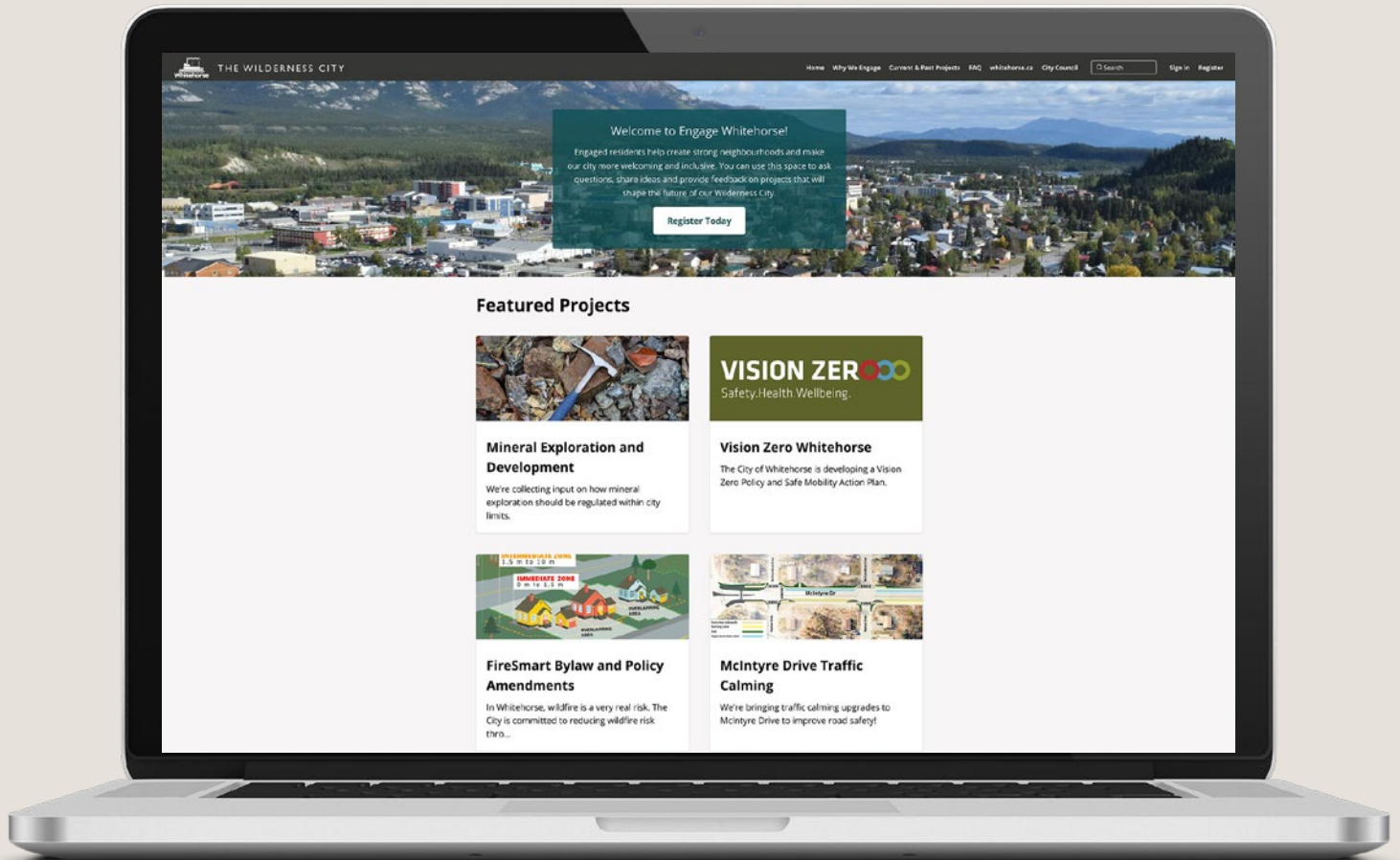


City of Whitehorse Yukon, Canada **2025 Annual Report**



For the year ended
December 31, 2025



Engaged residents help create strong neighbourhoods and make our city more welcoming and inclusive. You can use Engage Whitehorse to ask questions, share ideas and provide feedback on projects that will shape the future of our Wilderness City.

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MAYOR'S MESSAGE

On behalf of the City of Whitehorse, I am pleased to present the 2025 Annual Report, which highlights many of the accomplishments over the past year and includes the corporation's independently audited financial reports for the year.

The City of Whitehorse celebrated its 75th anniversary this year. In 1950, then-Commissioner of the Yukon Territory, John Edward Gibben, proclaimed the Municipal Ordinance that created the City of Whitehorse, a city with a population just north of 2,000 people.

Celebrating 75 years presents an opportunity to reflect on the history of this wonderful place we call home and the many people that have built it into this remarkable city.

For thousands of years, the land we now call Whitehorse has been home to the Ta'an Kwäch'än Council and Kwanlin Dün First Nation. Their deep connection to the land, water, and culture continues to shape and enrich our community, and we are fortunate to share this land.

In the fall of 2025, leaders from the City of Whitehorse, Kwanlin Dün First Nation, and Ta'an Kwäch'än Council gathered for a meeting of the Tri-Council Assembly and reaffirmed a shared commitment to collaboration and collective decision-making.

In June 2025, the three governments worked in partnership with the Government of Yukon to establish Chasàn Chùà Territorial Park, which protects

approximately 36 square kilometres of land in a highly sensitive ecological area of Whitehorse.

Whitehorse has come a long way since its incorporation in 1950, growing from a bustling stop along the Alaska Highway to a vibrant northern hub. Seventy-five years later, Whitehorse is one of the fastest growing cities in Canada, with a population of nearly 35,000.

Keeping up with that rapid growth is an ongoing challenge for Whitehorse, especially as the City deals with aging infrastructure and the continued impacts of climate change.

City Council approved a \$96 million Capital Budget early in the year, investing in critical infrastructure like our drinking and wastewater systems, firefighting infrastructure and equipment, and the equipment that allows our employees to provide quality service delivery throughout the city.

We are also investing in our recreational infrastructure, which contributes to the quality of life of our residents and supports health and wellness.

Upgrades to the Mount McIntyre Recreation Centre and the Canada Games Centre – which celebrated its 20th anniversary in 2025 – are essential so that we can support citizens and their families in leading active, healthy lifestyles.

The maintenance of our recreation facilities is also critical as we get ready to host the 2026 Arctic Winter Games. After missing out on the excitement of the 2020 Games, City staff, partner organizations and volunteers are gearing up for an unforgettable celebration of northern sport and culture next year.

In March, City Council approved a \$119-million Operating Budget, focused on core municipal service delivery and maintaining existing infrastructure.

Two successful pilot programs were made permanent this year, including the Snow and Ice Control program and the FireSmart program. These programs have been effective in improving safety and accessibility for all residents and promoting public education and outreach to make our community more resilient.

In June, City Council established its Strategic Priorities for 2025 – 2028. The Strategic Priorities will guide City Council as it navigates substantial growth and development in the coming years:

- Supporting growth and sustainability
- Investing in infrastructure

- Good government, including strong communication with community and fiscal responsibility
- Service and organizational excellence
- Quality of life, well-being, and connections
- Community safety and resilience.

The Strategic Priorities reflect several governance values, including respect, accountability, transparency and thoughtfulness, and will be updated as necessary in response to new developments.

Planning for the years ahead is important as Whitehorse continues to grow. Since the adoption of the Whitehorse 2040 Official Community Plan in 2023, work has been underway to update and modernize the City's Zoning Bylaw.

Following significant engagement with residents, stakeholders and experts in community planning, a proposed Zoning Bylaw was presented to City Council for consideration in October.

After first reading of the bylaw passed, a Public Hearing followed with more than 150 submissions coming forward on everything from short-term rentals to parking, building heights and more. Council and administration are taking the time needed to review what residents brought forward during the public hearing and consider how best to move forward. We anticipate the adoption of a new Zoning Bylaw in 2026.

Looking to the future, Council will continue to listen to citizens and working to meet the needs of our growing community in line with our Strategic Priorities.

Thank you. Shăw níthän, Gùnáłchîsh, Mähsí'cho, Merci.



Kirk Cameron
Mayor



Upgrades to the Mount McIntyre Recreation Centre are underway.



CITY MANAGER'S MESSAGE

As City Manager, it's a privilege to look back on 2025 as a year of celebration and growth.

City of Whitehorse staff delivered essential services to residents while also marking important anniversaries, including the 75th anniversary of the incorporation of the municipality of Whitehorse and the 20th anniversary of the Canada Games Centre.

City staff did an amazing job planning and hosting festivities for each of these events, which gave us a chance to look at how Whitehorse developed over the years and consider what we want the city to be in the years to come.

With a focus on continuing to deliver essential services to our growing number of residents, we know we need to maintain aging infrastructure, ensuring it continues to meet the needs of residents.

The Canada Games Centre is one example of this. Major work was undertaken to enhance the ventilation system for the Whitehorse Lions Aquatic Centre. Maintaining a tropical climate inside the Aquatic Centre within our community's near-Arctic climate outside is not an easy feat. Updates to the 20-year-old facility will ensure it can continue to host families, swimming lessons and competitions for years to come.

Renovations to the Mount McIntyre Recreation Centre also began to make the facility more accessible and functional, improve health and safety, and ensure it can continue to support recreational activities in Whitehorse, including curling and cross-country

skiing. The renovations are taking place over two phases, with a break in March 2026 when Whitehorse will be hosting the Arctic Winter Games.

Residents access the Canada Games Centre and the Mount Mac Recreation Centre year-round and a new pilot program launched in 2025 is designed to make that easier in the winter. The Hamilton Boulevard Paved Trail was designated as a Priority 1 trail in the Snow and Ice Control Policy for a two-year pilot. Staff contended with difficult winter conditions to maintain the trail in a way that supports pedestrians and cyclists as well as snowmobiles.

Our Water and Waste crews had a busy 2025. New waste disposal fees were introduced at the Waste Management Facility, which has seen increased activity as a result of rapid population growth in recent years. Loads are now charged by weight to achieve fee consistency across all users and support the City's Waste Management Cost Recovery Policy. Upgrades were also made to the perimeter fence of the facility to improve security.

Staff successfully wrapped up the City's temporary recycling program, which was introduced in 2024 to fill a gap in service in the territory. The territory's Extended Producer Responsibility program came into effect on November 1. It was a smooth transition to the territorial program with Circular Materials taking on the management of residential recycling. The City closed its depot once a new public facility opened at Raven ReCentre, and Whitehorse Blue Bins continues to oversee the Curbside Collection program.

Important work started in 2025 to update water meters for all metered properties throughout the city. With existing meters at their end of life, the new meters will improve reading efficiency and support conservation initiatives. All meters will be replaced within the first half of 2026.

Meanwhile, Planning staff continue to advance the rewrite of the City's Zoning Bylaw. This work began in 2023 following the adoption of the Whitehorse 2040 Official Community Plan. Given the impact the Zoning Bylaw has on the community, it's important to consult on the bylaw and carefully consider the changes.

In 2025, staff conducted a second round of public engagement and workshops focused on specific zoning topics, providing more opportunities for residents to share their thoughts before the updated

Zoning Bylaw was brought forward to City Council. The proposed new Bylaw is on track to be finalized in 2026.

It's been a pleasure to recognize the dedication and work of our staff. In addition to our annual long-service awards, we also had the honour of naming Building Maintenance Supervisor Stu Qually the City's 2025 Employee of the Year.

2025 marks the second year for our Employee of the Year Award. It's great to have an opportunity to highlight the work of exceptional staff. Stu is a mentor and an anchor on the Property Management team, showing commitment to teamwork, collaboration, education, and quality service. All of this helps keep our facilities like the Canada Games Centre and others running smoothly.

Toward the end of 2025, staff from several City departments were moving or getting ready to move into the new expansion of the Whitehorse Operations Building. The additional space for staff and equipment will ensure we continue to meet the needs of our growing city while eliminating some of the leasing needs we've had in recent years.

Employees from Business and Technology Services moved in late December with others – Land and Development Services, Building Services, Planning and Sustainability Services, and Economic Development – moving in the new year. Some staff from City Hall will also be temporarily based out of the operations building while renovations at City Hall are underway.

The work to City Hall will result in energy efficiency and accessibility improvements to yet another important piece of City infrastructure that will serve residents for many years to come.

As we look back on what we have accomplished in 2025, we also look to the coming years with optimism as our community continues to grow and diversify.

A handwritten signature in black ink, appearing to read 'Jeff O'Farrell', with a long horizontal line extending to the right.

Jeff O'Farrell
City Manager

MAYOR AND COUNCIL

Kirk Cameron was born in Whitehorse. He has 20 years of experience in public service at all levels of government, including as Deputy Minister with the Yukon government. In public service, he has worked with Yukon government, Province of British Columbia, Government of Canada, and now with the City. In 2003 Kirk moved to consulting, and started his own company in 2009, the Northern Governance Institute. As a governance specialist Kirk has worked with all Yukon First Nations and many across Canada.

Kirk was first elected to Whitehorse City Council in a 2011 byelection, and served during the 2012 and 2021 three-year terms. In October 2024, he was elected as the Mayor of the City of Whitehorse, the first four-year term in the City's history.

Kirk teaches Political Science at Yukon University, and continues to work with First Nations as a governance specialist.

He is the co-author of two books, *The Yukon's Constitutional Foundations* (1991) and *Northern Governments in Transition* (1995), and has written articles and book chapters on many northern governance topics including: Indigenous land claims and self-government, the Office of Ombudsman, territorial governments, and co-management organizations set up to address topics relating to renewable and non-renewable resources.

Kirk has three adult sons, one finishing his PhD in Halifax, the middle guy back and forth between Toronto and Sao Paulo, Brazil,



Council photo from left to right: Lenore Morris, Jenny Hamilton, Dan Boyd, Mayor Kirk Cameron, Paolo Gallina, Eileen Melnychuk and Anne Middler

where he and his wife had Kirk's first granddaughter, and the young guy here in Whitehorse finishing his Criminology degree and working with Wildland Fire Management.

