

CITY OF WHITEHORSE – STANDING COMMITTEES

Monday, June 16, 2025 – 5:30 p.m.

Council Chambers, City Hall

CALL TO ORDER

ADOPTION OF AGENDA

PROCLAMATIONS National Indigenous Peoples Day (June 21, 2025)

DELEGATIONS Stu Clark and Ron Veale, Wildfire Awareness Society –
Zoning Bylaw Changes and Wildfire Risks to the City

PUBLIC HEALTH AND SAFETY COMMITTEE – *Councillors Middler and Boyd*

1. New Business

CORPORATE SERVICES COMMITTEE – *Councillors Boyd and Melnychuk*

1. Audited 2024 Financial Statements
2. Mayor's Travel Expense Authorization
3. New Business

CITY PLANNING COMMITTEE – *Councillors Morris and Middler*

1. Land Acquisition – Lot 130 Hillcrest Subdivision
2. Public Input Report – Conditional Use Application – 122 Copper Road – For Information Only
3. New Business

DEVELOPMENT SERVICES COMMITTEE – *Councillors Gallina and Hamilton*

1. New Business

CITY OPERATIONS COMMITTEE – *Councillors Melnychuk and Morris*

1. New Business

COMMUNITY SERVICES COMMITTEE – *Councillors Hamilton and Gallina*

1. New Business



PROCLAMATION
NATIONAL INDIGENOUS PEOPLES DAY
June 21, 2025

WHEREAS the City of Whitehorse is located on the Traditional Territories of the Kwanlin Dün First Nation and the Ta'an Kwäch'än Council, and the city is home to citizens of these, as well as many other First Nations people; and

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

WHEREAS the City of Whitehorse wishes to recognize the valued contributions of Indigenous Peoples to Whitehorse's past, present and future, and the continued efforts of all parties to work together in pursuit of meaningful Reconciliation;

NOW THEREFORE I, Mayor Kirk Cameron, do hereby proclaim June 21, 2025 to be National Indigenous Peoples Day in the City of Whitehorse.

Kirk Cameron
Mayor

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



Chair: Anne Middler

Vice-Chair: Dan Boyd

June 16, 2025

Meeting #2025-12

-
1. New Business

CITY OF WHITEHORSE
CORPORATE SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Dan Boyd

Vice-Chair: Eileen Melnychuk

June 16, 2025

Meeting #2025-12

-
1. Audited 2024 Financial Statements
Presented by Svetlana Erickson, Manager, Financial Services
 2. Mayor's Travel Expense Authorization
Presented by Mike Prowse, Manager, Legislative Services
 3. New Business

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 16, 2025
RE:	Audited 2024 Financial Statements

ISSUE

The 2024 Audited Financial Statements have been prepared as required under the *Municipal Act*.

REFERENCE

- [*Municipal Act*](#)
- Draft 2024 Audited Financial Statements (Attachment 1)
- 2024 Financial Analysis (Attachment 2)

HISTORY

Council adopted an Operating and Capital Budget for 2024 totalling \$242,236,030 million (Note 14, Attachment 1). This figure includes the initially adopted budget plus Council-approved amendments made throughout the year. Internal reports were developed for management to measure progress against the budget during the year, and quarterly variance reports were presented to Council after the second and third quarters.

Per the *Municipal Act*, the Final Statements must be audited at year-end, forwarded to Council and then to the Government of Yukon by June 30 annually.

ALTERNATIVES

1. Accept the Draft 2024 Audited Financial Statements as presented; or
2. Refer the Draft 2024 Audited Financial Statements back to Administration.

ANALYSIS

The City's auditors have completed their review of the attached statements, schedules, and notes (Attachment 1). They confirm that the Statements fairly present the financial position of the City of Whitehorse as of December 31, 2024.

Effective January 1, 2024, the City implemented the new Public Sector Accounting Standard PS 3400 – Revenue, which establishes guidance on revenue recognition in the public sector, distinguishing between exchange and non-exchange transactions. The implementation of PS 3400 did not result in significant changes to the timing or amount of revenue recognition. The City adopted this standard prospectively therefore the comparative figures have not been restated.

As of the end of 2024, the City's overall financial position has improved, with the accumulated surplus increasing by \$3,526,279 to \$541,993,379.

	2024	2023	Net Change
Financial assets	\$ 125,831,761	\$120,630,937	\$ 5,200,827
Liabilities	56,006,879	48,473,987	7,532,892
Net financial assets	\$ 69,824,882	\$ 72,473,987	\$(2,332,068)
Non-financial assets	472,168,497	466,310,150	5,858,347
Accumulated surplus	\$ 541,993,379	\$ 538,467,100	\$ 3,526,279

The accumulated surplus is explained in Attachment 2 and in Note 12 of Attachment 1 that shows a breakdown of reserves, tangible capital asset investments, and general surplus.

While the City's reserves hold \$70.60 million, the bulk of the accumulated surplus is already spent and invested in infrastructure known as tangible capital assets. The City's total reserves and general surplus levels are within acceptable ranges given the extent of the overall financial framework.

Total reserves	\$ 70,599,157
Surplus	
Invested in tangible capital assets	471,340,119
Debt	(12,365,538)
Net investment in tangible capital assets	\$ 458,974,581
General surplus	12,419,641
Accumulated surplus	\$ 541,993,379

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 (Attachment 1). The schedule shows a deficit of \$ 890,614 which to maintain the separation between taxpayer-funded activities and the operations of the utility, must be funded by rate payers. This is done by a transfer from the Water and Sewer Reserve in 2025 or by a rate increase to cover the deficit in 2026 or 2027. The deficit is the result of Water and Sewer Supply revenues falling below budgeted levels, driven by lower-than-expected metered utility consumption, reduced penalties collected and lower recoveries than anticipated. The balance in the Water and Sewer Reserve as of December 31, 2024, is \$11.93 million.

It should be noted that the deficit allocated to ratepayers is the deficit before amortization and gain/loss on disposal, which, when added in, create a utility deficit of \$5.89 million. Amortization is not included in the deficit funding calculation at this time, as the City does not currently raise revenues to fund the City's overall amortization amount of \$27.93 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:

- Enhanced data system monitoring
- Process development of contaminated sites liability assessment, and IT user access reviews

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

Attachment 2 provides an overview of the City's benchmarks established by the Government Finance Officers Association. Details on these benchmarks will be included publicly in the Annual Report published later this year.

ADMINISTRATIVE RECOMMENDATION

THAT Council accept the audited City of Whitehorse 2024 Financial Statements as presented, and

THAT \$890,614 be transferred from the Water and Sewer Reserve to fund the Water and Sewer Fund deficit.



