

CITY OF WHITEHORSE – STANDING COMMITTEES

Monday, June 19, 2023 – 5:30 p.m.

Council Chambers, City Hall

CALL TO ORDER

ADOPTION OF AGENDA

PROCLAMATIONS National Indigenous Peoples Day (June 21)

DELEGATIONS Florian Boulais, F & B Consulting – Communication with the
Public Informed by Complexity
Joseph Mewett, CD, Whitehorse Legion – Canada Day
Events Grant Request

CITY OPERATIONS COMMITTEE

1. New Business

COMMUNITY SERVICES COMMITTEE

1. New Business

PUBLIC HEALTH AND SAFETY COMMITTEE

1. New Business

CORPORATE SERVICES COMMITTEE

1. Upcoming Procurements (July and August) – For Information Only
2. Audited 2022 Financial Statements
3. Commencement Report – Holly Residential Area Master Plan
4. Commencement Report – Zoning Bylaw Rewrite
5. Budget Amendment – 2023 Emergency Escarpment Response
6. Council Donation – Whitehorse Legion, Canada Day
7. New Business

CITY PLANNING COMMITTEE

1. Range Point Joint Master Plan
2. New Business

DEVELOPMENT SERVICES COMMITTEE

1. New Business



PROCLAMATION

NATIONAL INDIGENOUS PEOPLES DAY

June 21, 2023

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 the City is home to citizens of these as well as many other First Nations people; and

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

WHEREAS First Nations have played, and continue to play a critical role in shaping all aspects of culture, community, environment and governance in the Yukon and Canada; and

WHEREAS the City of Whitehorse wishes to recognize the valued contributions of Indigenous Peoples to Whitehorse's past, present, and future, and the ongoing work the City is undertaking with Kwanlin Dün First Nation and the Ta'an Kwäch'än Council Governments in pursuit of meaningful Reconciliation;

NOW, THEREFORE I, Mayor Laura Cabott, do hereby proclaim June 21, 2023 to be National Indigenous Peoples Day in the City of Whitehorse.

Laura Cabott
Mayor

CITY OF WHITEHORSE
CITY OPERATIONS COMMITTEE
Council Chambers, City Hall



Chair: Dan Boyd

Vice-Chair: Jocelyn Curteanu

June 19, 2023

Meeting #2023-12

1. New Business

CITY OF WHITEHORSE
COMMUNITY SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Michelle Friesen

Vice-Chair: Kirk Cameron

June 19, 2023

Meeting #2023-12

1. New Business

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



Chair: Jocelyn Curteanu

Vice-Chair: Mellisa Murray

June 19, 2023

Meeting #2023-12

1. New Business

CITY OF WHITEHORSE
CORPORATE SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Kirk Cameron

Vice-Chair: Ted Laking

June 19, 2023

Meeting #2023-12

-
1. Upcoming Procurements (July and August) – *For Information Only*
Presented by Svetlana Erickson, Manager, Financial Services
 2. Audited 2022 Financial Statements
Presented by Svetlana Erickson, Manager, Financial Services
 3. Commencement Report – Holly Residential Area Master Plan
Presented by Mathieu Marois, A/Manager, Planning and Sustainability Services
 4. Commencement Report – Zoning Bylaw Update
Presented by Darcy McCord, Senior Planner, Planning and Sustainability Services
 5. Budget Amendment – 2023 Emergency Escarpment Response
Presented by Tracy Allen, Director of Infrastructure and Operations
 6. Council Donation – Whitehorse Legion, Canada Day
Presented by Valerie Braga, Director of Corporate Services
 7. New Business

ADMINISTRATIVE REPORT

TO: Corporate Services Committee
FROM: Administration
DATE: June 19, 2023
RE: Upcoming Procurements (July and August) – 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 2023.

The information compiled by Financial Services is attached as Appendix A.

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 19, 2023
RE:	Audited 2022 Financial Statements

ISSUE

2022 Audited Financial Statements have been prepared as required under the *Municipal Act*.

REFERENCE

- [Municipal Act](#), RSY 2022
- Appendix A – 2022 Draft Financial Statements
- Appendix B – 2022 Financial Analysis

HISTORY

Council adopted an Operating and Capital Budget for 2022 totalling \$191,102,215 (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, then to the Government of Yukon prior to June 30 annually.

ALTERNATIVES

1. Accept the Draft 2022 Financial Statements as presented; or
2. Refer the 2022 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 the Statements present fairly the financial position of the City of Whitehorse as at December 31, 2022.

At the end of 2022, the City's overall financial position has improved, with the accumulated surplus increasing by just over \$1,747,718 to \$530,769,320.

	2021	2020	Net Change
Financial assets	\$ 115,329,857	\$108,910,431	\$ 6,419,426
Liabilities	42,797,487	41,596,865	1,200,622
Net financial assets	\$ 72,532,370	\$ 67,313,566	\$ 5,218,804
Non-financial assets	458,236,950	461,708,036	(3,471,086)
Accumulated surplus	\$ 530,769,320	\$ 529,021,602	\$1,747,718

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

This clearly shows while the City's reserves hold over \$71.4 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 reserves and general surplus levels are within acceptable ranges given the extent of the overall financial framework.

Total reserves	\$ 71,360,953
Surplus	
Invested in tangible capital assets	456,186,455
Debt	(14,352,196)
Net investment in tangible capital assets	<u>\$ 441,834,259</u>
General surplus	<u>17,574,108</u>
Accumulated surplus	<u>\$ 530,769,320</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 the Financial Statements. The schedule shows a deficit of \$259,555 which, in order to maintain the separation between taxpayer funded activities and the operations of the utility, must be funded by rate payers. It can be done by either a transfer from the Water and Sewer Reserve in 2023 or by a rate increase to cover the deficit in 2024. The balance in the Water and Sewer Reserve as of December 31, 2022, is \$16.58 million.

It should be noted that the deficit of \$259,555 is the deficit arising before amortization and gain/loss on disposal which, when added in, creates a utility deficit of \$5.01 million. Amortization 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 of \$20.73 million.

Management Letter

As part of their engagement, the City's auditors annually provide suggestions for improvements to the City's financial control systems. Current recommendations include:

- Preparation for upcoming PSAB standards; and
- Enhanced data system monitoring and process development items.

The City's auditors were pleased with the cooperation and assistance from the City's staff. 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 accept the audited City of Whitehorse 2022 Financial Statements as presented; and

THAT the Water and Sewer Fund deficit of \$259,555 be funded from the Water and Sewer Reserve.

Appendix A



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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, 2022 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, 2022 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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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 financial statement approval]

CITY OF WHITEHORSE
Management's Report
For the year ended December 31, 2022



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 26, 2023

CITY OF WHITEHORSE
Statement of Financial Position
for the year ended December 31, 2022



	2022	2021
Financial assets		
Cash	\$ 93,935,580	\$ 88,146,306
Accounts receivable (Note 2)	21,335,991	20,698,447
Other financial assets	58,286	65,678
Total financial assets	\$ 115,329,857	\$ 108,910,431
Liabilities		
Accounts payable	\$ 13,928,207	\$ 11,479,991
Employee future benefits (Note 3)	3,724,600	3,686,300
Landfill closure & post closure liability (Note 4)	4,749,145	4,380,023
Deferred revenue (Note 5)	1,951,357	2,034,782
Debt (Note 6)	14,352,196	15,732,019
Deposits	4,091,982	4,283,750
Total liabilities	\$ 42,797,487	\$ 41,596,865
Net financial assets	\$ 72,532,370	\$ 67,313,566
Non-financial assets		
Tangible capital assets (Note 10)	\$ 456,186,455	\$ 461,037,026
Inventory	736,881	667,260
Prepaid expenses	1,313,614	3,750
Total non-financial assets	\$ 458,236,950	\$ 461,708,036
Accumulated surplus (Note 11)	\$ 530,769,320	\$ 529,021,602

