

2024 ANNUAL REPORT

Town of White City
Saskatchewan, Canada

For the fiscal year ending December 31, 2024



White City



White City is located on Treaty 4 lands

the original lands of the Cree,
Saulteaux, Dakota, Lakota, and
Nakoda, and the homeland of the
Métis Nation.

White City respects and honours the Treaties that
were made on all territories and is committed to
moving forward in partnership with Indigenous
Nations in the spirit of reconciliation and
collaboration.



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Statistical Section

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INTRODUCTION



About White City

White City began in 1959 as a small hamlet founded by people who believed in building something better. More than six decades later, that spirit of ambition continues to define us. Today, White City is a growing town of approximately 4,000 residents located just east of Regina in southeastern Saskatchewan. As one of the fastest-growing communities in the province, we offer the best of both worlds—modern amenities and services, with the space and pace of small-town living.

Surrounded by open prairie landscapes, White City combines small-town comfort with quality schools, safe neighbourhoods, and a growing range of recreational and cultural amenities. With new developments, regional partnerships, and long-term infrastructure planning underway, the Town is focused on sustainable growth, high quality of life, and continued investment in the community's future. White City is not just a place to live—it's a place to belong.



LOCATION:

White Butte Region of Saskatchewan, located 10km east of the City of Regina and along the banks of the mighty Chuka Creek.



REGIONAL PARTNERS:

City of Regina, Town of Balgonie, Town of Pilot Butte, Village of Edenwold, RM of Edenwold No. 158, RM of Sherwood No. 159.



SCHOOL DISTRICT:

Prairie Valley School Division No. 208

AUDITORS:

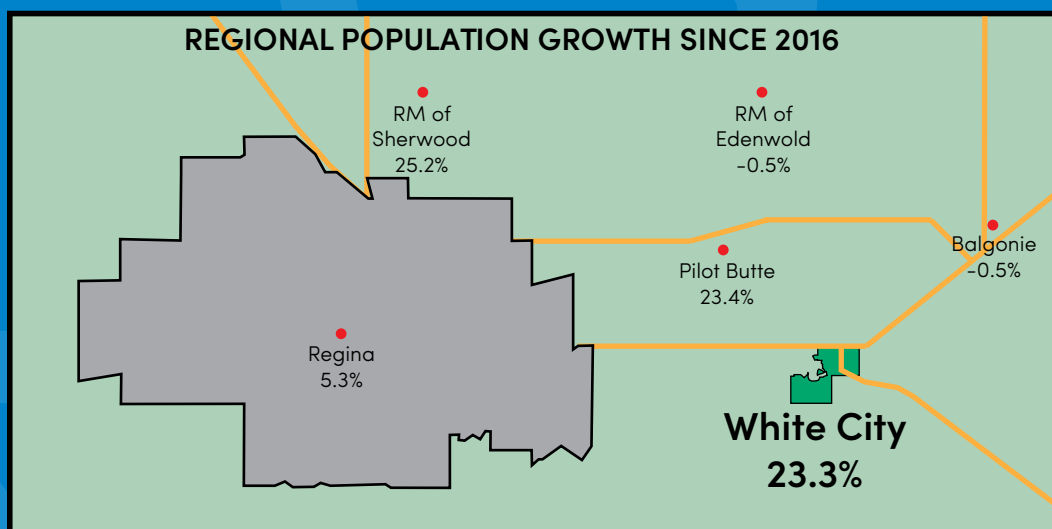
Prairie Strong Chartered Professional Accountants

SOLICITOR:

Robertson Stromberg Law



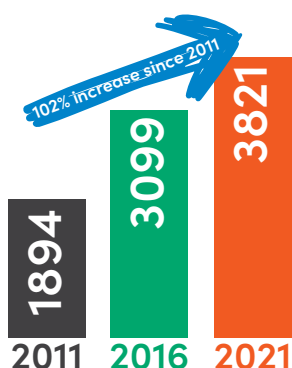
WHITE CITY AT A GLANCE



Incorporation
Hamlet - 1959
Village - 1967
Town - 2000

Land Area
7.52KM²

Town of White City Population



Median Age
36.8

Youth Population
Ages 0-14 - 26.7%
Ages 15-24 - 10%

The 2022 Growth Study projects by 2045 the population of White City and surrounding area will grow to

22,166

Roads
31KM

Pathways
13KM



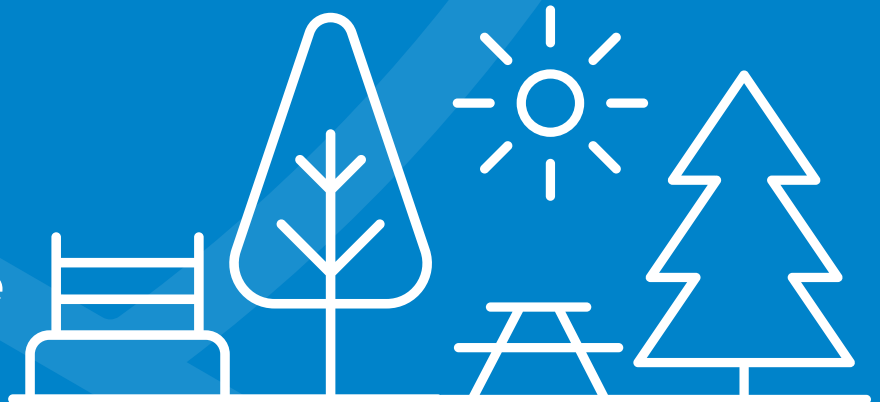
Total Assessed
Property Value
\$750.5M

Dwellings
1242

Average
Home Value
\$556.7K

Median
Household
Income
\$170.0K

Park Space
63.4ac
Green Space
135.9ac



URBAN FOREST

Public Trees **75%**
>3700 in excellent
condition

Value of Trees **\$3.29M** Ecological Benefits
\$410.K/year

Message from the Mayor

I've called White City home for just over three years—and in that short time, it's become clear why people choose to build their lives here. This is a community that's growing fast but still feels connected. People care. They show up. They want things to work better—and that's what drove me to run for Mayor.

Since being elected in November, I've had the chance to see just how much thought and effort goes into keeping a town running. 2024 was a transition year, not just for Council, but for the whole organization. We updated policies, launched new programs, and tackled some long-standing files to set ourselves up for the future.

At the same time, we've been trying to simplify the way we do things—cutting through the noise, being more transparent, and creating space for more people to get involved. From the Youth Advisory Committee to volunteer events and community surveys, we're making it easier for residents to be part of local decision-making.

There's a lot of work ahead—on infrastructure, community safety, recreation, and regional partnerships—but we're not starting from scratch. The 2022–2025 Strategic Plan has laid out clear goals, and we're building on that momentum with fresh energy and a practical mindset.

I want to thank everyone who's helped move things forward in 2024—especially the many residents who take time to share their ideas, concerns, and perspectives, town staff and outgoing Council members. It makes a difference.

Here's to a year of continued progress.

Mitch Simpson
Mayor, Town of White City



The background of the page is a photograph of a golf course, showing a green and a fairway with trees in the distance. A large, semi-transparent blue geometric pattern, consisting of overlapping triangles and lines, is overlaid on the entire image. The text 'MUNICIPAL COUNCIL' is written in a bold, white, sans-serif font, positioned in the lower-left quadrant of the page.

MUNICIPAL COUNCIL



Mayor
Mitch Simpson



Deputy Mayor
Ken Kolb



Councillor
Andrew Boschman



Councillor
Bill Krzysik



Councillor
Dustin Grant



Councillor
Shahnaz Sultana



Councillor
Hal Zorn

White City Town Council is a governing body that represents and makes decisions on behalf of the municipality. Council is comprised of elected officials known as councillors led by a mayor.

Their primary purpose is to provide leadership and governance to the municipality, ensuring the effective and efficient delivery of essential services and the well-being of the community.

REGULAR COUNCIL
MEETINGS:

14

SPECIAL COUNCIL
MEETINGS:

0

COMMITTEE
MEETINGS:

21

PUBLIC
HEARINGS:

0

NUMBER OF COUNCIL
ACTION ITEMS:

103

NUMBER OF COUNCIL
INFORMATION ITEMS:

49

White City Town Council is the elected leadership team responsible for setting the direction of the community and making decisions that shape its future. Led by the Mayor and supported by six Councillors, Council works together to ensure the delivery of high-quality services, responsible growth, and long-term sustainability.

Council's role includes adopting policies, approving budgets, passing bylaws, and guiding decisions on infrastructure, land use, and community development. They are stewards of public resources and serve as a voice for residents—advocating for local priorities and working with other levels of government to support White City's continued success.

Council meets regularly to conduct municipal business, with Committee of the Whole Meetings held every two weeks and Regular Council Meetings every four weeks. Meetings are open to the public both in-person and via Zoom.

Through transparent decision-making and ongoing collaboration with administration, Council plays a key role in delivering on White City's mission, vision, and strategic goals.

In November 2024, the Town held its municipal election, providing residents the opportunity to elect new leadership to represent the community. The election brought a mix of returning and new members to the Council table, each bringing a unique perspective and commitment to serving White City. This democratic process is a vital part of municipal governance and community participation.

The Town of White City extends its sincere appreciation and gratitude to outgoing Council members for their dedicated service, thoughtful leadership, and commitment to the community. Their efforts have laid a strong foundation for the incoming Council to continue advancing White City's strategic priorities and vision for the future.

WHITE CITY
MUNICIPAL
OFFICE

open

14
RAMM
AVENUE EAST

Committees & Regional Boards

The Town conducts its business through a committee structure. There is one main committee of Council: the Committee of the Whole. The purpose of the Committee of the Whole (CoTW) is to be the primary forum for policy debate and public input on items within Council's area of responsibility.

Committee Membership

Committee of the Whole

- Mayor Mitch Simpson
- Deputy Mayor Ken Kolb
- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Dustin Grant
- Councillor Shahnaz Sultana
- Councillor Hal Zorn

Official Community Plan and Zoning Bylaw Advisory Group

- Mayor Mitch Simpson
- Deputy Mayor Ken Kolb
- Councillor Dustin Grant

White City Multi-Use Recreation Centre Project Board

- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Shahnaz Sultana

White City Emergency Measures Organization

- Councillor Hal Zorn
- Deputy Mayor Ken Kolb

Once the CoTW has considered information from administration and advisory groups, a recommended course of action is prepared for Council to consider. The recommendation is then forwarded for an official decision at a regular or special council meeting.

Regional Board Membership

WCRM158 Wastewater Management Authority

- Deputy Mayor Ken Kolb
- Councillor Bill Krzysik
- Councillor Hal Zorn
- Mayor Mitch Simpson (Alternate)

Friends of White City Museum Board

- Councillor Shahnaz Sultana
- Councillor Dustin Grant (Alternate)

White City Local Library Board

- Councillor Dustin Grant
- Mayor Mitch Simpson (Alternate)

White Butte RCMP Regional Stakeholder Committee

- Councillor Hal Zorn
- Councillor Dustin Grant (Alternate)

White Butte Regional Emergency Measure Organization

- Councillor Hal Zorn
- Deputy Mayor Ken Kolb (Alternate)

Advisory Committees

Advisory committees are groups of community members appointed by Council to provide input, expertise, and recommendations on specific topics or areas of interest. These committees play a key role in shaping local policies, programs, and initiatives by offering diverse perspectives and supporting informed decision-making. While they do not have decision-making authority, their advice helps Council better understand community needs and make decisions that reflect the values and priorities of residents.

Recreation Advisory Committee

The Recreation Advisory Committee provides community-driven advice to Council on matters related to parks, recreation, and culture. Meeting quarterly, the committee helps shape plans and policies, supports community-led programs and events, encourages volunteerism, and raises the profile of recreation and cultural initiatives in White City.

Transportation Advisory Committee

The Transportation Advisory Committee offers local insight and recommendations on transportation planning and traffic safety. The committee promotes public dialogue, evaluates safety concerns, and advises on traffic calming, development proposals, and implementation of the Town's traffic study.

Youth Advisory Committee

The Youth Advisory Committee gives young people a voice in municipal decision-making by advising Council on youth-related matters and promoting civic engagement. The committee co-designs a youth strategic plan, supports youth events, and advocates for issues important to local youth. Membership includes one Councillor, up to three youth-at-large members, and student representatives from local schools.



A photograph of a community event, possibly a fair or festival, with a blue overlay and a large stylized 'W' logo. In the background, a man in a white shirt and tie is serving food. In the foreground, a woman in a blue dress is serving food from a large metal tray. A young girl in a floral dress is standing to the left. The scene is outdoors with trees in the background.

ADMINISTRATION

Message from the Town Manager

On behalf of the Town of White City, I am pleased to present the 2024 Annual Report, a year marked by steady progress, strategic focus, and a deep commitment to community service.

With over 30 years in municipal administration, I can say with certainty that effective local government is not driven by singular moments—it is built through consistent effort, strategic alignment, and a clear commitment to the public good.

In 2024, administration focused on strengthening our internal systems, enhancing service delivery, and preparing the organization to support a newly elected Council. While the transition in leadership was a significant event, it was met with well-planned onboarding and a professional continuity of operations that allowed the Town to remain focused on delivering results for the community.

Operationally, we saw the continued implementation of the Strategic Action Plan, with meaningful advancements across governance, planning, infrastructure, and public engagement. Our administrative team completed key capital projects, improved our policy and legislative framework, and modernized several internal processes—most notably in digital records management, risk mitigation planning, and financial reporting.

Our organization took important steps to improve service access and accountability, including a review of our technology infrastructure, and continued professional development across departments. We also undertook a comprehensive organizational review to ensure the Town's structure remains responsive to both current and anticipated service demands.

Throughout these initiatives, we have remained steadfast in our responsibility to uphold the principles of good governance: transparency, fiscal prudence, and evidence-based decision-making. These principles continue to guide our work as we enter into the final year of the 2022–2025 Strategic Plan and begin to chart the course for the next planning cycle.

