

City of Whitehorse, Yukon 2022 Annual Report



for the fiscal year ending
December 31, 2022

*Chimney Smoke, installed at the Whitehorse
Operations Building*

Artist: David Martin



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MAYOR'S MESSAGE

On behalf of the City of Whitehorse, I am pleased to present the *2022 Annual Report*, which includes our financial reports and highlights many of our accomplishments over the last year.

To start the year, Council passed the 2022-2025 Capital Budget and the 2022-2024 Operating Budget. Both budgets took place against a backdrop of the continued financial effects of COVID-19, so crafting these budgets was a delicate balancing act.

The \$53-million Capital Budget focused on reducing energy consumption, upgrading and replacing aging infrastructure, and making considerable improvements to the way residents interact with City facilities and services. The budget continued on the path toward our goal of meeting the demands of a growing community, while making sensible and sustainable decisions.

Many of the service improvements the City made throughout the year would not have been possible without the Operating Budget. Set at \$93.4 million, this budget is the cost of daily services such as transit, road maintenance, snow removal, and recreation programs.

Since 2018, snowfall has significantly increased in our community and culminated in an extraordinary amount during the 2021/2022 season.

In February, we invested an additional \$240,000 in snow removal through our Operating Budget. Following this, we announced a further \$450,000 in funding to address the unprecedented snowfall. Our snow removal crews were working around the clock, and the funding helped them catch up and stay on top of the snowfall.

Our transit service underwent exciting and substantial improvements. In February, we launched two new mobile apps that allows riders to purchase their bus passes and track their bus in real-time on their phones. In March, we introduced Sunday and holiday service. Transit now runs 363 days a year with the only downtime happening on Christmas and New Year's Day.

Council established its Strategic Priorities for 2022-2024. These Strategic Priorities set the direction for Council with the public's feedback having an important impact on our conversations.

One of our Strategic Priorities is Engagement and Collaboration. Engaged residents help create strong neighbourhoods, and make our city more welcoming and inclusive. In April, the City launched EngageWhitehorse.ca, our new public engagement platform.

We frequently seek input from the public regarding priorities for policies, programs, projects, and initiatives. Through this platform, residents can share their ideas, provide feedback, and ask questions about many of the City's projects.

Public engagement on the proposed 2040 Official Community Plan (OCP) continued throughout the year. In May, we released the draft OCP for public feedback and we received over 2,000 comments. This was followed up by a public hearing and a review by Council, after which the plan underwent a number of amendments.

Some of the major updates included clearer commitments to help the City meet its greenhouse gas emission reduction targets as Climate Change and Adaptation is a Strategic Priority. We also removed the transportation corridor study through the proposed Chasàn Chùà / McIntyre Creek Regional Park, increased building height allowances, and proposed a new policy commitment in support of upgrades to the

City's transportation corridor, linking Whistle Bend to Downtown.

In August, we unveiled the new and improved City website. The previous site, designed in 2012, was in dire need of a refresh as it became difficult for residents to find information. Service Excellence is another Strategic Priority and we want City services to be accessible, easy to use, and reliable for residents, business owners, and visitors.

The escarpment slides that occurred had a considerable impact on our community as it closed one of our major roadways, resulting in traffic congestion and major spending by the municipality.

To help ease some of the traffic, Council voted to suspend transit fares for May and June to encourage more people to use transit. I also reached out to our Yukon government partners to see if they could offer any assistance. The safety, security, and well-being of all who live, work and play in Whitehorse is of the upmost importance and that is why Community Safety is one of our Strategic Priorities.

Another significant accomplishment I want to highlight are the two advisory committees we formed.

Housing and Development, a Council Strategic Priority, has long been at the top of our minds and we have been exploring how to improve housing issues in Whitehorse. One of the approaches we have taken is creating a Housing and Land Development Advisory Committee made up of residents with relevant knowledge and experience. The committee will make recommendations to Council on how to address housing issues by considering land supply, land development, and approval processes.

We live in a diverse community where people from all walks of life call home, which is why we created the Inclusivity Advisory Committee. Comprised of community members with unique perspectives on inclusivity and lived experience, this committee will work to identify opportunities to increase inclusivity through City bylaws, policies, and programs. Inclusivity, Accessibility, and Diversity is another Strategic Priority, and by increasing the variety of voices, the committee will help shape City policies and programs to ensure they are representative, inclusive, and accessible to all.

In September, we installed new crosswalks at the intersection of Black Street and Front Street, directly in front of the Kwanlin Dün Cultural Centre. These crosswalks proclaim "Every Child Matters" in English and Southern Tutchone. They also depict handprints and three white eagle feathers.

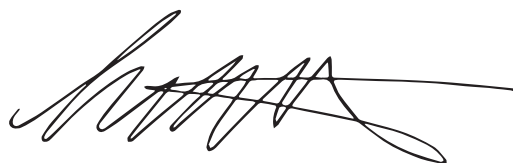
The crosswalks were designed by Teagyn Vallevand, who said each feather represents a life state: One for children and future generations; one for grandparents and elders, who give the gift of knowledge; and one for adults, who protect and take care of us in the present. Together, they represent community and healing.

These permanent crosswalks mark a commitment by the City of Whitehorse to acknowledge the legacy of residential schools and move forward with our First Nations partners on our journey towards reconciliation.

While we reflect on and celebrate our accomplishments, we also recognize the work that lays ahead. We will continue to work with our government and First Nation partners to create a safer community that is inclusive, accessible and diverse. We also recognize the important role we play in adapting to climate change, and we'll continue looking for new ways to ensure a variety of housing is available now and into the future.

I am grateful for everyone's continued involvement and dedication to making our city a better place. Let us continue working hand in hand, embracing the spirit of collaboration, to create a city that we can all be proud of.

Thank you, Shăw níthän, Merci.



Laura Cabott
Mayor



CITY MANAGER'S MESSAGE

As City Manager, it is my privilege to reflect on the accomplishments we have made over the past year. Together, we have faced unprecedented challenges and have emerged stronger than ever.

On April 30, nearly 4,000 cubic metres of material crossed Robert Service Way. Following two winters of substantial precipitation, the soil became heavily saturated and a section of the escarpment failed.

While in the previous two years, operational activities were marred by the COVID-19 pandemic, activities were once again impacted as staff resources were directed to address the fallout from the escarpment slide.

The City activated its Emergency Operations Centre (EOC) to ensure an effective and efficient response to the situation, and to protect Whitehorse residents and visitors. City staff were deployed to secure the roadway, as well as other areas along the escarpment. Our engineers and contracted specialists monitored the escarpment, while the Mayor and our communications team kept the public informed.

It was an extraordinarily difficult situation for our community, and I am immensely thankful to our dedicated staff who had the added challenge of responding to this event, while still delivering the services our residents rely on.

In June, the City ratified employment contracts with the Public Service Alliance of Canada Locals

Y023 and Y022, now known as Y046, which covers approximately 500 City employees. The new five-year agreement was described as very fair by all sides, and provided certainty to staff and helped support a positive working environment at the City.