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, 2022



	2022 Budget (Note 13)	2022 Actual	2021 Actual
Revenues (Schedule 1)			
Taxes and payments in lieu of taxes	\$ 46,715,979	\$ 47,145,564	\$ 44,549,904
Government transfers	70,174,198	24,271,489	24,635,706
Sales of goods and services	20,234,588	19,957,377	18,827,526
Licenses, permits, penalties and fines	3,687,362	3,062,391	2,929,457
Developers' contributions	900,000	450,150	1,084,937
Investment income	760,000	2,511,742	687,146
Other revenues	4,180,528	2,858,899	3,273,344
Donated assets (Note 10)	-	-	9,791,626
Total revenue	<u>\$ 146,652,655</u>	<u>\$ 100,257,612</u>	<u>\$ 105,779,646</u>
Expenses (Schedule 1)			
General government services	\$ 22,346,679	\$ 22,991,654	\$ 20,307,519
Protective services	10,858,889	11,077,343	10,569,753
Transportation services	25,902,945	26,843,125	23,782,545
Environmental services	18,451,795	18,110,789	16,886,954
Public health services	224,581	188,378	186,438
Community development services	3,066,802	3,106,355	2,394,256
Recreation and cultural services	16,364,154	16,192,250	14,882,141
Total expenses	<u>\$ 97,215,845</u>	<u>\$ 98,509,894</u>	<u>\$ 89,009,606</u>
Annual surplus	\$ 49,436,810	\$ 1,747,718	\$ 16,770,040
Accumulated surplus at beginning of year	\$ 529,021,602	\$ 529,021,602	\$ 512,251,562
Accumulated surplus at end of year	\$ 578,458,412	\$ 530,769,320	\$ 529,021,602

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, 2022



	2022 Budget (Note 13)	2022 Actual	2021 Actual
Annual surplus	\$ 49,436,810	\$ 1,747,718	\$ 16,770,040
Net acquisition of tangible capital assets	\$ (93,359,008)	\$ (15,883,810)	\$ (26,998,977)
Amortization of tangible capital assets	20,734,381	20,734,381	19,903,453
Loss (gain) on disposal of tangible capital assets	-	(27,455)	(5,120)
Proceeds on disposal of tangible capital assets	-	27,455	5,120
	<u>\$ (72,624,627)</u>	<u>\$ 4,850,571</u>	<u>\$ (7,095,524)</u>
Acquisition of inventories of supplies	\$ -	\$ (736,881)	\$ (667,260)
Consumption of supplies inventories	-	667,260	586,452
Acquisition of prepaid expense	-	(1,313,614)	(3,750)
Use of prepaid expense	-	3,750	1,070,470
	<u>\$ -</u>	<u>\$ (1,379,485)</u>	<u>\$ 985,912</u>
Change in net financial assets	\$ (23,187,817)	\$ 5,218,804	\$ 10,660,428
Net financial assets at beginning of year	\$ 67,313,566	\$ 67,313,566	\$ 56,653,138
Net financial assets at end of year	\$ 44,125,749	\$ 72,532,370	\$ 67,313,566

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2022



	2022 Actual	2021 Actual
Operating transactions		
Annual surplus	\$ 1,747,718	\$ 16,770,040
Items not utilizing cash		
Amortization	\$ 20,734,381	\$ 19,903,453
Loss (gain) on disposal of tangible capital assets	(27,455)	(5,120)
Donated assets	-	(9,791,626)
Change in non-cash operating balances		
Accounts receivable	(637,544)	(2,348,624)
Other assets	7,392	6,970
Accounts payable	2,448,216	(2,061,091)
Employee future benefits	38,300	143,200
Landfill closure liability	369,122	151,509
Deposits	(191,768)	1,059,565
Deferred revenue	(83,425)	411,119
Inventory	(69,621)	(80,808)
Prepaid expenses	(1,309,864)	1,066,720
Cash provided by operating transactions	<u>\$ 23,025,452</u>	<u>\$ 25,225,307</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (15,883,810)	\$ (17,207,352)
Proceeds on disposal of tangible capital assets	27,455	5,120
Cash applied to capital transactions	<u>\$ (15,856,355)</u>	<u>\$ (17,202,232)</u>
Financing transactions		
Issue of long term debt	\$ -	\$ 10,000,000
Debt repayment	(1,379,823)	(1,331,790)
Cash applied to financing transactions	<u>\$ (1,379,823)</u>	<u>\$ 8,668,210</u>
Increase in cash	\$ 5,789,274	\$ 16,691,285
Cash at beginning of year	\$ 88,146,306	\$ 71,455,021
Cash at end of year	\$ 93,935,580	\$ 88,146,306

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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, 2022

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 amortized 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

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized 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.

Interest capitalization

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

Leased tangible capital assets

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

Inventories of supplies

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

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. Significant Accounting Policies (Continued)

Employee future benefits

Future benefits are comprised of severance payments based on an employee's years of service as detailed in Note 3. The costs of employee future benefits are actuarially determined using management's best estimates of average years of service, discount rate and future wage increases. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee groups. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2020 and extrapolated 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.

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. Government 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, 2022.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

2. Accounts Receivable

	2022	2021
Trade accounts and other receivables	\$ 6,995,784	\$ 5,647,568
Government of Yukon transfers receivables	11,959,770	13,943,888
Other due from government		
Government of Canada	2,649	5,338
Government of Yukon	2,308,418	1,021,349
First Nation Governments	69,370	80,304
Total accounts receivable	\$ 21,335,991	\$ 20,698,447

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:

	2022	2021
Accrued severance obligation, beginning of year	\$ 3,770,400	\$ 4,520,900
Service cost	350,400	440,500
Interest cost	136,000	82,700
Benefits paid	(469,900)	(469,900)
Actuarial (gain) loss	(830,400)	(803,800)
Accrued severance obligation, end of year	\$ 2,956,500	\$ 3,770,400
Unamortized actuarial gain (loss)	768,100	(84,100)
Accrued employee future benefits liability	\$ 3,724,600	\$ 3,686,300

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

	2022	2021
Discount rates	6.00%	3.50%
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, 2022

4. Landfill Closure & Post Closure Liability

The City has estimated that the remaining life of its landfill is 30 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2022 was \$19.0 million. Using a 2.0% annual inflation rate, closure costs were estimated at \$34.4 million in 2052. Approximately 38% (2021 – 36%) of the capacity of the landfill has been used as at December 31, 2022.

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 \$4.749 million (2021 - \$4.380 million). The remaining liability amount to be recognized is calculated at \$30.7 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	Amounts	Revenue	Balance
Prepaid Local Improvement Charges	\$ 209,612	\$ 3,307	\$ (43,077)	\$ 249,382
Government Transfers	226,429	45,614	(267,853)	448,668
Business Licenses	42,294	42,294	(37,519)	37,519
Parks & Recreation Facility Fees	935,629	2,193,918	(2,027,733)	769,444
Trust Accounts	537,393	26,726	(19,102)	529,769
Total	\$ 1,951,357	\$ 2,311,859	\$ (2,395,284)	\$ 2,034,782

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

6. Debt

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

	2022	2021
Balance, as at January 1	\$ 15,732,019	\$ 7,063,810
Add: Borrowing	-	10,000,000
Less: Principal repayments	(1,379,823)	(1,331,790)
Balance, as at December 31	\$ 14,352,196	\$ 15,732,019

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

	Maturity Year	Principal Debt Outstanding		Interest Rate
		2022	2021	
Yukon Government				
2007-10 Black St. Roads	2023	\$ 37,146	\$ 72,067	6.375%
2010-29 Black St. Reconstruction	2027	180,537	213,297	3.260%
2011-07 Marwell East	2027	718,477	848,853	3.260%
2013-46 Ogilvie St. West (Phase 1)	2030	277,142	307,786	2.720%
2016-39 Wheeler St. 4th to Escarpment	2034	533,317	568,441	3.570%
2017-32 Alexander St.	2034	399,344	425,645	3.570%
Toronto Dominion				
2017-25 Whitehorse Operations	2041	9,286,637	9,697,563	2.160%
Royal Bank				
2009-14 Public Safety Building	2030	2,694,127	3,275,324	6.290%
2010-21 Hanson Street Reconstruction	2026	35,581	43,639	4.000%
Canada Mortgage & Housing Corporation				
2008-58 Takhini North	2024	189,888	279,404	3.990%
Total		\$ 14,352,196	\$ 15,732,019	

Current debt load is 12.36% 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
2023	\$ 1,334,260	\$ 424,146
2024	1,255,477	371,081
2025	1,122,770	323,226
2026	1,093,224	281,824
2027	1,059,651	242,752
2028-2041	8,486,814	1,209,761
Total	\$ 14,352,196	\$ 2,852,790

Gross interest paid on debt in 2022 was \$483,906 (\$524,329 in 2021).