I would like to extend my sincere thanks to the Town's administrative team for their diligence and professionalism, to the outgoing Council for their service, and to the newly elected Council for their trust in our continued work. I also want to acknowledge the residents, volunteers and community organizations whose engagement and contributions shape White City's success.

White City is well-positioned for the future, and administration remains committed to providing the expertise, continuity and leadership required to support a thriving, resilient and forward-looking community.

Rodney Audette
Town Manager, Town of White City

Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of White City
Saskatchewan**

For the Fiscal Year Beginning

January 01, 2024

Executive Director

The Town of White City has received the Government Finance Officer Association's Distinguished Budget Presentation Award for its budget in 2024 - White City is currently the only municipality in Saskatchewan that has received the award from 2020 to 2024.

The award represents a significant achievement for the Town. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

In order to receive the budget award, White City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget services as a:

- policy document;
- financial document;
- operations guide; and
- communications device.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

Town of White City

Saskatchewan

For its Annual
Financial Report
for the Year Ended

December 31, 2023

A handwritten signature in black ink that reads "Christopher P. Morill". The signature is written in a cursive, flowing style.

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Town of White City for its annual financial report for the fiscal year ended December 31, 2023.

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

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards.

Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. The Town believes the current report continues to conform to the Canadian Award for Financial Reporting program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

Organizational Framework

White City's municipal government is structured to support the delivery of high-quality services and meet the needs of a growing community.

Town Council provides leadership and direction through policy, while administration—our team of professional staff—manages the day-to-day operations that bring those policies to life.

The Town's organizational structure is designed to promote efficiency, accountability, and long-term sustainability. Key functions are aligned under dedicated departments, including:

- Municipal Operations and Protective Services;
- Finance;
- Community Planning and Development;
- Parks, Recreation and Culture; and
- Public Works.

In recent years, the Town has taken steps to strengthen internal capacity and prepare for continued growth. These adjustments have included expanding financial services, and realigning recreation and planning functions to better serve residents and support future development.

While no major structural changes were introduced in 2024, the Town continues to monitor service levels and organizational performance to ensure alignment with community priorities.

Ongoing review and adaptability remain essential as White City evolves—ensuring that the Town remains well-positioned to serve residents today and into the future.

Role of the Town Manager

The Town Manager or Chief Administrative Officer (CAO) serves as the top administrative official responsible for the overall management and operations of a town or municipality. The role of a Town Manager is to provide strategic leadership, guidance, and support to the municipal council and ensure the efficient and effective delivery of municipal services to the community.

The Town Manager's primary purpose is to implement the policies and decisions made by Council and oversee the day-to-day operations of the Town. They are responsible for managing the Town's staff, budget, and resources, as well as coordinating and supervising various municipal departments and services, such as public works, finance, planning and community development.

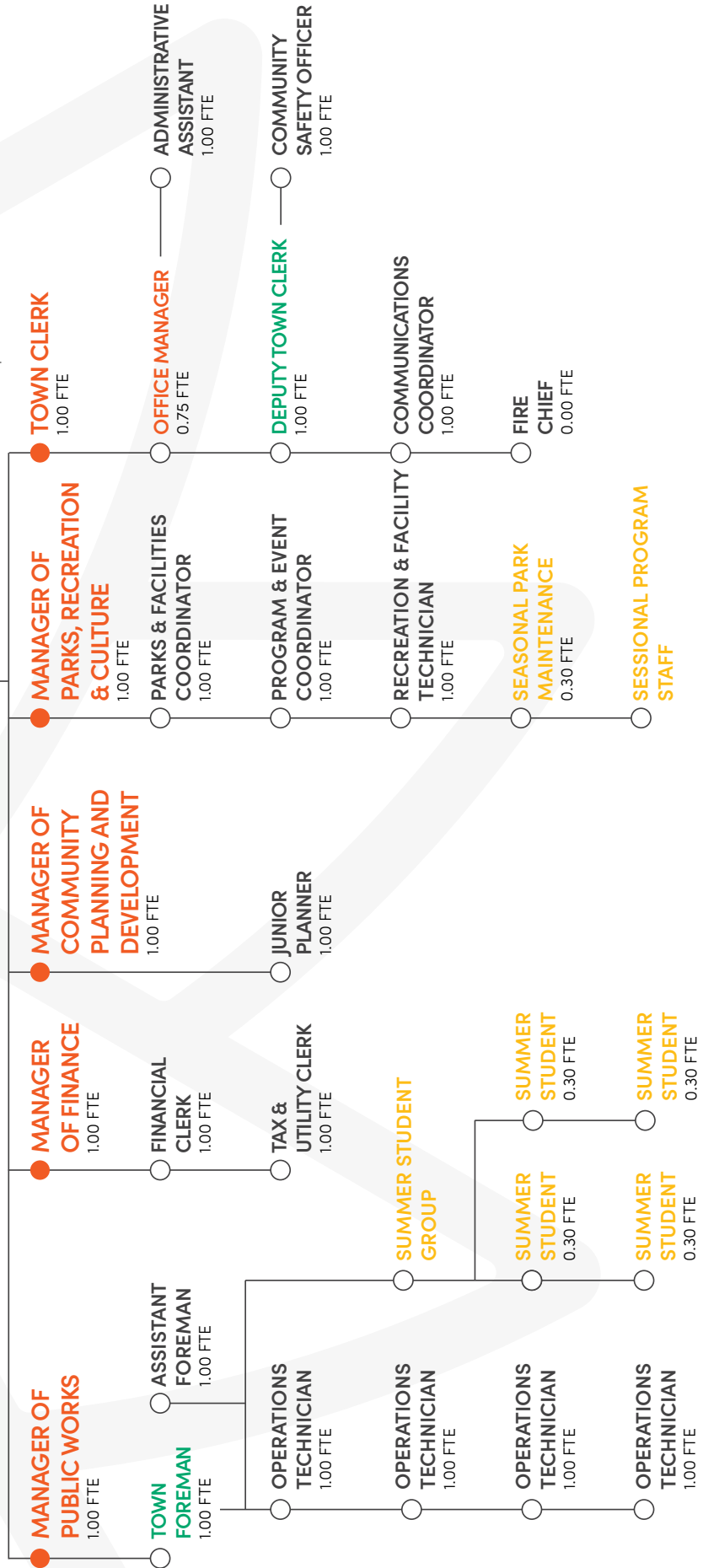
The Town Manager also acts as an advisor to the council, providing them with information, recommendations, and options to support their decision-making process.

Overall, the Town Manager plays a crucial role in maintaining the smooth functioning of the municipality, fostering community development, and ensuring the well-being of residents in Saskatchewan towns.

COUNCIL

Full Time Equivalent (FTE)	
Permanent	22.75
Seasonal	1.90
Total	24.65

TOWN MANAGER
1.00 FTE



An aerial photograph of a town, likely White City, featuring a baseball field in the foreground, several buildings, and a large, stylized, semi-transparent 'X' graphic overlaid on the image. The entire image has an orange tint.

COMMUNITY REPORT





STRATEGIC PLAN

2022–2025 Strategic Plan

The 2022–2025 Strategic Plan (Strategic Plan) was adopted by Council on February 7, 2022.

The purpose of a municipal strategic plan is to provide a clear and comprehensive roadmap for the development and progress of a municipality. It serves as a guiding document that outlines the municipality's long-term vision, goals, and objectives, along with the strategies and actions required to achieve them. The key purposes of a municipal strategic plan are:

- **Vision and Direction:** The plan establishes a shared vision for the municipality, defining the desired future state and the direction the community wants to move in. It sets the tone and aspirations for the municipality, serving as a reference point for decision-making and resource allocation.
- **Goal Setting:** The strategic plan identifies specific goals and objectives that align with the municipality's vision. These goals represent the desired outcomes or results the municipality aims to achieve, such as economic growth, infrastructure development, environmental sustainability, social well-being, or improved services.
- **Prioritization and Resource Allocation:** The plan helps prioritize initiatives and allocate resources effectively. It enables the municipality to identify and focus on the most critical issues and opportunities, ensuring that resources, including finances, staff, and infrastructure, are directed towards the areas of highest importance.

- **Coordination and Collaboration:** A strategic plan promotes coordination and collaboration among different departments, agencies, and collaborators within the municipality. It provides a framework for aligning efforts, sharing information, and working together towards common goals, fostering a sense of unity and purpose.
- **Decision-Making Guide:** The strategic plan serves as a decision-making tool for elected officials, administration, and other stakeholders. It provides a basis for evaluating proposed projects, policies, and initiatives, ensuring that decisions are consistent with the overall vision and goals of the municipality.
- **Performance Measurement:** A strategic plan includes key performance indicators and targets that enable monitoring and evaluation of progress. It provides a mechanism for measuring the effectiveness of strategies and actions, allowing the municipality to assess its performance and make necessary adjustments to stay on track.

The Strategic Plan includes 6 focus areas and 38 strategic objectives. Following adoption of the Strategic Plan, administration prepared a Strategic Action Plan (SAP) to translate strategic objectives into actions and identify key performance indicators, budget and other required resources. From the 38 strategic objectives, 85 actions were identified in the SAP.



VISION

Small town feel with an active lifestyle appeal. A vibrant growing community that provides a safe, inclusive and innovative environment where everyone thrives.

MISSION

White City Town Council and Administration's mission is to facilitate the creation and continuance of a community that residents and businesses are proud to call home and proud to support. Our mission is to be leaders and shape our community to best represent the current and future residents of White City. We will provide the small town feel our community was built on by protecting the peaceful atmosphere with wide open spaces and providing the opportunity for all residents to live their way of life.

We will appeal to a vibrant and active lifestyle by providing recreation facilities and programming, cultural opportunities and a variety of amenities to service the physical and mental needs of our residents. We will foster our growing community with sustainable, innovative and intelligent planning to attract residential development, businesses and partnership opportunities.

VALUES



EXCELLENCE

White City strives to excel by employing best business practices and delivering high quality services for our residents and municipal partners. We aim to provide a model of excellence that others choose to follow and be seen as a leader among municipalities.



INNOVATION

We are a learning organization that grows through our experience, welcomes innovative ideas and incorporates continuous improvements into what we do and how we do it. We are dedicated to creating a forward-thinking and advanced municipality.



INCLUSIVENESS

Residents are treated with equality and respect. We aspire to set cultural examples based on inclusion and the desire to create a positive community spirit that others will choose to follow. We are aware of the Truth and Reconciliation Commission of Canada calls to action and strive to implement those actions in the governance of our municipality.



RESPONSIBILITY

We strive to provide the highest level of transparency to our residents and act in a highly ethical manner in all interactions. Financial decisions are made with consideration of the fiscal sustainability of White City. We plan for the future, capitalize on opportunities and serve as responsible stewards of the public's money.



ENGAGEMENT

We engage and communicate with the belief that residents in our community should be involved in the municipal decision-making process. We aim to provide transparent and easily accessible information to the public to encourage high levels of citizen engagement and participation in our community.



COLLABORATION

We are team members and aim to build a positive team spirit by creating a safe, healthy and fair workplace. We engage our stakeholders and meaningfully implement their feedback and communicate with them on a regular basis. We welcome opportunities to collaborate with our regional and provincial partners to improve regional planning and communication with one another.

STRATEGIC FOCUS AREAS

1. DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

Our residents thrive in a community where everyone, regardless of culture, background or age, feels welcome and important. Input from residents is crucial for creating great policies, designing programs and building new infrastructure. White City is committed to regularly engaging with the community and providing an equal opportunity for every voice to be heard.

Council is committed to engaging our communities with a spirit of inclusivity and recognition that diverse feedback from residents is integral for creating great policy, programs and building new infrastructure. Moving forward, to increase opportunities for youth participation in government, expanding cultural programming, supporting community groups and encouraging volunteerism will support and foster the community within White City.

White City will provide enhanced focus on improving internal and external communication by leveraging new technologies and creative public engagement to support transparent and inclusive decision making.

2. ACTIVE & HEALTHY COMMUNITY

White City residents are provided a great quality of life. We will support the development of policies and programs to promote the physical, mental and environmental well-being of White City's residents and our community.

Providing the support of active and healthy lifestyles for residents is a Council priority. Increasing recreation program opportunities for all ages and abilities supports the physical and mental well-being of our community.

The development of a Recreation Master Plan will address and identify the recreational opportunities required to meet the needs of a growing community. The Master Plan will outline and support the development of municipal facilities and programming to grow physical and mental health resources directly located within White City.

3. INNOVATIVE DEVELOPMENT

White City is dedicated to safe, smart and accessible development. Our focus is to explore innovative and unique solutions to urban development that will support our community and enhance our resident's way of life. We encourage intelligent land-use planning to promote sustainable development and help grow our community and local economy.

As White City grows, Council is committed to engaging our community to develop intelligent and innovative long-term planning that enhances the local character of White City. By promoting sustainable development that will help grow our local community and local economy, Council strives to meet the vision of the municipality and retain the small-town feel while supporting the development of the Town Centre, developments that encourage aging-in-place, and environmentally friendly developments.

4. SAFE & CARING COMMUNITY

White City is a safe and caring atmosphere for residents, visitors and businesses. The safety of residents shall be prioritized through coordination and support for police, fire, rescue, emergency, and medical services. Access to social programming and safety initiatives creates a feeling of security and safety for the physical and mental wellbeing for all.

Council is committed to providing a safe and caring atmosphere for residents, businesses and visitors. This area focuses on the enhancement of the White City Fire Department and Emergency Measures Organization in coordination with the development of Crime Prevention through Environmental Design principles, planning for a municipal policing model, and supporting the development of community safety groups. Through these initiatives a feeling of security for the wellbeing of the community will be fostered throughout all levels of the organization.