Construction to improve the surface of Two Mile Hill began towards the end of July. The project was part of our Asphalt Overlay Program, which has seen other major thoroughfares repaved in previous years.

Over the winter of 2021/2022 we saw over 265 cm of snow, compared to the average of 143 cm. In the summer, we began reviewing our Snow and Ice Control Policy and asked residents to share their winter experiences and feedback. It was a successful public engagement campaign where we heard from 900 residents about their experiences, and used their feedback to update the policy.

None of these accomplishments would have been possible without the support and collaboration of our residents, government partners, and staff. Their voices, ideas, and actions have been instrumental in shaping our vision for our future.

While we celebrate our achievements, we also acknowledge the challenges that lie ahead. As we move forward, we remain committed to addressing the evolving needs of our community. Together, we will build a brighter and more prosperous future for all.

Jeff O'Farrell
City Manager

MAYOR AND COUNCIL

Dan Boyd is a lifelong Yukoner with a passion for helping others. He has three kids and several grandchildren who also call the Yukon home. When he's not spending time with family, Dan is out helping friends and neighbours with their projects. Dan has an extensive background in construction and development and is a long-time public servant, always eager to hear from the public. In his various roles with the Government of Yukon, he worked closely with municipalities and developed strong relationships throughout the territory. He now serves as a Whitehorse City Councillor and is in his fifth term.

Kirk Cameron was born in Whitehorse and has 20 years of public service experience including the role of Deputy Minister with the Yukon government. In 2003, he moved into consulting, and in 2009 started his own company, the Northern Governance Institute. Kirk was first elected to Whitehorse City Council in 2011 and served until March 2015. He was re-elected in October 2021. He has co-authored two books, *The Yukon's Constitutional Foundations* (1991) and *Northern Governments in Transition* (1995), as well as many articles. Kirk has three amazing sons pursuing their careers at university and in the private sector.

Jocelyn Curteanu has proudly served on Whitehorse City Council since being first elected in October 2012. She was re-elected in 2021 and is now serving her fourth term. In her past three terms on Council, Jocelyn has been an energetic advocate for fostering a vibrant, inclusive and sustainable community. She looks forward to building on that work, and



Mayor and Council from left to right: Jocelyn Curteanu, Dan Boyd, Mellisa Murray, Michelle Friesen, Laura Cabott, Ted Laking, Kirk Cameron

together with Whitehorse residents, establishing a shared vision on which to shape our future.

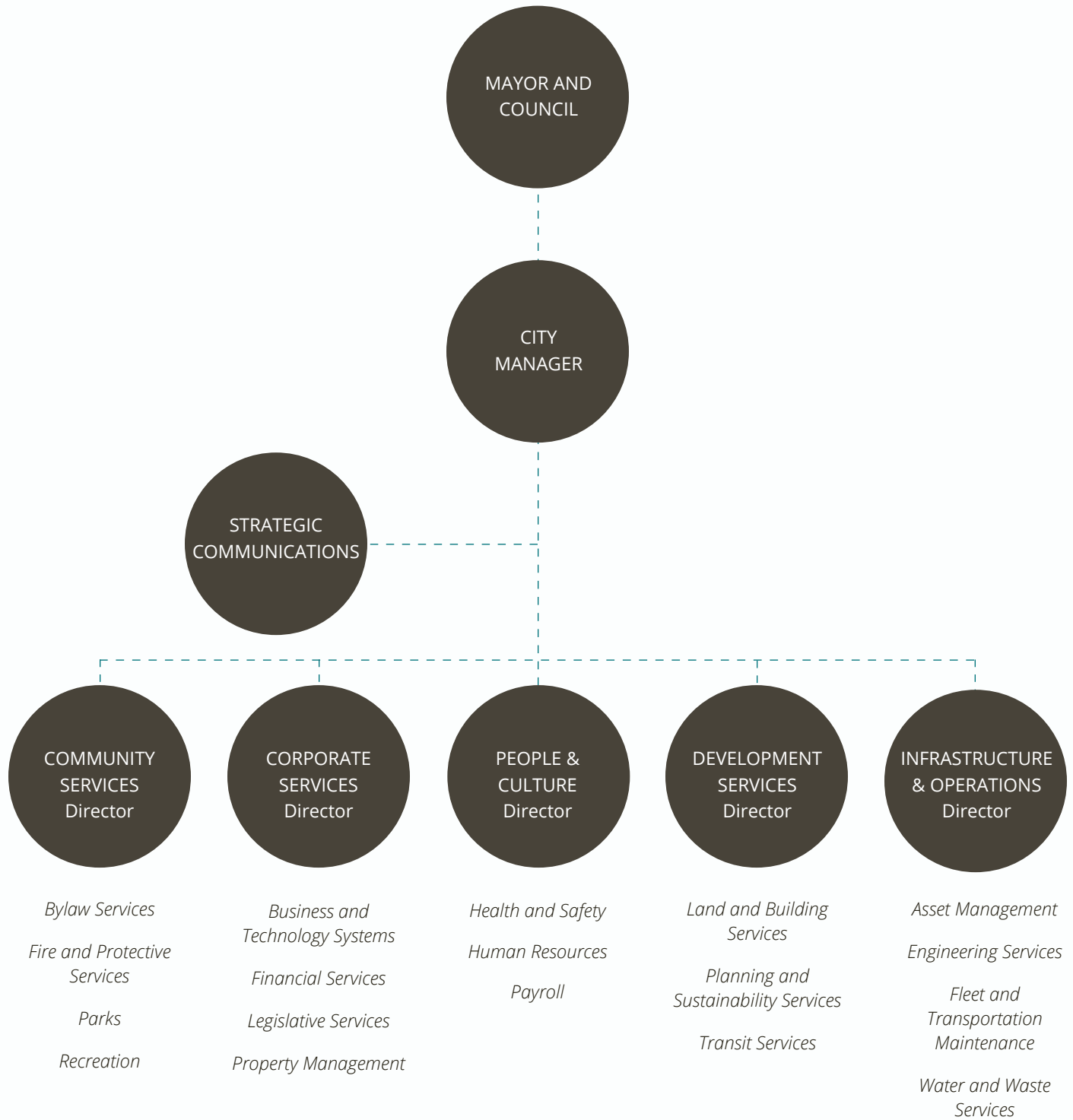
Michelle Friesen is proudly serving as the first Indigenous woman on council for the City of Whitehorse which rests on the Traditional Territories of the Kwanlin Dün First Nation and her family's First Nation, the Ta'an Kwäch'än Council. Her passion for community and the importance of representation are what inspired her to step into leadership and she is eager to continue listening and learning from all who call Whitehorse home. Michelle currently sits as the Youth Representative for the Whitehorse Aboriginal Women's Circle and is the founder of ShredHERs, a mountain biking group which empowers women through sport while connecting them to mental health and wellness resources. She was also a candidate in the 2021 territorial election and continues to share her experience through her work with 'Lead As You Are' which encourages diversity and representation in leadership and political roles.