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

7. Financial Instruments

The City's financial instruments consist of cash, accounts receivable, other financial assets, 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 2022, the City contributed \$2,593,458 (2021 - \$2,325,603) to the defined contribution plan.

9. Contingent Liabilities

At December 31, 2022, 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, 2022

10. Tangible Capital Assets

2022 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2021	Additions	Transfers	Disposals	End Balance, Dec 31, 2022
Asset Cost					
Land	\$ 18,595,927	\$ 6	\$ -	\$ -	\$ 18,595,933
Land Improvements	18,153,123	1,151,787	62,466	-	19,367,376
Buildings	185,617,072	619,183	913,608	-	187,149,863
Equipment	52,551,020	4,265,910	679,687	(1,859,861)	55,636,756
Linear Assets	510,014,334	4,057,717	266,615	-	514,338,666
Assets Under Construction	5,700,469	7,567,212	(1,922,376)	(1,778,005)	9,567,300
Total	\$790,631,945	\$ 17,661,815	\$ -	\$ (3,637,866)	\$804,655,894
Accumulated Amortization					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	6,474,954	683,320	-	-	7,158,274
Buildings	70,036,497	6,407,999	-	-	76,444,496
Equipment	33,061,700	3,765,046	-	(1,859,861)	34,966,885
Linear Assets	220,021,768	9,878,016	-	-	229,899,784
Assets Under Construction	-	-	-	-	-
Total	\$329,594,919	\$ 20,734,381	\$ -	\$ (1,859,861)	\$348,469,439
Net Book Value					
Land	\$ 18,595,927	\$ 6	\$ -	\$ -	\$ 18,595,933
Land Improvements	11,678,169	468,467	62,466	-	12,209,102
Buildings	115,580,575	(5,788,816)	913,608	-	110,705,367
Equipment	19,489,320	500,864	679,687	-	20,669,871
Linear Assets	289,992,566	(5,820,299)	266,615	-	284,438,882
Assets Under Construction	5,700,469	7,567,212	(1,922,376)	(1,778,005)	9,567,300
Total	\$461,037,026	\$ (3,072,566)	\$ -	\$ (1,778,005)	\$456,186,455

No donated assets were received in 2022.

In total, 6 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, 2022

10. Tangible Capital Assets

2021 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2020	Additions	Transfers	Disposals	End Balance, Dec 31, 2021
Asset Cost					
Land	\$ 18,595,898	\$ 29	\$ -	\$ -	\$ 18,595,927
Land Improvements	14,382,554	2,532,597	1,237,972	-	18,153,123
Buildings	181,359,945	742,451	3,514,676	-	185,617,072
Equipment	49,349,445	4,216,167	369	(1,014,961)	52,551,020
Linear Assets	492,184,342	15,145,918	4,600,958	(1,916,884)	510,014,334
Assets Under Construction	10,692,629	4,454,791	(9,353,975)	(92,976)	5,700,469
Total	\$766,564,813	\$ 27,091,953	\$ -	\$ (3,024,821)	\$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	1,939,081	1,237,972	-	11,678,169
Buildings	117,707,312	(5,641,413)	3,514,676	-	115,580,575
Equipment	18,700,570	788,381	369	-	19,489,320
Linear Assets	279,743,977	5,647,631	4,600,958	-	289,992,566
Assets Under Construction	10,692,629	4,454,791	(9,353,975)	(92,976)	5,700,469
Total	\$453,941,502	\$ 7,188,500	\$ -	\$ (92,976)	\$461,037,026

In 2021, assets with a total value of \$9,791,626 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, 2022

11. Accumulated Surplus

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

Reserves	Appropriations			
	2022 Balance	To Reserves	From Reserves	2021 Balance
Area Development Scheme Reserve	\$ 18,314	\$ -	\$ (2,071)	\$ 20,385
Building Replacement Reserve	8,794,157	2,371,689	-	6,422,468
Capital Reserve	16,093,924	4,384,010	(3,736,267)	15,446,181
Cash In Lieu of Municipal Reserve	917,975	-	-	917,975
Cemetery Perpetual Care Reserve	226,483	20,145	-	206,338
Computer Equipment Reserve	480,273	140,063	(80,000)	420,210
Contingency Reserve	(241,995)	-	(780,853)	538,858
Development Cost Charge (DCC) Reserve	8,280,144	901,955	(351,951)	7,730,140
DCC: Rec Facility Replacement	3,244,827	251,241	-	2,993,586
Environmental Protection Reserve	248,549	175,695	(46,788)	119,642
Equipment Reserve	2,888,826	1,639,332	(628,140)	1,877,634
Gas Tax Reserve	40,720	-	-	40,720
General Fund Reserve	7,064,756	2,844,981	(2,126,503)	6,346,278
Land Bank Reserve	(3,717,905)	-	(77,110)	(3,640,795)
Parking Development Reserve	3,772,072	240,083	(101,783)	3,633,772
Recreation Facilities Reserve	858,842	145,000	-	713,842
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	-	-	96,347
Transit Equipment Reserve	5,707,496	974,704	-	4,732,792
Water and Sewer Replacement Reserve	16,577,347	2,381,435	(513,196)	14,709,108
Total reserves	\$ 71,360,953	\$ 16,470,333	\$ (8,444,662)	\$ 63,335,282

Surplus		
Invested in tangible capital assets	\$456,186,455	\$461,037,026
Debt	(14,352,196)	(15,732,019)
Net investment in tangible capital assets	\$441,834,259	\$445,305,007
 General Surplus	 \$ 17,574,108	 \$ 20,381,313
Accumulated Surplus	\$530,769,320	\$529,021,602

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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 Services 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 Services, Strategic Communications and Property Management. 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 facilitates staff recruitments, provide staff relations advice and present staff development opportunities. Legislative 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. Property Management 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 facilitates necessary worker safety programs and inspections.

Transportation Services is made up of Fleet & Transportation department and Transit Services. This part of Operations & Infrastructure 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 Services 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, 2022

12. Segmented Information (Continued)

Community Development Services 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.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

13. 2022 Budget Adjustments

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council January 17, 2022 (Bylaw 2021-41) and the Operating Budget (Operating) approved by Council on February 28, 2022 (Bylaw 2022-01). 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	\$ 9,880,123	\$ 87,682,849	\$ 97,562,972
Operating	93,426,404	112,839	93,539,243
	<u>103,306,527</u>	<u>87,795,688</u>	<u>191,102,215</u>
Expenses			
Capital	9,880,123	87,682,849	97,562,972
Operating	93,426,404	112,839	93,539,243
	<u>103,306,527</u>	<u>87,795,688</u>	<u>191,102,215</u>
Annual Surplus (Deficit)	\$ -	\$ -	\$ -

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

13. 2022 Budget Adjustments (Continued)

The table below shows the adjustments made to the 2022 budget values for the use of surpluses accumulated in previous years, debt transactions, Amortization expenses, tangible capital asset transactions and the accumulation of surpluses in the current year. The Adjusted Budget values are then comparable to the 2022 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	Amortization expense	TCA expenditures	Adjusted budget
Revenues							
Capital	\$ 97,562,972	\$ (335,754)	\$ (35,359,334)	\$ -	\$ -	\$ -	\$ 61,867,884
Operating	93,539,243	-	(8,754,472)	-	-	-	84,784,771
	191,102,215	(335,754)	(44,113,806)	-	-	-	146,652,655
Expenses							
Capital	97,562,972	-	-	-	-	(97,562,972)	-
Operating	93,539,243	-	(19,847,356)	(1,414,387)	20,734,381	4,203,964	97,215,845
	191,102,215	-	(19,847,356)	(1,414,387)	20,734,381	(93,359,008)	97,215,845
Annual Surplus (Deficit)	\$ -	\$ (335,754)	\$ (24,266,450)	\$ 1,414,387	\$ (20,734,381)	\$ 93,359,008	\$ 49,436,810

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

14. Taxation revenue

Each type of taxation revenue recognized as at December 31, 2022 is as follows:

	2022	2021
General municipal taxes	\$ 37,320,170	\$ 34,924,264
Federal payments in lieu of taxes	720,875	631,900
Territorial payments in lieu of taxes	9,104,519	8,993,740
Total taxation revenue	\$ 47,145,564	\$ 44,549,904

15. Government transfers

The most significant government transfer relates to the Comprehensive Municipal Grant received from the Yukon Government in the amount of \$7,970,927 (2021 - \$7,970,188). Other grant amounts consist of \$15,125,178 (2021 - \$16,271,391) in capital project grants primarily administered through the Yukon Government, and \$701,490 (2021 - \$771,605) provided as annual operating grants. In 2022, the City received Carbon Tax Rebate totaling \$473,894 (2021 - \$256,572). Government transfers related to contributions from gas tax collected by the Federal Government are deferred until spent on eligible projects.