5. REGIONAL COLLABORATION

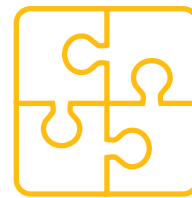
White City has a strong commitment to intermunicipal and regional collaboration. By working together with municipalities in the region we can create a strong base for sustainable regional growth through shared services, efficient infrastructure, and co-operative planning. White City will actively support regional initiatives that align with our goals, priorities, and values.

As a strong and unified urban centre, White City will continue working together with municipalities in the region toward sustainable regional growth and a strong regional focus to ensure collaborative regional planning, efficient infrastructure and shared services.

6. GOVERNANCE & OPERATIONAL EXCELLENCE

White City Council and Administration are dedicated to good governance and operational excellence. The role of being an elected official or member of the administrative team requires leadership, fiscal responsibility, effective oversight, transparency and willingness for personal and team growth. Quality services, delivered cost-effectively, are critical to the wellbeing of the Town.

The Town will make strategic internal investments to enhance customer service, service delivery, and resourcing to address the growing expectations brought about by recent population growth. Through a learning approach, Council is committed to a culture based on individual and team growth to increase governance and operational capacity to provide high-quality service and expertise to residents.



STRATEGIC PROGRESS

As of December 31, 2024, 26% of strategic actions were complete, 1% ahead of target, 43% on target, 24% behind target, and 6% moved outside the strategic horizon. Of the 38 strategic objectives, 24% were fully complete and 56% were partially complete, with 69% of objectives that remain active still on track.

This represents a 5% decrease in fully completed objectives and an 11% decrease in partially completed objectives compared to 2023.

Overall, 133 key performance indicators (KPIs) were used to measure progress in 2024, with 96 (72.2%) completed. Year-over-year performance declined by 11.8%, largely due to development challenges and external factors impacting the ability to achieve certain KPIs.

The 2024 Strategic Action Plan estimated a total budget of \$7.7 million, with \$4.97 million (65%) utilized. A significant portion of this variance stems from the Wastewater Expansion Project, which accounted for \$6.3 million of the projected budget and \$3.9 million in actual expenditures.

When this project is removed, the adjusted strategic budget for 2024 was \$1.4 million, of which \$1.06 million (76%) was used, \$219,000 (15%) saved, and \$115,000 (8%) remained unutilized due to delayed project timelines. This included a \$107,000 holdback on the Chuka Ponds Project, scheduled for release over a three-year warranty period.

Despite some delays and external pressures, the Town remains on track to conclude the 2022–2025 Strategic Plan and will begin developing the 2026–2029 Plan in 2025.

Item	Target	Complete	Difference	Grade
Strategic Objectives	29% Fully Complete 67% Partially Complete 100% of Objectives with Ongoing Actions on Track	24% Fully Complete 56% Partially Complete 69% of Objectives with Ongoing Actions on Track	(5%) (11%) (31%)	82.8% 83.6% 69.0%
Actions	31% Complete 42% Ongoing On Target	26% Complete 31% Ongoing On Target	(5%) (11%)	83.9% 73.8%
Key Performance Indicators	133	96	37	72.2%
Average Grade				77.6% - C+

Budget Overview

Item	Projected Budget	Budget Used	Savings	Budget Not Utilized
Budget	\$7,701,804.29	\$4,970,486.78	\$219,322.58	\$2,511,994.93
Wastewater	\$6,306,657.00	\$3,909,075.57	-	\$2,397,311.43
Without Wastewater	\$1,395,147.29	\$1,061,711.21	\$219,322.58	\$114,683.50



STRATEGIC ACTION PLAN

DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

Strategic Objective	Action	Status Notes
Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.	Complete.
	Work with local schools to provide additional information on municipal government, specifically related to White City for curriculums.	Administration completed a review of the 2023 LGE Program and used the feedback to develop the 2024 LGE Program and comprehensive document for distribution to local elementary schools. No classes participated in the program in 2024.
Expand cultural opportunities for residents.	In coordination with the Parks & Recreation Master Plan (PRMP), increase the number of cultural events and programming within the community.	Items under this action were completed in 2024 which includes including a cultural component to each municipal event and adding two new cultural events or programs. Cultural components to events include music, art, theatre or Indigenous partnership. In 2024 five art workshops were held and a Rabbit and Bear Paws Puppet Show event was held in September.
	Support the White City Museum (WCM) events and programming through the University of Regina.	Regular support was provided to the White Butte Museum, formerly the White City Museum, throughout the year including provision of the annual operating grant and support to install a shed for additional artifact storage, secure a space at the Community Centre to display items and assisted with advertising of summer student position and annual general meeting
Enhance White City's profile.	Install signage at major entrances to White City.	A project plan was developed and included in the 2025 Annual Budget for the development of a joint wayfinding strategy for White City and Emerald Park with the RM of Edenwold. The project has been included in the draft budget. Administration is currently awaiting approval from the RM to proceed with a joint project and submit an application to the Targeted Sector Support Initiative Grant for up to 75% of costs.
	Collaborate and install art pieces and identify historical sites throughout White City.	In 2024 the Town commissioned Ingrid Van Opstal to complete a mural on a building along White City Drive. The building is located in a high traffic area ensuring wide exposure and engagement. The public art has contributed to the well-being of residents and visitors, offering moments of reflection, beauty and joy in everyday life.
	Install billboard for effective communication with residents.	A project plan was developed to install a digital billboard at the Gregory Avenue East and Ramm Avenue intersection. The plan was approved by council and included in the draft 2025 Annual Budget as of the end of 2024.
Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies and services.	Increase direct communication with community groups.	In 2024 administration developed a Community Group Satisfaction Survey to gather feedback from the community members. Responses allow administration to improve the services and facilities offered. Administration has created KPIs related to the survey and a tracking template to monitor progress through 2025.
	Development and support of two-way communications with residents and the town.	Complete.
Increase public engagement opportunities for residents.	Hold regular town hall meetings for residents to share questions and concerns with council.	KPI in this area were not accomplished in 2024 due to the turn-over in the Communications Coordinator Position and the 2024 Municipal Election.
	Engage White City is used to provide residents with an opportunity to engage with government and have their voice heard.	In 2024, administration completed transition from the dedicated engagement platform to the main municipal website. Three engagement campaigns were conducted: Southeast College Programming Interest, Consumption of Alcohol Bylaw and the Municipal Service Satisfaction Survey. Originally it had been planned to conduct Phase II of the OCP and Zoning Bylaw engagement however the project did not proceed to that stage in 2024.
Support creation of community service groups	Encouraging creation of organizations and other clubs that will bring residents of our community together.	The item to implement a policy was not completed, however, the Town worked with the Lions Club throughout the year beginning in January to facilitate the formation of the club. Support was provided through recruitment support, printing, advertising, and providing the Community Centre as a space for recruitment and meetings.
Grow and encourage volunteerism in the community.	Develop and Integrate Municipal Volunteer Strategy.	Complete.

ACTIVE & HEALTHY COMMUNITY

Strategic Objective	Action	Status Notes
Increase programming opportunities for all ages and abilities for the development of physical and mental well-being.	Increase the quantity and accessibility of self-directed leisure opportunities.	Programs including White City Walks, Forever in Motion, Tot & Me and Seniors Social club were extended into 2024 based on feedback received from 2023 and continue to see strong participation on a regular basis. A self-directed Pumpkin Carving Event was planned in 2024 but due to low registration a pumpkin carving kit and treats were provided to registrants in lieu of the event.
	Increase programming levels for all demographics.	To increase program levels for all demographics several programs were implemented in 2024 including Free to Be Youth Program. Additionally a fitness program open to all ages was held in each quarter of 2024 including yoga, run & strength, zumba and bootcamp. As with previous years, administration continues to consider all demographics when planning events to ensure activities for all ages and abilities.
	Increase active winter lifestyle activities.	In 2024 the equipment loan program for snow-shoes was implemented and the equipment availability was expanded. A fire pit was installed at Double K Outdoor Rink to encourage residents to participate in more outdoor winter leisure activities.
	Provide support to increase the quantity and accessibility of community driven programming.	Guidelines were drafted in 2024, however, due to competed priorities these KPI were not completed in 2024 and will be reviewed for 2025.
	Increase the quantity and accessibility to public health services through programming.	In 2024 the Babysitting and Home Alone Courses were held to provide residents with local course offerings. Additionally a two-day session on Mental Health First Aid training was held in November which was well attended and received by participants.
Support and grow mental health resources directly located within White City.	Establish a partnership and relationship with mental health resources in Regina.	Administrative staff completed the Mental Health First Aid training, where the staff member learned strategies to assist individuals experiencing a decline in their mental health. Administration developed a procedure for administration to follow when helping someone who may be experiencing a mental health decline or crisis. Administration is also collaborating with the facilitator to ensure that mental health resources and support are accessible and visible in our facilities.
	Highlight the importance of mental health.	Administration continues regular communications of mental health resources, PRC events and programs and coordination with local/provincial/national campaigns to communication events and resources.
Develop new municipal facilities that offer opportunities for a variety of activities and for all ages.	Multi-Use Recreation Centre.	The committee was established with several individuals being appointed to the committee to finalize the terms of reference. Several meetings were held in 2024 to advance the committee's objectives.
Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play.	Multi-Use Pathway Improvement Project.	Engineering drawings were completed during the 2024 year. Administration is working with the engineer to complete project cost estimates to present to council for consideration in 2025.
	Conduct an accessibility audit of municipal green spaces.	Complete.
	Increase pedestrian connectivity and accessibility to green spaces & facilities.	Complete.
Support and expand education services within the community.	Continue to advocate and prepare for a high school located within the community.	The Royal Park developer is currently working on southern portion of Royal Park concept plan. Plan will include dedicated elementary school site, conversations are continuing on recreation/high school potential.
	Recreation Master Plan.	Complete.
Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Expand Neighbourhood Capacity Building.	Complete.

STRATEGIC ACTION PLAN

INNOVATIVE DEVELOPMENT

Strategic Objective	Action	Status Notes
Support the continuing development and growth of the Town Centre.	Develop plans and begin construction of new Town Office building.	Administration continues to have conversations about a potential Town Office location in the Town Centre however no agreement has been entered in 2024.
	Development of Town Centre.	Updates on Picasso Pathways moving forward is pending from Caverhill Developments. This file is currently pending and administration will move forward when able.
		In conversation with White City Investments, the MURC parcel was withdrawn from Community Planning approval to allow for further review and work to the concept plan.
		7 new home permits were issued for the Town Centre in 2024.
Complete the Boundary Alteration Process.	Chuka Ponds Project.	Administration worked to ensure promotion of the Town Centre through the Town's website and social media in addition to supporting developer activities including a Grand Opening held in September which was well attended and received.
		The Chuka Ponds Project is substantially complete. There is a portion of remaining budget to be paid through progress payment 11 and 12 in early 2025, which includes the 10% project holdback (\$84,147.99). Remaining budget to be paid over the 3 year warranty and maintenance period while contractor works on watering and seed establishment, as per signed Chuka Ponds Contract.
Encourage developments, urban design requirements, programs, and services that support aging in place.	Boundary Alteration Application Hearing before Saskatchewan Municipal Board.	Complete. The Court of Appeal rendered their final decision in 2024 upholding the Saskatchewan Municipal Board's decision to deny the Town's application.
	Complete Boundary Alteration Transition Plan.	
	Diversify housing options available within White City.	As at the end of 2024, the proposed development opportunity of mixed use commercial and multi-family condo style apartments on Parcel Y was not supported by Council. Administration provided additional information to the developer and will review options in 2025. The Town will consider diversified housing options within the Town Centre and future developments.
Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Attract medical facilities.	Complete. Adoption and promotion of the Development Incentive Policy meets requirements under this action. Further review and promotion will take place as operational items.
	Official Community Plan and Zoning Bylaw Update.	The OCP and Zoning Bylaw drafts were completed. The drafts were supplied to Advisory Group in May 2024. A meeting with Advisory Group to discuss was scheduled in August 2024. Upon municipal election in November 2024, all original members of Advisory Group were no longer on council. New members of Advisory Group confirmed in January 2025. Administration will move forward with the new Advisory Group to advance the project.
	Formalize Development Approval Procedure Guidelines.	The development process and procedures were not completed in 2024 and will be reviewed for 2025.
	Ensure through current and innovative land use planning, the provision of gathering places and spaces where the community can come together at a street, neighbourhood, and community level.	Collaborated with Prairie Valley School Division and the RM on a Joint Use Agreement for École White City. Additionally, in October 2024, discussions began regarding potential collaboration on capital improvements related to the Emerald Ridge Elementary School's field.
	Water Meter Upgrade Project.	Administration completed the target of replacing meters that had reached the end of their lifespan. Onboarding of Meadow Ridge Estates cannot be completed due to lack of cooperation from the developer. Administration recommends that this action be transitioned to regular operations and be considered complete as of 2024.
	Determine Water Expansion Needs and Optimal Filtration System	A new action added in 2024. Administration began initial conversations with SaskWater.

Strategic Objective	Action	Status Notes
Encourage environmentally friendly developments, programs and processes.	Completion of the Urban Forest Management Strategy and application to become a tree city of the world.	Tree Cities of the World 2023 designation awarded in February 2024 and submission for 2024 will take place in 2025. The item to complete a 2024-2025 phasing plan for tree planting and management was not completed.
	Tree Farm Project.	This item has been moved outside the strategic horizon due to budgetary constraints and failure to secure grant funding.
	Water Supply Study.	Complete.
Introduce development and programming that takes advantage of the Saskatchewan climate and landscape.	Explore and integrate alternative energy systems into future development and facility planning.	A draft Emissions Inventory was completed and submitted for administrative review in December 2024. Administration currently reviewing draft documents and providing comments to Community Energy. Administration also working on Economic Impact Assessment with Quest Canada and monthly meetings with the NCA Prairie Cohort Working Group.
		Results of all project aspects will be culminated and presented to council once completed.
Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Gregory Avenue Intersection Improvements.	Administration worked with the Ministry of Highways in early 2024 but received no further communications since May 2024. Administration is awaiting confirmation of design memo and proposed updated to project timelines from the ministry.
	Transportation Master Plan.	Work on Transportation Master Plan will commence once OCP has been completed and approved.
	Complete development of Betteridge Road.	No budget funding available for this project in 2025. Meeting with Owner's Engineer in early February to work on updates to the Betteridge Road Phasing Plan and potential consideration for furthering the project in 2026.
Economic development to become a community with a diversified and vibrant economy.	Develop and implement economic development plan.	Complete.