Anne Middler has lived in the Yukon for nearly 25 years and brings experience in environmental protection, journalism, energy regulation, recreation and community programming, and small business to Whitehorse City Council.

She is an avid cyclist, pedestrian and kicksledder, and aspires to make active commuting a safe, convenient and reliable option for people of all ages and abilities to improve health outcomes, enhance nature and community connection, and decrease traffic congestion.

Anne advocates for climate actions that reduce pollution, waste and costs, that stimulate local economic development and increase community resilience. Anne is honoured to be part of this Council and City team and looks forward to working together over the next four years to grow a diverse, strong, and vibrant community for all.

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 sixth term.

Jenny Hamilton is a lifelong Yukoner. She has spent her entire life in Whitehorse.

She's worn a lot of hats in this community — from working as a Red Seal Automotive Mechanic to spending over 20 years in the arts as an administrator, producer, writer and technician.

On top of that, she has been performing stand-up comedy for the past 17 years, not just here in

Whitehorse, but across Canada and internationally.

Through her past work she's had the privilege of connecting with people from all walks of life, and that connection is something she is passionate about bringing to City Council. She is dedicated to making smart, practical and cost-effective decisions that serve the needs of residents today and for years to come.

Lenore Morris was elected as a City Councillor in 2024. She is also a practicing lawyer who, having worked in many areas of law, now focusses on housing and planning.

Lenore ran for City Council in order to advocate for the causes she is passionate about: environmental protection, affordable housing and active transportation.

Lenore has volunteered for many local organizations, believing that the more people give to their community, the more they get back. She is also an active sportswoman who takes advantage of many of the recreational and sport opportunities that Whitehorse offers. Lenore looks forward to working with her fellow Councillors on the grand project of making Whitehorse the healthy, connected, prosperous community our citizens want it to be.

Paolo Gallina was elected to Whitehorse City Council in 2024 and brings a collaborative, community-first approach to the role. A long-time Yukoner who has raised his family here, Paolo is passionate about making Whitehorse a safe, vibrant, and welcoming place for everyone.

He currently works as the Marketing and Sponsorship Manager for the 2026 Arctic Winter Games, helping build strong partnerships with local businesses and community organizations. With a background in communications, public engagement, and event planning, Paolo brings practical experience and creative thinking to Council.

Paolo focuses on issues that matter to residents, including affordable housing, active transportation, and well-maintained public spaces. He believes in smart, long-term planning and making decisions that reflect the needs of the whole community.

When he's not at City Hall or working on the Games, Paolo stays busy in the community. He's active in sports, arts, and volunteering — and loves spending

time outdoors with his wife Sarah and their four daughters.

Paolo is proud to serve on Council and is committed to listening, learning, and working hard to help Whitehorse thrive now and into the future.

Born and raised in Watson Lake, **Eileen Melnychuk** is a long-time Yukoner with deep experience in community leadership and volunteerism. She has worked and volunteered with a wide range of local organizations, particularly in the social services, arts, and cultural sectors. Her past roles have included board leadership, community engagement, and support for non-profit initiatives across the territory. She brings a thoughtful, grounded perspective to Council, shaped by years of hands-on work with people and organizations throughout the Whitehorse. Her focus remains on being a strong team member and on building a connected, caring, and vibrant community for all.

STRATEGIC PRIORITIES

Council's direction for each term is set by its Strategic Priorities.

Council adopted its 2025 – 2028 Strategic Priorities in June. The priorities include:

- Supporting growth and sustainability
- Investing in infrastructure
- Good government
- Service and organizational excellence
- Quality of life, well-being, and connection
- Community safety and resilience

Following the adoption of the 2025-2028 Strategic Priorities, the City is pleased to report progress on each of the six priorities:

SUPPORTING GROWTH AND SUSTAINABILITY

1. Climate Action Plan

Council approved the Climate Action Plan 2025-2030 in September. This document guides the City's approach to climate mitigation, adaptation and resilience with actions outlined that aim to reduce the City's GHG emissions in the coming years.

2. Zoning Bylaw Rewrite

Work continued throughout the year to modernize land use regulations and improve housing diversity and sustainable development through a rewrite of the City's Zoning Bylaw with Council passing first reading and holding a public hearing. Steps towards adopting the Bylaw will continue in 2026.

3. New Firehall for Whistle Bend

Planning and design for a new firehall in the growing neighbourhood of Whistle Bend continued. Construction will follow in 2026 and is expected to finish in 2027.

4. Housing Needs Assessment and Action Plan

Work continued on a comprehensive assessment of current and future housing needs in Whitehorse and development of an Action Plan that will guide policy, land use and efforts.

5. Advocating for the New Land

Studies began in an effort to identify and plan potential areas for future residential growth. The City is also continuing to call on the Yukon government for the release of developable lots to support housing and community growth.

INVESTING IN INFRASTRUCTURE

1. Municipal Water and Waste Water System Improvements

The City continued to take a proactive approach to maintaining the water system through ongoing preventative maintenance measures. Efforts to repair and upgrade the City's waste water lagoons are also part of this ongoing work. A staged approach will be taken with repairs expected to be complete in 2028. Water system upgrades have been planned for the Crestview neighbourhood.

2. Emergency Operation Centre

Planning was ongoing for improvements to the City's Emergency Operations Centre to enhance long-term emergency management capacity.

3. Trail Management and Enhancement

Trail maintenance is part of the City's regular infrastructure work. Work on a Memorandum of Understanding with the Ta'an Kwäch'än Council and Kwanlin Dün First Nation that could strengthen collaboration on trail planning, maintenance, and management with First Nations also continued.

4. Advocating for Funding

The City began identifying and prioritizing capital projects to help strengthen applications for sustainable federal and municipal funding for long-term infrastructure needs.

GOOD GOVERNMENT

1. Modernize City Council processes

A comprehensive review of the Council Procedures Bylaw was started to modernize how Council meetings are conducted and decisions are made. The City also began work to evaluate options for automated captioning of Council meetings to improve accessibility and inclusivity.

2. Strengthen Public Education and Awareness

Public education has been incorporated into bylaw compliance. Work also continued on an Emergency Communication Strategy and in refining communications practises into regular City operations.

3. Transit Cost Recovery Policy evaluation

A review of the City's Transit Cost Recovery Policy began. Recommendations are expected in 2026.

4. Collaboration with community groups on programming and events

Regular collaboration with Whitehorse organizations continued in an effort to support initiatives and programming that enhance community participation.

SERVICE AND ORGANIZATIONAL EXCELLENCE

1. Building and Development Permits

The City launched the e-permitting system for development and building permits. This system allows developers to apply for permits online and track the status of their permits. Service standards were developed and are now applied, improving consistency, predictability, and customer service. Development of Key Performance Indicators was also started with a goal of improving monitoring, transparency, and reporting service delivery for building permits.

2. Business License Bylaw Review

A review of the Business License Bylaw began and is continuing in an effort to improve clarity, consistency and make sure it aligns with current practice.

3. Municipal Charges and Community Services Grant Policy Review

A review of the Community Services Grant Policy was started to ensure clarity, fairness, and make sure it aligns with the City's goals.

4. Telecommunications Study and Optimization

A study of the City's telecommunications systems was completed with the findings of the study being used to phase in system improvements.

QUALITY OF LIFE, WELL-BEING, AND CONNECTION

1. Active Transportation Efforts

Efforts to improve the active transportation network in Whitehorse included rehabilitation work and signage upgrades. Development of a Downtown Walkability Plan to improve pedestrian safety also began.

2. Whistle Bend Active Transportation Connector

Planning began on an active transportation connection route for Whistle Bend.

3. Chasàn Chùà Protected Area

The Chasàn Chùà Territorial Park was established and the City is working with the Kwanlin Dün First Nation, Ta'an Kwäch'än Council, and Government of Yukon to develop a long-term management plan.

4. Downtown Plan Review

A review of the Downtown Plan began to help ensure the plan reflects current conditions, priorities and future growth objectives in the neighbourhood. The review will continue with updates anticipated to inform future planning for the area.

5. Recreational Facility Planning

Work was started to develop a long-term plan that will guide the City's plans to invest, renew and expand recreational facilities.

COMMUNITY SAFETY AND RESILIENCE

1. Whitehorse Community Safety and Well-Being Plan

The development of the Whitehorse Community Safety and Well-being Plan, including engagement with stakeholders, began. The plan aims to support crime prevention, community well-being, and public safety.

2. Neighbourhood Speed Reduction

Speed limits were reduced to 40 kilometres per hour in most residential neighbourhoods to improve pedestrian and cyclist safety. Council adopted the new speed limits following a public engagement period. Work on a Neighbourhood Traffic Calming Policy is continuing.

3. FireSmart

A variety of FireSmart initiatives focused on reducing the risk of wildfire and enhancing community resilience in Whitehorse. Among these efforts were FireSmart home assessments, educational initiatives at community events like the Fireweed Community Market and Fridays in the Park, and others.

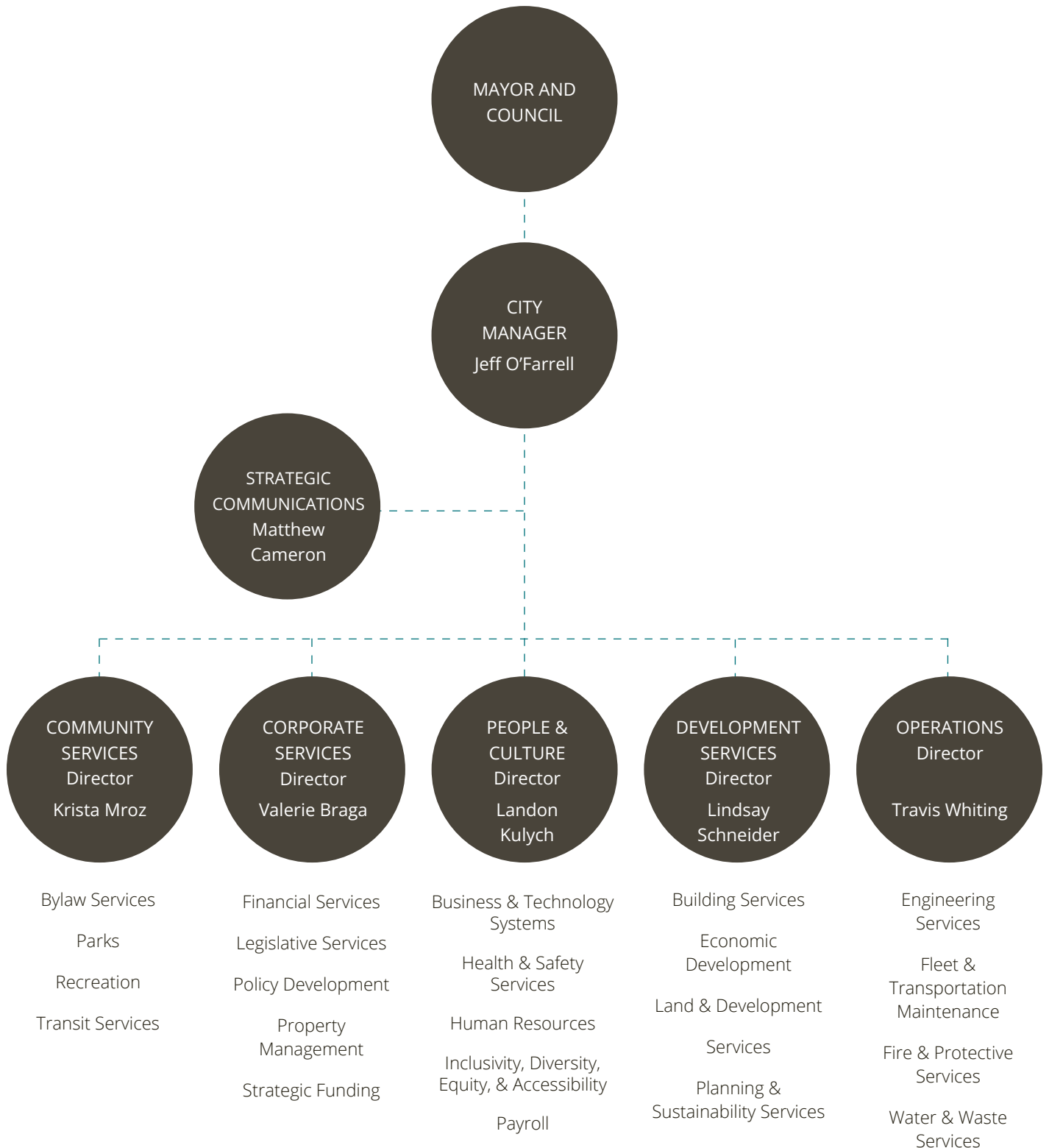
4. Robert Service Way Landslide Monitoring and Solutions

Assessment and planning continued for Robert Service Way that will address safety, access, and operational challenges to deal with the impact of potential landslides during the spring freshet. This work will continue into 2026.



FireSmart Home Assessments are one of a number of initiatives aimed at reducing the risk of wildfire and enhancing community resilience.

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, and enforces bylaws. There are four departments: Bylaw Services, Parks, Recreation, and Transit Services.

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.

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 operates and maintains the Canada Games Centre, Takhini Arena, and the 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.

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

PEOPLE & CULTURE DIVISION

The **People, Technology & 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, administers information and communication technology, and ensures employee safety. It consists of Business & Technology Systems, Human Resources and Payroll, plus the Health and Safety function.

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

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.

Inclusivity, Diversity, Equity, & Accessibility supports all City departments to educate, engage and cultivate leadership practices and programs.

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, and managing and maintaining City properties. The division consists of five departments: Financial Services, Legislative Services, Policy Development, Property Management, and Strategic Funding.

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.

Policy Development supports the development and coordination of Council Policies and Administrative Directives that inform effective municipal governance and service delivery. The department works collaboratively with City departments to develop recommendations and ensure policies align with legislative requirements, Council priorities, and community needs.

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.

