,453	4,347,984	91,539,896
	174,093,569	-	(19,275,498)	(1,441,974)	19,903,453	(81,739,654)	91,539,896
Annual Surplus (Deficit)	\$ -	\$ (4,913,038)	\$ (9,185,505)	\$ 1,441,974	\$ (19,903,453)	\$ 81,739,654	\$ 49,179,632

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

14. Other Information

In 2021, City Council approved the expanded and reconstructed City Hall, however the only bid received for the project when tendered came in significantly over budget. As a result, the project has been temporarily postponed while new options are developed. Council is expecting to consider these new options prior to the end of 2022.

15. Uncertainty Due to COVID-19

Throughout 2021, the impact of COVID-19 in Canada and on the global economy remained. 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.

CITY OF WHITEHORSE

**Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2021**



Total All Funds																
	General Gov't Services		Protective Services		Transportation Services		Environmental Services		Public Health Services		Community Development		Recreation & Cultural Services		Total	
Revenues	segments detailed in Note 12															
Taxes and payments in lieu of taxes	\$	44,091,344	\$	-	\$	371,924	\$	86,636	\$	-	\$	-	\$	-	\$	44,549,904
Government transfers		22,704,416		89,047		191,510		827,353		-		109,423		713,957		24,635,706
Sales of goods and services		82,407		217,170		1,337,406		14,189,122		75,514		51,131		2,874,776		18,827,526
Licenses, permits, penalties and fines		216,758		2,395,947		8,310		151,662		-		156,780		-		2,929,457
Developer contributions		-		-		-		-		-		1,084,937		-		1,084,937
Investment income		687,146		-		-		-		-		-		-		687,146
Other revenues		2,314,795		26,146		255,743		468,255		-		136,532		71,873		3,273,344
Donated Assets		-		-		-		-		-		9,791,626		-		9,791,626
Total:	\$	70,096,866	\$	2,728,310	\$	2,164,893	\$	15,723,028	\$	75,514	\$	11,330,429	\$	3,660,606	\$	105,779,646
Expenses																
Salaries & Benefits	\$	9,408,596	\$	8,416,356	\$	9,772,499	\$	4,834,946	\$	152,468	\$	1,754,242	\$	8,172,634	\$	42,511,741
Materials & Supplies		2,555,251		698,683		5,051,144		3,113,710		33,427		23,908		3,182,718		14,658,841
Professional Services		4,572,555		107,214		309,462		1,898,969		-		191,156		676,938		7,756,294
Public Relations		97,439		15,214		12,836		26,487		-		24,900		95,145		272,021
Community Grants		625,821		-		-		171,938		-		397,550		285,797		1,481,106
Interest		4,209		414,151		83,721		21,324		-		-		-		523,405
Depreciation		2,804,916		846,135		8,558,003		5,224,947		543		-		2,468,909		19,903,453
Other		238,732		72,000		(5,120)		1,594,633		-		2,500		-		1,902,745
Total:	\$	20,307,519	\$	10,569,753	\$	23,782,545	\$	16,886,954	\$	186,438	\$	2,394,256	\$	14,882,141	\$	89,009,606
Annual Surplus (Deficit)	\$	49,789,347	\$	(7,841,443)	\$	(21,617,652)	\$	(1,163,926)	\$	(110,924)	\$	8,936,173	\$	(11,221,535)	\$	16,770,040

CITY OF WHITEHORSE

**Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2020**



Total All Funds									
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services		Total
Revenues	segments detailed in Note 12								
Taxes and payments in lieu of taxes	\$ 43,470,936	\$ -	\$ 371,924	\$ 86,633	\$ -	\$ -	\$ -	\$ -	\$ 43,929,493
Government transfers	21,062,518	20,784	73,769	3,417,375	-	1,650	331,030		24,907,126
Sales of goods and services	71,911	169,625	1,056,612	13,792,552	85,901	53,803	2,209,184		17,439,588
Licenses, permits, penalties and fines	136,641	2,028,306	5,200	82,600	-	134,312	-		2,387,059
Developer contributions	-	-	-	-	-	982,554	-		982,554
Investment income	804,598	-	-	-	-	-	-		804,598
Other revenues	3,007,148	26,467	327,668	511,640	-	-	78,468		3,951,391
Donated Assets	-	-	-	-	-	-	-		-
Total:	\$ 68,553,752	\$ 2,245,182	\$ 1,835,173	\$ 17,890,800	\$ 85,901	\$ 1,172,319	\$ 2,618,682	\$ -	\$ 94,401,809
Expenses									
Salaries & Benefits	\$ 8,591,941	\$ 8,124,053	\$ 9,457,589	\$ 4,686,798	\$ 169,010	\$ 1,750,780	\$ 7,913,822	\$ -	\$ 40,693,993
Materials & Supplies	2,213,727	739,166	4,907,224	4,398,621	31,065	80,585	3,041,250		15,411,638
Professional Services	2,497,872	57,041	157,720	1,566,882	-	1,047,315	701,220		6,028,050
Public Relations	106,417	16,033	1,389	23,049	-	13,765	74,247		234,900
Community Grants	625,247	-	-	180,655	-	299,587	205,359		1,310,848
Interest	-	283,199	94,957	23,520	-	-	-		401,676
Depreciation	1,686,203	684,465	8,345,851	5,069,126	52,562	-	2,576,582		18,414,789
Other	186,159	71,999	(44,461)	1,523,515	-	14,274	-		1,751,486
Total:	\$ 15,907,566	\$ 9,975,956	\$ 22,920,269	\$ 17,472,166	\$ 252,637	\$ 3,206,306	\$ 14,512,480	\$ -	\$ 84,247,380
Annual Surplus (Deficit)	\$ 52,646,186	\$ (7,730,774)	\$ (21,085,096)	\$ 418,634	\$ (166,736)	\$ (2,033,987)	\$ (11,893,798)	\$ -	\$ 10,154,429

CITY OF WHITEHORSE
Schedule 2 - Water & Sewer Utility
for the year ended December 31, 2021



	2021 Budget	2021 Actual	2020 Actual
Revenue			
Administration			
Miscellaneous income	\$ 265,061	\$ 238,989	\$ 267,078
Water and Sewer Supply			
Flat rate sales	\$ 6,666,560	\$ 6,577,299	\$ 6,511,166
Metered rate sales	3,300,566	3,345,816	3,372,342
	<u>\$ 9,967,126</u>	<u>\$ 9,923,115</u>	<u>\$ 9,883,508</u>
Water and Sewer Other			
Frontage charges	\$ 86,633	\$ 86,633	\$ 86,633
Penalties	138,000	136,827	73,581
Recoveries	345,677	619,587	282,960
	<u>\$ 570,310</u>	<u>\$ 843,047</u>	<u>\$ 443,174</u>
Total revenue	\$ 10,802,497	\$ 11,005,151	\$ 10,593,760
Expenses			
Administration	\$ 2,878,487	\$ 2,461,375	\$ 2,341,728
Water system operations	4,235,325	4,294,727	4,249,191
Sewage collection and disposal	1,720,826	1,733,685	1,628,677
Water and sewer debt charges	22,519	21,279	23,520
	<u>\$ 8,857,157</u>	<u>\$ 8,511,066</u>	<u>\$ 8,243,116</u>
Transfers to reserves			
Current year transfer	\$ 2,088,663	\$ 2,161,493	\$ 2,113,025
Total expenses	\$ 10,945,820	\$ 10,672,559	\$ 10,356,141
Surplus (deficit) before depreciation & gain (loss) on disposal	\$ (143,323)	\$ 332,592	\$ 237,619
Depreciation	-	4,996,319	4,897,343
Gain/loss on disposal	-	-	-
Surplus (deficit) after depreciation & gain (loss) on disposal	\$ (143,323)	\$ (4,663,727)	\$ (4,659,724)

Appendix B

2021 Financial Analysis

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 2021 Statement of Financial Position shows the overall financial position has improved over 2020's. Financial assets have increased by \$19 million and liabilities have increased by \$8.3 million, resulting in a net increase in net financial assets of approximately \$10.66 million. Non-financial assets, which are primarily composed of tangible capital assets, have also increased by \$6.1 million as capital improvements are being completed or under construction. Overall, the City's accumulated surplus has increased by \$16.77 million.

	2021	2020	Net Change
Financial assets	\$ 108,910,431	\$ 89,877,492	\$ 19,032,939
Liabilities	41,596,865	33,224,354	(8,372,511)
Net financial assets	\$ 67,313,566	\$ 56,653,138	\$ 10,660,428
Non-financial assets	461,037,926	455,598,424	6,109,612
Accumulated surplus	\$ 529,021,602	\$ 512,251,562	\$16,770,040

The accumulated surplus of \$529 million is further explained in Note 11, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total reserves	\$ 63,335,282
Surplus	
Invested in tangible capital assets	461,037,026
Debt	(15,732,019)
Net investment in tangible capital assets	\$ 445,305,007
General surplus	20,381,313
Accumulated surplus	\$ 529,021,602

This clearly shows that while the City's reserves hold over \$63.3 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 2021 result is 2.119 with an acceptable range of 1.00 – 2.50.

The 2021 cash balance is 23% higher than 2020's due to a deliberate reduction in self-funded capital investments and unintentional project delays which continued in 2021 as a result of economic volatility and scarce resources from the Covid-19 pandemic. Total financial liabilities have increased by 25% due to a substantial increase in low interest long-term debt borrowed for the Whitehorse Operations Building. As part of the City's debt management strategy Administration has deliberately been paying down high interest debt at an accelerated rate. The result over the past year has led to a decrease in the ratio and still remaining within the benchmark range.

Cash + Investment /	Benchmark	2021	2020	2019	2018	2017
Total Financial Liabilities	1.00 – 2.50	2.119	2.151	1.810	1.819	2.330

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 was expected to return to benchmark levels after the completion of the Whitehorse Operations Building however low interest rates in 2021 continue result in the City recognizing a larger than anticipated present value for this future retirement obligation. On the revenue side, the City's sales of goods and serviced is still below pre-COVID-19 pandemic levels, however sales have improved since 2020 with earnings above the prior year levels by \$1.39M. Overall the ratio has favourably decreased since 2020 and further reductions are anticipated in the coming years.

General (Current) Liabilities /	Benchmark	2021	2020	2019	2018	2017
Operations Revenue	0.125 – 0.250	0.302	0.330	0.348	0.302	0.256

The next benchmark utilizing the data on this statement is the per capita debt calculation. These results show that per capita debt remains within the maximum stipulated in the City's Debt Management Policy. The Municipal Act establishes a maximum debt level for the City at approximately \$3,328 per capita (based on December 31, 2021 assessments and population) while the City's policy further restricts the amount of per capita debt unless expressly approved by Council. The 2021 result is \$473 with a maximum allowable under the policy of \$500 per capita. In 2021, the per capita debt level increase is due to the loan received for the Whitehorse operations building, as there is no anticipated future borrowing planned at this time, this ratio is expected to decline for the next several years.

Long Term Debt /	Benchmark	2021	2020	2019	2018	2017
Population	\$0 - \$500	\$473	\$210	\$249	\$240	\$326

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2021 budget and provides a summary of the sources, allocation and use of the financial resources administered during the year. The budget numbers combine both Capital and Operating approved amounts and restate them in accordance with PSAB standards as shown in Note 13 of the statements.

Total 2021 revenue was 25% below budget (2020 – 17.6%). The deviation from the budget occurred as Government Transfers did not meeting planned levels as some externally funded capital projects were delayed due to effects of the Covid-19 Pandemic.

On the expense side, costs came in 2.76% below budget (2020-3.8%) with all areas operating within their established budgetary limitations.

Overall, these results show that the annual surplus was planned to be \$49,179,632 compared to an actual surplus of \$16,770,040. 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 operating with less funding from senior governments than in 2020. The 2021 result is 0.888, which is within an acceptable range of 0.798 – 0.972 and similar to that of other jurisdictions.

Own Source Revenue /
Total Revenue *

Benchmark	2021	2020	2019	2018	2017
0.795 – 0.972	0.888	0.877	0.904	0.917	0.882

Data from this statement and Note 11 of the financial statements are used to measure the City's ability to overcome a temporary shortfall of revenue. The 2021 result is 0.313 with an acceptable range being 0.101 – 0.358. Uncommitted reserves are the Capital, Contingency and General Fund reserve. The strategy approved by Council to build reserves for the Building Consolidation Projects 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.

Uncommitted Reserves /
Operations Revenue

Benchmark	2021	2020	2019	2018	2017
0.101 – 0.358	0.313	0.309	0.272	0.235	0.175

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. \$26,998,977 was invested in the acquisition of new tangible capital assets in 2021 and \$18,414,789 was amortized over the same period. In 2021, assets with a total value of \$9,791,656 were donated to the City. 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 \$16,691,285 resulting from increased use of outside funding sources, including issuance of a 20-year loan in the amount of \$10,000,000 and decreased use of own source funding.

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Fees and Charges Amendment (2 nd Quarter Changes)

ISSUE

Amendments to the Fees and Charges Bylaw

REFERENCE

Fees and Charges Manual – Appendix A: Schedules 1, 6, 11 and 12
Bylaw 2014-36 Fees and Charges
Proposed Bylaw 2022-19

HISTORY

As part of the quarterly review, the Financial Services Department compiles a list of suggested changes to the City's fees and charges as submitted by the management group.

ALTERNATIVES

1. Bring forward a bylaw to amend the Fees and Charges Bylaw as recommended
2. Refer the proposed changes back to Administration

ANALYSIS

Bylaw 2022-19 attached contains explanatory notes which detail the proposed fees and charges amendments as summarized in schedule A attached.

ADMINISTRATIVE RECOMMENDATION

THAT Council direct that Bylaw 2022-19, a bylaw to amend the Fees and Charges Bylaw in accordance with the second quarter review, be brought forward for consideration under the bylaw process; and

THAT the 2022 to 2024 Operating and Maintenance Budget be increased upon adoption of Bylaw 2022-19 in the amount of \$2,500 for 2022, \$5,000 for 2023, and \$10,000 for 2024, offset by transfers to the General Reserve for the additional revenue.

CITY OF WHITEHORSE
BYLAW 2022-19

A bylaw to amend Fees and Charges Bylaw 2014-36

WHEREAS section 220 of the *Municipal Act* provides that council may by bylaw amend or vary bylaws; and

WHEREAS all City of Whitehorse municipal fees and charges are consolidated into one bylaw; and

WHEREAS it is deemed desirable that the Fees and Charges Bylaw be amended to reflect changes required as a result of a quarterly review;

NOW THEREFORE the Council of the municipality of the City of Whitehorse, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. The fee schedule attached to and forming part of Fees and Charges Bylaw 2014-36 is hereby amended by repealing existing Schedules 1, 6, 11 and 12 and substituting therefore new Schedules 1, 6, 11 and 12, attached hereto as Appendix "A" and forming part of this bylaw.
2. This bylaw shall come into full force and effect on and from final passage thereof.

FIRST and SECOND READING:

THIRD READING and ADOPTION:

Mayor

City Clerk

CITY OF WHITEHORSE BYLAW 2022-19

Explanatory Notes:

The attached bylaw amends the Fees and Charges Bylaw to reflect changes required per a quarterly operational review.