STRATEGIC ACTION PLAN

SAFE & CARING COMMUNITY

Strategic Objective	Action	Status Notes
To be a secure and protected community where residents and visitors feel safe.	Increase lighting in areas of town to decrease crime.	In partnership with the RM of Edenwold, additional lighting was installed adjacent to the pathway along White City Drive. This project was jointly funded and completed by SaskPower. The Town's portion of the project, approximately \$15.0K, will be invoiced and paid in 2025.
	Install video monitoring at municipal facilities to deter vandalism.	Administration completed a needs assessment for video monitoring of municipal facilities. It was not completed in time for consideration in the 2025 Annual Budget. The assessment will be presented to Council in 2025 for further review and consideration for future budget years.
Implement Crime Prevention Through Environmental Design (CPTED) principles.	Complete CPTED Guide.	Work on CPTED Guidelines to commence once OCP has been completed. Draft CPTED were completed a couple of years ago, which will need to be reviewed and updated.
Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model.	Complete.
	Support and help facilitate the creation of a neighbourhood watch program.	Complete.
	Continue to work with RCMP, neighbourhoods, and community organizations to address community safety issues as they arise.	Administration worked with the RCMP to issue communications, as needed, throughout the year. This item is behind target as the 2024 Resident Guide was not published so information could not be included.
Develop a municipal bylaw enforcement and policing model plan that will grow to service a population of 10,000 to 14,000.	Develop Community Safety Officer (CSO) program.	Complete.
	Establish and maintain municipal bylaw court.	Complete. The Town is awaiting available court space at the discretion of SaskJustice.
	Conduct a review of the Town's policing and bylaw enforcement services to determine the effectiveness of current service provision and/or explore an alternative policing model or enforcement levels within the community.	Outside Strategic Horizon
Support the White City Fire Department in providing exceptional fire services to residents and regional partners	Fire Hall Improvements.	Outside Strategic Horizon
	Support a regional review of emergency service provision including fire and emergency responder services within the Region.	To be considered for 2025 or future years.
	Train all White City Fire Fighters to obtain their 1001 Level 1 Training.	Complete.
	Complete Fire & Rescue Training Grounds.	Development of the training grounds continued in 2024. The grounds were upgraded to host the first Camp Molly program in Western Canada and at the end of 2024 were selected as one of five official provincial training grounds.
Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region.	Emergency Operations Centre Upgrades.	Complete.
	Continue to work with White Butte EMO.	Council and administration regularly attended regional EMO training and meetings throughout the year.
	Complete Municipal Emergency Plan.	Complete.

REGIONAL COLLABORATION

Strategic Objective	Action	Status Notes
Build cooperative and beneficial relationships with regional partners.	Build and maintain professional relationships with council and administration of regional partners.	Significant progress was made in establishing regular communications and meetings with the RM of Edenwold Council and Administration. Including regular meetings between the Mayor and Reeve, as well as the Town Manager and Administrator. Several collaborative initiatives were pursued and progressed in 2024 with plans to continue and expand efforts in 2025.
	Establish relationship with municipalities in the broader Regina Region.	In 2024, regular meetings between municipalities in the broader region—at both the elected and administrative levels—strengthened intermunicipal collaboration. Highlights included quarterly regional recreation meetings, joint planning for the Emerald Ridge sports field, and a collaborative update to the École White City School Joint Use Agreement with the RM and Prairie Valley School Division. These efforts set the stage for continued regional cooperation in 2025.
	Establish Government Relations Working Group to focus on professional relationships with provincial partners.	KPI in this area will not be accomplished in 2024 due to deferral of the committee terms of reference and the 2024 Municipal Election. These items will be carried forward to 2025.
Optimize strategic partnerships and collaborations with local First Nations.	Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities.	Information was routinely shared with First Nations Communities with invitation to participate or engage in discussions.
	Develop and implement regional economic development strategy with local First Nations and explore funding opportunities where interests align.	Opportunity for partnership for recreational amenities was explored with Cowessess First Nation. Administration will continue to discuss and update Council on any further discussions.
Contribute to a strong White Butte Region by actively contributing our skills, expertise, and input on regional initiatives.	Partner with regional neighbours to assist and grow regional support networks for shared service provision.	Administration regularly participated in regional initiatives including Regional Animal Control, Recreation Meetings and meetings with RM CSOs to foster regional collaboration.
Support the growth and development of the WCRM158 Wastewater Management Authority (the Authority)	Provide administrative and project management support to the Authority to complete the Wastewater Expansion Project.	Administration provided support to Phase 2 of the project, the final portion of the project was moved to 2025 and so this item will continue with the town providing support through regular project status reviews and required funding.
	Support conversion of the Authority into a self-funded utility capable of supporting the entire catchment area.	Recommend to remove from Strategic Plan due to delay of WEP Phase II.

STRATEGIC ACTION PLAN

GOVERNANCE & OPERATIONAL EXCELLENCE

Strategic Objective	Action	Status Notes
Develop a positive environment that encourages learning opportunities for council and administration related to the governance and operation of the town.	Develop professional development and leadership training plan for council and administrative staff.	In 2024, staff was provided individual professional development opportunities in addition to sessions for management on effective staff evaluations and briefing note development. Council was provided opportunities for professional development including attendance at the annual SUMA convention, webinars and an information session for the newly elected Council held in December 2024.
	Increase organizational human resource competencies, creating consistent hiring, developing and leadership processes and tools.	As part of the 2025 Annual Budget considerations, administration reviewed the implementation of a contract HR position. Upon review, it was determined that HR would be accommodated by current staff members by increasing education and professional development with a plan to transition HR through 2025.
	Continue to nurture a team environment that values teamwork and accountability.	Regular events were held throughout the year to foster staff cohesion and team building. The majority of events were either no-cost or funded through staff contributes through the EI reduction fund.
	Complete scanning project and digitization of records.	Digitization of files continued throughout 2024 and filing and records retention processes were followed and reviewed through the year to identify any potential efficiencies.
Implement new technology and processes to provide more convenient access to Town services and municipal information.	Complete a needs assessment and project plan for new website with a customer portal.	Complete.
	Implement technological innovations into municipal operations.	Initially this project was delayed due to issues with integrating EFT payments into the existing software and approval process. In December 2024 these issues were resolved and administration moved forward with purchasing of the EFT software, implementation will take place in 2025.
	Complete accounting system review to efficiently complete administrative work.	Due to staff changeover there was no progress on this item in 2024.
Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles.	Have responsible management of the Town's financial and other resources, ensuring transparency and accountability.	Ongoing tasks including the municipal audit and publishing of the budget document and annual report were completed in 2024. These items will continue in 2025 to maintain a high level of disclosure and transparency to the public.
	Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk	A risk assessment project plan was developed and presented to Council. The project plan was not approved and was deferred for further review to September 2025. As a result, the KPI to include the project in the 2025 Annual Budget considerations cannot be accomplished.
	Maintain and replace assets when they reach the end of their useful engineered life.	There was no progress on this item in 2024.
Ensure strategic goals are understood and linked to operations.	Develop strategic review process.	Complete.
Create a regulatory environment that represents the community's interest.	Review and Update Municipal Bylaws and Policies.	Administration conducted a review of bylaws, policies and directives to create the Legislative Action Plan adopted by Council in 2024. In conjunction with the plan, administration completed the implementation or amendment of 11 bylaws and 15 policies in 2024.
Be an effective and responsive administration that can meet the demands of a fast-growing community.	Expansion/Addition of Public Works Shop/Workspace & equipment.	All equipment was purchased with only a minor budget overage, the expenses were offset by the sale of tangible capital assets.
	Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division.	A preliminary review of public works and parks service was conducted during the organizational review. The review identified actions to begin the process of building a dedicated parks service under Parks, Recreation and Culture as the organization grows.
	Complete an administrative organizational review.	Complete.



Welcome to
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CITY**

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2024 HIGHLIGHTS

Guided by the Official Community Plan and Strategic Plan, the administrative team completed many projects throughout 2024 to enhance the quality of life for the residents of White City.

STRENGTHENING WHITE CITY THROUGH EFFECTIVE GOVERNANCE AND A REGULATORY ENVIRONMENT THAT REPRESENTS THE COMMUNITY'S INTERESTS

Under the direction of the Strategic Plan, administration worked to increase governance capacity and introduce new avenues for White City residents to get involved in local government. Inviting residents into the decision-making process will increase transparency, encourage involvement and raise trust and relationship between municipal governments and those it represents.

- **Youth Advisory Committee:** The Youth Advisory Committee (YAC), established in 2023, continued to develop its presence in 2024. While youth engagement activities were limited due to staff turnover and the municipal election, support for the YAC remains an ongoing strategic objective. The committee is expected to play an increasing role in youth-oriented planning, including contributions to the proposed Youth Activity Centre.
- **Governance Collaboration with Elementary Schools:** As part of ongoing efforts to educate students about local government, administration reviewed and updated materials for the Local Government Education Program. Although participation from schools did not occur in 2024, updated programming has been prepared for future use. The Town remains committed to engaging with local schools to deliver civic learning opportunities such as mock council sessions.

- **Legislative Action Plan:** In 2024, the Town advanced its multi-year Legislative Action Plan, focusing on the modernization and streamlining of municipal bylaws, policies, and administrative procedures. The plan supported the consistent application of Council's direction, reduced outdated or redundant legislation, and improved clarity for both staff and residents. Key achievements included targeted reviews of bylaws with public-facing implications and the standardization of internal procedures aligned with evolving service levels.
- **Bylaw and Policy Form Review:** In 2024, administration undertook a Bylaw and Policy Form Review to ensure that all necessary forms, applications, and reporting tools referenced in municipal bylaws and policies were up to date, accessible, and aligned with legislative and administrative requirements. The review focused on identifying gaps where forms were missing, inconsistent, or outdated. This work supports regulatory compliance, improves service delivery to residents, and ensures that municipal policies and bylaws are supported by the necessary documentation to be effectively implemented and monitored.
- **2024 Municipal Election:** The 2024 municipal election was successfully conducted in accordance with The Local Government Election Act, 2015. In the lead-up to election day, administration coordinated election logistics, candidate and voter communications, and training for election officials. Voter turnout remained steady, and results were publicly released the following day. The election also marked a transition in Council leadership, with onboarding and orientation planning initiated immediately following the vote to ensure a smooth and informed start for the incoming Council.

- **Strategic Project Planning for 2025:** In preparation for the final year of the 2022–2025 Strategic Plan, administration developed detailed project plans for several key initiatives slated for 2025 implementation. These plans were submitted to Council for review and provide a structured foundation for execution, resourcing, and alignment with strategic objectives.

- **Corporate Risk Management:** This project aims to establish a corporate risk philosophy and enterprise risk management (ERM) framework for the Town. ERM enables White City to systematically assess and manage risks to support informed decision-making, asset protection, regulatory compliance, and long-term resilience. In 2024, the draft project plan was reviewed by the Committee of the Whole and deferred for 12 months. The plan will be reintroduced for Council consideration in September 2025.
- **Digital Billboard Project:** Supporting the Town's objective to enhance communications and increase community awareness, a project plan was prepared for the installation of a digital billboard. The digital sign will provide a modern, flexible platform to share municipal news, events, and alerts with residents.
- **Wayfinding Strategy:** Advancing the strategic objective to enhance White City's profile, administration developed a project plan to guide the creation of a comprehensive Wayfinding Strategy. This work builds on the Parks and Recreation Master Plan, which recommended wayfinding enhancements within a two-to five-year horizon. Given the close proximity of Emerald Park and shared regional connections, administration also recommended a collaborative approach with the RM of Edenwold.

Municipal Bylaws, Policies and Directives

In 2021, the Town implemented a Municipal Policy Statement which served to guide the strengthening of the regulatory environment of the Town. The purpose of the Municipal Policy Statement is to assist in delivering transparent governance aligned with its role, facilitate the development and implementation of policies supporting the municipality's strategic plan, and establish a decision-making framework in line with Council's direction.

Policies, directives, and procedures serve as guidance for administrative decision-making processes that require employee judgment. They promote consistency and provide a framework for carrying out discretionary duties assigned by Council or the Town Manager.

- Bylaws are necessary for delegating responsibilities, imposing requirements or permissions on resident or meeting provincial/ federal legislative requirements.
- Policies inform resident about the Town's position, set guidelines for Town services or manage recurring issues or interactions.
- Directives are prepared when the Town Manager needs to delegate authority, instructions are needed for administrative duties or human resource practices are established.
- Procedures explain administrative tasks, assign responsibilities or outline the steps for implementing a bylaw, policy or directive.