Strategic Funding secures and manages external funding sources to support the City's initiatives and growth. It collaborates with departments to align funding opportunities with the City's strategic goals. Some of its functions include, but are not limited to, identifying and managing grants, developing strategies for capital funding, serving as a liaison for grant authorities and providing support for grant applications.

DEVELOPMENT SERVICES DIVISION

The Development Services Division provides land planning and management. This division consists of four departments: Building Services, Economic Development Services, Land & Development Services, and Planning and Sustainability Services.

Building Services is responsible for processing and issuing business licenses, building and plumbing permits, and providing property information to the public.

Economic Development Services provide strategic leadership for the City's economic development

efforts by developing and implementing guiding strategies and initiatives, administering business support programs, and representing the interests of the business community across municipal departments and partner organizations.

Land & Development Services issues development permits and ensures a consistent application of City policies and legislation relating to land development that reflects the community's vision for Whitehorse.

Planning & 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.

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 four departments: Engineering Services, Fire & Protective Services, Fleet and Transportation Maintenance, and Water and Waste Services.

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

Fire & 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 building inspections, education, and investigations

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 and manages the mosquito control program. It also operates waste collection services and the Waste Management Facility, leading the City's waste diversion initiatives including advocacy and service for recycling, organics and compost, metals, and household hazardous waste.

IN FOCUS: Chasàn Chùà Territorial Park

Great things are achieved when we work in partnership.

This was evident in 2025 with the official designation of Chasàn Chùà Territorial Park.

The Government of Yukon - with the support of the City, Kwanlin Dün First Nation, and Ta'an Kwäch'än Council – designated the Chasàn Chùà (McIntyre Creek) area as a territorial park on June 19. This followed significant public engagement led by a steering committee made up of representatives from the First Nations, City, Government of Yukon, and Parks Canada.

A public survey, open house and multiple meetings with stakeholders and interest groups throughout 2024 provided opportunities for Whitehorse residents and Yukoners to share their thoughts about the new park as plans were developed.

In March 2025, a *What We Heard Report* detailing the feedback was released.

The steering committee then set to work evaluating the feedback as it considered how to best protect the area into the future.

The result is a 36 square kilometre protected park in the heart of Whitehorse. The boundary extends from the confluence of the Yukon River and the creek to southwest boundary of the city.

In addition to the park designation, a permanent prohibition on mineral staking is in place within the park boundaries.

The designation is a major step forward in the long-term protection of the area, but there is more work to do.

The Chasàn Chùà area has long been a place of cultural and traditional importance for the Kwanlin Dün First Nation and Ta'an Kwäch'än Council.

It also features a diverse ecosystem of wildlife species and habitats and is valued by many Yukoners for its outdoor recreational space.

Collaborative park management planning between the City, First Nations, and the Government of Yukon will define future use and consider ecologically sensitive areas, heritage resources, recreational interests, active commuting, economic development, and public infrastructure needs.

Public engagement will play a significant role in park management planning as it did in the designation. Engagement will take place with First Nations' Citizens and Beneficiaries, Yukoners, land users, and other stakeholders.





IN FOCUS: Recycling

The commitment of Whitehorse residents to waste diversion remained clear throughout 2025.

While work was underway to bring the territory's Extended Producer Responsibility program into effect for recycling in November, the City continued operating its Curbside Collection program and the drop-off depot at the Waste Management Facility.

The City programs began in 2024, following decisions by Raven ReCentre and P&M Recycling to close their drop-off facilities in Whitehorse.

The City programs provided an interim solution until the territory-wide program came into effect with residents doing their part to ensure recyclables were kept out of the landfill.

Between September 2024 when it opened and October 2025 when it closed, a total of 317 tonnes of recyclables were dropped off at the depot. Meanwhile, the City's Curbside Collection program saw an estimated 450 tonnes collected between December 2024 when it started and October 2025 when it ended. A total of 7,282 households were part of the Curbside Collection program by the time it wrapped up.

The depot brought substantially more traffic to the Waste Management Facility with an average 60 additional (or 40 per cent more) visits each day during its operation.

Cardboard and paper were the most common materials to be recycled, making up 70 per cent of what was collected in the curbside program, with the remaining 30 per cent being containers. At the depot, cardboard and paper made up 85 per cent of the recyclables being dropped off with 15 per cent being containers.

The City was pleased to provide these interim recycling options to residents until the territorial program came into effect on November 1. Circular Materials now manages the territorial program and there was a seamless transition as Whitehorse Blue Bin Recycling continues to operate the curbside program.

Raven ReCentre was contracted by Circular Materials to operate the new public depot, allowing residents to once again drop off recycling at a central and familiar spot. The City thanks all those residents who continue to work to divert waste from the landfill.



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, 2024

Christopher P. Morill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Whitehorse for its annual financial report for the fiscal year, which ended December 31, 2024.

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

The City's Management is responsible for preparing and presenting these financial statements. They must be prepared 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:

1. **Statement of Financial Position** – Summarizes the City's financial and physical assets and liabilities.
2. **Statement of Operations** – Provides a summary of funds raised by the City and the use of such funds during the year.
3. **Statement of Change in Net Financial Assets** – Shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
4. **Statement of Cash Flows** – Summarizes how the City's cash position changed during the year by highlighting the sources and uses of cash.
5. **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 2024 and 2025.
6. **Schedule of Water & Sewer Utility** – As this area is operated as a separate utility, this schedule provides a summary of the City's water and sewer operation.

Also included are Notes to the Financial Statements, which are an integral part of the statements and provide 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 of December 31, 2025.

2025 ANALYSIS

Council adopted an operating and capital budget for 2025 totalling \$240.52 million. This figure 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 2025 Statement of Financial Position shows an improvement in accumulated surplus compared to 2024. Financial assets increased by \$6.46 million, while liabilities increased by \$1.81 million, resulting in a net increase in net financial assets of approximately \$4.65 million. Non-financial assets, primarily tangible capital assets, increased by \$16.19 million as capital improvements were completed or remained under construction. Overall, the City's accumulated surplus increased by \$20.84 million.

		2025		2024		Net Change
Financial assets	\$	132,294,097	\$	125,831,761	\$	6,462,336
Liabilities		57,820,528		56,006,879		1,813,649
Net financial assets	\$	74,473,569	\$	69,824,882	\$	4,648,687
Non-financial assets		488,361,244		472,168,497		16,192,747
Accumulated surplus	\$	562,834,813	\$	541,993,379	\$	20,841,434

The accumulated surplus of \$562.83 million is further explained in Note 11, and consists of the following components: reserves, net investment in tangible capital assets and general surplus:

Total reserves	\$	77,433,738
Surplus		
Invested in tangible capital assets		487,447,035
Debt		(11,212,345)
Net investment in tangible capital assets	\$	476,234,690
General surplus		9,166,385
Accumulated surplus	\$	562,834,813

This breakdown shows that while the City's reserves total \$77.43 million, the majority of the City of Whitehorse's accumulated surplus has already been invested in tangible capital assets. The City's reserve and general surplus levels remain within acceptable ranges given the overall financial framework.

One of the financial benchmarks used to evaluate financial health measures the City's liquidity, or ability to meet its obligations. Using data from the Statement of Financial Position, the 2025 result is 1.574, which falls within the acceptable range of 1.00 to 2.50.

The 2025 cash and investments balance increased by 12.75%, while the total liabilities increased by 3.24%, primarily due to increases in asset retirement obligations and deferred revenues related to government transfers.

	Benchmark	2025	2024	2023	2022 Restated	2021
Cash + Investment / Total Liabilities	1.000 - 2.500	1.574	1.442	1.923	2.011	2.119

The next financial benchmark is calculated using data from both the Statement of Financial Position and the Statement of Operations. This benchmark measures the City's ability to meet general obligations relative to annual revenue, including the long-term planning implications of environmental liabilities. The ratio of general (current) liabilities to operating revenue increased to 0.442 in 2025, remaining within the acceptable range of 0.251 to 0.500.

This increase is primarily attributable to a 44.2% increase in deferred revenue compared to 2024, driven by the receipt of capital funding in advance of expenditures being incurred. Operating revenue also increased by 6.38%, driven by higher property tax revenues, sales of goods and services, payments in lieu of taxes, permits, and developer contributions.

	Benchmark	2025	2024	2023	2022 Restated	2021
General (Current) Liabilities (including ARO) / Operations Revenue	0.251 - 0.500	0.442	0.441	0.372	0.372	-

The next benchmark is calculated using data is the per capita debt ratio. These results demonstrate that per capita debt remains well within the maximum limits established by the City's Debt Management Policy.

The *Municipal Act* establishes a maximum debt limit of approximately \$3,934 per capita (based on December 31, 2025 assessments, and population figures), while the City's policy further restricts debt to \$500 per capita unless otherwise approved by Council. The 2025 result is \$325 per capita. As future borrowing is contemplated, this ratio may increase in future years.

	Benchmark	2025	2024	2023	2022 Restated	2021
Long-Term Debt / Population	\$ 0 - 500	\$ 325	\$ 368	\$ 420	\$ 459	\$ 401

Statement 2 – Statement of Operations

This statement compares actual expenses for the year to the final approved 2025 budget and summarizes the sources, allocation, and use of the financial resources administered during the year. The budget figures combine both approved capital and operating budgets and are presented in accordance with PSAB standards, as shown in Note 16 of the Financial Statements.

Total 2025 revenue was 22.66% below budget (2024 – 30.56%). The variance occurred because government transfers did not reach planned levels, as some externally funded capital projects were delayed due to resource and capacity constraints.

On the expense side, costs were 0.35% below budget (2024 – 2.12% over budget) primarily due to lower operating costs within the protective services and general government services areas.

Actual revenues and expenses resulted in a surplus of \$20.84 million compared to a planned surplus of \$63.03

million. As planned capital projects are completed and related funding is claimed, the remaining surplus is expected to be realized in future years. In the context of these financial statements, a surplus does not represent profit. Rather it represents the excess of revenues over expenses over the year. A surplus also does not mean that equivalent cash is available, as a significant portion of the City's resources have been invested in tangible capital assets, which are capitalized and expensed over their useful lives through amortization.

One of the benchmarks used to evaluate the data in Statement of Operations measures own-source revenue as a ratio of total revenue. Total revenue is calculated excluding capital grants and donated capital assets to better reflect day-to-day operations. The 2025 result is 0.866, which falls within the acceptable range of 0.795 to 0.972.

	Benchmark	2025	2024	2023	2022 Restated	2021
Own Source Revenue / Total Revenue	0.795 – 0.972	0.866	0.888	0.897	0.893	0.888

Data from this statement and Note 11 of the Financial Statements are used to measure the City's ability to withstand a temporary revenue shortfall. The 2025 result is 0.287, which falls within the acceptable range of 0.101 to 0.358. Uncommitted reserves include the Capital, Contingency and General Fund reserves. The City's success in leveraging external funding sources for major capital projects contributes positively to this indicator.

	Benchmark	2025	2024	2023	2022 Restated	2021
Uncommitted Reserves / Operations Revenue	0.101 – 0.358	0.287	0.311	0.418	0.302	0.313

Statement 3 – Statement of Changes in Net Financial Assets

This statement reflects changes in physical assets resulting from the acquisition of new tangible capital assets, which occurred via the purchase, amortization and disposition of assets throughout the year. In 2025, \$38.95 million (2024 – \$27.93 million) was invested in the acquisition of new tangible capital assets, while \$22.76 million (2024 – \$22.06 million) was amortized during the same period. In both 2025 and 2024, the City did not receive any donated tangible capital assets. An investment level in assets that exceeds the cost of consuming existing assets is generally considered a positive indicator for long-term municipal sustainability.

Statement 4 – Statement of Cash Flows

This statement demonstrates how the City finances its operations and meets its cash requirements throughout the year. In 2025, these activities resulted in an increase in cash of \$30,295,715, primarily due to the collection of outstanding accounts receivable, receipt of deferred revenue and the maturity of investments.

Water and Sewer Utility

As the Water and Sewer Services operate as a separate utility, operating results must be reported separately, as shown in Schedule 2 of the Financial Statements.

The schedule shows an operating deficit of \$ 614,450 which, in order to maintain the separation between taxpayer-funded activities and utility operations, must be funded by utility ratepayers. This can be accomplished either through a transfer from the Water and Sewer Reserve in 2026 or through future utility rate increases in future years.

The deficit resulted primarily from lower revenues as recoveries were less than initially projected. The 2025 budget included anticipated recoveries from prior-year utility surpluses and wage overlay savings. However, only \$374,728 of recoveries were realized and reported in the financial statements during the year, resulting in revenues falling short of budget expectations.

Despite the 2025 operating deficit of \$614,450, the Water and Sewer Reserve remain in a strong financial position, with a balance of \$13.98 million as of December 31, 2025.

It should be noted that the deficit allocated to ratepayers excludes amortization expense and gains or losses on disposal of assets. When these items are included, the utility reports an accounting deficit of \$5.68 million. Amortization is not included in the deficit funding calculation, as the City does not currently generate sufficient revenues to fund its annual amortization expense of \$22.76 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:

- Process improvements related to the assessment of contaminated sites liabilities.
- Enhanced user access review, timely access revocation procedures, and a reduction in generic user accounts within corporate systems.

The City's auditors were pleased with the cooperation and assistance provided by City staff throughout the audit process.