16. Other Information

In 2021, the City received final council approval for the expanded and reconstructed City Hall, however the only bid received for the project when tendered came in significantly over the budget. As a result, in 2022 the overall City facilities project plan was revised to consist of an energy efficiency upgrade at City Hall and an expansion at the Whitehorse Operations Building to house administrative staff currently situated in various locations throughout the City. These projects are now included in the revised 2023-2026 Capital Expenditure Program.



CITY OF WHITEHORSE

Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2022

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 & Payments in Lieu of Taxes	\$	46,687,601	\$	-	\$	371,330	\$	86,633	\$	-	\$	-	\$	-	\$	47,145,564	
Government Transfers		22,961,468		-		301,691		547,521		-		124,859		335,950		24,271,489	
Sales of Goods & Services		84,414		225,989		1,318,807		14,647,397		119,890		63,281		3,497,599		19,957,377	
Licenses, Permits, Penalties & Fines		247,212		2,422,852		32,950		187,794		-		171,583		-		3,062,391	
Developers Contributions		-		-		-		-		-		450,150		-		450,150	
Investment Income		2,511,742		-		-		-		-		-		-		2,511,742	
Other Revenue		1,696,714		25,827		227,831		561,908		-		5,000		341,619		2,858,899	
Donated Assets		-		-		-		-		-		-		-		-	
Total:	\$	74,189,151	\$	2,674,668	\$	2,252,609	\$	16,031,253	\$	119,890	\$	814,873	\$	4,175,168	\$	100,257,612	
Expenses																	
Salaries & Benefits	\$	10,852,994	\$	9,247,832	\$	10,860,031	\$	5,245,115	\$	149,834	\$	2,039,504	\$	8,940,606	\$	47,335,916	
Materials & Supplies		3,412,041		633,621		6,505,628		3,446,337		38,001		28,066		3,586,228		17,649,922	
Professional Services		4,700,002		71,895		381,536		2,099,180		-		429,854		648,004		8,330,471	
Public Relations		116,921		11,095		29,004		48,041		-		22,408		107,487		334,956	
Community Grants		702,398		-		-		211,354		-		472,971		316,935		1,703,658	
Interest		239,712		148,346		72,037		18,958		-		-		-		479,053	
Amortization		2,920,684		892,554		9,022,344		5,305,266		543		-		2,592,990		20,734,381	
Other		46,902		72,000		(27,455)		1,736,538		-		113,552		-		1,941,537	
Total:	\$	22,991,654	\$	11,077,343	\$	26,843,125	\$	18,110,789	\$	188,378	\$	3,106,355	\$	16,192,250	\$	98,509,894	
Annual Surplus (Deficit)		\$	51,197,497	\$	(8,402,675)	\$	(24,590,516)	\$	(2,079,536)	\$	(68,488)	\$	(2,291,482)	\$	(12,017,082)	\$	1,747,718

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 & 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 & Services	82,407	217,170	1,337,406	14,189,122	75,514	51,131	2,874,776			18,827,526
Licenses, Permits, Penalties & Fines	216,758	2,395,947	8,310	151,662	-	156,780	-			2,929,457
Developers Contributions	-	-	-	-	-	1,084,937	-			1,084,937
Investment Income	687,146	-	-	-	-	-	-			687,146
Other Revenue	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
Amortization	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 2 - Water & Sewer Utility
for the year ended December 31, 2022



	2022 Budget	2022 Actual	2021 Actual
Revenue			
Administration			
Miscellaneous income	\$ 289,719	\$ 295,578	\$ 238,989
Water and Sewer Supply			
Flat rate sales	\$ 7,123,011	\$ 6,696,644	\$ 6,577,299
Metered rate sales	3,527,931	3,547,570	3,345,816
	<u>\$ 10,650,942</u>	<u>\$ 10,244,214</u>	<u>\$ 9,923,115</u>
Water and Sewer Other			
Frontage charges	\$ 129,189	\$ 86,633	\$ 86,633
Penalties	138,000	164,662	136,827
Recoveries	583,420	546,449	619,587
	<u>\$ 850,609</u>	<u>\$ 797,744</u>	<u>\$ 843,047</u>
Total revenue	\$ 11,791,270	\$ 11,337,536	\$ 11,005,151
Expenses			
Administration	\$ 3,117,176	\$ 2,682,215	\$ 2,461,375
Water system operations	4,552,328	4,721,120	4,294,727
Sewage collection and disposal	1,778,255	1,972,292	1,733,685
Water and sewer debt charges	129,189	18,958	21,279
	<u>\$ 9,576,948</u>	<u>\$ 9,394,585</u>	<u>\$ 8,511,066</u>
Transfers to reserves			
Current year transfer	\$ 2,229,322	\$ 2,202,506	\$ 2,161,493
Total expenses	\$ 11,806,270	\$ 11,597,091	\$ 10,672,559
Surplus (deficit) before amortization	\$ (15,000)	\$ (259,555)	\$ 332,592
Amortization	-	5,011,265	4,996,319
Surplus (deficit) after amortization	\$ (15,000)	\$ (5,270,820)	\$ (4,663,727)

Appendix B

2022 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 2022 Statement of Financial Position shows that the overall financial position has improved over 2021. Financial assets have increased by \$6.42 million, and liabilities have increased by \$1.20 million, resulting in a net increase in net financial assets of approximately \$5.22 million. Non-financial assets, primarily tangible capital assets, have decreased by \$3.47 million due to amortization exceeding 2022 completed capital improvements. Overall, the City's accumulated surplus has increased by \$1.75 million.

	2022	2021	Net Change
Financial assets	\$ 115,329,857	\$ 108,910,431	\$ 6,419,426
Liabilities	42,797,487	41,596,865	(1,200,622)
Net financial assets	\$ 72,532,370	\$ 67,313,566	\$ 5,218,804
Non-financial assets	458,236,950	461,037,926	(3,471,086)
Accumulated surplus	\$ 530,769,320	\$ 529,021,602	\$1,747,718

The accumulated surplus of \$530.77 million is further explained in Note 11, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total reserves	\$ 71,360,953
Surplus	
Invested in tangible capital assets	456,186,455
Debt	(14,352,196)
Net investment in tangible capital assets	\$ 441,834,259
General surplus	17,574,108
Accumulated surplus	\$ 530,769,320

This clearly shows while the City's reserves hold over \$71.36 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 reserves 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 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 2022 result is 2.195, with an acceptable range of 1.00 – 2.50.

The 2022 cash balance is 6.57% higher than 2021 due to a combination of a reduction in self-funded capital investments, unintentional project delays which continued in 2022 as a result of economic volatility and continued supply chain issues, and the increased interest rates on the cash balances. Total financial liabilities have increased by 2.88%, mostly in accounts payable obligations to contractors, vendors, and suppliers.

Cash + Investment /	Benchmark	2022	2021	2020	2019	2018
Total Financial Liabilities	1.00 – 2.50	2.195	2.119	2.151	1.810	1.819

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 show general liabilities as a ratio of operating revenue are outside the acceptable range. The 2022 general (current) liabilities balance is 12.84% higher than 2021 due to higher accounts payable balances at the year-end and recognition of anticipated present value for Landfill Closure and Post Closure future retirement obligation, based on inflation and landfill usage levels. On the revenue side, the 2022 operations revenue is 6.49% higher than in 2021 due to the City's sales of goods and services starting to improve towards pre-COVID-19 pandemic levels, as well an increase in interest rates has favourably affected income earned on the investments and cash balances.