Ted Laking is a first-term councillor and was elected in 2021. Ted is the

current President of the Association of Yukon Communities, and is focused on housing affordability. He has worked in politics at both the federal and territorial level and is focused on pragmatic solutions that ensure an affordable city for future residents.

Mellisa Murray is a second generation Chinese Canadian and mother of two biracial boys. She has called Whitehorse home her entire life. Mellisa holds a BFA from York University and is in the Indigenous Governance Program at Yukon University. She is heavily involved in the community and, like many Yukoners, wears many hats including Project Manager for the Yukon First Nation Chamber of Commerce and Yukon Region Manager for the Arctic Inspiration Prize. She sits on many boards and committees including the Association of Yukon Communities, The Heart of Riverdale Community Centre, and formerly, the Yukon Arts Advisory Council. Mellisa brings a diverse, creative and innovative voice to this council. Her goals are to engage the community on many levels and build a stronger, more inclusive city for future generations.

ORGANIZATIONAL STRUCTURE



COMMUNITY SERVICES DIVISION

The **Community Services Division** provides services that help create a healthy, active community. It manages recreation activities, facilities, parks and trails, enforces bylaws, and provides fire services. There are four departments: Bylaw Services, Fire and Protective Services, Parks, and Recreation.

From parking to the protection of animals, **Bylaw Services** supports a safe and healthy environment for the residents of Whitehorse by ensuring compliance with City bylaws. It uses an educational approach to resolve infractions whenever possible with a focus on quality customer service.

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

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

Recreation Services operates and maintains the Canada Games Centre, Takhini Arena, and Mount McIntyre Recreation Centre. Through a wide range of programs, events, activities, rentals and services, the department promotes active, healthy living to encourage strong community connections, and enhance the quality of life for residents.

PEOPLE & CULTURE DIVISION

The **People & Culture Division** supports all City departments by working with strategic partners and leaders, teams, unions, and employees to ensure a healthy and productive work environment. The division oversees the collective bargaining process, establishes employment contracts, develops employee benefits, and ensures employee safety. It consists of Human Resources and Payroll, plus the Health and Safety function.

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

Human Resources is responsible for developing strategic solutions to employment-related matters that affect the organization's ability to meet its productivity and performance goals. It works to create a culture of employee empowerment and recognition while strengthening the employer-employee relationship.

Payroll processes bi-weekly pay in a timely and accurate manner within the framework of multiple union agreements and employment bylaws. Payroll also supports staff with pay-related matters, and processes financial remittances and statutory forms.

CORPORATE SERVICES DIVISION

The **Corporate Services Division** provides support to all City departments. This division is responsible for reporting the City's financial position, supporting the legislative function of the City, administering its information and communication technology, and managing and maintaining City properties. The division consists of four departments: Business and Technology Systems, Financial Services, Legislative Services, and Property Management.

Business and Technology Systems builds, enhances, and maintains the City's information and communication technology (ICT) infrastructure and systems. By deploying ICT systems and services, BTS supports all other City departments, helps them achieve their business and corporate objectives, and enables them to provide services to our community.

Financial Services provides financial reporting and control services, records City assets, and offers guidance for maintaining the overall financial stability of the municipality. Some of its functions include, but are not limited to, preparing the operating and capital budgets, levying and collecting property tax and utility billing, and overseeing procurement processes.

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

bylaws, minutes of Council and Committee meetings, and Council policies.

Property Management oversees the life cycle of all City facilities including properties leased to external organizations. Building Maintenance staff are responsible for vertical integration maintenance with a focus on energy upgrades, and building efficiencies and renewals.

DEVELOPMENT SERVICES DIVISION

The **Development Services Division** provides land planning and management, and public transportation. This division consist of three departments: Land and Building Services, Planning and Sustainability Services, and Transit Services.

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

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

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

INFRASTRUCTURE AND OPERATIONS DIVISION

The **Infrastructure and Operations Division** supports the City's wide-range of infrastructure. The division is responsible for the City's assets, providing design and construction project management for most of the capital infrastructure projects for the municipality, maintaining roadways including snow and ice control, providing waste management, producing and distributing drinking water. It consists of three departments: Engineering Services, Fleet and Transportation Maintenance, and Water and Waste Services, plus the Asset Management function.

Asset Management works to get the most out of City-owned physical assets for the benefit of the community. The function assists with reducing costs of operating assets and optimizing the use of existing assets, reducing the capital costs of investing in the asset base, improving the performance of assets and increasing availability for uninterrupted service delivery, ensuring assets meet the expectations of the community, planning for infrastructure growth, and minimizing the environmental impact of assets.

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

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

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



.Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Whitehorse
Yukon**

For its Annual
Financial Report
for the Year Ended

December 31, 2021

Christopher P. Morrell

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Whitehorse for its annual financial report for the fiscal year, ended December 31, 2021.

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

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

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

TREASURER'S REPORT

Throughout the year, monthly internal reports are prepared for the City's management team to measure progress against the budget. After both the second and third quarters, quarterly variance reports are presented to Council. In accordance with the Yukon *Municipal Act*, the City of Whitehorse prepares annual financial statements to show the state of the City's finances at the end of each year.

The City's management team is responsible for preparing and presenting these financial statements. They must be done in accordance with Canadian public sector accounting standards, be a fair presentation, and be thoroughly reviewed for accuracy.

The *Municipal Act* requires these statements to be forwarded to Council and then to the Government of Yukon before June 30 each year.

The Financial Statements include the following statements and schedules:

- **Statement of Financial Position** – summarizes the City's financial and physical assets and liabilities.
- **Statement of Operations** – provides a summary of funds raised by the City and the use of such funds during the year.
- **Statement of Change in Net Financial Assets** – shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
- **Statement of Cash Flows** – summarizes how the City's cash position changed during the year by highlighting the sources and uses of cash.
- **Schedule of Financial Activities – by Segment** – provides more specific information on the municipality's key segments (activities). Note: There is a separate schedule for each of 2021 and 2022.
- **Schedule of Water and Sewer Utility** – as this area is operated as a separate utility, this schedule provides a summary of the City's water and sewer operation.

Also included are Notes to the Financial Statements, which are an integral part of the statements and provide more context and detail about the City's financial results.

The City's auditors have completed their review of the statements, schedules, and notes. They confirm that these statements fairly present the financial position of the City of Whitehorse as at December 31, 2022.

2022 ANALYSIS

Council adopted an operating and capital budget for 2022 totalling \$191.10 million. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement 1 – Statement of Financial Position

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

The City's 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		461,708,036	(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
Long-term liabilities		(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.

	Benchmark	2022	2021	2020	2019	2018
Cash + Investment / 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.

	Benchmark	2022	2021	2020	2019	2018
General (Current) 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.

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



Artist Erin Dixon working on her wrap-around mural on the Splash Park pump house in Rotary Peace Park.

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.

	Benchmark	2022	2021	2020	2019	2018
Own Source Revenue / Total Revenue	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.

	Benchmark	2022	2021	2020	2019	2018
Uncommitted Reserves / Operations Revenue	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.

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 amount 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
- Enhanced data system monitoring and process development items

The City's auditors were pleased with the cooperation and assistance from the City's staff.