The changes include new fees, fee increases, deletion of redundant fees, and amendments to fee descriptions to provide clarity.

The changes are highlighted and are detailed as follows:

Schedule 1

- Revise the description of parking fees to include zone CNC2 in the description. The zoning regulations for CNC2 allow the applicants to pay cash in lieu of providing commercial parking spaces.
- Some increases to Building and Permit fees were missed on the schedule of changes that passed under Bylaw 2022-03, those items have been updated on the schedule for this bylaw.

Schedule 6

- Add new Fire fees related to securing an abandoned or vacant property from unauthorized entry. No effect on revenue, the intent is to offset administrative expenses incurred to ensure that the work is performed and billing is managed appropriately.

Schedule 11

- Add new transit Bus Fares fees for all categories (adult, senior, youth and disability) with 3, 6 and 12 month options available through the Transit app (Token Transit) to give residents more options.
- Replace College and Education group pass with new transit Group Pass fees for education and university passes to provide increased flexibility with the online transit passes being prorated for a late start to the semester and the duration of the education semester (5-months) to give more options to the students.
- Revise the description for advertising fees to provide clarity on pricing and increase the fees to reduce the gap between existing fees and the market rate.
- Add new transit advertising fees for exterior tail panels on the back of the bus with 4-week and 52-week advertising options.
- Add new transit advertising penalty fees related to renewal of vinyl application bus wrap to recover costs associated with cancellations and non-renewal bus advertising contracts.
- Remove advertising fees from the back face of bus passes as it is outdated and has not been used for several years.

Schedule 12

- Some fees and charges under waste management were missed on the schedule of changes that passed under Bylaw 2022-03, those items have been updated on the schedule for this bylaw.

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-03	EFFECTIVE DATE	FEE IF GST APPLICABLE 2	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Land & Building Services	Building File Information			each	\$ 75.00	1-Jan-22	\$ 78.75	\$ 75.00	1-Jan-22	78.75
Land & Building Services	Building Permit	Base Rate of \$150.00 plus .71% of construction value		minimum	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Building Permit	Designated municipal historic resource		each	\$ -	27-Jan-03	no gst	\$ -	27-Jan-03	no gst
Land & Building Services	Building/Plumbing Permit Refund	Written request from applicant within 6 months of original date of issue; and no permit related work on site has begun + deduction of \$75. or 20% of fee whichever is more		fee	\$ 75.00	1-May-12	no gst	\$ 75.00	1-May-12	no gst
Land & Building Services	Building Placement (excluding modular homes)	.71% of construction value on new site (including any renovation) or minimum \$150.00		minimum	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Mobile Home Placement	.71% of construction value on new site (including any renovation) or minimum \$150.00		minimum	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Construction-No Permit	Construction (including excavation) commenced without prior authorization: Double (2x) the normal fee		each	varies	14-Mar-05	no gst	varies	14-Mar-05	no gst
Land & Building Services	Demolition Permit	Fee (\$150) plus deposit of \$5.00 per sq. meter of Building area – Minimum Deposit \$200		each	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Special Inspection	Special Inspection not under a permit		each	\$ 75.00	1-May-12	no gst	\$ 150.00	1-Jul-22	no gst
Land & Building Services	Heating Appliance Permit	Wood stoves and appliances not installed under general building permit		each	\$ 75.00	1-May-12	no gst	\$ 150.00	1-Jul-22	no gst
Land & Building Services	Mechanical Permit	(Sprinkler) \$150.00 minimum or .71% of contract price		minimum	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Plumbing Permit	Minimum \$150.00 plus \$7.50 per fixture		minimum	\$ 150.00	1-Jan-22	no gst	\$ 150.00	1-Jan-22	no gst
Land & Building Services	Temporary Building	Fee plus \$500.00 deposit		each	\$ 75.00	1-May-12	no gst	\$ 150.00	1-Jul-22	no gst
Land & Building Services	Controlled Substance Properties	Service Fees as defined in the <i>Controlled Substance Properties</i> Bylaw		all costs	Cost +	24-Sep-07	no gst	Cost +	24-Sep-07	no gst
Land & Building Services	Controlled Substance Properties	Inspection Fee		each	\$ 500.00	24-Sep-07	no gst	\$ 500.00	24-Sep-07	no gst
Land & Building Services	Controlled Substance Properties	Special safety Inspection as defined in the <i>Controlled Substance Properties</i> Bylaw		each	\$ 500.00	24-Sep-07	no gst	\$ 500.00	24-Sep-07	no gst
Land & Building Services	Controlled Substance Properties	Subsequent inspection re failure to undertake actions ordered		each	\$ 1,000.00	24-Sep-07	no gst	\$ 1,000.00	24-Sep-07	no gst
Land & Building Services	Address Changes	Changing a municipal address	No relocation	each	\$ 200.00	22-Jun-98	no gst	\$ 200.00	22-Jun-98	no gst
Land & Building Services	Development Cost Charge	Residential, single family	Unserviced Country Residential secondary Suite	per dwelling	\$ 1,040.00	1-Jul-14	no gst	\$ 1,040.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, single family	Urban serviced lot	per dwelling	\$ 3,641.00	1-Jul-14	no gst	\$ 3,641.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, single family	Country residential serviced lot	per dwelling	\$ 3,641.00	1-Jul-14	no gst	\$ 3,641.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, single family	Country residential non serviced lot	per dwelling	\$ 1,769.00	1-Jul-14	no gst	\$ 1,769.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, duplex	Duplex housing	per 2 dwellings	\$ 5,826.00	1-Jul-14	no gst	\$ 5,826.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, multiple housing	Townhouse	per dwelling	\$ 2,913.00	1-Jul-14	no gst	\$ 2,913.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, multiple housing	Apartment	per dwelling	\$ 2,185.00	1-Jul-14	no gst	\$ 2,185.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Residential, multiple housing	Multiple detached dwellings	per dwelling	\$ 2,913.00	1-Jul-14	no gst	\$ 2,913.00	1-Jul-14	no gst
Land & Building Services	Development Cost Charge	Approved Development Incentive	Suite Development Incentive	per dwelling	\$ -	24-Feb-20	no gst	\$ -	24-Feb-20	no gst
Land & Building Services	Development Cost Charge	Approved Development Incentive	Neighbourhood Density Development Incentive, To a maximum of \$50,000 in regular DCCs	per dwelling	\$ -	24-Feb-20	no gst	\$ -	24-Feb-20	no gst
Land & Building Services	Development Cost Charge	Approved Development Incentive	RCM2 Development Incentive	per dwelling	\$ -	24-Feb-20	no gst	\$ -	24-Feb-20	no gst
Land & Building Services	Development Cost Charge	Approved Development Incentive	Rental and Supportive Housing Development Incentive	per dwelling	\$ -	24-Feb-20	no gst	\$ -	24-Feb-20	no gst
Land & Building Services	Development Agreement	Approved Development Incentive	Rental and Supportive Housing Development Incentive	each	\$ 200.00	24-Feb-20	no gst	\$ 200.00	24-Feb-20	no gst
Land & Building Services	Development Permit	Conditional Use - \$500 plus applicable Permitted Use fee.		each +	\$ 500.00	1-Jan-15	no gst	\$ 500.00	1-Jan-15	no gst
Land & Building Services	Development Permit	Designated municipal historic resource		each	\$ -	27-Jan-03	no gst	\$ -	27-Jan-03	no gst
Land & Building Services	Development Permit	Change of Use	Change of Use with new zoning requirements: All zones	each	\$ 350.00	1-Jan-22	no gst	\$ 350.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Change of Use	Change of Use without new zoning requirements: All zones	each	\$ 95.00	1-Jan-22	no gst	\$ 95.00	1-Jan-22	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-03	EFFECTIVE DATE	FEE IF GST APPLICABLE 2	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Land & Building Services	Development Permit	New Development	New Use: Single detached & duplex housing; triplex & townhouse housing where each unit is on a separate fee-simple lot, living suite or garden suite	each unit	\$ 175.00	1-Jan-22	no gst	\$ 175.00	1-Jan-22	no gst
Land & Building Services	Development Permit	New Development	New Use and/or new Gross Floor Area (GFA): All other uses: \$400.00 + \$1.10/m2 GFA; Minor change to plans for application in progress resulting in revised GFA being <10% more or less than original GFA - no fee change (i.e. no refund if less, no additional charge if more)	each +	\$ 400.00	1-Jan-22	no gst	\$ 400.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Secondary Use of a Residence	Home-based Business, Bed and Breakfast Lodging, Family Day Home	each	\$ 40.00	1-Jan-22	no gst	\$ 40.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Placement of Sign	Per Sign	each	\$ 40.00	1-Jan-22	no gst	\$ 40.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Schwatka Lake Waterfront Policy Dock Permit	Annual permit	each	\$ 300.00	1-May-16	no gst	\$ 300.00	1-May-16	no gst
Land & Building Services	Development Permit	Schwatka Lake Waterfront Policy Dock Permit	Refundable deposit	each	\$ 1,500.00	1-May-16	no gst	\$ 1,500.00	1-May-16	no gst
Land & Building Services	Development Permit	Demolition/Relocation of a Structure	Demolition Structure (<75 m2)	each	\$ 95.00	1-Jan-22	no gst	\$ 95.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Demolition/Relocation of a Structure	Commercial	each	\$ 350.00	1-Jan-22	no gst	\$ 350.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Demolition/Relocation of a Structure	Residential	each	\$ 250.00	1-Jan-22	no gst	\$ 250.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Temporary Use Permit	Community Event	each	\$ 40.00	1-Jan-22	no gst	\$ 40.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Temporary Use Permit	Commercial Event/Development	each	\$ 350.00	1-Jan-22	no gst	\$ 350.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Temporary Use Permit	Temporary Use Permit<7 days	each	\$ 40.00	1-Jan-22	no gst	\$ 40.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Mobile food Vendor on public site	Annual permit	each	\$ 350.00	1-Jan-22	no gst	\$ 350.00	1-Jan-22	no gst
Land & Building Services	Development Permit	Mobile food Vendor on public site	Monthly for electricity	monthly	\$ 50.00	1-Apr-21	no gst	\$ 50.00	1-Apr-21	no gst
Land & Building Services	Development Permit Refund	Development Permit Refund	Denied or withdrawn applications, or written request from applicant within 6 months of original approval date (provided no permit-related work on site has occurred) - deduction of the greater of \$55.00 or 50% of fee. The conditional use application fee is not refundable.	each	Varies	1-Apr-21	no gst	Varies	1-Apr-21	no gst
Land & Building Services	Land Management	Development agreement		each	\$ 200.00	29-Jan-07	no gst	\$ 200.00	29-Jan-07	no gst
Land & Building Services	Land Management	Road Closure Bylaw		each	\$ 500.00	29-Jan-07	no gst	\$ 500.00	29-Jan-07	no gst
Land & Building Services	Land Management	Subdivision Approval Extension		each	\$ 250.00	29-Jan-07	no gst	\$ 250.00	29-Jan-07	no gst
Land & Building Services	Parking	Payment in lieu of providing parking space	Space in the CC, CPG and CMW Zones	each space	\$ 18,706.00	13-Nov-01	no gst	\$ 18,706.00	13-Nov-01	no gst
Land & Building Services	Parking	Payment in lieu of providing parking space	Space in the CM1, CM2 and CNC2 zones	each space	\$ 7,967.00	13-Nov-01	no gst	\$ 7,967.00	13-Nov-01	no gst
Land & Building Services	Subdivision Application	Condominium (non refundable fee)	\$50.00 per unit being created to a maximum of \$500.00	each	\$ 50.00	8-Jan-01	no gst	\$ 50.00	8-Jan-01	no gst
Land & Building Services	Subdivision Application	Consolidation (non refundable fee)		each	\$ 50.00	22-Jun-98	no gst	\$ 50.00	22-Jun-98	no gst
Land & Building Services	Subdivision Application	Subdivision (non refundable fee)	Min. charge \$250. max. charge \$1000. ea. Lot \$100	each	\$ 100.00	22-Jun-98	no gst	\$ 100.00	22-Jun-98	no gst
Land & Building Services	Subdivision Application	Property line adjustment or realignment (non refundable fee)	Each adjustment/realignment \$50	each	\$ 50.00	8-Jan-01	no gst	\$ 50.00	8-Jan-01	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2020-32 APPROVED FEE	EFFECTIVE DATE	FEE IF GST APPLICABLE	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Fire	Burning	Burning	Open burning for land clearing purposes	per day	\$ 110.00	23-Feb-09	no gst	\$ 110.00	23-Feb-09	no gst
Fire	Burning	Burning-open burning for other than land clearing purposes	1 week (7 day) permit)	each	\$ 22.00	23-Feb-09	no gst	\$ 22.00	23-Feb-09	no gst
Fire	Burning	Burning-open burning for other than land clearing purposes-seasonal permit	Season is October 1 to March 31	per season	\$ 110.00	23-Feb-09	no gst	\$ 110.00	23-Feb-09	no gst
Fire	Confined Space	Confined Space Rescues	Standard 3rd (third) party billing rates for staff & equipment plus \$500.00 for materials used	each event	Actual + \$500	27-Jan-03	no gst	Actual + \$500	27-Jan-03	no gst
Fire	Explosives	Explosives Storage for construction purposes		each	\$ 100.00	28-Jan-02	\$ 105.00	\$ 100.00	28-Jan-02	105
Fire	High Hazard Fireworks Display	Fireworks Permit	For non-City organized events fee + fire protection if needed	each	\$ 250.00	1-Jan-12	no gst	\$ 250.00	1-Jan-12	no gst
Fire	Occupancy Load	Determine Occupancy Load	Determine the occupancy load for any space	each event	150.00 + 100/hr after the first 2 hours	1-Apr-20	+ GST	150.00 + 100/hr after the first 2 hours	1-Apr-20	+ GST
Fire	Safety Plan	Review of New Fire Safety Plan	Fee includes cost recovery for applicable wages and benefits	each	Actual + 100	1-Jul-18	+ GST	Actual + 100	1-Jul-18	+ GST
Fire	Safety Plan	Update of Fire Safety Plan	Review of an updated fire safety plan		\$ 50.00	1-Jan-12	\$ 52.50	\$ 50.00	1-Jan-12	52.5
Fire	False Alarm	3rd and Subsequent Responses within 12 months	False alarms due to vandalism, defective alarm systems or equipment, or negligence of building owner, tenant or contractor	each	\$ 500.00	1-Oct-20	no gst	\$ 500.00	1-Oct-20	no gst
Fire	File search/Letter	Administration Costs	Information request including inspection or investigation reports provided to any person, insurance company or government agency required to prepare by the Fire Department based on the approval of the Fire Chief, Deputy Fire Chief, or Prevention Officer.	Per Request	5 per page+ 100 admin+Postage	1-Apr-20	+ GST	5 per page+ 100 admin+Postage	1-Apr-20	+ GST
Fire	Response	Per Unit responding plus actual cost of incident mitigation, disposal and lost or damage to equipment		unit/hour+	Actual + 250	1-Jul-18	no gst	Actual + \$250	1-Jul-18	no gst
Fire	Investigation	Fire or Incident Investigation	Investigation into fire or accident causation factors or any investigation where public safety from fire or accident needs to be determined. Fees will also be levied where ancillary agents are used for investigation purposes including towing, security, storage, specialized photographic or other evidentiary services. travel, accommodation, and other required services.	each	Actual + \$100	1-Jul-18	no gst	Actual + \$100	1-Jul-18	no gst
Fire	Inspection Fee	Compliance Re-inspection Fee		each	\$ 200.00	1-Jan-12	no gst	\$ 200.00	1-Jan-12	no gst
Fire	Inspection Fee	Inspection Required for Licensing and Permitting	Daycares or Child Care centers	each	\$ 50.00	1-Jul-18	no gst	\$ 50.00	1-Jul-18	no gst
Fire	Inspection Fee	Licensing Inspection	Inspecting a premise for purpose of obtaining a liquor license	yearly	\$ 100.00	1-Jan-12	no gst	\$ 100.00	1-Jan-12	no gst
Fire	Inspection Fee	Special Event Inspection	If no occupancy load calculation is required	each	\$ 100.00	1-Jan-12	no gst	\$ 100.00	1-Jan-12	no gst
Fire	Stand-By	Confined Space	On Site Stand-By. Fee includes cost recovery for applicable wages, benefits and lost or damaged equipment	each	Actual + \$500	1-Jul-18	no gst	Actual + \$500	1-Jul-18	no gst
Fire	Technical Rescue	Technical Rescue response beyond City of Whitehorse limits	Cost recovery for wages, benefits and any loss or damage to fire department equipment	each	Actual Cost	1-Jul-13	no gst	Actual Cost	1-Jul-13	no gst
Fire	False Alarm	1st Response within 12 months	False alarms due to vandalism, defective alarm systems or equipment, or negligence of building owner, tenant or contractor	each	No charge	1-Oct-20	no gst	No charge	1-Oct-20	no gst
Fire	False Alarm	2nd Response within 12 months	False alarms due to vandalism, defective alarm systems or equipment, or negligence of building owner, tenant or contractor	each	\$ 200.00	1-Oct-20	no gst	\$ 200.00	1-Oct-20	no gst
Fire	Property Securement	Securing an abandoned or Vacant property against unauthorized entry	Utilization of a 3rd party contractor to secure a building which is vacant, abandoned or damaged and where normal means of securement (locking doors / windows) has proven to be inadequate to prevent unauthorized entry.	each event				Actual + \$250	1-Jul-22	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-21 APPROVED FEE	EFFECTIVE DATE	FEE IF GST APPLICABLE	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Transit	Bus Fares	Adult Pass: Monthly (Age 19-59)	1-month @ \$62	each	\$ 62.00	1-Jan-08	no gst	\$ 62.00	1-Jan-08	no gst
Transit	Bus Fares	Adult Pass: 3 Months (Age 19-59)	3-months @ \$62; available through the Token Transit App	each				\$ 186.00	1-Jul-22	no gst
Transit	Bus Fares	Adult Pass: 6 Months (Age 19-59)	6-months @ \$61; available through the Token Transit App	each				\$ 366.00	1-Jul-22	no gst
Transit	Bus Fares	Adult Pass: 12 Months (Age 19-59)	12-months @ \$60; available through the Token Transit App	each			\$ -	\$ 720.00	1-Jul-22	no gst
Transit	Bus Fares	Adult Single-cash - Age 19-59		each	\$ 2.50	1-Jan-08	no gst	\$ 2.50	1-Jan-08	no gst
Transit	Bus Fares	Adult Ticket (sold in strips of 10) - Age 19-59		each strip	\$ 23.00	1-Jan-08	no gst	\$ 23.00	1-Jan-08	no gst
Transit	Bus Fares	Day Pass - Age 5 and over		each	\$ 5.00	1-Apr-15	no gst	\$ 5.00	1-Apr-15	no gst
Transit	Bus Fares	Disabled Handy Bus Pass: Monthly - Handy Bus disabled customers that meet the eligibility requirements of Handy Bus Service	1-month @ \$26	each	\$ 26.00	1-Jan-08	no gst	\$ 26.00	1-Jan-08	no gst
Transit	Bus Fares	Disabled Handy Bus Pass: 3 Months	3-months @ \$26; available through the Token Transit App	each				\$ 78.00	1-Jul-22	no gst
Transit	Bus Fares	Disabled Handy Bus Pass: 6 Months	6-months @ \$25; available through the Token Transit App	each				\$ 150.00	1-Jul-22	no gst
Transit	Bus Fares	Disabled Handy Bus Pass: 12 Months	12-months @ \$24; available through the Token Transit App	each				\$ 288.00	1-Jul-22	no gst
Transit	Bus Fares	Disabled Handy Bus-Cash - Handy Bus disabled customers that meet the eligibility requirements of Handy Bus Service		each	\$ 2.50	1-Jan-08	no gst	\$ 2.50	1-Jan-08	no gst
Transit	Bus Fares	Disabled Handy Bus-Ticket (strip of 10) - Handy Bus disabled customers that meet the eligibility requirements of Handy Bus Service		each strip	\$ 10.00	1-Jan-08	no gst	\$ 10.00	1-Jan-08	no gst
Transit	Bus Fares	Disabled Conventional Bus - Conventional Bus- disabled customers that meet the eligibility- requirements of Handy Bus Service		each	free	1-Jul-03	no gst	Remove Fee		
Transit	Bus Fares	Pre-schooler: 4 and under accompanied by an adult (2 per adult)	Proof of age may be required	each	free	22-Jun-98	no gst	free	22-Jun-98	no gst
Transit	Bus Fares	Senior Pass: Monthly (Age 60 and over)	1-month @ \$26	each	\$ 26.00	1-Jan-08	no gst	\$ 26.00	1-Jan-08	no gst
Transit	Bus Fares	Senior Pass: 3 Months (Age 60+)	3-months @ \$26; available through the Token Transit App	each				\$ 78.00	1-Jul-22	no gst
Transit	Bus Fares	Senior Pass: 6 Months (Age 60+)	6-months @ \$25; available through the Token Transit App	each				\$ 150.00	1-Jul-22	no gst
Transit	Bus Fares	Senior Pass: 12 Months (Age 60+)	12-months @ \$24; available through the Token Transit App	each			\$ -	\$ 288.00	1-Jul-22	no gst
Transit	Bus Fares	Senior Single-cash - Age 60 and over		each	\$ 2.50	1-Jan-08	no gst	\$ 2.50	1-Jan-08	no gst
Transit	Bus Fares	Senior Ticket (strips of 10) - Age 60 and over		each strip	\$ 10.00	1-Jan-08	no gst	\$ 10.00	1-Jan-08	no gst
Transit	Bus Fares	Youth Pass: Monthly (Age 5-18)	1-month @ \$40	each	\$ 40.00	1-Jan-08	no gst	\$ 40.00	1-Jan-08	no gst
Transit	Bus Fares	Youth Pass: 3 Months (Age 5-18)	3-months @ \$40; available through the Token Transit App	each				\$ 120.00	1-Jul-22	no gst
Transit	Bus Fares	Youth Pass: 6 Months (Age 5-18)	6-months @ \$39; available through the Token Transit App	each				\$ 234.00	1-Jul-22	no gst
Transit	Bus Fares	Youth Pass: 12 Months (Age 5-18)	12-months @ \$38; available through the Token Transit App	each			\$ -	\$ 456.00	1-Jul-22	no gst
Transit	Bus Fares	Youth Single-cash - Age 5-18		each	\$ 2.50	1-Jan-08	no gst	\$ 2.50	1-Jan-08	no gst
Transit	Bus Fares	Youth Ticket (sold in strips of 10) - Age 5-18		each strip	\$ 15.00	1-Jan-08	no gst	\$ 15.00	1-Jan-08	no gst
Transit	Bus Fares	Superpass Monthly - Superpass -ADULT		each	\$ 54.25	1-Jul-18	no gst	\$ 54.25	1-Jul-18	no gst
Transit	Bus Fares	Superpass Monthly - Superpass -YOUTH		each	\$ 35.00	1-Jan-15	no gst	\$ 35.00	1-Jan-15	no gst
Transit	Bus Fares	Superpass Monthly - Superpass -SENIOR		each	\$ 22.75	1-Jan-15	no gst	\$ 22.75	1-Jan-15	no gst
Transit	Bus Fares	Superpass Monthly - Superpass -DISABILITY		each	\$ 22.75	1-Jan-15	no gst	\$ 22.75	1-Jan-15	no gst
Transit	Bus Fares	Suspend the collection of fees for all bus fares until July 01, 2022		each	-	18-May-22	no gst	-	18-May-22	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-21 APPROVED FEE	EFFECTIVE DATE	FEE IF GST APPLICABLE	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Transit	Group Pass	University Pass: Monthly		each				\$ 62.00	1-Jul-22	no gst
Transit	Group Pass	University Pass: Semester (2-months)	Available through the Token Transit App: Prorated for late start to semester	each				\$ 124.00	1-Jul-22	no gst
Transit	Group Pass	University Pass: Semester (3-months)	Available through the Token Transit App: Prorated for late start to semester	each				\$ 186.00	1-Jul-22	no gst
Transit	Group Pass	University Pass: Semester (4-months)	Available through the Token Transit App: Full semester	each				\$ 248.00	1-Jul-22	no gst
Transit-	Group Pass	College – 0% – 10% (0-55) of students participating		each	\$ 248.00	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 10% – 20% (56-110) of students participating	0% Transit Discount	each	\$ 248.00	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 20% – 30% (111-165) of students participating	20% Transit Discount	each	\$ 198.40	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 30% – 40% (166-220) of students participating	20% Transit Discount	each	\$ 198.40	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 40% – 50% (221-275) of students participating	35% Transit Discount	each	\$ 161.20	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 50% – 60% (276-330) of students participating	35% Transit Discount	each	\$ 161.20	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 60% – 70% (331-385) of students participating	50% Transit Discount	each	\$ 124.00	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 70% – 80% (386-440) of students participating	50% Transit Discount	each	\$ 124.00	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 80% – 90% (441-495) of students participating	75% Transit Discount	each	\$ 62.00	1-Jan-13	no gst	Remove Fee		
Transit-	Group Pass	College – 90% – 100% (496-550) of students participating	75% Transit Discount	each	\$ 62.00	1-Jan-13	no gst	Remove Fee		
Transit	Group Pass	Education Pass: Monthly		each				\$ 30.00	1-Jul-22	no gst
Transit	Group Pass	Education Pass: Semester (2-months)	Available through the Token Transit App: Prorated for late start to semester	each				\$ 60.00	1-Jul-22	no gst
Transit	Group Pass	Education Pass: Semester (3-months)	Available through the Token Transit App: Prorated for late start to semester	each				\$ 90.00	1-Jul-22	no gst
Transit	Group Pass	Education Pass: Semester (4-months)	Available through the Token Transit App: Prorated for late start to semester	each				\$ 120.00	1-Jul-22	no gst
Transit	Group Pass	Education Pass: Semester (5-months)		each				\$ 150.00	1-Jul-22	no gst
Transit-	Group Pass	Education – 0% of eligible students or employees participating	0% Transit Discount	each	\$ 40.00	1-May-12	no gst	Remove Fee		
Transit-	Group Pass	Education – 25% of eligible students or employees participating	10% Transit Discount	each	\$ 36.00	1-May-12	no gst	Remove Fee		
Transit-	Group Pass	Education – 50% of eligible students or employees participating	15% Transit Discount	each	\$ 34.00	1-May-12	no gst	Remove Fee		
Transit-	Group Pass	Education – 75% of eligible students or employees participating	20% Transit Discount	each	\$ 32.00	1-May-12	no gst	Remove Fee		
Transit-	Group Pass	Education – 100% of eligible students or employees participating	25% Transit Discount	each	\$ 30.00	1-May-12	no gst	Remove Fee		
Transit-	Group Pass	Education – Semester – 0% of eligible students or employees participating	0% Transit Discount	each	\$ 200.00	1-Apr-21	\$ 210.00	Remove Fee		
Transit-	Group Pass	Education – Semester – 25% of eligible students or employees participating	10% Transit Discount	each	\$ 180.00	1-Apr-21	\$ 189.00	Remove Fee		
Transit-	Group Pass	Education – Semester – 50% of eligible students or employees participating	15% Transit Discount	each	\$ 170.00	1-Apr-21	\$ 178.50	Remove Fee		
Transit-	Group Pass	Education – Semester – 75% of eligible students or employees participating	20% Transit Discount	each	\$ 160.00	1-Apr-21	\$ 168.00	Remove Fee		
Transit-	Group Pass	Education – Semester – 100% of eligible students or employees participating	25% Transit Discount	each	\$ 150.00	1-Apr-21	\$ 157.50	Remove Fee		