Bylaws and Bylaw Amendments in 2024

- Replaced
 - Curfew Bylaw
 - Base Tax Bylaw
 - Fee Bylaw
- Amended
 - General Election Bylaw
 - Water and Sewer Service Rates Bylaw
 - Consumption of Alcohol in Designated Outdoor Spaces Bylaw
 - Council Procedure Bylaw
- Reviewed
 - Emergency Management Organization Bylaw
 - Water and Sewer Service Bylaw
 - Assessment Notice Bylaw
- Repealed
 - Taxi Bylaw

Policies in 2024

- New Policy
 - Leave of Absence Policy
 - Statutory Holiday Policy
 - Harassment Policy
 - Workplace Violence Prevention Policy
 - Hiring Policy
 - Compensation Policy
 - Legacy Policy
 - Recognition Policy
- Replaced
 - Municipal Donation, Grant and Sponsorship Policy
 - Purchasing Policy
- Reviewed
 - Occupational Health and Safety Committee Policy
 - Employee Code of Conduct
 - Corporate Credit Card Policy
 - Video Surveillance Policy



INVESTING IN INNOVATION TO IMPROVE PRODUCTIVITY AND TEAMWORK

In 2024, the Town of White City focused on strengthening internal operations through targeted improvements in digital systems, administrative workflows, and professional development. While not a year of transformational change, meaningful progress was made across departments to build efficiency, ensure compliance, and support staff in delivering high-quality services.

- **Digitization of Governance Records:** The Business Operations Department advanced its long-term goal of improving information management by completing the digitization of 78 municipal policies, directives, and procedures. This effort supports organizational consistency, ensures faster access to critical records, and aligns with best practices in records retention and transparency. Digitized policies also allow for improved onboarding and reference tools for both staff and elected officials.
- **Software Review and Inventory Tracking:** In 2024, administration initiated the development of a software inventory to track municipal software licenses and identify any unnecessary duplication. This effort supports more efficient software management and lays the groundwork for future integration planning and financial oversight.
- **Privacy Compliance and Risk Mitigation:** In 2024, administration proactively identified and reported a minor privacy breach to the Office of the Information and Privacy Commissioner (OIPC). In response, the Town took immediate steps to strengthen its internal safeguards for protecting resident information. This included the development of formal privacy breach procedures, a review of the Town's Privacy Policy, and the creation of a staff-wide FOIP awareness presentation. These efforts demonstrate the Town's commitment to transparency, compliance with provincial legislation, and continuous improvement in privacy management.

- **IT Lifecycle and Vendor Management:** The Town continued its partnership with an external IT support provider to ensure stable and secure operations across municipal systems. Key activities in 2024 included lifecycle maintenance for aging devices, license tracking, and system security checks. The Town's proactive approach to IT asset management helped prevent service interruptions and supported long-term planning within the approved operating budget.
- **Device Management and Modernization:** Device tracking and deployment were managed through existing IT support protocols, with new hardware allocated based on assessed need and lifecycle stage. This ensured that staff had reliable access to updated tools while supporting financial stewardship of IT investments.
- **Staff Recognition and Engagement Events:** The organization continued to promote a positive and collaborative workplace culture by hosting all-staff events including a summer BBQ and holiday celebration. These events fostered connection across departments, contributed to morale, and supported White City's values of teamwork and mutual respect.
- **Support for Professional Learning:** Administration supported employee attendance at relevant conferences and training opportunities, ensuring staff remain up to date on regulatory trends and emerging best practices. These investments in professional growth contribute to service excellence and support succession planning across the organization.

Through targeted operational improvements, policy digitization, and a focus on staff engagement, the Town of White City laid the foundation for future innovation while maintaining consistent and effective service delivery in 2024.

FISCAL RESPONSIBILITY AND MANAGEMENT OF MUNICIPAL ASSETS

In 2024, the Town of White City continued to prioritize responsible financial stewardship and strategic management of municipal assets. Through proactive planning, diligent collections, and clear reporting, the Town ensured residents received strong value for public dollars while preparing for long-term financial sustainability. These efforts align with the Town's ongoing commitment to public accountability, transparency, and trust in local government.

- **Annual Financial Audit:** The Town completed the 2023 financial audit in 2024, engaging external auditors to ensure full compliance with provincial reporting standards. The results of the audit were presented to Council and made publicly available, reinforcing the Town's commitment to open and transparent governance.
- **Routine Financial Reporting:** Administration continued regular reporting practices including bi-weekly accounts for Council approval, quarterly financial updates, and publication of the audited financial statements and public accounts. These reports provide residents and stakeholders with accessible, timely insight into the Town's financial health.
- **Banking Account Consolidation:** As part of ongoing operational improvements, the Town consolidated several municipal bank accounts, closed inactive accounts, and updated account naming conventions to better reflect their current use. These changes streamline financial administration and help ensure transactions are properly tracked and coded.
- **Tax Installment Payment Program (TIPP):** The TIPP program continued to grow in 2024, with 134 properties enrolled, representing 11.37% of municipal properties. This program helps residents manage their tax obligations through predictable monthly payments while improving cash flow for the municipality.

- **Tax Enforcement:** The Town applied enforcement provisions under The Tax Enforcement Act for six properties in 2024, initiating the tax title process to recover unpaid property taxes. Sixty-six arrears notices were issued, and thirty payment arrangements were successfully negotiated, balancing revenue collection with resident support.
- **Utility Rate Adjustments:** The Town implemented the final year of previously approved multi-year utility rate increases, supporting the long-term sustainability of the water and sewer utility. This approach ensures full-cost recovery and minimizes reliance on general taxation to subsidize utility operations.
- **Outstanding Account Recovery:** The Town continued active follow-up on overdue accounts, including utility arrears, and pursued service disconnections when necessary. These measures improved financial efficiency and maintained fairness among ratepayers.
- **Leak Detection:** Using automated meter reading (AMR) technology, the Town's leak detection program identified 505 water leaks in 2024, resolving 492 of them. This helped residents avoid costly water bills and reduced unnecessary system losses.
- **Grant Administration:** Administration continued to manage and report on funding received through programs such as the Canada Community-Building Fund (CCBF) and other eligible sources. These funds help offset capital project costs and reduce the direct financial burden on residents.

Through these combined initiatives, the Town of White City reaffirmed its commitment to prudent financial management, transparency in reporting, and long-term asset sustainability—ensuring that today's decisions support the continued success and resilience of the community.

FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

Recreation has, and always will, be an important aspect of our community culture. The Town is dedicated to continually reinventing and revitalizing connections in our community by providing high quality recreation facilities, top-notch programming and acknowledgement of the historical and culture aspects of our community.

- **Expanded Program Delivery:** The Town offered a broad range of recreation and wellness programs tailored to all age groups, including Toddler & Me, Forever in Motion, Senior Social Club, White City Walks, Free to Be – Youth Program, and public education initiatives such as Home Alone Preparation and Babysitting Courses. These programs promoted health, safety, and social connection.
- **Community Events:** Twelve community events were hosted in 2024, including seasonal celebrations, drop-in activities, and multi-generational programming. New key performance indicators were implemented to evaluate participation levels and user satisfaction, ensuring events continue to meet the needs of the community.
- **Volunteer Recruitment and Engagement:** The Town engaged 92 volunteers in the planning and delivery of municipal events and programs. Volunteer orientation sessions and updated recruitment materials were introduced to support and recognize the growing base of community volunteers.
- **Promotion of Community Centre:** With over 350 bookings in 2024, the Community Centre continued to serve as a central venue for municipal events, registered programs, public meetings, and private rentals.

- **Park and Trail Maintenance:** Year-round inspections and maintenance were completed across all parks and trails, including weekly checks, litter control, surfacing repairs, and irrigation system maintenance. Seasonal landscaping included shrub trimming, tree planting, turf aeration, and fertilizer applications to maintain green space quality.
- **Winter Recreation Support:** Three outdoor rinks were maintained throughout the winter season with expanded snow clearing to support resident use. The Town launched a Snow Shoe Rental Program. Snow removal services continued to be provided for municipal trails improving winter accessibility.
- **Cultural Programming and Art Integration:** In addition to five original public art pieces developed in 2023, the Town completed a new mural in 2024. Developed in partnership with a local artist, the mural reflects the identity and values of the White City community and enhances the Centre as a cultural and gathering space.
- **Mental Health and Wellness Resources:** The Town updated and shared a regional listing of mental health and wellness supports on the municipal website, increasing visibility of local services and ensuring residents can access critical support resources.
- **Cross Departmental Collaboration:** Parks, Recreation & Culture and Public Works staff collaborated on parks, pathways, recreational spaces, a capital project and event logistics. This cross-departmental approach enhanced service delivery, maximized internal efficiencies, and ensured cohesive planning across community spaces and Town-led programming.

Through expanded programming, thoughtful space management, community partnerships, and inclusive cultural initiatives, White City continues to invest in recreation and culture as a cornerstone of its community spirit. These efforts promote belonging, wellness, and pride across the community.





FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

COMMUNITY
EVENTS:

12

TOWN
PROGRAMS:

25

COMMUNITY
CENTRE
BOOKINGS:

640

SPORT FIELD,
OUTDOOR FACILITY &
PARK BOOKINGS:

672

MUNICIPAL
RECREATION
FACILITIES

19

Programs

- Free to Be (Youth Program)
- White City Walks
- Toddler & Me
- Senior Social Club
- Babysitting Course
- Home Alone Course
- Five Art Programs
- Summer Play Program
- Slo-Pitch League
- Eight Fitness Programs including Yoga, Zumba, Forever in Motion, Run and Strength, Fitness Boot Camp
- Mental Health First Aid

Events

- Tyler Smith Mental Health Talk
- Chillfest
- Summer Sizzle
 - Family Fun Day
 - Street Dance
- Bronco Park Grand Opening
- Council BBQ & Theatre in the Park
- Movie in the Park
- White City Fun Run
- Volunteer Appreciation Social
- Rabbit and Bear Paws Puppet Show
- Twinkle Tour & Art Showcase
- Seniors Christmas Bingo

Community Groups

- Buffalo Plains TaeKwon Do
- Buffalo Plains Ringette
- Prairie Minor Football Association
- Prairie Storm Minor Hockey
- Sportball
- White City Cooperative Playschool
- White City Dancing School
- White City Futbol
- White City Minor Ball
- White City Garden Club
- White City Emerald Park Lions Club
- White City Emerald Park Pickleball Club

Continued Partnerships

- White City Library
- White City Museum
- Communiskate
- YMCA
- Next Level Consulting
- Endurance Journey
- KidSport Saskatchewan
- Jen Ruland - Fitness Instructor
-

Additional Sponsorship

- The Town also provided the Community Centre free of charge for:
 - three Community Events totalling 27 hours; and
 - three Community Programs totalling 161 hours.

SUPPORTING A HIGH LEVEL OF TRANSPARENCY AND RESIDENT ENGAGEMENT

Transparency, consistent communication, and meaningful engagement remained central to the Town of White City's operations throughout 2024. Through new tools, enhanced reporting, and digital outreach, the Town continued to build trust with residents and ensure open access to information and decision-making processes.

- **White City Newsletter:** In 2024, the Town launched a formal municipal newsletter to improve communication with residents. Distributed both digitally and in print, the newsletter shares important updates, upcoming events, council highlights, and public notices, ensuring residents receive timely and relevant municipal information in a reader-friendly format.
- **Strategic Communications Integration:** The Town continued to implement its Corporate Communications Strategy, aligning messaging across departments and platforms, supporting internal communication, and enhancing community outreach.
- **Engage White City Transition:** Engage White City was used for targeted engagement campaigns early in 2024. Following a review of platform usage and cost-effectiveness, the Town discontinued its use and transitioned public engagement activities to simpler and more integrated tools—primarily the municipal website and survey software. This shift improved accessibility and reduced costs while continuing to support effective consultation with residents.
- **Social Media and Website Communication:** The Town maintained active communication through its website and social media channels, promoting programs, events, Council decisions, and public notices. These tools remain core to White City's approach to transparent and timely information-sharing.

- **Annual Website Review:** A full review of the municipal website was completed to enhance accessibility, update content, and ensure accurate information across all service areas.
- **Public Information and Financial Reporting:** The Town published the 2024 Annual Budget, 2023 Annual Report, audited financial statements, and bi-weekly accounts for Council approval. These documents support transparent fiscal management and keep residents informed about how public funds are used.
- **In-Person Services and Resident Access:** Residents continued to receive direct service through the municipal office, with staff providing support, information, and program registration in person to ensure inclusive access for all community members.
- **Community Engagement Campaigns:** Public feedback was collected through surveys and interactions at events and programs. These insights were used to inform decision-making across service areas, including recreation, planning, and finance.

Through these initiatives, White City remains committed to transparency, public trust, and inclusive engagement. The Town continues to refine its communication tools and outreach strategies to meet the evolving needs of the community.





ENSURING RESILIENCY & SECURITY BY SUPPORTING PROTECTIVE SERVICES FOR A SAFER COMMUNITY

White City remains committed to building a safe, resilient community through proactive investment in protective services and emergency preparedness. In 2024, the Town worked collaboratively with regional partners, enhanced local emergency services, and implemented new tools to improve responsiveness and transparency. These initiatives ensure the Town is prepared to address emerging risks, support first responders, and keep residents informed and engaged.

- **Community Safety Officer (CSO) Program:** The CSO program continued to provide a visible, uniformed presence in the community, supporting bylaw enforcement, traffic safety, and public engagement. The CSO also collaborated with the White Butte RCMP on enforcement priorities and resident education.
- **Service Tracker Implementation:** A centralized internal Service Tracker was implemented to log and monitor service requests, including safety and enforcement issues. The tool ensures timely follow-up, promotes accountability, and improves coordination across departments.
- **Online Bylaw Infraction Reporting Tool:** Residents gained the ability to report bylaw concerns directly through the Town's website. This new tool streamlines intake, enhances transparency, and encourages public participation in community safety.
- **Fire Department Training and Accreditation:** Members of the White City Fire Department achieved National Fire Protection Association (NFPA) 1001 Level I and II certifications. Ongoing training ensures personnel maintain high standards in emergency response, fire suppression, and public safety.
- **Fire Training Grounds Development:** Further development of the White City Fire Training Grounds provided accessible, realistic training scenarios to build firefighter skills and reduce reliance on external training facilities.

