

# **CITY OF WHITEHORSE – STANDING COMMITTEES**

Monday, June 17, 2024 – 5:30 p.m.

Council Chambers, City Hall

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## **CALL TO ORDER**

## **ADOPTION OF AGENDA**

**PROCLAMATIONS**            Indigenous Peoples Day (June 21, 2024)

**DELEGATIONS**            Ian Robertson, Inukshuk Planning and Development –  
Official Community Plan Mapping Error for Lot 68

## **CITY PLANNING COMMITTEE**

1. Public Hearing Report – Zoning Amendment – Municipal Services Building
2. Wasson Place Extension Master Plan
3. Supplemental Information Report – Official Community Plan Amendment –  
Maximum Building Heights in Mixed Use Downtown Core
4. New Business

## **DEVELOPMENT SERVICES COMMITTEE**

1. Housing and Land Development Advisory Committee Extension/Work Plan  
Approval
2. New Business

## **CITY OPERATIONS COMMITTEE**

1. New Business

## **COMMUNITY SERVICES COMMITTEE**

1. New Business

## **PUBLIC HEALTH AND SAFETY COMMITTEE**

1. New Business

## **CORPORATE SERVICES COMMITTEE**

1. Upcoming Procurements (July/August) – For Information Only
2. Audited 2023 Financial Statements
3. Commencement Report – Pumper Truck – Station 3
4. Budget Amendment – Additional Transit Buses
5. Commencement Report and Budget Amendment – Residential Curbside Recycling  
Program
6. New Business



**PROCLAMATION**  
**NATIONAL INDIGENOUS PEOPLES DAY**  
**June 21, 2024**

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

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

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

**NOW THEREFORE I**, Mayor Laura Cabott, do hereby proclaim June 21, 2024 to be National Indigenous Peoples Day in the City of Whitehorse.

Laura Cabott  
Mayor

**CITY OF WHITEHORSE**  
**CITY PLANNING COMMITTEE**  
**Council Chambers, City Hall**



**Chair:** Michelle Friesen

**Vice-Chair:** Dan Boyd

June 17, 2024

Meeting #2024-12

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1. Public Hearing Report – Zoning Amendment – Municipal Services Building  
Presented by Mathieu Marois, Senior Planner, Planning Services
2. Wasson Place Extension Master Plan  
Presented by Mathieu Marois, Senior Planner, Planning Services
3. Supplemental Information Report – Official Community Plan Amendment –  
Maximum Building Heights in Mixed Use Downtown Core  
Presented by Mathieu Marois, Senior Planner, Planning Services
4. New Business

## **ADMINISTRATIVE REPORT**

<b>TO:</b> Planning Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Public Hearing Report – Zoning Amendment – Municipal Service Building

### **ISSUE**

Public Hearing Report on a bylaw to amend the zoning at 4210 4<sup>th</sup> Avenue from CM2 – Mixed Use Commercial 2 to CM2(x) – Mixed Use Commercial 2 (modified) to ensure the redevelopment of the Municipal Service Building (MSB) site includes a residential use and to allow for a maximum building height of 30 m.

### **REFERENCES**

- [Whitehorse 2040 Official Community Plan](#)
- [Zoning Bylaw 2012-20](#)
- [2018 Downtown Plan](#)
- [Municipal Act](#)
- Location Map (Attachment 1)
- Proposed Bylaw 2024-25 (Attachment 2)

### **HISTORY**

Administration is bringing forward an application to rezone 4210 4th Avenue (the old Municipal Services Building) from CM2 – Mixed Use Commercial 2 to CM2x – Mixed Use Commercial 2 (modified) to ensure future development includes a residential use and to increase the maximum building height to 30 m.

The zoning bylaw currently allows for a maximum building height of 25 m on the subject site. While the Official Community Plan (OCP) allows for building heights of up to 25 m across the Mixed Use – Downtown Core area, it also considers 30 m in heights. The proposed amendment seeks to develop to the additional height envisioned in the recently adopted OCP to give the future developer greater flexibility in designing a higher residential density development.

Bylaw 2024-25 received First Reading on April 22, 2024. Public Hearing notifications were sent out in accordance with the Zoning Bylaw 2012-20, including:

- Newspaper advertisements were posted in the Whitehorse Star and Yukon News on April 26 and May 3, 2024;
- Email notifications were sent to Kwanlin Dün First Nation, Ta’an Kwäch’än Council, Government of Yukon Land Management Branch, and the Downtown Residents Association;
- Mail notifications were sent to property owners within 100 metres of the subject site; and
- A notice sign was placed on the subject site.

A public hearing for this item was held on May 27, 2024. No written submissions were received, but two members of the public spoke to the item at the public hearing.

## **ALTERNATIVES**

1. Proceed with the second and third readings under the bylaw process; or
2. Do not proceed with the second and third readings.

## **ANALYSIS**

The following matters were raised in the public input submissions:

- Residential use;
- Parking and traffic;
- Needed road improvements;
- Past application on adjacent warehouse.

### **Residential use**

A member of the public voiced concerns about incorporating residential use into the commercial area, preferring the lot remain commercial. They expressed that being surrounded by a hotel, gas station, and other commercial businesses, the location was unsuitable for residential use and could cause stress for neighbouring businesses. Another member of the public raised the concern that this former industrial area of Whitehorse has never been designed for residential use and that the town's commercial areas were increasingly being diminished in the Downtown Core.

It is noted that the site is currently zoned CM2, which allows residential developments as principal uses. Therefore, the proposed amendment does not propose to enable any new uses than what could currently be allowed on the subject site. The 2018 Downtown Plan also envisions offering a wide range of housing options within easy reach of a variety of employment, shopping, entertainment, and service amenities, which aligns with both the current zone and the proposed modification, allowing for a mix of low intensity commercial and residential uses in this area.

Nevertheless, the proposed amendment still provides opportunities for commercial use on the ground floor, while providing residential units above.

### **Parking and traffic**

Two members of the public expressed concerns that the proposed amendment will cause parking and traffic issues, noting that the current parking demand already exceeds availability. One member of the public mentioned existing parking issues caused by an 11-plex built nearby. Additionally, it was noted that the site is adjacent to the main artery in and out of town, which already experiences heavy traffic. Residential development was deemed to further put strain on this area that struggles with traffic management.

The future development on the subject site will be subject to the parking regulations set out in the Zoning Bylaw. Impact and potential improvements will be considered at the development permit stage once detailed plans are available. Additionally, the OCP lists personal modes of transportation, such as driving, as the lowest priority on the hierarchy of transportation per policy 11.2. The City will encourage a shift towards the increased use of active and shared transportation modes per OCP policy 11.7. Offering housing opportunities downtown supports this shift due to the proximity to services, amenities, and employment centres.

### **Needed infrastructure improvements**

Two members of the public raised concerns about the road condition of the alleyway adjacent to the subject site. One of them also flagged issues with the sewer.

Access and improvements to the surrounding infrastructure will be considered through the development permit and development agreement process.

### **Past application on adjacent warehouse**

Adjacent property owners raised an issue concerning their property. They stated that their warehouse cannot be used due to a past zoning change implemented by the city in response to neighbouring complaints.

The subject building at 6209 6th Avenue was used for warehousing until 2003 and was protected under the legal non-conforming provisions contained in the Municipal Act. However, once a legal non-conforming use has been discontinued for a 12-month period, the subsequent uses must comply with the Zoning Bylaw, which was the case with this specific development.

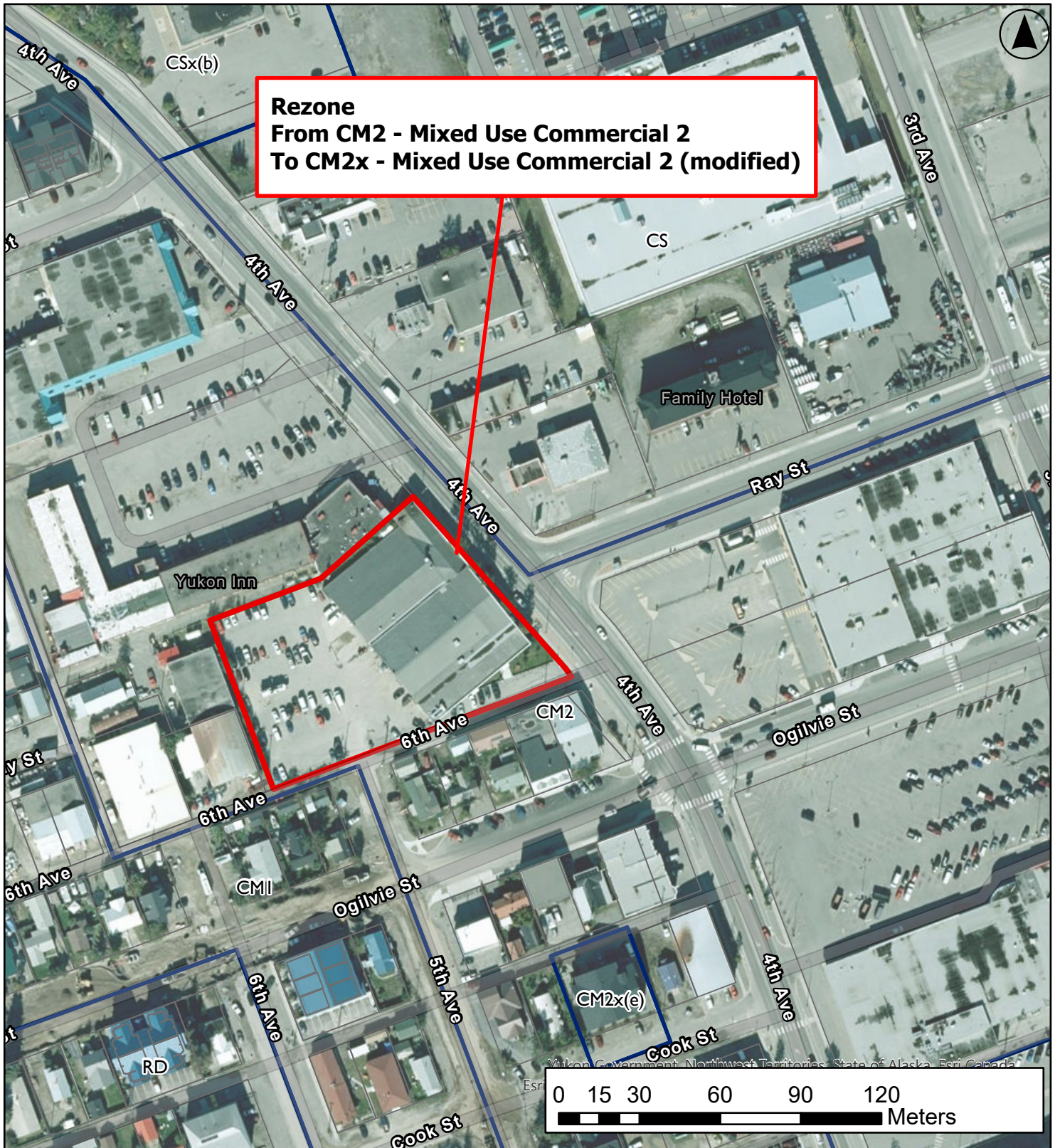
Zoning amendment applications are reviewed on a case by case basis and are considered on their own individual merits.

### **ADMINISTRATIVE RECOMMENDATION**

THAT Council direct that Bylaw 2024-25, a bylaw to amend the zoning at 4210 4th Avenue from CM2 – Mixed Use Commercial 2 to CM2(x) – Mixed Use Commercial 2 (modified) to ensure the redevelopment of the Municipal Service Building (MSB) site includes a residential use and to allow for a maximum building height of 30m, be brought forward for second and third reading under the bylaw process.




**Rezone  
From CM2 - Mixed Use Commercial 2  
To CM2x - Mixed Use Commercial 2 (modified)**



DATE:  
2/26/2024 1:41 PM

FILE:  
Z-XX-2024 - 4210 4th Ave

 Subject Site

**CITY OF WHITEHORSE - PLANNING AND SUSTAINABILITY SERVICES**

**Proposed Rezoning Application - Location Map**

4210 4th Avenue  
Parcel C Whitehorse



**CITY OF WHITEHORSE**  
**BYLAW 2024-25**

A bylaw to amend Zoning Bylaw 2012-20

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WHEREAS section 289 of the *Municipal Act* provides that a zoning bylaw may prohibit, regulate and control the use and development of land and buildings in a municipality; and

WHEREAS section 294 of the *Municipal Act* provides for amendment of the Zoning Bylaw; and

WHEREAS it is deemed desirable that the Whitehorse Zoning Bylaw be amended to allow for the redevelopment of the Municipal Service Building site for commercial and residential uses.

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

1. Section 10.6 of Zoning Bylaw 2012-20 is hereby amended by adding a new subsection 10.6.7 i) as follows:
  - “j) Amended Parcel C Plan Number 65281 CLSR, located at 4210 4<sup>th</sup> Avenue in the Downtown area, is designated CM2x(j) with the special modifications being:
    - (1) Commercial uses are not permitted above the first storey, except for home-based businesses in residential uses; and
    - (2) Any commercial use must be accompanied with the development of an allowable residential use.
    - (3) The maximum height is 30 m.”
2. The zoning maps attached to and forming part of Zoning Bylaw 2012-20 are hereby amended by changing the zoning of a portion of Amended Parcel C Plan Number 65281 CLSR from CM2-Mixed Use Commercial 2 to CM2x(j)-Mixed Use Commercial 2, modified as indicated on Appendix A and forming part of this bylaw.
3. This bylaw shall come into force and effect upon the final passing thereof.

**FIRST READING:**

**PUBLIC NOTICE:**

**PUBLIC HEARING:**

**SECOND READING:**

**THIRD READING and ADOPTION:**

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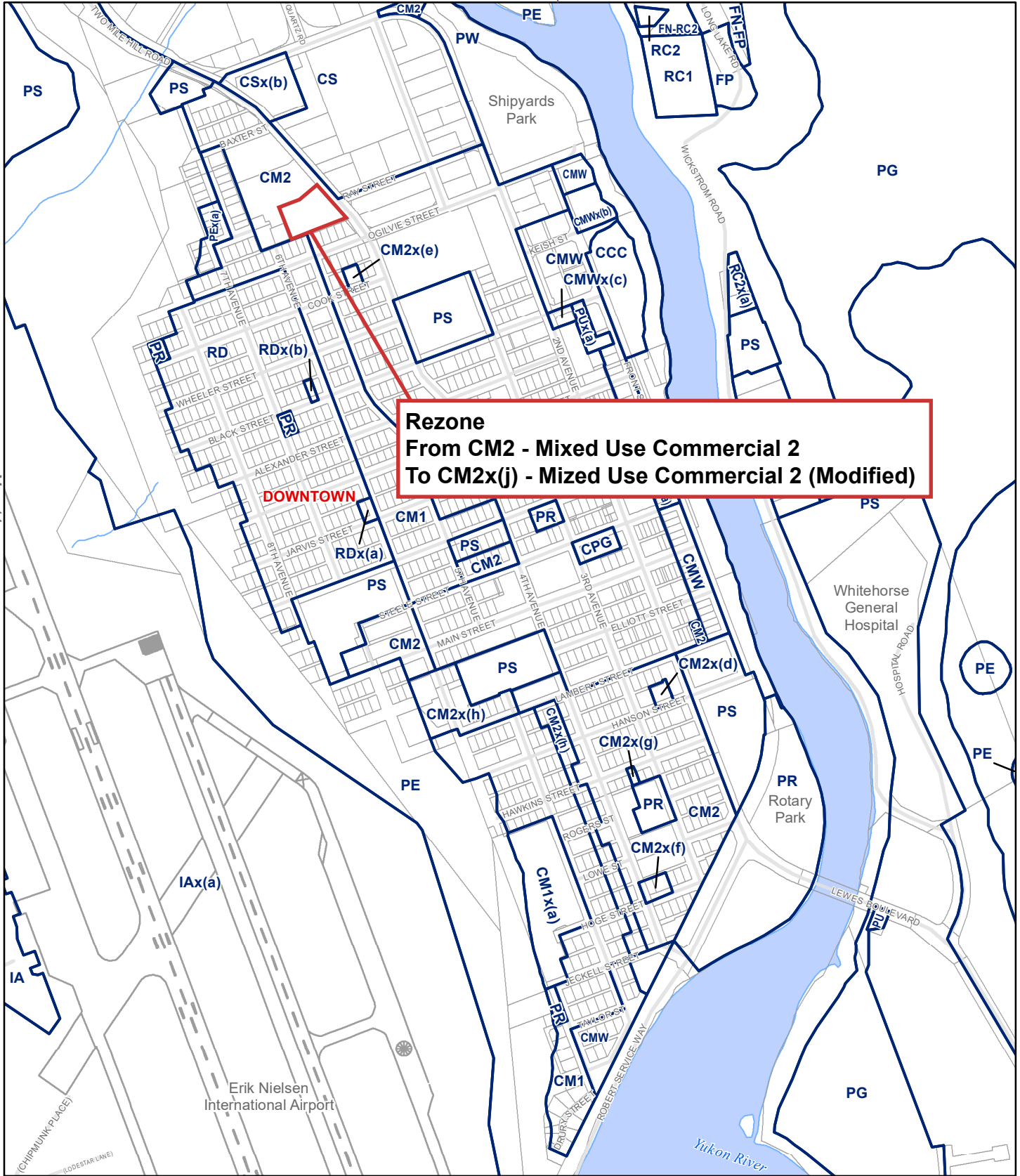
Laura Cabott, Mayor

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Corporate Services



Map 11

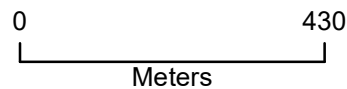


Map 14

Map 18

Map 16

Where a letter appears in brackets following a zoning designation, e.g. RSx(a), the letter corresponds to the 'special restrictions' subsection for that zone.



Consolidation date:  
June 15, 2023

Projection: NAD 1983 UTM Zone 8

## **ADMINISTRATIVE REPORT**

<b>TO:</b> City Planning Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Wasson Place Extension Master Plan

### **ISSUE**

Advancing the Wasson Place Extension Master Plan (the Plan) for Council approval on the design concept for an expansion of the Hillcrest Industrial Area.

### **REFERENCES**

- [Whitehorse 2040 Official Community Plan](#)
- [Official Community Plan Amendment \(Bylaw 2020-10\)](#)
- [2022-2024 Strategic Priorities](#)
- [2020 Commercial Industrial Land Study](#)
- [Subdivision Control Bylaw \(2012-16\)](#)
- Wasson Place Extension – Subject Site (Attachment 1)
- Wasson Place Extension Master Plan – What We Heard Memo (Attachment 2)
- Wasson Place Extension Master Plan (Attachment 3)

### **HISTORY**

The 2020 Commercial Industrial Land Study determined that by 2040 there will be a need for 32.1 gross ha of serviced mixed commercial and industrial land. To meet this need, Council's 2022 to 2024 Strategic Priorities seek to create more opportunities for commercial and industrial land development. A master plan has been developed for the extension of the Hillcrest Industrial Area to help fulfill this goal (Attachment 1). The subject site includes the southeast portion of the former Tank Farm, a City-owner buffer, and vacant Commissioner land (Lots 426 and 421-138). The creation of the master plan was privately led by an agent of the Tank Farm owner, with support from Administration and the Government of Yukon.

#### **Former Tank Farm**

The Tank Farm site is 56 ha and generally bounded by Hamilton Boulevard to the west; Valleyview to the north; a Ta'an Kwäch'än Council parcel and Alaska Highway to the east; and Hillcrest and Burns Road to the south. A petroleum storage facility was formerly located on the Tank Farm site. In December 2019, Environment Yukon issued a Certificate of Compliance for the subject site portion of the Tank Farm site, stating that the area site has been satisfactorily restored to meet the Contaminated Sites Regulations standards.

The majority of the site is designated as Residential – Urban in the Official Community Plan (OCP). On March 27, 2024 Council approved the Valleyview South Master Plan that guides the future development of the residential portion of the former Tank Farm parcels.

In December 2020, Council approved an OCP amendment to designate a portion of the Tank Farm parcel as Industrial/Commercial to allow commercial/industrial uses similar to the existing lots nearby on Wasson Place and Burns Road. In Summer 2021 a Zoning Bylaw Amendment was introduced to Council to rezone the industrial portion of the Tank Farm to CIM with special modifications. However, the applicant withdrew the rezoning application before the Public Hearing. Therefore, the site remains zoned FP – Future Planning.

### **Master Planning Process**

Work on the Wasson Place Extension Master Plan began in November 2023. The initial master plan proposal was reviewed by the Development Review Committee on January 10, 2024. DRC had minimal comments and have been addressed. Since then, Administration has provided input throughout the process to scope and refine the Plan.

If the Plan is approved, implementation is expected to start this fall with various approvals from the City and the Government of Yukon. It is anticipated it may take five years to grade the site before the industrial subdivision can be constructed; however, the timing of development and the release of lots is the responsibility of the various landowners.

An assessment under the Yukon Environmental and Socioeconomic Assessment Act, if required, along with further detailed studies, and all regulatory permits and approvals to develop the site, will be the responsibility of the developer.

### **Recent and Ongoing Council Decisions**

On May 27, City Council approved the Master Plan Policy. However, since the Wasson Place Extension Master Plan started before that policy was approved. The policy exempts master plans that were already underway and/or approved prior to the Master Plan Policy being approved. Since the Wasson Place Extension Master Plan started prior to the policy's approved, it is exempt. Nevertheless, efforts were taken during the master planning process to align with the draft policy as much as possible.

There is also a zoning bylaw amendment currently before Council to extend the temporary use permit for interim gravel extraction. If the bylaw is approved, the subject site would be required to adhere to those new zoning regulations during the site preparation.

### **Official Community Plan**

The Plan was informed by the Official Community Plan (OCP), which contains numerous policies that directed the development of the Plan (OCP policies references are provided in parentheses). A master plan is required and must adhere to the OCP (13.22, 13.23) which seeks to promote the redevelopment of brownfield sites to enhance efficiency, remediate the environment, and reduce urban sprawl (8.3). The OCP also provides guidance on the proposed gravel extraction and the contents of the Plan (13.2, 13.24).

The OCP establishes the permitted uses within the Industrial/Commercial land use designation (15.7.1, 15.7.2). The OCP also states a 200 m vegetated buffer may be required between an Industrial/Commercial area and a residential neighbourhood. That policy was reviewed and considered when Council approved the Official Community Plan amendment to redesignate the site from Residential – Urban to Industrial/Commercial (Bylaw 2020-10).

## **Public Engagement – Developer-Led**

The applicant conducted public engagement on the Plan from May 8 to 22. During that period, the applicant:

- Published advertisements in local newspapers;
- Sent email notices to Ta'an Kwäch'an Council, Kwanlin Dün First Nation, and Yukon government Community Services (Land Development Branch) and Energy, Mines and Resources (Land Management Branch) and the Hillcrest Community Association President and general email contact;
- Mailed letters to nearby property owners and occupants on Wasson Place and Burns Road;
- Facilitated a walking tour of the subject site; and
- Created a website ([www.TankFarm.ca](http://www.TankFarm.ca)) to contain the draft plan and other engagement material.

The website had 161 visitors, input was received from 14 survey respondents, and ten people attended the walking tour. The applicant prepared a What We Heard Memo (Attachment 2). The applicant then incorporated the comments, where appropriate, to develop a preferred land use concept and Plan report (Attachment 3).

## **ALTERNATIVES**

1. Council direct Administration to schedule a Public Input Session at the Regular Council Meeting of August 12, 2024; or
2. Refer the matter back to Administration.

## **ANALYSIS**

### **Plan Overview**

The Plan proposes to extend Wasson Place into the study area to provide more land for industrial/commercial type development. Access to the study area is proposed through a portion of Lot 426, vacant Commissioner's land. YG has provided their support for this connection to facilitate future development.

The Plan provides approximately 5.3 net ha of industrial/commercial area, which is anticipated to provide approximately 14 lots. The Plan also provides approximately 0.9 ha of functional greenspace with trails and 2.6 ha of transitional slopes.

In addition to road extension, the plan proposes active transportation connections between the area and Burns Road, the Hillcrest neighbourhood, and the Valleyview South area. The subject site is proposed to be comparable to the elevation of the existing developments along Wasson Place and will provide a transitional slope to the Valleyview South area.

### **Servicing**

The concept envisions a typical urban level of service, including snow removal, potable water distribution, and wastewater collection. The Plan area would connect to services in the Wasson Place right-of-way.

The 2003 Water and Sewer Study indicated the Airport and Black Street sewer mains are over capacity. However, additional modeling and testing are required to confirm the

existing capacity and/or the extent of future upgrades, if feasible. The additional work and any required upgrades would be at the developer's expense.

### Land Exchange

The Plan recommends considering a land exchange between the City and the applicant. The City has a 30 m buffer between the existing lots along Wasson Place and the Tank Farm parcel to convey stormwater through the area. However, the City only requires approximately 10 m to facilitate stormwater flow. Therefore, the Plan proposes to transfer 20 m of the buffer (approximately 0.7 ha) to the applicant. In return, the City would receive the equivalent area within the future Valleyview South portion of the applicant's lot. This essentially trades underutilized greenspace between the rear of industrial lots for functional parkland in the new Valleyview South neighbourhood.

Further, the Plan recommends the public use land dedication, as required by the Subdivision Control Bylaw, be transferred to the balance of Lot 429. This again increases the amount of functional parkland within the future Valleyview South neighbourhood and increase the amount of land that could be developed for commercial/industrial uses.

### Relation to Valleyview South

The main private lot within this subject site also extends into the Valleyview South area (image 1). As such the landowner is interested in providing an appropriate transition between the industrial/commercial area of this Plan and the future residential neighbourhood in the Valleyview South area. This Plan provides the transitional slope between the two areas, with the future industrial/commercial uses below the Valleyview South residential area. This Plan also contains policies to ensure future industrial/commercial uses are compatible with nearby residential, both in what uses should be permitted through zoning and the scale and design of the buildings.

The Plan provides multi-use paths to connect this area with the Valleyview South trail network, as well as trail connections to Hillcrest and Burns Road. These connections will provide more options and flexibility for active transition for residents above the airport to get to/from this area, the airport trail, and ultimately downtown.

### Site Preparation

Due to the steep topography and significant elevation difference between the subject site and Wasson Place, considerable site preparation will be required. The intent is to pre-grade the area to achieve final subdivision elevations, which will involve removing approximately 750,000 m<sup>3</sup> of aggregate. The applicant anticipates this will take at least four to five years to complete, however the exact timeframe is at the discretion of the landowner.



Image 1: Relationship of the Valleyview South Master Plan (VSMP) and the Wasson Place Extension Master Plan (WPE.MP) across the former Tank Farm parcels.

The Plan recommends various mitigation strategies to reduce the impact of grading, including directing activities towards the highway and/or the Hillcrest Industrial Area, restricting the type of activities, hours of operation, noise, dust, and other adverse impacts.

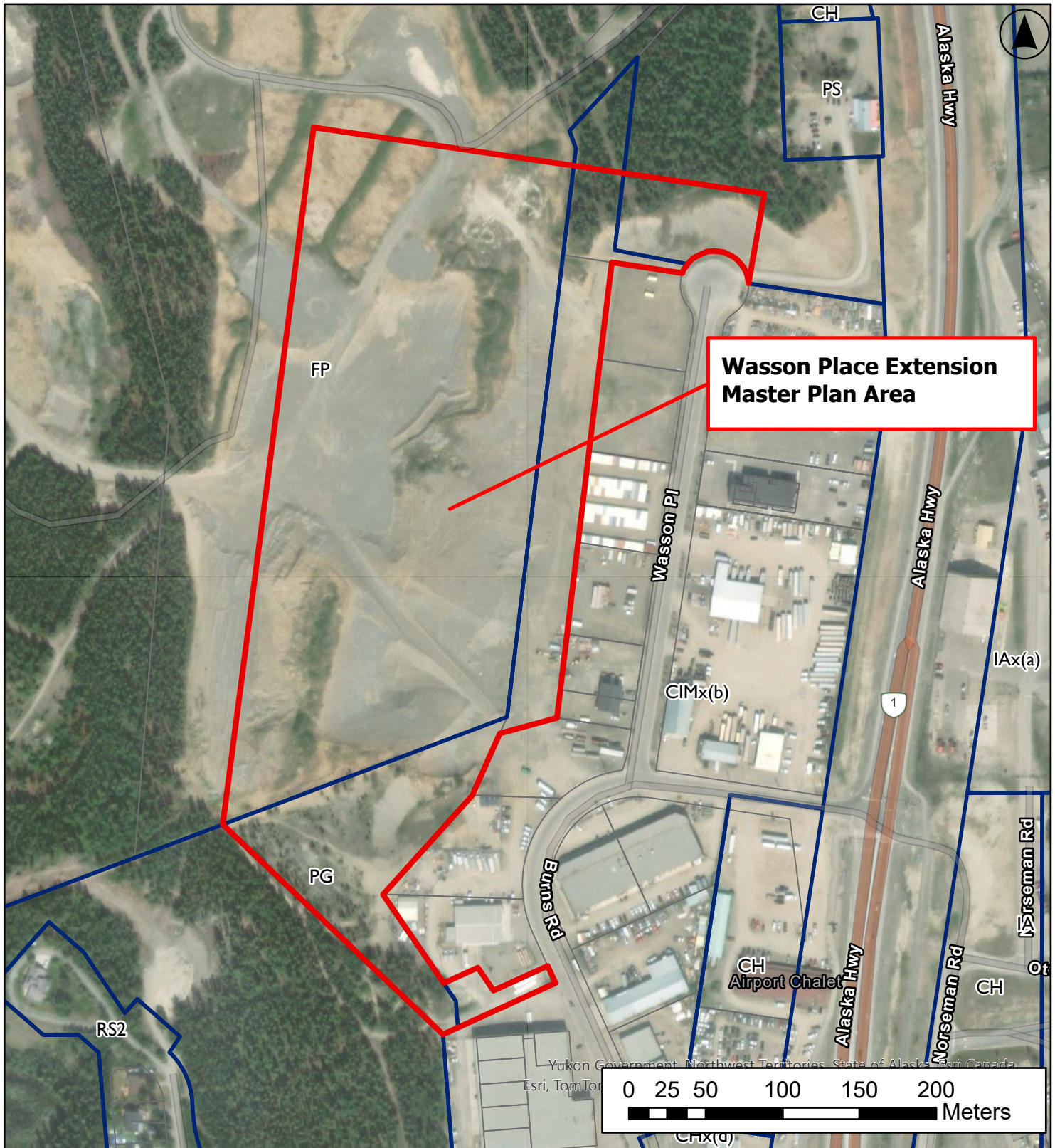
If regrading exposes contaminated soils, applicable landowners will be required to remediate the areas and provide confirmation from the Government of Yukon.

**Next Steps**

If the Plan is approved by Council, the City will work with the applicant to implement the plan through additional detailed studies, assessment, permits, and approvals initiated by the developers.