Significant Trends

Revenues	Average Annual Change	2022	2021	2020	2019	2018
Property Taxes	4.48%	\$ 47,145,564	\$ 44,549,904	\$ 43,929,493	\$ 41,490,641	\$ 39,455,282
Government transfers	16.20%	24,271,489	24,635,706	24,907,126	25,404,496	31,272,348
Sales of goods and services	2.76%	19,957,377	18,827,526	17,439,588	19,166,342	18,717,446
Licenses, permits, penalties and fines	2.29%	3,062,391	2,929,457	2,387,059	2,966,591	2,820,775
Developers contributions	8.08%	450,150	1,084,937	982,554	672,300	845,315
Investment income	57.65%	2,511,742	687,146	804,598	1,400,516	1,125,916
Other revenues	3.55%	2,858,899	3,273,344	3,951,391	3,326,498	4,613,305
Donated assets		-	9,791,626	-	106,655	12,873,993
Total		\$ 100,257,612	\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380

The above revenue numbers have been pulled from the Statement of Operations. In 2022 government transfers remain consistent with prior years as the City completed a variety of road and water and sewer infrastructure projects. Developer contributions have decreased due to a combination of the following: a significant drop in new dwelling units from 590 in 2021 to 406 in 2022, as well as changes to the type of units from 130 single detached units in 2021 to 65 in 2022. Revenue fluctuations in the remaining categories between 2022 and 2021 are as follows: an additional \$2.60 million in property taxes caused primarily by growth in the assessment base and an increase in sales of goods & services of \$1.13 million as a result of rebounding recreational membership increases. Investment income has increased significantly, caused by increasing interest rates throughout 2022 on cash balances. In 2022, there were no donated assets received by the City.

Expenses	Average Annual Change	2022	2021	2020	2019	2018
General Government	14.64%	\$ 22,991,654	\$ 20,307,519	\$ 15,907,566	\$ 15,669,736	\$ 14,268,096
Protective Services	4.73%	11,077,343	10,569,753	9,975,956	9,708,853	9,540,886
Transportation Services	6.03%	26,843,125	23,782,545	22,920,269	21,393,876	20,838,678
Environmental Services	4.20%	18,110,789	16,886,954	17,472,166	15,980,961	16,399,478
Public Health Services	1.27%	188,378	186,438	252,637	225,361	445,636
Community Development Services	13.36%	3,106,355	2,394,256	3,206,306	2,556,285	2,126,925
Recreation and Cultural Services	2.60%	16,192,250	14,882,141	14,512,480	15,578,226	15,531,949
Total		\$ 98,509,894	\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 79,151,648

Using expense numbers from the Statement of Operations, the overall cost of operations at the City has increased consistently across all segmented areas. Community growth, the rising cost of fuel, supplies, and materials, and service return towards pre-COVID-19 pandemic levels led to enhanced operating costs in 2022.

Financial Position	Average Annual Change	2022	2021	2020	2019	2018
Financial Assets	8.94%	\$ 115,329,857	\$ 108,910,431	\$ 89,877,492	\$ 84,173,732	\$ 76,571,201
Liabilities	10.11%	42,797,487	41,596,865	33,224,354	34,419,147	29,963,899
Net Financial Assets		\$ 72,532,370	\$ 67,313,566	\$ 56,653,138	\$ 49,754,585	\$ 46,607,302

The City's overall financial position has again improved over the prior years. Cash has increased due to continued prioritization of external funding use over own source funding when available and favourable interest rates on cash balances. Cash has also been unintentionally increased due to resource constraints in capital spending. Liabilities overall have increased; most notably in the accounts payable for goods and services invoices received at the year end. Landfill closure liability and employee future benefits have also increased. The increase of \$5.22 million in net financial assets was offset by the \$3.47 million decrease in non-financial assets which increased the City's overall financial position by \$1.75 million.

Additional information on the City's obligations can be found in the notes to the financial statements. The City has a Debt Management Policy that establishes conditions for the use of debt, creates procedures that define the level of debt to be included in rates, and minimizes the City's debt servicing costs.

Reserves	Average Annual Change	2022	2021	2020	2019	2018
	11.91%	\$ 71,360,953	\$ 63,335,282	\$ 55,354,385	\$ 45,827,447	\$ 40,456,685

The City's reserves are used to fund a portion of the City's capital program and occasionally stabilize specific operating initiatives. Reserve levels have unintentionally increased as a result of delayed spending on capital projects, which were postponed due to continued supply chain disruptions and other resource capacity constraints.



Summary

The statements reflect the City's financial position at the end of the year, including the total accumulated surplus of \$530.77 million. Most of this surplus is invested in the City's fixed assets, meaning land, land improvement, buildings, equipment, linear assets (mainly made up of roads and underground pipes), and assets under construction.

The City's vision speaks to acting in a fair and fiscally responsible manner. The City submits that its budget and financial results have combined to keep taxes and utilities among the lowest across Canada; however, community growth and, to a lesser extent, inflation pressures continue to make balancing service levels with costs more challenging.

A handwritten signature in black ink, appearing to read 'VB', with a stylized flourish underneath.

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

June 29, 2023

MANAGEMENT'S REPORT

City of Whitehorse management is responsible for the integrity, relevance and comparability of the data in the accompanying financial statements.

The financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Preparing the statements necessarily includes some amounts based on the best estimates and judgments of management. Financial data elsewhere in the Annual Report is consistent with that of the financial statements.

To assist in meeting its responsibility, management maintains accounting, budget and other internal controls. These controls provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that the integrity of financial records is maintained. As well, it is the practice of the City to maintain the highest standard of ethics in all its activities.

BDO Canada LLP has audited the financial statements. Their report to the Mayor and City Council, stating the scope of their examination and opinion of the consolidated financial statements, follows.



Valerie Braga, MPA, CPA, CGA

Director, Corporate Services

June 29, 2023

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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BDO Canada LLP
Suite 202
9016 Quartz Road
Whitehorse YT Y1A 2Z5

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Whitehorse, Yukon
June 29, 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

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	\$ 146,652,655	\$ 100,257,612	\$ 105,779,646
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	\$ 97,215,845	\$ 98,509,894	\$ 89,009,606
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

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.

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.

Employee future benefits

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

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

Taxation revenue

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

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

estimates are recognized at the time they are awarded.

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.

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 loss (gain)	(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.

4. LANDFILL CLOSURE AND 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 Dec 31, 2022		Amounts Received		Revenue Recognized		Balance Dec 31, 2021
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 and Recreation Facility Fees		935,629		2,193,918		(2,027,733)		769,444
Trust Accounts		537,393		26,726		(19,102)		529,769
	\$	1,951,357	\$	2,311,859	\$	(2,395,284)	\$	2,034,782



Our Engineering team got together on their lunch hours and carved a horse couch (with button-tufted pillows) behind the Whitehorse Operations Building.

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	
Government of Yukon				
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 and 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).



A red dress hanging at City Hall to mark the National Day of Awareness for Missing and Murdered Indigenous Women, Girls, and Two-Spirit people in Canada, and in solidarity with those who have lost their lives to gender-based violence.