- **Emergency Preparedness and Municipal Emergency Plan:** The Town continued to monitor and refine its Municipal Emergency Plan, ensuring readiness to respond to local or regional emergencies. Staff participated in ongoing planning exercises and coordination with provincial partners.
- **School Zone Safety Assessment:** In partnership with CAA Saskatchewan, a school zone safety audit was conducted at École White City School and Emerald Ridge Elementary School. The assessment tracked pedestrian, cyclist, and driver behaviours to identify improvements in signage, visibility, and enforcement.
- **Expanded Firefighter Roster:** New volunteer firefighters were recruited in 2024, maintaining service levels and supporting long-term succession planning within the department.
- **Fire Equipment and Reporting System Enhancements:** The Fire Department continued scheduled equipment maintenance and began reviewing internal reporting and call-tracking systems to improve performance measurement and response data.
- **Lighting Improvements:** Replacement of solar lighting heads enhanced pedestrian safety and community visibility in key locations, supporting crime prevention and safer public spaces.
- **Public Safety Communications:** Protective services updates — including fire bans, safety notices, and bylaw education — were regularly communicated through the Town's channels to keep residents informed and engaged in creating a safer community.

These collective efforts represent White City's continued commitment to fostering a secure, well-prepared community. Through investment in training, technology, partnerships, and prevention, the Town is strengthening the capacity of its protective services and building public trust in its safety systems.

BUILDING THE ROAD TO A HEALTHY FUTURE BY INVESTING IN PLANNING AND DEVELOPMENT TODAY

White City continues to take a proactive approach to planning and development by investing in initiatives that support sustainable growth, environmental stewardship, and high-quality community design. These efforts aim to build a community that supports a healthy lifestyle, accommodates future growth, and enhances the overall quality of life for residents.

- **Chuka Ponds Environmental Area:** Site grading for Chuka Ponds continued into 2024, with topographical improvements and the start of a planting plan intended to create a vibrant public recreation space adjacent to Royal Park. This project enhances stormwater management while providing future green space for community use.
- **Royal Park Feature Municipal Reserve Design:** Detailed design and tender-ready documents were completed for the central municipal reserve in Royal Park, ensuring this neighbourhood includes a well-designed community hub that integrates with White City's broader recreation and trail network.
- **Official Community Plan (OCP) and Zoning Bylaw Update:** The Town continued its multi-phase project to review and update the OCP and Zoning Bylaw. The update aims to modernize planning policies, support smart growth, and reflect White City's evolving needs.
- **Development Standards and Specifications Update:** In 2024, administration finalized a comprehensive review of the Development Standards and Specifications document to align with best practices, improve consistency in servicing expectations, and support long-term infrastructure resilience.
- **Vista Springs Waterline Collaboration:** White City extending water servicing to the Vista Springs development. This partnership supports coordinated growth and ensures a sustainable water supply for the broader region.

- **Urban Forest Management Program:** Tree removals, plantings, and pruning continued in designated areas, with planting plans guided by environmental need and community design priorities. This included follow-up work along Federal Drive and adjacent drainage corridors to maintain public safety and long-term tree health.
- **Trans Canada Trail Tree Planting Plan:** With the support of the Trans Canada Trail Foundation, a planting plan was developed for an open area near the Enbridge pipeline to increase canopy coverage and enhance the experience of trail users. Implementation will continue over the next several years.
- **Tree Cities of the World Designation:** White City retained its Tree Cities of the World status, one of only two Saskatchewan municipalities to hold the title, in recognition of the Town's continued commitment to urban forestry planning and public awareness.
- **Planning and Development Support Activities:** Administration supported 27 new development permit applications in 2024 and advanced multiple subdivision applications to support residential and mixed-use growth in White City's Town Centre and established neighbourhoods.

Through these initiatives, the Town aims to continue to develop an intelligently designed and well-planned community. By supporting infrastructure and improving services, the Town strive to create a community that is prepared to growth and flourish.

NEW HOME
PERMITS:

10

ACCESSORY
BUILDING PERMITS:

6

DECK
PERMITS:

7

NEW HOME PERMITS
OVER 20 YEARS:

956

BASEMENT
DEVELOPMENT:

2

LANDSCAPE
PERMITS:

11

AVERAGE NEW
HOME VALUE:

\$413.0K

DRIVEWAY
PERMITS:

7

FENCE
PERMITS:

7

Subdivision	Total Lots	Developed Lots	Undeveloped Lots	% Complete
Bower West I & II	250	249	1	99.6%
Bower West III	190	185	5	97.4%
Sarah's Cove	20	18	2	90.0%
McKenzie Developments	60	59	1	98.3%
Garden of Eden	84	79	5	94.0%
Royal Park Phase 1A	77	7	70	9.09%
Total	681	597	84	81.4%

ENSURING A BEAUTIFUL AND FUNCTIONAL COMMUNITY THROUGH THE TOWN'S PUBLIC WORKS DEPARTMENT

The Public Works Department plays a vital role in delivering reliable and high-quality services that keep White City functional, safe, and visually appealing. From water and wastewater systems to seasonal road and park maintenance, the department works year-round to meet the needs of a growing community.

- **Dust Suppression on Gravel Road:** Applied dust suppression to approximately 1,646 metres of gravel-surfaced roads to improve driving conditions and reduce airborne particles for nearby residents.
- **Street Sweeping:** Conducted annual street sweeping throughout the entire Town to remove debris, improve aesthetics, and maintain a clean roadway network.
- **Crack Sealing and Surface Repairs:** Continued investment in crack sealing to preserve road and pathway assets, extend their service life, and reduce long-term repair costs.
- **Winter Operations and Monitoring:** Maintained a six-person standby rotation to monitor winter conditions and provide snow and ice response during adverse weather events. Street sanding and timely snow removal ensured resident safety and mobility.
- **Targeted Road and Surface Repairs:** Key road maintenance initiatives included:
 - Adjustment of 19 manholes to improve driving surfaces and reduce wear on municipal vehicles.
 - Geotextile and base repairs in Garden of Eden Crescent to address surface integrity.
 - Repair and resurfacing in Emerald Creek Drive following water main projects.
- **Spring and Fall Clean-Up Programs:** Supported responsible waste disposal through:
 - Curbside branch chipping.
 - Leaf bag collection.
 - Large item waste bins and meta recycling drop-off.
 - Christmas tree collection.

- **Water Infrastructure Maintenance:** Proactively replaced 14 anode connections in 2024, reducing future leak risks and reactive repair costs.
- **Sanitary Sewer Maintenance:** Partnered with contractors to complete flushing and camera inspection of the Town's main sewer lines to identify potential blockages and monitor infrastructure integrity.
- **Hydrant and Curb Stop Maintenance:** Completed full servicing of the Town's hydrant system, including valve greasing, pressure testing, and leak checks. Additionally, 40 curb stops were repaired or replaced to ensure reliable water access.
- **Parks and Green Space Support:** Collaborated with Parks staff to maintain open green spaces, support tree planting initiatives, and coordinate branch and leaf collection tied to Earth Day activities.
- **Public Works Equipment Asset Management:** Continued upgrades and scheduled maintenance of fleet vehicles and machinery, including replacing aging equipment as outlined in the long-term capital asset management plan to reduce service disruptions.

Through these initiatives, the Public Works Department continues to play a critical role in ensuring White City remains a clean, safe, and well-maintained community. By proactively investing in infrastructure, prioritizing preventative maintenance, and supporting seasonal operations, the Town is committed to delivering high-quality services that enhance the daily lives of residents and support long-term community growth.





WHITE CITY TOWN CENTRE

The Town continues to work closely with development proponents to bring the Town Centre vision to life. Envisioned as a vibrant mixed-use core, the Town Centre will enhance local quality of life by offering a central hub for professional services, retail, residential and office space, entertainment, food and beverage, grocery, and cultural amenities – all in a walkable, small-town setting.

The Town Centre Neighbourhood Plan, adopted in 2014/15, remains the guiding document for the area. It supplements the Official Community Plan and provides a framework for investment and growth that aligns with community needs and long-term planning.

In 2024, development activity in the Town Centre made significant progress. Within the Royal Park neighbourhood, surface infrastructure work—including road construction, curb and gutter installation, and sidewalk placement—was completed for Phase I, following the installation of underground infrastructure in prior years. The Town also worked closely with the developer on stormwater infrastructure and park planning to support the buildout of the area.

Work also continued on the development of the Chuka Ponds area, a key environmental and recreational amenity. The Town completed excavation for the small pond in 2023 and began preliminary planning for landscaping and recreational features in 2024. Chuka Ponds is a focal point of the Town Centre and will incorporate stormwater management alongside public spaces like walking paths, a plaza, and future community gathering areas.

The Wastewater Expansion Project, led by the WCRM158 Wastewater Management Authority (WMA), progressed through construction stages in 2024. Once completed in 2025, the system will provide wastewater capacity for a combined population of 15,000, unlocking additional development opportunities in the Town Centre and broader White Butte Region.

With servicing capacity now available and infrastructure construction underway, the first stages of the Town Centre are moving from concept to reality. The Town remains committed to facilitating this transformative development through collaboration, strategic investment, and proactive infrastructure planning.

FIRE AND EMERGENCY SERVICES

The White City Fire Department (WCFD) serves White City and is made up of dedicated men and women that are neighbours, local business owners, and/or community leaders that will respond to any emergency day or night. The value that a highly trained and professional fire department brings to any community is immeasurable and a service you never want to call on but are happy and safe knowing it is there for you. In 2024, WCFD celebrated 42 years of service to White City and the surrounding area.

The primary services of the WCFD include:

- Fire Protection
- Medical Response
- Fire Prevention & Safety Education
- Commercial & Industrial Emergency Planning Support
- Emergency Management Planning, Preparedness & Response

WCFD responds to approximately 115 calls for medical and fire services per year and 75 Public Education, Community Service and Training events per year:

	2020	2021	2022	2023	2024
Fire Activations					
White City	3	5	1	5	6
RM of Edenwold	10	12	1	1	1
Miscellaneous	5	6	2	5	8
False Alarm Activations					
White City	9	9	5	7	3
RM of Edenwold	22	26	16	3	1
Vehicle Accident Activations	26	19	24	6	2
CO/Gas Activations	2	2	2	1	5
Medical Response					
White City	22	18	45	21	38
RM of Edenwold	46	34	67	64	48
Other Location	3	2	4	5	5
Emergency Measures Organization Responses	-	-	-	-	-
Total	148	132	163	113	117
Public Education & Community Service	16	12	13	10	25
Training	52	60	52	73	74
Total	78	72	65	83	99





INSPIRING THE NEXT GENERATION: WCFD HOSTS FIRST CAMP MOLLY IN WESTERN CANADA

In August 2024, the White City Fire Department (WCFD) proudly hosted Camp Molly—an empowering, four-day immersive experience designed to introduce young women to careers in firefighting and emergency services. This milestone event marked a significant step forward in promoting diversity and inclusion in a historically male-dominated field, while also highlighting WCFD's commitment to community engagement, youth empowerment, and leadership development.

Camp Molly is an educational and hands-on program developed to inspire high school-aged youth to explore careers in fire and emergency services. Named in honour of Molly Williams, the first documented female firefighter in North America, the program has seen growing success in Ontario and beyond. White City's Camp Molly was the first of its kind held west of Ontario and attracted participants from across the White Butte region and surrounding communities.

Over the course of four days, campers received firsthand exposure to the skills, tools, and values required in emergency services. Through the leadership of White City's trained firefighters and guest instructors from across Saskatchewan, participants:

- Learned Firefighting Basics
- Engaged in Live Scenarios
- Explored Related Careers
- Built Confidence and Teamwork

The camp also included sessions on mental wellness, physical fitness, and workplace equity to support holistic learning and personal development. Participants stayed onsite at the White City Fire Hall and Training Grounds, giving them a real-world glimpse into the 24/7 nature of fire service life.

Camp Molly White City was made possible through the support and partnership of numerous organizations, including:

- White Butte RCMP, Regina Fire & Protective Services, and Saskatchewan Public Safety Agency, who contributed guest speakers and instructors.
- Local businesses and community sponsors, who helped fund meals, gear, and accommodations.
- Town of White City Council and Administration, who supported the initiative through strategic and logistical assistance.

For the WCFD, Camp Molly represented not just an outreach program, but a leadership opportunity. It showcased the department's progressive values, advanced training capabilities, and desire to be a leader in diversity and inclusion across Saskatchewan's emergency services sector.

While there are no immediate plans for White City Fire Department to host another Camp Molly in the foreseeable future, members of the department remain deeply committed to the mission of the program. WCFD firefighters look forward to supporting and participating in future Camp Molly events hosted in other communities, sharing their experience and continuing to inspire youth across the province.

The success of Camp Molly White City 2024 not only marked a significant milestone for the Town, but also established a legacy of leadership in advancing diversity, inclusion, and education within emergency services. White City is proud to have played a foundational role in bringing this transformative program to Western Canada.

An aerial photograph of a town, likely White City, showing residential areas, roads, and green spaces. The image is overlaid with a semi-transparent green filter and a large, stylized white logo that resembles a compass rose or a star with rounded points. The logo is centered on the page.

FINANCIAL REPORT



An aerial photograph of a town, likely White City, is shown with a semi-transparent green overlay. A large, stylized, light-green 'X' graphic is superimposed over the entire image, with its arms extending towards the corners. The town below shows a mix of residential houses, streets, and some commercial buildings. The overall tone is professional and community-oriented.

FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE

The financial performance section of a municipal annual report provides a comprehensive overview of the municipality's financial status and operations during the reporting period. It highlights key financial indicators and metrics that reflect the municipality's revenue generation, expenditure management, and overall financial health.

This section includes a summary of the Town's revenue sources, such as taxes, fees, grants, and other sources of income. It examines any notable changes or trends in revenue generation, highlighting areas of growth or decline. The report also analyzes the municipality's expenditure patterns, focusing on major categories like infrastructure, public services, administration, and debt servicing.

Furthermore, the financial performance section provides an analysis of the municipality's financial position, including its assets, liabilities, and fund balances. It will discuss the municipality's debt levels and borrowing activities.