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Independent Auditor's Report

To the Mayor and Council of the City of Whitehorse

Opinion

We have audited the financial statements of the City of Whitehorse (the "City") which comprise the Statement of Financial Position as at December 31, 2024 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, 2024 and its results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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

Chartered Professional Accountants

Whitehorse, Yukon
[Date of Council approval]

CITY OF WHITEHORSE
Management's Report
For the year ended December 31, 2024



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 23, 2025

CITY OF WHITEHORSE
Statement of Financial Position
for the year ended December 31, 2024



	2024	2023
Financial assets		
Cash	\$ 52,739,244	\$ 73,232,181
Investments (Note 3)	28,000,000	20,000,000
Accounts receivable (Note 4)	45,039,804	27,351,095
Other financial assets	52,713	47,661
Total financial assets	\$ 125,831,761	\$ 120,630,937
Liabilities		
Accounts payable (Note 5)	\$ 21,064,356	\$ 16,424,180
Employee future benefits (Note 6)	4,019,500	3,797,000
Asset retirement obligation (Note 7)	9,138,244	9,104,600
Deferred revenue (Note 8)	5,452,623	2,301,467
Debt (Note 9)	12,365,538	13,650,345
Deposits	3,966,618	3,196,395
Total liabilities	\$ 56,006,879	\$ 48,473,987
Net financial assets	\$ 69,824,882	\$ 72,156,950
Non-financial assets		
Tangible capital assets (Note 11)	\$ 471,340,119	\$ 465,488,380
Inventory	828,378	821,770
Total non-financial assets	\$ 472,168,497	\$ 466,310,150
Accumulated surplus (Note 12)	\$ 541,993,379	\$ 538,467,100

The accompanying notes are an integral part of these financial statements

Approved by:

 Svetlana Erickson, CPA, CGA
 Manager, Financial Services

CITY OF WHITEHORSE
Statement of Operations
for the year ended December 31, 2024



	2024 Budget (Note 14)	2024 Actual	2023 Actual
Revenues (Schedule 1)			
Taxes and payments in lieu of taxes (Note 15)	\$ 53,070,302	\$ 53,025,323	\$ 49,483,510
Government transfers (Note 16)	89,528,889	34,449,828	30,073,719
Sales of goods and services (Note 17)	24,347,517	23,770,171	22,203,509
Licenses, permits, penalties and fines (Note 18)	3,844,444	3,870,773	3,643,147
Developers' contributions	900,000	716,176	531,824
Investment income	3,500,000	4,844,110	5,415,598
Other revenues	4,109,607	3,832,711	3,770,040
Total revenues	<u>\$ 179,300,759</u>	<u>\$ 124,509,092</u>	<u>\$ 115,121,347</u>
Expenses (Schedule 1)			
General government services	\$ 28,629,182	\$ 29,882,431	\$ 23,392,478
Protective services	12,730,494	13,812,518	11,274,749
Transportation services	31,633,822	31,585,697	28,441,800
Environmental services	22,452,049	21,821,794	19,898,674
Public health services	221,070	205,529	187,569
Community development services	3,999,517	4,040,485	3,324,934
Recreation and cultural services	18,807,034	19,634,359	17,599,782
Total expenses	<u>\$ 118,473,168</u>	<u>\$ 120,982,813</u>	<u>\$ 104,119,986</u>
Annual surplus	\$ 60,827,591	\$ 3,526,279	\$ 11,001,361
Accumulated surplus at beginning of year	\$ 538,467,100	\$ 538,467,100	\$ 527,465,739
Accumulated surplus at end of year	\$ 599,294,691	\$ 541,993,379	\$ 538,467,100

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, 2024



	2024 Budget (Note 14)	2024 Actual	2023 Actual
Annual surplus	\$ 60,827,591	\$ 3,526,279	\$ 11,001,361
Net acquisition of tangible capital assets	\$ (122,464,337)	\$ (27,927,243)	\$ (30,133,044)
Amortization of tangible capital assets	22,060,835	22,058,921	21,400,462
Loss (gain) on disposal of tangible capital assets	-	(186,048)	(84,862)
Proceeds on disposal of tangible capital assets	-	202,631	133,841
	<u>\$ (100,403,502)</u>	<u>\$ (5,851,739)</u>	<u>\$ (8,683,603)</u>
Acquisition of inventories of supplies	\$ -	\$ (828,378)	\$ (821,770)
Consumption of supplies inventories	-	821,770	736,881
Acquisition of prepaid expense	-	-	-
Use of prepaid expense	-	-	1,313,614
	<u>\$ -</u>	<u>\$ (6,608)</u>	<u>\$ 1,228,725</u>
Change in net financial assets	\$ (39,575,911)	\$ (2,332,068)	\$ 3,546,483
Net financial assets at beginning of year	\$ 72,156,950	\$ 72,156,950	\$ 68,610,467
Net financial assets at end of year	\$ 32,581,039	\$ 69,824,882	\$ 72,156,950

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2024



	2024 Actual	2023 Actual
Operating transactions		
Annual surplus	\$ 3,526,279	\$ 11,001,361
Items not utilizing cash		
Amortization	\$ 22,058,921	\$ 21,400,462
Loss (gain) on disposal of tangible capital assets	(186,048)	(84,862)
Accretion expense	435,154	433,552
Change in non-cash operating balances		
Accounts receivable	(17,688,709)	(6,015,104)
Other financial assets	(5,052)	10,625
Accounts payable	4,640,176	2,495,973
Employee future benefits	222,500	72,400
Deposits	770,223	(895,587)
Deferred revenue	3,151,156	350,110
Inventory	(6,608)	(84,889)
Prepaid expenses	-	1,313,614
Cash provided by (applied to) operating transactions	<u>\$ 16,917,992</u>	<u>\$ 29,997,655</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (27,927,243)	\$ (30,133,044)
Proceeds on disposal of tangible capital assets	202,631	133,841
Remediation of ARO	(401,510)	-
Cash provided by (applied to) capital transactions	<u>\$ (28,126,122)</u>	<u>\$ (29,999,203)</u>
Investing transactions		
Investments	\$ (8,000,000)	\$ 10,000,000
Cash provided by (applied to) financing transactions	<u>\$ (8,000,000)</u>	<u>\$ 10,000,000</u>
Financing transactions		
Issue of long term debt	\$ -	\$ 632,409
Debt repayment	(1,284,807)	(1,334,260)
Cash provided by (applied to) financing transactions	<u>\$ (1,284,807)</u>	<u>\$ (701,851)</u>
Increase/(decrease) in cash	\$ (20,492,937)	\$ 9,296,601
Cash at beginning of year	\$ 73,232,181	\$ 63,935,580
Cash at end of year	\$ 52,739,244	\$ 73,232,181

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE

**Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2024**



	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 13								
Taxes & Payments in Lieu of Taxes	\$ 52,538,202	\$ -	\$ 381,877	\$ 105,244	\$ -	\$ -	\$ -	\$ 53,025,323	
Government Transfers	28,420,227	-	2,183,032	2,352,370	-	241,647	1,252,552	34,449,828	
Sales of Goods & Services	77,670	223,085	1,683,620	16,971,151	114,663	68,338	4,631,644	23,770,171	
Licenses, Permits, Penalties & Fines	382,640	3,133,266	61,305	124,982	-	168,580	-	3,870,773	
Developers Contributions	-	-	-	-	-	716,176	-	716,176	
Investment Income	4,844,110	-	-	-	-	-	-	4,844,110	
Other Revenue	2,390,185	23,988	228,287	912,573	-	124,710	152,968	3,832,711	
Total:	\$ 88,653,034	\$ 3,380,339	\$ 4,538,121	\$ 20,466,320	\$ 114,663	\$ 1,319,451	\$ 6,037,164	\$ 124,509,092	
Expenses									
Salaries & Benefits	\$ 14,228,779	\$ 11,884,216	\$ 14,403,758	\$ 6,364,823	\$ 167,978	\$ 2,572,605	\$ 10,737,438	\$ 60,359,597	
Materials & Supplies	4,993,860	613,176	6,806,511	3,525,997	37,008	118,162	4,265,228	20,359,942	
Professional Services	5,749,725	180,145	690,575	4,007,981	-	723,318	851,777	12,203,521	
Public Relations	127,513	15,359	25,455	72,768	-	57,142	161,819	460,056	
Community Grants	896,406	-	-	197,613	-	565,173	875,665	2,534,857	
Interest	186,353	117,975	82,680	25,680	-	-	-	412,688	
Amortization	3,393,864	924,991	9,761,640	5,276,637	543	-	2,701,246	22,058,921	
Other	305,931	76,656	(184,922)	2,350,295	-	4,085	41,186	2,593,231	
Total:	\$ 29,882,431	\$ 13,812,518	\$ 31,585,697	\$ 21,821,794	\$ 205,529	\$ 4,040,485	\$ 19,634,359	\$ 120,982,813	
Annual Surplus (Deficit)	\$ 58,770,603	\$ (10,432,179)	\$ (27,047,576)	\$ (1,355,474)	\$ (90,866)	\$ (2,721,034)	\$ (13,597,195)	\$ 3,526,279	