**ADMINISTRATIVE RECOMMENDATION**

THAT Council direct Administration schedule a Public Input Session at the Regular Council Meeting of August 12, 2024, on the proposed Wasson Place Extension Master Plan.



DATE:  
6/4/2024 12:31 PM

FILE:  
Wasson Pl Extension MP -  
Location Map

 Subject Site

**CITY OF WHITEHORSE - PLANNING AND SUSTAINABILITY SERVICES**

**Wasson Place Extension Master Plan**

Advancing the Wasson Place Extension Master Plan for Council approval on the design concept for an expansion of the Hillcrest Industrial Area.





# WASSON PLACE EXTENSION MASTER PLAN

## WHAT WE HEARD MEMO

DATE:	June 6, 2024
PROJECT:	Wasson Place Extension Master Plan
PROJECT WEBSITE:	<a href="http://www.tankfarm.ca">www.tankfarm.ca</a>
ENGAGEMENT FORMAT:	<ul style="list-style-type: none"> <li>• Mail and email notices</li> <li>• Newspaper ads</li> <li>• Project website</li> <li>• Online survey (Appendix A)</li> <li>• Walking tour</li> </ul>
KEY DATES:	<ul style="list-style-type: none"> <li>• Mail and email notices: May 8, 2024</li> <li>• Online survey: May 8 to May 22, 2024</li> <li>• Yukon News Ads: May 8, 10, 15, and 17, 2024</li> <li>• Whitehorse Stars Ads: May 10, 13, and 15, 2024</li> <li>• Walking tour: May 15, 2024</li> </ul>
NUMBER OF WEBSITE VISITORS:	<ul style="list-style-type: none"> <li>• 177 site visits</li> <li>• 161 unique visitors</li> <li>• Top sources:               <ul style="list-style-type: none"> <li>○ Direct (97 visits)</li> <li>○ Facebook (73)</li> </ul> </li> </ul>



# 1 INTRODUCTION

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This memo provides a summary of feedback received during the engagement. The public feedback will be considered to ensure the development responds to the local context.

## 1.1 ENGAGEMENT FORMAT

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### 1.1.1 MAIL NOTICES

The City of Whitehorse provided addresses for Wasson Place and Burns Road property owners, businesses, and renters. The mailed notice of the Draft Master Plan included details about the project, the engagement process, key dates, how to participate, how to provide feedback, City contact information for providing feedback to the file planner, and a link to the website.

### 1.1.2 EMAIL NOTICES

Email notices were sent to the Hillcrest Community Association President and the Hillcrest Community Association general contact. Email notices were also sent to Ta'an Kwäch'än Council, Kwanlin Dün First Nation, and Yukon government Community Services (Land Development Branch) as well as Energy, Mines and Resources (Land Management Branch). The notice included details of the engagement process, key dates, how to participate, how to provide feedback, City contact information for providing feedback to the file planner, and a link to the website. In addition to the public event, the Ta'an Kwäch'än Council, Kwanlin Dün First Nation, and Yukon government were offered to meet at their convenience to discuss the project further. Ta'an Kwäch'än Council, Kwanlin Dün First Nation declined. A walking tour with the Land Development Branch was scheduled for May 21, 2024.

### 1.1.3 PROJECT WEBSITE

The website, a resource for stakeholders and the public, included a link to download the Draft Plan, a concept plan, a link to the online survey, detailed information about the walking tour, and a comment form for providing additional feedback.

### 1.1.4 ONLINE SURVEY

A survey was published on the website on May 8, 2024, and remained open until May 22, 2024. The survey consisted of six questions to gather input on the participants' views of the Draft Plan, concept plan, recommended guidelines, and what type of uses they would support. A total of 14 survey responses were received.

### 1.1.5 WALKING TOUR

The Consultant Team facilitated a walking tour on May 15, 2024. Ten people attended the event. A covered trailer was stationed at the end of the Wasson Place cul-de-sac. Snacks and drinks were provided. Paper copies of the Draft Master Plan, large format copies of the development concept plan,

and key figures from the report were also available. The owner provided some background and history or the sites. The Consultant Team provided an overview of the project and answered questions.

Some of the questions related to:

- The proposed trail concept
- The construction timeline
- The aggregate processing location
- Next steps: YESAB, Air Emission Permit, YG Land Use Permit, City of Whitehorse Temporary Land Use Permit and Re-Zoning
- Mechanism and rationale for the land swap

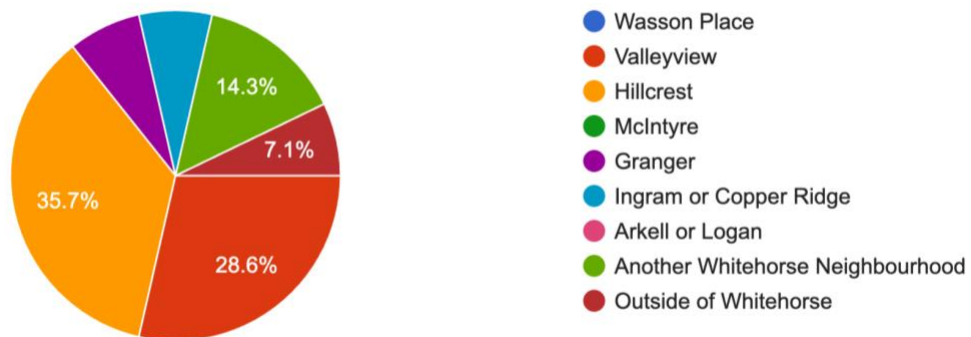
## 2 WHAT WE HEARD

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### 2.1 OVERVIEW OF RESPONDENTS

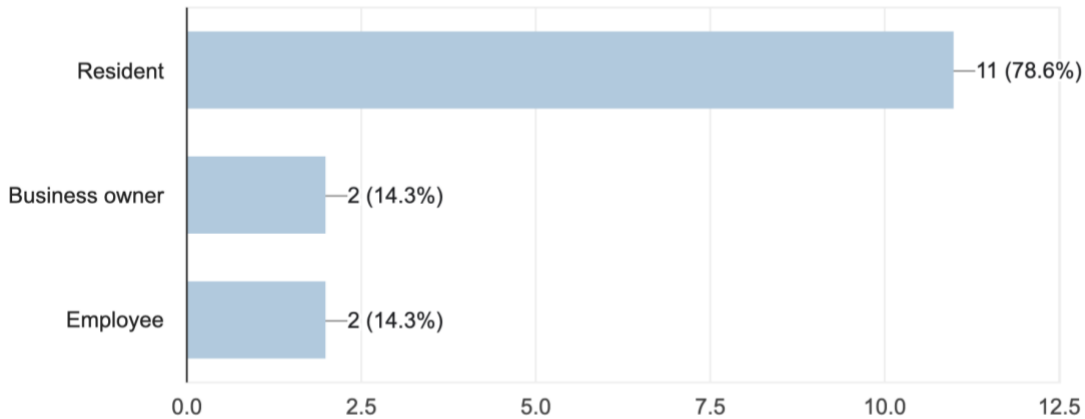
The majority of the respondents were individuals who reside in Hillcrest and Valleyview (5 and 4, respectively). Two respondents reported residing in another Whitehorse neighbourhood. One respondent reported residing in Granger, one in Ingram or Copper Ridge, and one outside Whitehorse.

FIGURE 1: WHAT NEIGHBOURHOOD DO YOU LIVE IN? (14 RESPONSES)



Participants were asked to specify their roles while providing input, whether as residents, business owners, or nearby employees. The results indicated that 10 respondents identified as residents, 2 as employees, 1 as a business owner, and 1 as both a business owner and a resident.

**FIGURE 2: ARE YOU PROVIDING INPUT AS A RESIDENT, BUSINESS OWNER, OR NEARBY EMPLOYEE? CHECK ALL THAT APPLY? (14 RESPONSES)**



## 2.2 DEVELOPMENT CONCEPT

Participants were asked to provide feedback on the draft development concept. The survey included a concept map embedded in it and a link to download a high-resolution concept map.

Collected comments include:

- *Looks fine!*
- *Great concept. Very nice to see the old style large lots versus the intense densities that have seen at Whistlebend.*
- *Do not create new tie in to Hillcrest*
- *Include a larger amount of green space border, as well green space in between the development (purple rows). Include active transportation pathways adjacent to the green space that access the industrial & commercial pathways.*
- *Great location for some small industrial lots. The prior lots at wasson place have filled a strong demand and so will these next set of lots. It is unclear what the active transportation trail will entail and also how it will go over the very steep slope proposed in the design. Noise and dust mitigation measures aren't clearly articulated.*
- *Less lots, more green space.*

## 2.3 DESIGN GUIDELINES

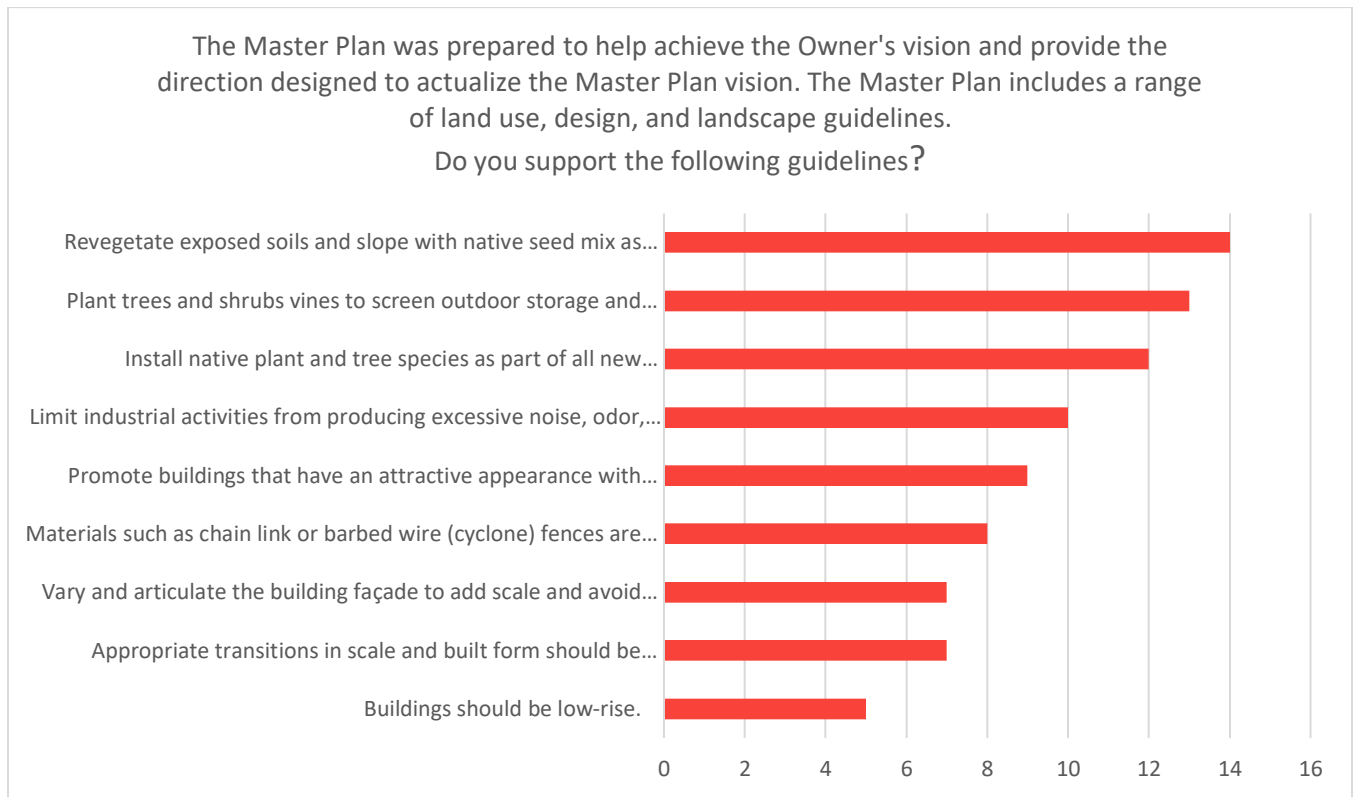
The Master Plan was prepared to help achieve the Owner's vision and provide direction to actualize the plan. The Master Plan recommends various land use, design, and landscape guidelines. Survey participants were asked to provide their level of support for the following recommended guidelines:

- Limit industrial activities from producing excessive noise, odor, light, dust, and vibration.
- Promote buildings that have an attractive appearance with front facades designed with some architectural details.
- Buildings should be low-rise.
- Appropriate transitions in scale and built form should be provided for buildings abutting other properties. The height and mass of new buildings should not create abrupt changes from existing neighbouring buildings. Building designs should take into consideration compatibility with the design, scale and materials of adjacent buildings.
- Vary and articulate the building façade to add scale and avoid large monotonous walls. Treatments could include colour and material variations, windows and articulations in the wall plane.
- Materials such as chain link or barbed wire (cyclone) fences are strongly discouraged.
- Revegetate exposed soils and slope with native seed mix as quickly as possible to prevent erosion (post grading).
- Install native plant and tree species as part of all new development and explore opportunities to use vegetation instead of fence construction.
- Plant trees and shrubs vines to screen outdoor storage and odor or noise-generating functions of industrial uses.

Overall, revegetating exposed soils and slope with native seed mix as quickly as possible to prevent erosion (post grading) received the most support (14) with planting trees and shrubs vines to screen outdoor storage and odor or noise-generating functions of industrial uses the next most supported (13). 12 respondents indicated supporting installing native plants and tree species as part of all new development and exploring opportunities to use vegetation instead of fence construction.

Building low rises was the least supported guideline, followed by establishing appropriate transitions in scale and built form for buildings abutting other properties and varying building façades to add scale to avoid monotonous walls (5, 7, and 7, respectively).

**FIGURE 3: GUIDELINES (14 RESPONSES)**



## 2.4 USES

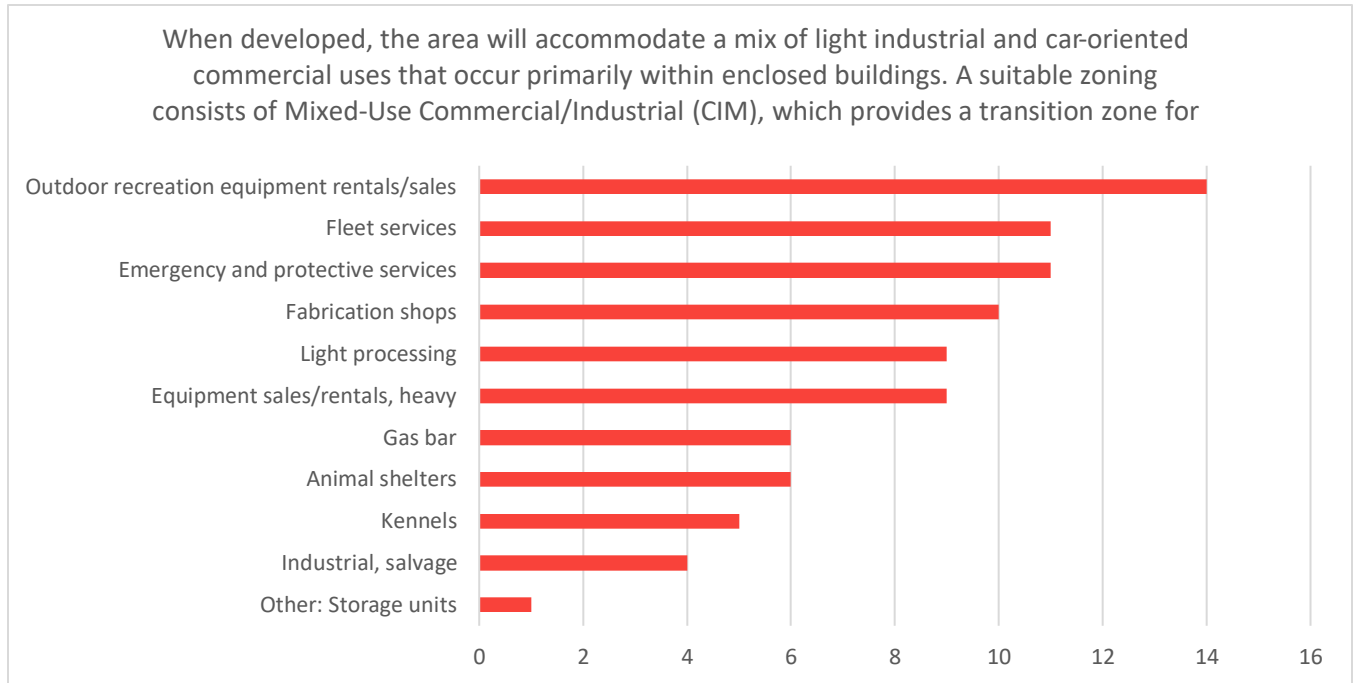
When developed, the area will accommodate a mix of light industrial and car-oriented commercial uses that occur primarily within enclosed buildings. A suitable zoning consists of Mixed-Use Commercial/Industrial (CIM), which provides a transition zone for service commercial and clean industrial uses near the city centre. Participants were asked to provide input into the principal uses that are suitable for the site.

Principal uses listed in the survey included:

- Animal shelters
- Kennels
- Emergency and protective services
- Equipment sales/rentals, heavy
- Fabrication shops
- Fleet services
- Gas bar
- Industrial, salvage
- Outdoor recreation equipment rentals/sales
- Light processions
- Other...

Overall, outdoor recreation equipment rentals/sales received the most support (14), with emergency and protective services and fleet services receiving the next most support (11 each). Gas bars, kennels, industrial (salvage), and storage units were the least supported uses.

**FIGURE 4: PRINCIPAL USES (14 RESPONSES)**



## 2.5 OTHER COMMENTS

Participants were provided the option of sharing any additional comments about plan. Here’s what respondents had to say:

- *As this is specifically with respect to the industrial/commercial I feel that there is very limited input that the public will/should have. My concerns are more with the future housing development/subdivision.*
- *I have strong concerns regarding the levels of the dust that will be generated throughout this project and how that will be managed.*
- *I am a nearby employee and am generally supportive of this development, and understand that there would be some increased noise associated with construction for several years. I am generally not supportive of future land uses which would result in permanent increases in noise, such as kennels, but am not certain how much control the Owner would have in steering future land use after development.*
- *Mostly, it would have been nice if there had been development for residences.*
- *Chemical storage should not be permitted. Site drainage must take climate change into account.*

## 3 APPENDIX A

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### 3.1 SURVEY QUESTIONS

# Tank Farm Industrial/Commercial Master Plan Survey

46447 Yukon Inc. has prepared an Industrial/Commercial Master Plan for the southeast portion of the Whitehorse Tank Farm property. Some of the survey questions will include visuals of the concept.

If you prefer to view them in high resolution, you can download them here:

[Development Concept](#)

Thank you!

---

\* Indicates required question

1. What neighbourhood do you live in? \*

*Mark only one oval.*

- Wasson Place
- Valleyview
- Hillcrest
- McIntyre
- Granger
- Ingram or Copper Ridge
- Arkell or Logan
- Another Whitehorse Neighbourhood
- Outside of Whitehorse

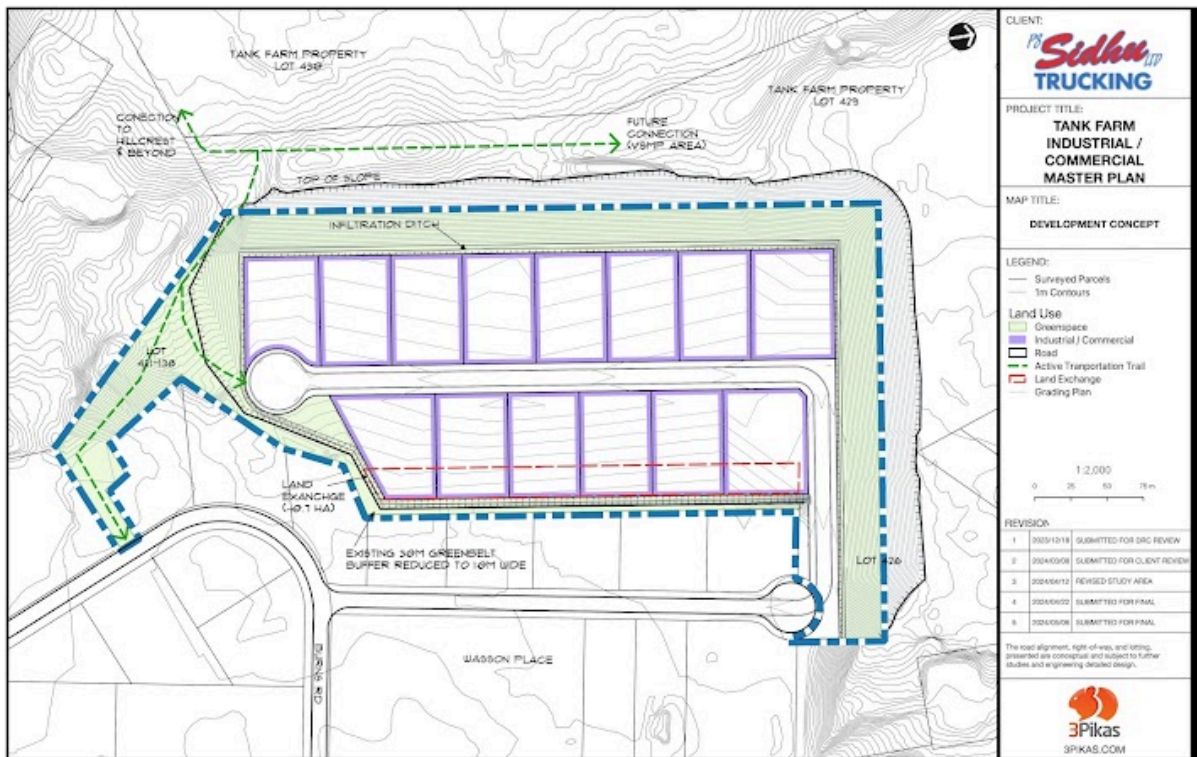


- 2. Are you providing input as resident, business owner, nearby employee? Check all that apply. \*

Check all that apply.

- Resident
- Business owner
- Employee

- 3. Please provide feedback on the recommended land use concept (e.g. trail connection, connection to other areas, road design, etc.).



4. The Master Plan was prepared to help achieve the Owner's vision and provide the direction designed to actualize the Master Plan vision. The Master Plan includes a range of land use, design, and landscape guidelines.

Do you support the following guidelines? Check all that you support.

*Check all that apply.*

- Limit industrial activities from producing excessive noise, odor, light, dust, and vibration.
- Promote buildings that have an attractive appearance with front facades designed with some architectural details.
- Buildings should be low-rise.
- Appropriate transitions in scale and built form should be provided for buildings abutting other properties. The height and mass of new buildings should not create abrupt changes from existing neighbouring buildings. Building designs should take into consideration compatibility with the design, scale and materials of adjacent buildings.
- Vary and articulate the building façade to add scale and avoid large, monotonous walls. Treatments could include colour and material variations, windows and articulations in the wall plane.
- Materials such as chain link or barbed wire (cyclone) fences are strongly discouraged.
- Revegetate exposed soils and slope with native seed mix as quickly as possible to prevent erosion (post grading).
- Install native plant and tree species as part of all new development and explore opportunities to use vegetation instead of fence construction.
- Plant trees and shrubs vines to screen outdoor storage and odor or noise-generating functions of industrial uses.

5. When developed, the area will accommodate a mix of light industrial and car-oriented commercial uses that occur primarily within enclosed buildings. A suitable zoning consists of Mixed-Use Commercial / Industrial (CIM), which provides a transition zone for service commercial and clean industrial uses near the city centre. Some of the principal uses are listed below.

Please select the uses that you think would be suitable (select all that apply).

*Check all that apply.*

- Animal shelters
- Kennels
- Emergency and protective services
- Equipment sales/rentals, heavy
- Fabrication shops
- Fleet services
- Gas bars
- Industrial, salvage
- Outdoor recreation equipment rentals/sales
- Light processing
- Other: \_\_\_\_\_

6. Please share any additional comments about the Tank Farm Industrial/Commercial Master Plan?

\_\_\_\_\_

---

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Google Forms



# WASSON PLACE EXTENSION MASTER PLAN

A PORTION OF THE WHITEHORSE  
TANK FARM



JUNE 17, 2024



---

**PREPARED FOR:**



**PS SIDHU TRUCKING**

Attention:  
Will Shewen, Project Manager  
Shewen Management Consulting  
Whitehorse, YT

**PREPARED BY:**



**3PIKAS**

1114 Front Street – Unit 17  
Whitehorse, YT  
Y1A 1A3  
3pikas.com

**SUBMITTED TO:**

**CITY OF WHITEHORSE**

Attention:  
Karmen Whitbread, Senior Planner  
Planning & Sustainability Services  
Karmen.Whitbread@whitehorse.ca

**3PIKAS PROJECT TEAM**

A handwritten signature in black ink, appearing to read 'Simon Lapointe'.

Simon Lapointe, RPP, MCIP  
Principal / Senior Planner  
simon@3pikas.com  
3Pikas

A handwritten signature in black ink, appearing to read 'Matthias Purdon'.

Matthias Purdon, BA, MA  
Project Planner  
matthias@3pikas.com  
3Pikas



June 6, 2024

Karmen Whitbread  
Planner  
City of Whitehorse  
2121 2nd Ave.  
Whitehorse, YT Y1A 1C2  
Karmen.Whitbread@whitehorse.ca

**RE: WASSON PLACE EXTENSION MASTER PLAN**

Dear Karmen,

46447 Yukon Inc. is seeking to develop a portion of the Whitehorse Tank Farm into an industrial / commercial subdivision, as detailed herein.

3Pikas, working on behalf of 46447 Yukon Inc. (“Owner”), has been authorized to prepare the following Master Plan. Consistent with the City of Whitehorse Official Community Plan, a Master Plan is required for all development of sites over 1.5 hectares, prior to zoning amendment and/or subdivision.

The following Master Plan is presented in support of the future development of the site, with particular care and attention given to the context of the OCP and the purpose and goals of the 2012 Preferred Conceptual Neighbourhood Plan developed for the Whitehorse Upper Tank Farm.

Regards,

**3PIKAS**

**VIA EMAIL**

A handwritten signature in black ink, appearing to read 'Simon Lapointe'.

Simon Lapointe, RPP, MCIP  
Principal / Senior Planner

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# 1 INTRODUCTION

3Pikas was retained by 46447 Yukon Inc (“Owner”) to prepare a Master Plan for an industrial / commercial subdivision. As illustrated in Figure 1, the proposed subdivision is located immediately west of the full serviced Wasson Place mixed-use commercial / industrial subdivision. The site is in an ideal location near the Alaska Highway across from the Erik Nielson Whitehorse International Airport. It is located approximately 4.8 km from downtown Whitehorse via the Alaska Highway and Two-Mile Hill.

The TKC C-30B parcel is located to the north. A vacant parcel (Lot 421-128) is located south of the proposed subdivision. The lot is zoned Greenbelt and is located between the proposed subdivision and the mixed-use commercial / industrial properties on Burns Road. West of the site is the future Tank Farm residential subdivision, which is part of the Valleyview South Master Plan area.

This Plan provides a for the area, outlines the various policies and contextual factors that shape the development of this site, and establishes policies to guide and direct future development.

## 1.1 MASTER PLAN STUDY AREA

The study area contains a mix of private and government-owned land. As illustrated in Figure 2, it encompasses a portion of the Whitehorse Tank Farm (Lot 429), Lot 421-138 (YG), and Lot 426 (YG), as well as a surveyed buffer (City of Whitehorse) covering approximately 10.1 hectares of undeveloped land.

TABLE 1: STUDY AREA PARCELS, OWNERSHIP, SIZE, & % OF TOTAL AREA

PARCEL	HA	% OF TOTAL AREA
LOT 429 (46447 YUKON INC.)	6.9	69%
LOT 421-138 (YUKON GOVERNMENT)	1.5	14%
LOT 426 (YUKON GOVERNMENT)	0.7	7%
SURVEYED BUFFER (CITY OF WHITEHORSE)	1.0	10%
<b>TOTAL</b>	<b>10.1</b>	<b>100%</b>

## 1.2 PURPOSE & SCOPE

The Wasson Place Extension Master Plan establishes a comprehensive and implementable vision. The site’s prime location and recommended use are logical extensions of the existing adjacent Wasson Place and adjacent uses. It represents an opportunity to create approximately 14 lots and bring economic value and much-needed employment lands to support local and regional industries near the downtown core.

The Master Plan represents a comprehensive and long-range strategy designed to articulate and guide the vision, growth, and future development of the site. The Master Plan is crafted through professional analysis, offering recommendations that delineate, define, and structure growth and change. It strives to balance various environmental, social, cultural, and economic considerations.

The purpose of this Master Plan is to:

- Create a blueprint to facilitate the development of employment lands;
- Provide flexibility to meet continuously evolving commercial and industrial needs;
- Take full advantage of the proximity to the existing transportation system and infrastructure;
- Guide long-term investment in infrastructure development in the area;
- Provide direction to facilitate a land exchange between the City and the owner for the use of a portion of the City of Whitehorse buffer located between Wasson Place and the Tank Farm; and
- Implement an effective and efficient plan to extraction material from the site and prepare the site for subdivision development.

### **1.3 INTERPRETATION OF THE PLAN**

The numerical and quantitative provisions, such as street right-of-ways, road alignment, lotting, and granular material presented in this Master Plan are conceptual and subject to further studies, engineering detailed design and City reviews and approval. The proposed lot sizes and configuration are subject to change following detailed design.

