

City of Whitehorse, Yukon 2021 Annual Report



for the fiscal year ending
December 31, 2021

CITY OF WHITEHORSE

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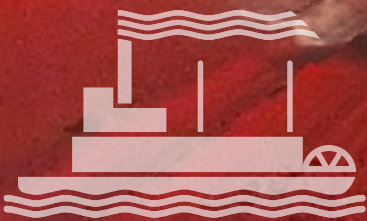


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MAYOR'S MESSAGE

On behalf of the City of Whitehorse, I am pleased to present the 2021 Annual Report, which includes our financial reports and highlights many of our accomplishments over the last year.

The beginning of the year brought the completion of the City's Public Artwork procurement process where 25 pieces of art from 16 artists were chosen to be displayed in City facilities and locations around the community. I want to congratulate the artists whose work will be enjoyed by the community for decades to come.

In June, we officially opened the new Fire Hall No. 1 at Second Avenue and Black Street. The original Fire Hall No. 1 next to City Hall had been in operation for 53 years, but became energy inefficient and too small to meet the needs of staff, equipment, and vehicle storage. The new building is built to accommodate the needs of the Fire Department for the next 50 years. With a growing community, it's important for the Fire Department to grow alongside it in order to provide the best life-saving services to residents and visitors.

In August, we introduced a new speed limit of 40 km/h in the Downtown core. The speed limit change was created following Council's review of recommendations for enhancements to Second Avenue. Lower speed limits make our roads safer and friendlier for all modes of transportation.

Transit bolstered its service by adding six new stops and Saturday service to the ever-growing neighbourhood of Whistle Bend. This service enhancement also included connecting with the Whistle Bend Continuing Care Facility. Additionally, regular Monday to Friday service was extended.

We continued to improve recreation opportunities for the community through two new accessible playgrounds. Shipyards Park was chosen for the location of the universally accessible Jumpstart Inclusive Playground. Thanks to the generosity of local Canadian Tire dealers Mike Varley and Dan Charlebois, as well as Canadian Tire Jumpstart Charities. The Canada Games Centre also received a wonderful new accessible playground for all to enjoy.

The City was proud to honour the history of the 70-year-old Mayday Tree at City Hall by harvesting its seedlings to share with the community, and to carry on its legacy.

We transformed our beloved Street Eats Festival into the Street Eats and Beats after partnering with the Yukon Arts Centre to add in live music and performances at Shipyards Park and along the Riverfront trail.

In September, we officially launched our bid to host the 2027 Canada Winter Games. Our community always enjoys the opportunity to host events of this magnitude and scale, as well as to showcase Whitehorse on a national stage.

September also saw the start of election season for the City, and the change in my role with the municipality. After serving on Council for three years, I threw my hat into the ring for the title of Mayor. It was an exciting election season with a lot of fresh faces running for Council. In the end, I was honoured to be elected the Mayor of Whitehorse, and to have the opportunity to lead a new term of Council composed of both new and familiar faces who represent the diverse makeup of our community.

The City collaborated with the Yukon Aboriginal Women's Council to install a monument along the Riverfront near Rotary Park. The monument honours missing and murdered Indigenous women, girls, and two-spirit plus individuals.



The new Jumpstart Inclusive Playground at Shipyards Park.



Joshua Lesage and his sculpture, one of the public art pieces acquired by the City.

Additionally, the City declared October 4, 2021 to be Yukon Sisters in Spirit Vigil and Red Dress Campaign Day in recognition of the ongoing issue of violence towards Indigenous women, girls, and gender-diverse people, and to honour the victims and families of Missing and Murdered Indigenous Women and Girls.

The City also supported the Council of Yukon First Nations procession to honour those impacted by residential schools by temporarily closing Main Street and Second Avenue.

What started as a public art project in 2020 at the intersection of Front and Main turned into a permanent feature in 2021. The City installed new, permanent crosswalks that represent the Black Indigenous and People of Colour flag, and the Progress flag at the intersection.

2021 continued the trend of setting records for housing development. Our team issued 590 residential development permits, which is up from 516 in 2020, and 406 in 2019.

We were excited to learn that \$5 million from the Canadian Mortgage and Housing Corporation was allocated to the City for use towards rapid housing initiatives in Whitehorse. Traditionally, the City supports housing through development incentives, and land-use planning. We were thankful to have played a role to help facilitate the Safe at Home Society's project between the Canadian Housing and Mortgage Society, the Government of Yukon, and Safe at Home.

I would also like to take this opportunity to pay tribute to former-City Manager Linda Rapp, who sadly passed away in 2022. I was very fortunate to work closely with Linda during my previous term on City Council. She cared very much about the City and the community, and devoted herself entirely to making Whitehorse a better place for everyone.

As I reflect on this past year, I am excited to keep the momentum going. The City of Whitehorse is focused on building a community that is diverse and inclusive, and representative of all who live here. We are looking for new ways to tackle housing access and affordability and continue to recognize the important role we play in fighting the impacts of climate change on our community. I am so thankful to call this community home and look forward to sharing so many more of our accomplishments with you all.

Laura Cabott
Mayor



CITY MANAGER'S MESSAGE

This past year, our staff was challenged again by the ongoing impacts of the COVID-19 pandemic.

Our staff readjusted how they would deliver the various types of services and programs that residents come to expect. These impacts were felt most in our delivery of recreation programming as restrictions remained in flux, which meant our recreation staff had to prepare programming based on the changing nature of restrictions.

Our community also experienced a record-setting amount of snow in the winter, and when combined with the summer heat wave, the stage was set for flooding. The City mobilized its Emergency Operations Centre in order to respond efficiently and effectively to the situation to ensure that our community's infrastructure was protected.

The City also completed the Tlingit Street Reconstruction project, which brought new pavement and features to the Marwell area. This was an important project as Marwell is expected to see new development and growth over the coming years.

The Downtown core is the social, commercial, and cultural centre of Whitehorse, and we recognize the importance of upgrading the infrastructure to enhance the daily lives of residents. We began reconstruction of Cook Street as part of our Downtown Plan to improve this area for our growing community.

Additionally, our Asphalt Overlay Program began, which saw repaving along Fourth Avenue, Hamilton Boulevard, Two Mile Hill, and Range Road.

We introduced a new e-bike by-law, which regulates how e-bikes can be used on trails and roads in our community. E-bikes have become a popular form of active transportation in Whitehorse, so we introduced a new e-bike by-law to regulate how e-bikes can be used on our community's trails and roads. We identified how to minimize conflict with other trail users, facilitate the different ways people access our trails, encourage more people to use bikes and actively commute, and protect the trails and natural areas we love.

To help restaurants during the pandemic, we introduced the Sidewalk Café and Pop-up Patio Program, which allowed restaurants to expand their capacity by using the space in front of their business.

The City began implementing an emergency mass notification system, Whitehorse Alert. This new system enables us to quickly notify residents and visitors of potential life-saving actions during an emergency.

2021 was also an election year for us with a new Mayor and Council elected to a three-year term. Organizing and administering the election was a multi-departmental effort. We recruited assistance from Elections Yukon and updated our Election Procedures By-law. In addition to governing the election, we also provided orientation for the new Mayor and Council.

We updated our Infrastructure Reconstruction and Local Improvement Policy to ensure it is consistent with the framework of the Yukon's *Municipal Act* and reflects a more commonly used approach across Canada.

Finally, I would be remiss if I didn't thank our former City Manager, Linda Rapp, for all her years of service. Linda sadly passed away in 2022, and she will be greatly missed.