Significant Trends

Revenues	Average Annual Change	2025	2024	2023	2022 Restated	2021
Property taxes	4.94%	\$55,858,604	\$53,025,323	\$49,483,510	\$47,145,564	\$44,549,904
Government transfers	16.02%	49,682,795	34,449,828	30,073,719	24,271,489	24,635,706
Sales of goods and services	9.16%	26,982,491	23,770,171	22,203,509	19,957,377	18,827,526
Licenses, permits, penalties and fines	14.36%	4,618,379	3,870,773	3,643,147	3,062,391	2,929,457
Developers' contributions	-12.46%	236,154	716,176	531,824	450,150	1,084,937
Investment income	65.08%	3,361,785	4,844,110	5,415,598	2,511,742	687,146
Other revenues	5.53%	4,749,772	3,832,711	3,770,040	2,858,899	3,273,344
Donated assets		-	-	-	-	9,791,626
Total		\$145,489,980	\$124,509,092	\$115,121,347	\$100,257,612	\$105,779,646

The above revenue numbers have been sourced from the Statement of Operations. In 2025, government transfers increased from prior years as the City completed a variety of projects such as facility upgrades, road improvements and the Whitehorse Operations Building expansion. Developer contributions decreased by \$480,022, and the number of new dwelling units developed decreased from 482 in 2024 to 189 in 2025. Revenue fluctuations in the remaining categories between 2025 and 2024 are as follows: property taxes increased by an additional \$2.83 million, primarily due to growth in the assessment base; sales of goods and services rose by \$3.21 million, driven by increases in transit ridership, and landfill tipping fees. Investment income decreased by approximately \$1.48 million in 2025 compared to 2024, primarily due to lower interest rates on term deposits and cash balances throughout the year. In 2025, the City did not receive any donated assets.

Expenses	Average Annual Change	2025	2024	2023	2022 Restated	2021
General government	14.56%	\$ 30,605,268	\$29,882,431	\$23,392,478	\$23,018,522	\$20,307,519
Protective services	7.24%	13,974,368	13,812,518	11,274,749	11,081,613	10,569,753
Transportation services	7.51%	32,815,011	31,585,697	28,441,800	26,843,125	23,782,545
Environmental services	5.89%	23,136,652	21,821,794	19,898,674	18,104,542	16,886,954
Public Health services	-0.49%	233,413	205,529	187,569	188,378	186,438
Community development services	6.03%	3,927,198	4,040,485	3,324,934	3,106,355	2,394,256
Recreation and cultural services	6.65%	19,956,636	19,634,359	17,599,782	16,231,061	14,882,141
Total		\$124,648,546	\$120,982,813	\$104,119,986	\$98,573,596	\$89,009,606

Using expense numbers from the Statement of Operations, the overall cost of operations at the City has increased across most segmented areas. Factors contributing to this rise in operating costs in 2025 include rising cost of electricity, heating fuel, and supplies and materials. In 2025 overall expenses came in 0.35% lower than budgeted.

Financial Position	Avg. Annual Change	2025	2024	2023	2022 Restated	2021
Financial Assets	8.22%	\$ 132,294,097	\$125,831,761	\$120,630,937	\$115,329,857	\$108,910,431
Liabilities	12.01%	57,820,528	56,006,879	48,473,987	46,719,390	41,596,865
Net Financial Assets		\$74,473,569	\$69,824,882	\$72,156,950	\$68,610,467	\$67,313,566

The City's net financial assets have increased over the prior year. Financial assets have increased, driven by an increase in the balance of cash, while investments decreased compared to 2024. Accounts receivable has fallen due to a decrease in government transfers receivable at year-end. The City continues to prioritize external funding over its own sources when available and takes advantage of favorable interest rates on cash balances. Overall, liabilities have increased, most notably in deferred revenue for capital projects that have been funded but not yet completed at year end. Employee future benefits and asset retirement obligation have also increased. During 2025, \$1.15 million debt was repaid.

The increase of \$4.65 million in net financial assets was complemented by the \$16.19 million increase in non-financial assets, resulting in a net improvement of the City's overall financial position by \$20.84 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	Avg. Annual Change	2025	2024	2023	2022 Restated	2021
	7.14%	\$77,433,738	\$70,599,157	\$70,799,304	\$71,360,953	\$63,335,282

The City's reserves are used to fund a portion of the capital program and occasionally stabilize specific operating initiatives. Reserve levels have increased by \$6,834,581 due to increased revenues over 2024.

Summary

The statements reflect the City's financial position at the end of the year, including the total accumulated surplus of \$562.83 million. Most of this surplus is invested in the City's fixed assets, which include land, land improvement, buildings, equipment, linear assets (mainly roads and underground pipes), and assets under construction.

The City's vision emphasizes acting in a fair and fiscally responsible manner. The City maintains that its budgeting practices and financial results have contributed to keeping taxes and utilities rates among the lowest in 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 "Brittany Dixon".

Brittany Dixon

Director, Corporate Services

June 24, 2026

CITY OF WHITEHORSE
Management's Report
For the year ended December 31, 2025



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.

A handwritten signature in black ink, appearing to read 'Brittany Dixon'. The signature is fluid and cursive, with the first name 'Brittany' being more prominent than the last name 'Dixon'.

Brittany Dixon
Director, Corporate Services
June 24, 2026



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BDO Canada LLP
2180 2nd Avenue
Whitehorse YT Y1A 5N6

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, 2025 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, 2025 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.

BDO Canada LLP

Chartered Professional Accountants

Whitehorse, Yukon

June 24, 2026

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CITY OF WHITEHORSE
Statement of Financial Position
for the year ended December 31, 2025



	2025	2024
Financial assets		
Cash	\$ 83,034,959	\$ 52,739,244
Investments (Note 2)	8,000,000	28,000,000
Accounts receivable (Note 3)	41,214,405	45,039,804
Other financial assets	44,733	52,713
Total financial assets	\$ 132,294,097	\$ 125,831,761
Liabilities		
Accounts payable (Note 4)	\$ 20,606,285	\$ 21,064,356
Employee future benefits (Note 5)	4,264,300	4,019,500
Asset retirement obligation (Note 6)	9,595,157	9,138,244
Deferred revenue (Note 7)	7,864,469	5,452,623
Debt (Note 8)	11,212,345	12,365,538
Deposits	4,277,972	3,966,618
Total liabilities	\$ 57,820,528	\$ 56,006,879
Net financial assets	\$ 74,473,569	\$ 69,824,882
Non-financial assets		
Tangible capital assets (Note 10)	\$ 487,447,035	\$ 471,340,119
Inventory	913,535	828,378
Prepaid expenses	674	-
Total non-financial assets	\$ 488,361,244	\$ 472,168,497
Accumulated surplus (Note 11)	\$ 562,834,813	\$ 541,993,379

The accompanying notes are an integral part of these financial statements

Approved by:

Svetlana Erickson

Svetlana Erickson, MBA, CPA, CGA
 Manager, Financial Services

CITY OF WHITEHORSE
Statement of Operations
for the year ended December 31, 2025



	2025 Budget (Note 16)	2025 Actual	2024 Actual
Revenues (Schedule 1)			
Taxes and payments in lieu of taxes (Note 12)	\$ 56,316,135	\$ 55,858,604	\$ 53,025,323
Government transfers (Note 13)	93,094,036	49,682,795	34,449,828
Sales of goods and services (Note 14)	25,820,857	26,982,491	23,770,171
Licenses, permits, penalties and fines (Note 15)	4,633,643	4,618,379	3,870,773
Developers' contributions	900,000	236,154	716,176
Investment income	2,500,000	3,361,785	4,844,110
Other revenues	4,853,221	4,749,772	3,832,711
Total revenues	<u>\$ 188,117,892</u>	<u>\$ 145,489,980</u>	<u>\$ 124,509,092</u>
Expenses (Schedule 1)			
General government services	\$ 31,257,652	\$ 30,605,268	\$ 29,882,431
Protective services	14,557,318	13,974,368	13,812,518
Transportation services	32,738,468	32,815,011	31,585,697
Environmental services	23,325,249	23,136,652	21,821,794
Public health services	234,125	233,413	205,529
Community development services	3,939,351	3,927,198	4,040,485
Recreation and cultural services	19,033,009	19,956,636	19,634,359
Total expenses	<u>\$ 125,085,172</u>	<u>\$ 124,648,546</u>	<u>\$ 120,982,813</u>
Annual surplus	\$ 63,032,720	\$ 20,841,434	\$ 3,526,279
Accumulated surplus at beginning of year	\$ 541,993,379	\$ 541,993,379	\$ 538,467,100
Accumulated surplus at end of year (Note 11)	\$ 605,026,099	\$ 562,834,813	\$ 541,993,379

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, 2025



	2025 Budget (Note 16)	2025 Actual	2024 Actual
Annual surplus	\$ 63,032,720	\$ 20,841,434	\$ 3,526,279
Net acquisition of tangible capital assets	\$ (112,010,253)	\$ (38,946,179)	\$ (27,927,243)
Amortization of tangible capital assets	22,831,049	22,759,867	22,058,921
Loss (gain) on disposal of tangible capital assets	-	53,346	(186,048)
Proceeds on disposal of tangible capital assets	-	26,050	202,631
	<u>\$ (89,179,204)</u>	<u>\$ (16,106,916)</u>	<u>\$ (5,851,739)</u>
Acquisition of inventories of supplies	\$ -	\$ (913,535)	\$ (828,378)
Consumption of supplies inventories	-	828,378	821,770
Acquisition of prepaid expense	-	(674)	-
Use of prepaid expense	-	-	-
	<u>\$ -</u>	<u>\$ (85,831)</u>	<u>\$ (6,608)</u>
Change in net financial assets	\$ (26,146,484)	\$ 4,648,687	\$ (2,332,068)
Net financial assets at beginning of year	\$ 69,824,882	\$ 69,824,882	\$ 72,156,950
Net financial assets at end of year	\$ 43,678,398	\$ 74,473,569	\$ 69,824,882

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Cash Flows
for the year ended December 31, 2025



	2025 Actual	2024 Actual
Operating transactions		
Annual surplus	\$ 20,841,434	\$ 3,526,279
Items not utilizing cash		
Amortization	\$ 22,759,867	\$ 22,058,921
Loss (gain) on disposal of tangible capital assets	53,346	(186,048)
Accretion expense	456,913	435,154
Change in non-cash operating balances		
Accounts receivable	3,825,399	(17,688,709)
Other financial assets	7,980	(5,052)
Accounts payable	(458,071)	4,640,176
Employee future benefits	244,800	222,500
Deposits	311,354	770,223
Deferred revenue	2,411,846	3,151,156
Inventory	(85,157)	(6,608)
Prepaid expenses	(674)	-
Cash provided by operating transactions	<u>\$ 50,369,037</u>	<u>\$ 16,917,992</u>
Capital transactions		
Cash used to acquire tangible capital assets	\$ (38,946,179)	\$ (27,927,243)
Proceeds on disposal of tangible capital assets	26,050	202,631
Remediation of ARO	-	(401,510)
Cash provided by (applied to) capital transactions	<u>\$ (38,920,129)</u>	<u>\$ (28,126,122)</u>
Investing transactions		
Investments	\$ 20,000,000	\$ (8,000,000)
Cash provided by (applied to) investing transactions	<u>\$ 20,000,000</u>	<u>\$ (8,000,000)</u>
Financing transactions		
Debt repayment	(1,153,193)	(1,284,807)
Cash provided by (applied to) financing transactions	<u>\$ (1,153,193)</u>	<u>\$ (1,284,807)</u>
Increase/(decrease) in cash	\$ 30,295,715	\$ (20,492,937)
Cash at beginning of year	\$ 52,739,244	\$ 73,232,181
Cash at end of year	\$ 83,034,959	\$ 52,739,244

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.

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recognized in the period goods and services are acquired and a legal obligation to pay is incurred, provided the amounts can be reasonably estimated.

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.

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.

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 16).

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.

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.

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.

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.

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 the lower of cost and replacement 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 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 17.

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.

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, 2025.

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.

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.

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. INVESTMENTS

The City's investments consists of two GICs maturing between June 12, 2026 and June 28, 2027, with interest rates between 4.40% and 4.48%.

3. ACCOUNTS RECEIVABLE

	2025	2024
Trade accounts and other receivables	\$ 10,253,069	\$ 9,813,854
Government of Yukon transfers receivables	19,901,193	33,568,920
Other due from government		
Government of Canada	9,619	13,194
Government of Yukon	10,929,230	1,563,147
First Nation Governments	121,294	80,689
Total accounts receivable	\$ 41,214,405	\$ 45,039,804

4. ACCOUNTS PAYABLE

	2025	2024
Construction and trade payables	\$ 9,732,157	\$ 12,193,044
Holdback payable	3,648,145	1,839,227
Salaries and benefit payable	7,134,330	6,939,958
Other payables	91,653	92,127
Total accounts payable	\$ 20,606,285	\$ 21,064,356

5. 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:

	2025	2024
Accrued severance obligation, beginning of year	\$ 3,738,700	\$ 3,507,700
Service cost	349,200	339,000
Interest cost	197,100	185,000
Benefits paid	(293,000)	(293,000)
Actuarial (gain) loss	-	-
Accrued severance obligation, end of year	\$ 3,992,000	\$ 3,738,700
Unamortized actuarial gain (loss)	272,300	280,800
Accrued employee future benefits liability	\$ 4,264,300	\$ 4,019,500

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

	2025	2024
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.

6. ASSET RETIREMENT OBLIGATION

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

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.

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.

Well 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, 2025, is fully amortized.

Fuel tank decommissioning 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.

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 (2024 – 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		2025
Opening balance	\$	1,199,702	\$	7,822,698	\$	18,045	\$	97,799	\$ 9,138,244
Accretion expense		59,985		391,135		903		4,890	456,913
Closing Balance	\$	1,259,687	\$	8,213,833	\$	18,948	\$	102,689	\$ 9,595,157

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 used in determining asset retirement obligations. Actual costs may differ from recorded amounts due to uncertainties affecting the timing and amount of future expenditures. As additional information becomes available, estimates of cash flows, timing, and discount rates may change. Any resulting adjustments are recorded prospectively as changes to the asset retirement obligation and the related tangible capital asset.

7. DEFERRED REVENUE

Deferred revenue consists of the following:

	Balance Dec 31, 2024		Amounts Received		Revenue Recognized		Balance Dec 31, 2025	
Prepaid Local Improvement Charges	\$	337,194	\$	13,218	\$	(41,924)	\$	308,488
Government Transfers		3,703,374		3,141,800		(808,568)		6,036,606
Business Licenses		15,806		34,081		(15,806)		34,081
Parks and Recreation Facility Fees		922,226		2,520,436		(2,359,817)		1,082,845
Trust Accounts		474,023		56,328		(127,902)		402,449
	\$	5,452,623	\$	5,765,863	\$	(3,354,017)	\$	7,864,469

8. DEBT

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

	2025		2024	
Balance, as at January 1	\$	12,365,538	\$	13,650,345
Less: Principal repayments		(1,153,193)		(1,284,807)
Balance, as at December 31	\$	11,212,345	\$	12,365,538

It is composed of debentures payable to the Government of Yukon and loans payable to the Royal Bank and Toronto Dominion with various interest rates from 2.160% to 6.290% as shown below.