FIGURE 1: STUDY AREA



CLIENT:  


PROJECT TITLE:  
**WASSON PLACE  
 EXTENSION  
 MASTER PLAN**

MAP TITLE:  
**STUDY AREA**

LEGEND:  
 Study Area  
 First Nation Settlement Lands  
 Surveyed Parcels

1:6,000  
 0 50 100 150 m

REVISIONS:

1	2024/05/22	FINAL MASTER PLAN
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PREPARED BY: SL	REVIEWED BY:
DATE: 2023 / 01 / 17	FIGURE:

  
**3Pikas**  
 3PIKAS.COM

FIGURE 2: LAND OWNERSHIP



# 2 STUDY AREA AND ANALYSIS

## 2.1 POLICY REVIEW

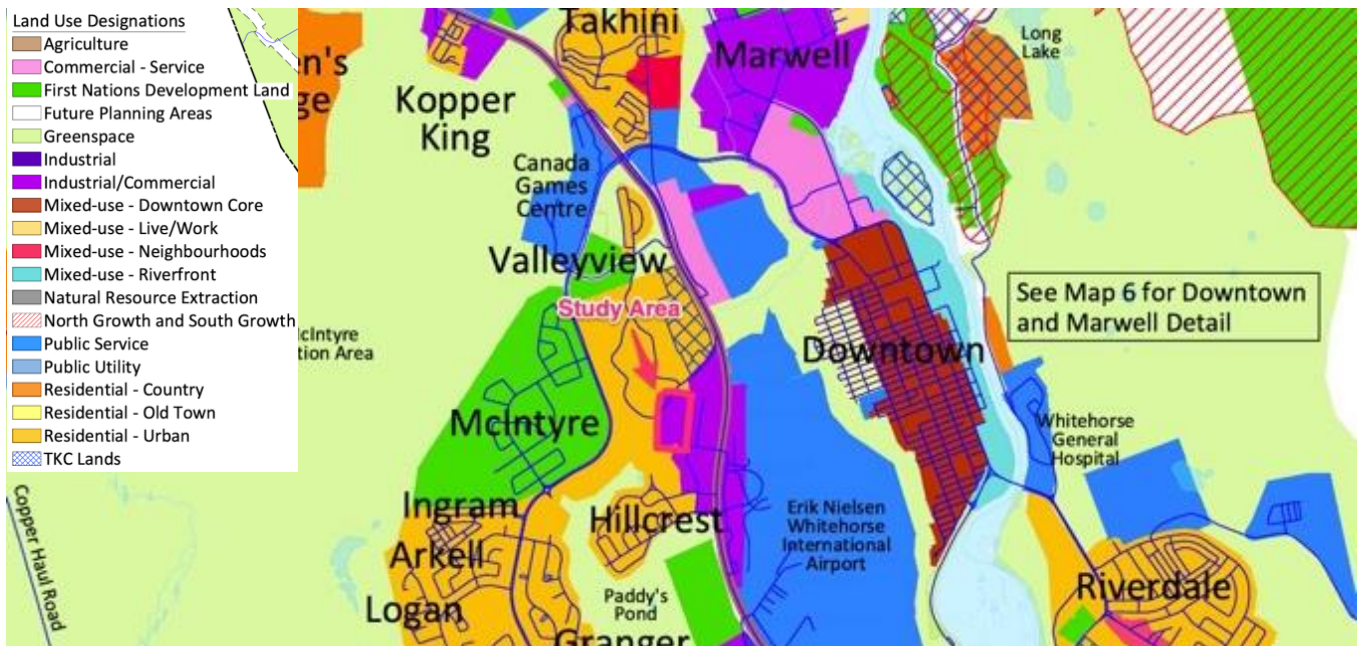
### 2.1.1 OFFICIAL COMMUNITY PLAN DESIGNATION

The site is designated Industrial/Commercial under the City of Whitehorse Official Community Plan (OCP) (Figure 3). The intent of the Industrial/Commercial OCP designation is to accommodate a mix of light industrial and car-oriented commercial uses that occur primarily within enclosed buildings. This designation is found in Marwell and several nodes along the Alaska Highway. While Lot 426 is designated Industrial/Commercial under the OCP, Lot 421-138 is designated Residential–Urban<sup>1</sup>.

TABLE 2: OCP DESIGNATIONS

LOT #	OCP DESIGNATIONS
Lot 429	Industrial / Commercial
Lot 426	Industrial / Commercial
Lot 421-138	Residential–Urban

FIGURE 3: OCP DESIGNATION



<sup>1</sup> OCP Policy 16.2: All boundaries as shown in Map 5 Land Use Designations and Map 6 Land Use Designations Downtown and Marwell are to be interpreted as generalized, not precise, with consideration given to the policies described in the OCP for their development intent.

The following section provides an outline applicable OCP sections, quoting specific policies that are relevant to the Master Plan area.

### **Section 13: Land Management**

Section 13 describes the various Land Use Designations, which dictate the type of land use permitted in specific areas. Section 13 contains various broad policies regarding the development of land within the city, which are further implemented through the Zoning Bylaw, policies, and processes.

**Policy 13.2:** In any designation except Future Planning, Greenspace, and Agriculture, the removal and off-site transport of granular resources may be considered as an interim land use on lands with approved Master Plan. However, the removal of material requires a Temporary Use Development Permit that will be reviewed and renewed in accordance with the Zoning Bylaw.

**Policy 13.22:** A Master Plan is required for all development of sites over 1.5 hectares in size, prior to zoning amendment and/or subdivision. Master Plans can be completed for sites that include one or more properties and have one or multiple owners.

**Policy 13.23:** Master Plans are required to conform with the OCP and consider community feedback.

**Policy 13.24:** Master Plans may be required to include history and background information about the site, planning context, planning conditions, surrounding uses, opportunities and constraints, vision for the area, proposed land uses, transportation plan, and engineering feasibility report addressing servicing capacity, costs, and connections.

### **Section 15: Land Use Designations (Industrial/Commercial)**

The Industrial/Commercial designation accommodates light industrial activities and complementary commercial uses mostly within enclosed buildings. This designation is found in Marwell as well as in several nodes along the Alaska Highway.

**Policy 15.7.1 and 15.7.2:** Uses that may be suitable for this designation include but are not limited to light manufacturing, processing, indoor agriculture, and warehousing. Ancillary commercial uses such as retail may be considered.

**Policy 15.7.4:** Industrial/Commercial areas that are within proximity to a residential neighbourhood may be required to include a vegetated buffer of approximately 200 metres.

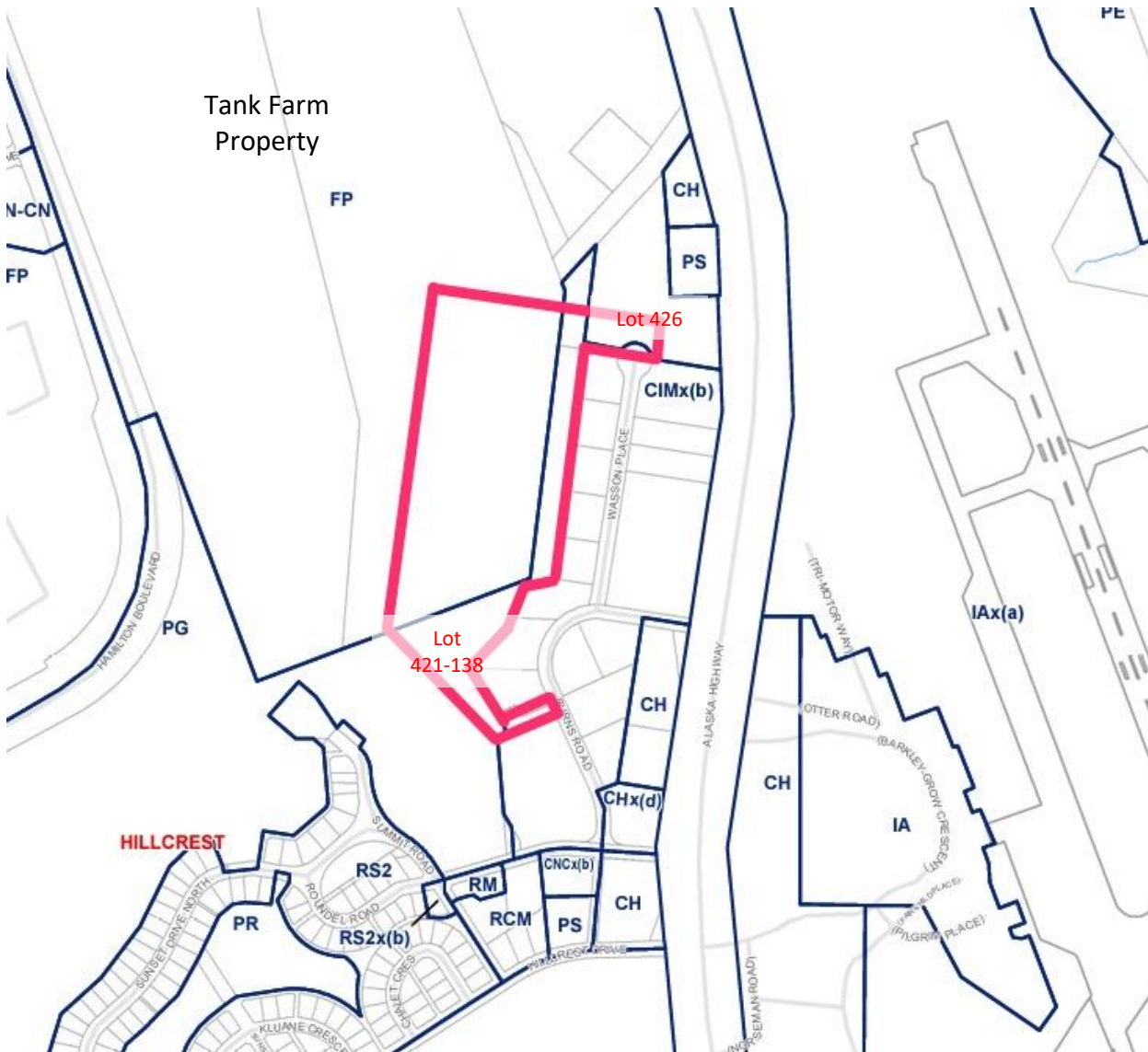
## 2.1.2 ZONING

Lot 429 is zoned Future Planning (FP) as per the Zoning Bylaw (Bylaw #2023-10 Consolidated on June 15, 2023). The purpose of the FP zone is to provide a zone to protect land with no determined use in a generally undeveloped and natural state until such time as planning has occurred to determine appropriate zoning. Lot 426 is zoned Future Planning (FP), and Lot 421-138 is zoned Greenbelt (PG).

TABLE 3: ZONING DISTRICTS

LOT #	ZONING
LOT 429	Future Planning (FP)
Lot 426	Future Planning (FP)
Lot 421-138	Greenbelt (PG)

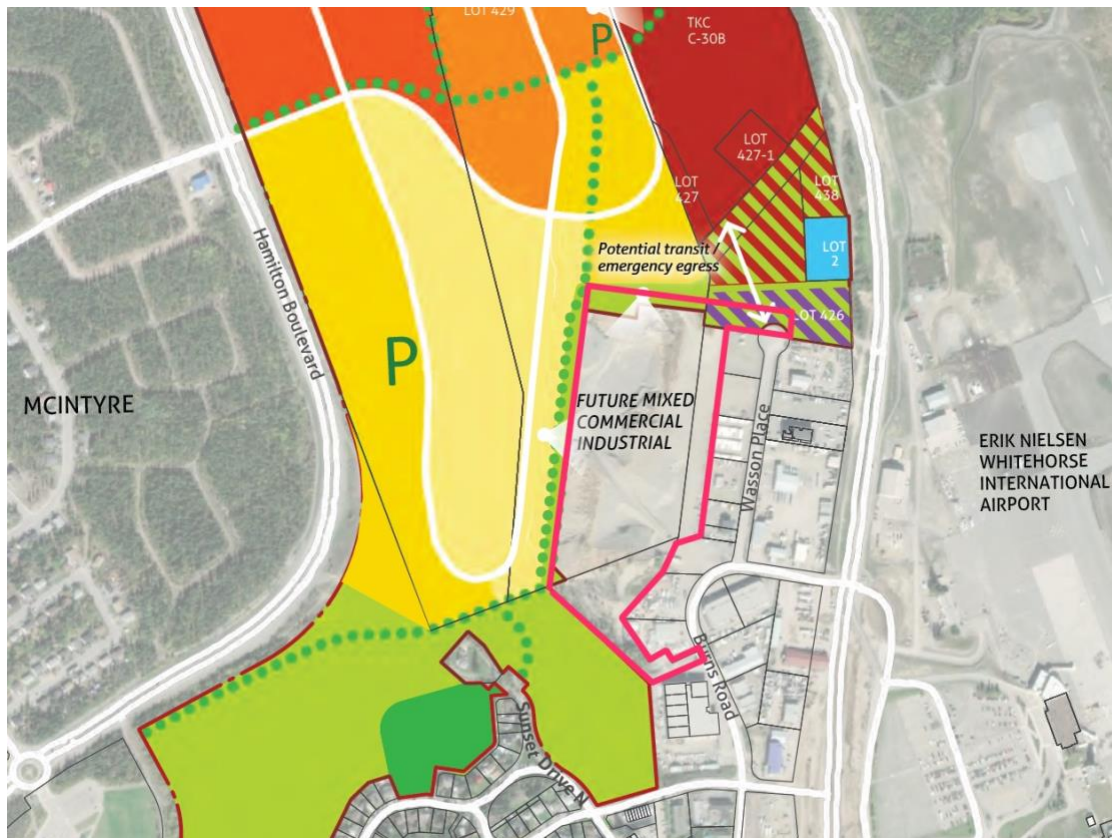
FIGURE 4: ZONING MAP



## 2.2 VALLEYVIEW SOUTH MASTER PLAN

While the south portion of Lot 426 is designated Parks / Green Space / Mixed-Use Commercial Industrial, the northern portion is designated Parks / Green Space / Mixed-Use Residential Commercial. The area to the west is designated Residential Low Density—Large Lots, with a unity density of 10 units per hectare, and the area to the north is designated Parks / Green Space and Residential Low Density—Small Lots (15 units/ha).

FIGURE 5: DRAFT VALLEYVIEW SOUTH MASTER PLAN LAND USE PLAN



## 2.3 EXISTING CONDITIONS

The site consists of a portion of Lot 429, Group 804, Plan 51614 CLSR YT. The site is vacant and undeveloped. The site is roughly rectangular and is abutted to the east by the existing Wasson Place Subdivision, which provides access to the property.

### 2.3.1 TOPOGRAPHY

A steep gravel (22-30% grade) and sand slope runs north to south, bordering the property along Wasson Place. The slope reaches up to 12 metres in elevation in some places. Another steep slope drops down to the Midnight Sun Courier-Loomis Express property, located along Burns Road to the south. The slope is comprised of sand and gravel overlying fine-grained glacial lake deposits.



## 2.3.2 GEOTECHNICAL CONDITIONS

Tetra Tech was retained by the Owner to provide a geotechnical desktop evaluation to support the planning and design for subdivision development. According to Tetra Tech, the material is expected to be stable at a 3:1 slope, and slope stability failures are not a concern. Minor erosion could occur, especially with the finer sand material, but standard erosion control measures can be implemented to reduce this. Tetra Tech considers a setback from the toe of the slope to be unnecessary.

## 2.3.3 ENVIRONMENTAL VALUES

The excavation required to access and remediate areas of contamination has removed all vegetation and large amounts of material from the slope on the west side of the site. As a result of the bench is unsuitable for development until extensive regrading is completed. There are no special places and there are no known environmental and cultural values.

## 2.4 SITE CONTEXT

The Tank Farm property has a complicated history. Evidence of industrial use and gravel extraction dates back to the mid-1960s (portions of the site and Wasson Place are mapped as a quarry on 1:20,000 Scale Canada Topographic map dated 1967). A portion of this former gravel pit was redeveloped in 2008 into a full-service commercial / industrial subdivision and is now known as Wasson Place. A 30-metre gravel and sand area zoned Greenbelt (PG) was created during the planning and development of Wasson Place.

Remediation was required on the Tank Farm and involved digging large quantities of soils from the ground (approximately 70,000 cubic metres of contaminated soil was excavated and treated) (see Section 2.5 for more details).

To the north, a former pipeline right-of-way easement runs through Lot 426, between Wasson Place and Lot 2 (Sikh Temple). It originally ran from the Upper Whitehorse Tank Farm to the airport and was decommissioned in 1996 by Phoenix Environmental Ltd.

The Ta'an Kwäch'än Council Parcel C-30B is located approximately 127m north of the site.

To the east and down on Burns Road toward the Highway, the Fuel Yukon property is zoned Highway Commercial and is located directly across from the Pacific Northwest Moving & Storage Company (zoned Mixed-Use Commercial / Industrial).

The southern edge of the site is defined by a vacant undeveloped surveyed parcel (Lot 421-138), zoned Greenbelt (PG). Several commercial / industrial properties can be found past Lot 421-138, including the Midnight Sun Courier, A1 Deliveries, Department of Environment, and Northerm Windows and Doors.

To the southwest, a house on Summit Road (Hillcrest Subdivision) is located approximately 162 m from the nearest proposed lot. Finally, to the west of the site is the location of the future Tank Farm residential subdivision (Valleyview South Master Plan area).

PHOTO 1. WASSON PLACE LOOKING SOUTH WITH THE EXISTING 30M GREENBELT BUFFER (2020).

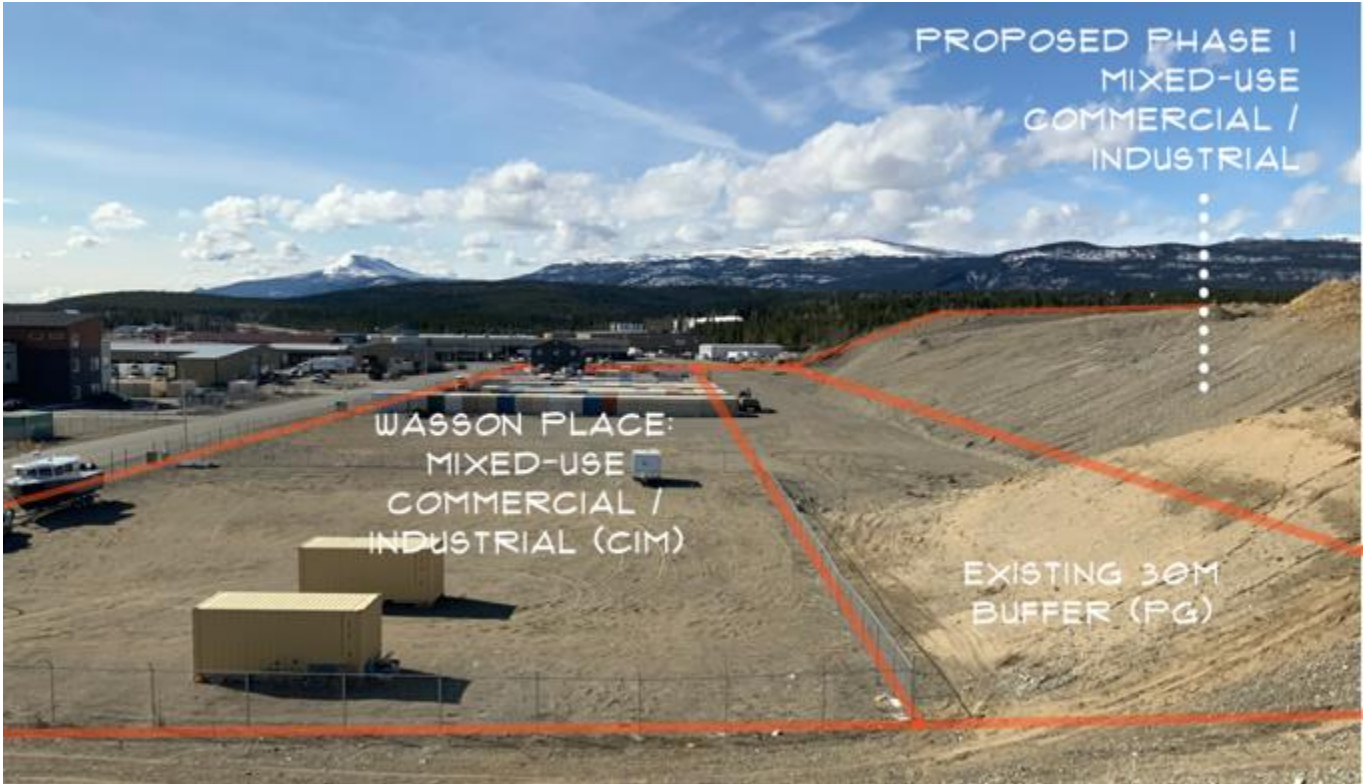


PHOTO 2. BURNS ROAD LOOKING WEST (THE SUBJECT SITE IN THE BACKGROUND) (2020).

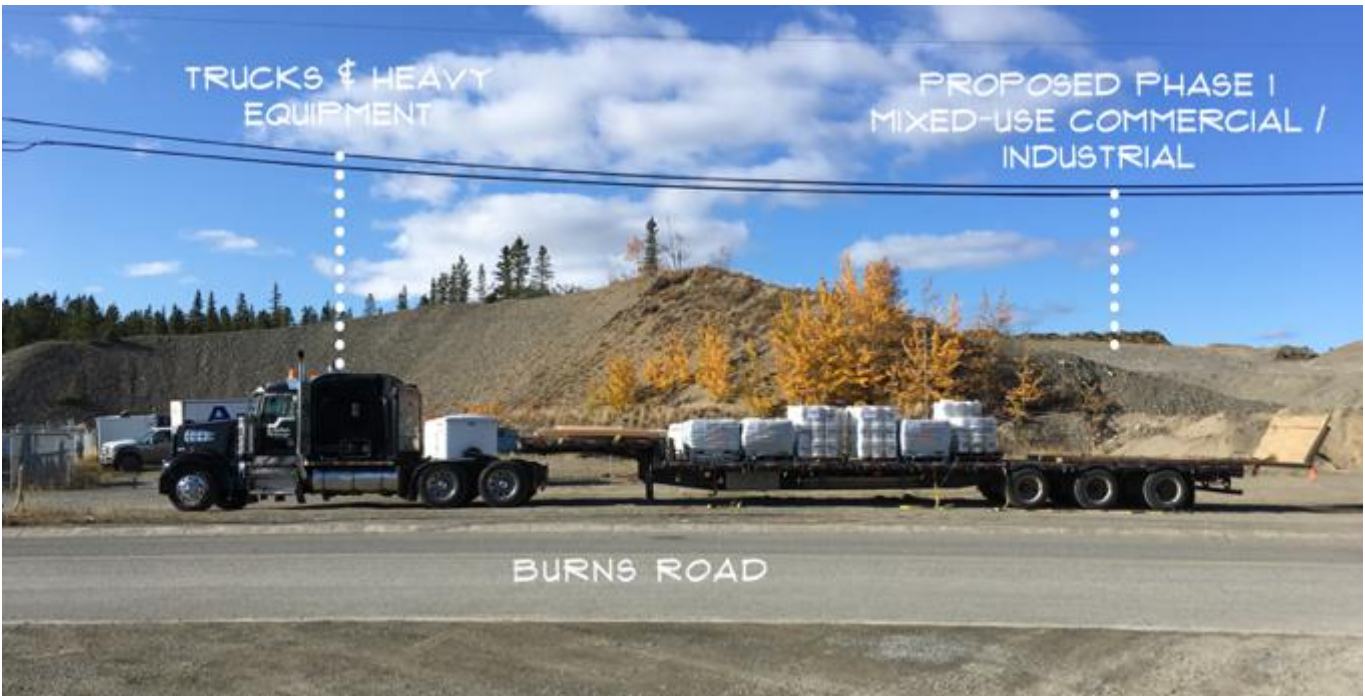
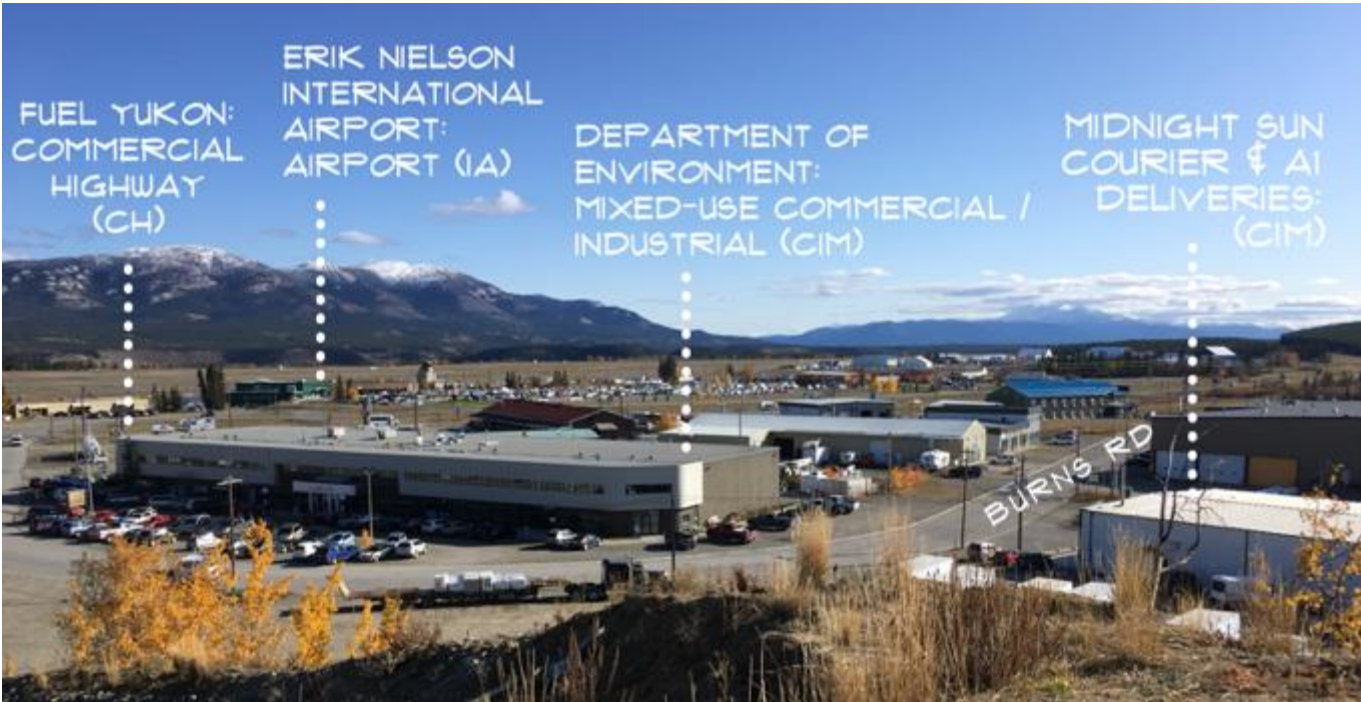


PHOTO 3. BURNS ROAD IN THE FOREGROUND LOOKING SOUTHEAST WITH THE AIRPORT IN THE BACKGROUND (2020).



PHOTO 4. WASSON PLACE IN THE FOREGROUND, LOOKING SOUTH (2020).



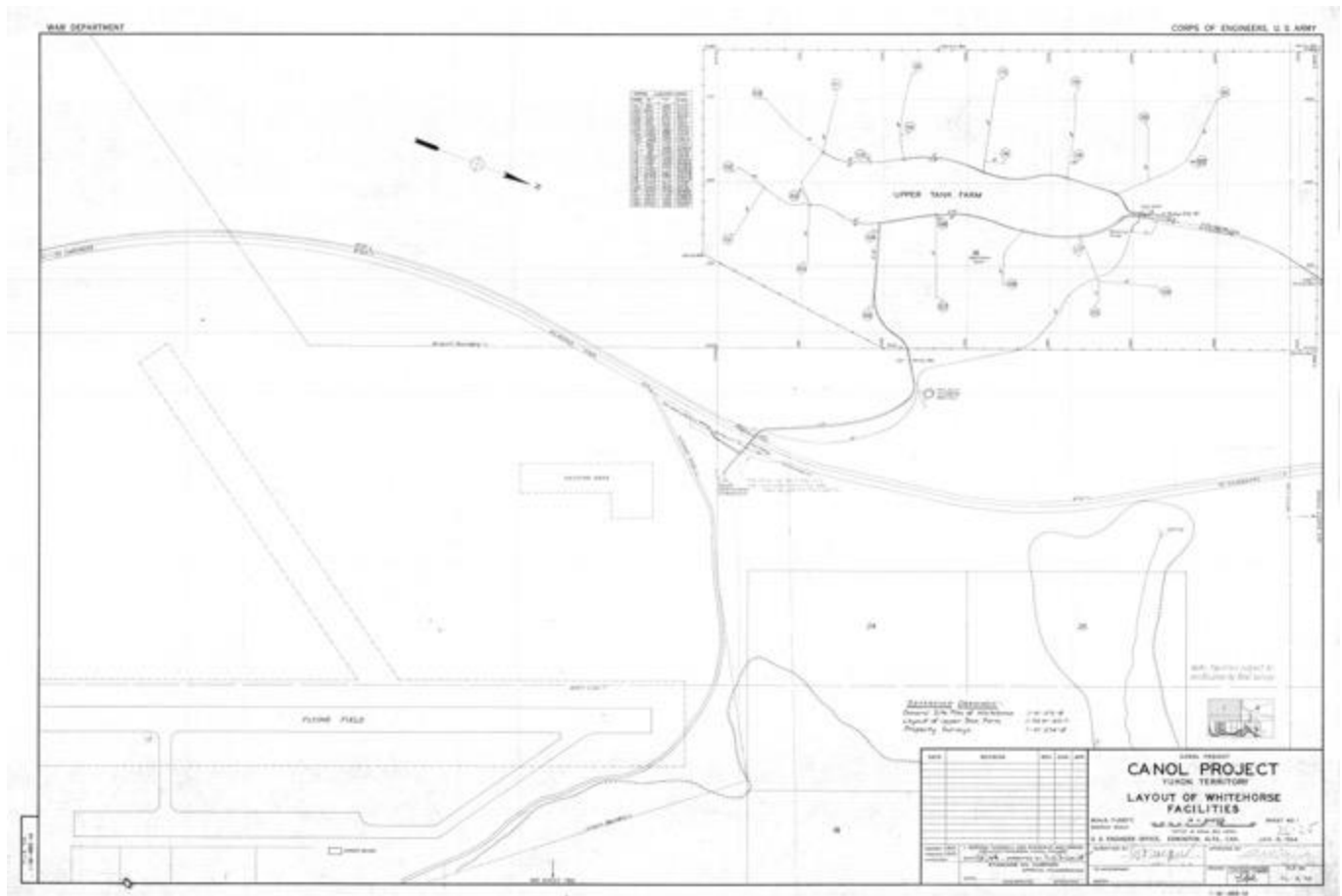
## 2.5 CONTAMINATION & REMEDIATION

Contamination of the Tank Farm property has a complex history, and the extensive remediation work to date is summarized in various technical documents. Through extensive efforts by the owner, the Tank Farm property is transforming from a neglected industrial brownfield to a productive and developable area.

### 2.5.1 HISTORY OF CONTAMINATION AT THE TANK FARM

The Tank Farm property was historically operated as a fuel storage facility between 1942 and 1996. Twenty-four large above-ground petroleum storage tanks and associated pipelines were located on the Tank Farm property (Figure 6). When the Tank Farm was active as a fuel storage facility, fuel leaked from the facility and tanks, contaminating the soil and groundwater below.

FIGURE 6: TANK FARM LAYOUT (1944)



Following a long period of neglect and decline, Yukon Pipeline (the owner at the time), began remediating the property by excavating contaminated soil. Tanks and pipelines were decommissioned in 1997, and contaminated soil was removed between 3 and 11 metres deep over the following years. This remediation program was completed in 2001, and the National Energy Board released the property from under its jurisdiction in 2009.

However, additional decontamination work would be required to meet numerical standards for residential development. As such, in 2011, the Department of Environment designated the entire Tank Farm property as a contaminated site. The designation gave the Environment Minister greater oversight of the remediation activities. While this designation does not preclude development activities, it requires authorization from the Environment Minister before a change in land use, excavation, or construction can occur.