CITY OF WHITEHORSE

**Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2023**



	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 13								
Taxes & Payments in Lieu of Taxes	\$ 49,017,821	\$ -	\$ 364,953	\$ 100,736	\$ -	\$ -	\$ -	\$ 49,483,510	
Government Transfers	28,322,589	-	191,956	1,183,166	-	71,299	304,709	30,073,719	
Sales of Goods & Services	73,046	231,834	1,651,435	16,049,794	79,816	42,708	4,074,876	22,203,509	
Licenses, Permits, Penalties & Fines	333,076	2,886,606	24,350	241,533	-	157,582	-	3,643,147	
Developers Contributions	-	-	-	-	-	531,824	-	531,824	
Investment Income	5,415,598	-	-	-	-	-	-	5,415,598	
Other Revenue	2,526,500	28,117	363,635	679,819	-	87,717	84,252	3,770,040	
Total:	\$ 85,688,630	\$ 3,146,557	\$ 2,596,329	\$ 18,255,048	\$ 79,816	\$ 891,130	\$ 4,463,837	\$ 115,121,347	
Expenses									
Salaries & Benefits	\$ 12,103,501	\$ 9,454,660	\$ 12,271,703	\$ 5,891,899	\$ 151,210	\$ 2,235,014	\$ 9,676,701	\$ 51,784,688	
Materials & Supplies	3,193,152	567,515	6,215,973	3,104,938	35,816	36,686	3,841,416	16,995,496	
Professional Services	3,699,747	80,939	555,114	3,006,255	-	358,267	803,900	8,504,222	
Public Relations	126,597	14,948	24,571	60,899	-	149,448	123,476	499,939	
Community Grants	717,039	-	-	185,869	-	543,019	473,074	1,919,001	
Interest	195,693	146,942	78,638	25,569	-	-	-	446,842	
Amortization	3,121,816	933,311	9,378,705	5,324,097	543	-	2,641,990	21,400,462	
Other	234,933	76,434	(82,904)	2,299,148	-	2,500	39,225	2,569,336	
Total:	\$ 23,392,478	\$ 11,274,749	\$ 28,441,800	\$ 19,898,674	\$ 187,569	\$ 3,324,934	\$ 17,599,782	\$ 104,119,986	
Annual Surplus (Deficit)	\$ 62,296,152	\$ (8,128,192)	\$ (25,845,471)	\$ (1,643,626)	\$ (107,753)	\$ (2,433,804)	\$ (13,135,945)	\$ 11,001,361	

CITY OF WHITEHORSE
Schedule 2 - Water & Sewer Utility
for the year ended December 31, 2024



	2024 Budget	2024 Actual	2023 Actual
Revenues			
Administration			
Miscellaneous income	\$ 305,500	\$ 482,219	\$ 392,074
Water and Sewer Supply			
Flat rate sales	\$ 7,989,009	\$ 7,552,283	\$ 6,981,585
Metered rate sales	4,122,287	3,844,191	4,282,047
	<u>\$ 12,111,296</u>	<u>\$ 11,396,474</u>	<u>\$ 11,263,632</u>
Water and Sewer Other			
Frontage charges	\$ 107,569	\$ 105,244	\$ 100,736
Penalties	175,000	111,545	217,547
Recoveries	825,214	401,553	957,986
	<u>\$ 1,107,783</u>	<u>\$ 618,342</u>	<u>\$ 1,276,269</u>
Total revenues	\$ 13,524,579	\$ 12,497,035	\$ 12,931,975
Expenses			
Administration	\$ 3,667,143	\$ 3,247,677	\$ 2,911,695
Water system operations	5,167,666	5,556,812	5,073,881
Sewage collection and disposal	2,115,534	2,107,238	2,100,039
Water and sewer debt charges	107,570	25,680	25,569
	<u>\$ 11,057,913</u>	<u>\$ 10,937,407</u>	<u>\$ 10,111,184</u>
Transfers to reserves			
Current year transfer	\$ 2,466,666	\$ 2,450,242	\$ 2,421,681
Total expenses	\$ 13,524,579	\$ 13,387,649	\$ 12,532,865
Surplus (deficit) before amortization	\$ -	\$ (890,614)	\$ 399,110
Amortization	-	5,002,277	5,011,831
Surplus (deficit) after amortization	\$ -	\$ (5,892,891)	\$ (4,612,721)

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

1. Significant Accounting Policies

(a) 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.

(b) 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.

(c) Revenue

Revenues from services such as water and sewer utilities, landfill usage, recreation services, and transit were determined as exchange transactions, as they include enforceable performance obligations. Revenue is recognized when the performance obligations are satisfied whether at a point in time or over a period of time.

Non-exchange transactions—such as penalties, fines, and some miscellaneous revenues—are recognized when the City has the authority to collect and a past transaction has given rise to the economic resource.

(d) 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 14).

(e) 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, asset retirement obligations and liabilities for contaminated sites. Actual results could differ from these estimates.

(f) Non-financial assets

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

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

1. Significant Accounting Policies (Continued)

(g) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(h) 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.

(i) 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.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

(j) Interest capitalization

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

(k) 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.

(l) Inventories of supplies

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

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

1. Significant Accounting Policies (Continued)

(m) Employee future benefits

Future benefits are comprised of severance payments based on an employee's years of service as detailed in Note 6. The costs of employee future benefits are actuarially determined using management's best estimates of average years of service, discount rate and future wage increases. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee groups. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2023.

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 19.

(n) Asset retirement obligation

A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

(o) 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. Sites that are currently in productive use are considered contaminated sites if an unexpected event results in contamination. No liability has been recognized as at December 31, 2024.

(p) 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.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

1. Significant Accounting Policies (Continued)

(q) 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.

(r) Financial instruments

The City's financial instruments consist of cash, accounts receivable, investments, accounts payable, and long-term debt. All financial instruments are measured at cost or amortized cost on the statement of financial position, using the effective interest rate method to determine interest revenue or expense. Transaction costs are added to the carrying value for the financial instruments.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Unrealized gains and losses from changes in the fair value of financial instruments would be recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. As the City has no financial instruments reported at fair value, no statement of remeasurement gain or loss is presented in these financial statements.

2. Current and Future Changes in Accounting Policy

Revenue

Effective January 1, 2024, the City adopted Public Sector Accounting Standard PS 3400 – Revenue, which establishes guidance on revenue recognition in the public sector, distinguishing between exchange and non-exchange transactions. The City applied the standard prospectively, and therefore, comparative figures for prior years have not been restated. The adoption of PS 3400 did not result in significant changes to the timing or amount of revenue recognition for most revenue streams.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

3. Investments

The City's investments consists of four GICs maturing between February 14, 2025 and June 28, 2027, with interest rates between 4.40% and 5.47%.