Please accept this annual report as a demonstration of our efforts in delivering quality service to the residents of Whitehorse, and always striving for improvements even through the most difficult times

Jeff O'Farrell
City Manager

MAYOR AND COUNCIL

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

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

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



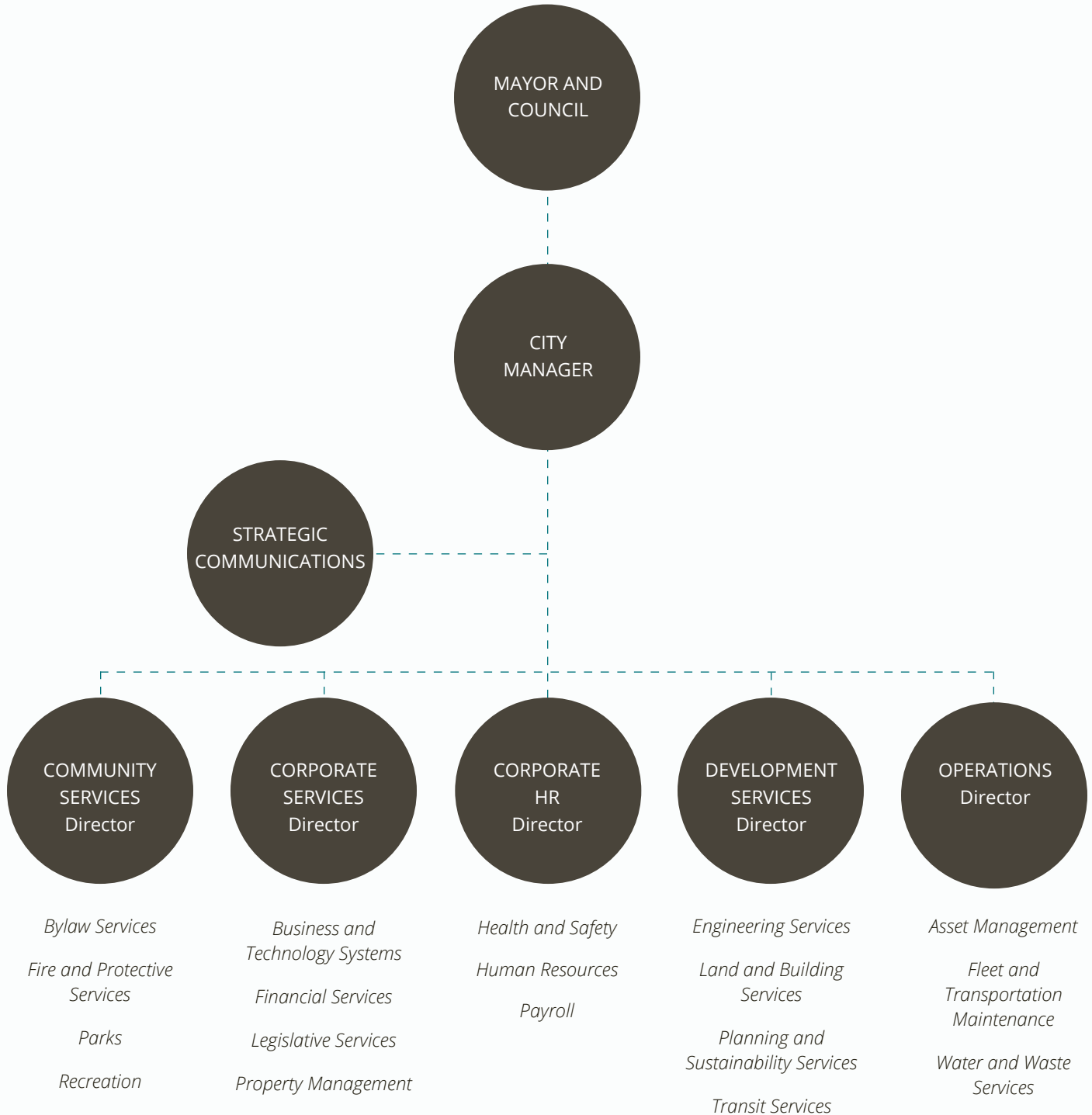
Mayor and Council from left to right: Jocelyn Curteanu, Dan Boyd, Mellisa Murray, Michelle Friesen, Laura Cabott, Ted Laking, Kirk Cameron

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

Ted Laking is a first-term councillor and was elected in 2021. He has worked in politics at both the federal and territorial level and is focused on pragmatic solutions that ensure an affordable city for future residents.

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

ORGANIZATIONAL STRUCTURE





The City's Grounds Crew Leader harvesting seedlings from the historic Martha Black Mayday tree.

COMMUNITY SERVICES DIVISION

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

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

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

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

Recreation Services operates and maintains the Canada Games Centre, Takhini Arena, and Mount

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

CORPORATE HR DIVISION

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

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.

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

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

CORPORATE SERVICES DIVISION

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

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

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

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

Property Management oversees the life cycle of all City facilities including properties leased to external organizations. The department also administers the Building Consolidation Project along with taking the lead on Federal and Territorial Capital Funding grants. Building Maintenance staff are responsible for vertical integration maintenance with a focus on energy upgrades, and building efficiencies and renewals.

IN FOCUS: Emergency Preparedness

In 2021, the City of Whitehorse enhanced its emergency preparedness with the addition of new safety services and evacuation maps.

Whitehorse city limits covers an area of over 415 square kilometres. This makes it hard to find certain places and prevents people from describing exactly where help is needed in an emergency.

Given this fact, the City introduced the use of what3words, a service that has divided the world into a grid of 3m x 3m squares and assigned each square a unique three-word address.

For example, one square along the power line trail that intersects with Grey Mountain Road has the address ropes.veggie.starlight. In the event of an emergency, you can describe your exact location to an emergency responder using this address.

"If we can't reach you, we can't alert you."

The City then adopted Whitehorse Alert, an emergency notification service available to anyone who lives, works, travels through, or visits Whitehorse.

Whitehorse Alert can send official, real-time alerts with information about potentially life-saving actions that people may need to take to keep themselves and others safe. People can receive notifications on their mobile phones, tablets, or computers and landlines.

This service builds on the national Alert Ready emergency alerting system, and offers a service localized to Whitehorse.

Finally, the City developed community assembly maps, which indicate assembly locations in every neighbourhood. In the event of an evacuation order for your neighbourhood, transportation from an assembly location to a reception centre can be arranged.

We encourage everyone to download the what3words app, register for Whitehorse Alert, and familiarize themselves with their neighbourhood's community assembly map available at: whitehorse.ca/emergency

DEVELOPMENT SERVICES DIVISION

The **Development Services Division** provides design and construction project management for most of the capital infrastructure projects for the municipality, private development inspection and regulation, land planning and management, and public transportation. This division consist of four departments: Engineering Services, Land and Building Services, Planning and Sustainability Services, and Transit 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.

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

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

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

IN FOCUS: 2021 Municipal Election

If 2020 was all about COVID-19, then 2021 was all about elections.

Yukoners first went to the polls in April for the territorial election, then again in September for the federal election, and finally in October for municipal elections.

For the Whitehorse election, the City took a new approach: retaining Elections Yukon for support. Through this new partnership, the City could offer residents a simpler registration process including online registration for the first time. Elections Yukon staff were also stationed at the polls, which meant the City did not have to recruit election volunteers.

Multiple City departments collaborated and coordinated to ensure this election went off without a hitch with no issues cropping up at the last minute. The polls opened on time, and the results website was able to sustain the increase in traffic after a number of improvements were made since the last municipal election.

The pilot project with Elections Yukon was a resounding success, and we are very grateful for this project and partnership. We could not have managed so well without the assistance and support of Elections Yukon staff.

When the results came back, the City of Whitehorse had elected its most diverse Council, representing our community's rich diversity.

Laura Cabott was elected Mayor after serving in the previous term as a Councillor. Dan Boyd and Jocelyn Curteanu were both re-elected to Council. Kirk Cameron was re-elected to Council after previously serving from 2011 to 2015, and Michelle Friesen, Mellisa Murray, and Ted Laking were newly-elected.

Unfortunately, voter turnout wasn't as high as anticipated with only 6,042 votes cast of 19,479 eligible electors. This low turnout can likely be chalked up to a combination of COVID-19 and voter fatigue, after all, it was the third election of the year.

OPERATIONS DIVISION

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

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

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

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



IN FOCUS: Fire Hall No. 1

As the lights faded on 2020, so too did the lights at Fire Hall No. 1. Firefighters responded to emergencies from the Downtown location for 53 years. It was staffed 24/7 until December 2020, after which firefighters relocated to the new Fire Hall No. 1 on Black Street.

Since 1967, the well-aged building had to be modified and upgraded to keep pace with the increasing demands of protecting a quickly growing community, not to mention the need to be brought up to code.

A relic from the Cold War-era, the building came equipped with an air raid siren used to call volunteers and warn residents of possible looming threats. Thankfully, the siren was never used for any duck-and-cover situations.

When firefighters were present, its doors remained open for public inquires and education – this tradition of maintaining a strong community relationship continued until 2020 when COVID-19 put a stop to public gatherings.

The new Fire Hall No. 1 was built to accommodate the needs of the Fire Department for the next 50 years. It has three apparatus bays, compared to the original's two, allowing for three frontline emergency vehicles. It houses a crew of one captain and two firefighters, with room for two more.