## **2.5.2 REMEDIATION**

The current owner bought the Tank Farm property in 2012 with the understanding that additional remediation work would be required to change the land use and develop the property into a mixed-use neighbourhood. In 2013, a Remediation Plan for the Tank Farm was developed and assessed by YESAB and the Department of Environment and received Minister approval from the Environment Minister prior to proceeding. The plan was designed to meet specific remediation standards as set out in the Yukon Contaminated Sites Regulation.

The owner began the long process of remediating the property as per the approved plan by removing contaminated soils. During the remediation work, contaminated soil was excavated from upwards of 18 meters below the ground surface in some locations (see photo below). To date, approximately 70,000 cubic metres of contaminated soil was excavated and treated at an on-site land treatment facility, explaining the drastic change in the topography in some areas of the property.

Remediation work has continued in stages throughout the property, with the owner completing the excavation, transporting to an on-site land treatment facility, and treatment within the land treatment facility. Soil samples were collected from the limits of each excavation in the location of each of the former tanks and confirm that all collected soil met the numerical standards for residential land use. Over 700 confirmatory soil samples<sup>2</sup> were analyzed and submitted to Environment Yukon before it was removed from the land treatment facility to confirm that treatment was successful.

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<sup>2</sup> Golder Associates Ltd. has provided professional services to oversee the excavator operators, collect soil samples and complete biannual groundwater monitoring under the approved Remediation Plan.

**PHOTO 5. EXCAVATION TO REMOVE CONTAMINATED SOIL NEAR BURNS ROAD (GOLDER, 2019).**



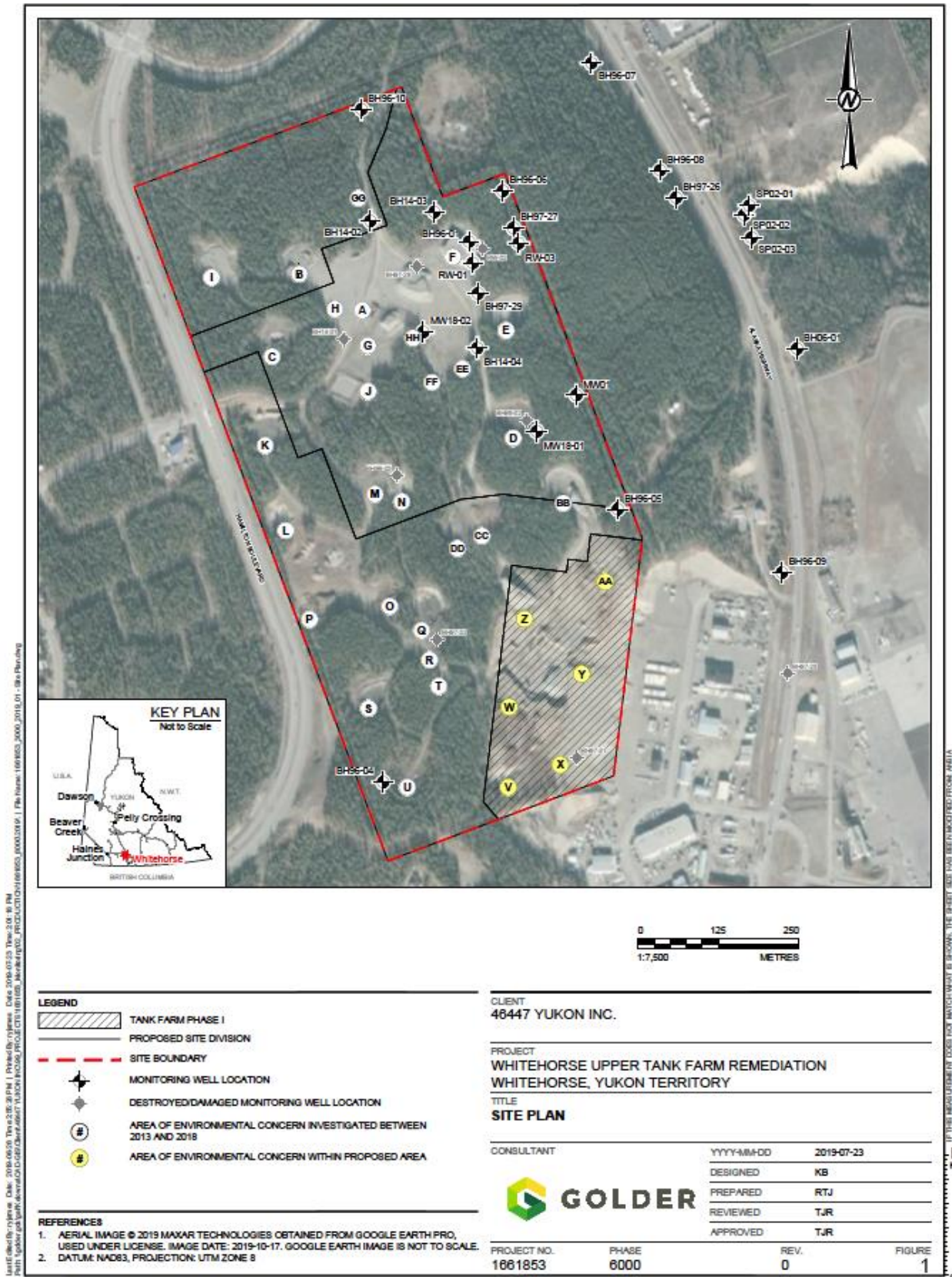
### **2.5.3 CERTIFICATE OF COMPLIANCE: INDUSTRIAL / COMMERCIAL SITE (PHASE 1)**

Out of the twenty-four tanks, six tanks were located within the limit of the proposed development area (southeast portion of the Tank Farm property known as Phase 1) (Figure 7). The Owner retained Golder to undertake remedial excavation. The objective of the work was to support an application for a certificate of compliance from the Yukon Minister of Environment. Based on the results of the remedial excavations, the six areas of environmental concerns (AECs) within Phase 1 were remediated in accordance with the Yukon Contaminated Sites Regulations throughout 2017 and 2019.

The confirmatory soil sample analysis results indicate that the soil quality at the final extent of the excavation meets the CSR RL soil standards. The results would not change with the modification of surface grade.

On December 20, 2019, a Certificate of Compliance was issued by the Standards and Approvals Branch Phase 1 (Appendix). Sampling and reporting associated with the remediation work were carried out by qualified professionals and submitted to the Government of Yukon Standards and Approvals Branch. Regulatory oversight of the remediation works was provided by the Government of Yukon Standards and Approvals Branch. Enforcement of compliance with the Remediation Plan and Contaminated Sites Regulation fell under the Environment Act via development restrictions and reporting and remediation standards / acceptable methods under the under Ministerial Authority (contaminated site) designation.

FIGURE 7: AREAS OF ENVIRONMENTAL CONCERNS



## 3 ENGAGEMENT

---

Key stakeholders, including property owners along Wasson Place, the Hillcrest Community Association, the Yukon government, Kwanlin Dün First Nation, Ta'an Kwäch'än Council, and the Guru Nanak Sikh Organisation of Yukon, were notified and invited to participate in the survey and walking tour. All input was shared with the City of Whitehorse.

This section provides a summary of feedback received during the engagement. The public feedback was considered in the plan to ensure the development responds to the local context.

### 3.1 ENGAGEMENT FORMAT

#### 3.1.1 MAIL NOTICES

The City of Whitehorse provided addresses for Wasson Place and Burns Road property owners, businesses, and renters. The mailed notice of the Draft Master Plan included details about the project, the engagement process, key dates, how to participate, how to provide feedback, City contact information for providing feedback to the file planner, and a link to the website.

#### 3.1.2 EMAIL NOTICES

Email notices were sent to the Hillcrest Community Association President and the Hillcrest Community Association general contact. Email notices were also sent to Ta'an Kwäch'än Council, Kwanlin Dün First Nation, and Yukon government Community Services (Land Development Branch) as well as Energy, Mines and Resources (Land Management Branch). The notice included details of the engagement process, key dates, how to participate, how to provide feedback, City contact information for providing feedback to the file planner, and a link to the website. In addition to the public event, the Ta'an Kwäch'än Council, Kwanlin Dün First Nation, and Yukon government were offered to meet at their convenience to discuss the project further. Ta'an Kwäch'än Council, Kwanlin Dün First Nation declined. A walking tour with the Land Development Branch was scheduled for May 21, 2024.

#### 3.1.3 PROJECT WEBSITE

The website, a resource for stakeholders and the public, included a link to download the Draft Plan, a concept plan, a link to the online survey, detailed information about the walking tour, and a comment form for providing additional feedback.

#### 3.1.4 ONLINE SURVEY

A survey was published on the website on May 8, 2024, and remained open until May 22, 2024. The survey consisted of six questions to gather input on the participants' views of the Draft Plan, concept plan, recommended guidelines, and what type of uses they would support. A total of 14 survey responses were received.

#### 3.1.5 WALKING TOUR

The Consultant Team facilitated a walking tour on May 15, 2024. Ten people attended the event. A covered trailer was stationed at the end of the Wasson Place cul-de-sac. Snacks and drinks were



provided. Paper copies of the Draft Master Plan, large format copies of the development concept plan, and key figures from the report were also available. The owner provided some background and history or the sites. The Consultant Team provided an overview of the project and answered questions.

Some of the questions related to:

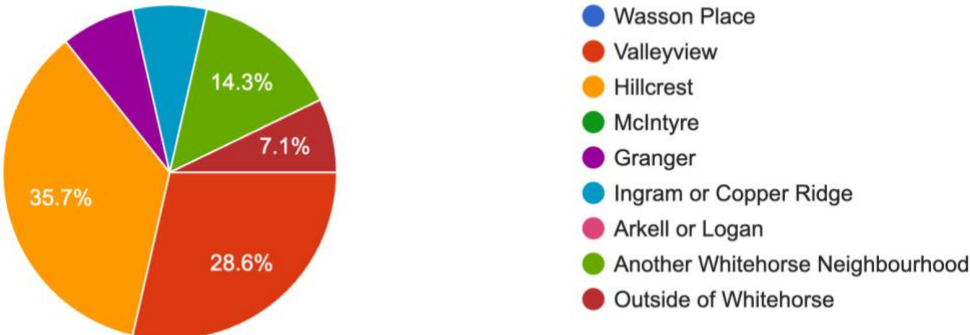
- The proposed trail concept
- The construction timeline
- The aggregate processing location
- Next steps: YESAB, Air Emission Permit, YG Land Use Permit, City of Whitehorse Temporary Land Use Permit and Re-Zoning
- Mechanism and rationale for the land swap

## 3.2 WHAT WE HEARD

### 3.2.1 OVERVIEW OF RESPONDENTS

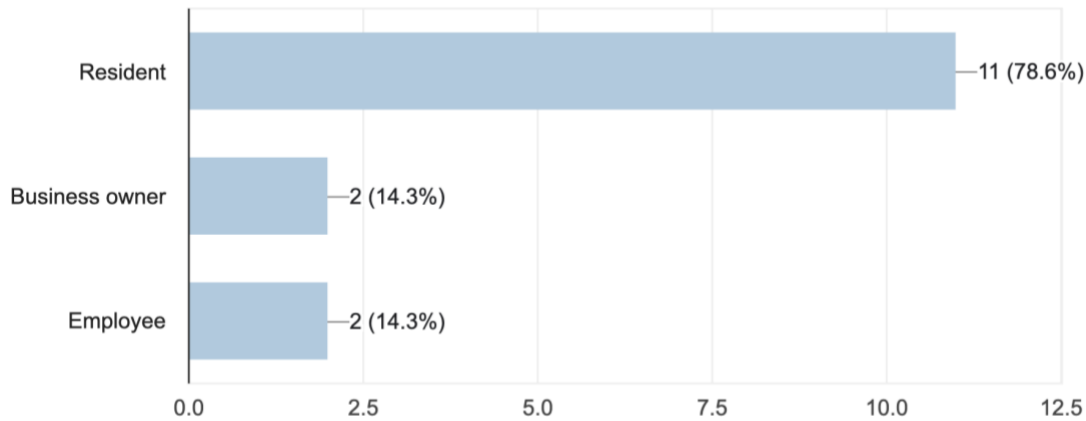
The majority of the respondents were individuals who reside in Hillcrest and Valleyview (5 and 4, respectively). Two respondents reported residing in another Whitehorse neighbourhood. One respondent reported residing in Granger, one in Ingram or Copper Ridge, and one outside Whitehorse.

CHART 1: WHAT NEIGHBOURHOOD DO YOU LIVE IN? (14 RESPONSES)



Participants were asked to specify their roles while providing input, whether as residents, business owners, or nearby employees. The results indicated that 10 respondents identified as residents, 2 as employees, 1 as a business owner, and 1 as both a business owner and a resident.

**CHART 2: ARE YOU PROVIDING INPUT AS A RESIDENT, BUSINESS OWNER, OR NEARBY EMPLOYEE? CHECK ALL THAT APPLY? (14 RESPONSES)**



### 3.2.2 DEVELOPMENT CONCEPT

Participants were asked to provide feedback on the draft development concept. The survey included a concept map embedded in it and a link to download a high-resolution, large-format concept map. Some respondents supported the concept and were encouraged to see large lots being developed in this location and in a market with strong demand. Other respondents expressed concerns about green space allocation and requested that additional greenspace be set aside. Finally, one respondent warned against creating connections to Hillcrest<sup>3</sup>.

### 3.2.3 DESIGN GUIDELINES

The Master Plan was prepared to help achieve the Owner’s vision and provide direction to actualize the plan. The Master Plan includes a range of land use, design, and landscape guidelines. Overall, revegetating exposed soils and slopes as quickly as possible to prevent erosion (post grading) received the most support, with planting trees and shrubs vines to screen outdoor storage the next most supported. Respondents also indicated supporting installing native plants and tree species as part of all new developments and exploring opportunities to use vegetation instead of fence construction. Implementing measures to enforce low-rise buildings, transitioning in scale and built form, and articulating the building façade to avoid creating large monotonous walls were the least supported guidelines.

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<sup>3</sup> The respondent did not specify the type of connection to Hillcrest. No additional information was provided.

### 3.2.4 USES

When developed, the area could accommodate a mix of light industrial and car-oriented commercial uses that occur primarily within enclosed buildings. Participants were asked to provide input into a list of principal uses suitable for the site. Principal uses identified for input in the survey included:

- Animal shelters
- Kennels
- Emergency and protective services
- Equipment sales/rentals, heavy
- Fabrication shops
- Fleet services
- Gas bar
- Industrial, salvage
- Outdoor recreation equipment rentals/sales
- Light processions
- Other...

Overall, outdoor recreation equipment rentals/sales received the most support, with emergency and protective services and fleet services receiving the next most support. Gas bars, kennels, industrial (salvage), and storage units were the least supported uses.

### 3.2.5 OTHER COMMENTS

Participants were provided the opportunity to share comments and provide additional feedback. Some respondents expressed concerns about dust management and mitigations. Others were concerned with permanent noise increases from future uses such as kennels and storage of chemical products.

## 3.3 HOW IS INPUT ADDRESSED IN THE PLAN?

Sections 4.1 (Vision) and 4.2 (Development Concept) articulate the site's vision and address concerns raised during the engagement around trail/road connections. The Development Concept demonstrates that other than an accessible trail connection to Hillcrest (as per the City of Whitehorse accessible trail standards), there are no planned road connections to Hillcrest. Section 4.2 addresses concerns about greenspace allocation and addresses questions about the land exchange and the Public Use Designation. Finally, Section 6 (Land Development & Construction) speaks to the land development process, phases, site preparation and subdivision construction. Section 6.3 presents the overall site management plan, hours of operation, dust and noise abatement, which includes mitigation measures and additional technical studies required.

# 4 MASTER PLAN

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## 4.1 VISION

*The Wasson Place Extension subdivision responds to existing and emerging commercial and industrial needs by providing lots tailored to attract mixed-used commercial and industrial activities. It supplements the future Tank Farm residential neighbourhood and meets the growing needs of Whitehorse's commercial and industrial business community while being sensitive to adjacent landowners and nearby neighbourhoods.*

## 4.2 DEVELOPMENT CONCEPT

The development is intended to create capacity for approximately 14 lots and capitalize on the area's existing commercial and industrial amenities. During the OCP Amendment and Public Hearing process, residents from adjacent neighbourhoods and Council noted that the existing 30m Greenbelt Buffer between Wasson Place and Tank Farm property was not serving its intended use. The buffer was zoned Greenbelt (PG) in 2008 when the former gravel pit was redeveloped into a full-service commercial / industrial subdivision (Wasson Place subdivision). Today, the 30m sand and gravel area is visually unappealing and underutilized, serving primarily as drainage catchment for the Wasson Place lots and bulk storage of heavy equipment and materials.

The Owner is proposing to shift the eastern boundary by 20m and acquire a portion of the 30m Greenbelt Buffer in exchange for an equal amount of land in the future residential development within the Valleyview South Master Plan area. The development concept (Figure 8) shows the overall land uses, road layout, subdivision grades, top of slope, and land exchange option. The land exchange area comprises approximately 0.7 ha. The lots will be at or near the grades on Wasson Place (final grades to be confirmed during detailed design).

The subdivision is intended to accommodate a mix of light industrial and car-oriented commercial uses that occur primarily within enclosed buildings. Uses that may be suitable include but are not limited to light manufacturing, processing, indoor agriculture, offices (above the ground floor), eating and drinking establishments, and warehousing. Suitable zoning consists of Mixed-Use Commercial / Industrial (CIM). Figure 9 (Illustrative Concept) illustrates the main design ideas, such as general locations, built form, streetscape and green space.

The main road connects to the existing cul-de-sac on Wasson Place through an east-west connector. The alignment and lot configuration maximize the developable area while providing geometry suitable for serviced lots. The lots vary in size (approximately 0.36 ha to 0.52 ha) and frontage (approximately 50m wide).

As shown in Figure 10, a 50 m linear greenspace buffer spans the entire western edge of the site. The slope in this greenspace buffer is approximately 29%. A 30 m wide greenspace buffer spans the entire north end of the site. A 10m wide greenspace buffer was retained on the east side of the subdivision as a drainage catchment for the lots on Wasson Place Extension and Wasson Place. A 6m infiltration ditch runs along the back of the lots on the west side and is designed to capture and absorb stormwater runoff from the lots.

The proposed land uses are summarized in the Table below. At full build-out, the development will create approximately 14 new lots (5.3 ha) and 3.7 ha of greenspace, 0.9 ha of which is considered functional greenspace (i.e. used for stormwater management or active transportation). About 1.3 ha will be used for transportation (i.e. road, utilities, and sidewalk). The remainder of the public use allocation (10% PULD as per the Subdivision Control Bylaw) and the 0.7 ha land exchange will be transferred to the residential portion of the Tank Farm (Lot 429 and Lot 430), where suitable land is available for public use.

A 3m-wide accessible trail will connect Burns Road to Hillcrest and the neighbourhoods beyond. A future north-south connection is envisioned at the top of the slope in the VSMP area (to be planned and designed as part of the Tank Farm residential area). The trail design and treatment will align with the City of Whitehorse Type 1 Trail Design Guidelines.

**TABLE 4: LAND USE MIX**

LAND USE	AREA (HA)	% OF TOTAL AREA
INDUSTRIAL / COMMERCIAL	5.3	52.7%
GREENSPACE (FUNCTIONAL)	0.9	9.3%
GREENSPACE (SLOPE)	2.6	26.0%
ROAD	1.2	12.1%
<b>TOTAL</b>	<b>10.1</b>	<b>100%</b>

FIGURE 8: DEVELOPMENT CONCEPT

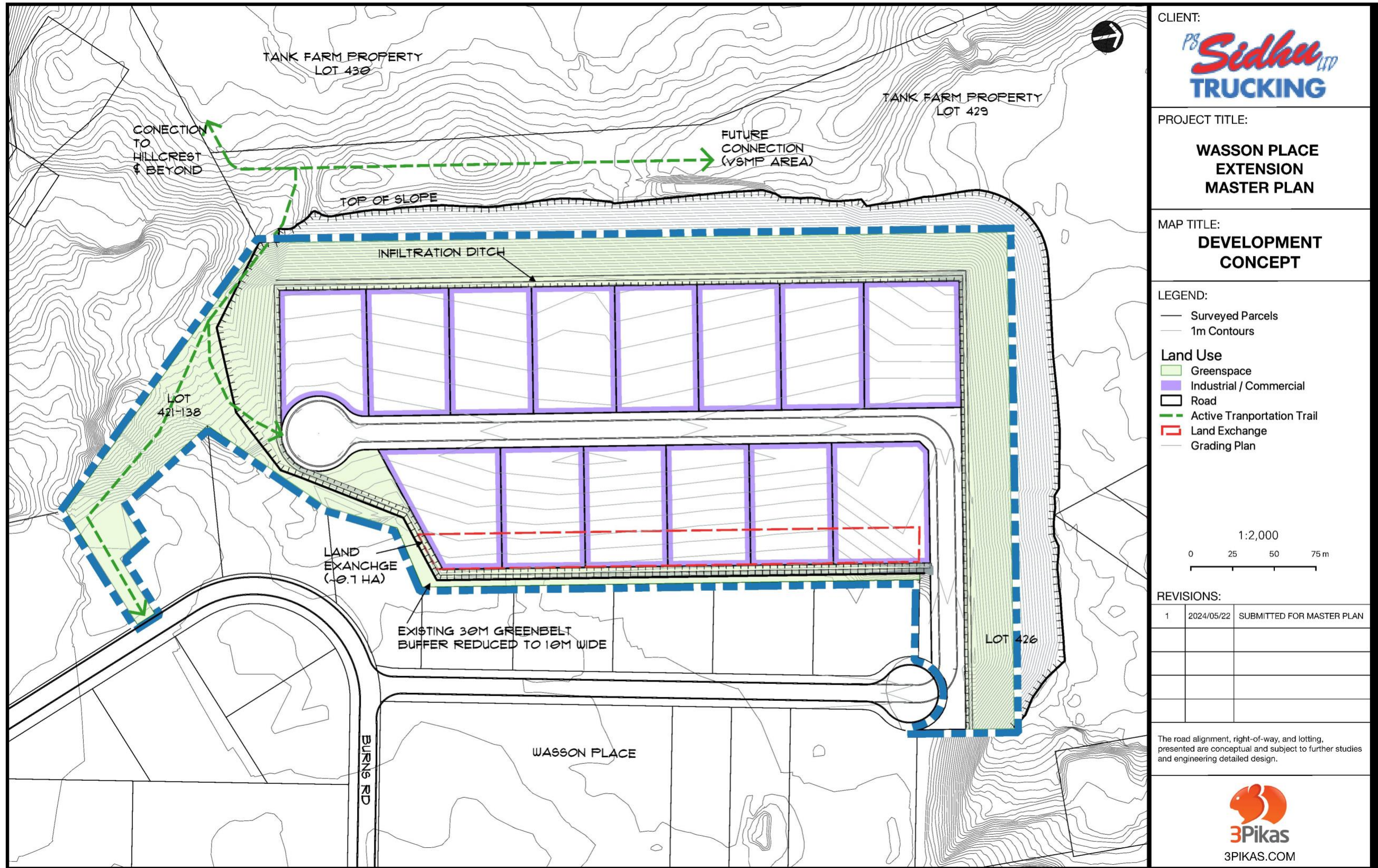
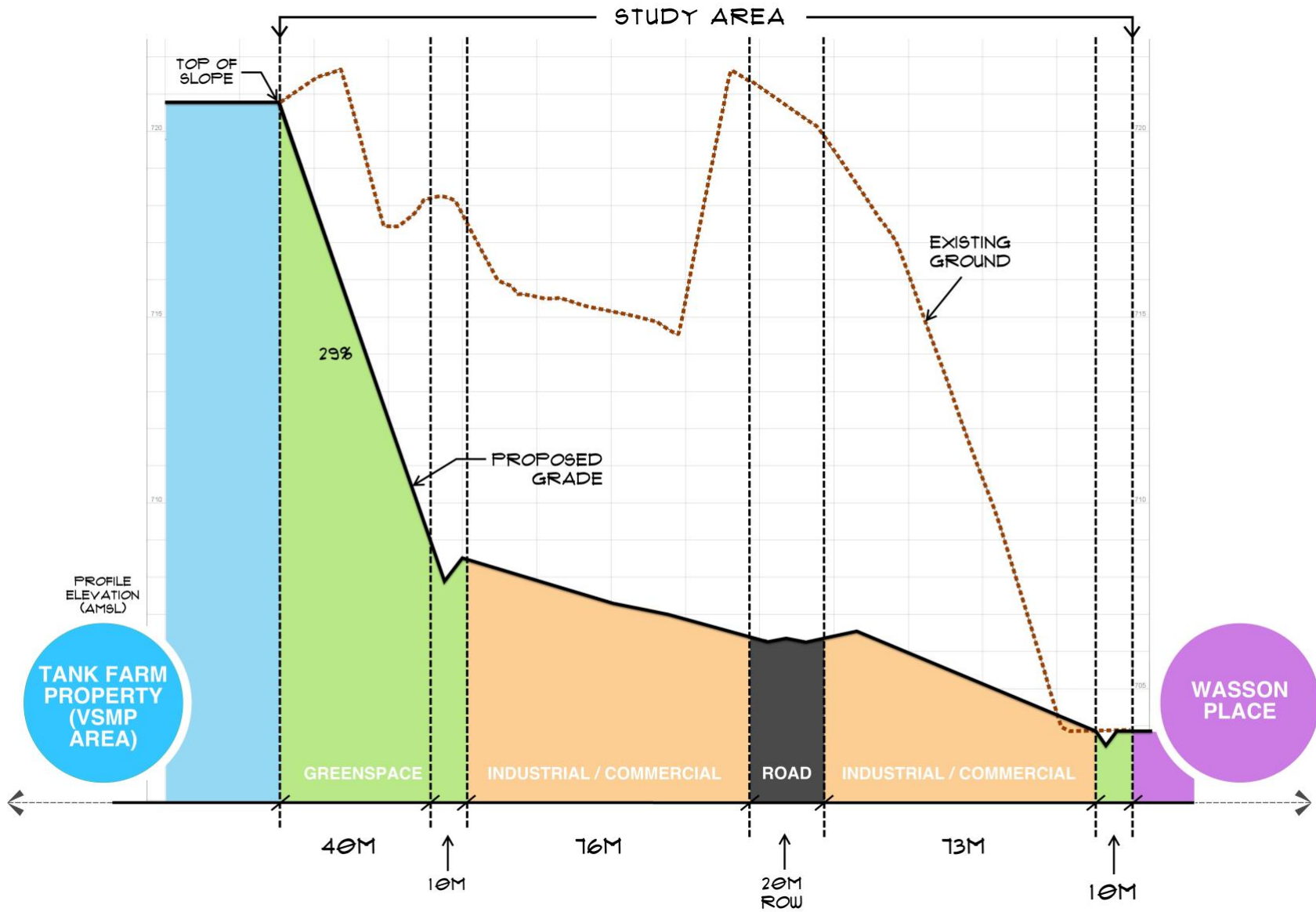


FIGURE 9: ILLUSTRATED DEVELOPMENT CONCEPT – THE SITE LOOKING WEST WITH TANK FARM PROPERTY IN THE BACKGROUND



FIGURE 10: EAST-WEST SUBDIVISION PROFILE





## 5 SERVICING THE SUBDIVISION

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The preliminary concept for site servicing (based on the current land use concept and developed in discussions with the City of Whitehorse Engineering Staff) is detailed below. In addition, the capacity of the existing sanitary sewer infrastructure was reviewed by Associated Engineering to determine if the addition of approximately 14 lots would require offsite upgrades.

A summary of the results is presented below.

### 5.1 ACCESS

Primary access to and from the site is proposed through an upgrade to the cul-de-sac at Wasson Place (Figure 11). The access would cross Lot 426 in an area Zoned Future Planning (FP) and Greenbelt (PG). The slope will be cut back to accommodate the roadway and drainage infrastructure in this area. The proposed road consists of a 10m wide road surface within a 20m road right-of-way. In addition, the road design accommodates pedestrians by providing a sidewalk on one side of the road.

A 3m-wide active transportation connection will provide access to Burns Road, Hillcrest, and neighbourhoods beyond. A future north-south connection is envisioned at the top of the slope in the Valley View South Master Plan area (to be planned and designed as part of the Tank Farm residential area). The trail design and treatment will align with the City of Whitehorse Type 1 Trail Design Guidelines.

The Department of Community Services, Land Development Branch (LDB) is responsible for land development in Yukon. LDB has no concern with regrading and constructing the access through Lot 426. Permission to construct a road through Lot 426 is the responsibility of the Department of Energy, Mines, and Resources (EMR). EMR agrees in principles with the construction of a road through Lot 421 and regrading Lot 421-128. The Valleyview South Master Plan envisions either industrial / commercial use or greenspace in this area, both options allow for a road connection in this location.

A Land Use Permit Application to construct the access through a portion of Lot 426 will be submitted to EMR. A Transportation Impact Assessment for the site preparation and development will be required before the zoning amendment application process.

### 5.2 WATER

The existing watermain on Wasson Place would be extended to the end of the proposed extension and looped back to avoid the need for a bleeder, similar to the existing system (Figure 12). The water system should be modeled using EPAnet to determine the required size of the main and the return loop while meeting the City of Whitehorse SSM standards for water systems. A 200mm main and a 50mm return are expected to be required.

## 5.3 WASTEWATER

Currently, sanitary flows from Burns Road flow through Trunk 1 that crosses the Airport property, connecting to downtown before arriving at Lift Station 1 in Shipyards Park. Next, the sewage is pumped by a forcemain to Marwell Lift Station and finally transported through a forcemain to the Livingston Trail Environmental Control Facility. The sanitary system will be extended to the end of the cul-de-sac extension, with approximately 100m spacing between manholes (Figure 12). The sanitary system will be sized using the City of Whitehorse SSM standards. A 200mm main is expected to be adequate for servicing.

## 5.4 STORMWATER

Stormwater and surface runoff will be handled with a series of shallow infiltration ditches surrounding the perimeter of the commercial lots. These ditches will be approximately 10 meters wide and up to 1 meter deep with 2H:1V side slopes. The ditches will be left as gravel ditches, cut out of the native material to promote infiltration.

The lots located on the west side of the road will be graded to direct flows to the road ROW and be directed to curbs and gutters down to Burns Road. The first 9 meters of the lot frontages located on the east side of the road will drain to the road ROW and be directed to curbs and gutters down to Burns Road. The remaining portion of the lot will be graded to direct flows toward the ditches. In the event the capacity of the ditches is not sufficient to handle surface runoff, they will flow to the existing storm system via the curbs on Wasson Place to the catch basins at Burns Road. Further stormwater modelling and geotechnical information will be required to confirm the total flow produced, total ditch capacity and possible overflow to the existing underground infrastructure.