4. Accounts Receivable

	2024	2023
Trade accounts and other receivables	\$ 9,813,854	\$ 7,668,346
Government of Yukon transfers receivables	33,568,920	16,219,224
Other due from government		
Government of Canada	13,194	28,995
Government of Yukon	1,563,147	3,357,424
First Nation Governments	80,689	77,106
Total accounts receivable	\$ 45,039,804	\$ 27,351,095

5. Accounts Payable

	2024	2023
Construction and trade payables	\$ 12,193,044	\$ 6,217,923
Holdback payable	1,839,227	2,341,727
Salaries and benefit payable	6,939,958	7,747,177
Other payables	92,127	117,353
Total accounts payable	\$ 21,064,356	\$ 16,424,180

6. 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:

	2024	2023
Accrued severance obligation, beginning of year	\$ 3,507,700	\$ 2,956,500
Service cost	339,000	360,900
Interest cost	185,000	186,100
Benefits paid	(293,000)	(432,500)
Actuarial (gain) loss	-	436,700
Accrued severance obligation, end of year	\$ 3,738,700	\$ 3,507,700
Unamortized actuarial gain (loss)	280,800	289,300
Accrued employee future benefits liability	\$ 4,019,500	\$ 3,797,000

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

6. Employee Future Benefits (Continued)

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

	2024	2023
Discount rates	5.00%	5.00%
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.

7. Asset Retirement Obligation

The City's asset retirement obligation consists of the following obligations:

(a) Asbestos abatement obligation

The City owns and operates several buildings known to contain asbestos, which poses a health hazard and is subject to legal obligation to remove it. In accordance with PS 3280 – Asset Retirement Obligations, the City has recognized a liability for the removal and post-removal care of asbestos. The buildings have estimated useful lives of 60 years from the date of construction completion, with varying remaining lifespans with a total estimated undiscounted cost of remediation \$1,701,576.

(b) Landfill closure and post-closure costs

The City owns and operates a landfill for which a liability has been recorded under PS 3280 - Asset Retirement Obligations. Closure of the landfill is currently anticipated in 2055, with post-closure monitoring required for an additional 25 years thereafter with a total estimated undiscounted cost of remediation \$36,379,400.

(c) Wells decommissioning obligation

The City owns a well that will require decommissioning at the end of its useful life, in accordance with Yukon regulations. A liability for well decommissioning has been recognized under PS 3280 – Asset Retirement Obligations. The well has an estimated useful life of 40 years and, as of January 1, 2024, is fully amortized.

(d) Fuel tank decommission obligation

The City owns several fuel tanks that will require decommissioning at the end of their useful lives, in compliance with Yukon regulations. A liability has been recorded under PS 3280 – Asset Retirement Obligations. The fuel tanks have estimated useful lives ranging from 20 to 40 years.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

7. Asset Retirement Obligation (Continued)

The asset retirement liability has been estimated using a net present value methodology based on the assumptions outlined above. A discount rate of 5.00% per annum (2023 – 5.00%) was used for the net present value calculation. Related asset retirement costs are being amortized on a straight-line basis over the remaining useful lives of the assets.

Changes in the asset retirement obligation in the year are as follows:

Asset Retirement Obligation	Asbestos remediation	Landfill	Wells	Fuel Tanks	2024
Opening balance	\$ 1,544,084	\$ 7,450,189	\$ 17,185	\$ 93,142	\$ 9,104,600
Remediation of ARO	(401,510)				(401,510)
Accretion expense	57,128	372,509	860	4,657	435,154
Closing balance	\$ 1,199,702	\$ 7,822,698	\$ 18,045	\$ 97,799	\$ 9,138,244

Significant estimates and assumptions are made in determining the asset retirement costs as there are numerous factors that will affect the amount ultimately payable. Those uncertainties may result in future actual expenditures that are different than the amounts currently recorded. At each reporting date, as more information and experience is obtained as it relates to these asset retirement obligations, the estimates of the timing, the undiscounted cash flows and the discount rates may change. Adjustments to these factors are accounted for as an adjustment to the asset retirement obligation and the related tangible capital asset in the current period on a prospective basis.

8. Deferred Revenue

Deferred revenue consists of the following:

	Balance 31-Dec-24	Amounts Received	Revenue Recognized	Balance 31-Dec-23
Prepaid Local Improvement Charges	\$ 337,194	\$ 22,345	\$ (56,604)	\$ 371,453
Government Transfers	3,703,374	5,152,637	(1,823,461)	374,198
Business Licenses	15,806	15,812	(35,011)	35,005
Parks & Recreation Facility Fees	922,226	2,279,406	(2,326,840)	969,660
Trust Accounts	474,023	33,767	(110,895)	551,151
Total	\$ 5,452,623	\$ 7,503,967	\$ (4,352,811)	\$ 2,301,467

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

9. Debt

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

	2024	2023
Balance, as at January 1	\$ 13,650,345	\$ 14,352,196
Add: Borrowing	-	632,409
Less: Principal repayments	(1,284,807)	(1,334,260)
Balance, as at December 31	\$ 12,365,538	\$ 13,650,345

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
		2024	2023	
Yukon Government				
2010-29 Black St. Reconstruction	2027	111,777	146,708	3.260%
2011-07 Marwell East	2027	444,834	583,850	3.260%
2013-46 Ogilvie St. West (Phase 1)	2030	213,331	245,664	2.720%
2016-39 Wheeler St. 4th to Escarpment	2034	459,263	496,939	3.570%
2017-32 Alexander St.	2034	343,892	372,104	3.570%
2019-09 Cook Street West	2038	604,928	632,409	5.850%
Toronto Dominion				
2017-25 Whitehorse Operations	2041	8,437,744	8,866,762	2.160%
Royal Bank				
2009-14 Public Safety Building	2030	1,731,281	2,181,905	6.290%
2010-21 Hanson Street Reconstruction	2026	18,488	27,202	4.000%
Canada Mortgage & Housing Corporation				
2008-58 Takhini North	2024	-	96,802	3.990%
Total		\$ 12,365,538	\$ 13,650,345	

Current debt load is 9.72% of the statutory limit as stipulated in the Municipal Act, R.S.Y. 2002.

Retirement requirements for the next 17 years are as follows:

	Principal	Interest
2025	1,153,193	359,322
2026	1,124,783	315,251
2027	1,092,474	274,263
2028	877,105	235,523
2029	857,742	204,821
2030-2042	7,260,241	965,619
Total	\$ 12,365,538	\$ 2,354,799

Gross interest paid on debt in 2024 was \$407,798 (\$424,146 in 2023).

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

10. Financial Instruments

a) Financial instrument risk management

The City is exposed to credit, liquidity, and interest rate risks from its financial instruments. This note describes the City's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information is presented below and throughout these financial statements. There have not been any changes from the prior year in the City's exposure to the above risks or the policies, procedures and methods it uses to manage and measure the risks.

b) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The City is exposed to credit risk through its cash, investments (Note 3), and accounts receivable (Note 4).

The City manages its credit risk by limiting investments to the safest types of securities and pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which it will do business.

The City measures its exposure to credit risk by continuously monitoring its investment portfolio and analyzing the longevity of outstanding accounts receivable. The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable (Note 4). Accounts receivable arise primarily from utilities and grants receivable. Based on this knowledge, the credit risk of cash and accounts receivable is assessed as low.

c) Liquidity risk

Liquidity risk is the risk that the City will encounter difficulty in meeting obligations associated with financial liabilities. The City is exposed to liquidity risk through its accounts payable, debt, and investments.

The City manages this risk by staggering maturity dates of investment portfolio for cash flow needs and monitoring cash activities and expected outflows through budgeting and maintaining investments that may be converted to cash in the near term if unexpected cash flows arise. Also to help manage the risk, the City has in place a planning and budgeting process to help determine the funds required to support the normal operating requirements.

d) Interest rate risk

Interest rate risk is the risk that a financial instrument's fair value or future cash flows will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and portfolio investments.