Overall, the financial performance section provides stakeholders with a comprehensive understanding of the municipality's financial performance, ensuring transparency, accountability, and informed decision-making.

The financial highlights in the following pages of this report have been extracted from the 2024 Audited Financial Statements as completed on June 23, 2025. The full Audited Financial Statements begin on page 92.

MANAGEMENT'S REPORT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements and all other information contained in this report are the responsibility of management. The consolidated financial statements have been prepared by management in accordance with generally accepted accounting principles recommended from time to time by the Chartered Professional Accountants of Canada. The preparation of the statements necessarily includes some amounts, which are based on the best estimates and judgments of management. Financial data elsewhere in this report is consistent with that of the consolidated financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that the financial records are reliable for the preparation of financial statements.

The Committee of the Whole, as established by Town Council in 2022, comprises all elected members of council. The Committee, in addition to considering corporate, community, development and protective services items, reviews the content of the annual financial report for presentation to Town Council and reviews external audit reports.

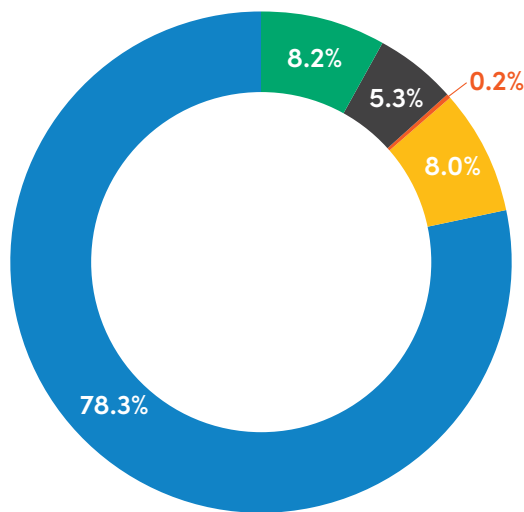
Prairie Strong Chartered Professional Accountants, the Town's appointed external auditors, have audited the consolidated financial statements. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.

Ken Ritsco, CPA
Manager of Finance

Rodney Audette
Town Manager

ASSETS
(WHAT WE OWN)

Figure 3.1 – Assets 2024 (000's)



	2024		2023	
Cash & Cash Equivalents	\$4,952	8.2%	2,530	4.6%
Investments	3,180	5.3%	4,233	7.7%
Taxes Receivable - Mun	93	0.2%	144	0.3%
Other Accounts Receivable	4,823	8.0%	4,989	9.1%
Non-Financial Assets	47,065	78.3%	43,076	78.4%
Total	60,113	100.0%	54,972	100.0%

Municipal assets are things that the Town owns and are valuable. These can include physical things like buildings, land, vehicles, and equipment that the Town uses for various purposes. Assets can also include things that are not physical, such as money that the municipality has saved or invested.

Think of assets as things that have value and can help the municipality carry out its responsibilities and provide services to its residents. For example, a municipality’s assets might include a town hall building, parks and recreational facilities, police vehicles, fire trucks, and funds in the bank.

Having assets is important for a municipality because they can be used to support the community’s needs and ensure the smooth operation of services. It is also important for the municipality to keep track of its assets and manage them properly to make sure they are well-maintained and utilized effectively.

In 2024, total assets of the Town of White City were \$60.11 million. The \$60.11 million of total assets is largely made up of Tangible Capital Assets and Prepaids, totaling \$46.97 million. The remainder of the balance includes \$4.95 million of cash and cash equivalents, \$4.82 million of other accounts receivable, \$3.18 million of investments, and \$93.00 thousand of taxes receivable.

Tangible Capital Assets increased by \$4.01 million due to increased expenditures on the Wastewater Treatment Plant Project. Cash and cash equivalents increased by \$2.42 million due to borrowing Long-Term Debt and the transfer of funds from Investments. This was done in anticipation of the increased funding needs for the Wastewater Treatment Plant Project but project delays pushed some of the cash needs until 2025.

TANGIBLE
CAPITAL ASSETS

Tangible Capital Assets (TCAs) are physical things that the Town owns and are used to provide services to the community. These assets are long-term investments and are expected to be used for a significant period of time, usually more than one year.

TCAs can include things like buildings, roads, bridges, parks, playgrounds, and vehicles that a municipality owns. These assets are different from everyday items like office supplies because they are substantial and have a longer lifespan.

The purpose of these assets is to support a municipality’s operations and provide services to its residents. For example, the municipality’s TCAs, like buildings, are used for administrative offices, community centers, or public facilities. Roads and bridges are used for transportation, and parks and playgrounds are used for recreation and leisure activities.

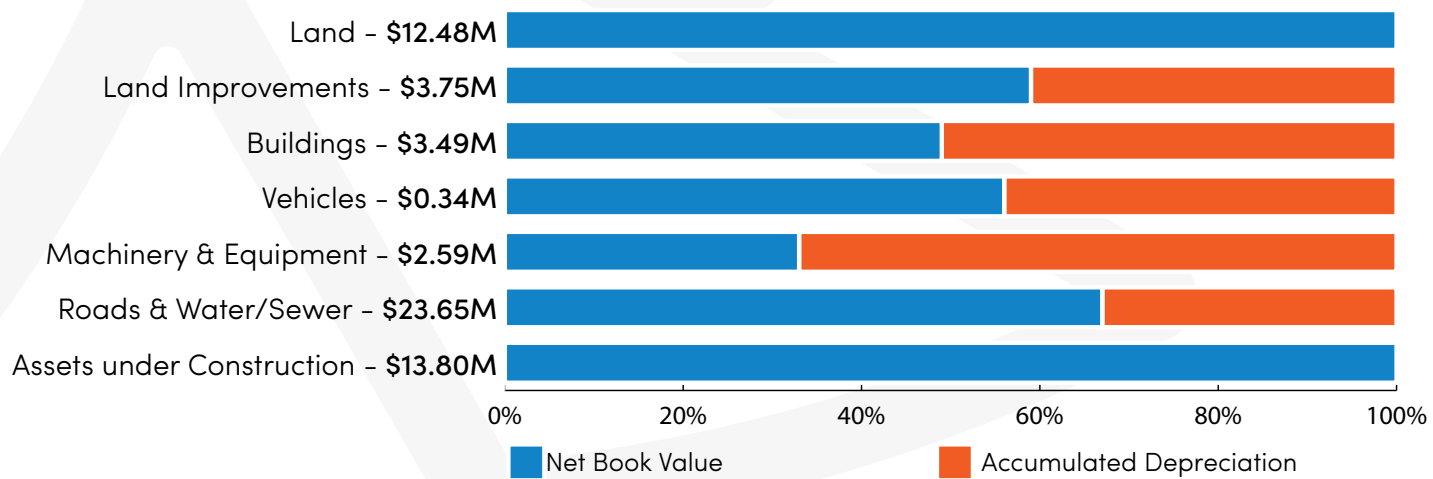
It’s important for a municipality to manage and maintain these tangible capital assets properly to ensure they remain in good condition and continue to serve the community’s needs for many years.

This may involve regular inspections, repairs, and upgrades to keep the assets functional and safe for public use.

TCAs represent 78% of the total assets owned by the Town in 2024. The Town saw an increase of \$4.01 million in capital assets in 2024. Major capital expenditures in 2024 included \$3.91 million on the Waste Water Treatment Plant Project, \$809.95 thousand on Chuka Ponds, \$242.87 thousand on Publics Works Maintenance Equipment, \$43.97 thousand towards Bronco Park upgrades, and \$35.60 thousand on improvements to the Fire Department Training Grounds and Equipment.

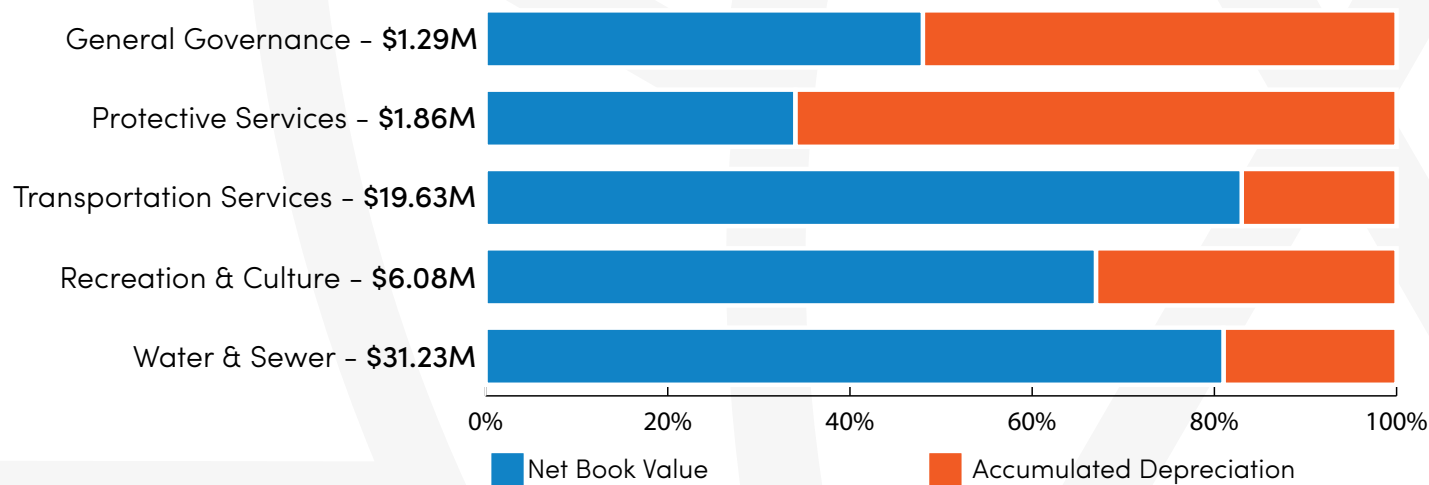
The following chart shows both the historical cost and net book value of the Town’s TCAs split by asset type for 2024. Historical cost represents the acquisition value of the assets, and the net book value represents the acquisition value minus amortization/depreciation accumulated since the assets were acquired.

Figure 3.2 - 2024 Tangible Capital Assets - Historical Cost \$60.09M and Net Book Value \$46.97M



TANGIBLE
CAPITAL ASSETS

Figure 3.3 - 2024 Tangible Capital Assets - Historical Cost \$60.09M and Net Book Value \$46.97M



Tangible Capital Assets, as described in the Town’s Tangible Capital Asset Policy, are non-financial assets having physical substance that have the following characteristics:

- 1. have useful economic lives extending beyond an accounting period (1 year);
- 2. are to be used on a continuing basis; and
- 3. are not for sale in the ordinary course of operations.

Funding sources for Tangible Capital Assets include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies.

Figure 3.4 - Five-Year Summary of Tangible Capital Asset Expenditures

Capital Expenditures						
Project Name	Total	2024	2023	2022	2021	2020 & Older
Betteridge Road Project	3,313,952	-	-	181,215	1,340,523	1,792,214
Phase I	1,788,365	-	-	-	-	1,788,365
Phase II	1,525,587	-	-	181,215	1,340,523	3,849
Bower West Development Completion	69,740	-	-	9,756	13,969	46,015
Chuka Ponds	1,020,663	809,948	132,721	18,600	52,143	7,251
Community Centre - Generator	42,279	-	-	-	42,279	-
Community Safety Officer Vehicle	81,783	-	81,783	-	-	-
Double K Outdoor Rink	275,049	8,294	-	-	-	266,755
Basketball Hoops	266,755	-	-	-	-	266,755
Park Pavillion	8,294	8,294	-	-	-	-

Figure 3.4 – Five-Year Summary of Tangible Capital Asset Expenditures Continued

Capital Expenditures						
Project Name	Total	2023	2022	2021	2020	2019 & Older
Equipment	573,078	242,873	34,768	34,980	141,272	119,185
3-Ton Truck Replacement	110,046	-	-	-	110,046	-
16 ft. Double Axle Dump Trailer	14,549	-	-	-	14,549	-
16 ft. Mower (Unit Replacement)	34,980	-	-	34,980	-	-
72" Rough Cut Mower	9,406	-	-	-	-	9,406
ATV Unit Snowblower	4,531	-	-	-	4,531	-
Skid Steer Snowblower	13,568	-	13,568	-	-	-
Foreman Truck (Unit Replacement)	16,230	-	-	-	-	16,230
K-Connect Hitch and Power Unit	12,146	-	-	-	12,146	-
Mower (Unit Replacement)	31,054	-	-	-	-	31,054
P&R Utility Tractor (Unit Replacement)	29,381	-	-	-	-	29,381
Snowblower	29,385	-	21,200	-	-	8,185
Utility Tractor (Unit Replacement)	24,929	-	-	-	-	24,929
Snowblower	14,125	14,125	-	-	-	-
Snow Plow	17,437	17,437	-	-	-	-
ATV Unit	42,135	42,135	-	-	-	-
Wheel Loader	169,176	169,176	-	-	-	-
Fernwood Park - Parking Lot	8,036	-	-	-	-	8,036
Fire Department	286,483	35,598	75,468	55,868	30,740	88,809
Command Unit	66,961	-	-	-	30,740	36,221
Fire Chief Unit	32,023	-	-	32,023	-	-
Jaws of Life (Funded by Grant)	70,000	-	70,000	-	-	-
Training Grounds	96,565	14,664	5,468	23,845	-	52,588
Equipment Wash Machine	9,380	9,380	-	-	-	-
Equipment Dryer	11,554	11,554	-	-	-	-
Garden of Eden Drainage	44,471	17,355	-	27,116	-	-
Lighting	48,790	-	16,642	-	-	32,148
Pathway Lighting Upgrades	48,790	-	16,642	-	-	32,148
Street Light Program	21,965	-	-	-	21,965	-
McKenzie Pointe As-Built Completion	15,690	-	-	-	-	15,690
Multi-Use Recreation Centre	2,055,244	3,900	1,687	761,975	227,981	1,059,701
Stage 1	150,167	-	-	-	1,070	149,097
Stage 2	741,728	-	-	-	43,260	698,468
Stage 3	951,213	3,900	1,687	761,975	183,651	-
Land	212,136	-	-	-	-	212,136
Land	212,136	-	-	-	204,671	7,465
Pathways	237,537	8,891	56,460	43,930	97,776	30,480
MUIP - Lott Road East	97,572	-	-	-	71,652	25,920
MUIP - Motherwell Drive	100,390	-	56,460	43,930	-	-
Motherwell Drive Pathway	12,205	-	-	-	12,205	-
Ramm Avenue	8,891	8,891	-	-	-	-
Park Pavilion to Outdoor Rink	4,560	-	-	-	-	4,560
Skate Park Trail	13,919	-	-	-	13,919	-