The new building also has a second floor housing a kitchen, dorms, and three bathrooms. There is an extractor washing machine, specifically designed to clean fire gear to limit the spread of dangerous contaminants and cancer-causing carcinogens. There is a workshop for crew to maintain their equipment, and a separate fitness facility where they can exercise away from the apparatus bay – a major improvement over the retired hall.

With a growing community, it's important for the Fire Department to grow alongside it to provide the best life-saving services to residents and visitors.



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, 2020

Christopher P. Morrill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Whitehorse for its annual financial report for the fiscal year, ended December 31, 2020.

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 budget and, after both second and third quarters, quarterly variance reports are presented to Council. In accordance with the Yukon's *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 the preparation and presentation of these financial statements. They must be done in accordance with Canadian public sector accounting standards, be a fair presentation, and have such internal controls as management determines is necessary so that they are free from material misstatement, whether due to fraud or error. To ensure that the statements are in compliance, they undergo an external audit by an independent auditor.

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

The Financial Statements include the following statements and schedules:

- **Statement of Financial Position** – provides a summary of the City's financial and physical assets and liabilities.
- **Statement of Operations** – provides a summary of funds raised by the City and the use of such funds during the year.
- **Statement of Change in Net Financial Assets** – shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
- **Statement of Cash Flows** – summarizes how the City's cash position changed during the year by highlighting the sources and uses of cash.
- **Schedule of Financial Activities – by Segment** – provides more specific information on the municipality's key segments (activities). Note: there is a separate schedule for each of 2020 and 2021.
- **Schedule of Water and Sewer Utility** – as this area is operated as a separate utility this schedule provides a summary of the City's water and sewer operation.

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

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

2021 ANALYSIS

Council adopted an operating and capital budget for 2021 totalling \$174.09 million. This includes the initially adopted budget plus Council-approved amendments made during the course of the year.

Statement 1 – Statement of Financial Position

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

The City's 2021 Statement of Financial Position shows the overall financial position has improved over 2020's. Financial assets have increased by \$19.03 million and liabilities have increased by \$8.37 million, resulting in a net increase in net financial assets of approximately \$10.66 million. Non-financial assets, which are primarily composed of tangible capital assets, have also increased by \$6.11 million as capital improvements are being completed or under construction. Overall, the City's accumulated surplus has increased by \$16.77 million.

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

The accumulated surplus of \$529.02 million is further explained in Note 11, with the following breakdown of reserves, tangible capital asset investment and general surplus:

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

This clearly shows that while the City's reserves hold over \$63.34 million, the bulk of the City of Whitehorse's accumulated surplus is already spent and has been invested in tangible capital assets. The City's reserve and general surplus levels are within acceptable ranges given the extent of the City's overall financial framework.

One of the financial benchmarks used to evaluate the financial health is a measure of the City's liquidity or ability to pay its obligations. Using data from the Statement of Financial Position the 2021 result is 2.119 with an acceptable range of 1.00 – 2.50.

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

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

A second benchmark evaluated using data from both this statement and the Statement of Operations considers the ability of the organization to meet short-term obligations with the normal flow of revenues. The results of this test shows general liabilities as a ratio of operating revenue is outside the acceptable range. This ratio was expected to return to benchmark levels after construction was completed on the Whitehorse Operations Building however, low interest rates in 2021 continue to result in the City recognizing a larger than anticipated present value for the Landfill Closure and Post Closure future retirement obligation. On the revenue side, the City's sales of goods and services is still below pre COVID-19 pandemic levels, however sales have started improving with earnings above 2020 levels by \$1.39 million. Overall, the ratio has favourably decreased since 2020 and further reductions are anticipated in the coming years.

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

The next benchmark using the data on this statement is the per capita debt calculation. These results show that per capita debt remains within the maximum stipulated in the City's Debt Management Policy. The *Municipal Act* establishes a maximum debt level for the City at approximately \$3,328 per capita (based on December 31, 2021 assessments and population) while the City's policy further restricts the amount of per capita debt unless expressly approved by Council. The 2021 result is \$459 with a maximum allowable under the policy of \$500 per capita. In 2021, the per capita debt level increase is due to the loan received for the Whitehorse Operations Building which was anticipated and endorsed by Council through the capital planning process for this project. As there is no anticipated future borrowing planned at this time, this ratio is expected to decline for the next several years.

	Benchmark	2021	2020	2019	2018	2017
Long-term Debt / Population	\$ 0 - 500	\$ 459	\$ 210	\$ 249	\$ 240	\$ 326



The City's Parks crew hang roughly 10,000 feet of Christmas lights on 200 trees around Whitehorse.



Statement 2 - Statement of Operations

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

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

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

Overall, these results show that the annual surplus was planned to be \$49.18 million compared to an actual surplus of \$16.77 million. Surplus, in the sense of these statements, does not equate to profit for the year rather, it refers to the excess of revenues over expenses, not including investments in tangible capital assets.

One of the benchmarks used to evaluate the data in this statement measures operating revenue as a ratio of total revenue. Total revenue is calculated without capital grants and donated capital assets in order to better reflect day-to-day operations. Results within the benchmarked range reflect that the City is operating with less funding from senior governments than in 2020. The 2021 result is 0.888, which is within an acceptable range of 0.798 – 0.972 and similar to that of other jurisdictions.

	Benchmark	2021	2020	2019	2018	2017
Own Source Revenue / Total Revenue	0.795 – 0.972	0.888	0.877	0.904	0.917	0.882

Data from this statement and Note 11 of the financial statements are used to measure the City's ability to overcome a temporary shortfall of revenue. The 2021 result is 0.313 with an acceptable range being 0.101 – 0.358. Uncommitted reserves are the Capital, Contingency and General Fund reserve. The strategy approved by Council to build reserves for the Building Consolidation Projects has resulted in these reserves increasing in the past several years as well as the City's increased usage of external funding sources for large capital projects, and leveraging low interest borrowing to ensure other projects can be completed as planned.

	Benchmark	2021	2020	2019	2018	2017
Uncommitted Reserves / Operations Revenue	0.101 – 0.358	0.313	0.309	0.272	0.235	0.175

Statement 3 – Statement of Changes in Net Financial Assets

This statement reflects the changes in physical assets which occurred via the purchase, amortization and disposition of assets throughout the year. \$26.99 million was invested in the acquisition of new tangible capital assets in 2021 and \$19.90 million was amortized over the same period. In 2021, assets with a total value of \$9.79 million were donated to the City. An investment level in assets that exceeds the cost of using existing assets is generally a healthy sign for a municipality.

Statement 4 – Statement of Cash Flows

This statement shows how the City financed its activities and met its cash requirements during the year. These activities resulted in an increase in cash of \$16.69 million resulting from increased use of outside funding sources, including issuance of a 20-year loan in the amount of \$10.00 million and decreased use of own-source funding.

Water and Sewer Utility

As the Water and Sewer Services of the City are operated as a separate utility, it is necessary to break out the operating costs as shown in Schedule 2 of the Financial Statements. The schedule shows a surplus of \$333 thousand which, in order to maintain the separation between taxpayer-funded activities and the operations of the utility, must be returned to rate payers through a transfer back to the water and sewer reserve. The surplus is the result of administrative expenses falling below budgeted levels as well as a carry forward of surplus from prior years. The balance in this reserve as of December 31, 2021 is \$14.71 million.

It should be noted that, at this time, the surplus allocated to rate payers is the surplus arising before depreciation and gain/loss on disposal which, when added in, create a utility's deficit of \$4.66 million. Depreciation is not included as part of the deficit funding calculation at this time, as the City does not currently raise revenues to fund the City's overall depreciation amount of \$19.90 million.

Management Letter

As part of their engagement, the City's Auditors annually provide suggestions for improvements to the City's financial control systems. No items of concern were brought forward, however the Auditors recognized ongoing process improvements and encouraged this to continue specifically in the following areas:

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

The City's Auditors were pleased to note continued improvements in prior year recommendations, particularly the landfill liability report update and continued cybersecurity enhancements.

Significant Trends

Revenues	Average Annual Change	2021	2020	2019	2018	2017
Property Taxes	4.07%	\$ 44,549,904	\$ 43,929,493	\$ 41,490,641	\$ 39,455,282	\$ 37,891,151
Government transfers	24.34%	24,635,706	24,907,126	25,404,496	31,272,348	15,309,492
Sales of goods and services	2.60%	18,827,526	17,439,588	19,166,342	18,717,446	17,581,303
Licenses, permits, penalties and fines	-0.35%	2,929,457	2,387,059	2,966,591	2,820,775	2,861,753
Developers contributions	14.21%	1,084,937	982,554	672,300	845,315	519,151
Investment income	12.82%	687,146	804,598	1,400,516	1,125,916	724,267
Other revenues	3.60%	3,273,344	3,951,391	3,326,498	4,613,305	2,944,593
Donated assets		9,791,626	-	106,655	12,873,993	274,787
Total		\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380	\$ 78,106,497

The above revenue numbers have been pulled from the Statement of Operations. In 2021 government transfers remain consistent with prior years as the City completed a variety of road and water and sewer infrastructure projects, despite the continued interruptions caused by the COVID-19 pandemic. Developers contributions remain high as development, mainly in the Whistle Bend subdivision, continued throughout 2021.