The City manages interest rate risk on its long-term debt by holding all debt through reputable financial institutions at a fixed rate, with refinancing typically being completed at the ten or fifteen-year mark (Note 9). Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt.

e) Currency risk

Currency rate risk is the risk that a financial instrument's fair value or future cash flows will fluctuate because of changes in foreign exchange rates. It is management's opinion that the City is not exposed to significant currency risk.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

11. Tangible Capital Assets

2024 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2023	Additions	Transfers	Disposals	End Balance, Dec 31, 2024
Asset Cost					
Land	18,595,968	\$ 39	\$ -	\$ (74)	\$ 18,595,933
Land Improvements	21,042,309	220,000	-	-	21,262,309
Buildings	188,224,153	2,927,879	4,769,829	-	195,921,861
Equipment	63,326,072	6,196,349	1,371,948	(2,325,091)	68,569,278
Linear Assets	515,063,882	2,242,636	2,405,633	(40,024)	519,672,127
Assets Under Construction	28,261,262	16,340,340	(8,547,410)	-	36,054,192
Total	\$834,513,646	\$ 27,927,243	\$ -	\$ (2,365,189)	\$ 860,075,700
Accumulated Amortization					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	8,503,743	723,379	-	-	9,227,122
Buildings	83,006,697	6,549,367	-	-	89,556,064
Equipment	37,673,439	4,904,465	-	(2,310,422)	40,267,482
Linear Assets	239,841,387	9,881,710	-	(38,184)	249,684,913
Assets Under Construction	-	-	-	-	-
Total	\$369,025,266	\$ 22,058,921	\$ -	\$ (2,348,606)	\$ 388,735,581
Net Book Value					
Land	\$ 18,595,968	\$ 39	\$ -	\$ (74)	\$ 18,595,933
Land Improvements	12,538,566	(503,379)	-	-	12,035,187
Buildings	105,217,456	(3,621,488)	4,769,829	-	106,365,797
Equipment	25,652,633	1,291,884	1,371,948	(14,669)	28,301,796
Linear Assets	275,222,495	(7,639,074)	2,405,633	(1,840)	269,987,214
Assets Under Construction	28,261,262	16,340,340	(8,547,410)	-	36,054,192
Total	\$465,488,380	\$ 5,868,322	\$ -	\$ (16,583)	\$ 471,340,119

No donated assets were received in 2024.

In total, 39 parcels of land designated as buffer, commercial, park, green space, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

11. Tangible Capital Assets

2023 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2022	Additions	Transfers	Disposals	End Balance, Dec 31, 2023
Asset Cost					
Land	\$ 18,595,933	\$ 35	\$ -	\$ -	\$ 18,595,968
Land Improvements	20,592,452	449,857	-	-	21,042,309
Buildings	187,281,089	918,179	24,885	-	188,224,153
Equipment	55,636,756	9,279,369	41,541	(1,631,594)	63,326,072
Linear Assets	514,338,666	713,167	12,049	-	515,063,882
Assets Under Construction	9,567,300	18,772,437	(78,475)	-	28,261,262
Total	\$806,012,196	\$ 30,133,044	\$ -	\$ (1,631,594)	\$834,513,646
Accumulated Amortization					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	7,797,444	706,299	-	-	8,503,743
Buildings	76,543,306	6,463,391	-	-	83,006,697
Equipment	34,966,885	4,289,169	-	(1,582,615)	37,673,439
Linear Assets	229,899,784	9,941,603	-	-	239,841,387
Assets Under Construction	-	-	-	-	-
Total	\$349,207,419	\$ 21,400,462	\$ -	\$ (1,582,615)	\$369,025,266
Net Book Value					
Land	\$ 18,595,933	\$ 35	\$ -	\$ -	\$ 18,595,968
Land Improvements	12,795,008	(256,442)	-	-	12,538,566
Buildings	110,737,783	(5,545,212)	24,885	-	105,217,456
Equipment	20,669,871	4,990,199	41,541	(48,979)	25,652,632
Linear Assets	284,438,882	(9,228,435)	12,049	-	275,222,496
Assets Under Construction	9,567,300	18,772,437	(78,475)	-	28,261,262
Total	\$456,804,777	\$ 8,732,582	\$ -	\$ (48,979)	\$465,488,380

No donated assets were received in 2023.

In total, 35 parcels of land designated as buffer, commercial, park, green space, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

12. Accumulated Surplus

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

Reserves	Appropriations			
	2024 Balance	To Reserves	From Reserves	2023 Balance
Area Development Scheme Reserve	\$ 18,314	\$ 151,876	\$ -	\$ (133,562)
Building Replacement Reserve	7,059,074	2,392,273	-	4,666,801
Capital Reserve	19,261,999	5,392,350	(8,689,948)	22,559,597
Cash In Lieu of Municipal Reserve	1,130,322	124,710	-	1,005,612
Cemetery Perpetual Care Reserve	125,307	26,155	(151,876)	251,028
Computer Equipment Reserve	581,087	157,615	(59,653)	483,125
Contingency Reserve	2,822,622	250,000	(3,205,300)	5,777,922
Development Cost Charge (DCC) Reserve	5,426,353	1,090,212	-	4,336,141
DCC: Rec Facility Replacement	4,011,681	400,118	-	3,611,563
Environmental Protection Reserve	576,326	198,525	(38,341)	416,142
Equipment Reserve	3,263,395	2,195,247	(2,279,794)	3,347,942
Gas Tax Reserve	40,720	-	-	40,720
General Fund Reserve	5,906,595	3,152,292	(4,482,759)	7,237,062
Land Bank Reserve	578,624	23,500	-	555,124
Parking Development Reserve	976,449	223,525	(113,864)	866,788
Recreation Facilities Reserve	1,019,132	145,000	(36,076)	910,208
Recreation Grant Reserve	1,500	-	-	1,500
Sister Cities Reserve	3,000	-	-	3,000
Snow & Ice Control Reserve	5,301	-	-	5,301
Tire Disposal Reserve	96,347	-	-	96,347
Transit Equipment Reserve	5,763,036	1,129,741	(60,000)	4,693,295
Water and Sewer Replacement Reserve	11,931,973	2,279,295	(414,971)	10,067,649
Total reserves	\$ 70,599,157	\$ 19,332,434	\$ (19,532,582)	\$ 70,799,304

Surplus

Invested in tangible capital assets	\$471,340,119	\$ 465,488,380
Debt	(12,365,538)	(13,650,345)
Net investment in tangible capital assets	\$458,974,581	\$ 451,838,035
 General Surplus	 \$ 12,419,641	 \$ 15,829,761

Accumulated Surplus	\$541,993,379	\$ 538,467,100
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CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

13. Segmented Information

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

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

Protective Services is comprised of Building Inspections function from the Land & Building Services department, Bylaw Services, and Fire plus the safety and emergency services function. Building Inspections is responsible for the enforcement of building and construction codes within the City. Bylaw Services educates and resolves infractions against City bylaws while also performing animal control responsibilities. The Fire department is responsible for providing fire suppression and rescue service, fire prevention programs, training and education as well as assistance in emergency preparedness. Safety services facilitates necessary worker safety programs and inspections.

Transportation Services is made up of Fleet & Transportation department and Transit Services. This part of Operations & Infrastructure is responsible for the maintenance of all roads within City limits including snow and ice control, maintaining traffic lights and signs, line painting, and insect control, as well as fleet and equipment maintenance. The Transit Services department provides a Handy bus service, which is a service for persons with disabilities in addition to the regular transit service.