The proposed infiltration area is 0.5 Ha. The semi-pervious area is 4.8 Ha, and the impervious area is 1.3 Ha. A 1 in 5-year storm would have an intensity of 38 mm/h, whereas a 1:100 storm would have an intensity of 75mm/h. Based on this, a 1:5-year storm will generate 172.2 L/s, and the infiltration rate is between 72.5 to 87.5 L/s. The storage capacity of the ditches is 4800 m<sup>3</sup> before they overtop. A 1:5-year storm event would have to last 13.3 hours before any water would run to Wasson Place / Burns Road. A 1:100-year storm will generate 340 L/s and would have to last 5 hours before any water would run to Wasson Place / Burns Road.

## 5.5 FIREFLOW

Mixed-use commercial requires a minimum allowable fire flow of 250 L/s. However, the City of Whitehorse SSM states that a flow of 100 L/s is the maximum rate at which the current fire trucks can draw. Hydrants would be spaced a maximum of 90m apart, and a 45m coverage will be such that the radius overlaps a minimum of 6m into the frontage of each lot (Figure 12).

## 5.6 POWER & TELECOMMUNICATIONS

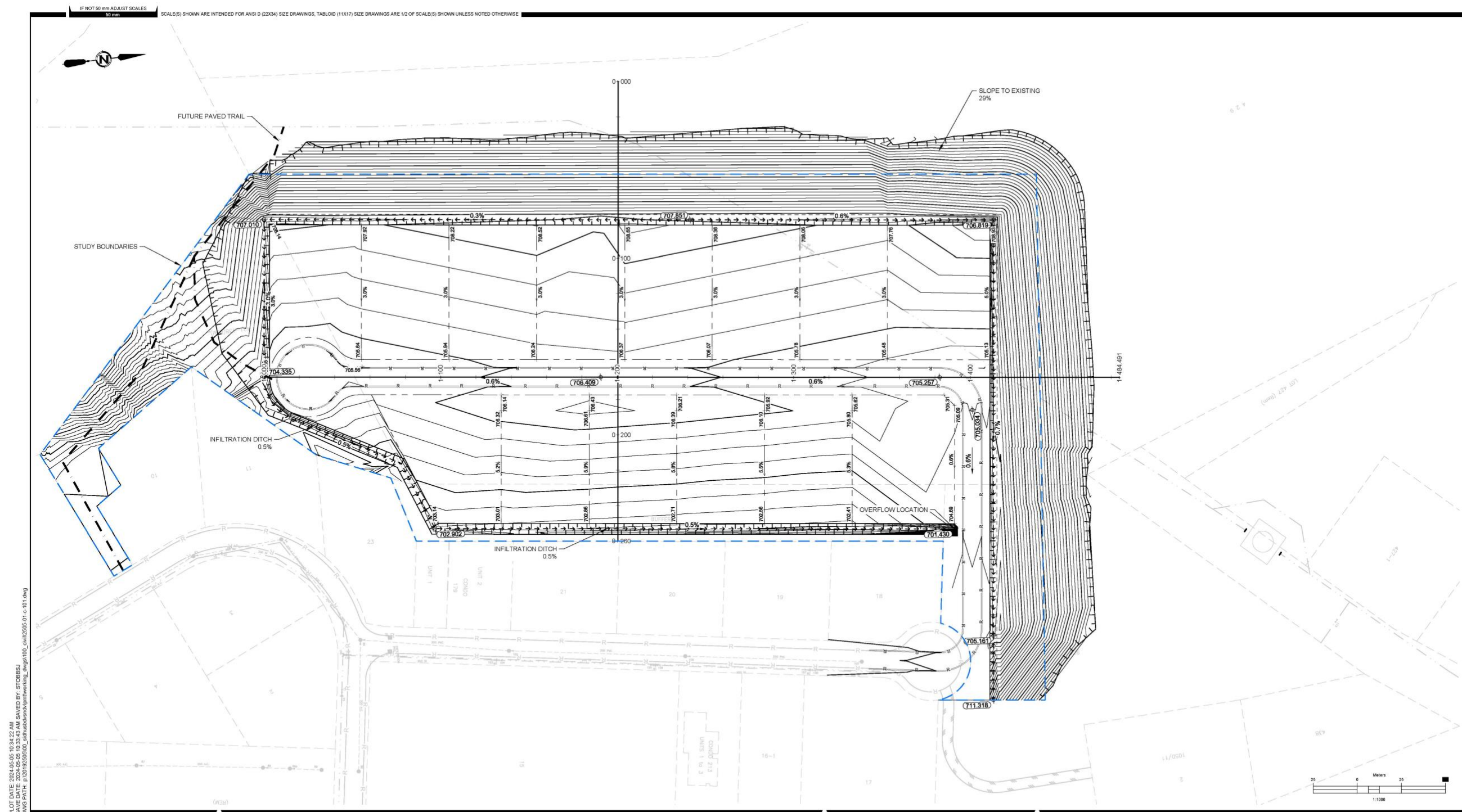
Power and telecommunications servicing will be carried out under the supervision of the respective utility suppliers, ATCO Yukon Electric and NorthwesTel. It is expected that the utilities will be installed underground.

## 5.7 CAPACITY OF THE EXISTING SANITARY SEWER INFRASTRUCTURE

The Black Street sewer main between manholes S168 to S169 and S164 to S165 and the Airport Area sewer main between manholes S72B to S78 appear to be over capacity based on the 2003 Water and Sewer Study model and additional sewer calculations prepared by Associated Engineering. Additionally, Lift Station #1 appears to be over capacity based on the 2003 Water and Sewer Study. Additional modeling and in-field flow testing of the select portions of the sanitary system will need to be completed to confirm the capacity and extent of future upgrades required.

Sanitary connection to any municipal infrastructure will only occur once the City's Water and Waste Department confirms capacity and signs off on the connection. In the event there is not available capacity the developer will complete additional work to identify an alternative connection and/or necessary improvements, to be confirmed and signed off on by the City's Water and Waste Department. Any additional infrastructure improvements needed for this development will be at the developer's expense.

FIGURE 11: GRADING PLAN



PLOT DATE: 2024-08-08 10:34:22 AM  
 FILE PATH: P:\2019-2505\2019\_2505\stormwater\fig\_11.dwg  
 DWG PATH: P:\2019-2505\2019\_2505\stormwater\fig\_11.dwg



PRELIMINARY/  
 FOR DISCUSSION  
 NOT FOR CONSTRUCTION  
**DRAFT**

REV	DATE	DESIGN	DRAWN	DESCRIPTION
2	2024APR19	S. BARTSCH	J. STOBES	ISSUED FOR DISCUSSION
1	2024MAR01	S. BARTSCH	J. STOBES	ISSUED FOR DISCUSSION
0	2023DEC08	S. BARTSCH	J. STOBES	ISSUED FOR DISCUSSION

P. S. SIDHU TRUCKING

TANK FARM

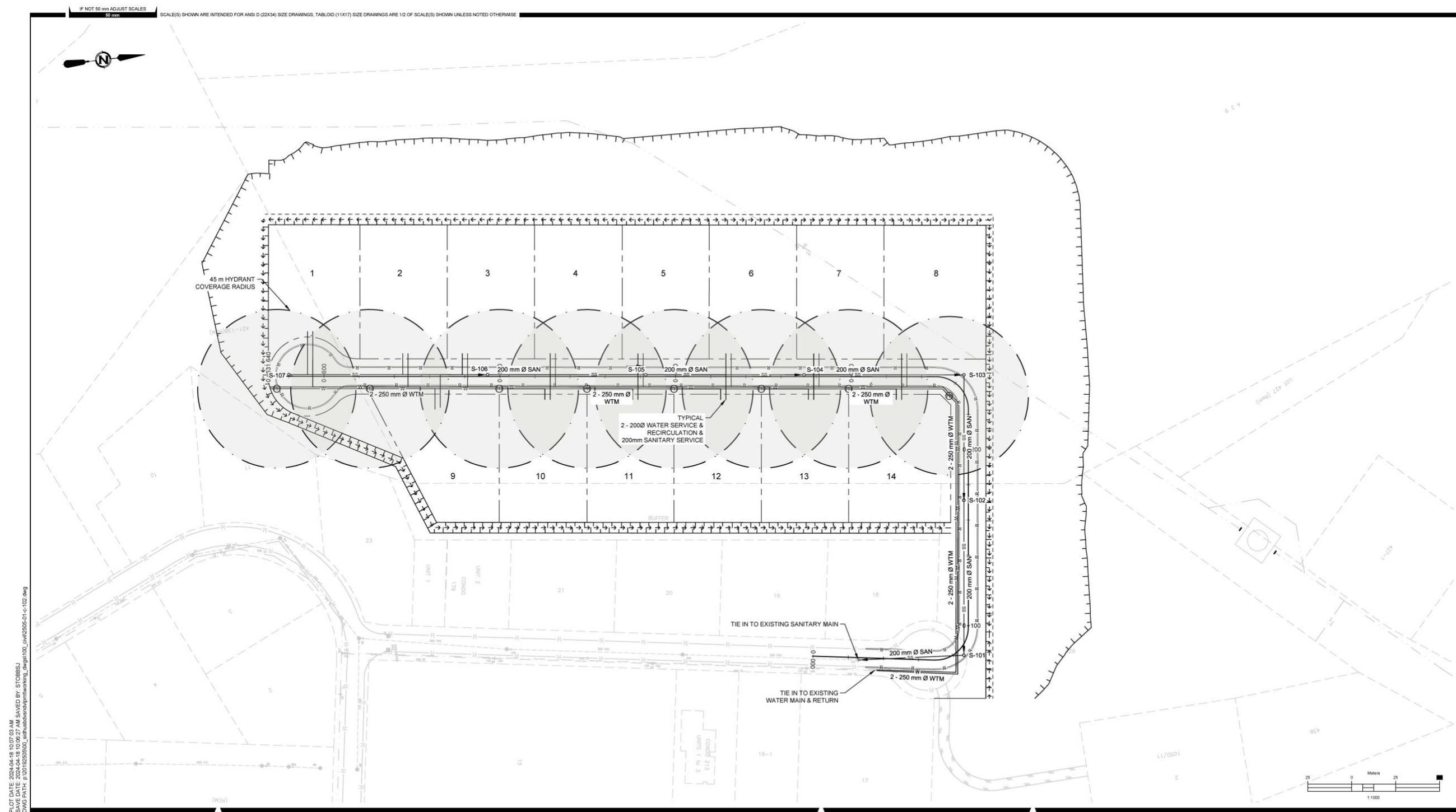
2019-2505

SCALE: H 1:1000 V 1:100

CIVIL  
 LOT LAYOUT &  
 PROPOSED STORMWATER MANAGEMENT

DRAWING	REVISION	SHEET
C-101	2	1 / 3

FIGURE 12: WATER AND SEWER SERVICING



PRELIMINARY/  
FOR DISCUSSION  
NOT FOR CONSTRUCTION  
DRAFT

REV	DATE	DESIGN	DRAWN	DESCRIPTION
1	2024APR18	S. BARTSCH	J. STOBBS	ISSUED FOR DISCUSSION
0	2024JAN17	S. BARTSCH	J. STOBBS	ISSUED FOR DISCUSSION

P.S. SIDHU TRUCKING

TANK FARM

2019-2505

SCALE: 1:1000

CIVIL  
PROPOSED WATER & SEWER SERVICING

DRAWING	REVISION	SHEET
C-102	1	1 / 1

# 6 LAND DEVELOPMENT & CONSTRUCTION

Until a complete work scope is defined through detailed design, following the zoning amendment application process, the preliminary provisions presented herein are limited to a conceptual level of detail.

The land development process will be realized in two phases: site preparation and subdivision construction.

TABLE 5: PHASING

DEVELOPMENT PHASE	TIMELINE
Site preparation	Year 1 to 5
Subdivision construction	Year 6 to 7

## 6.1 SITE PREPARATION

Due to the steep topography and significant elevation difference between the parcel and Wasson Place, the subdivision construction will require considerable site preparation. The intent is to pre-grade the area to achieve final subdivision elevations, which will involve removing a significant amount of soil to bring the elevation down to 704.5 m at the southwestern corner and 704.0 m at the northeastern corner of the subdivision (Figures 13 and 14). For safety reasons, the pre-grading will occur from top to bottom down to rough grades. Pre-grading activities are expected to cut into Lot 421-138. LDB and EMR have no comments or concerns regarding the pre-grading of Lot 421-138 to achieve final grades.

The aggregate includes gravel, sand, and rocks of quality typically use for road construction, infill, subdivision development, etc. The material removed is anticipated to be absorbed by off-site construction projects and provide a source for private developments. It is estimated that 750,000 m<sup>3</sup> of material will be removed over a period of 4 to 5 years. The exact duration and volume of extraction will depend on construction progress and additional demand from nearby projects. The onsite processing location is located in the northwestern corner of the study area (see Figure 13).

### 6.1.1 ACTIVITIES

Project activities during the pre-grading are anticipated to include:

- Excavation
- Grading (haul road maintenance, dust control)
- Processing of aggregate including crushing, screening, washing (annual duration approximately 3-4 weeks)
- Erosion control (interceptor ditches, sloping)
- Loading and transportation of material off-site

### 6.1.2 HAUL ROUTE

Granular material will be loaded directly and hauled off-site utilizing tandem dump trucks, tandem dump trucks with an additional pup trailer, or triaxle trailers based on the owner's equipment fleet. Material will be hauled directly to worksites via Wasson Place and Burns Road / Alaska Highway intersection.

Haul cycle times and the volume of trucks utilized will vary based on the development and the Owner's operating practices. It is estimated that the peak trucking frequency will be approximately 6 haul trucks per hour.

### 6.1.3 PHASING

It is important to note that the schedule is developed on the information known to date and is anticipated to change based on construction progress, detailed design, or the start of additional private or public developments. To shorten the duration of pre-grading the site, the intention is to remove material as quickly as possible. The conceptual site preparation plan illustrated in Figure 10 shows the estimated perimeter of the working face at the conclusion of each year. The actual working face will depend on material quality and volume requirements. The table below summarizes the estimated material extraction by year based on construction assumptions.

TABLE 6: ESTIMATED EXTRACTION RATE PER YEAR

Year	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Volume Required (m <sup>3</sup> )	175,000	150,000	150,000	150,000	125,000	750,000

## 6.2 SUBDIVISION CONSTRUCTION

At the conclusion of pre-grading activities, the study area will be developed into an industrial / commercial subdivision. It is important to note that additional earthworks and detailed grading will still be required for final development. However, efforts will be significantly reduced due to the site preparation efforts.

It is anticipated that the subdivision development will commence shortly after the completion of pre-grading activities.

## 6.3 SITE MANAGEMENT

### 6.3.1 HOURS OF OPERATION

Operating hours are anticipated to occur between 7:00 AM and 7:00 PM, 7 days a week, between May and October. It is important to note that the site is not anticipated to be operated consistently throughout the season and will likely be concentrated during road-building activities. Operations are anticipated to occur as per the City of Whitehorse Maintenance Bylaw and Temporary Land Use permit.

### 6.3.2 NOISE ABATEMENT

Noise is anticipated from the pre-grading activities and operations associated with the excess material extraction. Noise abatement management will be carried out in accordance with industry best practices to minimize nuisance levels of noise from the works and the Owner has identified the following noise mitigation measures:

- A noise impact assessment will be completed prior to activities.
- Restrict the use of retarder breaks along the haul route and within the development site. The work program requires no compaction equipment and very little “reverse driving,” meaning no significant vibrations or backup beepers.
- Ensure haul trucks are maintained in good working condition.
- Operation are anticipated to occur as per the City of Whitehorse Maintenance Bylaw.
- Limit crushing activities: Expected to be less than 4 weeks annually.

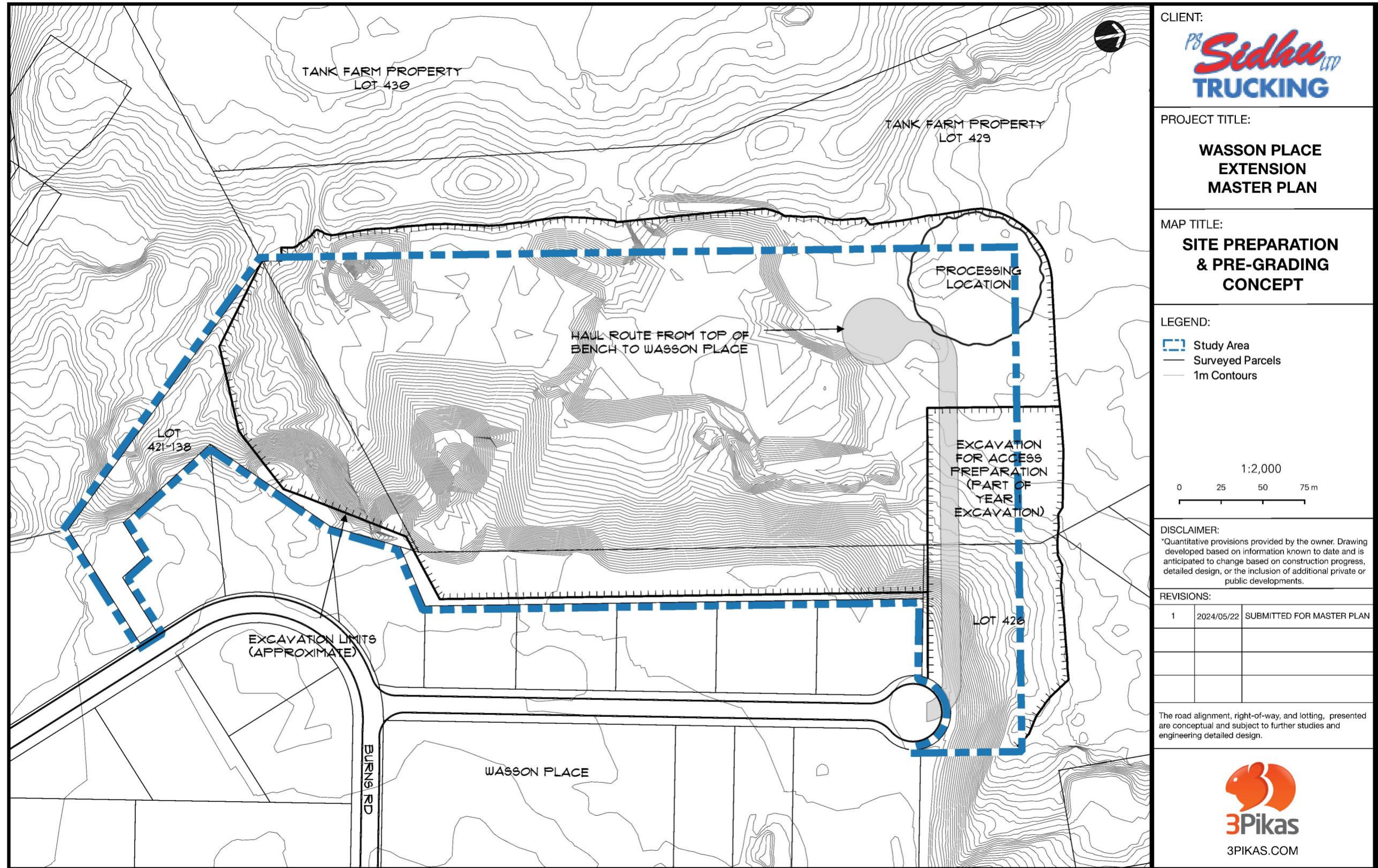
### 6.3.3 DUST ABATEMENT

Dust may be generated throughout the site from haul truck activities and material extraction. Dust management will be carried in accordance with industry best practices to minimize nuisance levels of dust from the works, and the Owner has identified the following methods of dust suppression that will be implemented during pre-grading activities:

- Air quality assessment will be completed prior to activities.
- Apply water or approved dust suppressant to the internal haul route during dry or high wind periods.
- Best Management Practices (BMPs) would be applied for dust suppression to minimize air-borne particulates.
- Maintenance of haul routes, wheel washing when necessary.
- Limit the speed of vehicle traffic within the site.
- Ensure proper loading of haul trucks (sufficient freeboard).
- Cover loaded material in haul trucks.
- Revegetate exposed soils and slope with native seed mix as quickly as possible to prevent erosion (post grading).



FIGURE 13: SITE PREPERATION CONCEPT

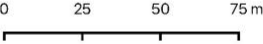


CLIENT:  


PROJECT TITLE:  
**WASSON PLACE  
 EXTENSION  
 MASTER PLAN**

MAP TITLE:  
**SITE PREPARATION  
 & PRE-GRADING  
 CONCEPT**

LEGEND:  
 Study Area  
 Surveyed Parcels  
 1m Contours

1:2,000  


DISCLAIMER:  
 \*Quantitative provisions provided by the owner. Drawing developed based on information known to date and is anticipated to change based on construction progress, detailed design, or the inclusion of additional private or public developments.

REVISIONS:

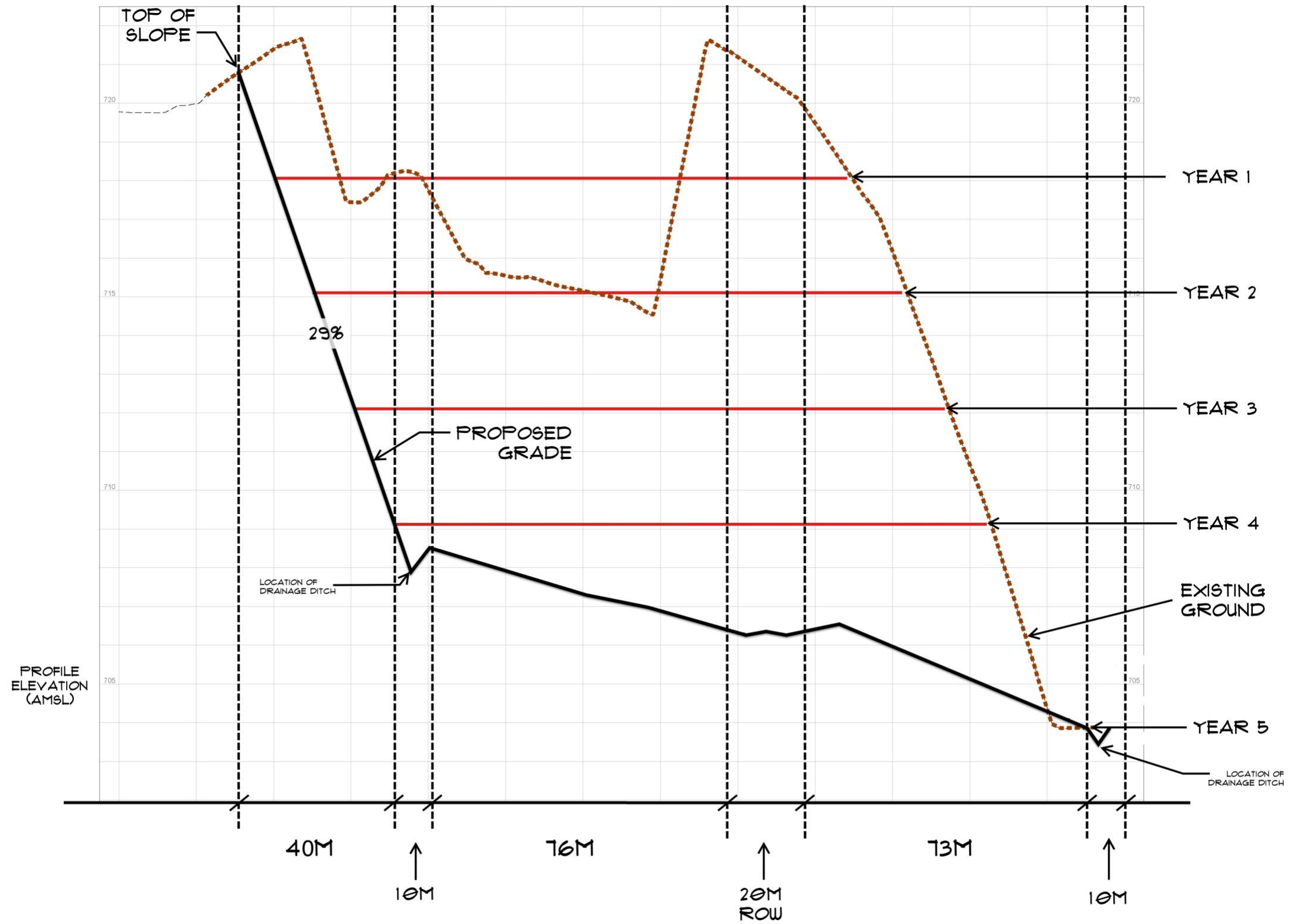
1	2024/05/22	SUBMITTED FOR MASTER PLAN

The road alignment, right-of-way, and lotting, presented are conceptual and subject to further studies and engineering detailed design.

  
**3Pikas**  
 3PIKAS.COM

FIGURE 14: SITE SECTION

PREPARATION CROSS



# 7 DEVELOPMENT FRAMEWORK

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This section outlines the development framework for achieving the development concept and providing the direction designed to actualize the Master Plan vision.

## 7.1 LAND USE & URBAN DESIGN

1. Promote a mix of light industrial and commercial uses that occur primarily within enclosed buildings.
2. Limit industrial activities from producing excessive noise, odor, light, dust, and vibration.
3. Promote buildings that have an attractive appearance with front facades designed with some architectural details.
4. Buildings should be low-rise.
5. Appropriate transitions in scale and built form should be provided for buildings abutting other properties. The height and mass of new buildings should not create abrupt changes from existing neighbouring buildings. Building designs should take into consideration compatibility with the design, scale and materials of adjacent buildings.
6. Vary and articulate the building façade to add scale and avoid large monotonous walls. Treatments could include colour and material variations, windows and articulations in the wall plane.
7. Treat all façades of the building with equal architectural rigor, level of detail, and articulation.
8. Materials such as chain link or barbed wire (cyclone) fences are strongly discouraged.
9. Conduct a Transportation Impact Assessment to establish baseline conditions, provide forecasts of the project-related traffic volumes and design vehicle type, and identify project-related traffic impact on adjacent roads and corresponding mitigation measures.
10. The remainder PULD requirement should be deferred to Lot 429 and Lot 430 (Tank Farm property).

## 7.2 LANDSCAPE DESIGN

1. Landscape treatment should follow the *City of Whitehorse Landscape Guidelines for Industrial Development (2002)*.
2. Revegetate exposed soils and slope with native seed mix as quickly as possible to prevent erosion (post grading).
3. Install native plant and tree species as part of all new development and explore opportunities to use vegetation instead of fence construction.
4. Plant trees and shrubs vines to screen outdoor storage and odor or noise-generating functions of industrial uses.

## 8 CONCLUSION

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This Master Plan provides a framework for the next phases of planning, design and regulatory approvals. The future development will be served by one minor local street extension from Wasson Place, which represents a logical infilling of the area subdivision pattern. The project site is located within the Urban Containment Boundary, in a specific area targeted for new brownfield development.

Accordingly, the lands are designated "Industrial/Commercial" in the Official Community Plan. The project site is located immediately adjacent to the existing built industrial area boundary and represents a logical and appropriate location for new industrial growth. The plan will implement the municipal policy framework, providing a form of development in a configuration that represents a good fit within the existing and planned fabric of the area.

For efficient operation and logistics, industrial areas require proximity to key infrastructure corridors and infrastructure developments. The site is located with access to existing and planned transportation and infrastructure. Further, the proposed subdivision will contribute positively to the creation of employment lands by creating approximately 14 industrial commercial lots.

# 9 APPENDIX: Certificate of Compliance



File No: 4202-20-001  
4202-21-006

**ENVIRONMENT ACT**  
**Certificate of Compliance**  
(issued pursuant to s.116(1) of the Environment Act)

This is to certify that as of the date indicated below, the lands described herein have been satisfactorily restored to meet the standards of the Contaminated Sites Regulations including:

- Schedule 1, Generic Numerical Soil Standards for the residential land use category.
- Schedule 2, Matrix Numerical Soil Standards for applicable site specific factors (intake of contaminated soil, protection of groundwater used for drinking water, toxicity to soil invertebrates and plants, groundwater flow to surface water used by freshwater aquatic life).

The substances for which restoration has been satisfactorily completed include volatile petroleum hydrocarbons and light extractable petroleum hydrocarbons in soil.

The lands covered by this certificate of compliance are located at the former Upper Tank Farm site in Whitehorse, Yukon, which are more particularly known and described as follows:

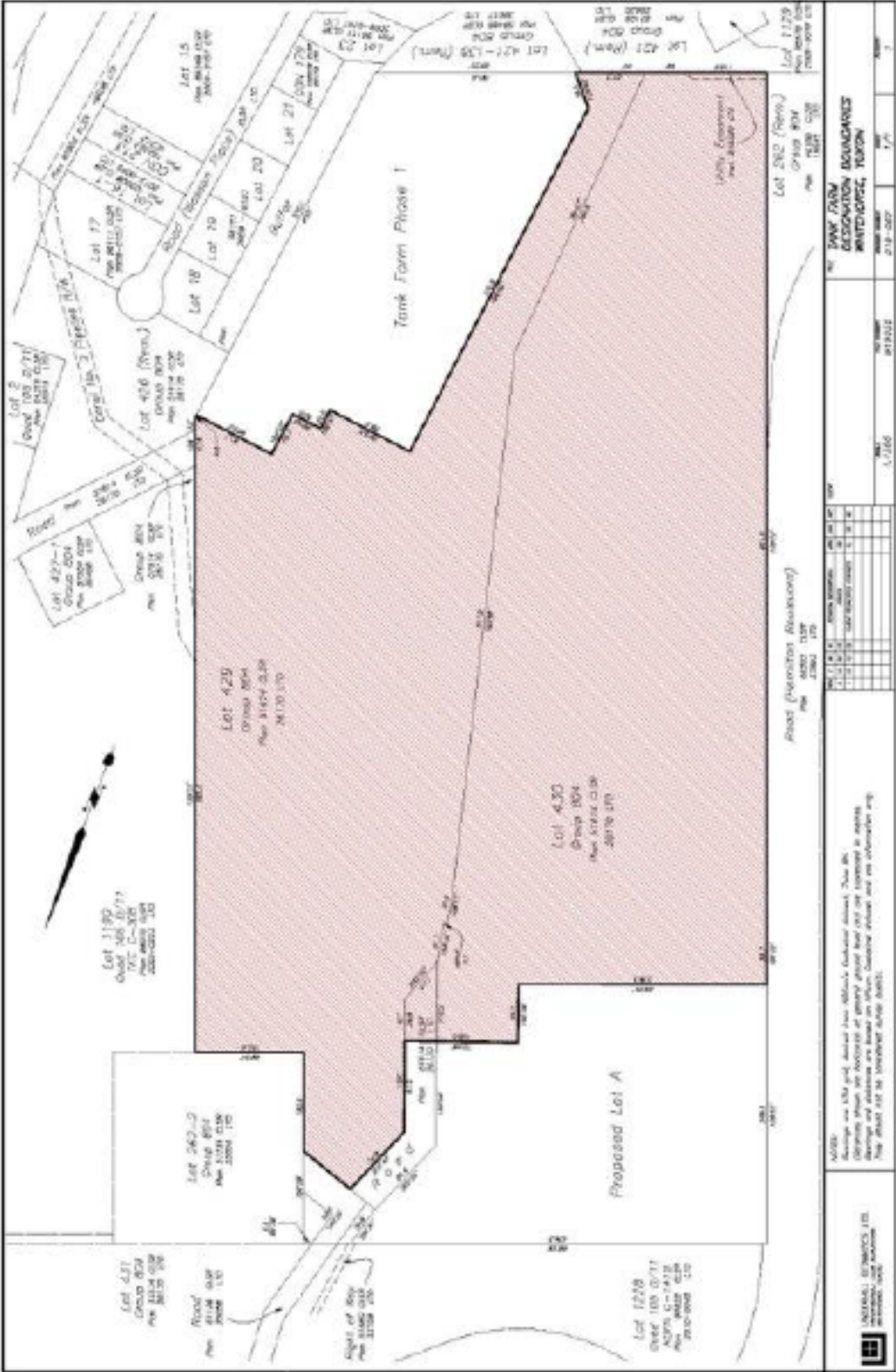
- "Tank Farm Phase 1" which includes a portion of Lot 429, Group 804, Plan 51614 CLSR YT, 26170 LTO YT as defined by the coordinates and boundaries in the attached site plan titled, "Tank Farm Designation Boundaries" prepared by Underhill Geomatics Ltd.