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-21 APPROVED FEE	EFFECTIVE DATE	FEE IF GST APPLICABLE	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Transit	Group Pass	Employers 5-25 Participants - 0% of employees participating	0% Transit Discount	each	\$ 62.00	1-Jun-12	no gst	\$ 62.00	1-Jun-12	no gst
Transit	Group Pass	Employers 5-25 Participants - 25% of employees participating	3.75% Transit Discount	each	\$ 59.68	1-Jun-12	no gst	\$ 59.68	1-Jun-12	no gst
Transit	Group Pass	Employers 5-25 Participants - 50% of employees participating	7.50% Transit Discount	each	\$ 57.35	1-Jun-12	no gst	\$ 57.35	1-Jun-12	no gst
Transit	Group Pass	Employers 5-25 Participants - 75% of employees participating	11.25% Transit Discount	each	\$ 55.03	1-Jun-12	no gst	\$ 55.03	1-Jun-12	no gst
Transit	Group Pass	Employers 5-25 Participants - 100% of employees participating	15.0% Transit Discount	each	\$ 52.70	1-Jun-12	no gst	\$ 52.70	1-Jun-12	no gst
Transit	Group Pass	Employers 26-50 Participants - 0% of employees participating	0% Transit Discount	each	\$ 62.00	1-Jun-12	no gst	\$ 62.00	1-Jun-12	no gst
Transit	Group Pass	Employers 26-50 Participants - 25% of employees participating	5% Transit Discount	each	\$ 58.90	1-Jun-12	no gst	\$ 58.90	1-Jun-12	no gst
Transit	Group Pass	Employers 26-50 Participants - 50% of employees participating	10% Transit Discount	each	\$ 55.80	1-Jun-12	no gst	\$ 55.80	1-Jun-12	no gst
Transit	Group Pass	Employers 26-50 Participants - 75% of employees participating	15% Transit Discount	each	\$ 52.70	1-Jun-12	no gst	\$ 52.70	1-Jun-12	no gst
Transit	Group Pass	Employers 26-50 Participants - 100% of employees participating	20% Transit Discount	each	\$ 49.60	1-Jun-12	no gst	\$ 49.60	1-Jun-12	no gst
Transit	Group Pass	Employers over 50 Participants - 0% of employees participating	0% Transit Discount	each	\$ 62.00	1-Jun-12	no gst	\$ 62.00	1-Jun-12	no gst
Transit	Group Pass	Employers over 50 Participants - 25% of employees participating	6.25% Transit Discount	each	\$ 58.13	1-Jun-12	no gst	\$ 58.13	1-Jun-12	no gst
Transit	Group Pass	Employers over 50 Participants - 50% of employees participating	12.50% Transit Discount	each	\$ 54.25	1-Jun-12	no gst	\$ 54.25	1-Jun-12	no gst
Transit	Group Pass	Employers over 50 Participants - 75% of employees participating	18.75% Transit Discount	each	\$ 50.38	1-Jun-12	no gst	\$ 50.38	1-Jun-12	no gst
Transit	Group Pass	Employers over 50 Participants - 100% of employees participating	25% Transit Discount	each	\$ 46.50	1-Jun-12	no gst	\$ 46.50	1-Jun-12	no gst
Transit	Group Pass	Youth - Employers 5-25 Participants - 0% of employees participating	0% Transit Discount	each	\$ 40.00	1-Jul-13	no gst	\$ 40.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 5-25 Participants - 25% of employees participating	3.75% Transit Discount	each	\$ 38.50	1-Jul-13	no gst	\$ 38.50	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 5-25 Participants - 50% of employees participating	7.50% Transit Discount	each	\$ 37.00	1-Jul-13	no gst	\$ 37.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 5-25 Participants - 75% of employees participating	11.25% Transit Discount	each	\$ 35.50	1-Jul-13	no gst	\$ 35.50	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 5-25 Participants - 100% of employees participating	15.0% Transit Discount	each	\$ 34.00	1-Jul-13	no gst	\$ 34.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 26-50 Participants - 0% of employees participating	0% Transit Discount	each	\$ 40.00	1-Jul-13	no gst	\$ 40.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 26-50 Participants - 25% of employees participating	5% Transit Discount	each	\$ 38.00	1-Jul-13	no gst	\$ 38.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 26-50 Participants - 50% of employees participating	10% Transit Discount	each	\$ 37.00	1-Jul-13	no gst	\$ 37.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 26-50 Participants - 75% of employees participating	15% Transit Discount	each	\$ 34.00	1-Jul-13	no gst	\$ 34.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers 26-50 Participants - 100% of employees participating	20% Transit Discount	each	\$ 32.00	1-Jul-13	no gst	\$ 32.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers over 50 Participants - 0% of employees participating	0% Transit Discount	each	\$ 40.00	1-Jul-13	no gst	\$ 40.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers over 50 Participants - 25% of employees participating	6.25% Transit Discount	each	\$ 37.50	1-Jul-13	no gst	\$ 37.50	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers over 50 Participants - 50% of employees participating	12.50% Transit Discount	each	\$ 35.00	1-Jul-13	no gst	\$ 35.00	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers over 50 Participants - 75% of employees participating	18.75% Transit Discount	each	\$ 32.50	1-Jul-13	no gst	\$ 32.50	1-Jul-13	no gst
Transit	Group Pass	Youth - Employers over 50 Participants - 100% of employees participating	25% Transit Discount	each	\$ 30.00	1-Jul-13	no gst	\$ 30.00	1-Jul-13	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	BYLAW 2022-21 APPROVED FEE	EFFECTIVE DATE	FEE IF GST APPLICABLE	BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE
Transit	Advertising	Bench Back - 4 weeks	21"x69" ad panel	each	\$ 82.50	1-Jan-13	\$ 86.60	\$ 90.00	1-Jul-22	\$ 94.50
Transit	Advertising	Bench Back - 52 weeks (@ 44 weeks cost)	21"x69" ad panel	each	\$ 825.00	1-Jan-13	\$ 866.30	\$ 990.00	1-Jul-22	\$ 1,039.50
Transit	Advertising	Exterior King panels, side of bus - 4 weeks	139"x30" ad panel	each	\$ 275.00	1-Jan-13	\$ 288.80	\$ 300.00	1-Jul-22	\$ 315.00
Transit	Advertising	Exterior King panels, side of bus - 52 weeks (@ 44 weeks cost)	139"x30" ad panel	each	\$ 2,750.00	1-Jan-13	\$ 2,887.50	\$ 3,300.00	1-Jul-22	\$ 3,465.00
Transit	Advertising	Exterior Tail panels, back of bus - 4 weeks	69.75" x 21" ad panel	each				\$ 300.00	1-Jul-22	\$ 315.00
Transit	Advertising	Exterior Tail panels, back of bus - 52 weeks (@ 44 weeks cost)	69.75" x 21" ad panel	each				\$ 3,300.00	1-Jul-22	\$ 3,465.00
Transit	Advertising	Interior panel - 4 weeks	11"x21" ad panel	each	\$ 33.00	1-Jan-13	\$ 34.70	\$ 35.00	1-Jul-22	\$ 36.80
Transit	Advertising	Interior panel - 52 weeks (@ 44 weeks cost)	11"x21" ad panel	each	\$ 352.00	1-Jan-13	\$ 369.60	\$ 385.00	1-Jul-22	\$ 404.30
Transit	Advertising	Shelters - 4 weeks	47 1/4" x 68 1/2" ad panel	each	\$ 385.00	1-Jul-13	\$ 404.30	\$ 420.00	1-Jul-22	\$ 441.00
Transit	Advertising	Shelters - 52 weeks (@ 44 weeks cost)	47 1/4" x 68 1/2" ad panel	each	\$ 3,850.00	1-Jul-13	\$ 4,042.50	\$ 4,620.00	1-Jul-22	\$ 4,851.00
Transit	Advertising	Vinyl application bus wrap: Full Bus Wrap (1st Year) - 52 weeks	Full Bus Wrap, fewer areas required clear for safety	each	\$ 7,700.00	31-Mar-19	\$ 8,085.00	\$ 8,500.00	1-Jul-22	\$ 8,925.00
Transit	Advertising	Vinyl application bus wrap: Full Bus Wrap (1st Year) - 52 weeks, Late cancellation, non-renewal, monthly fee (10%)	Full Bus Wrap, fewer areas required clear for safety	each	\$ 770.00	1-Apr-21	\$ 808.50	\$ 850.00	1-Jul-22	\$ 892.50
Transit	Advertising	Vinyl application bus wrap: Full Bus Wrap (Renewal) - 52 weeks late cancellation, non-renewal, monthly fee (10%)	Full Bus Wrap, fewer areas required clear for safety	each	\$ 5,133.33	31-Mar-19	\$ 5,390.00	\$ 6,000.00	1-Jul-22	\$ 6,300.00
Transit	Advertising	Vinyl application bus wrap: Full Bus Wrap (Renewal) - 52 weeks	Full Bus Wrap, fewer areas required clear for safety	each				\$ 600.00	1-Jul-22	\$ 630.00
Transit	Advertising	Vinyl application bus wrap: One half of the Bus - 52 weeks	One side of the bus fewer areas required clear for safety	each	\$ 3,850.00	31-Mar-19	\$ 4,042.50	\$ 5,100.00	1-Jul-22	\$ 5,355.00
Transit	Advertising	Vinyl application bus wrap: One half of the bus, Late cancellation, non-renewal, monthly fee (10%)	One side of the bus fewer areas required clear for safety	each	\$ 385.00	1-Apr-21	\$ 404.25	\$ 510.00	1-Jul-22	\$ 535.50
Transit	Advertising	Vinyl application bus wrap: One third of the bus - 52 weeks	Top Runner, One Panel or Lower portion	each	\$ 1,650.00	31-Mar-19	\$ 1,732.50	\$ 3,400.00	1-Jul-22	\$ 3,570.00
Transit	Advertising	Vinyl application bus wrap: One third of the bus, Late cancellation, non-renewal, monthly fee (10%)	Top Runner, One Panel or Lower portion	each	\$ 165.00	1-Apr-21	\$ 173.25	\$ 340.00	1-Jul-22	\$ 357.00
Transit	Advertising	Back face of bus-passes - yearly	Includes Adult 300, Youth 400, Seniors 100	each	\$ 1,980.00	1-Jan-13	\$ 2,079.00	Remove Fee		