		Principal Debt Outstanding		
	Maturity Year	2025	2024	Interest Rate
Government of Yukon				
2010-29 Black St. Reconstruction	2027	75,706	111,777	3.260%
2011-07 Marwell East Reconstruction	2027	301,286	444,834	3.260%
2013-46 Ogilvie St. West (Phase 1)	2030	180,118	213,331	2.720%
2016-39 Wheeler St. 4th to Escarpment	2034	420,241	459,263	3.570%
2017-32 Alexander St.	2034	314,673	343,892	3.570%
2019-09 Cook Street West	2038	575,838	604,928	5.850%
Toronto Dominion				
2017-25 Whitehorse Operations Building	2041	7,999,385	8,437,744	2.160%
Royal Bank				
2009-14 Public Safety Building	2030	1,335,673	1,731,281	6.290%
2010-21 Hanson Street Reconstruction	2026	9,425	18,488	4.000%
Total		\$ 11,212,345	\$ 12,365,538	

Current debt load is 8.26% of the statutory limit as stipulated in the *Municipal Act*, R.S.Y. 2002. Retirement requirements for the next 16 years are as follows:

	Principal	Interest
2026	1,124,783	315,251
2027	1,092,474	274,263
2028	877,105	235,523
2029	857,742	204,821
2030	841,900	175,680
2031-2041	6,418,341	789,939
Total	\$ 11,212,345	\$ 1,995,477

Gross interest paid on debt in 2025 was \$359,322 (\$407,798 in 2024).

9. FINANCIAL INSTRUMENTS

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.

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 2), and accounts receivable (Note 3).

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 3). 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.

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.

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 10 or 15-year mark (Note 8). Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt.

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.

10. TANGIBLE CAPITAL ASSETS

2025 Consolidated Schedule of Tangible Capital Assets – by Category

Asset Cost	Opening Balance, Dec 31, 2024	Additions	Transfers	Disposals	End Balance, Dec 31, 2025
Land	\$ 18,595,933	\$ 15	\$ -	\$ -	\$ 18,595,948
Land improvements	21,262,309	2,993,204	69,784	(84,372)	24,240,925
Buildings	195,921,861	881,715	5,497,020	(38,634)	202,261,962
Equipment	68,569,278	4,081,209	3,263,254	(430,870)	75,482,871
Linear assets	519,672,127	343,171	10,708,291	(201,844)	530,521,745
Assets under construction	36,054,192	30,646,865	(19,538,349)	-	47,162,708
Total	\$ 860,075,700	\$ 38,946,179	\$ -	\$ (755,720)	\$ 898,266,159

Accumulated Amortization	Opening Balance, Dec 31, 2024	Additions	Transfers	Disposals	End Balance, Dec 31, 2025
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	9,227,122	733,247	-	(84,372)	9,875,997
Buildings	89,556,064	6,712,821	-	(38,634)	96,230,251
Equipment	40,267,482	5,259,624	-	(422,655)	45,104,451
Linear assets	249,684,913	10,054,175	-	(130,663)	259,608,425
Assets under construction	-	-	-	-	-
Total	\$ 388,735,581	\$ 22,759,867	\$ -	\$ (676,324)	\$ 410,819,124

Net Book Value	Opening Balance, Dec 31, 2024	Additions	Transfers	Disposals	End Balance, Dec 31, 2025
Land	\$ 18,595,933	\$ 15	\$ -	\$ -	\$ 18,595,948
Land improvements	12,035,187	2,259,957	69,784	-	14,364,928
Buildings	106,365,797	(5,831,106)	5,497,020	-	106,031,711
Equipment	28,301,796	(1,178,415)	3,263,254	(8,215)	30,378,420
Linear assets	269,987,214	(9,711,004)	10,708,291	(71,181)	270,913,320
Assets under construction	36,054,192	30,646,865	(19,538,349)	-	47,162,708
Total	\$ 471,340,119	\$ 16,186,312	\$ -	\$ (79,396)	\$ 487,447,035

No donated assets were received in 2025. In total, 15 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.

2024 Consolidated Schedule of Tangible Capital Assets – by Category

Category	Opening Balance, Dec 31, 2023	Additions	Transfers	Disposals	End Balance, Dec 31, 2024
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	Opening Balance, Dec 31, 2023	Additions	Transfers	Disposals	End Balance, Dec 31, 2024
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

Category	Opening Balance, Dec 31, 2023	Additions	Transfers	Disposals	End Balance, Dec 31, 2024
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.

11. ACCUMULATED SURPLUS

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

Reserves	Appropriations			
	2024 Balance	To Reserves	From Reserves	2025 Balance
Area Development Scheme Reserve	\$ 18,314	\$ -	\$ (6,825)	\$ 11,489
Building Replacement Reserve	7,059,074	2,519,487	(129,221)	9,449,340
Capital Reserve	19,261,999	7,146,172	(6,179,477)	20,228,694
Cash In Lieu of Municipal Reserve	1,130,322	17,150	-	1,147,472
Cemetery Perpetual Care Reserve	125,307	15,455	-	140,762
Computer Equipment Reserve	581,087	166,409	(137,173)	610,323
Contingency Reserve	2,822,622	637,682	(1,590,545)	1,869,759
Development Cost Charge (DCC) Reserve	5,426,353	724,798	(341,000)	5,810,151
DCC: Rec Facility Replacement	4,011,681	266,269	-	4,277,950
Environmental Protection Reserve	576,326	247,100	(53,730)	769,696
Equipment Reserve	3,263,395	2,184,967	(1,558,663)	3,889,699
Gas Tax Reserve	40,720	-	-	40,720
General Fund Reserve	5,906,595	3,346,397	(3,863,667)	5,389,325
Land Bank Reserve	578,624	-	-	578,624
Parking Development Reserve	976,449	301,433	(51,800)	1,226,082
Recreation Facilities Reserve	1,019,132	145,000	(74,800)	1,089,332
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	1,145,623	(91,866)	6,816,793
Water and Sewer Replacement Reserve	11,931,973	2,445,267	(395,861)	13,981,379
Total	\$ 70,599,157	\$ 21,309,209	\$ (14,474,628)	\$ 77,433,738

Surplus			
Invested in tangible capital assets	\$ 471,340,119		\$ 487,447,035
Debt	(12,365,538)		(11,212,345)
Net investment in tangible capital assets	\$ 458,974,581		\$ 476,234,690
General Surplus	\$ 12,419,641		\$ 9,166,385
Accumulated Surplus	\$ 541,993,379		\$ 562,834,813

12. TAXATION REVENUE

Each type of taxation revenue recognized as at December 31, 2025 is as follows:

	2025	2024
General municipal taxes	\$ 44,570,085	\$ 42,262,600
Federal payments in lieu of taxes	800,959	778,353
Territorial payments in lieu of taxes	10,487,560	9,984,370
Total taxation revenue	\$ 55,858,604	\$ 53,025,323

13. GOVERNMENT TRANSFERS

The most significant government transfer relates to the Comprehensive Municipal Grant received from the Government of Yukon in the amount of \$12,993,040 (2024 - \$9,804,273). Other grant amounts consist of \$34,944,769 (2024 - \$23,118,902) in capital project grants primarily administered through the Government of Yukon, and \$793,376 (2024 - \$773,095) provided as annual operating grants. In 2025, the City received Carbon Tax Rebate totaling \$951,610 (2024 - \$753,558).

14. SALES OF GOODS AND SERVICES

Sales of Goods and Services are comprised of:

	2025	2024
Admissions and Programs	\$ 2,908,501	\$ 2,789,653
Facilities Rentals	1,761,885	1,836,387
Fares	2,730,816	1,632,990
User Fees - Utility Funds	18,993,156	16,974,103
Advertising and Other	588,133	537,038
Total sales of goods and services	\$ 26,982,491	\$ 23,770,171

15. LICENSES, PERMITS, PENALTIES AND FINES

Licenses, Permits, Penalties And Fines are comprised of:

	2025	2024
Licenses	\$ 594,184	\$ 585,208
Fines and Penalties	1,258,408	1,021,740
Permits and Fees	2,765,787	2,263,825
Total licenses, permits, penalties and fines	\$ 4,618,379	\$ 3,870,773

16. 2025 BUDGET ADJUSTMENTS

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council January 27, 2025 (Bylaw 2024-50) and the Operating Budget (Operating) approved by Council on February 24, 2025 (Bylaw 2025-01). 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	\$	14,536,221	\$	104,953,427	\$ 119,489,648
Operating		119,275,993		1,753,703	121,029,696
		133,812,214		106,707,130	240,519,344
Expenses					
Capital		14,536,221		104,953,427	119,489,648
Operating		119,275,993		1,753,703	121,029,696
		133,812,214		106,707,130	240,519,344
Annual Surplus (Deficit)	\$	-	\$	-	-

The table below shows the adjustments made to the 2025 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 2025 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	\$119,489,648	\$ -	\$ (40,523,069)	\$ -	\$ -	\$ -	\$ 78,966,579
Operating	121,029,696	-	(11,878,383)	-	-	-	109,151,313
	240,519,344	-	(52,401,452)	-	-	-	188,117,892
Expenses							
Capital	119,489,648	-	-	-	-	(119,489,648)	-
Operating	121,029,696	-	(25,101,776)	(1,153,192)	22,831,049	7,479,395	125,085,172
	240,519,344	-	(25,101,776)	(1,153,192)	22,831,049	(112,010,253)	125,085,172
Annual Surplus (Deficit)	\$ -	\$ -	\$ (27,299,676)	\$ 1,153,192	\$ (22,831,049)	\$ 112,010,253	\$ 63,032,720

17. PENSION LIABILITY

The City provides retirement benefits to eligible employees through a privately managed registered defined contribution pension plan. Under the plan, both employees and the City contribute a percentage of pensionable earnings in accordance with applicable collective agreements.

The City's obligation is limited to making the required contributions to the plan in accordance with the governing agreements. The City does not assume actuarial, investment, or funding risks associated with the plan, as these risks are borne by the plan members. Accordingly, the City has no accrued pension obligation related to future pension benefits beyond any contributions payable at year-end.

During 2025, the City contributed \$2,511,414 to the plan (2024 – \$2,383,443). There were no significant changes to the pension plan during the year.

18. CONTINGENT LIABILITIES

At December 31, 2025, 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.

19. 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 and facilitates the development and administration of policies and bylaws. Strategic Communications works with all departments to ensure clear communication to the citizens of Whitehorse. Property Management is responsible for vertical infrastructure and building maintenance functions.

Protective Services is comprised of Building Services, Bylaw Services, and Fire plus the safety and emergency services function. Building Services 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 Maintenance 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 & Development 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.



Arctic Winter Games mascot Michael Jay greets children at a Fridays in the Park event.

CITY OF WHITEHORSE
Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2025



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 19								
Taxes & Payments in Lieu of Taxes	\$ 55,469,710	\$ -	\$ 314,389	\$ 74,505	\$ -	\$ -	\$ -	\$ 55,858,604	
Government Transfers	43,042,512	-	3,381,844	1,113,008	-	422,644	1,722,787	49,682,795	
Sales of Goods & Services	77,739	265,807	2,814,767	18,993,295	120,867	53,041	4,656,975	26,982,491	
Licenses, Permits, Penalties & Fines	496,501	3,695,014	44,935	170,178	-	211,751	-	4,618,379	
Developers' Contributions	-	-	-	-	-	236,154	-	236,154	
Investment Income	3,361,785	-	-	-	-	-	-	3,361,785	
Other Revenue	2,521,719	67,470	302,035	1,692,888	-	35,150	130,510	4,749,772	
Total:	\$ 104,969,966	\$ 4,028,291	\$ 6,857,970	\$ 22,043,874	\$ 120,867	\$ 958,740	\$ 6,510,272	\$ 145,489,980	
Expenses									
Salaries & Benefits	\$ 14,430,396	\$ 11,830,499	\$ 15,264,169	\$ 6,350,984	\$ 178,463	\$ 2,878,742	\$ 10,958,697	\$ 61,891,950	
Materials & Supplies	5,208,029	622,940	7,055,083	4,077,051	40,226	29,530	4,538,115	21,570,974	
Professional Services	5,969,476	433,885	319,295	4,641,676	3,784	389,651	845,563	12,603,330	
Public Relations	86,663	19,582	6,462	61,019	-	34,095	130,848	338,669	
Community Grants	943,685	-	-	190,758	-	592,680	620,806	2,347,929	
Interest	177,151	93,422	51,836	22,776	-	-	-	345,185	
Amortization	3,556,747	897,149	10,162,051	5,313,618	10,940	-	2,819,362	22,759,867	
Other	233,121	76,891	(43,885)	2,478,770	-	2,500	43,245	2,790,642	
Total:	\$ 30,605,268	\$ 13,974,368	\$ 32,815,011	\$ 23,136,652	\$ 233,413	\$ 3,927,198	\$ 19,956,636	\$ 124,648,546	
Annual Surplus (Deficit)	\$ 74,364,698	\$ (9,946,077)	\$ (25,957,041)	\$ (1,092,778)	\$ (112,546)	\$ (2,968,458)	\$ (13,446,364)	\$ 20,841,434	

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 19								
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 2 - Water & Sewer Utility
for the year ended December 31, 2025