This Certificate is issued based on the most current information available to the Department of Environment. The issuance of this Certificate of Compliance does not warrant that the area or part thereof to which it relates is free of contamination. A copy of this Certificate will be placed on the registry of contaminated sites.

Dated 19 December, 2019 at Whitehorse, YT.   
John L. Bailey, Ph.D.  
Deputy Minister  
Department of Environment

Attachment: Site Plan titled "Tank Farm Designation Boundaries"

Site Plan - Tank Farm Designation Boundaries



## **ADMINISTRATIVE REPORT**

<b>TO:</b> City Planning Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Supplemental Information Report - Official Community Plan Amendment - Maximum Building Heights in Mixed Use Downtown Core

### **ISSUE**

Administration has been asked to provide additional information to Council regarding the Official Community Plan (OCP) amendment to increase the maximum building height in the Mixed Use Downtown Core designation to 40 m.

### **REFERENCE**

- [Whitehorse 2040 Official Community Plan](#)
- [Housing Development Incentives Policy](#)
- [Yukon Bureau of Statistics Population Projections 2024-2045](#)
- [Yukon Bureau of Statistics Population Projections 2018](#)
- [2021 Accommodating Future Residential Demand in Whitehorse Background Report](#)
- [2018 Downtown Plan](#)
- [2024 Copper Ridge Development Area Land Use Master Plan](#)
- [Bylaw 2024-16 – Zoning Bylaw Housing-Related Amendments](#)
- [Bylaw 2024-19 – Vacant and Unoccupied Buildings Bylaw](#)
- [Proposed Bylaw 2024-25](#)
- [Council Motion 2024-03-09 Building Height Maximum](#)
- Location Map – Downtown Land Use Designations (Attachment 1)
- Proposed Bylaw 2024-26 (Attachment 2)
- Alternative Proposed Bylaw 2024-26 (Attachment 3)

### **HISTORY**

At the February 12, 2024 Regular Council meeting, Council passed Motion 2024-03-09 to direct Administration to bring an Official Community Plan (OCP) amendment forward under the bylaw process to replace Section 15.8.7 of the OCP with the following wording: “The maximum building height allowed in the Mixed Use – Downtown Core designation will be 40 metres.”

On May 6, 2024, Administration introduced the proposed OCP amendment to the Planning Committee with a recommendation that the proposed amendment not proceed through the bylaw process. Administration noted the following reasons that the proposed amendment should not proceed:

- Taller buildings will have wind and shadow impacts;
- Development opportunities provided for in the OCP are able to accommodate the higher than anticipated population growth rates indicated by Yukon Bureau of Statistics (YBS);

- Community feedback on maximum building heights was sought and collected through the development of the Whitehorse 2040 OCP and appears unchanged; and
- Increased building heights may not directly result in additional residential units.

Notwithstanding the above, Administration recommended that if the proposed amendment were to proceed through the bylaw process, then development guidelines should be developed to address wind and shadow impacts. At the Standing Committee meeting on May 6, 2024, Council requested, per section 26 of the *Council Procedures Bylaw*, that Administration conduct additional research and provide the following:

1. Conduct research on and summarize the interplay of climate change, equitable access, and housing affordability in relation to taller buildings;
2. Address the higher population growth rate that is now anticipated through a review of the existing Residential Growth Strategy and possible new strategies; and
3. Design guidelines for inclusion in the proposed OCP amendment bylaw that address shadows, wind, and the inclusion of affordable housing.

The updated schedule for the OCP amendment is as follows, if the proposal were to pass First Reading:

First Reading:	June 17, 2024
Newspaper Ads:	June 21 and June 28, 2024
Public Hearing:	August 12, 2024
Report to Committee:	September 3, 2024
Second Reading:	September 9, 2024
Ministerial Review:	October 31, 2024 (assuming a full 45-day review period)
Third Reading:	November 12, 2024

Administration notes that multiple letters of support and opposition have been received in relation to the building height motion. If the proposed OCP amendment were to pass First Reading, those who sent letters will be advised that the public hearing process has now opened and that if they wish to comment on the bylaw, they will need to resubmit their letter.

## **ALTERNATIVES**

1. Proceed with the alternative proposed OCP amendment under the bylaw process; or
2. Do not proceed with any of the proposed amendments.

## **ANALYSIS**

### **1. Additional Research**

#### ***Climate Change***

Contrary to the belief that taller buildings are the most efficient solution for housing a growing population, research suggests that increasing urban density, without allowing for a corresponding increase in building heights, can better mitigate greenhouse gas emissions while maximizing population capacity. While high-rise buildings offer certain advantages in



terms of space utilization and minimizing sprawl, their overall environmental impact is significant.

Studies suggest that low-rise high-density cities (approximately six to ten storeys) are more environmentally friendly than their high-rise high-density counterparts. Buildings between six and ten storeys (18-30 m) in height offer the most environmentally friendly balance, emitting approximately 365 tons of carbon dioxide less per person over a building's lifetime than high-density high-rise alternatives.

Tall buildings require excessive materials and sophisticated structural systems to withstand high wind forces present at higher altitudes. Tall buildings are exposed to more wind and sunlight, which can increase heating and cooling loads. They also have a large carbon footprint due to the extensive use of steel and cement, which requires substantial energy and generate large amounts of carbon dioxide. Furthermore, tall buildings often have higher energy consumption and greenhouse gas emissions from running extensive electrical, mechanical, lighting, and security systems.

Tall buildings also lead to more intense urbanization and place significant demand on infrastructure, such as transportation networks, sewers, and the electrical grid, which can cause overcrowding and traffic congestion. Additionally, tall buildings and their concentration of heat-retaining materials can have negative effects on the microclimate, such as causing a heat island effect and wind funneling, which can increase urban temperatures by up to 5-6 degrees Celsius and lead to pedestrian discomfort and hindered natural ventilation.

The negative impacts of taller buildings can be minimized by considering mitigation factors and implementing sustainable practices. However, even by implementing these mitigation factors, the negative environmental impacts of taller buildings are still inherently higher in comparison to smaller structures.

### ***Equitable Access***

The relationship between taller buildings and equitable access is multifaceted and context dependent. While taller buildings have the potential to improve equitable access by accommodating more residents, enhancing public service efficiency, and promoting economic opportunities; the actual outcomes depend on thoughtful urban planning, inclusive policies, and community-focused design.

Taller buildings can help increase the supply of housing in urban areas where land is limited by providing more units per lot, potentially making housing more affordable and accessible to a broader range of people. Additionally, high-rise buildings minimize sprawl and help protect suburban greenspaces, which can lead to more greenspaces, and recreational areas that are accessible to all residents. High-density living can also make the provision of public services like transportation, healthcare, and education in an area more viable and effective. Finally, taller buildings built in accessible locations can offset higher housing costs with lower transportation costs.

Many tall buildings incorporate mixed use designs, including residential, commercial, and recreational spaces. This can create more vibrant, walkable neighborhoods with amenities

and services within close proximity of other uses on- and off-site. Taller buildings can also create more job opportunities by accommodating more businesses and offices and potentially reducing economic disparities. Additionally, taller buildings can help developers justify land costs in competitive urban markets and achieve a return on investment.

If not properly managed, however, high-rise developments can lead to reduced access to affordable housing. To achieve equitable access, it is essential to implement policies that guarantee affordable housing and accessible services.

### ***Housing Affordability***

Although it is commonly held that relaxing limits on building heights will improve the affordability of housing through increased housing supply, the inherently higher building costs of taller buildings may not allow for the construction of the more affordable units desired. Research shows that the optimal residential unit affordability occurs in buildings that are four floors or fewer with the cheapest rents occurring at the second and third floor.

Taller buildings are more complex structures that often cost more to build. The increased building costs are recouped through more expensive units. Higher floor units typically have more expansive views which are reflected in the unit prices. Moreover, taller buildings have longer pre-sale marketing and construction timelines, and this increased risk to the developer requires the extraction of a larger profit margin on units to ensure the financial feasibility in a more variable market. Existing affordable housing stock tends to be targeted for redevelopment in order to reduce costs associated with land assembly.

The supply of affordable units in taller buildings can be encouraged through several methods including voluntary and mandatory inclusionary zoning regulations, ensuring new development occurs on vacant land, and ensuring that taller buildings are built in more accessible locations.

Voluntary inclusionary zoning regulations, such as density bonusing, could allow an increased building height on the condition that a developer meets a specified affordability threshold for their units. Mandatory inclusionary zoning regulations can also be used to mandate that all new construction include a minimum proportion of affordable units. Although mandatory inclusionary regulations have shown to be effective in increasing affordable unit construction, the prices of other units in these buildings may increase to ensure the same overall profit margin, offsetting the overall affordability of the housing market.

Municipalities can protect existing affordable housing units by incentivizing new developments on vacant land instead. Finally, cities can ensure that taller buildings are built in more accessible locations to offset higher housing costs with lower transportation costs.

## **2. Population Growth & Development Strategies**

YBS revised their preferred population growth projection in May 2024. The estimated population of Whitehorse is now expected to grow to 46,110 people by 2040.

The OCP Growth Strategy used Whitehorse's estimated average household size and YBS' 2018 preferred population growth projections to identify that 6,150 additional dwelling units would be required by 2040 to accommodate Whitehorse's population growth. To address this, the OCP provides development opportunities for 7,360 additional dwelling units, through densification within the current Urban Containment Boundary (UCB), which at 2.4 people per household, would be 17,664 people. In March 2023, when the OCP was adopted, the City's population was 31,439<sup>1</sup>. The OCP therefore accommodates growth to 49,103 people, which is still above recently updated YBS projections.

It is nevertheless noted that the OCP Growth Strategy includes the Holly Street development opportunity, which is not advancing. However, it does not include all of the recently adopted housing-related zoning amendments to allow for a wider range of opportunities for residential development (Bylaw 2024-16), nor does it include expanding the UCB. Developing the South Growth Area could alone potentially provide approximately 7,140 units or 16,000 people above current OCP growth opportunities, which would be well above the updated YBS projections.

Regardless of current development opportunities, there are three main strategies the City could employ in order to further increase residential development:

a) Developing City-owned land for residential use;

Developing and/or disposing City-owned land for residential use is the most direct way the City can contribute to increasing residential units. The City recently approved the Copper Ridge Development Area Master Plan and is currently considering a zoning amendment application to include a residential use on the old Municipal Services Building site (proposed Bylaw 2024-25). Although the Holly Street development is no longer advancing, other underutilized City-owned land, such as the old Municipal Services Building site, could be considered in the future for residential development. Administration is currently in the process of reviewing City- and Government of Yukon-owned land for potential residential opportunities to advance in line with this strategy.

b) Use the City's regulatory tools;

Since opportunities to develop City-owned land are limited, the use of the City's regulatory tools is the most impactful method the City can use to increase residential development. The main regulatory tools the City has is the OCP and the Zoning Bylaw. Administration is currently rewriting the Zoning Bylaw and considering ways to allow for increased residential density through that process in order to align with the increased development opportunities provided in the OCP. Increasing building heights over 30 m is currently not being considered as part of this process.

Administration has already implemented several housing-related Zoning Bylaw amendments but is considering other ways to allow increased residential development through the overall rewrite process. The new Zoning Bylaw Rewrite project is targeted for completion in early 2025, allowing sufficient time for changes to take affect by 2040.

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<sup>1</sup> <https://yukon.ca/sites/yukon.ca/files/ybs/fin-population-report-q2-2023.pdf>

- c) Support land owners in developing their land.

While the City's regulatory tools are used to spur systematic changes, the City can also incentivize (or de-incentivize) other land owners to develop their land for residential use. For example, the City recently adopted changes to its Housing Development Incentives Policy and adopted the Vacant and Unoccupied Building Bylaw to incentivize the development of underutilized lots.

Administration is currently in the process of considering additional changes to the Housing Development Incentives Policy to further incentivize residential development in line with the City's Housing Accelerator Fund Action Plan. Administration is also actively collaborating with the Government of Yukon, Kwanlin Dün First Nation, Ta'an Kwäch'än Council, and other key landowners to advance the development of their land.

Finally, Administration is considering other ways it can further support housing and land development through recommendations of the City's Housing and Land Development Advisory Committee.

### **3. Proposed Design Guidelines**

Administration completed a jurisdictional review of best practices of multiple municipalities of varying sizes and locations in Canada and the United States relating to shadow, wind, and affordable housing considerations for taller buildings. These considerations were either included as part of a municipality's regulatory documents (e.g. Official Community Plan, Zoning Bylaw, etc.) or as guidelines or terms of references. In general, the overall requirement to undertake shadow and/or wind assessments and to permit density bonusing were found in Official Community Plans, or comparable planning documents, while detailed study requirements and minimum affordable housing requirements were included in Zoning Bylaws or non-regulatory documents.

Considering this, an alternative bylaw (Attachment 3) is proposed to enable requirements for shadow and wind studies, and density bonusing (community benefit) when considering buildings between 25 and 40 m. This would enable Council to consider the potential impacts of shadows and wind from taller buildings, or the provision of affordable housing, when considering zoning amendment applications, or similarly for Administration when considering Development Permits, for developments between 25 and 40 m.

The purpose of a shadow analysis is to assess the impact of shadows cast by a proposed development on its surroundings, while a wind analysis would assess the impact of a proposed development on the wind speed at pedestrian levels. In addition, density bonusing would consist of a voluntary system of exchange between the City and land developers to grant a density bonus through increased building heights for developments that provide affordable housing. For example, a land developer could choose to either develop under the permitted maximum height with no additional contribution required or build over the permitted maximum height, up to 40 m, in exchange for the provision of affordable housing.

Further detailed guidelines and policies on these studies and benefits are considered to be better suited as separate documents or as an inclusion in the Zoning Bylaw rather than as

an inclusion in the OCP, similarly to other municipalities, as further research and analysis is required to determine acceptable levels of impact and benefits, and appropriate mitigation measures. This would also allow the detailed requirements to be developed in consultation with the public.

#### **4. Conclusion**

Overall, findings from the research on the interplay between climate change, equitable access, and housing affordability with taller buildings suggest that between four to ten storeys (up to 30 m) is the optimal height to achieve the benefits of increased density as it relates to these topics. The OCP currently aligns with this target.

Furthermore, the OCP currently provides for sufficient development opportunities to accommodate the most recent growth projections from YBS. Administration is also actively advancing additional development opportunities and strategies to further increase residential development over and above current OCP opportunities, which would not require increasing heights.

Finally, the current OCP increased allowable building heights in the Mixed Use Downtown Core to 25 m, with consideration for 30 m. This initial increase in allowable building height was largely informed by public input. Administration does not consider enough time has passed to evaluate whether the initial increase in the allowable building height will have an impact in the number of residential units developed in the Downtown area. There is also no reason to believe that public opinion on the matter has changed since the OCP was developed, as no additional engagement on the matter has occurred since.

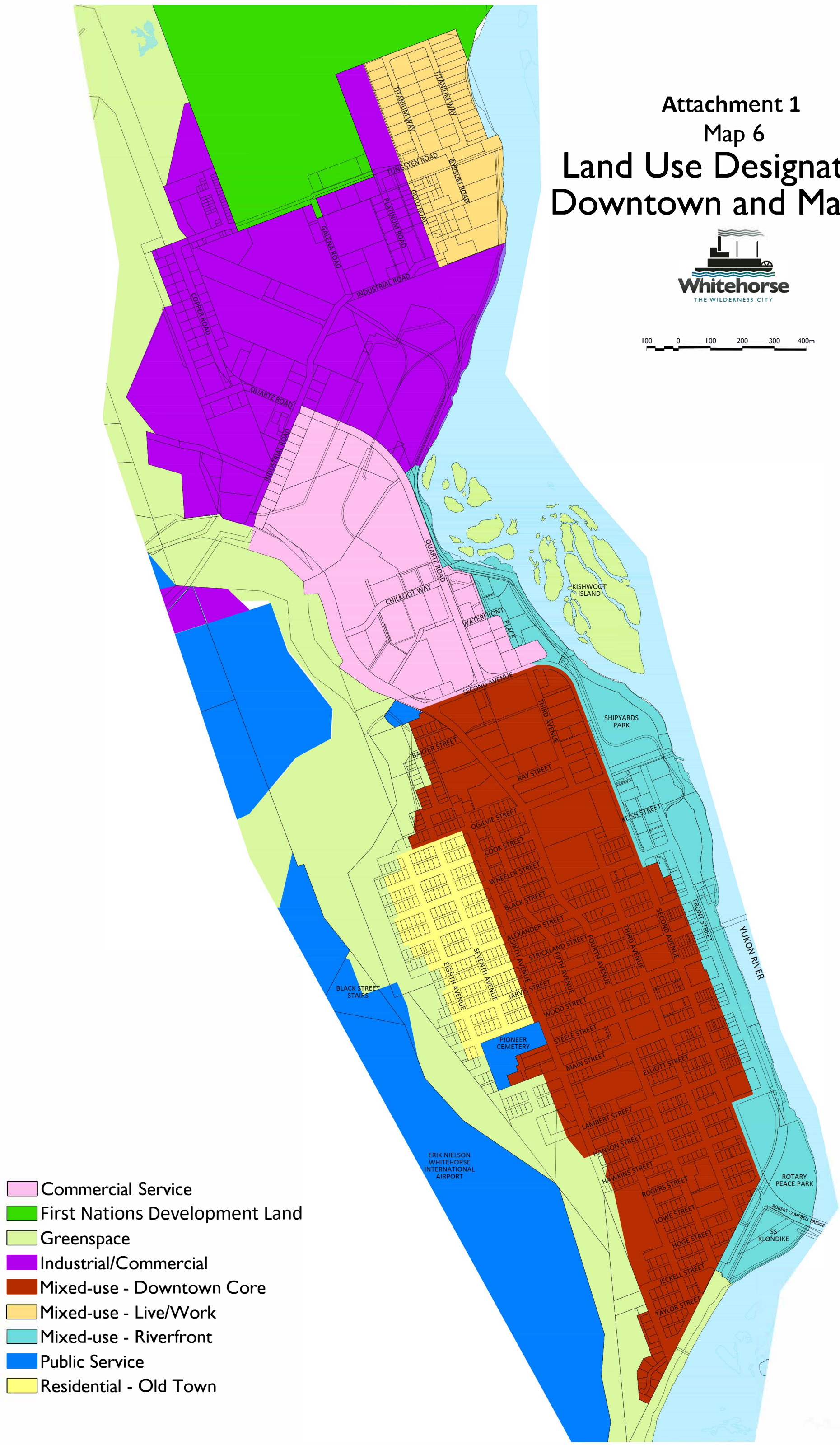
For these reasons, Administration does not consider it necessary to further increase the allowable building height in the Mixed Use Downtown Core designation. However, if Council decides to proceed with the OCP amendment, Administration recommends that the OCP is amended as proposed in the alternative bylaw.

#### **ADMINISTRATIVE RECOMMENDATION**

THAT Council direct that Bylaw 2024-26, a bylaw to amend the Official Community Plan to increase the maximum building height in the Mixed Use Downtown Core designation to 40 m, not proceed under the bylaw process.



Attachment 1  
Map 6  
**Land Use Designations  
Downtown and Marwell**



-  Commercial Service
-  First Nations Development Land
-  Greenspace
-  Industrial/Commercial
-  Mixed-use - Downtown Core
-  Mixed-use - Live/Work
-  Mixed-use - Riverfront
-  Public Service
-  Residential - Old Town

**CITY OF WHITEHORSE**  
**BYLAW 2024-26**

A bylaw to amend the Whitehorse 2040 Official Community Plan

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WHEREAS section 289 of the *Municipal Act* provides that a municipality shall by bylaw adopt an official community plan in accordance with Part 7, Division 1 of the Act; and

WHEREAS section 285 of the *Municipal Act* provides for amendment of an official community plan; and

WHEREAS it is deemed desirable that the Whitehorse 2040 Official Community Plan be amended to increase the maximum building height within the Mixed Use Downtown Core land use designation to 40 m.

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

1. Policy 15.8.7 is hereby amended by replacing the current text with the following:
  - i. “The maximum building height allowed in the Mixed Use – Downtown Core designation will be 40 metres.”
2. This bylaw shall come into force and effect upon the final passing thereof.

**FIRST READING:**  
**PUBLIC NOTICE:**  
**PUBLIC HEARING:**  
**SECOND READING:**  
**EXECUTIVE COUNCIL MEMBER APPROVAL:**  
**THIRD READING and ADOPTION:**

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Laura Cabott, Mayor

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Corporate Services

**CITY OF WHITEHORSE**  
**BYLAW 2024-26**

A bylaw to amend the Whitehorse 2040 Official Community Plan

---

WHEREAS section 289 of the *Municipal Act* provides that a municipality shall by bylaw adopt an official community plan in accordance with Part 7, Division 1 of the Act; and

WHEREAS section 285 of the *Municipal Act* provides for amendment of an official community plan; and

WHEREAS it is deemed desirable that the Whitehorse 2040 Official Community Plan be amended to increase the maximum building height within the Mixed Use Downtown Core land use designation to 40 m.

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

1. Policy 15.8.7 is hereby amended by replacing the current text with the following:

“The maximum building height allowed in the Mixed Use Downtown Core designation will be 25 metres (approximately 7-8 storeys); however, to promote the concentration of commercial and higher-density residential uses within the Downtown, buildings up to 40 metres (approximately 11-12 storeys) may be considered within this designation. The specific location and regulations for taller building heights within the designation will be identified in the Zoning Bylaw.

Where buildings greater than 25 m are permitted, they must include design elements to minimize shadow and wind impacts from the proposed development. Built-form studies prepared by a qualified professional may be required when considering any potential shadow and microclimatic (e.g. wind) impacts on the surrounding area of buildings greater than 25 m.

Provision of community benefits, such as affordable housing, may also be required as part of the development of buildings greater than 25 m.”

2. Appendix A - Ideas for Action is hereby amended by adding a ‘strategy or program type’ Idea for Action #40 to read as follows and renumbering the remaining Ideas for Action accordingly:

“The City may develop a policy for community benefits and guidelines to establish study requirements, acceptable levels of impact and benefits, and appropriate mitigation measures.”



**Attachment 3 – Alternative Proposed Bylaw**

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3. This bylaw shall come into force and effect upon the final passing thereof.

**FIRST READING:**

**PUBLIC NOTICE:**

**PUBLIC HEARING:**

**SECOND READING:**

**EXECUTIVE COUNCIL MEMBER APPROVAL:**

**THIRD READING and ADOPTION:**

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Laura Cabott, Mayor

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Corporate Services

**CITY OF WHITEHORSE**  
**DEVELOPMENT SERVICES COMMITTEE**  
Council Chambers, City Hall



**Chair:** Dan Boyd

**Vice-Chair:** Mellisa Murray

June 17, 2024

Meeting #2024-12

- 
1. Housing and Land Development Advisory Committee Extension/Work Plan Approval  
Presented by Mike Gau, Director of Development Services
  2. New Business

## ADMINISTRATIVE REPORT

**TO:** Development Services  
**FROM:** Administration  
**DATE:** June 17, 2024  
**RE:** Housing and Land Development Advisory Committee Extension/Work Plan Approval

### ISSUE

Extension of the two-year term of the Housing and Land Development Advisory Committee (HLDAC) and approval of workplan to the end of 2024.

### REFERENCE

- [Advisory Committee Bylaw 2017-28](#)
- Appendix "A" Proposed HLDAC Work Plan (June 2024 – December 2024)

### HISTORY

The Housing and Land Development Advisory Committee was established on July 25, 2022, for a two-year term. Council may extend the committee or end it.

Since the appointment of the committee, every six months Council has approved a workplan in order to confirm broad direction for the Committee during that time. The last workplan was approved on December 11, 2023. HLDAC's recommended work plan for the next six months is attached to this report for Council's consideration for approval if the Committee's mandate is extended.

On December 11, 2023, Council approved a work plan for the following six months (December- May 2024). Over this period the Committee provided advice on the planning for the 2024 Housing Summit, finalized recommendations on short term rentals and development and building permit processes, reviewed, and commented on the proposed Master Plan Policy, Development Incentive Policy and the Underutilized and Vacant Building Bylaw. In May the Committee began discussions on land availability and development.

### ALTERNATIVES

1. Approve an extension of the term for the Housing and Land Development Advisory Committee until December 31, 2024 and approve the proposed work plan; or
2. Do not approve an extension of the term for the Housing and Land Development Advisory Committee.

### ANALYSIS

This committee has done exceptional work to date and provided recommendations that are anticipated to result in real changes to the housing and land development landscape. The Committee also provided comments on various policies and bylaws before they were brought to Council.

The 2024 Operating Budget anticipated a full year of meetings so if the Committee term was extended to December 2024 there would be no operating impact.

The Committee's proposed work-plan proposes discussion topics for the remaining months of 2024. These topics include land development and availability, development incentives, development funding strategy, previewing the City's new online permitting system and other topics time permitting.

An extension until December 31, 2024 will allow the Committee to continue their work and allow the new council to consider a two-year extension at that time.

**ADMINISTRATIVE RECOMMENDATION**

THAT Council approve an extension of the term for the Housing and Land Development Advisory Committee until December 31, 2024; and

THAT Council approve the proposed work plan from June – December 2024.

HLDAC 2023 Work Plan (First Meeting to December 2024)

May 8, 2024

\*Subject to change following Council direction and HLDAC Requirements

When	Housing & Land Educational Foundations	Focused Discussion / Outcome
<b>September 2022</b>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Terms of Reference</li> </ul>	<ul style="list-style-type: none"> <li>• Elect chair (complete)</li> <li>• Key topics (complete)</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• Council Mandate</li> </ul>	<ul style="list-style-type: none"> <li>• Draft work plan (complete)</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Affordable and Attainable Housing</li> </ul>	<ul style="list-style-type: none"> <li>• Work plan/priority setting (complete)</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>• Land administration</li> </ul>	<ul style="list-style-type: none"> <li>• Finalize priorities approach and Schedule (complete)</li> </ul>
<b>January 2023</b>	<ul style="list-style-type: none"> <li>• Review of Zoning Bylaw                             <ul style="list-style-type: none"> <li>• Overview of City zones &amp; housing construction requirements</li> <li>• OCP vs. Zoning Bylaw</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Discuss reasons for requirements.</li> <li>• Identify topic areas for discussions with Industry.</li> <li>• Identify information gaps</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Review housing construction standards, permitting process and permit fees</li> </ul>	<ul style="list-style-type: none"> <li>• Discuss current for requirements/process and rationale.</li> <li>• Identify topic areas for discussions with Industry.</li> <li>• Identify information gaps.</li> <li>• Confirm agenda and schedule for contractor meetings/other potential outreach</li> </ul>
<b>March</b> *Spring Break	<ul style="list-style-type: none"> <li>• Zoning</li> <li>• Zoning Bylaw Update Project overview</li> </ul>	<ul style="list-style-type: none"> <li>• Identify information gaps.</li> <li>• Provide input into Zoning Bylaw Update scope.</li> <li>• Consider interim recommendations to Council</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>• Discuss outreach results from early April.</li> <li>• Special meeting on zoning recommendations</li> <li>• Industry Luncheon Planning</li> </ul>	<ul style="list-style-type: none"> <li>• Consider interim recommendations to Council.</li> <li>• Hosted Contractor Breakfasts and Outreach</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Recommendation on Land Title and Occupancy Permit Issue (YG) finalized YG Requirements for raising title at occupancy.</li> <li>• Industry Luncheon Debrief</li> </ul>	<ul style="list-style-type: none"> <li>• YG presentation on title raising process.</li> <li>• Presentation to Council.</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• Zoning recommendations</li> <li>• Industry engagement debrief.</li> <li>• Work plan update</li> </ul>	
<b>July</b>	<ul style="list-style-type: none"> <li>• Special meeting Zoning Recommendations</li> <li>• Development Permit Process</li> </ul>	
<b>August</b>	<ul style="list-style-type: none"> <li>• Development Permit Process continued</li> <li>• Short term rentals</li> <li>• Work plan development</li> </ul>	<ul style="list-style-type: none"> <li>• Short and Medium Zoning Recommendations To Council, approved to be referred to the Zoning Bylaw rewrite</li> </ul>

<b>September</b>	<ul style="list-style-type: none"> <li>• Development Building permit process review continued</li> <li>• Plan Engagement with Builders / Industry</li> <li>• Short term rentals</li> </ul>	<ul style="list-style-type: none"> <li>• Presentations from Yukon Anti-Poverty Coalition regarding Short Term Rentals/Affordability and private resident regarding Short Term Rentals and Business Licenses</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• Housing Summit Special Meeting #1</li> <li>• Meet with Zoning Bylaw Rewrite consultant.</li> <li>• Finalize Applicant Questionnaire content.</li> </ul>	
<b>November</b>	<ul style="list-style-type: none"> <li>• Housing Summit Special Meeting #2</li> <li>• Short term rental presentation</li> <li>• Short term rentals – continued</li> <li>• Housing Summit Update</li> <li>• Finalize work plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Development and Building Permit Questionnaire issued.</li> <li>• Presentation from Neighbourly North</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>• Housing data presentations Special Meeting</li> <li>• Finalize Short term rentals recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>• Presentations from Planning Staff and from Sandra MacDougall</li> </ul>
<b>January 2024</b>	<ul style="list-style-type: none"> <li>• Community Land Trust Presentation</li> <li>• Review of Zoning Bylaw Housing Proposal</li> <li>• Summary of What we Heard Report Permit Process- Questionnaire</li> <li>• Housing Summit Discussion</li> <li>• Present Short Term Rental Recommendations to Council</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Housing Summit Debrief</li> <li>• Development incentives/Vacant-Underutilized Lot report</li> <li>• Finalize Development and Building Permit Process Recommendations</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• Topics arising out of Housing Summit</li> <li>• Discuss incentive policies and ideas.</li> <li>• Continued discussion on permitting process improvements</li> </ul>	
<b>April</b>	<ul style="list-style-type: none"> <li>• Continued development of recommendations on permitting process improvements</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Land Development/Availability- initial information gathering- presentations by Planning on OCP, Land Development YG, KDFN and Taan on land projects</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

	<ul style="list-style-type: none"> <li>• Present Development and Building Permit Process Improvement Recommendations to Council</li> </ul>	
<b>June</b>	<ul style="list-style-type: none"> <li>• Land Development: discuss a model- what would be the ideal process (capturing from OCP, Zoning, Master Planning, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>• Goal is to facilitate development and create certainty. Issues to discuss- security, off site costs, infrastructure upgrades</li> </ul>
<b>July</b>	<ul style="list-style-type: none"> <li>• Land Dev/Land Availability- discuss impediments in current process to reaching the ideal model, discuss process improvements to permitting process for large scale developers. Discuss draft Dev funding strategy</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>August</b>	<ul style="list-style-type: none"> <li>• Continue discussion on impediments and recommended changes</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• Discuss private sector development- incentives, how to facilitate development, how to facilitate partnerships with builders and developers. Discuss incentives overall, what else can incentivize use of vacant or underutilized lots or incentives to subdivide.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• Review bylaw review/ review of online permitting system implementation</li> <li>• Review draft RFP for MSB Disposition 4210 4<sup>th</sup> Ave.</li> <li>• Finalize recommendations on Land Development</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Present recommendations on Land Development to Council</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>• Finalize recommendations on Incentives and Private Sector developments</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>Other topics</b>	<ul style="list-style-type: none"> <li>• E-permitting software</li> <li>• Cost of development vs. market price</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

**CITY OF WHITEHORSE**  
**CITY OPERATIONS COMMITTEE**  
Council Chambers, City Hall



**Chair:** Jocelyn Curteanu

**Vice-Chair:** Michelle Friesen

June 17, 2024

Meeting #2024-12

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1. New Business



**CITY OF WHITEHORSE**  
**COMMUNITY SERVICES COMMITTEE**  
Council Chambers, City Hall



**Chair:** Kirk Cameron

**Vice-Chair:** Ted Laking

June 17, 2024

Meeting #2024-12

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1. New Business

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



**Chair:** Mellisa Murray

**Vice-Chair:** Kirk Cameron

June 17, 2024

Meeting #2024-12

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1. New Business

**CITY OF WHITEHORSE**  
**CORPORATE SERVICES COMMITTEE**  
**Council Chambers, City Hall**



**Chair:** Ted Laking

**Vice-Chair:** Jocelyn Curteanu

June 17, 2024

Meeting #2024-12

- 
1. Upcoming Procurements (July/August) – For Information Only  
Presented by Svetlana Erickson, Manager, Financial Services
  2. Audited 2023 Financial Statements  
Presented by Svetlana Erickson, Manager, Financial Services
  3. Commencement Report – Pumper Truck – Station 3  
Presented by Travis Whiting, Fire Chief, Fire Services
  4. Budget Amendment – Additional Transit Buses  
Presented by Jason Bradshaw, Manager, Transit Services
  5. Commencement Report and Budget Amendment – Residential Curbside Recycling Program  
Presented by Ira Webb, Associate Manager, Water and Waste Services
  6. New Business

## **ADMINISTRATIVE REPORT**

<b>TO:</b> Corporate Services Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Upcoming Procurements (July/August) – For Information Only

### **ISSUE**

Bi-monthly update on forthcoming procurement projects with an anticipated value greater than \$100,000.