Environmental Services is made up of the Environmental Sustainability function from the Planning & Sustainability department and the Water & Waste Services department. Environmental Sustainability focuses on integrating sustainability initiatives, providing guidance on environmental issues and managing environment-related programs and projects. Water & Waste Services encompasses the water, sewer and garbage services of the municipality.

Public Health Services consists of the operation of the two cemeteries.

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

13. Segmented Information (Continued)

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

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

DRAFT

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

14. 2024 Budget Adjustments

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 11, 2023 (Bylaw 2023-27) and the Operating Budget (Operating) approved by Council on February 26, 2024 (Bylaw 2024-01). 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	\$ 17,675,163	\$ 112,908,376	\$ 130,583,539
Operating	110,555,551	1,096,940	111,652,491
	<u>128,230,714</u>	<u>114,005,316</u>	<u>242,236,030</u>
Expenses			
Capital	17,675,163	112,908,376	130,583,539
Operating	110,555,551	1,096,940	111,652,491
	<u>128,230,714</u>	<u>114,005,316</u>	<u>242,236,030</u>
Annual Surplus (Deficit)	\$ -	\$ -	\$ -

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

14. 2024 Budget Adjustments (Continued)

The table below shows the adjustments made to the 2024 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 2024 actual values, and are the budget values shown in the Statement of Operations.

	Final approved budget	Borrowing proceeds	Use of / transfer to accumulated surplus	Debt principal payments	Amortization expense	TCA expenditures	Adjusted budget
Revenues							
Capital	\$ 130,583,539	\$ -	\$ (51,851,946)	\$ -	\$ -	\$ -	\$ 78,731,593
Operating	111,652,491	-	(11,083,325)	-	-	-	100,569,166
	242,236,030	-	(62,935,271)	-	-	-	179,300,759
Expenses							
Capital	130,583,539	-	-	-	-	(130,583,539)	-
Operating	111,652,491	-	(22,077,367)	(1,281,993)	22,060,835	8,119,202	118,473,168
	242,236,030	-	(22,077,367)	(1,281,993)	22,060,835	(122,464,337)	118,473,168
Annual Surplus (Deficit)	\$ -	\$ -	\$ (40,857,904)	\$ 1,281,993	\$ (22,060,835)	\$ 122,464,337	\$ 60,827,591

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

15. Taxation revenue

Each type of taxation revenue recognized as at December 31, 2024 is as follows:

	2024	2023
General municipal taxes	\$ 42,262,600	\$ 39,510,375
Federal payments in lieu of taxes	778,353	731,017
Territorial payments in lieu of taxes	9,984,370	9,242,118
Total taxation revenue	\$ 53,025,323	\$ 49,483,510

16. Government transfers

The most significant government transfer relates to the Comprehensive Municipal Grant received from the Yukon Government in the amount of \$9,804,273 (2023 - \$8,529,537). Other grant amounts consist of \$23,118,902 (2023 - \$20,305,464) in capital project grants primarily administered through the Yukon Government, and \$773,095 (2023 - \$683,582) provided as annual operating grants. In 2024, the City received Carbon Tax Rebate totaling \$753,558 (2023 - \$555,135).

17. Sales of Goods and Services

Sales of Goods and Services are comprises of:

	2024	2023
Admissions and Programs	\$ 2,789,653	\$ 2,576,631
Facilities Rentals	1,836,387	1,556,287
Fares	1,632,990	1,588,666
User Fees - Utility Funds	16,974,103	16,049,794
Advertising and Other	537,038	432,131
Total Sales of goods and services	\$ 23,770,171	\$ 22,203,509

18. Licenses, Permits, Penalties And Fines

Licenses, Permits, Penalties And Fines are comprises of:

	2024	2023
Licenses	\$ 585,208	\$ 572,654
Fines and Penalties	1,021,740	1,067,519
Permits and Fees	2,263,825	2,002,974
Total Licenses, Permits, Penalties And Fines	\$ 3,870,773	\$ 3,643,147

CITY OF WHITEHORSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

19. 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 2024, the City contributed \$2,383,443 (2023 - \$2,879,637) to the defined contribution plan.

20. Contingent Liabilities

At December 31, 2024, 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.

DRAFT

Attachment 2

2024 Financial Analysis

Statement 1 – Statement of Financial Position

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

The City's 2024 Statement of Financial Position shows the improved accumulated surplus over 2023. Financial assets have increased by \$5.20 million, and liabilities have increased by \$7.53 million, resulting in a net decrease in net financial assets of approximately \$2.33 million. Non-financial assets, primarily tangible capital assets, have increased by \$5.86 million as capital improvements are being completed or under construction. Overall, the City's accumulated surplus has increased by \$3.53 million.

	2024	2023	Net Change
Financial assets	\$ 125,831,761	\$ 120,630,937	\$ 5,200,827
Liabilities	56,006,879	48,473,987	7,532,892
Net financial assets	\$ 69,824,882	\$ 72,156,950	\$(2,332,068)
Non-financial assets	472,168,497	466,310,150	5,858,347
Accumulated surplus	\$ 541,993,379	\$ 538,467,100	\$ 3,526,279

The accumulated surplus of \$541.99 million is further explained in Note 12, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total reserves	\$ 70,599,156
Surplus	
Invested in tangible capital assets	471,340,119
Debt	(12,365,538)
Net investment in tangible capital assets	\$ 458,974,581
General surplus	12,419,642
Accumulated surplus	\$ 541,993,379

This clearly shows while the City's reserves hold \$70.60 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 2024 result is 1.442, with an acceptable range of 1.00 – 2.50.

The 2024 cash and investments balance has decreased by 13.40%, and the total financial liabilities have increased by 15.54%, mostly in accounts payable obligations to contractors, vendors, and suppliers, and in deferred revenues from government transfers and trust accounts.

	Benchmark	2024	2023	2022 Restated	2021	2020
Cash + Investments / Total Financial Liabilities	1.000 – 2.500	1.442	1.923	2.011	2.119	2.151

Two financial benchmarks are evaluated using data from both the Statement of Financial Position and the Statement of Operations. The first benchmark measures the City’s ability to meet short-term obligations using normal operational revenues. The ratio of general (current) liabilities to operating revenue increased to 0.339 in 2024, exceeding the acceptable range of 0.125 to 0.250. This is primarily due to a 35.5% increase in year-end accounts payable compared to 2023, driven by the completion of multiple capital projects near the year-end. Operating revenue also increased by 5.89%, driven by higher property tax revenues, sales of goods and services, payments in lieu of taxes, permits, and developer contributions.

	Benchmark	2024	2023	2022 Restated	2021	2020
General (Current) Liabilities / Operations Revenue	0.125 – 0.250	0.339	0.265	0.323	0.302	0.330

Following the implementation of Public Sector Accounting Standard PS 3280 – Asset Retirement Obligations (ARO), municipalities are required to recognize liabilities associated with future environmental remediation. These obligations are non-cash and non-current, but their inclusion in financial reporting has a noticeable effect on benchmarks that were traditionally intended to assess short-term fiscal health.

To account for this, the City has adopted a second benchmark: General (Current) Liabilities (including ARO) to Operating Revenue, with an updated acceptable range of 0.251 to 0.500. This benchmark evaluates the City’s broader ability to meet general obligations with its annual revenue stream, including the long-term planning implications of environmental liabilities.

The 2024 result is 0.441, which falls within the revised acceptable range. This ratio is expected to remain elevated compared to pre-ARO years but reflects more accurately the City’s full financial obligations.