	2025 Budget	2025 Actual	2024 Actual
Revenues			
Administration			
Miscellaneous income	\$ 326,590	\$ 454,557	\$ 482,219
Water and Sewer Supply			
Flat rate sales	\$ 7,991,537	\$ 7,942,859	\$ 7,552,283
Metered rate sales	4,141,473	4,295,050	3,844,191
	<u>\$ 12,133,010</u>	<u>\$ 12,237,909</u>	<u>\$ 11,396,474</u>
Water and Sewer Other			
Frontage charges	\$ 74,339	\$ 74,505	\$ 105,244
Penalties	175,000	155,310	111,545
Recoveries	1,450,569	374,728	401,553
	<u>\$ 1,699,908</u>	<u>\$ 604,543</u>	<u>\$ 618,342</u>
Total revenues	\$ 14,159,508	\$ 13,297,009	\$ 12,497,035
Expenses			
Administration	\$ 3,931,431	\$ 3,246,003	\$ 3,247,677
Water system operations	5,341,029	5,971,269	5,556,812
Sewage collection and disposal	2,198,998	2,042,749	2,107,238
Water and sewer debt charges	74,339	22,776	25,680
	<u>\$ 11,545,797</u>	<u>\$ 11,282,797</u>	<u>\$ 10,937,407</u>
Transfers to reserves			
Current year transfer	\$ 2,613,711	\$ 2,628,662	\$ 2,450,242
Total expenses	\$ 14,159,508	\$ 13,911,459	\$ 13,387,649
(Deficit) before amortization	\$ -	\$ (614,450)	\$ (890,614)
Amortization	-	5,060,885	5,002,277
(Deficit) after amortization	\$ -	\$ (5,675,335)	\$ (5,892,891)

DEMOGRAPHICS AND MAJOR VENDORS

Demographic and Economic Information

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Population, Whitehorse-Municipal Boundaries	34,494	33,586	32,496	31,195	30,417
Unemployment Rate					
Yukon (as of December)	4.3%	4.8%	3.9%	4.8%	2.8%
Canada (as of December)	6.8%	6.7%	5.8%	5.0%	5.9%
Consumer Price Index (CPI) changes, Whitehorse	3.2%	2.0%	4.9%	6.8%	3.3%
Occupancy trends					
Dwelling Units	13,350	12,984	12,579	12,423	12,011
Median Rent	\$ 1,364	\$ 1,310	\$ 1,250	\$ 1,200	\$ 1,100
Housing Starts	189	202	133	136	509
Avg. Selling Price of Single Detached House (000)	\$ 789.2	\$ 657.9	\$ 627.4	\$ 639.7	\$ 647.4
Vacancy Rate	1.9%	1.3%	1.2%	1.3%	1.9%
Other trends					
Res. construction value (000)	\$ 81,653	\$ 40,382	\$ 42,683	\$ 29,860	\$ 86,531
Non-res. construction value (000)	\$ 106,227	\$ 117,363	\$ 202,770	\$ 83,615	\$ 24,540
Business Licenses	2,714	2,729	2,867	2,845	2,851
Top 4 Industry Sectors by number of employed in Yukon					
Public Administration	6,100	5,700	5,100	4,800	-
Health Care and Social Assistance	4,000	3,700	3,500	3,700	-
Wholesale and retail trade	3,200	3,100	2,400	2,600	-
Construction	2,600	2,600	2,400	2,500	-

City of Whitehorse Personnel

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Permanent	468	441	459	379	337
Casual/Other*	262	285	276	198	150
Total Staff	730	726	735	577	487
Increase (decrease) compared to prior year	4	(9)	158	90	52

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

2025 Major Vendors

Johnston Builders Ltd.	\$ 9,064,517	Kendrick Equipment Ltd.	\$ 1,612,873
Wildstone Construction Ltd.	\$ 8,443,691	Arctic Backhoe Services Ltd.	\$ 1,606,277
Atco Electric Yukon	\$ 7,622,832	Sun Life Assurance Co. of Canada	\$ 1,586,953
Norcope Enterprises Ltd.	\$ 5,605,655	Acera Insurance Services Ltd	\$ 1,428,878
CAAT Pension	\$ 3,862,438	Castle Rock Enterprises Limited Partnership	\$ 1,386,963
Manulife Financial	\$ 3,528,300	Government of Yukon B-1 Department of Finance	\$ 909,057
North 60 Petro Ltd.	\$ 3,025,319	Yukon Workers' Compensation Health & Safety Board	\$ 760,656
Lanix Property Management	\$ 2,278,763	Finning (Canada)	\$ 706,860
Terus Construction Ltd.	\$ 2,256,496	Inland Kenworth Ltd.	\$ 670,017
Duncan's Limited	\$ 2,118,851	Northwestel Inc.	\$ 625,642

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



2025 LOCAL PROCUREMENT

	Total Dollars	% Dollars
Local Procurement	\$ 64,443,377	72%
Non-local Procurement	\$ 24,633,529	28%
	\$ 89,076,906	

ASSESSMENT AND PROPERTY TAXATION INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2021 to 2025

Tax Rates	2025	2024	2023	2022	2021
Non-residential	1.675%	1.628%	1.628%	1.606%	1.622%
Residential	1.123%	1.076%	1.076%	1.054%	1.070%
Agricultural	1.193%	1.146%	1.146%	1.124%	1.140%

Taxable Assessments	2025	2024	2023	2022	2021
Non-residential	\$ 1,550,372,840	\$ 1,501,372,870	\$ 1,457,797,000	\$ 1,360,001,000	\$ 1,333,998,000
Residential	\$ 2,971,083,000	\$ 2,735,815,830	\$ 2,678,516,000	\$ 2,508,144,000	\$ 2,396,340,000
Agricultural	\$ 2,222,210	\$ 2,032,460	\$ 2,017,000	\$ 1,936,100	\$ 1,936,000

2025 Major Property Taxpayers

1. Yukon Hospital Corporation	\$ 1,227,585
2. Kwanlin Dun First Nation	\$ 911,259
3. Northern Vision Development Corp.	\$ 694,539
4. Yukon Housing Corporation	\$ 662,983
5. Canadian Tire Properties Inc.	\$ 337,513
6. 2702 2nd Ave (Whitehorse) Holdings Inc.	\$ 289,725
7. Jim Pattison Developments Ltd.	\$ 251,997
8. HL General Partner Inc.	\$ 231,928
9. 838922 Yukon Inc.	\$ 219,836
10. 535900 Yukon Inc.	\$ 212,550

Property Tax Collection

Years ended December 31 for 2021 to 2025

Tax Revenue	2025	2024	2023	2022	2021
Current Taxable Levy	\$ 44,181,192	\$ 41,775,478	\$ 39,044,687	\$ 36,862,207	\$ 34,465,705
Payment in Lieu (Federal and Territorial)	11,288,519	10,762,724	9,973,135	9,825,394	9,625,639
Total Taxes and Payment in Lieu	\$ 55,469,711	\$ 52,538,202	\$ 49,017,822	\$ 46,687,601	\$ 44,091,344

Tax Receivable	2025	2024	2023	2022	2021
Current	\$ 703,531	\$ 538,620	\$ 521,715	\$ 415,063	\$ 120,259
In arrears for one year or more	850,630	836,295	654,690	471,485	366,806
Total Tax Receivable	\$ 1,554,161	\$ 1,374,916	\$ 1,176,405	\$ 886,548	\$ 487,065

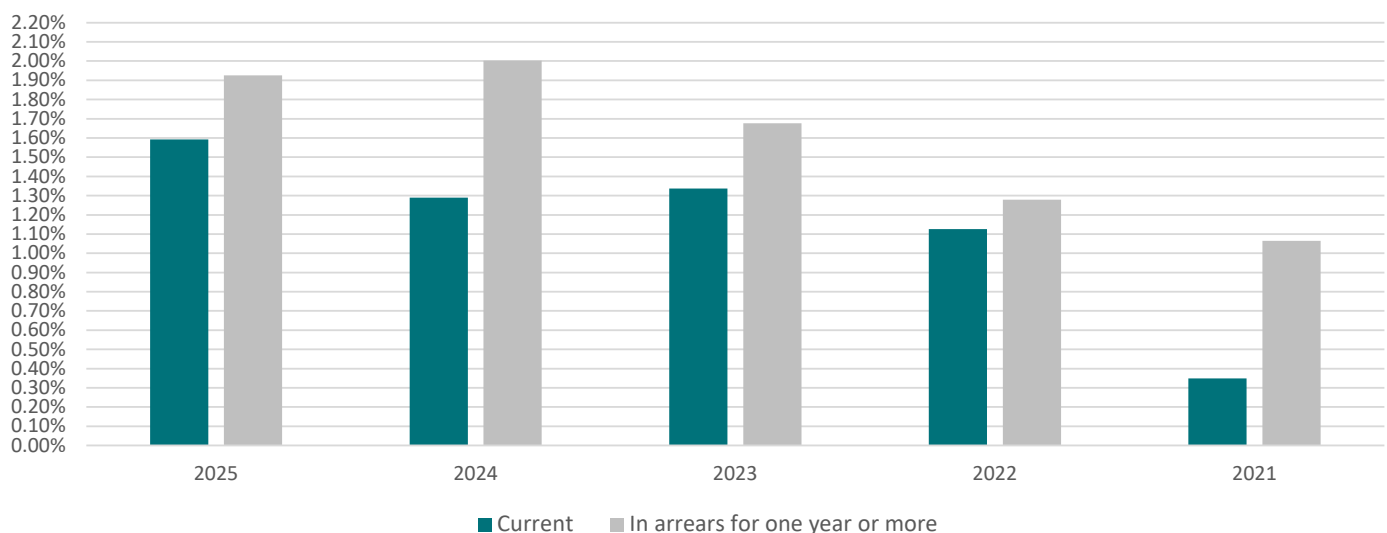
Tax Collected	2025	2024	2023	2022	2021
Current	\$ 54,766,180	\$ 51,999,582	\$ 48,496,107	\$ 46,272,538	\$ 43,971,085

Property Taxes Outstanding

Years ended December 31 for 2021 to 2025

Taxes Outstanding as a % of Current Taxable Levy	2025	2024	2023	2022	2021
Current	1.59%	1.29%	1.34%	1.13%	0.35%
In arrears for one year or more	1.93%	2.00%	1.68%	1.28%	1.06%

Property Taxes Outstanding as a % of the Current Taxable Levy



2025 SUMMARY OF REVENUE

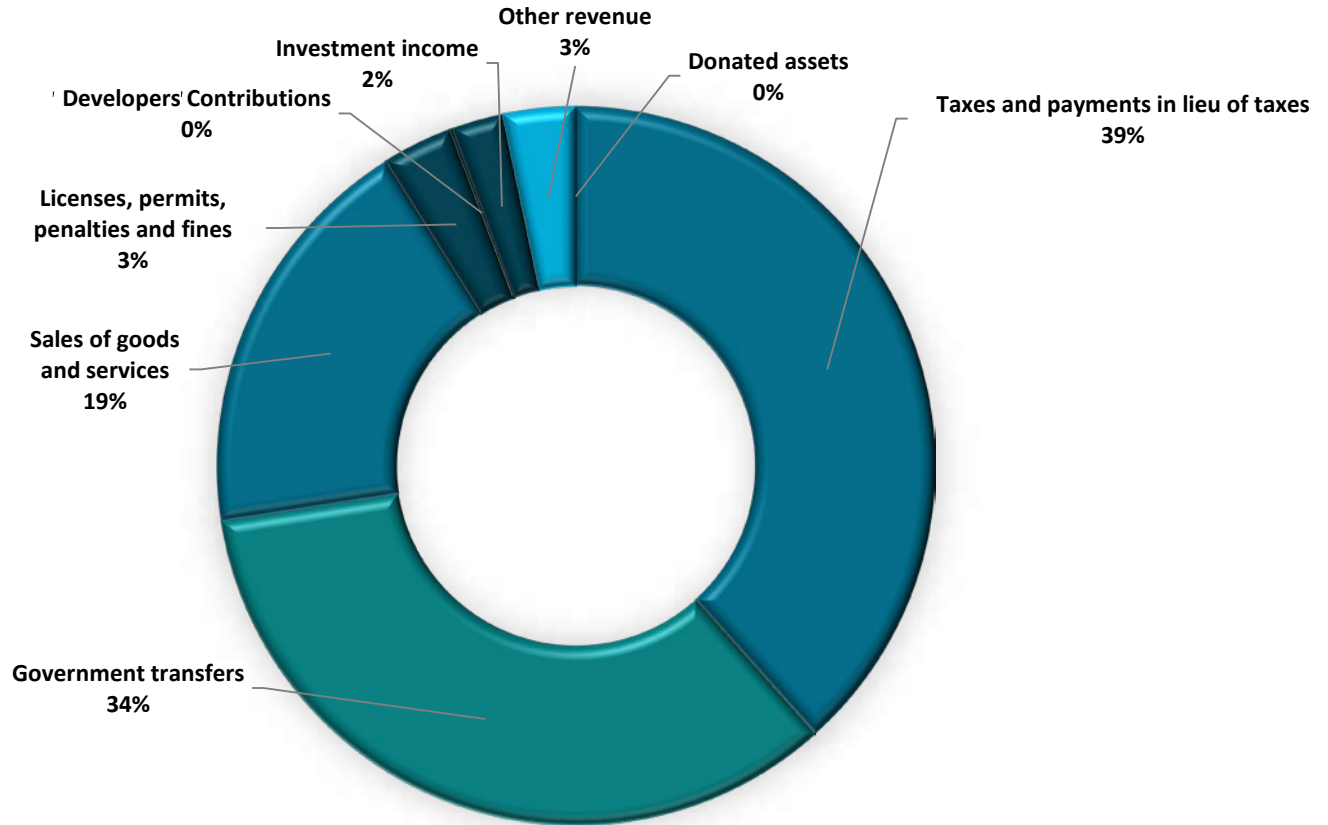


Table below provides a summary of total revenue over the last five (5) years.