Revenue fluctuations in the remaining categories between 2021 and 2020 are as follows: an additional \$620 thousand in property taxes caused primarily by growth in the assessment base, increase in sales of goods & services of \$1.39 million resulting from fewer COVID-19 pandemic restrictions and closures within the Canada Games Centre plus increased transit ridership; decreased investment income of \$117 thousand caused by low interest rates on cash balances. In 2021, assets with a total value of \$9.79 million were donated to the City. Of that, assets valued at \$8.79 million were donated by the Government of Yukon and consist of Rain Garden Lift Station & Forcemain, Goddard Park, and linear assets in the Whistle Bend Phase 3 D & E. In addition to government donations, a playground was donated to the City from Canadian Tire Jumpstart Charities with a value of \$1.00 million.

Expenses	Average Annual Change	2021	2020	2019	2018	2017
General Government	11.03%	\$ 20,307,519	\$ 15,907,566	\$ 15,669,736	\$ 14,268,096	\$ 11,795,400
Protective Services	5.41%	10,569,753	9,975,956	9,708,853	9,540,886	8,802,916
Transportation Services	3.43%	23,782,545	22,920,269	21,393,876	20,838,678	20,094,043
Environmental Services	3.31%	16,886,954	17,472,166	15,980,961	16,399,478	14,862,239
Public Health Services	2.31%	186,438	252,637	225,361	445,636	263,903
Community Development Services	7.39%	2,394,256	3,206,306	2,556,285	2,126,925	1,821,424
Recreation and Cultural Services	1.49%	14,882,141	14,512,480	15,578,226	15,531,949	14,354,984
Total		\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 79,151,648	\$ 71,994,909

Using expense numbers from the Statement of Operations, the overall cost of operations at the City has increased. The increase in General Government is due largely to higher depreciation on buildings resulting from the 2020 completion of the Whitehorse Operations Building. Other increases in General Government along with Protective Services and Transportation Services are representative of growth in the community which led to enhanced service costs over recent years. Recreation and Cultural Services costs have increased compared to 2020 as the operating impacts of the COVID-19 pandemic were further mitigated through reopening plans, however operations were unable to fully return to the pre-pandemic levels seen in 2019. The decrease in Environmental Services is due to recording a lower landfill liability expense in 2021 than in 2020. Decreases in Public Health Services and Community and Development Services are the result of decreases in project operating costs in 2021 when compared to 2020.

Financial Position	Average Annual Change	2021	2020	2019	2018	2017
Financial Assets	10.34%	\$ 108,910,431	\$ 89,877,492	\$ 84,173,732	\$ 76,571,201	\$ 75,882,681
Liabilities	10.41%	41,596,865	33,224,354	34,419,147	29,963,899	26,984,404
Net Financial Assets		\$ 67,313,566	\$ 56,653,138	\$ 49,754,585	\$ 46,607,302	\$ 48,898,277

The City's overall financial position has again improved over the prior years'. Cash has increased due to continued prioritization of external funding use over own source funding, when available. Cash has also been unintentionally increased due to resource constraints and other delays in capital spending caused by the COVID-19 pandemic. Liabilities overall have increased; most notably in debt resulting from the \$10.00 million loan used to finance the Whitehorse Operations Building. Leveraging this low interest long term loan, the City is able to accelerate payments on higher interest loans. Landfill closure liability and employee future benefits have also increased due to lower interest rates which result in the City recognizing a higher current debt for these future expenditures. The increase of \$10.66 million in net financial assets was complemented by the \$6.11 million increase in non-financial assets which increased the City's overall financial position by \$16.77 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 which establishes conditions for the use of debt, creates procedures that define the level of debt to be included in rates and minimizes the City's debt servicing costs.

Reserves	Average Annual Change	2021	2020	2019	2018	2017
	11.32%	\$ 63,335,282	\$ 55,354,385	\$ 45,827,447	\$ 40,456,685	\$ 41,119,880

The City's reserves are used to fund a portion of the City's capital program and occasionally stabilize specific operating initiatives. Reserve levels have unintentionally increased as a result of delayed spending on capital projects which were postponed due to a scarcity of various types of resources resulting from the economic volatility from the COVID-19 pandemic which continued through 2021.



Summary

The statements reflect the financial position of the City at the end of the year including the total accumulated surplus of \$529.02 million. Most of this surplus is invested in the fixed assets of the City, meaning land, land improvement, buildings, equipment, linear assets (mainly made up of roads and underground pipes), and assets under construction.

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

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

June 29, 2022

MANAGEMENT'S REPORT

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

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

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

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



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

June 29, 2022



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Independent Auditor's Report

To the Mayor and Council of the City of Whitehorse

Opinion

We have audited the financial statements of the City of Whitehorse (the "City") which comprise the Statement of Financial Position as at December 31, 2021 and the Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021 and its results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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

BDO Canada LLP

Chartered Professional Accountants

Whitehorse, Yukon
June 29, 2022

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



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

The accompanying notes are an integral part of these financial statements

Approved by:

Svetlana Erickson, CPA, CGA
 Manager, Financial Services

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



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

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Statement of Change in Net Financial Assets
for the year ended December 31, 2021



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

The accompanying notes are an integral part of these financial statements

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



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

The accompanying notes are an integral part of these financial statements

Notes to Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Reporting entity

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

All inter-fund balances and transactions are eliminated.

Basis of accounting

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

Budget figures

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

Use of estimates

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

Actual results could differ from these estimates.

Non-financial assets

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

Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of an asset. The cost, less residual value, of the tangible capital assets, excluding land are depreciated on a straight line basis over their estimated useful lives as follows:

Asset	Useful Lives
Land improvements	10-99 years
Buildings	10-60 years
Equipment	3-30 years
Linear Assets	10-80 years

Depreciation is charged in the year of acquisition and in the year of disposal. Assets under construction are not depreciated until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

Natural resources

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

Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements. No significant works of art or cultural and historic assets are held by the City of Whitehorse.

Land for resale

Land for resale is carried at cost. Cost includes capitalized carrying costs other than interest. Land for resale is written down to the extent that it exceeds estimated future net realizable value. To date, no write downs have been made.

Interest capitalization

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

Leased tangible capital assets

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

Inventories of supplies

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

Employee future benefits

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

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

Taxation revenue

Property taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Property taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

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

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

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

Government transfers

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Liability for Contaminated Sites

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made. No liability has been recognized as at December 31, 2021.

2. ACCOUNTS RECEIVABLE

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

3. EMPLOYEE FUTURE BENEFITS

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

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

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

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

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

4. LANDFILL CLOSURE AND POST CLOSURE LIABILITY

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

A liability has been established to address future closure and reclamation of the City's landfill, the liability's present value is estimated to be \$4.380 million (2020 - \$4.229 million). The remaining liability amount to be recognized is calculated at \$35.5 million. Post-closure care is expected to continue for 25 years past the end of the useful life of the landfill.

5. DEFERRED REVENUE

Deferred revenue consists of the following:

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



6. DEBT

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

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

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

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

Current debt load is 14.05% of the statutory limit as stipulated in the *Municipal Act*, R.S.Y. 2002.

Retirement requirements for the next twenty years are as follows:

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

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



7. FINANCIAL INSTRUMENTS

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

8. PENSION LIABILITY

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

9. CONTINGENT LIABILITIES

At December 31, 2021, contingent liabilities exist related to legal actions pending against the City. The amount of the liability cannot be estimated at this time. The amount of any loss that may result from these claims will be recorded in the period that the amount becomes determinable.

The City recognizes environmental liabilities when they are known and can be reasonably estimated. At this time the City is not aware of any significant liabilities.