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	NEW FEE IF GST APPLICABLE			BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE 2
					BYLAW 2022-03	EFFECTIVE DATE				
Waste	Curbside Collection	Eligible premises		unit/month	\$ 13.42	1-Jan-22	no gst	\$ 13.42	1-Jan-22	no gst
Waste	Curbside Collection	Eligible premises - 2 Carts at current eligible premises rate + \$2.00 admin fee		unit/month	\$ 28.96	1-Jan-22	no gst	\$ 28.96	1-Jan-22	no gst
Waste	Organics Collection	Commercial Organics Producers - Weekly Collection & includes 1 Cart		per site/ month	\$ 35.00	1-Jan-19	no gst	\$ 35.00	1-Jan-19	no gst
Waste	Organics Collection	Commercial Organics Producers - Weekly Collection - Additional Cart		per site/ month	\$ 30.00	1-Jan-19	no gst	\$ 30.00	1-Jan-19	no gst
Waste	Organics Collection	Commercial Organics Producers - LARGE VOLUME -2 yard bin weekly collection		per site/ month	\$ 250.00	1-Jan-19	no gst	\$ 250.00	1-Jan-19	no gst
Waste	Organics Collection	Commercial Organics Producers - LARGE VOLUME -3 yard bin weekly collection		per site/ month	\$ 280.00	1-Jan-19	no gst	\$ 280.00	1-Jan-19	no gst
Waste	Organics Collection	Hold in Service - Bin Removal and Replacement		each	\$ 300.00	1-Jul-18	no gst	\$ 300.00	1-Jul-18	no gst
Waste	Organics Collection	Hold in Service - Cart Removal and Replacement		each	\$ 200.00	1-Jul-18	no gst	\$ 200.00	1-Jul-18	no gst
Waste	Organics Collection	Hold in Service - Freeze and Reactivate Billing		per site	\$ 50.00	1-Jul-18	no gst	\$ 50.00	1-Jul-18	no gst
Waste	Compostable Waste	Organic material- to be weighed; loose or in approved compostable bags	Organic waste per Schedule "B" of Waste Management Bylaw	per tonne	\$ 52.00	1-Jan-22	no gst	\$ 52.00	1-Jan-22	no gst
Waste	Compostable Waste	Organic material - small load (Max 2m x2.5m x0.6m or 6'x8'x2')	Organic waste per Schedule "B" of Waste Management Bylaw	per load	\$ 5.00	1-Jan-14	no gst	\$ 5.00	1-Jan-14	no gst
Waste	Compostable Waste	Organic material - up to 3 compostable bags not more than 20kg each	Organic waste per Schedule "B" of Waste Management Bylaw	up to 3 bags	\$ 3.00	1-Jan-14	no gst	\$ 3.00	1-Jan-14	no gst
Waste	Compostable Waste	Woodchips & Sawdust	Clean woodchips and sawdust (no gravel)	per tonne	\$ -	1-Jun-15	no gst	\$ -	1-Jun-15	no gst
Waste	Recyclable Waste	Recyclable Waste	Per Schedule "C" of Waste Management Bylaw	no charge	\$ -	11-Jul-00	no gst	\$ -	11-Jul-00	no gst
Waste	Controlled Waste	minimum weighed load fee		each	\$ 35.00	1-May-13	no gst	\$ 35.00	1-May-13	no gst
Waste	Controlled Waste	Animal carcasses-small	Cats, dogs, other household pets	each	\$ 7.00	1-May-13	no gst	\$ 7.00	1-May-13	no gst
Waste	Controlled Waste	Animal carcasses-large	pigs, horses, bears, deer, moose, hides, road kills	each	\$ 25.00	1-Jan-17	no gst	\$ 25.00	1-Jan-17	no gst
Waste	Controlled Waste	Asbestos Load: In-addition to materials containing asbestos charge	Asbestos - pipe, shingles, insulation, drywall	per load	\$ 160.00	1-May-13	no gst	\$ 160.00	1-May-13	no gst
Waste	Controlled Waste	Materials containing asbestos	Materials containing asbestos from within City boundaries	per tonne	\$ 200.00	1-Jan-22	no gst	\$ 200.00	1-Jan-22	no gst
Waste	Controlled Waste	Materials containing asbestos from outside City boundaries		per tonne	\$ 300.00	1-Jan-22	no gst	\$ 350.00	1-Jul-22	no gst
Waste	Controlled Waste	Bulky items	Couches, Recliners, wooden furniture, wooden fences, etc.	Per Item	\$ 10.00	1-Oct-19	no gst	\$ 10.00	1-Oct-19	no gst
Waste	Controlled Waste	Boxsprings, mattresses		Per Item	\$ 15.00	1-May-13	no gst	\$ 15.00	1-May-13	no gst
Waste	Controlled Waste	Clean wood & Brushing	Sorted, untreated, uncontaminated brush or dimensional lumber per Schedule "D" of Waste Management Bylaw	per tonne	\$ 50.00	1-Jan-19	no gst	\$ 52.00	1-Jul-22	no gst
Waste	Controlled Waste	C&D and wood - small load (Max 2m x2.5m x0.6m or 6'x8'x2')	Sorted construction & demolition waste; grubbing; and clean per Schedule "D" of Waste Management Bylaw	Per Load	\$ 10.00	14-Apr-20	no gst	\$ 10.00	14-Apr-20	no gst
Waste	Controlled Waste	C&D and wood - medium load (Max 2m x2.5m x1.2m or 6'x8'x4')	Sorted construction & demolition waste; grubbing; and clean per Schedule "D" of Waste Management Bylaw	Per Load	\$ 20.00	14-Apr-20	no gst	\$ 25.00	1-Jul-22	no gst
Waste	Controlled Waste	C&D Sorted large load - to be weighed	Sorted construction & demolition waste; grubbing; and clean per Schedule "D" of Waste Management Bylaw	per tonne	\$ 116.03	1-Jan-22	no gst	\$ 116.03	1-Jan-22	no gst
Waste	Controlled Waste	Clean Fill	Soil with analytical test results showing acceptable contamination levels	each	\$ -	30-May-12	no gst	\$ -	30-May-12	no gst
Waste	Controlled Waste	Designated municipal historic resource		each	\$ -	28-Jun-99	no gst	\$ -	28-Jun-99	no gst
Waste	Controlled Waste	Scrap Metal- (small load)	Clean scarp metal as per Schedule "D" of Waste Management Bylaw	per load	\$ 35.00	1-Jan-17	no gst	\$ 35.00	1-Jan-17	no gst
Waste	Controlled Waste	Scrap Metal to be weighed	Clean scarp metal as per Schedule "D" of Waste Management Bylaw	per tonne	\$ 116.03	1-Jan-22	no gst	\$ 116.03	1-Jan-22	no gst
Waste	Controlled Waste	White goods	Dishwashers, stoves, washing machines & clothes dryers and refrigerators, freezers and air conditioners with certification that refrigerant removed	each	\$ 15.00	1-May-13	no gst	\$ 15.00	1-May-13	no gst
Waste	Controlled Waste	White goods (containing refrigerant)	Refrigerators, freezers and air conditioners without certification of refrigerant removed	each	\$ 40.00	1-May-13	no gst	40	41395	no gst
Waste	Controlled Waste	Tires - off rim with an inner diameter greater than 99.06 cm (39 inches)	Tires on rims not accepted	each	\$ 250.00	1-Oct-18	no gst	250	43374	no gst