General (Current)	Benchmark	2022	2021	2020	2019	2018
Liabilities / Operations Revenue	0.125 – 0.250	0.320	0.302	0.330	0.348	0.302

The next benchmark using the data on this statement is the per capita debt calculation. These results show 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 \$3,299 per capita (based on December 31, 2022, assessments and population), while the City's policy further restricts the amount of per capita debt unless expressly approved by Council. The 2022 result is \$408, with a maximum allowable under the policy of \$500 per capita. As no anticipated future borrowing is planned at this time, this ratio is expected to continue to decline.

Long-Term Debt /	Benchmark	2022	2021	2020	2019	2018
Population	\$0 - \$500	\$408	\$459	\$210	\$249	\$240

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2022 budget and summarizes 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 2022 revenue was 31.64% below budget (2021 – 24.83%). The deviation from the budget occurred as government transfers did not meet planned levels as some externally funded capital projects were delayed due to resource and capacity constraints.

On the expense side, costs came in 1.33% over budget (2021 – 2.76% below budget) due to increased operating costs.

Combined, the actual revenues and expenses result in a surplus of \$1.75 million compared to the planned surplus of \$49.44 million. In the sense of these statements, surplus does not equate to profit for the year; instead, it 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 to total revenue. Total revenue is calculated without capital grants and donated capital assets to reflect day-to-day operations better. Results within the benchmarked range reflect that the City is operating with less funding from senior governments than in 2021 and 2020. The 2022 result is 0.893, within an acceptable range of 0.798 – 0.972 and similar to other jurisdictions.

Own Source Revenue / Total Revenue *	Benchmark	2022	2021	2020	2019	2018
	0.795 – 0.972	0.893	0.888	0.877	0.904	0.917

Data from this statement and Note 11 of the financial statements is used to measure the City's ability to overcome a temporary shortfall of revenue. The 2022 result is 0.302, with an acceptable range being 0.101 – 0.358. Uncommitted reserves are the Capital, Contingency and General Fund reserve. The City's attempts to increase usage of external funding sources for large capital projects contributes to the strength of this indicator.

Uncommitted Reserves / Operations Revenue	Benchmark	2022	2021	2020	2019	2018
	0.101 – 0.358	0.302	0.313	0.309	0.272	0.235

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. In 2022, \$15.88 million (2021 – \$26.99 million) was invested in the acquisition of new tangible capital assets, and \$20.73 million (2021 – \$19.90 million) was amortized over the same period. In 2022, there were no donated assets, while in 2021, assets with a total value of \$9.79 million were donated to the City. An investment level in assets that exceeds the cost of using existing assets is generally a healthy sign for a municipality; while close, the City's investment level in assets has fallen slightly short again in 2022.

Statement 4 – Statement of Cash Flows

This statement shows how the City finances its activities and meets its cash requirements during the year. In 2022, these activities resulted in an increase in cash of \$5.79 million, resulting from increased use of outside funding sources, decreased use of own source funding, and increased interest earned on investments and cash balances.

ADMINISTRATIVE REPORT

TO: Planning Committee
FROM: Administration
DATE: June 19, 2023
RE: Commencement Report – Holly Residential Area Master Plan

ISSUE

Council approval to commence the procurement of planning services for the Holly Residential Area Master Plan.

REFERENCES

- [2010 Official Community Plan](#)
- [2040 Official Community Plan](#)
- [2023-2026 Capital Expenditure Program–Holly Residential Area Master Plan](#)
- [2020-03 Procurement Policy](#)
- [2015-2050 Sustainability Plan](#)
- Attachment A – Holly Residential Area Location Map

HISTORY

The 2040 Official Community Plan (OCP) provides a growth strategy to meet long range housing demand. The growth strategy for the 2010 OCP included an area near McIntyre Creek, commonly referred to as “Porter Creek D”. With that area now part of McIntyre Creek Park, the new growth strategy includes the City-owned Holly Residential Area as one of the replacement opportunities for residential development.

The site is approximately 6.25 hectares, located in Porter Creek, west of Porter Creek Secondary School (Appendix A). The 2023-2026 Capital Expenditure Program allocated \$225,000 for the Holly Residential Area Master Plan (Project 720c00223).

In accordance with the Procurement Policy, Council is required to authorize the commencement of procurements with an estimated value of \$500,000 or more, and for procurements less than \$500,000 that are deemed to be of significant risk, involve security concerns, or that may be of significant community interest. This project is projected to cost less than \$500,000 but may have significant community interest.

ALTERNATIVES

1. Authorize Administration to commence the procurement for the Holly Residential Area Master Plan; or
2. Refer the matter back to Administration.

ANALYSIS

Under the OCP, a Master Plan is required for the site to ensure that it is developed logically and in a coordinated manner. The Master Plan will provide high-level direction for future detailed engineering design and land-use planning. The site is designated as Residential–Urban in the OCP, which allows for a wide range of residential housing types and compatible uses.

A consultant will lead the project, including completing background studies, concept plans, public engagement, and development of the Master Plan. The Master Plan will include a directions report and a concept plan. The concept plan will illustrate possible land uses, major roads, active transportation networks, trails and parks, major storm water, water supply and wastewater infrastructure, and other relevant aspects. The process will involve the ongoing involvement of the City and engagement with the public at significant points during the project. Further detailed engineering and planning work, such as zoning amendments, subdivision applications, lot sales, and permitting are beyond the scope of this project.

PURCHASING

A Request for Proposals (RFP) will be issued publicly. The contract will be evaluated and awarded based on a mix of technical and organizational competence, price, and local context. The lowest-priced proposal is not guaranteed to be awarded the contract.

Procurement Policy Principles

- **Compliance:** the RFP will follow City policy and procedures for procurements.
- **Supplier Access, Transparency, and Fairness:** the RFP will be publicly available on the City's e-procurement platform www.whitehorse.bonfirehub.ca.
- **Best Value:** the RFP will be publicly advertised, and the lowest compliant bidder will be evaluated higher, but the most advantageous combination of technical requirements and price will be evaluated highest.
- **Efficient and Effective Procurement:** the procurement of services for planning studies and plans has been completed numerous times by the City.
- **Local Procurement:** local consulting expertise exists for this type of work and will be evaluated higher than non-local firms.
- **Sustainable Procurement:** the RFP document will be available electronically, and only electronic submissions will be accepted. The planning process will be conducted in a sustainable way, including promoting:
 - Economic sustainability by designing a dense and compact community to ensure existing public services are used efficiently;
 - Environmental sustainability by reducing urban expansion into wilderness areas and applying a low-impact “Complete Streets” approach; and
 - Social sustainability by engaging the community through credible, open methods that encourage fully informed participation.