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.

10. TANGIBLE CAPITAL ASSETS

2022 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Opening Balance, Dec 31, 2021	Additions	Transfers	Disposals	End Balance, Dec 31, 2022
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	Opening Balance, Dec 31, 2021	Additions	Transfers	Disposals	End Balance, Dec 31, 2022
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

Category	Opening Balance, Dec 31, 2021	Additions	Transfers	Disposals	End Balance, Dec 31, 2022
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.

10. TANGIBLE CAPITAL ASSETS

2021 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Opening Balance, Dec 31, 2020	Additions	Transfers	Disposals	End Balance, Dec 31, 2021
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	Opening Balance, Dec 31, 2020	Additions	Transfers	Disposals	End Balance, Dec 31, 2021
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

Category	Opening Balance, Dec 31, 2020	Additions	Transfers	Disposals	End Balance, Dec 31, 2021
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 \$9,791,656 were donated to the City. Of that, assets valued at \$8,791,626 were donated by the Government of Yukon and consist of Rain Garden Lift Station and 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.

11. ACCUMULATED SURPLUS

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

Reserves	2022 Balance	Appropriations to reserves	Appropriations 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 and 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

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 residents 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.

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

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 Revenues	\$ 9,880,123	\$ 87,682,849	\$ 97,562,972
O&M Revenues	93,426,404	112,839	93,539,243
	103,306,527	87,795,688	191,102,215
Expenses			
Capital expenses	9,880,123	87,682,849	97,562,972
O&M expenses	93,426,404	112,839	93,539,243
	103,306,527	87,795,688	191,102,215
Annual Surplus	\$ -	\$ -	-

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 / transfers 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



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 Government of Yukon 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.

15. 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							Total
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	
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)

DEMOGRAPHICS AND MAJOR VENDORS

Demographic and Economic Information

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Population	35,196	34,268	33,590	32,774	31,808
Unemployment Rate					
Yukon (as of December)	4.8%	2.8%	5.1%	4.5%	4.1%
Canada (as of December)	5.0%	5.9%	8.6%	5.6%	5.7%
Consumer Price Index (CPI) changes	6.8%	3.3%	1.0%	2.0%	2.4%
Occupancy trends					
Dwelling units	12,423	12,011	11,688	11,353	10,941
Median rent	\$ 1,200	\$ 1,100	\$ 1,050	\$ 1,000	\$ 980
Housing starts	136	509	417	276	99
Avg. Selling Price of Homes (000)	\$ 639.7	\$ 647.4	\$ 598.8	\$ 525.7	\$ 506.2
Vacancy Rate	1.3%	1.9%	3.0%	2.9%	3.1%
Other trends					
Res. construction value (000)	\$ 29,860	\$ 86,531	\$ 66,986	\$ 28,849	\$ 41,922
Non-res. construction value (000)	83,615	\$ 24,540	\$ 18,964	\$ 62,961	\$ 25,431
Business Licenses	2,845	2,851	2,871	2,609	2,771

City of Whitehorse Personnel

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Permanent	379	337	330	321	311
Casual/**Other	198	150	105	110	127
Total Staff	577	487	435	431	438
Increase (decrease) compared to prior year	90	52	4	(7)	28

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

2022 Major Vendors

ATCO Electric Yukon	\$	4,370,787
Sun Life Assurance Co. of Canada	\$	4,201,504
Terus Constructions Ltd.	\$	3,115,889
North 60 Petro Ltd.	\$	3,034,371
P.S. Sidhu Trucking Ltd.	\$	2,029,105
Manulife Financial	\$	1,919,257
Northern Industrial Construction Ltd.	\$	1,699,175
Nova Bus Inc.	\$	1,196,746
Ketza Construction Corp.	\$	1,168,752
CapriCMW Insurance	\$	1,130,290
Norcope Enterprises	\$	964,181
Associated Engineering (BC) Ltd.	\$	877,412
YG B-1 Department of Finance	\$	851,797
Superior North America Inc.	\$	789,306
Castle Rock Ent - General Contractors	\$	696,041
Tetra Tech Canada Inc.	\$	680,715
Yukon Workers' Compensation Board	\$	624,923
Stantec Architecture Ltd.	\$	501,759
536754 Yukon Inc.	\$	495,875
Millennium General Services Inc.	\$	461,906

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

2022 LOCAL PROCUREMENT

	Total Dollars	% Dollars
Local Procurement	\$ 37,428,514	68%
Non-local Procurement	\$ 17,444,053	32%
	\$ 54,872,567	

Artist Ken Anderson installing his artwork, *Diversity and Inclusion in a Time of Change*, Teegatha'Oh Zheh Park. The abstract forms invite viewers into the piece.



ASSESSMENT AND PROPERTY TAXATION INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2018 to 2022

Tax Rates	2022	2021	2020	2019	2018
Non-residential	1.606%	1.622%	1.636%	1.649%	1.072%
Residential	1.054%	1.070%	1.084%	1.097%	1.612%
Agricultural	1.124%	1.140%	1.154%	1.167%	1.141%

Taxable Assessments	2022	2021	2020	2019	2018
Non-residential	\$ 1,360,000,630	\$ 1,333,998,000	\$ 1,259,419,000	\$ 2,145,070,000	\$ 1,926,400,000
Residential	\$ 2,508,143,700	\$ 2,396,340,000	\$ 2,207,594,000	\$ 1,233,791,000	\$ 1,328,100,000
Agricultural	\$ 1,936,100	\$ 1,936,000	\$ 1,861,000	\$ 1,859,000	\$ 800,000

2022 Major Property Taxpayers

Yukon Hospital Corporation	\$ 1,133,186
Kwanlin Dün First Nation	\$ 876,515
Northern Vision Development	\$ 665,011
Canadian Tire Properties Inc.	\$ 298,503
Loca Properties (West North) Inc.	\$ 240,913
Jim Pattison Developments Ltd	\$ 225,466
HL General Partner Inc	\$ 211,388
Walmart Canada Corp.	\$ 186,463
Northwestel Inc.	\$ 183,444
SBLP Qwanlin Mall Inc.	\$ 168,809

Property Tax Collection

Years ended December 31 for 2018 to 2022

Tax Revenue	2022	2021	2020	2019	2018
Current Taxable Levy	\$ 36,862,207	\$ 34,465,705	\$ 34,062,993	\$ 32,012,028	\$ 30,818,620
Payment in Lieu (Federal and Territorial)	\$ 9,825,394	9,625,639	9,407,943	9,020,056	8,275,017
Total Taxes and Payment in Lieu	\$ 46,687,601	\$ 44,091,344	\$ 43,470,936	\$ 41,032,084	\$ 39,093,638

Tax Receivable	2022	2021	2020	2019	2018
Current	\$ 415,063	\$ 120,259	\$ 296,241	\$ 365,422	\$ 31,262
In arrears for one year or more	471,485	366,806	455,037	104,678	173,742
Total Tax Receivable	\$ 886,548	\$ 487,065	\$ 751,278	\$ 470,099	\$ 205,004