10. TANGIBLE CAPITAL ASSETS

2021 Consolidated Schedule of Tangible Capital Assets - by Category

Category	Opening Balance, Dec 31, 2020	Additions	Disposals	End Balance, Dec 31, 2021
Land	\$ 18,595,898	\$ 29	\$ -	\$ 18,595,927
Land improvements	14,382,554	3,770,569	-	18,153,123
Buildings	181,359,945	4,257,127	-	185,617,072
Equipment	49,349,445	4,216,536	(1,014,961)	52,551,020
Linear assets	492,184,342	19,746,876	(1,916,884)	510,014,334
Assets under construction	10,692,629	4,454,790	(9,446,950)	5,700,469
Total	\$ 766,564,813	\$ 36,445,927	\$ (12,378,795)	\$ 790,631,945

Accumulated Amortization	Opening Balance, Dec 31, 2020	Additions	Disposals	End Balance, Dec 31, 2021
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	5,881,438	593,516	-	6,474,954
Buildings	63,652,633	6,383,864	-	70,036,497
Equipment	30,648,875	3,427,786	(1,014,961)	33,061,700
Linear assets	212,440,365	9,498,287	(1,916,884)	220,021,768
Assets under construction	-	-	-	-
Total	\$ 312,623,311	\$ 19,903,453	\$ (2,931,845)	\$ 329,594,919

Net Book Value

Category	Opening Balance, Dec 31, 2020	Additions	Disposals	End Balance, Dec 31, 2021
Land	\$ 18,595,898	\$ 29	\$ -	\$ 18,595,927
Land improvements	8,501,116	3,177,053	-	11,678,169
Buildings	117,707,312	(2,126,737)	-	115,580,575
Equipment	18,700,570	788,750	-	19,489,320
Linear assets	279,743,977	10,248,589	-	289,992,566
Assets under construction	10,692,629	4,454,790	(9,446,950)	5,700,469
Total	\$ 453,941,502	\$ 16,542,474	\$ (9,446,950)	\$ 461,037,026

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

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

10. TANGIBLE CAPITAL ASSETS

2020 Consolidated Schedule of Tangible Capital Assets - by Category

Category	Opening Balance, Dec 31, 2019	Additions	Disposals	End Balance, Dec 31, 2020
Land	\$ 18,595,772	\$ 126	\$ -	18,595,898
Land improvements	13,578,814	803,740	-	14,382,554
Buildings	126,005,713	55,375,407	(21,175)	181,359,945
Equipment	46,833,439	4,014,576	(1,498,570)	49,349,445
Linear assets	489,097,720	3,086,622	-	492,184,342
Assets under construction	53,090,156	8,713,517	(51,111,044)	10,692,629
Total	\$ 747,201,614	\$ 71,993,988	\$ (52,630,789)	\$ 766,564,813

Accumulated Amortization

Category	Opening Balance, Dec 31, 2019	Additions	Disposals	End Balance, Dec 31, 2020
Land	\$ -	\$ -	\$ -	-
Land improvements	\$ 5,317,972	\$ 563,466	\$ -	5,881,438
Buildings	58,277,150	5,396,658	(21,175)	63,652,633
Equipment	28,894,325	3,250,878	(1,496,328)	30,648,875
Linear assets	203,236,579	9,203,786	-	212,440,365
Assets under construction	-	-	-	-
Total	\$ 295,726,026	\$ 18,414,788	\$ (1,517,503)	\$ 312,623,311

Net Book Value

Category	Opening Balance, Dec 31, 2019	Additions	Disposals	End Balance, Dec 31, 2020
Land	\$ 18,595,772	\$ 126	\$ -	18,595,898
Land improvements	8,260,842	240,274	-	8,501,116
Buildings	67,728,563	49,978,749	-	117,707,312
Equipment	17,939,114	763,698	(2,242)	18,700,570
Linear assets	285,861,141	(6,117,164)	-	279,743,977
Assets under construction	53,090,156	8,713,517	(51,111,044)	10,692,629
Total	\$ 451,475,588	\$ 53,579,200	\$ (51,113,286)	\$ 453,941,502

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

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

11. ACCUMULATED SURPLUS

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

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

12. SEGMENTED INFORMATION

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

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

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

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

Environmental Services is made up of the Environmental Sustainability function from the Planning and Sustainability department and the Water and Waste Services department. Environmental Sustainability focuses on integrating sustainability initiatives, providing guidance on environmental issues and managing environment-related programs and projects. Water and 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 is made up of the Planning Services and Economic Development functions from the Planning and Sustainability department and the Land Services function from the Land and Building Services department. Planning is responsible for the long-range planning of the municipality in consultation with the community ensuring a consistent application of the City's Official Community Plan, Zoning Bylaw, and other legislation in order to protect the natural and developed areas of the City. Economic Development is intended to be the first point of contact within the municipality for those interested in doing business in Whitehorse.

Recreation and Cultural Services is made up of the departments of Parks and 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.

13. 2021 BUDGET ADJUSTMENTS

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 7, 2020 (Bylaw 2020-36) and the Operating and Maintenance (O&M) Budget approved by Council on February 8, 2021 (Bylaw 2021-01). Capital re-budgets and other projects which do not impact the property tax rate are also included in the pre-finalization adjustment column below.

	Original budget approved by council	Pre-finalization adjustments	Final approved budget
Revenues			
Capital Revenues	\$ 30,949,735	\$ 55,137,903	\$ 86,087,638
O&M Revenues	88,173,497	(167,566)	88,005,931
	119,123,232	54,970,337	174,093,569
Expenses			
Capital expenses	30,949,735	55,137,903	86,087,638
O&M expenses	88,173,497	(167,566)	88,005,931
	119,123,232	54,970,337	174,093,569
Annual Surplus	\$ -	\$ -	-

The table below shows the adjustments made to the 2021 budget values for the use of surpluses accumulated in previous years, debt transactions, depreciation expenses, tangible capital asset transactions and the accumulation of surpluses in the current year. The Adjusted Budget values are then comparable to the 2021 actual values, and are the budget values shown in the Statement of Operations.

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

14. OTHER INFORMATION

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

15. UNCERTAINTY DUE TO COVID-19

Throughout 2021, the impact of COVID-19 in Canada and on the global economy remained. As the impacts of COVID-19 continue, there will be further impact on the City, its stakeholders, employees, suppliers and other third-party business associates. These could impact the timing and amounts realized on the City's assets and its ability to deliver services and projects in the future. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its stakeholders.



Whitehorse Fire and Protective Services members participating in their annual ice rescue training evolutions.



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

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



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

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

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



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

DEMOGRAPHICS AND MAJOR VENDORS

Demographic and Economic Information

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Population	34,268	33,590	32,774	31,808	27,116
Unemployment Rate					
Yukon (as of December)	2.8%	5.1%	4.5%	4.1%	3.6%
Canada (as of December)	5.9%	8.6%	5.6%	5.7%	6.3%
Consumer Price Index (CPI) changes	3.3%	1.0%	2.0%	2.4%	1.7%
Occupancy trends					
Dwelling units	12,400	12,037	11,716	11,596	11,300
Median rent	\$ 1,100	\$ 1,050	\$ 1,000	\$ 980	\$ 950
Housing starts	509	417	276	99	369
Avg. Selling Price of Homes (000)	\$ 647.4	\$ 598.8	\$ 525.7	\$ 506.2	\$ 463.4
Vacancy Rate	1.9%	3.0%	2.9%	3.1%	2.8%
Other trends					
Res. construction value (000)	\$ 86,531	\$ 66,986	\$ 28,849	\$ 41,922	\$ 22,890
Non-res. construction value (000)	\$ 24,540	\$ 18,964	\$ 62,961	\$ 25,431	\$ 51,597
Business Licenses	2,851	2,871	2,609	2,771	2,688

City of Whitehorse Personnel

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Permanent	337	330	321	311	307
Casual/**Other	150	105	110	127	103
Total Staff	487	435	431	438	410
Increase (decrease) from previous year	52	4	(7)	28	5

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

2021 Major Vendors

P.S. Sidhu Trucking Ltd.	\$	5,111,836
ATCO Electric Yukon	\$	4,114,839
Sun Life Assurance Co. of Canada	\$	4,030,521
Terus Constructions Ltd.	\$	3,512,195
North 60 Petro Ltd.	\$	2,473,976
Manulife Financial	\$	1,627,217
Castle Rock Ent - General Contractors	\$	1,343,893
Nova Bus Inc.	\$	1,156,573
Kobayashi + Zedda Architects Ltd.	\$	1,067,059
Bennett Jones LLP	\$	975,000
Norcope Enterprises	\$	971,307
Associated Engineering (BC) Ltd.	\$	868,172
YG B-1 Department of Finance	\$	764,377
Inland Kenworth Ltd.	\$	689,077
Ketza Construction Corp.	\$	617,563
Budget Plumbing & Heating	\$	605,233
Yukon Workers' Compensation Board	\$	576,181
Carte Blanch HR Inc.	\$	530,445
Prevost	\$	498,577
Millennium General Services Inc.	\$	424,557