	Benchmark	2024	2023	2022 Restated	2021	2020
General (Current) Liabilities (incl. ARO) / Operations Revenue	0.251 – 0.500	0.441	0.372	0.372	-	-

The increase in this ratio in 2024 is attributed to both the inclusion of ARO liabilities and the rise in current liabilities, as detailed above.

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 \$3,787 per capita (based on December 31, 2024, assessments, and population), while the City's policy further restricts the amount of per capita debt unless expressly approved by Council. The 2024 result is \$368, with a maximum allowable under the policy of \$500 per capita. As future borrowing is being contemplated, this ratio may change in the future.

	Benchmark	2024	2023	2022 Restated	2021	2020
Long-Term Debt / Population	\$0 - \$500	\$368	\$420	\$459	\$459	\$210

Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2024 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 14 of the statements.

Total 2024 revenue is 30.56% below budget (2023 – 23.93%). 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 are 2.12% over budget (2023 – 1.83% below budget) due to increased operating costs mainly within the general government services and protective services areas.

The actual revenues and expenses resulted in a surplus of \$3.53 million compared to a planned surplus of \$60.83 million. As planned capital projects are completed and related funding is claimed, the full surplus is expected to be realized in future years. 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. The 2024 result is 0.888, within an acceptable range of 0.798 – 0.972 and similar to other jurisdictions.

Own Source Revenue / Total Revenue *	Benchmark	2024	2023	2022 Restated	2021	2020
	0.795 – 0.972	0.888	0.897	0.893	0.888	0.877

Data from this statement and Note 12 of the financial statements is used to measure the City's ability to overcome a temporary shortfall of revenue. The 2024 result is 0.311, within the acceptable range of 0.101 – 0.358. Uncommitted reserves are the Capital, Contingency and General Fund reserve. The City's attempts to leverage external funding sources for large capital projects contribute to the strength of this indicator.

Uncommitted Reserves / Operations Revenue	Benchmark	2024	2023	2022 Restated	2021	2020
	0.101 – 0.358	0.311	0.418	0.302	0.313	0.309

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 2024, \$27.93 million (2023 – \$30.13 million) was invested in the acquisition of new tangible capital assets, and \$22.06 million (2023 – \$21.40 million) was amortized over the same period. In 2024 and 2023, there were no donated assets to the City. An investment level in assets that exceeds the cost of using existing assets is generally a healthy sign for a municipality.

Statement 4 – Statement of Cash Flows

This statement shows how the City finances its activities and meets its cash requirements during the year. In 2024, these activities resulted in a decrease in cash of \$20,492,936 resulting from increased use of own source funding, and the repayment of debts.

ADMINISTRATIVE REPORT

TO:	Corporate Services Committee
FROM:	Administration
DATE:	June 16, 2025
RE:	Mayor's Travel Expense Authorization

ISSUE

Authorization of travel expenses for the Mayor.

REFERENCE

- [Council Remuneration Bylaw 2023-21](#)
- [Council Expense Policy](#)

HISTORY

Council must approve any request to fund or reimburse the Mayor's travel outside Whitehorse through a formal resolution, as required by the Council Expense Policy.

ALTERNATIVES

1. Authorize the request for travel expenses; or
2. Deny the request for travel expenses.

ANALYSIS

The Mayor and City Manager may travel to Yellowknife in July 2025 to participate in meetings, discussions, and possible site tours related to shared municipal priorities. The trip offers an opportunity to engage with counterparts in the Northwest Territories and explore best practices in areas such as intergovernmental collaboration and wildfire preparedness, following Yellowknife's experience during the 2023 wildfires.

Final details are pending confirmation. Given the ease of travel and seasonal flight availability between Whitehorse and Yellowknife, costs are expected to be minimal. This request seeks approval for anticipated travel-related expenses should the opportunity proceed.

ADMINISTRATIVE RECOMMENDATION

THAT travel expenses be approved for Mayor Cameron to travel to Yellowknife in July 2025, pending confirmation of details, to support intergovernmental engagement and shared learning on municipal priorities, including wildfire preparedness and intergovernmental collaboration.

CITY OF WHITEHORSE
CITY PLANNING COMMITTEE
Council Chambers, City Hall



Chair: Lenore Morris

Vice-Chair: Anne Middler

June 16, 2025

Meeting #2025-12

-
1. Land Acquisition – Lot 130 Hillcrest Subdivision
Presented by Kinden Kosick, Land Development Supervisor, Land and Development
 2. Public Input Report – Conditional Use Application – 122 Copper Road – For Information Only
Presented by Kinden Kosick, Land Development Supervisor, Land and Development
 3. New Business

ADMINISTRATIVE REPORT

TO:	City Planning Committee
FROM:	Administration
DATE:	June 16, 2025
RE:	Land Acquisition – Lot 130 Hillcrest Subdivision

ISSUE

To acquire the title to Lot 130, Hillcrest Subdivision, Plan 30131 LTO in the City of Whitehorse, Yukon Territory (Sunset Drive North) for a residential development lot.

REFERENCE

- [Municipal Act](#)
- [2040 Official Community Plan](#)
- [Zoning Bylaw 2012-20](#)
- Location Sketch (Attachment 1)
- Proposed Bylaw 2025-30 (Attachment 2)

HISTORY

Lot 130, Hillcrest Subdivision (Plan 30131 LTO) is owned by Yukon Government and located within the Hillcrest neighbourhood. The site was initially identified for residential development in the 2010 Official Community Plan (OCP) and Hillcrest Neighbourhood Plan. During neighbourhood planning for road, sewer, and water utility upgrades, it was determined that this lot could be serviced and disposed of as part of the Hillcrest reconstruction project. It was also identified as an ideal laydown and staging area for the construction work.

Through discussion between the City and Yukon Government, it was determined that Lot 130 should be transferred to the City to implement the servicing and disposition, instead of a multi-governmental approach in order to achieve efficiencies. Additionally, the City completed a resurvey of road rights-of-way in Hillcrest in 2025, which would allow for reorientation of the lot to improve developability.

If approved by Council, Administration would proceed with preparing the land for development. A disposition bylaw would be approved by Council prior to any lot sales.

ALTERNATIVES

1. Bring forward Bylaw 2025-30 to acquire title to Lot 130, Hillcrest Subdivision, Plan 30131 LTO from the Yukon Government; or
2. Do not proceed with the bylaw process.

ANALYSIS

The City is currently undertaking road and utility reconstruction in Hillcrest. Phase 1 of reconstruction is currently underway and the City is utilizing Lot 130 as a laydown area for the construction contractor. Servicing of Lot 130 would be completed under the next phase of reconstruction, which is currently provisionally budgeted for 2026 in the 2025-2028 Capital Expenditure Program. Having this lot available as a laydown area will help support and streamline the reconstruction project and the delivery of future residential infill lots.

If Council adopts the land acquisition bylaw, Yukon Government will submit an application to the Land Titles Office to raise title to Lot 130 in the name of the City of Whitehorse. Transfer of the lot would be for nominal value (\$1). Administration would proceed to service and subdivide the lot and determine the best approach for disposition, which would be approved by Council through a future disposition bylaw.

If Council does not adopt the bylaw, ownership of the lot will remain with the Yukon Government. This would result in a more complicated inter-governmental development/survey process to prepare the land for development. The City would still be able to use the site for a laydown area.

ADMINISTRATIVE RECOMMENDATION

THAT Council direct that Bylaw 2025-30, a bylaw to authorize the City of Whitehorse to acquire the title to Lot 130, Hillcrest Subdivision, Plan 30131 LTO be brought forward for consideration under the bylaw process.