DEPARTMENT	FEE TYPE	DESCRIPTION	ADDITIONAL DETAILS	UNIT	NEW FEE IF GST APPLICABLE		BYLAW 2022-19	NEW EFFECTIVE DATE	NEW FEE IF GST APPLICABLE 2	
					BYLAW 2022-03	EFFECTIVE DATE				
Waste	Residual Waste	Residual waste-up to 5 regular size garbage bags (maximum 90 L or 76cm x 83 cm)	Residual waste containing no construction & demolition waste, clean wood, organics, grubbing, or other controlled waste.	up to 5 bags	\$ 5.00	1-May-13	no gst	\$ 5.00	1-May-13	no gst
Waste		Residual Waste	Small load (Max 2mX2.5mX.6m or 6'X8'X2')	Residual waste containing no construction & demolition waste, clean wood, organics, grubbing, or other controlled waste	Per Load	\$ 10.00	1-May-13	no gst	\$ 10.00	1-May-13
Waste	Residual Waste	Medium load (Max 2mX2.5mX1.2m or 6'X8'X4')	Residual waste containing no construction & demolition waste, clean wood, organics, grubbing, or other controlled waste.	Per Load	\$ 20.00	1-May-13	no gst	\$ 20.00	1-May-13	no gst
Waste		Residual Waste	Sorted large load - to be weighed	Residual waste containing no construction & demolition waste, clean wood, grubbing or metals or other controlled waste	per tonne	\$ 116.03	1-Jan-22	no gst	\$ 116.03	1-Jan-22
Waste	Residual Waste	Sorted waste from outside city boundaries	Only accepted from communities identified on the periphery circuit list as per MOA	per tonne	\$ 300.00	1-Jan-22	no gst	\$ 300.00	1-Jan-22	no gst
Waste	Residual Waste	Volume equivalent for properly sorted residual or C&D waste	Residual waste containing no construction & demolition waste, clean wood, organics, grubbing, or other controlled waste.	cubic metre	\$ 16.00	14-Apr-20	no gst	\$ 16.00	14-Apr-20	no gst
Waste		Mixed Waste	C&D unsorted large load - to be weighed	Construction and demolition waste containing residual waste, or other controlled waste	per tonne	\$ 300.00	1-Jan-22	no gst	\$ 300.00	1-Jan-22
Waste	Mixed Waste	Soil mixed with other controlled waste		per tonne	\$ 275.00	1-Jan-19	no gst	\$ 300.00	1-Jul-22	no gst
Waste	Mixed Waste	Un-sorted large load - to be weighed	Residual waste containing construction & demolition waste, other controlled waste	per tonne	\$ 275.00	1-Jan-19	no gst	\$ 300.00	1-Jul-22	no gst
Waste		Mixed waste	Un-sorted waste from outside city boundaries	Only accepted from communities identified on the periphery circuit list as per MOA - residual waste mixed with other waste	per tonne	\$ 450.00	1-Jan-21	no gst	\$ 450.00	1-Jan-21
Waste	Mixed waste	Volume equivalent for contaminated residual or C&D waste		cubic metre	\$ 50.00	14-Apr-20	no gst	\$ 50.00	14-Apr-20	no gst
Waste	Mixed waste	Unsorted item fee- load contains white goods, electronic waste, hazardous waste or tires		each	\$ 50.00	1-Apr-18	no gst	\$ 50.00	1-Apr-18	no gst
Waste		Other	clean-up of waste not disposed of properly or spilled on street or lane		each	actual	22-Jun-98	no gst	actual	22-Jun-98
Waste	Other	Load inspection fee		per inspection	\$ 100.00	1-Jan-10	no gst	\$ 100.00	1-Jan-10	no gst
Waste	Other	removal of condemned waste receptacle		each	actual	28-Jun-99	no gst	actual	28-Jun-99	no gst
Waste		Other	removal of waste receptacle on street other than collection day		each	actual	28-Jun-99	no gst	actual	28-Jun-99
Waste	Other	testing weigh scale for accuracy		each	actual	28-Jun-99	no gst	actual	28-Jun-99	no gst
Waste	Other	Uncovered Load		each	\$ 250.00	23-Feb-09	no gst	\$ 250.00	23-Feb-09	no gst
Waste	Permit	Permit to Collect Waste		each	\$ -	30-May-12	no gst	\$ -	30-May-12	no gst
Waste	Permit	Permit to Dispose Waste		each	\$ -	30-May-12	no gst	\$ -	30-May-12	no gst
Waste	Permit	Permit to Transport Waste		each	\$ -	30-May-12	no gst	\$ -	30-May-12	no gst
Waste	Compost Sale	1-9 cubic yard bulk blended sand/compost		0.765m3 (1 yard)	\$ 45.00	1-Jul-15	no gst	\$ 45.00	1-Jul-15	no gst
Waste	Compost Sale	10+ cubic yard bulk blended sand/compost		0.765m3 (1 yard)	\$ 30.00	1-Jan-17	no gst	\$ 30.00	1-Jan-17	no gst
Waste	Compost Sale	1-9 cubic yard bulk compost		0.765m3 (1 yard)	\$ 45.00	1-Jul-15	no gst	\$ 45.00	1-Jul-15	no gst
Waste	Compost Sale	10 + cubic yard bulk compost		0.765m3 (1 yard)	\$ 30.00	1-Jan-17	no gst	\$ 30.00	1-Jan-17	no gst
	Compost Sale	Bagged Compost		Per load	\$ 5.00	1-Jan-15	no gst	\$ 5.00	1-Jan-15	no gst

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Forthcoming Procurements – For Information Only

ISSUE

Bi-monthly update on forthcoming procurement projects with an anticipated value greater than \$100,000.

REFERENCE

[Procurement Policy 2020-03](#)

Appendix A – Upcoming procurement projects information report

HISTORY

In accordance with the Procurement Policy, a list of forthcoming procurements with an anticipated value greater than \$100,000 must be provided to Council on a bi-monthly basis.

ANALYSIS

Managers have been asked to review their capital projects and operating requirements and to provide information on their anticipated procurements over \$100,000 for the period of July and August 2022. The information as compiled by Financial Services department is attached as Appendix A.



Appendix A

Upcoming Procurement Projects Information Report to Council

Report Number 2022-04

Date of Meeting:	June 20, 2022
Subject:	2022 Bi-monthly Procurement Projects Update
Period:	July - August 2022
Purpose:	The purpose of this report is to provide Council with a bi-monthly update on forthcoming procurement projects with an anticipated value greater than \$100,000

Upcoming Procurement Projects

No.	Department	Project Title	Brief description	Budget (Operating/Capital)	Commencement Report Required (No/Yes + reason)	Anticipated Procurement Posting Date
1	Engineering Services	Well #6 Pump Replacement	Construction services to replace the water well pump within the City's Well #6 drinking water well.	#240c00219	No, Project Value <\$500k	July 1, 2022
2	Business & Technology Systems	Network Equipment Replacement and Upgrades	Purchase of network equipment to replace end of life switches and additional equipment for management and control of network infrastructure.	#300c00120	No, Project Value <\$500k	July 1, 2022
3	Business & Technology Systems	Computer Hardware Replenishment	Purchase of replacement computer hardware for end of life systems.	#300c00320	No, Project Value <\$500k	July 1, 2022
4	Business & Technology Systems	Fire Department Radio Upgrades	Upgrading firehall mobile radios to new digital system.	#300c00121	No, Project Value <\$500k	August 1, 2022
5	Business & Technology Systems	Security Camera Upgrades	Replacement of end of life cameras and installation of additional.	#300c00112	No, Project Value <\$500k	August 1, 2022
6	Property Management	W&WS cold storage and biomass enclosure	Design and construction of cold storage warehousing, a warehouse office, and biomass heating plant enclosure at the Whitehorse Operations Building.	#320c01121	Yes, Project Value >\$500k	August 1, 2022

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Semi-Annual Procurement Update – For Information Only

ISSUE

Semi-annual procurement update

REFERENCE

Procurement Policy 2020-03

Appendix A – Semi-Annual Procurement Project Information Report (January – June 2022)

HISTORY

In accordance with section 3.5.2 of the Procurement Policy, Administration is required to provide publicly to Council a semi-annual update on procurement projects, including:

- Contract awards with a value of \$100,000 and over;
- Procurements with a value of over \$100,000 that have incorporated requirements related to economic, social and/or environmental sustainability in their solicitation documents;
- Procurements for which authority has been delegated to the City Manager pursuant to section 3.1.2 of this policy;
- Non-Competitive, single source or sole source procurements with a value over \$50,000;
- Emergency procurements, including their value;
- Contract extensions or renewals where the original contract contains no option for renewal, describing how the extension or renewal conforms to the requirements of this policy.
- Instances of non-compliance with the policy and ensuing actions taken in each instance.

ANALYSIS

A detailed listings of procurements to June 20, 2022 as required under the Procurement Policy is provided below. To date, the total Emergency Procurements related to the 2022 Landslides was \$770,000, further expenditures are expected to occur; there was no contract renewals; and one instance of non-compliance for the first half of 2022.

Open-competition Procurements

Report on (Open-competitive procurement): Purpose: a. Contract awards with a value of \$100,000 and over; b. Procurements with a value of over \$100,000 that have incorporated requirements related to economic, social and/or environmental sustainability in their solicitation documents; c. Procurements for which authority has been delegated to the City Manager;					
Value Range		Number of Awards	Percentage by Number	Total Contract Value in Range	Percentage by Value
\$100,000 to \$500,000		13	68%	\$2,817,195	17%
Greater than \$500,000		6	32%	\$14,193,001	83%
Total		19	100%	\$17,010,196	100%
Solicitation Document#	Award Date	Awarded Vendor	Approving Authority	Description of Acquisition	Total Contract Amount
RFP 2021-085	7-Mar-22	Tetra Tech Canada Inc.	Manager, Financial Services and Procurement Office	Water Monitoring Program	\$229,967
RFP 2021-086	12-Apr-22	Associated Engineering (B.C.) Ltd.	Manager, Financial Services and Procurement Office	Consulting Services - Hillcrest Reconstruction	\$390,409
RFT 2022-003	27-Apr-22	Ketza Construction Corporation	City Manager	Robert Service Campground Building	\$3,228,116
RFT 2022-006	5-May-22	Super Save Propane	City Manager	Supply and Delivery of Propane (2023-2027)	\$1,288,144
RFT 2022-007	5-May-22	North 60 Petro Ltd	City Manager	Supply and Delivery of Fuels (2023-2027)	\$1,527,924
RFT 2022-008	2-Jun-22	Northern Industrial Construction	City Manager	Range Road South Lift Station	\$4,112,599
RFT 2022-009	2-Jun-22	Terus Construction Ltd.	City Manager	Rural Roads Surfacing Program	\$649,177
RFT 2022-012	1-Apr-22	Leading Edge Construction Inc.	Manager, Financial Services and Procurement Office	Office and Bathroom Renovations to 139 Tlingit Street	\$121,500
RFQ 2022-019	31-May-22	Whitehorse Motors Ltd.	Manager, Financial Services and Procurement Office	Supply and Delivery of Two Electrician Contractor Commercial Van	\$191,789
RFP 2022-020	14-Jun-22	Canadian Ramp Company	Manager, Financial Services and Procurement Office	Design, supply, and install for a paved pumptrack at Winze Park	\$240,000
RFT 2022-022	5-May-22	Canadian Lynden Transport Co.	Manager, Financial Services and Procurement Office	Supply and Delivery of Calcium Chloride 2022&2023	\$120,041
RFT 2022-023	6-May-22	Terus Construction Ltd	Manager, Financial Services and Procurement Office	Supply and Delivery of Road Salt	\$195,000
RFT 2022-024	6-May-22	Terus Construction Ltd.	Manager, Financial Services and Procurement Office	Supply of 8mm Crushed Sand	\$283,269
RFP 2022-026	15-Jun-22	Stantec Architecture Ltd	Manager, Financial Services and Procurement Office	Consulting Service - Hidden Valley Storm Pond Outfall	\$228,409
RFT 2022-027	18-May-22	Whitehorse Motors Ltd.	Manager, Financial Services and Procurement Office	Supply and Delivery of Two (2) Half Ton Pickup Truck	\$137,071
RFT 2022-029	3-Jun-22	Lane's Yukon Yardworks Inc.	Manager, Financial Services and Procurement Office	Tlingit Street Landscaping	\$268,020
RFT 2022-032	2-Jun-22	Adoma Flowers and Landscaping Ltd.	Manager, Financial Services and Procurement Office	Cook Street Landscaping	\$242,040
RFT 2022-037	8-Jun-22	Terus Construction Ltd.	City Manager	Asphalt Overlay - 2022	\$3,387,040
RFT 2022-044	3-Jun-22	Metro Chrysler Ltd.	City Manager	Supply and Delivery of Two(2) ¾ ton Flat Deck Trucks	\$169,680
Total					\$17,010,196

Non-competitive, Single Source or Sole Source Procurements with a value over \$50,000

Purpose: Report on Non-Competitive, Single Source or Sole Source Procurements with a value over \$50,000								
Type of Sole Source					Number of Awards	Percentage by Number	Total Contract Value in Type	Percentage by Value
The Deliverable (item, service, or system) is unique to one Supplier and no alternative or substitute exists.					1	50%	\$128,390	68%
There is a need for compatibility with Deliverables previously acquired or the required Deliverables will be additional to similar Deliverables being					1	50%	\$60,000	32%
Subtotal					2	100%	\$188,390	100%
Type of Single Source					Number of Awards	Percentage by Number	Contract Value	Percentage by Value
A Competitive Procurement Process has been made in good faith, but has failed to identify one willing and compliant Supplier.					2	33%	\$435,000	61%
The required Deliverables are to be supplied by a particular Supplier having specialized knowledge, skills, expertise or experience.					3	50%	\$218,051	31%
It is advantageous to the City to acquire the Deliverables from a Supplier pursuant to a procurement process conducted by another public body.					1	17%	\$60,000	8%
Subtotal					6	100%	\$713,051	1
Total					\$901,441			
Department	Non-Competitive Procurement Type	Award Date	Approving Authority	Awarded Vendor	Description of Acquisition	Justification	Total Contract Value	
Director, Operations	Single Source Procurement	17-Feb-22	Director (or delegate) and City Manager	Associated Engineering Ltd	A gap analysis of the City's policy related to snow & ice control and the current allocations of budget and fleet resources for both vehicular and active transportation.	The required Deliverables are to be supplied by a particular Supplier having specialized knowledge, skills, expertise or experience.	\$95,000	
Property Management	Sole Source Procurement	29-Apr-22	City Manager	CIMCO Refrigeration	Replacement of Bare Screw Compressors #1 & #2 at CGC	The Deliverable (item, service, or system) is unique to one Supplier and no alternative or substitute exists.	\$128,390	
Water and Waste Services	Single Source Procurement	14-Mar-22	Director (or delegate) and City Manager	Duka Environmental Svc Ltd.	Mosquito Control Program	The required Deliverables are to be supplied by a particular Supplier having specialized knowledge, skills, expertise or experience.	\$85,172	
Fleet and Transportation Maintenance	Single Source Procurement	02-Mar-22	Director (or delegate) and City Manager	Yukon Government	Long line painting on City owned streets.	It is advantageous to the City to acquire the Deliverables from a Supplier pursuant to a procurement process conducted by another public body.	\$60,000	
Business & Technology Systems	Sole Source Procurement	02-Mar-22	Director (or delegate) and City Manager	Applied Electronics	Migration of City Council AV and chambers equipment to EOC/PSB room.	There is a need for compatibility with Deliverables previously acquired or the required Deliverables will be additional to similar Deliverables being supplied under an existing Contract (e.g., warranty extension, compatibility with an existing technical system, or renewal of software licenses).	\$60,000	
Property Management	Single Source Procurement	11-Apr-22	Manager, Financial Services and Director (or	Advanced Security	Purchase and installation of security system	The required Deliverables are to be supplied by a particular Supplier having specialized knowledge, skills, expertise or experience.	\$37,879	
Fleet and Transportation Maintenance	Single Source Procurement	05-May-22	City Manager	Nuway Crushing Ltd.	Production and stocking of 12k tones crushed gravel and sieve testing.	An attempt to acquire the required Deliverables using a Competitive Procurement Process has been made in good faith, but has failed to identify one willing and compliant Supplier.	\$100,000	
Property Management	Single Source Procurement	07-Jun-22	City Manager	Superior Roofing	Roof replacement - Captain Martin House	An attempt to acquire the required Deliverables using a Competitive Procurement Process has been made in good faith, but has failed to identify one willing and compliant Supplier.	\$335,000	
Total					\$901,441			

Emergency Procurements, including their value

Purpose: Report on instances of non-compliance with the Procurement Policy and actions taken in each instance						
Type of Contract				Number of Awards	Percentage by Number	Total Contract Value in Type
Open-competitive Procurement				1	100%	\$4,112,599
Total				1	100%	\$4,112,599
Department	Award Date	Basis of determination of Emergency	Approving Authority	Description of Acquisition	Awarded Vendor	Total Contract Value
Engineering Services	6-Jun-2022	2022Landslides		- Engineering consulting service; - Berm construction on Robert Service Way; - Geotech engineering services for spotting/continual scope monitor; - Emergency municipal design to design bypass and permanent solution to Takhini pipe/tension crack.	- Tetra Tech Canada - Cobalt Construction Inc. - Tetra Tech Canada - Associated Engineering	\$770,000
Total*						\$770,000.00

* Further expenses are expected.