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

2021 LOCAL PROCUREMENT

	Total Dollars	% Dollars
Local Procurement	\$ 34,492,642	67%
Non-local Procurement	\$ 16,985,838	33%
	\$ 51,478,481	



ASSESSMENT AND PROPERTY TAXATION INFORMATION

Assessment and Taxation Information

Years ended December 31 for 2017 to 2021

Tax Rates	2021	2020	2019	2018	2017
Non-residential	1.622%	1.636%	1.649%	1.072%	1.712%
Residential	1.070%	1.084%	1.097%	1.612%	1.114%
Agricultural	1.140%	1.154%	1.167%	1.141%	1.185%

Taxable Assessments	2021	2020	2019	2018	2017
Non-residential	\$ 1,333,998,000	\$ 1,259,419,000	\$ 2,145,070,000	\$ 1,926,400,000	\$ 1,784,900,000
Residential	\$ 2,396,340,000	\$ 2,207,594,000	\$ 1,233,791,000	\$ 1,328,100,000	\$ 1,029,600,000
Agricultural	\$ 1,936,000	\$ 1,861,000	\$ 1,859,000	\$ 800,000	\$ 800,000

2021 Major Property Taxpayers

Yukon Hospital Corporation	\$ 1,110,847
Canadian Tire Properties Inc.	\$ 289,297
Loca Properties (West North) Inc.	\$ 237,656
Jim Pattison Developments Ltd	\$ 196,189
Walmart Canada Corp.	\$ 174,577
SBLP Qwanlin Mall Inc	\$ 159,101
Kwanlin Dün First Nation	\$ 135,316
HL General Partner Inc	\$ 107,677
Home Hardware Stores Limited	\$ 105,094
Northern Vision Development	\$ 102,964

Property Tax Collection

Years ended December 31 for 2017 to 2021

Tax Revenue	2021	2020	2019	2018	2017
Current Taxable Levy	\$ 34,465,705	\$ 34,062,993	\$ 32,012,028	\$ 30,818,620	\$ 29,906,145
Payment in Lieu (Federal and Territorial)	9,625,639	9,407,943	9,020,056	8,275,017	7,611,514
Total Taxes and Payment in Lieu	\$ 44,091,344	\$ 43,470,936	\$ 41,032,084	\$ 39,093,638	\$ 37,517,660

Tax Receivable	2021	2020	2019	2018	2017
Current	\$ 120,259	\$ 296,241	\$ 365,422	\$ 31,262	\$ 119,557
In arrears for one year or more	366,806	455,037	104,678	173,742	122,149
Total Tax Receivable	\$ 487,065	\$ 751,278	\$ 470,099	\$ 205,004	\$ 241,706

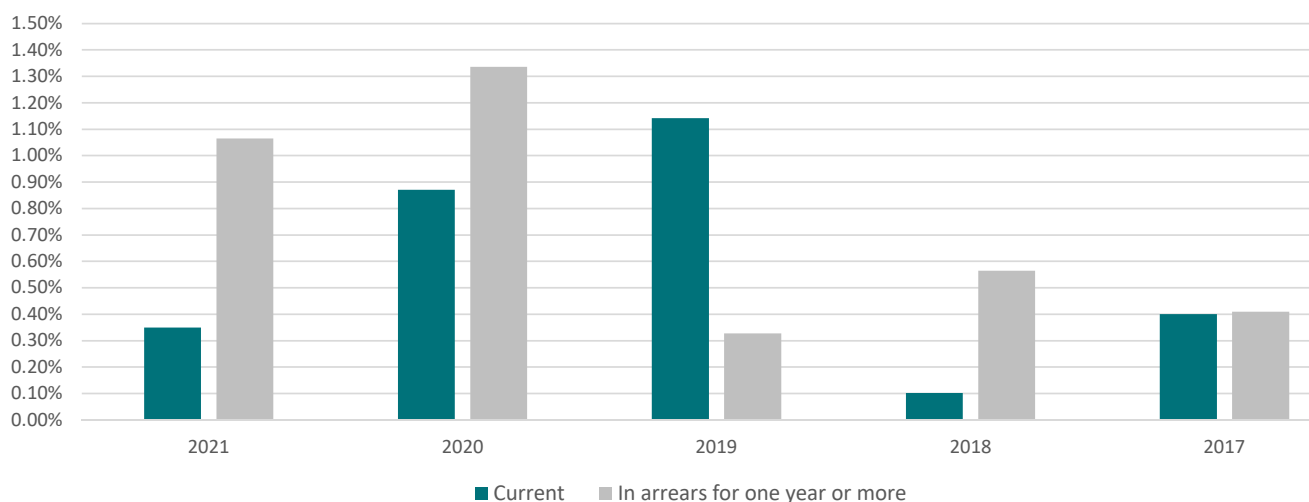
Tax Collected	2021	2020	2019	2018	2017
Current	\$ 43,971,085	\$ 43,174,695	\$ 40,666,662	\$ 39,062,376	\$ 37,398,103

Property Taxes Outstanding

Years ended December 31 for 2017 to 2021

Taxes Outstanding as a % of Current Taxable Levy	2021	2020	2019	2018	2017
Current	0.35%	0.87%	1.14%	0.10%	0.40%
In arrears for one year or more	1.06%	1.34%	0.33%	0.56%	0.41%

Property Taxes Outstanding as a % of the Current Taxable Levy



5 Year Comparative Consolidated Revenue by Source

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Taxes and payments in lieu of taxes	\$ 44,549,904	\$ 43,929,493	\$ 41,490,641	\$ 39,455,282	\$ 37,891,151
Government transfers	24,635,706	24,907,126	25,404,496	31,272,348	15,309,492
Sales of goods and services	18,827,526	17,439,588	19,166,342	18,717,446	17,581,303
Licenses, permits, penalties and fines	2,929,457	2,387,059	2,966,591	2,820,775	2,861,753
Developers contributions	1,084,937	982,554	672,300	845,315	724,267
Investment income	687,146	804,598	1,400,516	1,125,916	519,151
Other revenue	3,273,344	3,951,391	3,326,498	4,613,305	2,944,593
Donated assets	9,791,626	-	106,655	12,873,993	274,787
Total Revenue	\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380	\$ 78,106,497

5 Year Comparative Consolidated Expense by Object**

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Expense					
Salaries and Benefits	\$ 42,511,741	\$ 40,693,993	\$ 39,418,237	\$ 37,429,397	\$ 36,844,184
Materials and Supplies	22,687,156	21,674,588	21,238,629	23,723,200	14,887,163
Community Grants	1,481,106	1,310,848	1,139,848	1,293,652	1,197,066
Interest	523,405	401,676	431,837	423,228	449,660
Depreciation	19,903,453	18,414,789	17,223,750	16,556,950	16,236,893
Other	1,902,745	1,751,486	1,660,997	1,686,871	2,379,943
Total expense by object	\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 81,113,298	\$ 71,994,909

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

5 Year Comparative Operating Revenue and Expense by Function

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Operating Revenue					
Total Operating Revenue	\$ 105,779,646	\$ 94,401,809	\$ 94,534,039	\$ 111,724,380	\$ 78,106,498
Operating Expense					
General government services	20,307,519	15,907,566	15,669,736	14,268,096	11,795,400
Protective services	10,569,753	9,975,956	9,708,853	9,540,886	8,802,916
Transportation services	23,782,545	22,920,269	21,393,876	20,838,678	20,094,043
Environmental services	16,886,954	17,472,166	15,980,961	16,399,478	14,862,239
Public health services	186,438	252,637	225,361	445,636	263,903
Community development services	2,394,256	3,206,306	2,556,285	2,126,925	1,821,424
Recreation and cultural services	14,882,141	14,512,480	15,578,226	15,531,949	14,354,984
Total Operating Expenses	\$ 89,009,606	\$ 84,247,380	\$ 81,113,298	\$ 79,151,648	\$ 71,994,909
Operating Surplus	\$ 16,770,040	\$ 10,154,429	\$ 13,420,741	\$ 32,572,732	\$ 6,111,588
Accumulated Surplus/(Deficit), Open	512,251,562	502,097,133	488,676,392	456,103,660	449,992,071
Accumulated Surplus/(Deficit), End	\$ 529,021,602	\$ 512,251,562	\$ 502,097,133	\$ 488,676,392	\$ 456,103,660