SCALE:
1: 1,000

DATE:
June 16, 2025

FILE:
Bylaw 2025-30
R:\Land Acquisition\2025\

DWN BY:
MLB

REV NO:
1

CITY OF WHITEHORSE - LAND AND DEVELOPMENT SERVICES

Attachment 1

Proposed Land Acquisition - Location Sketch

LOT 130, HILLCREST SUBDIVISION, PLAN 30131 LTO YT

Sunset Drive North - Hillcrest Neighbourhood



CITY OF WHITEHORSE

BYLAW 2025-30

A bylaw to authorize the acquisition of a parcel of escarpment land

WHEREAS section 265 of the *Municipal Act* (R.S.Y. 2002) provides that Council may by bylaw authorize the municipality to acquire any real property; and

WHEREAS it is deemed desirable that the City acquire a parcel of land located at Sunset Drive North (Lot 130, Hillcrest Subdivision, Plan 30131 LTO), from the Yukon Government;

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

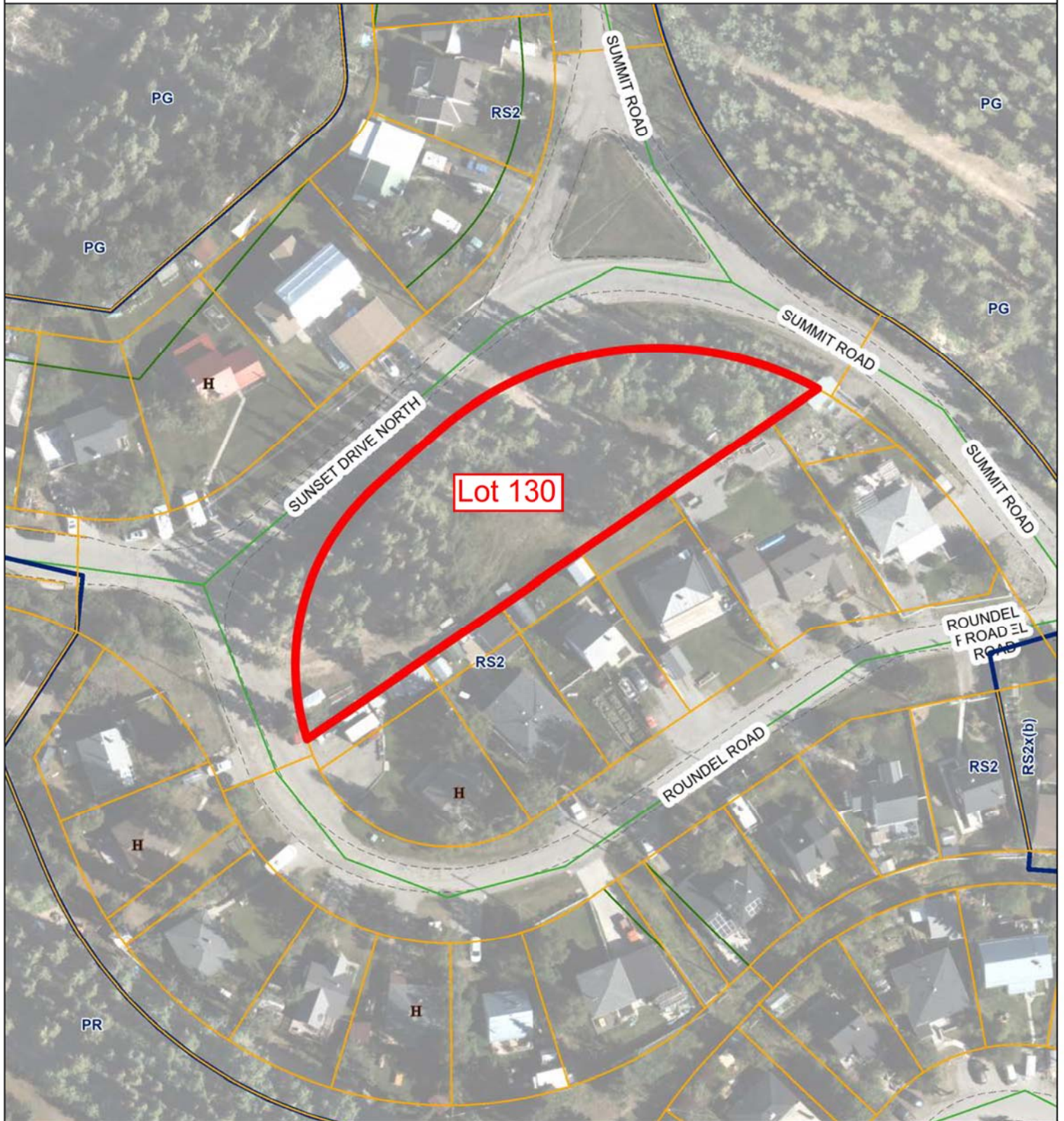
1. The City of Whitehorse is hereby authorized to acquire Lot 130, Hillcrest Subdivision, Plan 30131 LTO in the City of Whitehorse, Yukon Territory (Sunset Drive North), as shown on the sketch attached hereto as Appendix "A" and forming part of this bylaw;
2. The said land is to be acquired from Yukon Government under the 'public use' criteria of the Lands Act Regulation for a nominal fee (\$1);
3. The Mayor and Corporate Services are hereby authorized to execute on behalf of the City of Whitehorse all documentation required for the completion of the acquisition of the said lands in an expeditious manner; and
4. This bylaw shall come into full force and effect on the final passing thereof.

FIRST and SECOND READING:

THIRD READING and ADOPTION:

Kirk Cameron, Mayor


Corporate Services



Bylaw 2025-30

A bylaw to authorize the acquisition of Lot 130, Hillcrest Subdivision, Plan 30131 LTO in the City of Whitehorse, Yukon Territory (Sunset Drive North)

LEGEND

 **SUBJECT AREA**

ADMINISTRATIVE REPORT

TO:	City Planning Committee
FROM:	Administration
DATE:	June 16, 2025
RE:	Conditional Use Application – 122 Copper Road – <i>For Information Only</i>

ISSUE

Public input report for Conditional Use approval to allow offices on the ground floor and more than 50% of the gross floor area of the building at 122 Copper Road.

REFERENCE

- [Zoning Bylaw 2012-20](#)

HISTORY

In early 2025, the City received an application for a conditional use to allow additional office space in the CIM- Mixed Use Commercial/ Industrial zone.

Notification letters were sent to Government of Yukon Land Client Services, Kwanlin Dün First Nation and Ta'an Kwäch'än Council by e-mail. A notice of the proposed development was placed in the local newspapers on April 28th, 2025.

A public input session was held on May 12th, 2025. No submissions were received in response to the public input session and there were no delegates that spoke to this application.

Following the public input session, the City was informed that the applicant wished to abandon this application as they are exploring a different lot that is better suited to their needs.

ANALYSIS

No input was received and no conditions are recommended for this application. As the applicant is not proceeding with the development, this application can be dismissed without a decision by Council.

CITY OF WHITEHORSE
DEVELOPMENT SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Paolo Gallina

Vice-Chair: Jenny Hamilton

June 16, 2025

Meeting #2025-12

1. New Business

CITY OF WHITEHORSE
CITY OPERATIONS COMMITTEE
Council Chambers, City Hall



Chair: Eileen Melnychuk

Vice-Chair: Lenore Morris

June 16, 2025

Meeting #2025-12

1. New Business

CITY OF WHITEHORSE
COMMUNITY SERVICES COMMITTEE
Council Chambers, City Hall



Chair: Jenny Hamilton

Vice-Chair: Paolo Gallina

June 16, 2025

Meeting #2025-12

1. New Business