Instances of non-compliance with the Procurement Policy and actions taken in each instance

Purpose: Report on instances of non-compliance with the Procurement Policy and actions taken in each instance						
Type of Contract				Number of Awards	Percentage by Number	Total Contract Value in Type
Open-competitive Procurement				1	100%	\$4,112,599
Total				1	100%	\$4,112,599
Department	Award Date	Description of Acquisition	Awarded Vendor	Non-compliance details	Action(s) taken	Total Value (\$)
Engineering Services	2-Jun-22	The full replacement of the sanitary lift station on Range Road and re-alignment of gravity mains to prevent the crossing of the highway.	Northern Industrial Construction	The project (RFT 2022-008 Range Road South Lift Station) was inadvertently left off the January bi-monthly report and the tendering process was started in February due to constraints of the project timeline.	1. Procurement now sends a reminder of submission prior to the deadline. 2. Submission schedule is modified and distributed to managers to better align with Council schedule.	\$4,112,599
Total						\$4,112,599

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Budget Amendment - Economic Development Strategy (2023-2027)

ISSUE

Budget amendment for the Economic Development Strategy (EDS)

REFERENCE

Bylaw 2021-41 Capital Expenditure Program 2022 – 2025, Appendix 'B', 700c00120
Economic Development Strategy
Council's Strategic Priorities (2022 - 2024)
2010 Official Community Plan
2015-2050 Sustainability Plan

HISTORY

An EDS provides the framework for place-based economic development strategies and actions needed to achieve economic diversification, resiliency, and growth in the city.

In 2015, the City adopted a strategy which has since expired. The new EDS will be guided by Council's Strategic Priorities (2022-2024), the Official Community Plan (OCP), and will take approximately one year to be completed.

ALTERNATIVES

1. Amend the Capital Budget for the Economic Development Strategy.
2. Do not amend the Capital Budget.

ANALYSIS

This project requires external consulting expertise for which the 2022-2025 Capital Expenditure Program earmarked \$75,000, subject to external funding. The project was approved by Council as part of the 2022 Appendix 'B' Capital Expenditure Program in the amount of \$75,000 subject to external funding. The City's application for funding through the Government of Yukon's Economic Development Fund to hire a consultant was denied.

The EDS will provide a framework for community-based decisions aimed at enhancing the City's economic base and building a healthy, stable community. Development of the strategy will be guided by Council's strategic priorities (2022-2024) and other relevant City strategies and plans, including the OCP and the 2015-2050 Sustainability Plan. It will also include input gathered through stakeholder engagement and from primary and secondary research sources. Staff have already undertaken preliminary work, completing an in-depth analysis of the previous strategy and action plan, and conducting a local economic development readiness review.

Once the new Strategy and Action Plan is adopted by Council as a guiding document, implementation and monitoring of the action plan will follow. It is understood that some actions may require additional resources before they can be implemented.

ADMINISTRATIVE RECOMMENDATION

THAT the 2022 to 2025 capital expenditure program be amended by moving 2022 Appendix “B” project 700c00120 Economic Development Strategy in the amount of \$75,000 to Appendix A and fund this project from the General Reserve.

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Council Member Appointments to the Association of Yukon Communities

ISSUE

Confirming the appointment of a Council member as a City representative to the Association of Yukon Communities (AYC).

REFERENCE

Resolution 2021-23-05 – Ad Hoc Committee Appointments

HISTORY

Typically, the City of Whitehorse annually appoints two members of Council to represent the City on the AYC Board of Directors. In addition, in recent years, a member of Council has been elected as a member of the AYC Executive. These are separate roles. In the former, the two Council members are appointed by and represent the City; in the latter, the individual is elected by the AYC membership and works on AYC's behalf.

Councillors Laking and Murray were appointed as the City's two representatives in November 2021 for one year (expiring October 31, 2022).

ANALYSIS

With Councillor Ted Laking being elected to the Executive as President of the AYC, the City is able to appoint an additional Council member to the AYC Board of Directors.

It has been proposed that for the current opening for the City's representative on the AYC board that Councillor Michelle Friesen be appointed as a City representative.

ADMINISTRATIVE RECOMMENDATION

THAT the appointment of Councillor Ted Laking as a City representative to the Association of Yukon Communities be rescinded; and

THAT Michelle Friesen be appointed as a City representative to the Association of Yukon Communities for a term to expire on October 31, 2022.

CITY OF WHITEHORSE
CITY PLANNING COMMITTEE
Council Chambers, City Hall



Chair: Dan Boyd

Vice-Chair: Ted Laking

June 20, 2022

Meeting #2022-14

-
1. Zoning Bylaw Amendment – KDFN Parcel C - 112B
Presented by Senior Planner Mathieu Marois
 2. New Business

ADMINISTRATIVE REPORT

TO: Planning Committee
FROM: Administration
DATE: June 20, 2022
RE: Zoning Amendment – KDFN C-112B

ISSUE

An application to amend the zoning of Kwanlin Dün First Nation (KDFN) Settlement Land Parcel C-112B-2, and a portion of KDFN Settlement Land Parcels C-112B-1 and C-112B-3 from FP – Future Planning to RCS2 – Comprehensive Residential Single Family 2 consisting of Phase I and Phase II of a proposed residential development.

REFERENCES

Location Map (Appendix A)
2021-0121 Yukon Environmental & Socio-Economic Assessment Act (YESAA) Decision Document
2021-0121 Yukon Environmental and Socio-Economic Assessment Board (YESAB) Designated Office Evaluation Report
1990 Conceptual Development Plan, Hillcrest Expansion – Areas C and D
2005 KDFN Self-Government Agreement (SGA)
2020 KDFN Community Lands Plan
2018 Joint Declaration of Commitment
2010 Official Community Plan (OCP)
Zoning Bylaw 2012-20
Proposed Zoning Amendment Bylaw 2022-26

HISTORY

Kwänlin Dün First Nation owns four settlement parcels consisting of 12.38 hectares in Copper Ridge, west of Falcon Drive. The parcels are separated from each other by a City-owned road alignment, which is expected to service the development.

KDFN has applied to rezone a portion of the lands to develop the first two phases of a proposed three phase residential subdivision (Appendix A):

- KDFN Settlement Land Parcel C-112B-2;
- A portion of KDFN Settlement Land Parcels C-112B-1; and
- A portion of C-112B-3

The third phase will be rezoned at a later date once development of the first two phases has begun. The current zoning of the subject parcels is FP which requires rezoning to allow for development.

The proponent completed an analysis of the Phase I area which included review of existing lot configurations and sizes in recent Whitehorse subdivisions, and zoning. The proposed lot configurations were limited due to the existing road alignment separating the parcels.

The analysis concluded that RCS2 - Comprehensive Residential Single Family 2 zoning was the preferred option for both phases, yielding approximately 25 lots for single detached homes or duplexes for Phase 1 in addition to approximately 72 lots for single detached homes or duplexes for Phase 2. The lots will result in land leases to potential residents.

YESAB

The YESAB Whitehorse Designated Office's evaluation of the proposed development (Evaluation Report 2021-0121) determined that the residential development will not have significant adverse effects on the quality of life of Copper Ridge residents or public health.

There were concerns that the proposed development will increase traffic congestion on Falcon Drive and Hamilton Boulevard, however, YESAB noted that the impacts of this project are not expected to be significant. In addition, road infrastructure improvements required for this development have already been implemented as this area was planned to be as part of the Copper Ridge neighbourhood since 1990.

A decision document (Decision Document 2021-0121) was issued on March 23, 2022 allowing the project to proceed, subject to one term and condition requiring a Heritage Resources Impact Assessment (HRIA) be carried out on a portion of the subject site prior to development. The HRIA was completed and any heritage resources found on the subject site will be addressed in the subdivision approval process through a development agreement.

Development Review Committee

The proposal was reviewed by the Development Review Committee on May 4, 2022. The Committee raised concerns regarding the drainage of proposed townhouses which are no longer included in the proposal.

The proposed schedule for the Zoning Bylaw amendment is:

Planning Committee:	June 20, 2022
First Reading:	June 27, 2022
Newspaper Advertisements:	July 1 and July 8, 2022
Public Hearing:	July 25, 2022
Report to Committee:	August 1, 2022
Second and Third Reading:	August 8, 2022

ALTERNATIVES

1. Proceed with the amendment under the bylaw process.
2. Do not proceed with the amendment.

ANALYSIS

Site Context

Existing dwellings in the Copper Ridge neighbourhood to the east of the subject site are zoned RS – Residential Single Detached or RR – Restricted Residential Detached. To the west are walking trails which are zoned PE – Environmental Protection. The

proponent will maintain access to the trails west of the development with connector walkways and reroute any trails impacted by the development. The proposed rezoning to RCS2 will complement the existing residential neighbourhood to the east of the subject site.

KDFN Self-Government Agreement and KDFN Community Lands Plan

The subject site is identified as a KDFN Type 3 parcel in the SGA and for residential development and revenue generation in the Community Lands Plan. A guiding policy for the development of new neighbourhoods on KDFN lands is that development must incorporate high standards of design and planning. The proposed rezoning to RCS2 reflects a desire to follow this guiding policy as the RCS2 zone is subject to additional requirements regarding building facades, porches, and access.

Joint Declaration of Commitment

The Joint Declaration of Commitment signed by the City, KDFN, and Ta'an Kwäch'än Council in 2018 affirmed that the three parties would be respectful and supportive as neighbours and friends and collaborate on outstanding issues, with future generations in mind, to their mutual benefit. The zoning amendment process provides an opportunity to demonstrate this commitment.

Official Community Plan

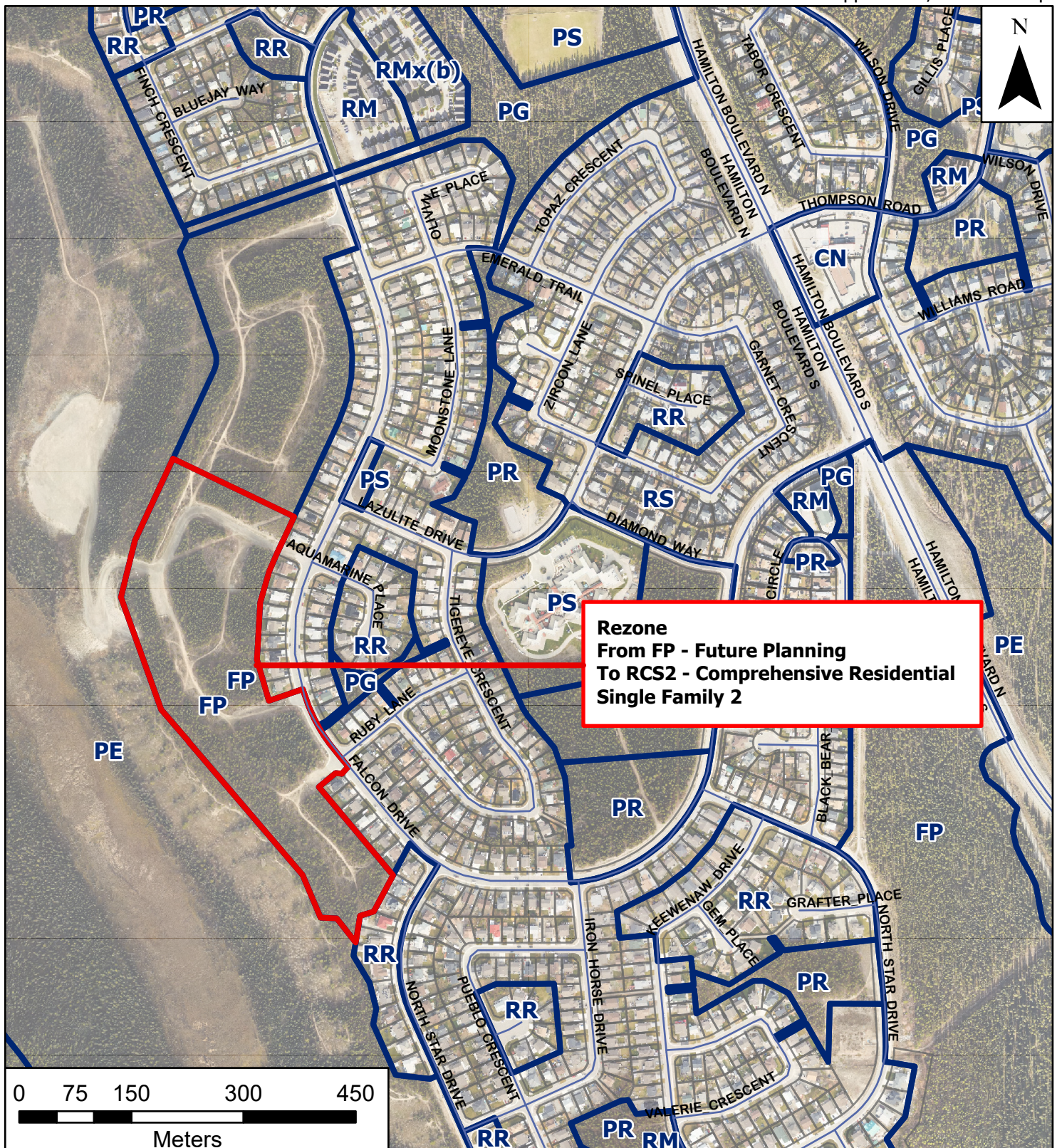
The subject site is designated as Residential - Urban in the OCP which allows for a variety of residential development. The proposed rezoning will align with this intent by enabling a variety of residential developments in close proximity to services and amenities provided within the Copper Ridge and Granger neighbourhoods. The rezoning also aligns with the broad support within the OCP for increasing the housing stock in existing neighbourhoods.