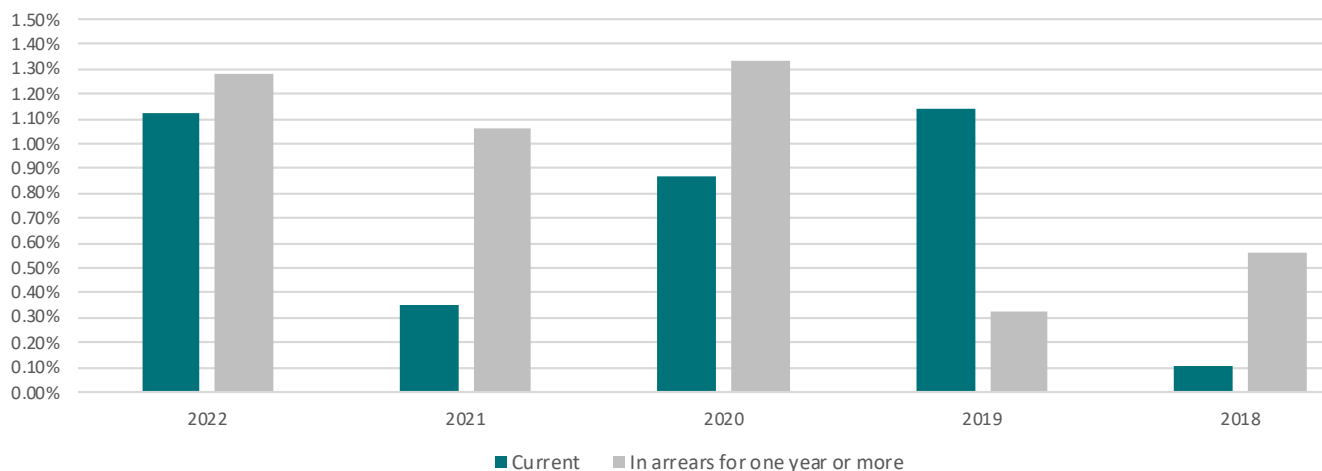
Tax Collected	2022	2021	2020	2019	2018
Current	\$ 46,272,538	\$ 43,971,085	\$ 43,174,695	\$ 40,666,662	\$ 39,062,376

Property Taxes Outstanding

Years ended December 31 for 2018 to 2022

Taxes Outstanding as a % of Current Taxable Levy	2022	2021	2020	2019	2018
Current	1.13%	0.35%	0.87%	1.14%	0.10%
In arrears for one year or more	1.28%	1.06%	1.34%	0.33%	0.56%

Property Taxes Outstanding as a % of the Current Taxable Levy



5 Year Comparative Revenue by Source

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Taxes and payments in lieu of taxes	\$ 47,145,564	\$ 44,549,904	\$ 43,929,493	\$ 41,490,641	\$ 39,455,282
Government transfers	24,271,489	24,635,706	24,907,126	25,404,496	31,272,348
Sales of goods and services	19,957,377	18,827,526	17,439,588	19,166,342	18,717,446
Licenses, permits, penalties and fines	3,062,391	2,929,457	2,387,059	2,966,591	2,820,775
Developers contributions	450,150	1,084,937	982,554	672,300	845,315
Investment income	2,511,742	687,146	804,598	1,400,516	1,125,916
Other revenue	2,858,899	3,273,344	3,951,391	3,326,498	4,613,305
Donated assets	-	9,791,626	-	106,655	12,873,993
Total Revenue	\$ 100,257,612	\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380

5 Year Comparative Expense by Object**

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Expense					
Salaries and Benefits	\$ 47,335,916	\$ 42,511,741	\$ 40,693,993	\$ 39,418,237	\$ 37,429,397
Materials and Supplies	26,315,349	22,687,156	21,674,588	21,238,629	23,723,200
Community Grants	1,703,658	1,481,106	1,310,848	1,139,848	1,293,652
Interest	479,053	523,405	401,676	431,837	423,228
Amortization	20,734,381	19,903,453	18,414,789	17,223,750	16,556,950
Other	1,941,537	1,902,745	1,751,486	1,660,997	1,686,871
Total expense by object	\$ 98,509,894	\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 81,113,298

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

5 Year Comparative Operating Revenue and Expense by Function

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Operating Revenue					
Total Operating Revenue	\$ 100,257,612	\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380
Operating Expense					
General government services	22,991,654	20,307,519	15,907,566	15,669,736	14,268,096
Protective services	11,077,343	10,569,753	9,975,956	9,708,853	9,540,886
Transportation services	26,843,125	23,782,545	22,920,269	21,393,876	20,838,678
Environmental services	18,110,789	16,886,954	17,472,166	15,980,961	16,399,478
Public health services	188,378	186,438	252,637	225,361	445,636
Community development services	3,106,355	2,394,256	3,206,306	2,556,285	2,126,925
Recreation and cultural services	16,192,250	14,882,141	14,512,480	15,578,226	15,531,949
Total Operating Expenses	\$ 98,509,894	\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 79,151,648
Operating Surplus	\$ 1,747,718	\$ 16,770,040	\$ 10,154,429	\$ 13,420,741	\$ 32,572,732
Accumulated Surplus/(Deficit), Open	529,021,602	512,251,562	502,097,133	488,676,392	456,103,660
Accumulated Surplus/(Deficit), End	\$ 530,769,320	\$ 529,021,602	\$ 512,251,562	\$ 502,097,133	\$ 488,676,392

5 Year Comparative Net Financial Assets

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Net Financial Assets	\$ 72,532,370	\$ 67,313,566	\$ 56,653,138	\$ 49,754,585	\$ 46,607,302

5 Year Comparative Capital Transactions

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Expense Components					
Salaries and Benefits	\$ 631,978	\$ 452,598	\$ 551,240	\$ 511,466	\$ 706,254
Materials and Supplies	5,899,719	6,471,738	5,693,354	4,663,862	2,358,302,075
Professional Services	15,114,235	14,432,894	17,635,585	27,749,158	(2,314,939,394)
Public Relations	35,544	9,652	11,886	29,848	26,151
Other	184,296	281,798	279,120	261,336	268,104
	\$ 21,865,772	\$ 21,648,681	\$ 24,171,185	\$ 33,215,670	\$ 44,363,190
Sources of Funding					
Transfers from Reserves					
Area Development Scheme	\$ 2,071	\$ 24,000	\$ -	\$ -	\$ 27,870
Building Replacement	-	-	-	-	600,000
Capital Reserve	2,509,917	1,726,651	1,712,075	2,227,001	1,297,447
Computer Equipment	80,000	89,529	166,536	96,061	70,000
Development Cost Charges	351,951	186,821	19,523	12,762	597,227
Environment Protection	21,788	81,386	-	25,320	-
Equipment	628,140	717,462	905,928	1,506,013	1,686,194
General Fund	2,106,503	1,923,887	1,713,198	1,470,363	2,107,366
Land Bank	77,110	73,565	1,633,973	2,394,544	6,424,453
Parking Development	101,783	108,896	132,495	7,032	58,032
Recreation Facilities	-	55,982	144,081	52,418	72,022
Transit Equipment	-	18,880	74,776	12,633	13,230
Water and Sewer Replacement	275,577	43,624	298,694	496,853	498,173
Total Transfers from Reserves	6,154,840	5,050,683	6,801,280	8,300,999	13,452,014
Government of Canada Grants	13,909,740	15,611,001	15,149,595	17,346,093	5,417,125
Government of Yukon Grants	1,215,438	26,341	34,621	695,541	18,765,708
Debentures***	335,754	452,813	1,559,116	6,512,120	6,650,544
Loans	-	-	-	-	-
Other Contributions	250,000	507,843	626,573	360,916	77,799
Total Funding	\$ 21,865,772	\$ 21,648,681	\$ 24,171,185	\$ 33,215,669	\$ 44,363,190