### **REFERENCE**

- [Procurement Policy 2020-03](#)
- Upcoming Procurement Projects Information Report (Attachment 1)

### **HISTORY**

In accordance with the Procurement Policy, a list of forthcoming procurements with an anticipated value greater than \$100,000 must be provided to Council on a bi-monthly basis.

### **ANALYSIS**

Managers have been asked to review their capital projects and operating requirements and to provide information on their anticipated procurements over \$100,000 for the period of July and August 2024. The information as compiled by the Financial Services department is attached as Attachment 1.



## **ADMINISTRATIVE REPORT**

<b>TO:</b> Corporate Services Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Audited 2023 Financial Statements

### **ISSUE**

The 2023 Audited Financial Statements have been prepared as required under the *Municipal Act*.

### **REFERENCE**

- [Municipal Act](#)
- Draft 2023 Audited Financial Statements (Attachment 1)
- 2023 Financial Analysis (Attachment 2)

### **HISTORY**

Council adopted an Operating and Capital Budget for 2023 totalling \$206,296,590 (Note 13, Attachment 1). This figure includes the initially adopted budget plus Council-approved amendments made throughout the year. Internal reports were provided for management to measure progress against the budget during the year, and quarterly variance reports were presented to Council after the second and third quarters.

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

### **ALTERNATIVES**

1. Accept the Draft 2023 Audited Financial Statements as presented; or
2. Refer the Draft 2023 Audited Financial Statements back to Administration.

### **ANALYSIS**

The City's auditors have completed their review of the attached statements, schedules, and notes (Attachment 1). They confirm that the Statements fairly present the financial position of the City of Whitehorse as of December 31, 2023.

Effective January 1, 2023, the City implemented two new Public Sector Accounting Standards: PS 3280 Asset Retirement Obligations (ARO) and PS 3450 Financial Instruments. While PS 3450 has minimal impact, as the City does not hold qualifying investments and securities, PS 3280 significantly affects the City's financial statements. The standard mandates reporting legal obligations related to the retirement of tangible capital assets, including landfills, buildings with asbestos, wells, and buried tanks. The City adopted this standard on a modified retroactive basis as of the adoption date, and comparative figures have been restated accordingly.

As of the end of 2023, the City’s overall financial position has improved, with the accumulated surplus increasing by \$11,0001,361 to \$538,467,100.

	<b>2023</b>	<b>2022 Restated</b>	<b>Net Change</b>
Financial assets	\$ 120,630,937	\$115,329,857	\$ 5,301,080
Liabilities	48,473,987	46,719,390	1,754,597
Net financial assets	\$ 72,156,950	\$ 68,610,467	\$ 3,546,483
Non-financial assets	466,310,150	458,855,272	7,454,878
Accumulated surplus	\$ 538,467,100	\$ 527,465,739	\$11,001,361

The accumulated surplus is explained in Attachment 2 and in Note 11 of Attachment 1 that shows a breakdown of reserves, tangible capital asset investments, and general surplus.

While the City’s reserves hold over \$70.79 million, the bulk of the accumulated surplus is already spent and invested in infrastructure known as tangible capital assets. The City’s total reserves and general surplus levels are within acceptable ranges given the extent of the overall financial framework.

<b>Total reserves</b>	\$ 70,799,302
<b>Surplus</b>	
Invested in tangible capital assets	465,488,380
Debt	(13,650,345)
Net investment in tangible capital assets	\$ 451,838,035
<b>General surplus</b>	15,829,761
<b>Accumulated surplus</b>	\$ 538,467,100

### Water and Sewer Utility

As the Water and Sewer Services of the City are operated as a separate utility, it is necessary to break out the operating costs as shown in Schedule 2 of the Financial Statements (Attachment 1). The schedule shows a surplus of \$399,110 (adjusted to \$329,335 for purposes of the reserve transfer due to the adoption of ARO and restatement of the 2022 financial statements), which must be returned to ratepayers to maintain the separation between taxpayer-funded activities and the operations of the utility. The surplus is the result of administrative expenses falling below budgeted levels. The balance in the Water and Sewer Reserve as of December 31, 2023, is \$10.07 million.

It should be noted that the surplus allocated to ratepayers is the surplus before amortization and gain/loss on disposal, which, when added in, create a utility deficit of \$4.61 million. Amortization is not included in the deficit funding calculation at this time, as the City does not currently raise revenues to fund the City’s overall amortization amount of \$21.40 million.

## **Management Letter**

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

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

The City's auditors were pleased with the cooperation and assistance from the City's staff. Attachment 2 provides an overview of the City's benchmarks established by the Government Finance Officers Association. Details on these benchmarks will be included publicly in the Annual Report published later this year.

## **ADMINISTRATIVE RECOMMENDATION**

THAT Council approve the audited City of Whitehorse 2023 Financial Statements as presented, and

THAT the Water and Sewer Fund surplus of \$329,335 be transferred to the Water and Sewer Reserve.





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

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## Independent Auditor's Report

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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, 2023 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, 2023 and its results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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

Chartered Professional Accountants

Whitehorse, Yukon  
[Date of Council approval]

**CITY OF WHITEHORSE**  
**Management's Report**  
**For the year ended December 31, 2023**



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 24, 2024

**CITY OF WHITEHORSE**  
**Statement of Financial Position**  
**for the year ended December 31, 2023**



	2023	2022 Restated (Note 2a)
<b>Financial assets</b>		
Cash	\$ 73,232,181	\$ 63,935,580
Investments (Note 3)	20,000,000	30,000,000
Accounts receivable (Note 4)	27,351,095	21,335,991
Other financial assets	47,661	58,286
<b>Total financial assets</b>	<b>\$ 120,630,937</b>	<b>\$ 115,329,857</b>
<b>Liabilities</b>		
Accounts payable	\$ 16,424,180	\$ 13,928,207
Employee future benefits (Note 5)	3,797,000	3,724,600
Asset retirement obligation (Note 6)	9,104,600	8,671,048
Deferred revenue (Note 7)	2,301,467	1,951,357
Debt (Note 8)	13,650,345	14,352,196
Deposits	3,196,395	4,091,982
<b>Total liabilities</b>	<b>\$ 48,473,987</b>	<b>\$ 46,719,390</b>
<b>Net financial assets</b>	<b>\$ 72,156,950</b>	<b>\$ 68,610,467</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 10)	\$ 465,488,380	\$ 456,804,777
Inventory	821,770	736,881
Prepaid expenses	-	1,313,614
<b>Total non-financial assets</b>	<b>\$ 466,310,150</b>	<b>\$ 458,855,272</b>
<b>Accumulated surplus (Note 11)</b>	<b>\$ 538,467,100</b>	<b>\$ 527,465,739</b>

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, 2023**



	<b>2023 Budget (Note 13)</b>	<b>2023 Actual</b>	<b>2022 Restated Actual (Note 2a)</b>
<b>Revenues (Schedule 1)</b>			
Taxes and payments in lieu of taxes (Note 14)	\$ 49,166,175	\$ 49,483,510	\$ 47,145,564
Government transfers (Note 15)	70,347,829	30,073,719	24,271,489
Sales of goods and services	21,869,796	22,203,509	19,957,377
Licenses, permits, penalties and fines	3,682,051	3,643,147	3,062,391
Developers' contributions	900,000	531,824	450,150
Investment income	1,687,922	5,415,598	2,511,742
Other revenues	3,683,716	3,770,040	2,858,899
<b>Total revenues</b>	<b>\$ 151,337,489</b>	<b>\$ 115,121,347</b>	<b>\$ 100,257,612</b>
<b>Expenses (Schedule 1)</b>			
General government services	\$ 24,369,613	\$ 23,392,478	\$ 23,018,522
Protective services	11,599,055	11,274,749	11,081,613
Transportation services	28,480,680	28,441,800	26,843,125
Environmental services	20,433,855	19,898,674	18,104,542
Public health services	134,285	187,569	188,378
Community development services	3,399,299	3,324,934	3,106,355
Recreation and cultural services	17,507,717	17,599,782	16,231,061
<b>Total expenses</b>	<b>\$ 105,924,504</b>	<b>\$ 104,119,986</b>	<b>\$ 98,573,596</b>
<b>Annual surplus</b>	<b>\$ 45,412,985</b>	<b>\$ 11,001,361</b>	<b>\$ 1,684,016</b>
Accumulated surplus at beginning of year	\$ 527,465,739	\$ 527,465,739	\$ 529,021,602
Adjustment of adoption of the asset retirement obligation standard (Note 2a)	\$ -	\$ -	\$ (3,239,879)
Accumulated surplus at beginning of year, as restated	\$ 527,465,739	\$ 527,465,739	\$ 525,781,723
<b>Accumulated surplus at end of year</b>	<b>\$ 572,878,724</b>	<b>\$ 538,467,100</b>	<b>\$ 527,465,739</b>

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, 2023**



	2023 Budget (Note 13)	2023 Actual	2022 Restated Actual (Note 2a)
<b>Annual surplus</b>	\$ 45,412,985	\$ 11,001,361	\$ 1,684,016
Net acquisition of tangible capital assets	\$ (100,678,841)	\$ (30,133,044)	\$ (15,883,810)
Amortization of tangible capital assets	21,396,386	21,400,462	20,754,298
Loss (gain) on disposal of tangible capital assets	-	(84,862)	(27,455)
Proceeds on disposal of tangible capital assets	-	133,841	27,455
	<u>\$ (79,282,455)</u>	<u>\$ (8,683,603)</u>	<u>\$ 4,870,488</u>
Acquisition of inventories of supplies	\$ -	\$ (821,770)	\$ (736,881)
Consumption of supplies inventories	-	736,881	667,260
Acquisition of prepaid expense	-	-	(1,313,614)
Use of prepaid expense	-	1,313,614	3,750
	<u>\$ -</u>	<u>\$ 1,228,725</u>	<u>\$ (1,379,485)</u>
Change in net financial assets	\$ (33,869,470)	\$ 3,546,483	\$ 5,175,019
Net financial assets at beginning of year	\$ 68,610,467	\$ 68,610,467	\$ 67,313,566
Adjustment on adoption of the asset retirement obligation standard (Note 2a)	\$ -	\$ -	\$ (3,878,118)
<b>Net financial assets at end of year</b>	<b>\$ 34,740,997</b>	<b>\$ 72,156,950</b>	<b>\$ 68,610,467</b>

The accompanying notes are an integral part of these financial statements

**CITY OF WHITEHORSE**  
**Statement of Cash Flows**  
**for the year ended December 31, 2023**



	2023 Actual	2022 Restated Actual Note (2a)
<b>Operating transactions</b>		
Annual surplus	\$ 11,001,361	\$ 1,684,016
Items not utilizing cash		
Amortization	\$ 21,400,462	\$ 20,754,298
Loss (gain) on disposal of tangible capital assets	(84,862)	(27,455)
Accretion expense	433,552	412,907
Change in non-cash operating balances		
Accounts receivable	(6,015,104)	(637,544)
Other assets	10,625	7,392
Accounts payable	2,495,973	2,448,216
Employee future benefits	72,400	38,300
Deposits	(895,587)	(191,768)
Deferred revenue	350,110	(83,425)
Inventory	(84,889)	(69,621)
Prepaid expenses	1,313,614	(1,309,864)
<b>Cash provided by (applied to) operating transactions</b>	<u>\$ 29,997,655</u>	<u>\$ 23,025,452</u>
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	\$ (30,133,044)	\$ (15,883,810)
Proceeds on disposal of tangible capital assets	133,841	27,455
<b>Cash provided by (applied to) capital transactions</b>	<u>\$ (29,999,203)</u>	<u>\$ (15,856,355)</u>
<b>Investing transactions</b>		
Investments	\$ 10,000,000	\$ -
<b>Cash provided by (applied to) financing transactions</b>	<u>\$ 10,000,000</u>	<u>\$ -</u>
<b>Financing transactions</b>		
Issue of long term debt	\$ 632,409	\$ -
Debt repayment	(1,334,260)	(1,379,823)
<b>Cash provided by (applied to) financing transactions</b>	<u>\$ (701,851)</u>	<u>\$ (1,379,823)</u>
<b>Increase in cash</b>	<b>\$ 9,296,601</b>	<b>\$ 5,789,274</b>
Cash at beginning of year	\$ 63,935,580	\$ 58,146,306
<b>Cash at end of year</b>	<b>\$ 73,232,181</b>	<b>\$ 63,935,580</b>

The accompanying notes are an integral part of these financial statements

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



	Total All Funds								
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services		Total
<b>Revenues</b>									
	segments detailed in Note 12								
Taxes & Payments in Lieu of Taxes	\$ 49,017,821	\$ -	\$ 364,953	\$ 100,736	\$ -	\$ -	\$ -	\$ -	\$ 49,483,510
Government Transfers	28,322,589	-	191,956	1,183,166	-	71,299	304,709	-	30,073,719
Sales of Goods & Services	73,046	231,834	1,651,435	16,049,794	79,816	42,708	4,074,876	-	22,203,509
Licenses, Permits, Penalties & Fines	333,076	2,886,606	24,350	241,533	-	157,582	-	-	3,643,147
Developers Contributions	-	-	-	-	-	531,824	-	-	531,824
Investment Income	5,415,598	-	-	-	-	-	-	-	5,415,598
Other Revenue	2,526,500	28,117	363,635	679,819	-	87,717	84,252	-	3,770,040
<b>Total:</b>	<b>\$ 85,688,630</b>	<b>\$ 3,146,557</b>	<b>\$ 2,596,329</b>	<b>\$ 18,255,048</b>	<b>\$ 79,816</b>	<b>\$ 891,130</b>	<b>\$ 4,463,837</b>	<b>\$ -</b>	<b>\$ 115,121,347</b>
<b>Expenses</b>									
Salaries & Benefits	\$ 12,103,501	\$ 9,454,660	\$ 12,271,703	\$ 5,891,899	\$ 151,210	\$ 2,235,014	\$ 9,676,701	\$ -	\$ 51,784,688
Materials & Supplies	3,193,152	567,515	6,215,973	3,104,938	35,816	36,686	3,841,416	-	16,995,496
Professional Services	3,699,747	80,939	555,114	3,006,255	-	358,267	803,900	-	8,504,222
Public Relations	126,597	14,948	24,571	60,899	-	149,448	123,476	-	499,939
Community Grants	717,039	-	-	185,869	-	543,019	473,074	-	1,919,001
Interest	195,693	146,942	78,638	25,569	-	-	-	-	446,842
Amortization	3,121,816	933,311	9,378,705	5,324,097	543	-	2,641,990	-	21,400,462
Other	234,933	76,434	(82,904)	2,299,148	-	2,500	39,225	-	2,569,336
<b>Total:</b>	<b>\$ 23,392,478</b>	<b>\$ 11,274,749</b>	<b>\$ 28,441,800</b>	<b>\$ 19,898,674</b>	<b>\$ 187,569</b>	<b>\$ 3,324,934</b>	<b>\$ 17,599,782</b>	<b>\$ -</b>	<b>\$ 104,119,986</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 62,296,152</b>	<b>\$ (8,128,192)</b>	<b>\$ (25,845,471)</b>	<b>\$ (1,643,626)</b>	<b>\$ (107,753)</b>	<b>\$ (2,433,804)</b>	<b>\$ (13,135,945)</b>	<b>\$ -</b>	<b>\$ 11,001,361</b>



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



	Total All Funds								
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services		Total
<b>Revenues</b>									
	segments detailed in Note 12								
Taxes & Payments in Lieu of Taxes	\$ 46,687,601	\$ -	\$ 371,330	\$ 86,633	\$ -	\$ -	\$ -	\$ -	\$ 47,145,564
Government Transfers	22,961,468	-	301,691	547,521	-	124,859	335,950	-	24,271,489
Sales of Goods & Services	84,414	225,989	1,318,807	14,647,397	119,890	63,281	3,497,599	-	19,957,377
Licenses, Permits, Penalties & Fines	247,212	2,422,852	32,950	187,794	-	171,583	-	-	3,062,391
Developers Contributions	-	-	-	-	-	450,150	-	-	450,150
Investment Income	2,511,742	-	-	-	-	-	-	-	2,511,742
Other Revenue	1,696,714	25,827	227,831	561,908	-	5,000	341,619	-	2,858,899
<b>Total:</b>	<b>\$ 74,189,151</b>	<b>\$ 2,674,668</b>	<b>\$ 2,252,609</b>	<b>\$ 16,031,253</b>	<b>\$ 119,890</b>	<b>\$ 814,873</b>	<b>\$ 4,175,168</b>	<b>\$ -</b>	<b>\$ 100,257,612</b>
<b>Expenses</b>									
Salaries & Benefits	\$ 10,852,994	\$ 9,247,832	\$ 10,860,031	\$ 5,245,115	\$ 149,834	\$ 2,039,504	\$ 8,940,606	\$ -	\$ 47,335,916
Materials & Supplies	3,412,041	633,621	6,505,628	3,077,215	38,001	28,066	3,586,228	-	17,280,800
Professional Services	4,700,002	71,895	381,536	2,099,180	-	429,854	648,004	-	8,330,471
Public Relations	116,921	11,095	29,004	48,041	-	22,408	107,487	-	334,956
Community Grants	702,398	-	-	211,354	-	472,971	316,935	-	1,703,658
Interest	239,712	148,346	72,037	18,958	-	-	-	-	479,053
Amortization	2,920,877	892,600	9,022,344	5,323,490	543	-	2,594,444	-	20,754,298
Other	73,577	76,223	(27,455)	2,081,190	-	113,552	37,357	-	2,354,444
<b>Total:</b>	<b>\$ 23,018,522</b>	<b>\$ 11,081,612</b>	<b>\$ 26,843,125</b>	<b>\$ 18,104,543</b>	<b>\$ 188,378</b>	<b>\$ 3,106,355</b>	<b>\$ 16,231,061</b>	<b>\$ -</b>	<b>\$ 98,573,596</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 51,170,629</b>	<b>\$ (8,406,944)</b>	<b>\$ (24,590,516)</b>	<b>\$ (2,073,290)</b>	<b>\$ (68,488)</b>	<b>\$ (2,291,482)</b>	<b>\$ (12,055,893)</b>	<b>\$ -</b>	<b>\$ 1,684,016</b>

**CITY OF WHITEHORSE**  
**Schedule 2 - Water & Sewer Utility**  
**for the year ended December 31, 2023**



	2023 Budget	2023 Actual	2022 Restated Actual Note (2a)
<b>Revenues</b>			
Administration			
Miscellaneous income	\$ 289,717	\$ 392,074	\$ 295,578
Water and Sewer Supply			
Flat rate sales	\$ 7,166,685	\$ 6,981,585	\$ 6,696,644
Metered rate sales	3,682,012	4,282,047	3,547,570
	\$ 10,848,697	\$ 11,263,632	\$ 10,244,214
Water and Sewer Other			
Frontage charges	\$ 86,633	\$ 100,736	\$ 86,633
Penalties	138,000	217,547	164,662
Recoveries	1,432,815	957,986	546,449
	\$ 1,657,448	\$ 1,276,269	\$ 797,744
<b>Total revenues</b>	<b>\$ 12,795,862</b>	<b>\$ 12,931,975</b>	<b>\$ 11,337,536</b>
<b>Expenses</b>			
Administration	\$ 3,441,613	\$ 2,911,695	\$ 2,682,215
Water system operations	4,947,219	5,073,881	4,726,996
Sewage collection and disposal	1,987,665	2,100,039	1,973,191
Water and sewer debt charges	86,633	25,569	18,958
	\$ 10,463,130	\$ 10,111,184	\$ 9,401,360
Transfers to reserves			
Current year transfer	\$ 2,332,732	\$ 2,421,681	\$ 2,202,506
<b>Total expenses</b>	<b>\$ 12,795,862</b>	<b>\$ 12,532,865</b>	<b>\$ 11,603,866</b>
<b>Surplus (deficit) before amortization</b>	<b>\$ -</b>	<b>\$ 399,110</b>	<b>\$ (266,330)</b>
Amortization	-	5,011,831	5,011,735
<b>Surplus (deficit) after amortization</b>	<b>\$ -</b>	<b>\$ (4,612,721)</b>	<b>\$ (5,278,065)</b>

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**1. Significant Accounting Policies**

**(a) Basis of presentation**

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

**(b) Reporting entity**

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

**(c) 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.

**(d) Budget figures**

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

**(e) Use of estimates**

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

**(f) Non-financial assets**

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

**(g) Natural resources**

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**1. Significant Accounting Policies (Continued)**

**(h) Works of art and cultural and historic assets**

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

**(i) Tangible capital assets**

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

<b>Asset</b>	<b>Useful Lives</b>
Land Improvements	10 - 99 years
Buildings	10 - 60 years
Equipment	3 - 30 years
Linear Assets	10 - 80 years

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

**(j) Interest capitalization**

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

**(k) Leased tangible capital assets**

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

**(l) Inventories of supplies**

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

**(m) Employee future benefits**

Future benefits are comprised of severance payments based on an employee's years of service as detailed in Note 5. The costs of employee future benefits are actuarially determined using management's best estimates of average years of service, discount rate and future wage increases. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee groups. The most recent actuarial valuation of the City's future benefit obligations was completed as at December 31, 2023.

There is no pension liability recorded as the City contributes to a defined contribution registered retirement savings on behalf of its employees as detailed in Note 16.

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**1. Significant Accounting Policies (Continued)**

**(n) Asset retirement obligation**

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

**(o) Liability for contaminated sites**

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made. Sites that are currently in productive use are considered contaminated sites if an unexpected event results in contamination. No liability has been recognized as at December 31, 2023.

**(p) Government transfers**

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

**(q) Taxation revenue**

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

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**2. Current and Future Changes in Accounting Policy**

**(a) Asset retirement obligation**

Effective January 1, 2023, the City adopted Public Sector Accounting Standard PS 3280 - Asset Retirement Obligations. The standard requires the reporting of legal obligations associated with the retirement of tangible capital assets by public sector entities. The standard was adopted on the modified retroactive basis at the date of adoption. Under the modified retroactive method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. The impact of adoption of this standard was as follows:

	2022 Restated	2022 Originally presented	Restatement
Tangible capital assets - cost	\$ 806,012,196	\$ 804,655,894	\$ 1,356,302
Tangible capital assets - accumulated	(349,207,419)	(348,469,439)	(737,980)
Landfill closure and post-closure liability	-	(4,749,145)	4,749,145
Asset retirement obligation (Note 6)	\$ (8,671,048)	-	(8,671,048)
Accumulated surplus	(525,781,723)	(529,021,602)	3,239,879
Annual surplus	\$ 1,684,016	1,747,718	(63,702)
Amortization of tangible capital assets	20,754,298	20,734,381	19,917
Accretion expense	412,907	-	412,907
Other expense	1,572,425	1,941,537	(369,112)

**(b) Financial instruments**

Effective January 1, 2023, the City adopted Public Sector Accounting Standard PS 3450 – Financial Instruments. The standard was adopted prospectively and comparative figures were not restated. The City's financial instruments consist of cash, accounts receivable, investments, accounts payable, and long-term debt. All financial instruments are measured at cost or amortized cost on the statement of financial position, using the effective interest rate method to determine interest revenue or expense. Transaction costs are added to the carrying value for the financial instruments.

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

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**2. Current and Future Changes in Accounting Policy (Continued)**

**(c) Revenue**

The new standard, PS 3400 - Revenue, establishes overall guidance on how to account for and report revenue. The standard makes a distinction between transactions that include performance obligations and those that do not include a performance obligation.

This standard is effective for fiscal years beginning on or after April 1, 2023; earlier adoption is permitted. Adoption of the standard will be accounted for as a change in accounting policy and may be applied retroactively with restatement of prior periods or prospectively. The impact of the transition to this standard is being reviewed by management.

**(d) Purchased intangibles**

The updated public sector guidelines PSG-8 on purchased intangibles clarifies the recognition, measurement, and disclosure of purchased intangibles.

These updated guidelines are effective for fiscal years beginning on or after April 1, 2023; earlier adoption is permitted. The impact of the updated guidelines is being reviewed by management.

**(e) Public private partnerships**

The new standard, PS 3160 - Public Private Partnerships, establishes standards on how to account for public private partnership arrangements. Public private partnerships are an alternate finance and procurement model available to public sector entities where the public sector entity procures infrastructure using a private sector partner.

This standard is effective for fiscal years beginning on or after April 1, 2023; earlier adoption is permitted. The impact of the updated guideline is being reviewed by management.

**3. Investments**

The City's investments consists of four GICs maturing between June 12, 2024 and November 10, 2025, with interest rates between 5.01% and 5.40%.

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**4. Accounts Receivable**

	<b>2023</b>	<b>2022</b>
Trade accounts and other receivables	\$ 7,668,346	\$ 6,995,784
Government of Yukon transfers receivables	16,219,224	11,959,770
Other due from government		
Government of Canada	28,995	2,649
Government of Yukon	3,357,424	2,308,418
First Nation Governments	77,106	69,370
<b>Total accounts receivable</b>	<b>\$ 27,351,095</b>	<b>\$ 21,335,991</b>

**5. Employee Future Benefits**

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

	<b>2023</b>	<b>2022</b>
Accrued severance obligation, beginning of year	\$ 2,956,500	\$ 3,770,400
Service cost	360,900	350,400
Interest cost	186,100	136,000
Benefits paid	(432,500)	(469,900)
Actuarial (gain) loss	436,700	(830,400)
Accrued severance obligation, end of year	\$ 3,507,700	\$ 2,956,500
Unamortized actuarial gain (loss)	289,300	768,100
<b>Accrued employee future benefits liability</b>	<b>\$ 3,797,000</b>	<b>\$ 3,724,600</b>

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

	<b>2023</b>	<b>2022</b>
Discount rates	5.00%	6.00%
Expected wage and salary increases	3.00%	3.00%

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



**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**6. Asset Retirement Obligation**

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

**(a) Asbestos abatement obligation**

The City owns and operates several buildings that are known to contain asbestos, which represents a health hazard upon and there is a legal obligation to remove it. Following the adoption of PS 3280 – Asset Retirement Obligations, the City recognized an obligation relating to the removal and post-removal care of the asbestos in these buildings as estimated at January 1, 2023. The buildings all have an estimated useful lives of 60 years from the date of completion of construction, of which various numbers of years remain. Estimated costs have been discounted to the present value using a discount rate of 5.00% per annum (2022 – 5.00%).

**(b) Landfill closure and post-closure costs**

The City owns and operates one landfill for which a liability had previously been recorded under PS 3270 - Solid Waste Landfill Closure and Post-closure Costs. Adoption of PS 3280 - Asset Retirement Obligations has resulted in an increase to the amount previously recorded of \$4,380,023 as at January 1, 2022 by the amount of \$2,346,273 related to landfill closure costs to \$6,757,541. The closure of the landfill is currently expected to occur in 2055. Monitoring of the landfill will be required for the additional 25 years after final closure of the landfill. The closure and post-closure costs were discounted using a rate of 5.00% per annum (2022 – 5.00%).

**(c) Wells decommissioning obligation**

The City owns a well which will require decommissioning at the end of its useful life under Yukon regulations. Following the adoption of PS 3280 – Asset Retirement Obligations, the City recognized an obligation relating to the decommissioning of the well as estimated at January 1, 2023. The well is estimated to have 40 years useful life and at January 1, 2023 it is fully amortized. Estimated costs of \$14,563 have been discounted to the present value using a discount rate of 5.00% per annum (2022 – 5.00%).