5 Year Comparative Revenue by Source

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Taxes and payments in lieu of taxes	\$ 55,858,604	\$ 53,025,323	\$ 49,483,510	\$ 47,145,564	\$ 44,549,904
Government transfers	49,682,795	34,449,828	30,073,719	24,271,489	24,635,706
Sales of goods and services	26,982,491	23,770,171	22,203,509	19,957,377	18,827,526
Licenses, permits, penalties and fines	4,618,379	3,870,773	3,643,147	3,062,391	2,929,457
Developers' contributions	236,154	716,176	531,824	450,150	1,084,937
Investment income	3,361,785	4,844,110	5,415,598	2,511,742	687,146
Other revenue	4,749,772	3,832,711	3,770,040	2,858,899	3,273,344
Donated assets	-	-	-	-	9,791,626
Total Revenue	\$ 145,489,980	\$ 124,509,092	\$ 115,121,347	\$ 100,257,612	\$ 105,779,646

2025 SUMMARY OF EXPENSES

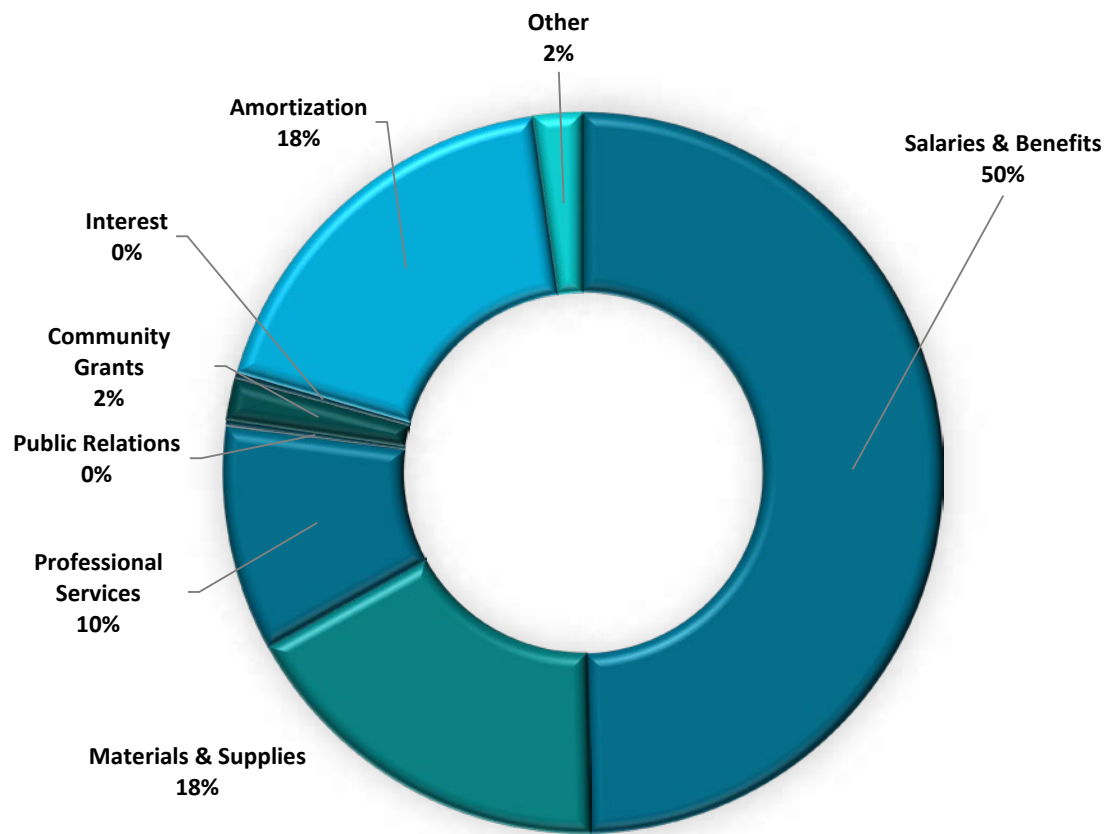


Table below provides a summary of total expenditures over the last five (5) years.

5 Year Comparative Expense by Object**

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Expense					
Salaries and Benefits	\$ 61,891,950	\$ 60,359,597	\$ 51,784,688	\$ 47,335,916	\$ 42,511,741
Materials and Supplies	21,570,974	20,359,942	16,995,496	17,280,800	22,687,156
Professional Services	12,603,330	12,203,521	8,504,222	8,330,471	-
Public Relations	338,669	460,056	499,939	334,956	-
Community Grants	2,347,929	2,534,857	1,919,001	1,703,658	1,481,106
Interest	345,185	412,688	446,842	479,053	523,405
Amortization	22,759,867	22,058,921	21,400,462	20,754,298	19,903,453
Other	2,790,642	2,593,231	2,569,336	2,354,444	1,902,745
Total expense by object	\$ 124,648,546	\$ 120,982,813	\$ 104,119,986	\$ 98,573,596	\$ 89,009,606

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

IN FOCUS: Traffic Calming

Safety is paramount for residents making their way through neighbourhoods and the city whether on foot or in a vehicle.

In 2025, the City continued safety efforts through a series of traffic calming measures.

Speed humps and cushions, traffic-calming curbs, strategic line-painting, and speed limit reductions were all part of this work.

These measures were built on a 2024 pilot program with both seasonal and year-round initiatives in 2025 tailored to the needs of neighbourhoods.

Seasonal work included the installation of speed cushions on North Star Drive next to Copper Ridge Park, with a cul-de-sac pilot project introduced on Eugene Avenue in Whistle Bend in August and September.

While the speed cushions helped slow vehicles near the park, the cul-de-sac project prevented shortcutting by drivers. A temporary road closure at Leota Street in August and September aimed to address safety concerns brought forward by area residents over drivers shortcutting through Eugene Avenue. The temporary closure of Leota Street saw drivers encouraged to use Witch Hazel Drive, which is better suited to higher traffic volumes.

Among the year-round measures, traffic-calming curbs were installed on neighbourhood streets in Granger, Copper Ridge, Porter Creek, and Takhini.

Line painting encouraged drivers to slow down near neighbourhood parks.

This work was done on:

- Fireweed Drive next to Gilles Lapres Memorial Park in Mary Lake
- Talus and Esker Drive next to Copper Ridge Park in Copper Ridge
- Dawson Road next to Wolf Creek Park in Wolf Creek
- Dolly Varden Drive next to Dolly Varden Park in Cowley Creek

While these changes targeted specific areas, residential neighbourhoods throughout Whitehorse saw speed limits lowered from 50 kilometres per hour to 40 km/h, with the exception of areas where a 30 km/h speed limit was already in place. In those cases, the 30 km/h limit remained.

Council approved the decreased speed limit after significant engagement with the community that began in 2024.

Through that process, the City identified a strong desire to enhance the safety of the transportation network. In reaching the proposal for a 40 km/h speed limit that was adopted by Council, factors such as potential collision injury risk, road design and the types of neighbourhoods in the Whitehorse were taken into consideration.

The City will continue working to ensure its transportation network is safe for all those making their way through town.

2025 SUMMARY OF REVENUES AND EXPENSES BY FUNCTION

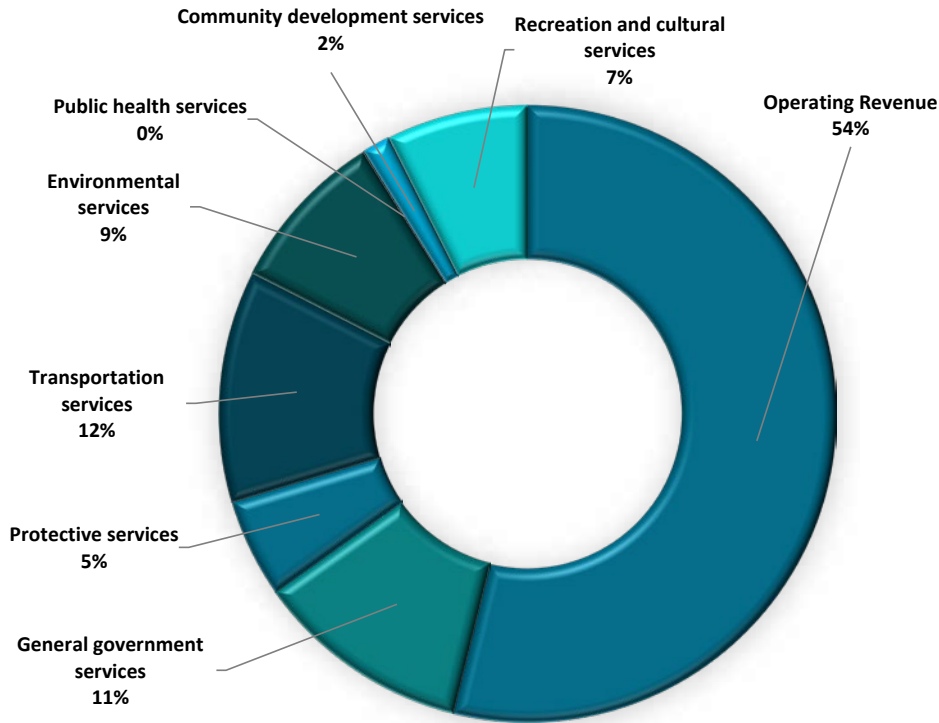


Table below provides a summary of total revenues and expenditures by function over the last five (5) years.

5 Year Comparative Operating Revenue and Expense by Function

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Operating Revenue					
Total Operating Revenue	\$ 145,489,980	\$ 124,509,092	\$ 115,121,347	\$ 100,257,612	\$ 105,779,646
Operating Expense					
General government services	30,605,268	29,882,431	23,392,478	23,018,522	20,307,519
Protective services	13,974,368	13,812,518	11,274,749	11,081,613	10,569,753
Transportation services	32,815,011	31,585,697	28,441,800	26,843,125	23,782,545
Environmental services	23,136,652	21,821,794	19,898,674	18,104,542	16,886,954
Public health services	233,413	205,529	187,569	188,378	186,438
Community development services	3,927,198	4,040,485	3,324,934	3,106,355	2,394,256
Recreation and cultural services	19,956,636	19,634,359	17,599,782	16,231,061	14,882,141
Total Operating Expenses	\$ 124,648,546	\$ 120,982,813	\$ 104,119,986	\$ 98,573,596	\$ 89,009,606
Operating Surplus	\$ 20,841,434	\$ 3,526,279	\$ 11,001,361	\$ 1,684,016	\$ 16,770,040
Accumulated Surplus/(Deficit), Open	541,993,379	538,467,100	527,465,739	529,021,602	512,251,562
Adjustment of adoption of the asset retirement obligation standard	-	-	-	(3,239,879)	-
Accumulated Surplus/(Deficit), End	\$ 562,834,813	\$ 541,993,379	\$ 538,467,100	\$ 527,465,739	\$ 529,021,602

5 Year Comparative Net Financial Assets

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Net Financial Assets	\$ 74,473,569	\$ 69,824,882	\$ 72,156,950	\$ 68,610,467	\$ 67,313,566

5 Year Comparative Capital Transactions

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Expense Components					
Salaries and Benefits	\$ 763,029	\$ 771,448	\$ 875,251	\$ 631,978	\$ 452,598
Materials and Supplies	9,890,268	12,544,602	13,413,289	5,899,719	6,471,738
Professional Services	35,735,687	24,806,159	21,044,229	15,114,235	14,432,894
Public Relations	28,171	100,861	35,270	35,544	9,652
Other	385,367	327,191	202,279	184,296	281,798
	\$ 46,802,521	\$ 38,550,261	\$ 35,570,318	\$ 21,865,772	\$ 21,648,681

Sources of Funding

Transfers from Reserves

Area Development Scheme	\$ 6,825	\$ -	\$ 151,876	\$ 2,071	\$ 24,000
Building Replacement	129,221	-	-	-	-
Capital	5,339,363	7,705,604	6,125,958	2,509,917	1,726,651
Computer Equipment	137,173	59,653	144,201	80,000	89,529
Development Cost Charges	341,000	-	164,667	351,951	186,821
Environmental Protection	28,730	13,341	-	21,788	81,386
Equipment	1,558,663	2,279,794	2,322,309	628,140	717,462
General Fund	3,685,556	4,393,682	4,451,235	2,106,503	1,923,887
Land Bank	-	-	726,971	77,110	73,565
Parking Development	51,800	113,864	140,285	101,783	108,896
Recreation Facilities	74,800	36,076	93,634	-	55,982
Transit Equipment	-	-	-	-	18,880
Water and Sewer Replacement	487,726	804,306	943,718	275,577	43,624
Total Transfers from Reserves	11,840,857	15,406,320	15,264,855	6,154,840	5,050,683
Government of Canada Grants	34,820,344	22,980,245	19,302,574	13,909,740	15,611,001
Government of Yukon Grants	124,425	138,657	1,002,890	1,215,438	26,341
Debentures***	-	-	-	335,754	452,813
Other Contributions	83,719	25,038	-	250,000	507,843
Total Funding	\$ 46,869,345	\$ 38,550,261	\$ 35,570,318	\$ 21,865,772	\$ 21,648,681