***Financing pending on Building Consolidation Project

DEBT AND RESERVES

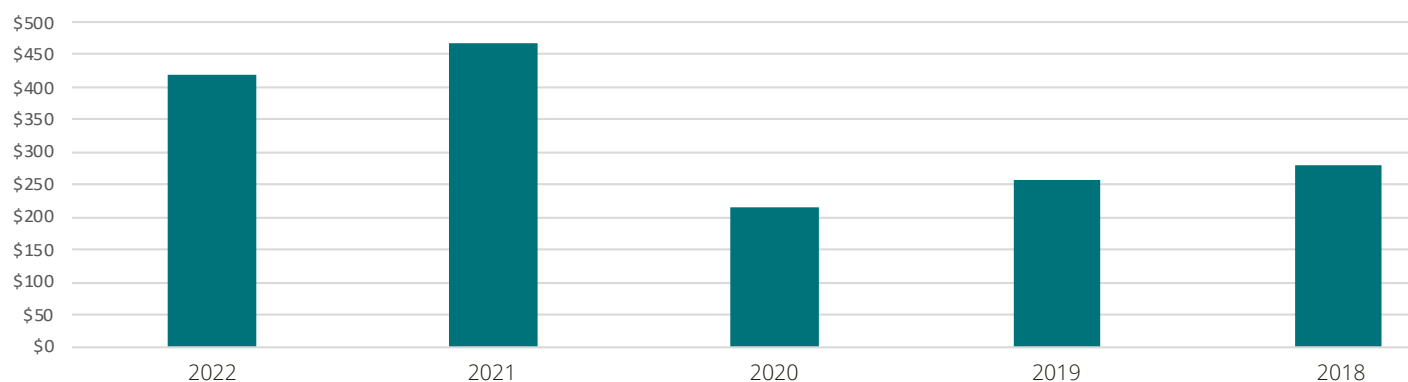
5 Year Comparative Analysis of Debt

Years ended December 31 for 2018 to 2022

	2022	2021	2020	2019	2018
Total Assessed Value	\$ 3,870,080,430	\$ 3,732,274,290	\$ 3,468,873,496	\$ 3,380,720,256	\$ 3,145,453,516
**Allowable Debt Limit	\$ 116,102,413	\$ 111,968,229	\$ 104,066,205	\$ 101,421,608	\$ 94,363,605
Total Debt Outstanding					
Opening Balance	\$ 15,737,020	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717	\$ 8,182,899
Add: Borrowed Funds	-	10,000,000	-	1,110,656	-
Less: Principal Repayments	(1,379,823)	(1,331,790)	(1,101,505)	(578,058)	(550,181)
Total Debt Outstanding	\$ 14,352,196	\$ 15,732,020	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717
Detailed Total Debt Outstanding					
General Municipal	\$ 14,352,196	\$ 15,732,020	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717
Water and Sewer	-	-	-	-	-
	\$ 14,352,196	\$ 15,732,020	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717

** The total principal amount of debt that a municipality may owe at any time shall not exceed three percent of the current assessed value of all real property within the municipality that is subject to property taxes or payments in lieu of taxes, as per the *Municipal Act*, R.S.Y. 2002, c. 154.

Total Debt Per Capita



5 Year Comparative Reserve Analysis

Years ended December 31 for 2018 to 2022

	2022		2021		2020		2019		2018	
Area Development Scheme	\$	18,314	\$	20,385	\$	44,385	\$	44,385	\$	44,385
Building Replacement		8,794,157		6,422,468		4,762,338		2,931,594		2,592,137
Capital		16,093,924		15,446,181		14,427,429		12,332,821		11,005,112
Cash In Lieu of Municipal		917,975		917,975		761,443		761,443		761,443
Cemetery Perpetual Care		226,483		206,338		194,657		183,031		168,926
Computer Equipment		480,273		420,210		377,465		413,588		386,550
Contingency		(241,995)		538,858		1,392,759		1,691,680		1,159,106
Development Cost Charges		8,280,144		7,730,140		6,747,783		5,693,882		4,834,024
DCC: Rec Facility Replacement		3,244,827		2,993,586		2,692,459		2,412,041		2,176,201
Environmental Protection		248,549		119,642		56,132		(87,264)		(200,721)
Equipment		2,888,826		1,877,634		768,365		(599,883)		(1,214,732)
Gas Tax Reserve		40,720		40,720		40,720		39,924		36,311
General Fund		7,064,756		6,346,278		5,641,679		4,736,621		3,730,667
Land Bank		(3,717,905)		(3,640,795)		(3,685,730)		(2,619,186)		(686,227)
Parking Development		3,772,072		3,633,772		3,428,109		3,448,568		3,229,626
Recreation Facilities		858,842		713,842		624,824		623,905		531,323
Recreation Grant		1,500		1,500		1,500		1,500		1,500
Sister Cities		3,000		3,000		3,000		3,000		3,000
Snow and Ice Control		5,301		5,301		5,301		5,301		5,301
Tire Disposal		96,347		96,347		96,097		96,097		96,097
Transit Equipment		5,707,496		4,732,792		4,111,920		3,573,949		3,083,635
Water and Sewer Replacement		16,577,347		14,709,108		12,861,750		10,140,450		8,713,022
Total Reserves	\$	71,360,953	\$	63,335,282	\$	55,354,385	\$	45,827,447	\$	40,456,685

Donated Tangible Capital Assets

Years ended December 31 for 2018 to 2022

		2022		2021		2020		2019		2018
Land	\$	-	\$	377,028	\$	-	\$	-	\$	-
Land Improvements		-		1,396,518		-		106,555		-
Linear Assets		-		8,018,080		-		-		12,873,993
Total	\$	-	\$	9,791,626	\$	-	\$	106,555	\$	12,873,993

2018: amount is for Whistle Bend and Porter Creek Watermain

2019: amount for Pine Street Playground

2021: amount includes Whistle Bend Phase 3D & E (YG), Rain Garden Lift Station (YG), Goddard Park (YG), and the Jumpstart Playground (Canadian Tire).