Proposed Development and Zoning Approach

The current zoning of the subject site is FP, which is intended to protect land until such time planning has occurred to determine appropriate zoning. As noted, it was determined that the most appropriate zoning for the subject site is RCS2. The RCS2 zone was selected based on the preferred size of the lots and because the comprehensive zones require greater design standards. The RCS2 zone also allows for living suites and garden suites, providing a variety of housing options. The proposed development will require a development agreement with the City to allow for road construction and installation of water, sewer, storm, and utilities. Lot clearing, grading, driveways, power connection, and the construction of dwellings will be the responsibility of private developers.

ADMINISTRATIVE RECOMMENDATION

THAT Council direct that Bylaw 2022-26, a bylaw to amend the zoning of KDFN Settlement Land Parcel C-112B-2, and a portion of KDFN Settlement Land Parcels C-112B-1 and C-112B-3 to allow for a residential development, be brought forward for consideration under the bylaw process.



DATE:
June 20, 2022

FILE NO:
Z-08-2022



Subject Site

CITY OF WHITEHORSE - PLANNING AND SUSTAINABILITY SERVICES

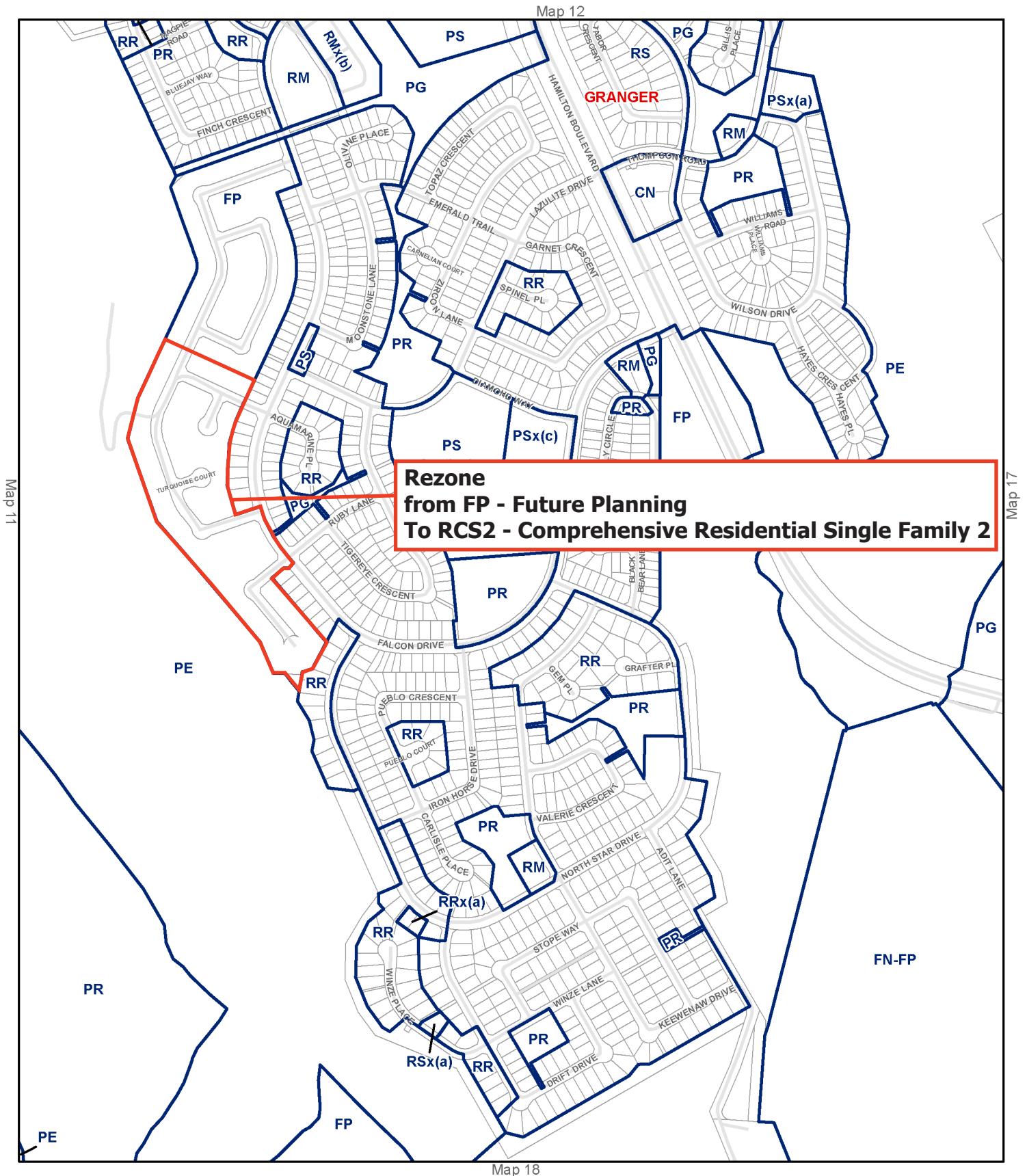
Bylaw 2022-26

A Bylaw to amend the zoning of a portion of KDFN C-112B from FP - Future Planning to RCS2 - Comprehensive Residential Single Family 2 for Phase I and Phase II of a proposed residential development.



MAP 16

COPPER RIDGE
LOGAN, GRANGER



Where a letter appears in brackets following a zoning designation, e.g. RSx(a), the letter corresponds to the 'special restrictions' subsection for that zone.



0 380
Meters
Projection: NAD 1983 UTM Zone 8

Consolidation date:
October 6, 2020

CITY OF WHITEHORSE
BYLAW 2022-26

A bylaw to amend Zoning Bylaw 2012-20

WHEREAS section 289 of the *Municipal Act* provides that a zoning bylaw may prohibit, regulate and control the use and development of land and buildings in a municipality; and

WHEREAS section 294 of the *Municipal Act* provides for amendment of the Zoning Bylaw; and

WHEREAS it is deemed desirable that the Whitehorse Zoning Bylaw be amended to allow for the development of a residential development on Kwanlin Dün First Nation Settlement Land C-112B; and

NOW THEREFORE the council of the municipality of the City of Whitehorse, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. The zoning map attached to and forming part of Zoning Bylaw 2012-20 are hereby amended by changing the zoning of Lot 973, and portions of Lot 974 and Lot 988, Copper Ridge Subdivision from FP–Future Planning to RCS2-Comprehensive Residential Single Family 2, as indicated on Attachment 1 and forming part of this bylaw.
2. This bylaw shall come into force and effect upon the final passing thereof.

FIRST READING:

June 20, 2022

PUBLIC NOTICE:

PUBLIC HEARING:

SECOND READING:

THIRD READING and ADOPTION:

Mayor

City Clerk

CITY OF WHITEHORSE
DEVELOPMENT SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Jocelyn Curteanu

Vice-Chair: Mellisa Murray

June 20, 2022

Meeting #2022-14

1. New Business

CITY OF WHITEHORSE
CITY OPERATIONS COMMITTEE
Council Chambers, City Hall



Chair: Ted Laking

Vice-Chair: Dan Boyd

June 20, 2022

Meeting #2022-14

1. New Business

CITY OF WHITEHORSE
COMMUNITY SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Mellisa Murray

Vice-Chair: Michelle Friesen

June 20, 2022

Meeting #2022-14

-
1. Cemeteries Bylaw Amendments
Presented by Manager Landon Kulych
 2. Modernized Transit Route Update – For Information Only
Presented by Manager Jason Bradshaw
 3. New Business

ADMINISTRATIVE REPORT

TO:	Community Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Cemeteries Bylaw Amendments

ISSUE

Amendments are required to the Cemeteries Bylaw

REFERENCE

Cemeteries Bylaw 2003-09 with proposed changes (Bylaw 2022-24) in redline

HISTORY

On March 21, 2022 a community delegate presented to Council regarding accessible cemetery visitation during the winter months. Council referred this issue back to Administration for review and consultation with frequent winter visitors to the Grey Mountain Cemetery.

Administration has considered options as a result of that consultation and subsequently reviewed the Cemeteries Bylaw. The proposed revisions to the Cemeteries Bylaw contain amended hours of operation to increase public access in the winter months. Administration also took the opportunity to review and update other sections of the bylaw that required minor edits identified through daily use of the bylaw.

ALTERNATIVES

1. Bring forward amendments to the Cemeteries Bylaw.
2. Refer back to Administration for further analysis.

ANALYSIS

The current hours of operation for the Grey Mountain Cemetery are daily from 8:00 am to 11:00 pm (year round). Vehicle access is available May 1 to September 30, 8:00 am to 5:00 pm and by request with 48 hours notice from October 1 to April 30.

The City typically receives less than six vehicle access requests each year. The majority of these requests are from families interested in visiting around Remembrance Day or on Christmas Day. Feedback received from regular winter visitors was generally positive about opening the Grey Mountain Cemetery during these days. The Whitehorse Legion also identified November 10th as a desirable visitation date due to the numerous events that already occur on November 11th each year.

As a result, Administration recommends that winter access to the Grey Mountain Cemetery be expanded by three days and include November 10th, 11th and December 25th between 8:00 am – 5:00 pm annually. Administration will also continue to implement the “by request” model for vehicle access to the cemetery for any day in the winter someone may desire access.

In response to public feedback and an Administrative review of the current bylaw, the following changes to the Cemeteries Bylaw are recommended;

- Public access by vehicle will now include November 11th (Remembrance Day) and December 25th (Christmas Day). Family members will still have the ability to request access throughout the winter season with 48 hours notice;
- Inclusive language update to the definition of “IMMEDIATE FAMILY”;
- Clarification on interment times and when the after hour fees are required to be paid;
- Minor changes to section 23 to clarify approvals for monument installation. “A monument shall not be installed without the approval of the Manager or Attendant”; and
- General housekeeping edits.

ADMINISTRATIVE RECOMMENDATION

THAT Council direct that Bylaw 2022-24, a bylaw to amend the Cemeteries Bylaw, be brought forward for consideration under the bylaw process.

Office Consolidation

CITY OF WHITEHORSE

BYLAW 2003-09

A bylaw to provide for the regulation of cemeteries

WHEREAS section 265 of the *Municipal Act* (1998) provides that a council may pass bylaws for municipal purposes, subject to the *Cemeteries and Burial Sites Act*, respecting cemeteries; and,

WHEREAS section 266 of the *Municipal Act*, provides that, without restricting section 265, council may in a bylaw regulate, control, or prohibit, and provide for a system of licences, inspections, permits, or approvals; and,

WHEREAS the *Cemeteries and Burial Sites Act* (1986) provides for the regulation and restriction of use of lands identified as a cemetery;

NOW THEREFORE the Council of the municipality of the City of Whitehorse, in open meeting assembled, hereby ENACTS AS FOLLOWS:

SHORT TITLE

1. This bylaw may be cited as the "**Cemeteries Bylaw**".

DEFINITIONS

2. In this bylaw,

"ATTENDANT" means the Attendant at the cemetery.

"ASHES" means the cremated remains of a deceased human body.

"BURIAL PLOT" means a piece of ground measuring 120 centimetres wide x 240 centimetres long, which has been designated for the interment of a casket or urn containing human remains.

"CASKET" means the container/coffin in which deceased human remains are interred.

"CEMETERY" means those areas of land within the municipal boundaries that are set aside for the interment of human remains or ashes, as described in Appendix "A" to this bylaw.

"CITY" means the municipality of the City of Whitehorse.

"COUNCIL" means the duly elected Council of the City of Whitehorse.

"DISINTERMENT" means the digging, removal and re-interment of a casket or urn.

"HOLIDAY" means a statutory or declared holiday as well as any day designated in a collective agreement of which the City is a signatory.

"HUMAN REMAINS" means the remains of a deceased human body.

Office Consolidation of Cemeteries Bylaw 2003-09

"IMMEDIATE FAMILY" is defined as spouse, ~~mother, father, sister, brother, son, daughter,~~ **parents, siblings, children and** grandparents, and may also include common-law relationships.

"INTERMENT" means the digging and preparation of the grave, placing of the casket or urn, filling the grave, levelling the ground, and re-establishing the grass.

"MANAGER" means the Manager **or designate** of the ~~Parks and Recreation~~ Department of the City of Whitehorse.

"MEMORIAL TABLET" means a structure of bronze, marble or granite or other material for memorial purposes placed on any grave or plot level with the surrounding surface.

"MONUMENT" means a memorial of stone or other material which projects above the level of surrounding ground.

"NORMAL BUSINESS HOURS" means the hours of 8:00 a.m. to 4:00 p.m., Monday to Friday, excluding statutory holidays.

"PLOT HOLDER" means:

- (1) A person for whom a Plot Reservation Certificate has been issued;
- (2) After the death of the person described in (1) or after the death of a person for whom a plot had not been reserved, the person with the right to control the disposition of the human remains.

"PLOT RESERVATION CERTIFICATE" means a certificate issued by the City reserving a plot in the cemetery for the interment of a casket or urn.

"URN" means the container for cremated human remains.

"VAULT" means a manufactured fibreglass or concrete shell that the casket is placed into prior to an interment.

"WINTER MONTHS" means the period from October 1 to April 30.

PUBLIC ACCESS

3. Cemeteries shall be open to public access from 8:00 a.m. until 11:00 p.m. or as designated. ~~Vehicle access shall be available Monday to Sunday, from 8:00 a.m. until 5:00 p.m. from May 1 to September 30. For vehicle access from October 1 to April 30, prior arrangements shall be made with the Manager.~~

- (1) **From May 1 to September 30, vehicle access shall be available Monday to Sunday between the hours of 8:00 a.m. and 5:00 p.m.**
- (2) **From October 1 to April 30, vehicle access shall be by prior arrangement with the Parks Department with the exception of November 10, 11, and December 25, when cemeteries shall be open to vehicle access between the hours of 8:00 a.m. and 5:00 p.m.**

Office Consolidation of Cemeteries Bylaw 2003-09

4. No person shall enter or remain in a cemetery between the hours of 11:00 p.m. and 8:00 a.m. without the permission of the Manager.
5. No person shall drive an automobile or other vehicle anywhere in a cemetery other than on a designated road or lane, with the exception of vehicles or equipment necessary for the operation and maintenance of the cemetery.
6. No person shall at any time take into a cemetery an off-road motorcycle, snow machine or all-terrain vehicle.
7. No person shall drive any vehicle through the cemetery at a rate of speed greater than 15 kilometres per hour.

ADMINISTRATION

8. The cemeteries of the City shall be under the general supervision and control of the Manager.
9. The computerized records, plans, documents and instruments relating to the cemeteries shall be under the supervision, charge and control of the Manager.
10. ~~The Manager shall~~ Under the supervision of the Manager, Parks Administration shall:
 - (1) On application and payment of fees, make all sales of plots;
 - (2) On application and payment of fees, issue the Plot Reservation Certificate;
 - (3) On application by the holder, cancel reserved plots and refund any fees paid;
 - (4) On application and payment of fees, issue Interment Permits;
 - (5) Ensure that documentation is sent to the City Clerk's office.