***Financing pending on Building Consolidation Project

DEBT AND RESERVES

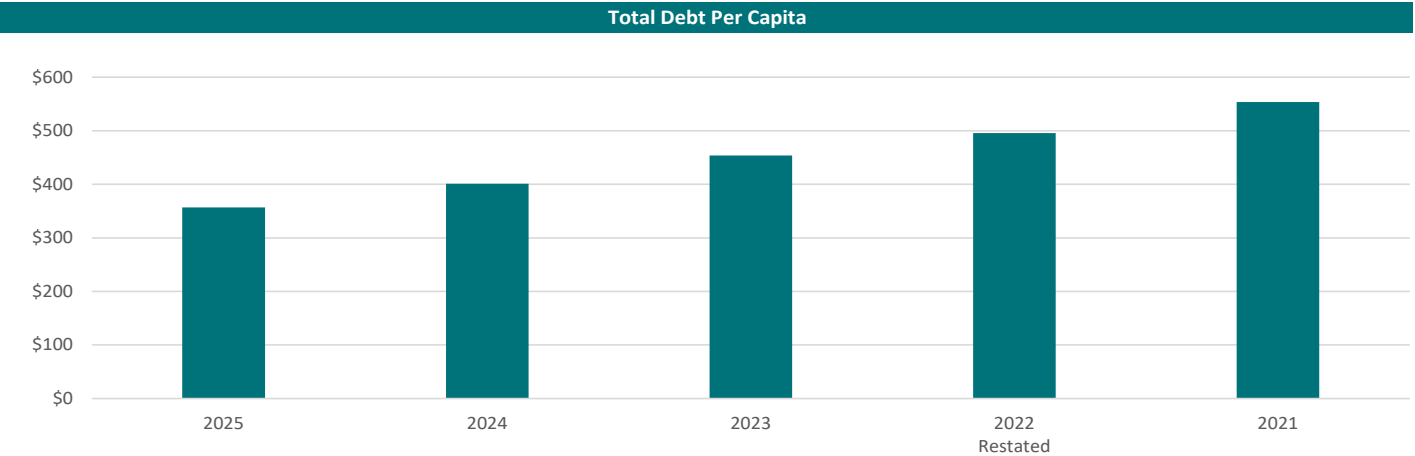
5 Year Comparative Analysis of Debt

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Total Assessed Value	\$ 4,523,678,050	\$ 4,239,221,160	\$ 4,138,329,850	\$ 3,870,080,430	\$ 3,732,274,290
Allowable Debt Limit*	\$ 135,710,342	\$ 127,176,635	\$ 124,149,896	\$ 116,102,413	\$ 111,968,229
Total Debt Outstanding					
Opening Balance	\$ 12,365,538	\$ 13,650,345	\$ 14,352,197	\$ 15,732,020	\$ 7,063,810
Add: Borrowed Funds	-	-	632,409	-	10,000,000
Less: Principal Repayments	(1,153,193)	(1,284,807)	(1,334,260)	(1,379,823)	(1,331,790)
Total Debt Outstanding	\$ 11,212,345	\$ 12,365,538	\$ 13,650,345	\$ 14,352,197	\$ 15,732,020
Detailed Total Debt Outstanding					
General Municipal	\$ 11,212,345	\$ 12,365,538	\$ 13,650,345	\$ 14,352,197	\$ 15,732,020
Water and Sewer	-	-	-	-	-
	\$ 11,212,345	\$ 12,365,538	\$ 13,650,345	\$ 14,352,197	\$ 15,732,020

*The total principal amount of debt that a municipality may owe at any time shall not exceed three per cent 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 2021 to 2025

	2025		2024		2023	2022 Restated		2021
Area Development Scheme	\$	11,489	\$	18,314	\$ (133,562)	\$	18,314	\$ 20,385
Building Replacement		9,449,340		7,059,074	4,666,801		8,794,157	6,422,468
Capital		20,228,694		19,261,999	22,559,597		16,093,924	15,446,181
Cash In Lieu of Municipal		1,147,472		1,130,322	1,005,612		917,975	917,975
Cemetery Perpetual Care		140,762		125,307	251,028		226,483	206,338
Computer Equipment		610,323		581,087	483,125		480,273	420,210
Contingency		1,869,759		2,822,622	5,777,922		(241,995)	538,858
Development Cost Charges (DCC)		5,810,151		5,426,353	4,336,141		8,280,144	7,730,140
DCC: Recreation Facility Replacement		4,277,950		4,011,681	3,611,563		3,244,827	2,993,586
Environmental Protection		769,696		576,326	416,142		248,549	119,642
Equipment		3,889,699		3,263,395	3,347,942		2,888,826	1,877,634
Gas Tax		40,720		40,720	40,720		40,720	40,720
General Fund		5,389,325		5,906,595	7,237,062		7,064,756	6,346,278
Land Bank		578,624		578,624	555,124		(3,717,905)	(3,640,795)
Parking Development		1,226,082		976,449	866,788		3,772,072	3,633,772
Recreation Facilities		1,089,332		1,019,132	910,208		858,842	713,842
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	96,347		96,347	96,347
Transit Equipment		6,816,793		5,763,036	4,693,295		5,707,496	4,732,792
Water and Sewer Replacement		13,981,379		11,931,973	10,067,649		16,577,347	14,709,108
Total Reserves	\$	77,433,738	\$	70,599,157	\$ 70,799,304	\$	71,360,953	\$ 63,335,282

IN FOCUS: E-Permitting

Builders in Whitehorse saw a significant change in the development and building permit application process beginning in April 2025.

That's when the City moved to a new e-permitting system. This allowed applicants to apply for building and development permits, submit required documents online, and track their applications through the process.

Part of the City's effort to improve the permit process, this created efficiencies and meant those applying for permits could do so at any time rather than having to visit the Building Services office during business hours.

Following the launch of the platform in April, applicants could choose to use it or continue submitting paper forms until the end of the year. This allowed for a gradual transition to the new system. Staff were also on-hand and happy to help applicants submit their applications through the new system.

The City is continually looking at how to improve services and in late August updates provided for text notifications to be sent to applicants when the

application status changed in addition to the email notifications already in place.

Further improvements in October made the payment process easier as permit case numbers and payment amounts were pre-populated in the payment portal for applicants. For applicants this meant less time spent on data entry work, providing the possibility for more time focused on building projects.

By the end of the year, the final paper building and development permits had been submitted, and the City was ready to move to full e-permitting.

E-permitting was one of several measures undertaken in 2025 aimed at making the building permit process easier and more efficient for builders.

Over the course of the year, the City also provided an option for pre-approved single detached and duplex home building projects, expedited foundation-only permits, and introduced new options for more convenient building inspections.

The City continues to take steps to improve the building permit process to support development in the community.



Staff take a tour of the Whitehorse Operations Building expansion project.

Donated Tangible Capital Assets

Years ended December 31 for 2021 to 2025

	2025	2024	2023	2022	2021
Land	\$ -	\$ -	\$ -	\$ -	377,028
Land Improvements	-	-	-	-	1,396,518
Linear Assets	-	-	-	-	8,018,080
Total	\$ -	\$ -	\$ -	\$ -	9,791,626

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 2021 to 2025

	2025	2024	2023	2022	2021
Net book value	\$ 15	\$ 39	\$ 35	\$ 35	6
Number of properties	15	39	35	35	6

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.



The Parks Department host Snowshoe Strolls on neighbourhood trails through the winter months.

GRANTS AND DONATIONS BY CATEGORY

	Number of Individuals/ Organizations in Receipt	Amount Awarded
Development Incentives	26	\$ 536,808
Senior Utility Rebate	1,208	\$ 529,967
Municipal Charges and Community Service Grants	25	\$ 273,558
Recreation Grants	44	\$ 271,999
Youth Strategy Funding	3	\$ 226,850
Diversion Credit Grants	2	\$ 150,000
Festival and Special Event Grants	17	\$ 50,000
In-Kind	12	\$ 49,048
Environmental Grant	10	\$ 25,000
Community Clean-up Grants	57	\$ 24,900
Heritage Fund Bylaw	2	\$ 23,000
Core Funding	1	\$ 10,000
Food for Fines Grant	709	\$ 6,680
Misc. Council Donations	1	\$ (1,107)
Total		\$ 2,176,704

Top 5 recipients of 2025 Municipal Grants

1. 536754 Yukon Inc.: **\$202,414**
2. Boys and Girls Club of Yukon: **\$195,150**
3. P & M Recycling: **\$82,967**
4. Da Daghay Development Corporation: **\$73,553**
5. KBC Developments Inc.: **\$60,000**

2025 GRANTS

The City of Whitehorse disbursed **\$2,176,704** in grants and rebates to support community organizations and programs that benefit its residents.

GRANTS AND REBATES HIGHLIGHTS

The City was proud to support 17 community festival and special events in 2025, providing **\$50,000** to these organizations:

All-City Band Society
Association Franco-Yukonnaise
Chimochimo Experiences Society
Fiddleheads Yukon Organization
Gwaandak Theatre Society
Kwanlin Dün Cultural Society
Nakai Theatre Ensemble
Royal Canadian Legion Branch 254
Sport Yukon
The Heart of Riverdale Community Centre Society
Whitehorse Chamber of Commerce
Whitehorse Nordic Ski Society
Yukon Anti-Poverty Coalition
Yukon Arts Centre
Yukon Film Society
Yukon Sourdough Rendezvous Society
Yukonstruct Society

The City provided Environmental Grants totalling **\$25,000** to the following groups to support environmental projects and waste diversion efforts:

Fireweed Community Market Society
IRP Property Developments Inc
Northern Vision Development Ltd
Selkirk Elementary School
Solstice Clinic Inc

Teegatha'Oh Zheh Society
Whitehorse Nordic Ski Society
Yukon Anti-Poverty Coalition
Yukon Conservation Society
Yukon Invasive Species Council

The following groups received a total of **\$24,900** in the City's Community Clean-Up Grants:

Alpine Ski Association of Yukon
Beyond Borders Youth Network
Biathlon Yukon
Boys And Girls Club of Yukon
Canadian Filipino Association of the Yukon
Canadian Filipino Sports Association of Yukon
Chinese Canadian Association of Yukon
Church of the Nazarene
CSSC Mercier
Downtown Urban Gardens Society
Early Childhood Educators of Yukon
École Émilie-Tremblay
Elijah Smith Elementary School
Escarpment Parks Society
Filipino Canadian Basketball League Yukon
Flatwater Paddling Yukon
Friends of McIntyre Creek
Girl Guides of Canada
Golden Age Society
Granger Community Association
Grizzly Bear Protection Yukon Society
Guild Society
Hillcrest Community Association
Humane Society Yukon
Irm Whitehorse
Jack Hulland Elementary School
Japanese Canadian Association of Yukon
Knights of Columbus
Nlaye Ndasaday Daycare Society

Opportunities Yukon Society
Paddler's Abreast
Pan African Group Association
Queer Yukon Society
Ramshackle Theatre
Riverdale Baptist Church
Rotary Club of Whitehorse
Royal Canadian Legion Branch 254
Sacred Heart Youth Group
Scouts Canada
St. Francis of Assisi Grad Society
U Kon Echelon Biking Club
Valleyview Community Association
Whistle Bend Neighbourhood Association
Whitehorse Bike Kitchen Task Force
Whitehorse Community Choir
Whitehorse Curling Club
Whitehorse Rapids Speed Skating Club
Whitehorse Right to Life Society
Whitehorse United Football Club
Yukon Anti-Poverty Coalition
Yukon Bird Club
Yukon Dog Mushers Association
Yukon Home Educators Society
Yukon Invasive Species Council
Yukon Parents for Montessori Society
Yukon Pinoy Canadian Basketball Association
Yukon Roller Derby Association

In 2025, the City of Whitehorse provided **\$529,967** to 1,208 residents for the Seniors Utility Charges Rebate.

2025 Recreation grants totalled **\$271,999** and went to the following organizations and clubs:

Arctic Edge Skating Club	\$ 5,000	Larrikin Entertainment Ensemble	5,000	The Longest Night Society	5,000
Beyond Borders Youth Network	5,000	Muaythai Yukon	6,000	Wallingham Curling Club	4,000
Biathlon Yukon	4,000	Music Yukon	7,000	Whitehorse Bike Kitchen Task Force	5,500
Big Brothers & Big Sisters of Yukon	6,050	Nakai Theatre Ensemble	6,000	Whitehorse Nordic Ski Society	7,000
Climb Yukon Association	11,000	Northern Lights School of Dance	5,000	Whitehorse Glacier Bears Swim Club	7,000
Cricket Yukon Association	4,000	Pinoy Canadian Volleyball Association	4,500	Whitehorse United Football Club	6,960
Freedom Trails Therapeutic Riding Association	5,000	Screen Production Yukon Association	5,000	Whitehorse Women's Hockey Association	5,600
Friends of Mount Sima Society	12,000	Special Olympics Yukon	3,900	Yukon Art Society	12,000
Guild Society	11,000	String Ensemble Society	4,100	Yukon Artists at Work Society	4,000
Gwaandak Theatre Society	12,000	Tai Chi Association Yukon	2,500	Yukon Arts Centre	7,000
Jazz Yukon	3,250	Yukon Community Choirs Society	5,000	Yukon Breeze Sailing Society	1,875
		The Heart of Riverdale Community Centre Society	11,000	Yukon Canoe and Kayak Club	7,000

Residents take in the annual Street Eats Festival.



Yukon Church Heritage Society	4,000	The following community groups received a total of \$273,558 in the Municipal Charges and Community Service Grants:		Royal Canadian Legion Branch 254	11,097
Yukon Early Music Guild	5,000			Softball Yukon Community	29,826
Yukon E-Sports Alliance	9,500	Biathlon Yukon	5,156	Tennis Yukon Association	235
Yukon Film Society	5,000	Canadian Mental Health Association, Yukon Division	3,777	Victoria Faulkner Women's Centre	1,573
Yukon Pinoy Canadian Basketball Association	4,264	Food Bank Society of the Yukon	7,984	Whitehorse Aboriginal Women's Circle	9,902
Yukon Soccer Association	2,000	Friends of Mount Sima Society	13,214	Whitehorse Rifle and Pistol Club	6,335
Yukon Summer Music Camp	11,000	Gateway Housing Society	37,522	Yukon Artists at Work Society	4,472
Yukon Theatre for Young People Society	8,000	Golden Age Society	5,507	Yukon Broomball Association	5,332
Yukon Transportation Museum Society	7,000	Guild Society	19,497	Yukon Cross Country Motorcycle Association	1,094
		Hospice Yukon Society	1,882	Yukon Fish and Game Association	3,686
		Kaushee's Place Housing Society	8,310	Yukon Women's Transition Home Society	9,410
		La Societe Des Immeubles Franco-Yukonnais	25,959		
		Learning Disabilities Association of Yukon	1,416		
		Les Essentielles	9,438		
		MacBride Museum Society	48,037		
		Maryhouse	2,896		



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

CONTACT THE CITY

General Inquiry Line	667-6401
After-hours Trouble Line	667-2111
Emergencies	call 911
Building Services	668-8340
Bylaw Services	668-8317
Accounts Receivable - General	668-8603
Accounts Receivable - Property Taxes	668-8608
Accounts Receivable - Utilities	668-8607
Canada Games Centre	667-4FUN (4386)
Engineering Services	668-8305
Fire and Protective Services	668-2462
Human Resources	668-8636
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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