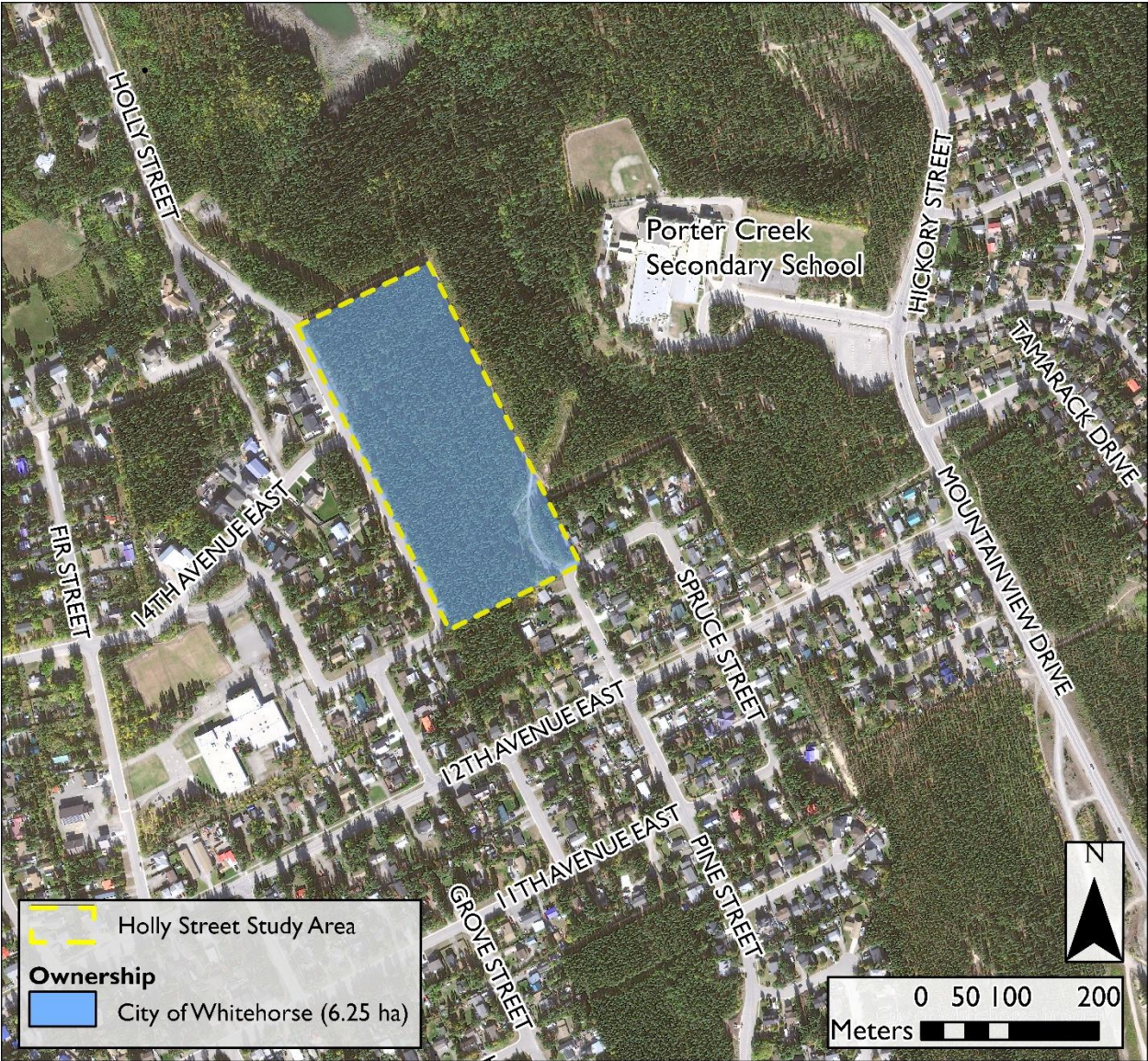
Tentative Project Schedule

Item	Proposed Date
Issue request for proposal (RFP)	July 2023
Issue consulting service contract	August 2023
Council endorses preferred concept plan	March 2024
Council approval process	May 2024
Project completion	May 2024

ADMINISTRATIVE RECOMMENDATION

THAT Council authorize Administration to commence the procurement of planning services for Project 720c00223 Holly Residential Area Master Plan.

Attachment 1 – Holly Residential Area Location Map



ADMINISTRATIVE REPORT

TO: Planning Committee
FROM: Administration
DATE: June 19, 2023
RE: Commencement Report – Zoning Bylaw Rewrite

ISSUE

Council approval is required to commence the procurement of planning services for the Zoning Bylaw Rewrite.

REFERENCES

- [2040 Official Community Plan](#)
- [Municipal Act](#)
- [Zoning Bylaw 2012-20](#)
- [2023-2026 Capital Expenditure Program – 720c00422 Zoning Bylaw Rewrite](#)
- [Procurement Policy 2020-03](#)
- [2015-2050 Sustainability Plan](#)

HISTORY

The current Zoning Bylaw (Bylaw 2012-20) was approved July 23, 2012. This was following the 2010 Official Community Plan adoption. The 2010 Official Community Plan was recently replaced with the 2040 Official Community Plan (OCP), which was adopted by Council on March 27, 2023. In accordance with the *Municipal Act*, a zoning bylaw must be adopted or amended for the lands affected by an OCP within two years of the adoption or amendment of the OCP. Therefore, the Zoning Bylaw must be amended by March 2025.

The Zoning Bylaw Rewrite project (Project 720c00422) was allocated \$275,000 in the 2023-2026 Capital Expenditure Program.

In accordance with the Procurement Policy, Council is required to authorize the commencement of procurements with an estimated value of \$500,000 or more and of procurements less than \$500,000 that are deemed to be of significant risk, involve security concerns, or may be of significant community interest. This project is anticipated to cost less than \$500,000, but may have significant community interest.

ALTERNATIVES

1. Authorize Administration to commence the procurement for the Zoning Bylaw Rewrite project; or
2. Refer the matter back to Administration.

ANALYSIS

A Zoning Bylaw regulates and controls the use and development of land and buildings within a municipality. A Zoning Bylaw may establish districts, areas, or zones and regulate a variety of matters within such as, but not limited to the use of land, lot sizes and housing density, building heights, parking requirements, and the design, character,

and/or architectural appearance of relevant buildings. Additionally, it must provide a system for development and use permits, and the terms and conditions under which a permit may be issued, suspended, or revoked. A zoning bylaw must conform to the provisions of an existing OCP and therefore the recently adopted OCP will direct many of the changes to the Zoning Bylaw.

The Zoning Bylaw Rewrite is a complex project that will have broad effects within the City. Administration recommends that the project be separated into themes so that discussion items are organized in a way that is more easily understood by the general public and lead to more meaningful engagement. Initial major themes and associated goals/challenges could include:

- **Housing:** create housing faster; review mix of housing forms; enable more rental and affordable housing; and review current short-term rental market and consider its impact on the housing stock.
- **Sustainability:** encourage or require more sustainable features in building and site design.
- **Parking requirements:** simplify parking requirements/regulations and review potential to reduce parking requirements where appropriate.
- **Urban design:** review site design regulations to ensure objectives of attractiveness, safety, accessibility, and functionality are achieved.
- **Regulation simplification:** explore opportunities to streamline regulations and consolidate zones to make the document easier to understand and apply.

Administration will consider additional themes put forth by the successful consultant through the planning process which will include a comprehensive engagement process. In addition, Council may direct that Administration consider any recommendations put forth by the Housing and Land Development Advisory Committee.

The successful consultant will lead the project and be responsible for completing background studies and reviewing the recently adopted OCP, including the goals, policies, ideas for action, and land use designations within it, as well as reviewing other City plans to improve consistency, to draft a zoning bylaw with associated maps. The process will involve engagement with the general public at significant points during the project as well as ongoing involvement and correspondence with Kwanlin Dün First Nation, Ta'an Kwäch'än Council, and the Government of Yukon.

PURCHASING

An RFP will be issued publicly. The contract will be evaluated and awarded based on a combination of technical and organizational competence, price, and local context. The lowest-priced proposal is not guaranteed to be awarded the contract.

Procurement Policy Principles

- **Compliance:** the RFP will follow City policy and procedures for procurements.
- **Supplier Access, Transparency, and Fairness:** the RFP will be publicly available on the City's e-procurement platform: www.whitehorse.bonfirehub.ca.

- **Best Value:** the RFP will be publicly advertised, the lowest compliant bidder will be evaluated higher, but the most advantageous combination of technical requirements and price will be evaluated highest.
- **Efficient and Effective Procurement:** the procurement of planning services has been completed numerous times by the City.
- **Local Procurement:** local consulting expertise exists for this type of work, and will be evaluated higher than non-local firms.

Sustainable Procurement: The RFP document will be available electronically, and only electronic submissions will be accepted. The planning process will be conducted in a sustainable way, including promoting:

- Economic sustainability by exploring strategies to reduce barriers to development and encourage a diverse and resilient local economy;
- Environmental sustainability by identifying potential regulatory changes to encourage or require more sustainable features in building and site design; and
- Social sustainability by ensuring that the regulations of the new Zoning Bylaw help to cultivate a vibrant, creative, safe, affordable, inclusive and accessible community.

Tentative Project Schedule

Item	Proposed Date
Issue request for proposal (RFP)	July 2023
Issue consulting service contract	August 2023
Council approval process	February 2025
Project completion	March 2025

ADMINISTRATIVE RECOMMENDATION

THAT Council authorize Administration to commence the procurement of planning services for the Zoning Bylaw Rewrite Project.