**(d) Fuel tank decommission obligation**

The City owns fuel tanks which will require decommissioning at the end of their useful lives in accordance with Yukon regulations. Following the adoption of PS 3280 – Asset Retirement Obligations, the City recognized an obligation relating to the decommissioning of fuel tanks at January 1, 2023. The fuel tanks have an estimated useful life of 20 - 40 years. Estimated costs of \$72,816 have been discounted to the present value using a discount rate of 5.00% per annum (2022 – 5.00%).

The asset retirement liability has been estimated using a net present value technique using the assumptions as described above. The related asset retirement costs are being amortized on a straight-line basis over the remaining useful lives of the assets.

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**6. Asset Retirement Obligation (Continued)**

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

Asset Retirement Obligation	Asbestos remediation	Landfill	Wells	Fuel Tanks	2023
Opening balance	\$ 1,470,556	\$ 7,095,418	\$ 16,367	\$ 88,707	\$ 8,671,048
Accretion expense	73,528	354,771	818	4,435	433,552
<b>Closing balance</b>	<b>\$ 1,544,084</b>	<b>\$ 7,450,189</b>	<b>\$ 17,185</b>	<b>\$ 93,142</b>	<b>\$ 9,104,600</b>

Asset Retirement Obligation	Asbestos remediation	Landfill	Wells	Fuel Tanks	2022
Adjustment on adoption of PS 3280	\$ 1,400,529	\$ 6,757,541	\$ 15,588	\$ 84,483	\$ 8,258,141
Accretion expense	70,027	337,877	779	4,224	412,907
<b>Closing balance</b>	<b>\$ 1,470,556</b>	<b>\$ 7,095,418</b>	<b>\$ 16,367</b>	<b>\$ 88,707</b>	<b>\$ 8,671,048</b>

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

**7. Deferred Revenue**

Deferred revenue consists of the following:

	Balance 31-Dec-23	Amounts Received	Revenue Recognized	Balance 31-Dec-22
Prepaid Local Improvement Charges	\$ 371,453	\$ 208,258	\$ (46,417)	\$ 209,612
Government Transfers	374,198	199,769	(52,000)	226,429
Business Licenses	35,005	35,005	(42,294)	42,294
Parks & Recreation Facility Fees	969,660	2,167,074	(2,133,043)	935,629
Trust Accounts	551,151	22,474	(8,716)	537,393
<b>Total</b>	<b>\$ 2,301,467</b>	<b>\$ 2,632,580</b>	<b>\$ (2,282,470)</b>	<b>\$ 1,951,357</b>

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**8. Debt**

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

	2023	2022
Balance, as at January 1	\$ 14,352,196	\$ 15,732,019
Add: Borrowing	632,409	-
Less: Principal repayments	(1,334,260)	(1,379,823)
<b>Balance, as at December 31</b>	<b>\$ 13,650,345</b>	<b>\$ 14,352,196</b>

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

	Maturity Year	Principal Debt Outstanding		Interest Rate
		2023	2022	
<b>Yukon Government</b>				
2007-10 Black St. Roads	2023	\$ -	\$ 37,146	6.375%
2010-29 Black St. Reconstruction	2027	146,708	180,537	3.260%
2011-07 Marwell East Reconstruction	2027	583,850	718,477	3.260%
2013-46 Ogilvie St. West (Phase 1)	2030	245,664	277,142	2.720%
2016-39 Wheeler St. 4th to Escarpment	2034	496,939	533,317	3.570%
2017-32 Alexander St.	2034	372,104	399,344	3.570%
2019-09 Cook Street West	2038	632,409	-	5.850%
<b>Toronto Dominion</b>				
2017-25 Whitehorse Operations Building	2041	8,866,762	9,286,637	2.160%
<b>Royal Bank</b>				
2009-14 Public Safety Building	2030	2,181,905	2,694,127	6.290%
2010-21 Hanson Street Reconstruction	2026	27,202	35,581	4.000%
<b>Canada Mortgage &amp; Housing Corporation</b>				
2008-58 Takhini North	2024	96,802	189,888	3.990%
<b>Total</b>		<b>\$ 13,650,345</b>	<b>\$ 14,352,196</b>	

Current debt load is 11.00% of the statutory limit as stipulated in the Municipal Act, R.S.Y. 2002.

Retirement requirements for the next 17 years are as follows:

	Principal	Interest
2024	1,284,807	409,507
2025	1,002,836	369,376
2026	1,039,519	332,692
2027	1,068,053	294,356
2028	909,974	254,672
2029-2041	8,345,156	1,212,684
<b>Total</b>	<b>\$ 13,650,345</b>	<b>\$ 2,873,287</b>

Gross interest paid on debt in 2023 was \$424,146 (\$483,906 in 2022).

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**9. Financial Instruments**

**a) Financial instrument risk management**

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

**b) Credit risk**

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

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

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

**c) Liquidity risk**

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

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

**d) Interest rate risk**

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

The City manages interest rate risk on its long-term debt by holding all debt through reputable financial institutions at a fixed rate, with refinancing typically being completed at the ten or fifteen-year mark (Note 8). Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt.

**e) Currency risk**

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**10. Tangible Capital Assets**

2023 Consolidated Schedule of Tangible Capital Assets – by Category

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

No donated assets were received in 2023.

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**10. Tangible Capital Assets**

2022 Consolidated Schedule of Tangible Capital Assets – by Category

	Open Balance, Dec 31, 2021	Additions	Transfers	Disposals	End Balance, Dec 31, 2022
<b>Asset Cost</b>					
Land	\$ 18,595,927	\$ 6	\$ -	\$ -	\$ 18,595,933
Land Improvements	19,378,199	1,151,787	62,466	-	20,592,452
Buildings	185,748,298	619,183	913,608	-	187,281,089
Equipment	52,551,020	4,265,910	679,687	(1,859,861)	55,636,756
Linear Assets	510,014,334	4,057,717	266,615	-	514,338,666
Assets Under Construction	5,700,469	5,789,207	(1,922,376)	-	9,567,300
<b>Total</b>	<b>\$ 791,988,247</b>	<b>\$ 15,883,810</b>	<b>\$ -</b>	<b>\$ (1,859,861)</b>	<b>\$ 806,012,196</b>
<b>Accumulated Amortization</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	7,096,370	701,074	-	-	7,797,444
Buildings	70,133,144	6,410,162	-	-	76,543,306
Equipment	33,061,700	3,765,046	-	(1,859,861)	34,966,885
Linear Assets	220,021,768	9,878,016	-	-	229,899,784
Assets Under Construction	-	-	-	-	-
<b>Total</b>	<b>\$ 330,312,982</b>	<b>\$ 20,754,298</b>	<b>\$ -</b>	<b>\$ (1,859,861)</b>	<b>\$ 349,207,419</b>
<b>Net Book Value</b>					
Land	\$ 18,595,927	\$ 6	\$ -	\$ -	\$ 18,595,933
Land Improvements	12,281,829	450,713	62,466	-	12,795,008
Buildings	115,615,154	(5,790,979)	913,608	-	110,737,783
Equipment	19,489,320	500,864	679,687	-	20,669,871
Linear Assets	289,992,566	(5,820,299)	266,615	-	284,438,882
Assets Under Construction	5,700,469	5,789,207	(1,922,376)	-	9,567,300
<b>Total</b>	<b>\$ 461,675,265</b>	<b>\$ (4,870,488)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 456,804,777</b>

No donated assets were received in 2022.

In total, 6 parcels of land designated as buffer, commercial, park, green space, public utility or roadway are recognized as capital assets at a nominal value of \$1 each.

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**11. Accumulated Surplus**

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

Reserves	Appropriations			
	2023 Balance	To Reserves	From Reserves	2022 Balance
Area Development Scheme Reserve	\$ (133,562)	\$ -	\$ (151,876)	\$ 18,314
Building Replacement Reserve	4,666,801	2,372,644	(6,500,000)	8,794,157
Capital Reserve	22,559,597	13,691,246	(7,225,573)	16,093,924
Cash In Lieu of Municipal Reserve	1,005,612	87,637	-	917,975
Cemetery Perpetual Care Reserve	251,028	24,662	(117)	226,483
Computer Equipment Reserve	483,125	147,053	(144,201)	480,273
Contingency Reserve	5,777,922	6,500,000	(480,083)	(241,995)
Development Cost Charge (DCC) Reserv	4,336,141	1,220,664	(5,164,667)	8,280,144
DCC: Rec Facility Replacement	3,611,563	366,736	-	3,244,827
Environmental Protection Reserve	416,142	192,593	(25,000)	248,549
Equipment Reserve	3,347,942	2,781,425	(2,322,309)	2,888,826
Gas Tax Reserve	40,720	-	-	40,720
General Fund Reserve	7,237,062	4,959,282	(4,786,976)	7,064,756
Land Bank Reserve	555,124	5,000,000	(726,971)	(3,717,905)
Parking Development Reserve	866,788	235,001	(3,140,285)	3,772,072
Recreation Facilities Reserve	910,208	145,000	(93,634)	858,842
Recreation Grant Reserve	1,500	-	-	1,500
Sister Cities Reserve	3,000	-	-	3,000
Snow & Ice Control Reserve	5,301	-	-	5,301
Tire Disposal Reserve	96,347	-	-	96,347
Transit Equipment Reserve	4,693,295	1,066,078	(2,080,279)	5,707,496
Water and Sewer Replacement Reserve	10,067,649	2,252,726	(8,762,424)	16,577,347
<b>Total reserves</b>	<b>\$ 70,799,304</b>	<b>\$ 41,042,747</b>	<b>\$ (41,604,396)</b>	<b>\$ 71,360,953</b>

Surplus		
Invested in tangible capital assets	\$ 465,488,380	\$ 456,804,777
Debt	(13,650,345)	(14,352,196)
<b>Net investment in tangible capital assets</b>	<b>\$ 451,838,035</b>	<b>\$ 442,452,581</b>
<b>General Surplus</b>	<b>\$ 15,829,761</b>	<b>\$ 13,652,205</b>
<b>Accumulated Surplus</b>	<b>\$ 538,467,100</b>	<b>\$ 527,465,739</b>

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**12. Segmented Information**

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

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

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

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

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

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



**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**12. Segmented Information (Continued)**

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

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

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**13. 2023 Budget Adjustments**

The budget amounts presented throughout these financial statements are based on the Capital Expenditure Program (Capital) approved by Council December 12, 2022 (Bylaw 2022-41) and the Operating Budget (Operating) approved by Council on March 13, 2023 (Bylaw 2022-42). 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
<b>Revenues</b>			
Capital	\$ 15,611,285	\$ 89,956,361	\$ 105,567,646
Operating	100,329,754	399,190	100,728,944
	115,941,039	90,355,551	206,296,590
<b>Expenses</b>			
Capital	15,611,285	89,956,361	105,567,646
Operating	100,329,754	399,190	100,728,944
	115,941,039	90,355,551	206,296,590
<b>Annual Surplus (Deficit)</b>	\$ -	\$ -	\$ -

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**13. 2023 Budget Adjustments (Continued)**

The table below shows the adjustments made to the 2023 budget values for the use of surpluses accumulated in previous years, debt transactions, amortization expenses, tangible capital asset transactions and the accumulation of surpluses in the current year. The Adjusted Budget values are then comparable to the 2023 actual values, and are the budget values shown in the Statement of Operations.

	Final approved budget	Borrowing proceeds	Use of / transfer to accumulated surplus	Debt principal payments	Amortization expense	TCA expenditures	Adjusted budget
<b>Revenues</b>							
Capital	\$ 105,567,646	\$ -	\$ (44,018,496)	\$ -	\$ -	\$ -	\$ 61,549,150
Operating	100,728,944	-	(10,940,605)	-	-	-	89,788,339
	<u>206,296,590</u>	<u>-</u>	<u>(54,959,101)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,337,489</u>
<b>Expenses</b>							
Capital	105,567,646	-	-	-	-	(105,567,646)	-
Operating	100,728,944	-	(19,758,077)	(1,331,554)	21,396,386	4,888,805	105,924,504
	<u>206,296,590</u>	<u>-</u>	<u>(19,758,077)</u>	<u>(1,331,554)</u>	<u>21,396,386</u>	<u>(100,678,841)</u>	<u>105,924,504</u>
<b>Annual Surplus (Deficit)</b>	\$ -	\$ -	\$ (35,201,024)	\$ 1,331,554	\$ (21,396,386)	\$ 100,678,841	\$ 45,412,985

**CITY OF WHITEHORSE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**14. Taxation revenue**

Each type of taxation revenue recognized as at December 31, 2023 is as follows:

	2023	2022
General municipal taxes	\$ 39,510,375	\$ 37,320,170
Federal payments in lieu of taxes	731,017	720,875
Territorial payments in lieu of taxes	9,242,118	9,104,519
<b>Total taxation revenue</b>	<b>\$ 49,483,510</b>	<b>\$ 47,145,564</b>

**15. Government transfers**

The most significant government transfer relates to the Comprehensive Municipal Grant received from the Yukon Government in the amount of \$8,529,537 (2022 - \$7,970,927). Other grant amounts consist of \$20,305,464 (2022 - \$15,125,178) in capital project grants primarily administered through the Yukon Government, and \$683,582 (2022 - \$701,490) provided as annual operating grants. In 2023, the City received Carbon Tax Rebate totaling \$555,135 (2022 - \$473,894). Government transfers related to contributions from gas tax collected by the Federal Government are deferred until spent on eligible projects.

**16. 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 2023, the City contributed \$2,879,637 (2022 - \$2,593,458) to the defined contribution plan.

**17. Contingent Liabilities**

At December 31, 2023, 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.

**Attachment 2**  
**2023 Financial Analysis**

**Statement 1 – Statement of Financial Position**

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

The City's 2023 Statement of Financial Position shows that the overall financial position has improved over 2022. Financial assets have increased by \$5.30 million, and liabilities have increased by \$1.75 million, resulting in a net increase in net financial assets of approximately \$3.55 million. Non-financial assets, primarily tangible capital assets, have also increased by \$7.45 million as capital improvements are being completed or under construction. Overall, the City's accumulated surplus has increased by \$11.00 million.

	2023	2022 Restated	Net Change
Financial assets	\$ 120,630,937	\$ 115,329,857	\$ 5,301,080
Liabilities	48,473,987	46,719,390	1,754,597
Net financial assets	\$ 72,156,950	\$ 68,610,467	\$ 3,546,483
Non-financial assets	466,310,150	458,855,272	7,454,878
Accumulated surplus	\$ 538,467,100	\$ 527,465,739	\$11,001,361

The accumulated surplus of \$538.47 million is further explained in Note 11, with the following breakdown of reserves, tangible capital asset investment and general surplus:

Total reserves	\$ 70,799,304
Surplus	
Invested in tangible capital assets	465,488,380
Debt	(13,650,345)
Net investment in tangible capital assets	\$ 451,838,035
General surplus	15,829,761
Accumulated surplus	\$ 538,467,100

This clearly shows while the City's reserves hold over \$70.79 million, the bulk of the City of Whitehorse's accumulated surplus is already spent and has been invested in tangible capital assets. The City's reserves and general surplus levels are within acceptable ranges, given the extent of the City's overall financial framework.

One of the financial benchmarks used to evaluate financial health is a measure of the City’s liquidity or ability to pay its obligations. Using data from the Statement of Financial Position, the 2023 result is 1.923, with an acceptable range of 1.00 – 2.50.

The 2023 cash and investments balance has decreased by 0.75%, and the total financial liabilities have increased by 3.76%, mostly in accounts payable obligations to contractors, vendors, and suppliers.

Cash + Investments / Total Financial Liabilities	Benchmark	2023	2022 Restated	2021	2020	2019
	1.00 – 2.50	1.923	2.011	2.119	2.151	1.810

A second benchmark evaluated using data from both this statement and the Statement of Operations considers the ability of the organization to meet short-term obligations with the normal flow of revenues. The results of this test show general liabilities as a ratio of operating revenue are outside the acceptable range. The 2023 general (current) liabilities balance is 11.86% higher than 2022 due to higher accounts payable balances at the year-end, growth in employee future benefits, and recognition of Asset Retirement Obligations (ARO) associated with the retirement of tangible capital assets, such as landfill and its post-closure, asbestos abatement, wells, and fuel tanks decommissioning. On the revenue side, the 2023 operations revenue is 11.93% higher than in 2022 due to the City’s increased sales of goods and services, taxes, and payments in lieu of taxes, licences and permits, investment and other revenues. 3

The City will review this benchmark level following the implementation and impact of the ARO standard.

General (Current) Liabilities / Operations Revenue	Benchmark	2023	2022 Restated	2021	2020	2019
	0.125 – 0.250	0.372	0.372	0.302	0.330	0.348

The next benchmark using the data on this statement is the per capita debt calculation. These results show per capita debt remains within the maximum stipulated in the City’s Debt Management Policy. The Municipal Act establishes a maximum debt level for the City at approximately \$3,820 per capita (based on December 31, 2023, assessments, and population), while the City’s policy further restricts the amount of per capita debt unless expressly approved by Council. The 2023 result is \$420, with a maximum allowable under the policy of \$500 per capita. As future borrowing is being contemplated, this ratio may change in the future.

Long-Term Debt / Population	Benchmark	2023	2022 Restated	2021	2020	2019
	\$0 - \$500	\$420	\$459	\$459	\$210	\$249

## Statement 2 - Statement of Operations

This statement compares the year's actual expenses to the final approved 2023 budget and summarizes the sources, allocation, and use of the financial resources administered during the year. The budget numbers combine both Capital and Operating approved amounts and restate them in accordance with PSAB standards, as shown in Note 13 of the statements.

Total 2023 revenue is 23.93% below budget (2022 – 31.64%). The deviation from the budget occurred as government transfers did not meet planned levels as some externally funded capital projects were delayed due to resource and capacity constraints.

On the expense side, costs are 1.83% below budget (2022 – 1.33% over budget) with all areas operating within their established budgetary limitations.

Combined, the actual revenues and expenses result in a surplus of \$11.00 million (adjusted on adoption of the asset retirement obligation standard) compared to the planned surplus of \$45.41 million. In the sense of these statements, surplus does not equate to profit for the year; instead, it refers to the excess of revenues over expenses, not including investments in tangible capital assets.

One of the benchmarks used to evaluate the data in this statement measures operating revenue as a ratio to total revenue. Total revenue is calculated without capital grants and donated capital assets to reflect day-to-day operations better. Results within the benchmarked range reflect that the City is operating with less funding from senior governments than in 2022 and 2021. The 2023 result is 0.897, within an acceptable range of 0.798 – 0.972 and similar to other jurisdictions.

Own Source Revenue / Total Revenue	Benchmark	2023	2022 Restated	2021	2020	2019
	0.795 – 0.972	0.897	0.893	0.888	0.877	0.904

Data from this statement and Note 11 of the financial statements is used to measure the City's ability to overcome a temporary shortfall of revenue. The 2023 result is 0.418, above the acceptable range of 0.101 – 0.358. Uncommitted reserves are the Capital, Contingency and General Fund reserve. The City's attempts to leverage external funding sources for large capital projects contributes to the strength of this indicator.

Uncommitted Reserves / Operations Revenue	Benchmark	2023	2022 Restated	2021	2020	2019
	0.101 – 0.358	0.418	0.302	0.313	0.309	0.272

### **Statement 3 – Statement of Changes in Net Financial Assets**

This statement reflects the changes in physical assets which occurred via the purchase, amortization and disposition of assets throughout the year. In 2023, \$30.13 million (2022 – \$15.88 million) was invested in the acquisition of new tangible capital assets, and \$21.40 million (2022 – \$20.75 million) was amortized over the same period. In 2023 and 2022, there were no donated assets to the City. An investment level in assets that exceeds the cost of using existing assets is generally a healthy sign for a municipality.

### **Statement 4 – Statement of Cash Flows**

This statement shows how the City finances its activities and meets its cash requirements during the year. In 2023, these activities resulted in a decrease in cash of \$703,398, resulting from increased use of own source funding, and increased acquisition of tangible capital assets and interest earned on investments and cash balances.



## ADMINISTRATIVE REPORT

<b>TO:</b> Corporate Services Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Commencement Report – Additional Pumper Truck – Station 3

### ISSUE

Council approval to commence the 2024 procurement for project 500c00524 Additional Pumper Truck – Station 3.

### REFERENCE

- [Procurement Policy 2020-03](#)
- 2024 - 2027 Capital Expenditure Plan 500c00524

### HISTORY

In accordance with Section 3.1.1 of the Procurement Policy, Council authorization is required prior to the commencement of procurements with an estimated value of \$500,000 or more and of procurements less than \$500,000 that are deemed to be of significant risk, involve security concerns or may be of significant community interest. This procurement is anticipated to be over \$500,000.

The 2024 Capital Expenditure Plan includes One Additional Pumper Truck for Station 3 funded by the Canada Community Building Fund (CCBF) in the amount of \$2,200,000.

### ALTERNATIVES

1. Authorize Administration to commence the procurement for One Additional Pumper Truck; or
2. Refer the matter back to Administration.

### ANALYSIS

This piece of equipment is integral to the operation of the Fire department and is to ensure that the equipment necessary for the future Station 3 is ready upon construction and occupancy.

This 2024 procurement is being advanced without delay due to current long lead times for equipment, industry supply issues, and volatility in equipment pricing. Based on the latest industry feedback, it is anticipated that the delivery time for this equipment will be at least two years from date of order.

### Purchasing

It is intended that the purchase of this pumper truck will be made through the Canoe Procurement Group of Canada. If the initial procurement approach does not proceed as planned, other purchasing methods allowed by the City's policy will be used.

Procurement Policy Principles

**Compliance:** The purchase will follow City policy and procedures for procurements.

**Supplier Access, Transparency, and Fairness:** A Notice of Intent to use Canoe Procurement Group of Canada will be publicly posted on the City’s e-procurement platform, [www.whitehorse.bonfirehub.ca](http://www.whitehorse.bonfirehub.ca)

**Best Value:** The Canoe Procurement Group of Canada publicly advertises procurement opportunities and contracts are awarded to the best evaluated bidder. Furthermore, preferred pricing is made available to members.

**Efficient and Effective Procurement:** Administrative time savings and process efficiencies will be attained as the procurement process will be significantly shortened. Solicitation, evaluation and contract award have already been completed by Canoe Procurement Group of Canada.

**Local Procurement:** Local expertise is does not exist to supply this type of equipment.

Tentative Project Schedule

<u>Item</u>	<u>Proposed date(s)</u>
CCBF Approval	May 28, 2024 (Confirmed)
Post Notice of Intent	July 2024
Issue Purchase Order/Contract	October 2024
Total Completion	Fall 2027

**ADMINISTRATIVE RECOMMENDATION**

THAT Council authorize Administration to commence the procurement for project 500c00524 Additional Pumper Truck – Station 3.

## ADMINISTRATIVE REPORT

<b>TO:</b> Corporate Services Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Budget Amendment – Additional Transit Buses

### ISSUE

Approval of a budget amendment to fund the purchase of Transit Buses.

### REFERENCE

- [Procurement Policy 2020-03](#)
- [2024 - 2027 Capital Expenditure Program](#)

### HISTORY

The City is set to retire two transit buses in 2025, which are at the end of their useful life and are scheduled for replacement and 3 additional transit buses are required for continued implementation of the Modernized Transit Route Plan.

Appendix B of the 2024 - 2027 Capital Expenditure Program includes two projects relating to 2024 transit bus purchases (with bus delivery in 2025), funded by the Public Transit Stream of the Investing in Canada Infrastructure Program (ICIP);

- Project 320c01016 Replacement Transit Buses
  - 2 buses for \$1,400,000
- Project 320c00722 Additional Transit Buses
  - 3 buses for \$2,100,000

The cost estimates used for these projects were based on estimated CPI increases at time of budget development, as per the price increase provision in the City's contract with Nova Bus which expires December 31, 2024.

### ALTERNATIVES

1. Amend the 2024 – 2027 Capital Expenditure Program as recommended; or
2. Refer the matter back to Administration for further analysis.

### ANALYSIS

Since the 2024 - 2027 Capital Expenditure Program was adopted, prices have increased above projected escalation rates due to significant inflation.

In order for the City to continue to implement the Modernized Transit Routes strategy and maintain a functional fleet of buses, the following budget adjustments are required;

- 1) A budget increase for 2024 Replacement Transit Buses totalling \$100,000 (\$50,000 x 2 buses), funded from ICIP.
- 2) A budget increase for 2024 Additional Transit Buses totalling \$150,000 (\$50,000 x 3 buses) is required, with \$150,000 funded from ICIP.

The availability of ICIP funding as proposed has been confirmed as available by the Government of Yukon, as one of the City's current ICIP projects (Cook Street Reconstruction), will be completed under the initial budget.

**ADMINISTRATIVE RECOMMENDATION**

THAT Council amend Appendix B of the 2024 - 2027 Capital Expenditure Program by increasing the 2024 Capital Budget for projects 320c01016 Replacement Transit Buses and 320c00722 Additional Transit Buses in the amount of \$250,000 funded by the Investing in Canada Infrastructure Program.

## ADMINISTRATIVE REPORT

<b>TO:</b> Corporate Services Committee
<b>FROM:</b> Administration
<b>DATE:</b> June 17, 2024
<b>RE:</b> Commencement Report and Budget Amendment - Residential Curbside Recycling Program

### ISSUE

Operating budget amendment and commencement report to establish a temporary fee-for-service curbside collection program for packaging and paper products (PPP) for residents who currently receive curbside collection for waste and organics.

### REFERENCE

- [2024-2026 Operating Budget](#)
- [Procurement Policy 2020-03](#)
- [Environment Act Extended Producer Responsibility Regulation \(EPR\) O.I.C. 2024/19](#)

### HISTORY

On April 22, Council directed Administration to participate in EPR stakeholder consultation with the producer responsibility organization (PRO) responsible for PPP and bring a recommendation to Council in June with respect to a temporary curbside recycling program. In addition to preparing a recommendation for a temporary curbside recycling program, on May 27, Council approved a budget amendment to implement a temporary residential recycling depot. A tender for temporary depot collection services will be released in the coming weeks.

Consultation with the PRO has been ongoing, and on May 22, the PRO released a draft stewardship plan for stakeholder review. This plan indicates that the PRO is planning to provide curbside recycling in Whitehorse to residences currently eligible for City curbside waste collection. The PRO will also be required to set up a depot for those residents who do not currently receive curbside waste collection. Under EPR, the PRO will bear the financial responsibility to implement these programs. Pending completion of the stakeholder consultation by the PRO and approval of the stewardship plan by the Minister of Environment, it is anticipated that both services will be implemented in late 2025 or Spring 2026 at the latest (nine months after approval of the plan). The Yukon Government (YG) has committed up to \$2.4M in funding support over the next two years, to a maximum of half of the costs of a collection program (\$827,000 per year for two years) as well as continuing diversion credits (\$400,000 per year for two years) should the City choose to implement a temporary curbside program. In the unlikely event approval of the plan is delayed past Spring 2026, additional discussions with YG would be required to maintain funding support past two years.

## **ALTERNATIVES**

1. Amend the 2024 – 2026 Operating Budget as recommended; or
2. Refer the matter back to Administration for further analysis.

## **ANALYSIS**

The total estimated annual cost for a curbside collection program is \$2.14M. This assumes that only those residences currently receiving City curbside service would be eligible for collection. YG's contribution would provide the City up to \$827,000 per year (for two years) to offset collection costs, and YG has committed to continuing to fund processing of materials at current Diversion Credit rates (estimated at \$400,000 per year). It is estimated that with funding support from YG, the temporary increase in per household cost for curbside collection would be \$10-12 per month; however, exact costs would be determined following the procurement process. If a curbside program is established, once the PRO stewardship plan goes into effect, the PRO would assume responsibility for the program and residential solid waste rates could be reduced accordingly. Amendments to residential solid waste rates in the Fees and Charges Bylaw as well as any required changes to the Waste Management Bylaw would be brought forward to Council once a decision has been made on whether to provide the service.

It is important to note that the stewardship plan is currently in draft form and can be altered by the PRO prior to approval by YG. However, as per the letter from the Minister of Environment to Mayor and Council on April 11, 2024, implementation of a temporary City curbside program prior to approval of the stewardship plan would guarantee that a curbside collection service would be required to continue under EPR.

Implementing a temporary City-run program for one year would require a significant volume of work by Administration over a short time period, including contract development and financial administration. Administration would also likely need to defer an in-depth review and update of the Waste Management Bylaw planned for 2024. Further, if the PRO is approved to offer a reduced service level than the City curbside program, a change in service would be required or some fees would need to remain in place to continue offering the desired service level. Consideration should also be given to the temporary cost increases to residents receiving the service. Landfilling all residential PPP currently being managed through depots (~1500 tonnes) would consume roughly \$200,000 (in 2024 dollars) worth of airspace annually or \$400,000 until EPR is in place.

While there is a financial cost to implementing a program, there are significant benefits to implementing curbside recycling, including associated GHG emissions reductions from recycling, and increasing the total diversion of materials. Curbside programs generally produce higher diversion rates than depot-only programs. Implementation of the program will also likely reduce the City's management costs associated with operating a depot.

An increase in diversion of materials provides long-term financial benefit through extension of landfill life. Establishing a program also supports a smoother transition to EPR by continuing to support recycling behaviour in the community.

It is unknown how quickly a City run curbside recycling service could be established following procurement, as it depends on proposed service delivery methods. If existing services are scaled up, the timeline could be reduced, however a more efficient service using purpose built recycling vehicles would likely take longer to implement. If existing services are scaled up in a curbside contract, the level of service may need to be adjusted by the PRO under EPR. Implementation of a City program may also impact the existing private collection service.

#### Purchasing

If budget is approved, a procurement process will be initiated and the highest scoring compliant bids will be eligible for contract award. Purchase approval will be obtained in accordance with the Procurement Policy.

#### **RECOMMENDATION**

THAT Council direct that Bylaw 2024-36, a bylaw to amend the 2024-2026 Operating Budget to increase the solid waste expenditures budget in the amount of \$715,000 for the 2024 year and \$2.14 million for the 2025 provisional year, offset by an increase in revenues from user fees and government transfers, be brought forward for consideration under the bylaw process; and

THAT Council authorize Administration to commence the procurement for Residential Curbside Recycling Services.

# **CITY OF WHITEHORSE**

## **BYLAW 2024-36**

A bylaw to amend the 2024 to 2026 Operating Budget Bylaw 2024-01

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

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

WHEREAS it has become necessary to increase the 2024 to 2026 Operating Budget to provide for funding associated with the Residential Curbside Recycling Services program;

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

1. The 2024 to 2026 Operating Budget is hereby amended by increasing the 2024 Operating Budget in the amount up to \$715,000 and the 2025 Provisional Operating Budget in the amount up to 2,014,000 to provide for the expenses related to the Residential Curbside Recycling Services program.
2. This bylaw shall come into full force and effect upon final passing thereof.

**FIRST and SECOND READING:**

**THIRD READING and ADOPTION:**

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Laura Cabott, Mayor

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Corporate Services