Tangible Capital Assets Recorded At A Nominal Value

Years ended December 31 for 2018 to 2022

		2022		2021		2020		2019		2018
Net book value	\$	6	\$	29	\$	126	\$	-	\$	183
Number of properties		6		29		126		-		183

The amounts listed above relate to lands that are owned by the City of Whitehorse and consist of properties that are vacant, right of ways, parks or required for utility access.



On February 28, 2022, Mayor Laura Cabott raised the Ukrainian flag at City Hall in a gesture of solidarity with the people of Ukraine.

GRANTS AND DONATIONS BY CATEGORY

	Number of Individuals/ Organizations in Receipt		Amount Awarded
Recreation Grants	31	\$	185,436
Festivals and Special Events	11	\$	43,293
Youth Strategy Funding	2	\$	40,000
Environmental Grant	6	\$	19,759
Heritage Fund Bylaw	1	\$	5,000
Seniors Utility Charges Rebate	1,158	\$	484,571
Municipal Charges and Community Service Grants	19	\$	175,146
Diversion Credit Grants	2	\$	149,397
Misc. Council Donations	6	\$	38,900
Community Clean-Up Grants	57	\$	20,700
Core Funding	1	\$	10,000
Christmas Food For Fines Grant	927	\$	9,240
Development Incentives	27	\$	447,971
Café and Pop-up Patio Development Fund	7	\$	111,075
In-Kind	5	\$	43,204
Total		\$	1,783,691



Top 5 recipients of 2022 Municipal Grants

1. Raven Recycling Society: **\$145,605**
2. Northern Vision Development: **\$114,841**
3. 535756 Yukon Inc.: **\$101,979**
4. Da Daghay Development Corp.: **\$62,108**
5. 536261 Yukon Inc.: **\$49,489**



2022 GRANTS

The City of Whitehorse disbursed **\$1,783,691** in grants and rebates to support community organizations and programs that benefit its residents.

GRANTS AND REBATES HIGHLIGHTS

The City was proud to support ten community festival and special events in 2022, providing **\$43,293** to these organizations:

- Association Franco-Yukonnaise
- Kwanlin Dün Cultural Society
- Nakai Theatre Ensemble
- Royal Canadian Legion Branch 254
- The Heart Of Riverdale Community Centre Society
- Yukon Circus Society
- Yukon Film Society
- Yukon First Nations Culture and Tourism
- Yukon First Nations Chamber of Commerce
- Yukon Quest International Association
- Yukon Sourdough Rendezvous Society

In 2022, the City of Whitehorse provided **\$484,571** to 1,158 residents for the Seniors Utility Charges Rebate.

The City provided Environment Grants totalling **\$19,759** to the following groups to support environmental projects and waste diversion efforts:

- Morrison Hershfield
- Queer Yukon Society
- Raven Recycling Society

The Heart of Riverdale Community Centre Society

Whitehorse Bike Kitchen Task Force

Whitehorse Tool Library

The following groups received a total of **\$20,700** in the City's Community Clean-Up Grants:

- 600 College Drive Tenants Association
- Association Franco-Yukonnaise
- Bethany Church
- Biathlon Yukon
- Blood Ties Four Directions Centre
- Boys & Girls Club of Yukon
- Canadian Filipino Association of the Yukon
- Canadian Filipino Sports Association of Yukon
- Canadian Mental Health Association, Yukon Division
- Chinese Canadian Association of Yukon
- Christ the King - Grade 7 Church of the Nazarene
- Downtown Urban Gardeners' Society (DUGS)
- Escarpment Parks Society
- F.H. Collins High School
- Fandoms, Art & Novelities Society
- Filipino Canadian Basketball League
- Flatwater Paddling Yukon -Sports Yukon
- Friends of McIntyre Creek
- Golden Age Society
- Granger Community Association
- Grey Mountain Primary School
- Hillcrest Community Association
- Holy Family Elementary School

Japanese Canadian Association of Yukon	Yukon Pickleball Association	Yukon Invasive Species Council	\$ 7,000
Knights of Columbus	Yukon Roller Girls	Yukon Medieval Society	\$ 11,000
Larrikin Entertainment Ensemble	Yukon Summer Music Camp	Yukon Theatre for Young People Society	\$ 7,900
MADD Whitehorse Chapter	2022 Recreation Grants totalled \$185,436 and went to the following organizations and clubs:	Yukon Transportation Museum Society	\$ 11,000
Nlaye Ndasadaye Daycare Society		The following community groups received a total of \$175,146 in the Municipal Charges and Community Service Grants:	
Northern Lights School of Dance	Alpine Ski Association of Yukon	Biathlon Yukon	\$ 4,008
Paddlers Abreast	Arctic Edge Skating Club	Downtown Urban Gardeners' Society (DUGS)	\$ 480
Paradise Music Festival Society	Biathlon Yukon	Golden Age Society	\$ 5,164
Porter Creek Community Association	Boreal Adventure Running Program Association	Guild Society	\$ 18,429
Porter Creek Secondary School Substance-Free Grad	Climb Yukon Association	Hospice Yukon Society	\$ 1,949
Sacred Heart Youth Group	Community Choir of Whitehorse Society	Humane Society Yukon	\$ 6,292
Spirit Riders 4H Club	Freedom Trails Therapeutic Riding Association	Kaushee's Place Housing Society	\$ 13,792
St. Francis of Assisi Catholic Secondary School	Friends of Mount Sima Society	LDAY Centre for Learning	\$ 1,240
Valleyview Community Association	Golden Age Society	MacBride Museum Society	\$ 44,480
Victoria Faulkner Women's Centre	Guild Society	Maryhouse	\$ 2,647
Whitehorse Community Choir	Gwaandak Theatre Society	Royal Canadian Legion Branch 254	\$ 10,017
Whitehorse Elementary School	Jazz Yukon	Softball Yukon	\$ 37,034
Whitehorse Firefighter's Charity	Larrikin Entertainment Ensemble	Valleyview Community Association	\$ 100
Whitehorse Minor Soccer	Mountainview Golf Club	Victoria Faulkner Women's Centre	\$ 1,466
Whitehorse Rapids Speed Skating Club	Music Yukon	Whitehorse Aboriginal Women's Centre	\$ 8,945
Whitehorse Right to Life Society	Nakai Theatre Ensemble	Whitehorse Rifle & Pistol Club	\$ 5,751
Yukon Amateur Speed Skating Association	Special Olympics Yukon	Yukon Broomball Association	\$ 4,726
Yukon Bird Club	The Heart of Riverdale Community Centre Society	Yukon Women's Transition Home Society	\$ 8,616
Yukon Dance Festival Society	Whitehorse Concerts		
Yukon DISC-versity Guild	Whitehorse Cross Country Ski Club		
Yukon Dog Mushers Association	Whitehorse Curling Club		
Yukon Federal Green Party	Yukon Arts Centre		
Yukon Historical & Museums Association	Yukon Arts Centre Corporation		
Yukon Home Education Society	Yukon Cares		
Yukon Parents for Montessori Society	Yukon Conservation Society		
	Yukon DISC-versity Guild		
	Yukon Film Society		



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

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



CITY OF WHITEHORSE

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whitehorse.ca

JOIN THE CONVERSATION