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 19, 2023
RE:	Budget Amendment – 2023 Emergency Escarpment Response

ISSUE

Amend the budget for Project 100c00122 Landslide to address costs incurred due to the 2023 escarpment slides in the downtown area.

REFERENCE

- [2023 to 2026 Capital Expenditure Plan](#)

HISTORY

The Whitehorse escarpment is a 60-metre high bluff of silt formed when the Yukon River eroded downward into glacial lake sediments. It runs from Robert Service Way (RSW) along the west side of downtown to Mountainview Drive.

While the escarpment has been prone to minor slope instability and movements in the past, the last two years have shown extreme slope instability including landslides that have required numerous road, trail and park closures. This accelerated erosion of the escarpment is largely the result of high groundwater levels influenced from above-average snowfall events. Slope movement processes are most active in April and May during the snow melt and subsequent ground thaw.

On April 30, 2022, approximately 2,000 to 3,000 cubic metres of material was released in a landslide that covered a portion of RSW and the Millennium Trail. Subsequent landslides of varying magnitude over the course of the following six weeks were also observed. The total cost of responding to the 2022 landslide events was \$2,300,000 and included surveying, engineering services for escarpment monitoring, road and trail opening/closure costs, installation of a sheet pile wall and preliminary engineering analysis and reporting. In response to the 2022 landslide events, the Government of Yukon provided the City with a \$2,000,000 Transfer Payment Agreement to help offset the costs.

ALTERNATIVES

1. Amend the 2023 to 2026 Capital Expenditure Program as recommended; or
2. Refer the matter back to Administration.

ANALYSIS

In anticipation of potential landslides in 2023, Administration commenced the detailed planning and development of a response plan in the event that additional slides were to occur. This planning included the identification of the resources and monitoring required to mitigate risks to road and trail users as well as minimize any road closures.

On April 8, 2023, a landslide occurred that triggered the closure of RSW, the Millennium Trail and the partial activation of the City's Emergency Operations Center.

The 2023 escarpment landslide response plan included:

- Daily visual inspections, surveying and drone monitoring of the escarpment to monitor for future slides and identify areas of concern to be protected;
- Installation of fencing and other barricades to close off high-risk areas;
- Retention of 24-hour security to prevent any access through the closed portion of Robert Service Way and Millennium Trail;
- Detailed design and engineering of a temporary solution to mitigate risk and allow the re-opening of Robert Service Way;
- Rental of a slope scanner to provide continuous (24-hour) scans of the escarpment area along Robert Service Way;
- Slope re-grading of the escarpment to manually trigger unstable areas; and
- Construction work including purchase of materials such as sheet piles, building a berm and clean-up of debris.

In 2022, RSW was permanently closed for approximately 7 weeks due to unknown risks of further landslides and slope instability. With the extensive planning and response measures enacted for 2023, the complete closure of RSW was significantly reduced and daily openings were permitted from 7am to 7pm.

There is a high probability that there will be continued failures along the escarpment during the freshet period (May to June) in subsequent years until a long term solution can be implemented. These failures will result in ongoing closures of RSW and nearby trails.

Given the significant adverse impacts of closing a major arterial roadway to residents, Administration is recommending the purchase of key equipment that will assist in mitigating the risks and overall number of road closures. This includes:

- Completion of a conceptual planning study on the long-term solution;
- Long-term rental/purchase of a slope scanner;
- Purchase of barriers, portable traffic lights and message boards; and
- An allowance for monitoring and visual inspections for the 2024 freshet season.

It is estimated that the expenditures to respond to the 2023 landslide events along with estimated expenditures to prepare for the 2024 season will total approximately \$2,200,000.

This is assuming that no further major landslide events occur in 2023. As part of the 2024 Budget Process, Administration will also bring forward proposed projects to support detailed engineering and design of a long-term solution for the escarpment along RSW.

ADMINISTRATIVE RECOMMENDATION

THAT Council direct that Bylaw 2023-20, a bylaw to amend the 2023 to 2026 Capital Expenditure Program by increasing the 2023 budget for Project 100c00122 Landslide in the amount of \$2,200,000, funded from the General Reserve, be brought forward under the Bylaw process.

CITY OF WHITEHORSE

BYLAW 2023-20

A bylaw to amend the 2023 to 2026 Capital Expenditure Program Bylaw 2022-41

WHEREAS Section 238 of the *Municipal Act* (R.S.Y. 2002) provides that Council shall by bylaw adopt an Annual Operating Budget and a multi-year Capital Expenditure Program; and

WHEREAS Section 241 of the *Municipal Act* provides that no expenditure shall be made which increases total expenditures above what was approved in the Annual Operating Budget or the Capital Budget unless such expenditure is approved by bylaw; and

WHEREAS it has become necessary to increase the 2023 Capital Budget to provide for funding approved associated with the 2023 Emergency Escarpment Response;

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

1. The 2023 to 2026 Capital Expenditure Program is hereby amended by increasing the 2023 Capital Budget in the amount of \$2,200,000, funded from the General Reserve.
2. This bylaw shall come into full force and effect upon final passing thereof.

FIRST and SECOND READING:

THIRD READING and ADOPTION:

Laura Cabott, Mayor

Wendy Donnithorne, City Clerk

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 19, 2023
RE:	Council Grant – Whitehorse Legion Request for Canada Day Funding

ISSUE

Request for a City of Whitehorse grant to support 2023 Canada Day events in Whitehorse.

REFERENCE

- [2023 to 2025 Operating Budget](#)

HISTORY

The Whitehorse Legion has been coordinating Whitehorse Canada Day events for over 20 years. The City has provided the Legion with a grant of \$5,000 on an annual basis along with approximately \$3,400 of in-kind support to assist in covering the expenses for the Legion to organize Canada Day events in Shipyards Park and for activities including the parade.

The Legion missed the application deadline for the City's 2023 Festival and Special Event Grant in error, under which the grant has been funded by the City in the past.

In order to help cover operating costs and avoid downsizing Canada Day events, the Legion is requesting Council provide a grant with a donation of \$5,000.

ALTERNATIVES

1. Approve a grant valued at \$5,000 to support Canada Day events from the Council donation account; or
2. Do not approve the grant.

ANALYSIS

Council has supported the Legion's Canada Day events in the past through Festival and Special Event Grants, which requires an annual application process. The City has established a number of community grants and for fairness and transparency requires an annual application and approval process through these programs.

The City works with groups on an ongoing basis to assist with the application process, and will continue to work with eligible applicants including to encourage them to apply early in the process, particularly for annual planned events.

There are sufficient funds available in the Council donations account.

ADMINISTRATIVE RECOMMENDATION

THAT Council approve a grant of \$5,000 to the Whitehorse Legion funded from the Council donation account to support 2023 Canada Day events in the City of Whitehorse.

CITY OF WHITEHORSE
CITY PLANNING COMMITTEE
Council Chambers, City Hall



Chair: Ted Laking

Vice-Chair: Michelle Friesen

June 19, 2023

Meeting #2023-12

1. Range Point Joint Master Plan

Presented by Mathieu Marois, A/Manager, Planning and Sustainability
Services

2. New Business

ADMINISTRATIVE REPORT

TO: Planning Committee
FROM: Administration
DATE: June 19, 2023
RE: Range Point Joint Master Plan

ISSUE

Advancing the Range Point Joint Master Plan for Council approval on the residential development of Yukon Government (YG) Lot 262-6 and Kwanlin Dün First Nation (KDFN) Settlement Land Parcel C-15B.

REFERENCES

- [2040 Official Community Plan](#)
- [2022-2024 Strategic Priorities](#)
- [2020 KDFN Community Lands Plan](#)
- [2005 KDFN Self-Government Agreement](#)
- [2014 Range Road North Neighbourhood Plan](#)
- [2016 Porter Creek/Takhini/Whistle Bend/Range Point Trail Plan](#)
- [2017 The Point Feasibility Study](#)
- [Zoning Bylaw 2012-20](#)
- [2020 KDFN Lands Act](#)

Attachments - Links:

1. Proposed Plan – Site Location Map
2. Range Point Joint Master Plan - Final Report
3. Range Point Joint Master Plan What We Heard Report 1 (May 2021)
4. Range Point Joint Master Plan What We Heard Report 2 (November 2021)

HISTORY

The 2040 Official Community Plan (the OCP) commits the City to collaborating with other governments and housing providers to address housing needs. The OCP also seeks to encourage a variety of housing types and to support First Nation-led development.