PLOTS

11. A grave in a cemetery shall be dug to a minimum depth of:
 - (1) One point five (1.5) meters for the interment of a casket;
 - (2) Zero point six (0.6) meters for the interment of an urn.
(*Bylaw 2010-37 passed September 27, 2010*)
12. Urns may be interred in a plot which:
 - (1) Contains the casket or urn of a member of the deceased's immediate family; or
 - (2) When sold, was designated by the purchaser to be used for the interment of the ashes of specified individuals in addition to the casket or urn of the person for whom the first plot was purchased.
13. Vaults are compulsory for all casket interments and each vault used in the cemetery shall be made of fibreglass not less than 50 mm thick and shall consist of two sidewalls, two end walls, a base and a cover sufficient to bridge the casket over its entire length.

Office Consolidation of Cemeteries Bylaw 2003-09

14. Such vaults may be supplied by the City but at the expense of the person applying for the Interment Permit.
15. Except as otherwise provided in this bylaw, no casket shall be interred within twenty-four (24) hours after the issuance of an Interment Permit.
16. Only the Medical Health Officer may order the immediate interment of a casket.
17. Interments shall take place ~~between the hours of 8:00 a.m. and 4:00 p.m. during the weekdays of Monday to Friday, excluding statutory holidays~~ **during the normal business hours of 8:00 a.m. to 4:00 p.m. Monday to Friday, excluding statutory holidays. Interments taking place outside of normal business hours shall require the payment of after-hours fees.**
18. No plot shall be defined by a fence, railing, curbing or hedge or by other markings save by a memorial marker or monument as set out in the monument section of this bylaw.
19. Flowers and wreaths, adornments, standards, plants, artificial or otherwise may be placed on a plot but may be removed when their condition is deemed to be detrimental to the general appearance of the cemetery. Any container permitted by this section is subject to the approval of the Manager.

MONUMENTS

20. A monument shall be made of granite, marble or other suitable material commonly used for that purpose.
21. All monuments are considered to be the property of the purchaser and required care or repair is the responsibility of the purchaser. It is the responsibility of the purchaser to arrange for the delivery of the monument to the cemetery for placement.
22. Only one monument shall be permitted on a plot unless written permission is obtained from the Manager.
23. ~~A monument shall not be installed except by the Attendant with the approval of the Manager.~~ **A monument shall not be installed without the approval of the Manager.**
24. No work shall be done upon any monument, nor shall the monument be removed from any plot without permission from the Manager.
25. A monument shall be installed on a base provided by the City or a base approved by the Manager.
26. The dimensions of a regular monument shall not exceed twenty centimetres (20cm) in height, seventy-five centimetres (75cm) in width, and thirty centimetres (30cm) in depth unless prior approval has been obtained from the Manager.
27. The cost for the placement of a regular size monument shall be included in the purchase of the plot. Oversized monuments shall be subject to approval and charges as specified in the Fees and Charges Bylaw.

Office Consolidation of Cemeteries Bylaw 2003-09

28. An organization or group wishing to construct a specific monument shall submit detailed design drawings of the monument to the Manager for approval.

PLOT RESERVATION AND ASSIGNMENT

29. A person may apply to the City for reservation of a plot within the cemetery and upon payment of the fee shall be issued a Plot Reservation Certificate, provided that the plot is available.
30. A Plot Reservation Certificate shall be a contract of sale and no interment permit may be issued or interment in the cemetery shall occur, prior to the issuance of a Plot Reservation Certificate or other existing reservation made pursuant to a previously applicable bylaw or regulation.
31. The issuance of a Plot Reservation Certificate does not grant the plot holder any rights regarding the plot, beyond the right to be interred in the plot.
32. The issuance of a Plot Reservation Certificate does not grant any plot holder the right or interest in any roads, paths or common areas of the cemetery other than as a means of access to the plot, nor any right of interest in the gardens, structures, buildings or other property or improvements of the cemetery.
33. A plot holder shall not allow or permit any interment in the reserved plot, and shall not transfer or dispose of the right to use the plot to another person, group, or organization unless that interment, transfer or disposal is made pursuant to this bylaw and all other applicable legislation.
34. Where a particular plot has been reserved, and the plot holder wishes to transfer the reservation to a different plot in the cemetery, the City may transfer the reservation upon receipt of the difference, if any, between the fee paid to reserve the original plot, and the fee due as of the date of transfer to reserve the new plot. A new Plot Reservation Certificate shall be issued.
35. A plot holder may request a transfer of the right of interment in a plot to a spouse or other family member by submitting the request in writing to the Manager.
36. Where a plot holder wishes to cancel a reservation for a plot that has not yet been used for interment, without transfer of rights to another plot or another person, they shall notify the Manager in writing requesting such cancellation.
37. Where a person has requested cancellation of a plot reservation pursuant to section 36, he shall be entitled to a full refund of the amount paid without interest, as evidenced in the City's records, for the reservation.
38. In the event that an error on the part of the City is discovered in a plot reservation prior to the use of the plot for interment, and that plot is no longer available, the City shall:
- (1) Amend the affected Plot Reservation Certificate, or other reservation made prior to the enactment of this bylaw, so as to provide a plot of equal or greater value and similar location acceptable to the plot holder; or

Office Consolidation of Cemeteries Bylaw 2003-09

- (2) Cancel the plot reservation and refund the full amount paid as evidenced in the City's records.
- 39. The plot holder shall notify the City of the plot holder's preference within 30 days of the notification of the error, otherwise the City shall be entitled to make the decision.

PERMITS

- 40. In addition to any of the requirements of this bylaw, no human remains shall be interred or cremated prior to the issuance of a burial permit by a district registrar of vital statistics under the Vital Statistics Act.
- 41. No casket or urn shall be interred in the cemetery prior to the issuance of an Interment Permit.
- 42. Where no plot has been previously reserved for an interment, or transferred pursuant to this bylaw, a plot must be reserved through the application for and issuance of a Plot Reservation Certificate concurrent with the application for and issuance of an Interment Permit.
- 43. A person with the right to control the disposition of human remains may apply to the City for permission to have human remains or ashes interred in the cemetery, and upon payment of the interment fees may be issued an Interment Permit.
- 44. An application for an Interment Permit shall include the following information:
 - (1) The name and date of birth of the deceased;
 - (2) The date and time of the funeral;
 - (3) The cause of death;
 - (4) And special instructions including any received from the Medical Health Officer relative to that interment; and
 - (5) Any other information necessary to comply with this bylaw and any other applicable legislation, or necessary to allow the Attendant to prepare the plot for interment.
- 45. Where public health or safety, or personal moral or religious beliefs require interment within the 36 hours, an application may be submitted and the City may issue an Interment Permit.
- 46. Upon the issuance of any Interment Permit or upon receiving a valid request or order for disinterment, the City shall notify the Attendant of:
 - (1) The date and time scheduled for interment, or disinterment;
 - (2) The name of the deceased;
 - (3) The number and location of the plot to be used; and
 - (4) Any special instructions including any received from the Medical Health Officer relative to that interment, or disinterment.

Office Consolidation of Cemeteries Bylaw 2003-09

INTERMENT

47. Each plot may be used for the interment of up to:
 - (1) One (1) adult sized casket and four (4) urns; or
 - (2) Five (5) urns.
48. Where the urns are to be buried in a plot with a casket, the urns shall be interred directly above the casket
49. Caskets shall be covered by at least zero point eight three (0.83) metres of earth between the general surface level of the ground and the top of the vault. (*Bylaw 2010-37 passed September 27, 2010*)
50. Urns shall be covered by at least zero point three (0.3) metres of earth between the general surface level of the ground and the top of the urn.
51. No casket other than a casket containing deceased human remains shall be interred in the cemetery.
52. No plot shall be dug or opened or closed by any person other than the Attendant, or other person duly authorized by the City.
53. If the scheduled date and time of an interment or disinterment is such that the plot must be dug, opened, or closed other than during normal business hours, the after-hours fees shall be charged as set out in the Fees and Charges Bylaw.
54. No methods of interment above ground shall be permitted in the cemetery.
55. When a plot is required to be prepared, prior notice of a minimum of two working days in summer (May 1 to September 30) and three working days in winter (October 1 to April 30) must be given to the City.

DISINTERMENT

56. No casket or urn shall be disinterred unless authorized by the Manager. Disinterment will follow all guidelines and legislation *including the Yukon Cemeteries and Burial Sites Act.*

GENERAL PROVISIONS

57. All applications for permits or certificates in this bylaw shall be made in the forms prescribed.
58. The City shall provide care and maintenance for all cemeteries governed by this bylaw.
59. One third (1/3) of the plot price shown in the Fees and Charges Bylaw shall be set aside in an interest-generating account.
60. No picnic, parties, or gatherings, except for funerals or some ceremony or observance permitted by the Manager shall be held or allowed within a cemetery.
61. No person shall play any game, recreational, sporting or play activity in any cemetery.

Office Consolidation of Cemeteries Bylaw 2003-09

62. The Manager is responsible for the complete care and maintenance of the cemetery and individual planting or landscaping is expressly forbidden.
63. No person shall damage any tree, shrub or plant growing in a cemetery, nor pick or destroy any flower growing therein, or write upon, mark or scratch or deface any monument, plaque, cross, building or structure within or around a cemetery.
64. No owner of an animal shall permit such animal anywhere in a cemetery other than on a designated road, lane or walkway. The animal shall be on a leash, which is not longer than two metres, and which is held at all times by a person able to control the animal. The exception is animals used by visually impaired individuals as guide dogs.
65. All persons in the cemetery, including funeral or other interment processions, shall obey the instructions of the Attendant, shall behave with proper decorum and respect, and shall not disturb the quiet and good order of the cemetery. The Attendant may remove from the grounds of the cemetery any person not complying.
66. The use of alcohol or drugs on the cemetery grounds is strictly prohibited.

ENFORCEMENT

67. Every person who violates any provision of this bylaw is guilty of an offence and is liable to a fine not exceeding ten thousand dollars (\$10,000.00) where proceedings are commenced pursuant to the summary conviction provisions of the *Criminal Code of Canada.*" (*Bylaw 2006-17 passed May 8, 2006*)

BYLAW REPEAL

68. Cemeteries Bylaw 96-03, including all amendments thereto, is hereby repealed.

COMING INTO FORCE

69. This bylaw shall come into full force and effect on the final passing thereof.

FIRST and SECOND READING: May 12, 2003
THIRD READING and ADOPTION: May 26, 2003

ORIGINAL BYLAW SIGNED BY:

"Ernie Bourassa"

Ernest J. R. Bourassa, Mayor

"R. Fendrick"

Robert I. Fendrick, City Clerk

Office Consolidation of Cemeteries Bylaw 2003-09

APPENDIX "A"

CEMETERY LANDS

1. **Grey Mountain Cemetery**

The whole of Lot Four Hundred and Eighty-two (482) in Group Eight Hundred and Four (804), in the Yukon Territory, as said lot is shown on a plan of survey of record in the Land Titles Office for the Yukon Land Registration District under number 27069.

2. **Pioneer Cemetery (Sixth Avenue)**

The whole of Lots Two Hundred and Sixty-eight (268), Two Hundred and Sixty-nine (269), Two Hundred and Seventy-three (273), and Two Hundred and Seventy-four (274), in Group Eight Hundred and Four (804), in the Yukon Territory, as said lots are shown on a plan of survey of record in the Land Titles Office for the Yukon Land Registration District under number 19940.

ADMINISTRATIVE REPORT

TO:	Community Services Committee
FROM:	Administration
DATE:	June 20, 2022
RE:	Modernized Transit Routes Update – For Information Only

ISSUE

Providing Council with an overview of the upcoming Modernized Transit Route Plan implementation.

REFERENCE

Transit Master Plan (2018)
Modernized Transit Route Plan (2021)

HISTORY

In 2018, the City commissioned a Transit Master Plan (TMP), which was subsequently adopted as a guiding document by Council. Within the consultant's preparation of the document, several stakeholder engagement sessions were conducted. Input was collected from the public, First Nations, student groups, government services (municipal & territorial), and frontline workers.

These responses led consultants to the following initial recommendations. The new transit system should focus on new route alignments, increase service frequency, simplify route naming and paths, and the introduction of an on-request (or home-to-hub) system. The culmination of these items was a revised transit network that removed service duplication and better match existing and future demand.

In 2020, the consultants built upon these initial recommendations with the Modernized Transit Route Plan. The preparation of this document also relied on several public engagement sessions. Through a combination of a public survey, virtual town hall, and meetings with the transit operators, transit management, Yukon University students and staff, they were able to further refine their recommendations.

In 2021, several options were presented to Council, which considered a wide range of potential service levels. Ultimately, Council decided to implement a system that relied on transit's existing number of buses and amount of infrastructure, while introducing a new on-request service for low ridership areas.

ANALYSIS

Given Whitehorse's relatively low population and growing communities outside of the downtown core, the proposed transit network would be structured to take advantage of three strategic transfer hubs (City Hall, CGC, and YukonU). This change would allow for transit resources to be refocused towards higher demand areas to improve travel

options, route directness, on-time reliability, and service frequency. It will also limit unnecessary trips downtown for transfers.

The proposed new network and service plan is intended to better meet the needs of more residents and visitors as well as provide greater service frequency during peak periods when demand is the highest. Most service areas will see an increase to peak-time transit services to at least twice an hour, with Downtown seeing frequency as often as every 10 minutes. Generally, any increase in service frequency leads to a greater ridership from spontaneous transit use.

Following industry best practices, the new schedule has been built to provide extra time for drivers stay on schedule in the event of small delays and traffic issues. Passengers will also benefit from this provision, as it will accommodate easier transfers between connecting routes and improve boarding times for individuals with bicycles, strollers, and mobility devices (such as wheelchairs).

However, while the new system provides more benefits and utility, there are trade-offs in travel time and geographical area. For example, our current system has been found to no longer be achievable due to changes in city growth and corresponding traffic impacts. Any solution that replaces our current system will require a different route alignment and experience longer travel times.

This is true with some lower ridership demand areas, such as Lobird, Kopper King, and Raven's Ridge. These areas will see a "shared mobility on-request" service introduced to replace a conventional transit line. Residents from those areas can request a ride via email or telephone call from their respective communities to the Canada Games Centre where they can transfer to other transit services.

While this will be an operational efficiency, it may cause some concerns or hesitations for the customers from these areas. While initial dissatisfaction can be typical for changes and this type of service, the consultants expect that once the services are launched and customers have experienced it, responses will be positive.

When any established system goes under major changes, complaints can be expected. The current system has become engrained in people's daily commute and routine. Typically, this will subside once transit users become used to the new routes and timings. It will be important to actively communicate not only the changes, but all the benefits the new transit services will bring. The phased approach underway will allow for minor alterations (bus stop locations, timing, etc.) following a period of monitoring and evaluation which may address concerns that are raised.

To build awareness of the upcoming changes, the City has released PSAs and advertising such as signage for transit buses, benches, stops, and handheld schedules. To explain the new routes and schedule, Transit services has been monitoring the City's social media and providing clarifications, as well as responding to direct questions through email and phone. Transit Services is also considering an online engagement session to demonstrate how to use the schedule and route system and to answer questions.