5 Year Comparative Net Financial Assets

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Net Financial Assets	\$ 67,313,566	\$ 56,653,138	\$ 49,754,585	\$ 46,607,302	\$ 48,898,277

5 Year Comparative Capital Transactions

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Expense Components					
Salaries and Benefits	\$ 452,598	\$ 551,240	\$ 511,466	\$ 706,254	\$ 703,961
Materials and Supplies	6,471,738	5,693,354	4,663,862	2,358,302,075	3,755,643
Professional Services	14,432,894	17,635,585	27,749,158	(2,314,939,394)	11,689,629
Public Relations	9,652	11,886	29,848	26,151	241,316
Other	281,798	279,120	261,336	268,104	240,870
	\$ 21,648,681	\$ 24,171,185	\$ 33,215,670	\$ 44,363,190	\$ 16,631,419
Sources of Funding					
Transfers from Reserves					
Area Development Scheme	\$ 24,000	\$ -	\$ -	\$ 27,870	\$ 72,130
Building Replacement	-	-	-	600,000	-
Capital Reserve	1,726,651	1,712,075	2,227,001	1,297,447	855,606
Computer Equipment	89,529	166,536	96,061	70,000	53,939
Development Cost Charges	186,821	19,523	12,762	597,227	62,855
Environment Protection	81,386	-	25,320	-	-
Equipment	717,462	905,928	1,506,013	1,686,194	1,446,477
General Fund	1,923,887	1,713,198	1,470,363	2,107,366	1,509,590
Land Bank	73,565	1,633,973	2,394,544	6,424,453	3,227,534
Parking Development	108,896	132,495	7,032	58,032	3,803
Recreation Facilities	55,982	144,081	52,418	72,022	83,184
Transit Equipment	18,880	74,776	12,633	13,230	46,874
Water and Sewer Replacement	43,624	298,694	496,853	498,173	447,813
Total Transfers from Reserves	5,050,683	6,801,280	8,300,999	13,452,014	7,809,805
Government of Canada Grants	15,611,001	15,149,595	17,346,093	5,417,125	2,555,092
Government of Yukon Grants	26,341	34,621	695,541	18,765,708	5,974,247
Debentures***	452,813	1,559,116	6,512,120	6,650,544	293,417
Loans	-	-	-	-	-
Other Contributions	507,843	626,573	360,916	77,799	(1,142)
Total Funding	\$ 21,648,681	\$ 24,171,185	\$ 33,215,669	\$ 44,363,190	\$ 16,631,419

DEBT AND RESERVES

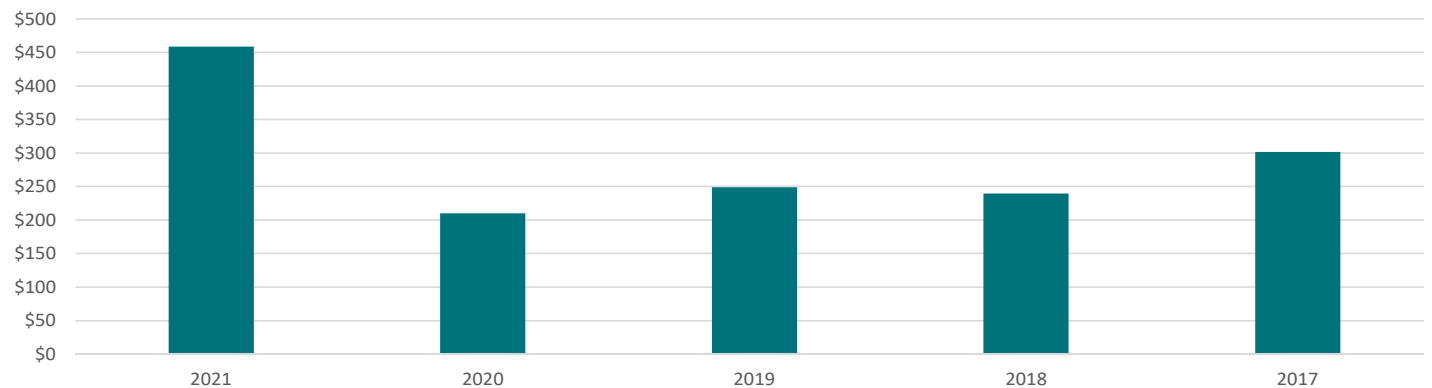
5 Year Comparative Analysis of Debt

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Total Assessed Value	\$ 3,732,274,290	\$ 3,468,873,496	\$ 3,380,720,256	\$ 3,145,453,516	\$ 3,063,116,566
**Allowable Debt Limit	\$ 111,968,229	\$ 104,066,205	\$ 101,421,608	\$ 94,363,605	\$ 91,893,497
Total Debt Outstanding					
Opening Balance	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717	\$ 8,182,899	\$ 8,706,662
Add: Borrowed Funds	10,000,000	-	1,110,656	-	-
Less: Principal Repayments	(1,331,790)	(1,101,505)	(578,058)	(550,181)	(523,763)
Total Debt Outstanding	\$ 15,732,019	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717	\$ 8,182,899
Detailed Total Debt Outstanding					
General Municipal	\$ 15,732,019	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717	\$ 8,182,899
Water and Sewer	-	-	-	-	-
Total Debt Outstanding	\$ 15,732,019	\$ 7,063,810	\$ 8,165,315	\$ 7,632,717	\$ 8,182,899

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

Total Debt Per Capita



5 Year Comparative Reserve Analysis

Years ended December 31 for 2017 to 2021

	2021		2020		2019		2018		2017	
Area Development Scheme	\$	20,385	\$	44,385	\$	44,385	\$	44,385	\$	72,255
Building Replacement		6,422,468		4,762,338		2,931,594		2,592,137		2,852,680
Capital		15,446,181		14,427,429		12,332,821		11,005,112		8,767,263
Cash In Lieu of Municipal		917,975		761,443		761,443		761,443		777,043
Cemetery Perpetual Care		206,338		194,657		183,031		168,926		158,871
Computer Equipment		420,210		377,465		413,588		386,550		339,269
Contingency		538,858		1,392,759		1,691,680		1,159,106		659,106
Development Cost Charges		7,730,140		6,747,783		5,693,882		4,834,024		4,534,222
DCC: Rec Facility Replacement		2,993,586		2,692,459		2,412,041		2,176,201		1,951,944
Environmental Protection		119,642		56,132		(87,264)		(200,721)		(335,465)
Equipment		1,877,634		768,365		(599,883)		(1,214,732)		(751,102)
Gas Tax Reserve		40,720		40,720		39,924		36,311		36,311
General Fund		6,346,278		5,641,679		4,736,621		3,730,667		4,572,705
Land Bank		(3,640,795)		(3,685,730)		(2,619,186)		(686,227)		3,807,262
Parking Development		3,633,772		3,428,109		3,448,568		3,229,626		2,973,016
Recreation Facilities		713,842		624,824		623,905		531,323		458,345
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		96,097		96,097		96,097		91,517
Transit Equipment		4,732,792		4,111,920		3,573,949		3,083,635		2,623,995
Water and Sewer Replacement		14,709,108		12,861,750		10,140,450		8,713,022		7,520,843
Total Reserves	\$	63,335,282	\$	55,354,385	\$	45,827,447	\$	40,456,685	\$	41,119,880

Donated Tangible Capital Assets

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Land	\$ 377,028	\$ -	\$ -	\$ -	-
Land Improvements	1,396,518	-	106,555	-	237,742
Linear Assets	8,018,080	-	-	12,873,993	37,045
Total	\$ 9,791,626	\$ -	\$ 106,555	\$ 12,873,993	\$ 274,787

2017: amount is for Eagle Bay Lookout Park;

2018: amount is for Whistle Bend and Porter Creek Watermain

2019: amount for Pine Street Playground;

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

Tangible Capital Assets Recorded At A Nominal Value

Years ended December 31 for 2017 to 2021

	2021	2020	2019	2018	2017
Net book value	\$ 29	\$ 126	\$ -	\$ 183	\$ 162
Number of properties	29	126	-	183	162



GRANTS AND DONATIONS BY CATEGORY

	Number of Individuals/ Organizations in Receipt		Amount Awarded
Recreation Grants	38	\$	193,570
Festivals and Special Events	10	\$	38,000
Youth Strategy Funding	3	\$	52,000
Environmental Grant	5	\$	1,838
Seniors Utility Charges Rebate	1,031	\$	424,249
Municipal Charges and Community Service Grants	23	\$	165,947
Diversion Credit Grants	2	\$	150,000
Misc. Council Donations	8	\$	32,029
Community Clean-Up Grants	60	\$	20,100
Core Funding	1	\$	10,000
Christmas Food For Fines Grant	281	\$	5,626
Development Incentives	19	\$	376,150
In Kind	5	\$	30,356
Total		\$	1,499,865

Top 5 recipients of 2021 Municipal Grants

1. Raven Recycling Society: **\$132,754**
2. Northern Vision Development: **\$116,259**
3. 535756 Yukon Inc.: **\$51,192**
4. Da Daghay Development Corp.: **\$42,859**
5. 536261 Yukon Inc.: **\$42,184**





2021 GRANTS

The City of Whitehorse disbursed **\$1,499,865** in grants and rebates to support community organizations and programs that benefit its residents.