Council's 2022 to 2024 Strategic Priorities seek to ensure a variety of housing is available now and into the future. The City has committed to increasing land development by exploring new and innovative approaches.

A "Plan Advisory Committee" with representatives from the City, KDFN, YG and Chu Nüikwän LP, provided advice to the project team (consultants, KDFN, and YG) on the plan development (Attachment 2). The Advisory Committee worked through multiple iterations of information gathering, conceptualizing, and targeted stakeholder engagement in developing the final Plan concept.

This planning process represents a new approach as it involves collaborating on developing housing, with City staff acting as advisor, instead of leading the planning process as has been typical with YG land. Council continues to approve the final Master Plan which is intended to provide guidance and a framework for the future development.

Planning efforts began in 2020 as a potential infill area within an existing neighbourhood. The 2020 KDFN Community Lands Plan also identified the site for residential development.

The site (see Attachment 1) is designated as Residential–Urban and FN Development Land in the new OCP. This designation accommodates a wide range of residential housing types and compatible uses. Lands designated as FN Development Land can be developed in ways that are consistent with the Self Government Agreements and related First Nation policies.

Implementation of the Plan is expected to occur over the next few years, ending with the release of market lots, but no specific year for a land lottery has yet been confirmed. The timing of development and the release of lots is the responsibility of developers and YG (not the City).

Background Studies and Further Work

The Plan was informed by other plans and studies including:

- Range Road North Neighbourhood Plan;
- Porter Creek/Takhini/Whistle Bend/Range Point Trail Plan;
- KDFN Community Lands Plan;
- The Point Feasibility Plan;
- Heritage Resource Impact Assessments (2007 & 2021); and
- Traffic Impact Analysis (TIA).

No heritage resources were identified during Heritage Resource Impact Assessments, and further heritage assessment work was not deemed necessary.

The TIA modeled traffic impacts at the 2032 and 2042 long horizon years.

Recommendations include new intersection configurations for Mountainview Drive/Range Road and Whistle Bend Way/Range Road intersections by 2032, and to make minor adjustments to traffic signal timing by 2042.

An assessment under the *Yukon Environmental and Socioeconomic Assessment Act* will be required along with all regulatory permits and approvals to develop the site.

Public Engagement

Initial engagement on the Plan area was undertaken as part of the 2014 Range Road North Neighbourhood Plan. The planning process and engagement however was limited to future development on YG Lot 262-2, with further discussions recommended to continue exploring options for KDFN partnership and integration with SL Parcel C-15B.

To inform the current proposed Plan, the project team undertook targeted engagement sessions with KDFN citizens, Range Point residents, and various stakeholders (e.g. Yukon College) in May and November of 2021. Two “What We Heard” reports were prepared (Attachments 3 and 4).

At the May 2021 engagement, it was noted that respondents generally preferred single family units and supported trails, and there was strong support for a buffer between Northland Park and the site. There was mixed support for commercial development, with concerns about traffic, the poor condition of Range Road, and loss of greenspace.

Three concept plans (Attachment 2, Page 9) were presented at the November 2021 engagement. The higher density of Concept C was opposed, while the road layout of Concept B and the housing layout of Concept A were preferred.

ALTERNATIVES

1. Council direct Administration to schedule a Public Input Session at the Regular Council Meeting of July 10, 2023; or
2. Refer the matter back to Administration.

ANALYSIS

Site Context

The site is 18.45 hectares and located on the west side of Range Road, bordered by Northland Park to the south, and Mountainview Drive to the west. The site is currently zoned as RP–Residential Mobile Home Park, FP–FN Future Planning, and PE–Environmental Protection. Properties to the south and southeast are zoned RP and land to the north is zoned PE. The residential land uses recommended in the proposed Plan will complement the surrounding land uses in the area.

Plan Vision and Goals

The vision and goals for the site are to offer diverse, affordable, and compact housing and to honour the natural setting through parks and open spaces. The Plan intends to create a walkable neighbourhood, create a positive brand for KDFN residential leaseholds and generate revenue for KDFN.

The proposed Plan provides the locations, configurations, and sizes of various land uses such as parks, open spaces, utilities, roads, and residential development. It also proposes zoning, residential density, and the resulting population that could be accommodated. The proposed zoning provides for a variety of housing forms to attract residents of different life-stages, incomes, and lifestyles.

The site is projected to result in approximately 390 new housing units including single detached, duplex, triplex, cottage cluster, and medium and high density multiple-unit dwellings. Parks, trails, greenspace, and buffers account for approximately 25% of the site while utilities, roads and road right-of-ways account for 16% of the site. The proposed residential zoning for the Plan area is:

- RCS2 – Comprehensive Residential Single Family 2 (14%);
- RCM3 – Cottage Cluster Homes (13%);
- RCM – Comprehensive Residential Multiple Family (27%); and
- RM – Residential Multiple Housing (5%).

The proposed Plan aligns with Council's 2022 to 2024 Strategic Priorities to advance development of housing and with OCP Policies to provide compact housing options and to reflect "Complete Streets" principles under OCP Policy 11.11. Complete Streets are designed to be safe for all users, regardless of age, ability, income, race, ethnicity, or mode of travel. The Plan aligns with this including traffic calming features, 1.5 metre wide sidewalks, pedestrian crossings, and transit stops.

If approved by Council, the Plan would also be consistent with the OCP Policy to create Master Plans for development areas over 1.5 hectares.

Finally, recommendations from other plans and studies listed earlier are also addressed in the Plan. These include a trail around the exterior of the site and connections within the site, a buffer along Northland Park, the use of comprehensive and “cottage cluster” zones, and retaining a greenspace area on the western edge of the site.

Infrastructure Capacity

The existing watermain within Range Road will provide water servicing with a lift station on site. Sanitary service will be provided by a new sewage line within Mountainview Drive right-of-way and connect to the Marwell Collection System.

A stormwater management pond is proposed to temporarily store the difference between pre and post-development flow rates.

The fibre optic line from Whistle Bend will need to be extended to provide internet to the site and power services will run underground following road alignments.

The extent of landscaping on the site will depend on the degree of site disturbance and clearing required for grading and construction. Trail corridors and treed buffers will be left as natural as possible. Native low grass and wildflower mixes will be used for areas that require low/no maintenance, such as undeveloped areas of the central park space, landscaped boulevards, and the bottom of the stormwater pond.

Capital infrastructure financing is still being discussed between the Plan partners, but will be assumed by YG and/or KDFN.

KDFN and the City will need to enter into a servicing agreement setting out responsibilities and financing for municipal services (i.e. operations and maintenance) within the KDFN parcel. The intent is for the City to provide services similar to other KDFN land (e.g. McIntyre Subdivision). The City will later take over municipal services for land transferred to the City from YG, as per typical practice. The cost to provide municipal services will be offset through municipal property taxes and utility fees.

Engagement

While engagement with the Range Road North community informed the development of the Plan, community-wide engagement occurred almost a decade ago and did not consider development across the entire Plan area. Stakeholder feedback received was minimal.

Administration therefore recommends a Public Input Session be conducted as part of the Council approval process to provide the community an opportunity for input on the Plan now being proposed. Public and stakeholder input at this stage may also provide additional information for the developers and government partners in order to advance assessment and regulatory approvals.

Next Steps

If the Plan is approved by Council, Administration will work with KDFN and YG on the required rezoning, subdivision, and development and building permit applications, subject to assessment and regulatory approvals, and review them for alignment with the approved Master Plan and other applicable City plans and policies.

ADMINISTRATIVE RECOMMENDATION


THAT Council direct Administration schedule a Public Input Session at the Regular Council Meeting of July 10, 2023 on the proposed Range Road Joint Master Plan.



DATE:
June 12, 2023

CITY OF WHITEHORSE - PLANNING AND SUSTAINABILITY SERVICES

Range Point Joint Master Plan Area

 Subject Area



CITY OF WHITEHORSE
DEVELOPMENT SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Mellisa Murray

Vice-Chair: Dan Boyd

June 19, 2023

Meeting #2023-12

1. New Business