GRANTS AND REBATES HIGHLIGHTS

The City was proud to support ten community festival and special events in 2021, providing \$38,000 to these organizations:

- All City Band Society
- Nakai Theatre Ensemble
- Queer Yukon Society
- Royal Canadian Legion Branch 254
- Teenage Life & Young Adults Society
- The Heart of Riverdale Community Centre Society
- Yukon Arts Centre Corporation
- Yukon Film Society
- Yukon Literacy Coalition
- Yukon Sourdough Rendezvous

In 2021, the City of Whitehorse provided \$424,249 to 1,031 residents for the Seniors Utility Charges Rebate.

The City provided Environmental Grants totaling \$3,000 to the following groups to support environmental projects and waste diversion efforts:

- Copper Ridge Neighbourhood
- McIntyre Creek
- Yukon Historical and Museums Association

The following groups received a total of \$20,100 in the City's Community Clean-Up Grants:

- 600 College Drive Tenants Association
- Ampex Mining Ltd.
- Association Franco-Yukonnaise
- Association Yukon Paragliders & Hang Gliders
- Atlinto Masonic Lodge
- Biathlon Yukon
- Boys & Girls Club of Yukon
- Canadian Filipino Association of the Yukon
- Canadian Filipino Sports Association of Yukon
- Canadian Mental Health Association, Yukon
- Chinese Canadian Association of Yukon
- Church of the Nazarene
- BSSC Mercier
- Downtown Urban Gardeners' Association
- Ecole Whitehorse Elementary
- Escarpment Parks Society
- Fandoms, Art & Novelities Society
- Filipino Canadian Basketball League
- Fireweed Lions Club
- Flatwater Paddling Yukon -Sports Yukon
- Food Bank Society of Whitehorse
- Friend of McIntyre Creek
- Grizzly Bear Protection Yukon Society
- Hillcrest Community Association

• Holy Family Elementary School	• Yukon Amateur Speek Skating Association	Japanese Canadian Association of Yukon	\$ 6,675
• Humane Society Yukon	• Yukon Dance Festival Society	Jazz Yukon	\$ 2,400
• Japanese Canadian Association of Yukon	• Yukon Dog Musers Association	Larrikin Entertainment Ensemble	\$ 8,100
• Knights of Columbus	• Yukon Historical & Museums Association	LDAY Centre For Learning	\$ 7,000
• Larrikin Entertainment Ensemble	• Yukon Hopspital Corporation	Mary Lake Community Association	\$ 3,000
• Les Essentielles	• Yukon Parents for Montessori Society	Midnight Sun Fencing Club	\$ 5,500
• MADD Whitehorse Chapter	• Yukon Pickleball Association	Mountainview Golf Club	\$ 4,500
• Nlaye Ndasadaye Daycare Society	• Yukon Roller Girls	Music Yukon	\$ 5,000
• Northern Lights School of Dance	• Yukon T1D Support Network	Northern Steel Fighting Society	\$ 1,862
• Order of Eastern Star Yukon Society	• Yukon Theatre for Young People Society	Special Olympics Yukon	\$ 2,362
• Paddler's Abreast		Tennis Yukon Association	\$ 1,100
• Paradise Music Festival Society		The Heart of Riverdale Community Centre Society	\$ 11,500
• Porter Creek Secondary School Substance-Free Grad	2021 Recreation grants totalled \$193,570 and went to the following organizations and clubs:	Victoria Faulkner Women's Centre	\$ 7,440
• Predators Dog Puller Sport Athletic League	Arctic Edge Skating Club	Whitehorse Concerts	\$ 2,500
• Skookum Jim Friendship Centre	Biathlon Yukon	Whitehorse Cross Country Ski Club	\$ 3,000
• Spirit Riders 4H Club	Boreal Adventure Running Program Association	Whitehorse Curling Club	\$ 2,600
• Spiritual Assembly of the Bahais of Whitehorse	Canadian Filipino Sports Association of Yukon	Yukon Art Society	\$ 8,100
• U Kon Echelon	Canadian Ski Patrol - Yukon Zone	Yukon Arts Centre Corporation	\$ 7,000
• Valleyview Community Association	Chickadee's Playschool Association	Yukon Church Heritage Society / Old Log Church	\$ 4,500
• Victoria Faulkner Women's Centre	Community Choir of Whitehorse Society	Yukon Conservation Society	\$ 5,350
• Weight Loss Connection	Fetal Alcohol Syndrome Society Yukon	Yukon Film Society	\$ 5,000
• Whitehorse Community Choir	Flatwater Paddling Yukon	Yukon Music Camp Society	\$ 11,500
• Whitehorse Minor Soccer	Freedom Trails Therapeutic Riding Association	Yukon Theatre for Young People Society	\$ 8,100
• Whitehorse Rapids Speed Skating	Friends of Mount Sima Society	Yukon Transportation Museum Society	\$ 11,500
• Whitehorse Right to Life Society	Golden Age Society		
• Whitehorse United Church	Granger Neighbourhood Association		
	Guild Society		



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



IN FOCUS: Mayday Tree

On August 26, residents showed up to City Hall in full force to get a piece of history: a Mayday seedling harvested from the Martha Black tree.

In the late 1920's, Simon Mason-Wood planted the first Mayday tree at his home in Mayo. A clipping from this original Mayday tree was gifted to his friend Martha Black in 1953, which she planted in the yard of her First Avenue home in Whitehorse.

Upon Martha Black's death in 1957, this cutting had grown to become a small sapling, and was transplanted to the south lawn of City Hall where it still stands to this day in honour of her legacy.

The giveaway was set for 12 p.m., but horticulture enthusiasts and history buffs began lining up hours earlier. Within 20 minutes, all of the seedlings had been given out, and plans were already in the works for a second giveaway two weeks later.

When it was all said and done, approximately 400 seedlings were given out.

The purpose of this project was to honor the history of this 70-year-old Mayday tree by harvesting seedlings of the original and historic Martha Black Mayday tree to share with the community, to carry on its legacy.

Martha Louise Black (1866 to 1957) was admired for her pioneering spirit, and is often considered "The First Lady of the Yukon" for her many social and cultural contributions to the territory. Her historical accomplishments include climbing the Chilkoot Trail in 1898, becoming a mistress of Dawson City's Government House (1912 to 1916), and being elected Yukon's Member of Parliament (1935 to 1940). She is also widely recognized for her research on Yukon flora, and was made a Fellow of the Royal Geographic Society in 1917.

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



IN FOCUS: Flooding

If winter was referred to as Snowmageddon, then how will we refer to a summer marred by the risk of flooding?

With the extraordinary amount of snow this winter, it didn't come as a total surprise when lakes and rivers got as high as they did.

The summer brought the full effects of rapid snow melt to the forefront. Water levels quickly surpassed those of 2007, which saw many Southern Lakes residents sandbagging their properties, and even evacuating.

The Yukon River reached historically high levels, which led the City to activate its Emergency Operations Centre (EOC). The EOC is the headquarters from where City management operates during an emergency. It supports site level operations with resources and information, tracks costs and resources, and manages evacuations.

In addition to protecting the safety of responders and saving lives, the emergency response goals are to protect public health, critical infrastructure, residential property, the environment, and reduce the economic and social losses of the City and its residents.

Some of the initial steps taken by staff to protect our residents and infrastructure included blocking off access to parts of the Millennium Trail and the Bert Law Bridge.

As water levels continued to increase over July, staff sandbagged low sections of the Millennium Trail, placed super bags (giant sandbags) on the Bert Law Bridge to weigh it down, and built a "super berm" in the Marwell area.

The Yukon government's Protective Services set up a sandbag station at the Robert Service snow dump to provide additional flood support to those affected.

Thank you to everyone who shifted their priorities to protect our community!



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