TANGIBLE CAPITAL ASSETS

Figure 3.4 – Five-Year Summary of Tangible Capital Asset Expenditures Continued

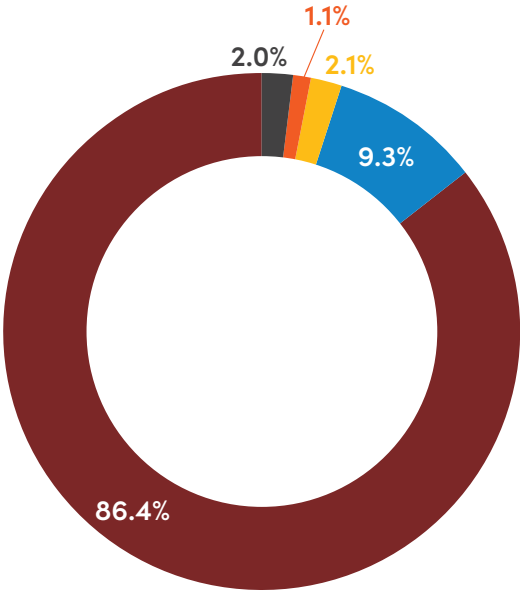
Capital Expenditures						
Project Name	Total	2023	2022	2021	2020	2019 & Older
Pedestrian Cross Walk	98,911	27,067	25,783	16,527	17,798	11,736
Gregory Avenue East	17,798	-	-	-	17,798	-
Kingsmere Avenue	25,783	-	25,783	-	-	-
Motherwell Drive Pathway	43,594	27,067	-	16,527	-	-
White City Drive	11,736	-	-	-	-	11,736
Playstructures	198,055	46,025	122,413	-	-	29,617
Bronco Park	166,387	43,974	122,413	-	-	-
Emerald Ridge	29,617	-	-	-	-	29,617
Benches and Receptacles	2,051	2,051	-	-	-	-
Roads	117,592	-	-	-	-	117,592
Fernwood Bay & Aspen Place Repairs	68,459	-	-	-	-	68,459
Meadow Road Repairs	49,133	-	-	-	-	49,133
Sewage Pumping Stations	978,604	-	17,337	1,563	24,766	934,938
SPS 1 Removal & SPS 2 Upgrade	827,780	-	-	-	-	827,780
SPS 4 Generator	36,066	-	-	-	-	36,066
SPS 4 Control Panel	71,092	-	-	-	-	71,092
SPS 6 Generator	15,254	-	2,497	1,111	11,646	-
SPS 6 Pump Replacement	28,412	-	14,840	452	13,120	-
Splash Park Renovation	283,381	-	-	192,271	86,414	4,696
Town Maintenance Storage Compound Expansion	11,501	-	-	11,501	-	-
Town Office	51,953	13,210	-	-	10,595	28,148
Council Laptops/Tablets	24,273	13,210	-	-	-	11,063
Fibre Optic Internet Upgrade	10,595	-	-	-	10,595	-
Full Server Replacement	17,085	-	-	-	-	17,085
Waste Water Treatment Project Phase 2	10,584,555	3,909,346	1,021,410	5,653,800	-	-
Water Distribution System	891,390	-	-	12,377	42,128	836,885
Water Meter Replacement Program	49,618	-	-	12,377	10,568	26,673
Water Supply Main – WCD – TC	810,212	-	-	-	-	810,212
Water Treatment Pump Replacement	31,560	-	-	-	31,560	-
Total	21,310,702	5,122,506	1,586,472	7,021,479	2,150,349	5,429,896

Projects with spending incurred over the past five-years are noted in this section. In order to provide an accurate representation of project costs, spending prior to 2020 is included in the '2020 & Older' column.



LIABILITIES
(WHAT WE OWE)

Figure 3.5 - Liabilities 2024 (000's)



	2024		2023	
Accounts Payable	414	2.0%	835	5.2%
Accrued Liabilities Payable	229	1.1%	145	0.9%
Deposits	426	2.1%	435	2.7%
Deferred Revenues	1,888	9.3%	1,938	12.0%
Other Liabilities	-	0.0%	154	1.0%
Long-Term Debt	17,255	85.4%	12,641	78.3%
Total	\$20,211	100.0%	\$16,148	100.0%

Liabilities are financial obligations or debts that the Town owes to others. These obligations arise from past or current transactions or events, and the Town is legally obligated to fulfill them in the future.

Liabilities can take various forms for a municipality. One common type is long-term debt, which includes loans or bonds that the municipality has borrowed from banks or investors to fund major projects like infrastructure development. The municipality is responsible for repaying these debts over an extended period of time, typically with interest.

Another type of liability for a municipality is accounts payable. These are short-term obligations that arise when the municipality owes money to vendors, suppliers, or service providers for goods or services received but not yet paid for.

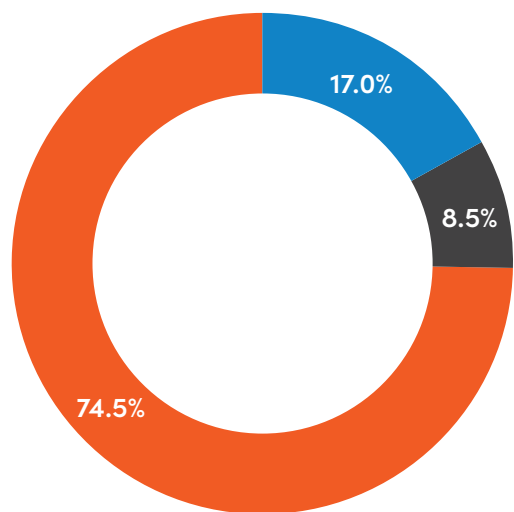
Liabilities can also include pension obligations or employee benefits, such as retirement plans or healthcare costs for current or former municipal employees. These represent future financial commitments that the municipality is obligated to fulfill.

Managing liabilities is important for a municipality to ensure financial stability. It involves budgeting and planning to meet payment obligations, monitoring debt levels, and making timely payments to vendors and employees. By responsibly managing its liabilities, a municipality can maintain its financial health and meet its obligations to stakeholders.

Overall, financial liabilities for the Town increased by a total of \$4.06 million in 2024. The primary reason for the increase in financial liabilities is new debt obtained in 2024 for the Waste Water Treatment Plant Project. Long term debt increased by \$4.61 million in 2024. Accounts payable decreased by \$421.57 thousand due to connection fees and operating fees from 2023 being settled in 2024.

NET WORTH
(ASSETS MINUS LIABILITIES)

Figure 3.6 – 2024 Net Worth (000's)



	2024		2023	
Unappropriated surplus	6,785	17.0%	5,396	13.9%
Appropriated reserves	3,399	8.5%	3,108	8.0%
Net investment in tangible capital assets	29,718	74.5%	30,321	78.1%
Total	39,902	100.0%	\$38,825	100.0%
Total liabilities and net worth	60,113		\$54,973	

Net worth refers to the overall financial value or financial position of the Town. It represents the difference between the Town’s total assets and total liabilities.

Think of net worth as a measure of the municipality’s financial health or wealth. If the municipality’s assets, such as buildings, land, or funds in the bank, are worth more than its liabilities, such as debts or financial obligations, then the net worth is positive. This indicates that the municipality has more assets than liabilities and is in a financially favorable position.

On the other hand, if the municipality’s liabilities exceed its assets, the net worth would be negative. This suggests that the municipality owes more than it owns, which may indicate financial challenges or debt burdens.

Net worth is an important indicator for assessing the municipality’s financial stability and ability to meet its financial obligations. It provides a snapshot of the municipality’s overall financial position and helps stakeholders understand its financial health. By monitoring and managing net worth, the municipality can make informed decisions, maintain fiscal sustainability, and plan for the future.

In 2024, the Town’s financial position, also referred to as net worth, increased by \$1.077 million as a result of the Town’s operating surplus in 2024.

YEAR END
OPERATING BALANCE

Figure 3.7 – 2024 Year End Operating Balance

Surplus	\$000's
Net change in Appropriated Reserves	291
Net investment in tangible capital assets	(603)
Change in Unappropriated Surplus	1,390
Surplus/(deficit)	1,077

Year-end operating balance refers to the amount of money that is left over from the Town’s operations at the end of the fiscal year. It represents the excess of revenue earned over the expenses incurred by the Town during that year.

To understand year-end operating surplus, let’s consider a simple example. Imagine a municipality collects taxes, fees, and other sources of income throughout the year. At the same time, it incurs expenses to provide services, maintain infrastructure, pay employees, and cover other costs.

If the total revenue collected during the year exceeds the total expenses incurred, the municipality will have a surplus. This surplus is the year-end operating surplus. It shows that the municipality generated more revenue than it spent on its day-to-day operations.

The year-end operating surplus can have different uses. It can be saved for future projects or emergencies, used to pay down debts, invested in infrastructure improvements, or allocated to specific initiatives or programs.

The year-end operating surplus is an important financial metric for the municipality, as it reflects its ability to manage its expenses and generate revenue. It indicates a positive financial outcome and can contribute to the municipality’s financial stability and long-term planning.

Figure 3.7 summarizes the allocation of the 2024 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.



REVENUE

(WHERE THE MONEY CAME FROM)

Revenue refers to the money that the Town earns or receives. It is the income generated by the Town from various sources, which is used to fund its operations and provide services to the community.

Revenue for a municipality can come from different channels. The most common source is property taxes. The municipality collects these taxes from property owners within its jurisdiction. Other sources of revenue can include fees for services provided by the municipality, such as permits, licenses, or fines. Grants from higher levels of government or donations from individuals or organizations can also contribute to the municipality’s revenue.

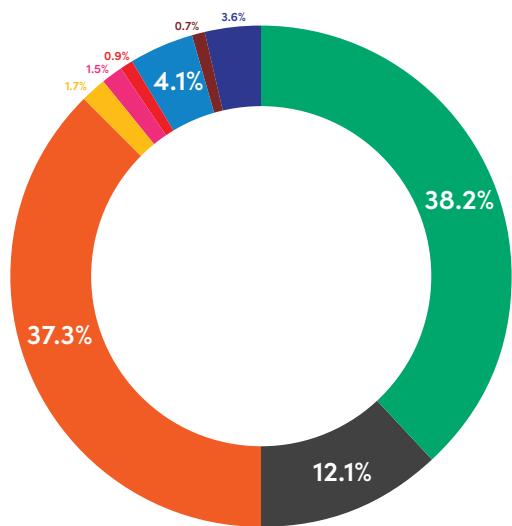
The revenue generated by the municipality is essential for financing its activities and fulfilling its responsibilities. It is used to fund services like infrastructure maintenance, public safety, parks and recreation, and other programs that benefit the community.

Monitoring and managing revenue is crucial for the municipality to ensure it has adequate resources to meet its financial obligations and provide essential services to its residents. By effectively managing revenue, the municipality can maintain its financial stability and address the needs of the community.

Property tax is the Town’s largest source of income, accounting for 38% of total revenues, or \$3.35 million, in 2024. Approximately 37%, or \$3.27 million, of the Town’s revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals.

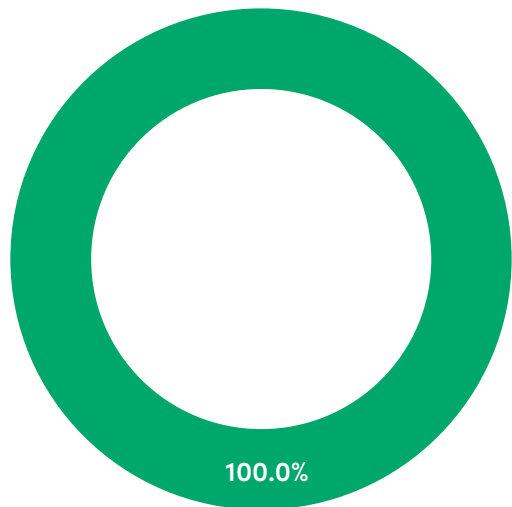
Revenue was higher in 2024 due to increased fees for sewer charges (\$532.55 thousand), higher revenue recognized from the Canada Community Building Fund (\$235.00 thousand), Tangible Capital Asset Sale Gains (\$231.87 thousand), and higher Municipal Revenue Sharing (\$134.20 thousand).

Figure 3.8 – 2024 Total Revenue (000’s)



	2024		2023	
Tax Revenue	\$3,348	38.2%	3,206	43.2%
Other Unconditional Revenue	1,062	12.1%	927	12.5%
Fees and Charges	3,265	37.3%	2,738	36.9%
Conditional Grants	145	1.7%	176	2.4%
Tangible Capital Asset Sales - Gain	130	1.5%	(25)	-0.3%
Land Sales - Gain	77	0.9%	-	-
Investment Income	356	4.1%	211	2.8%
Other Revenues	65	0.7%	109	1.5%
Capital Grants and Contributions	317	3.6%	87	1.2%
Total	\$8,765	100.0%	\$7,429	100.0%

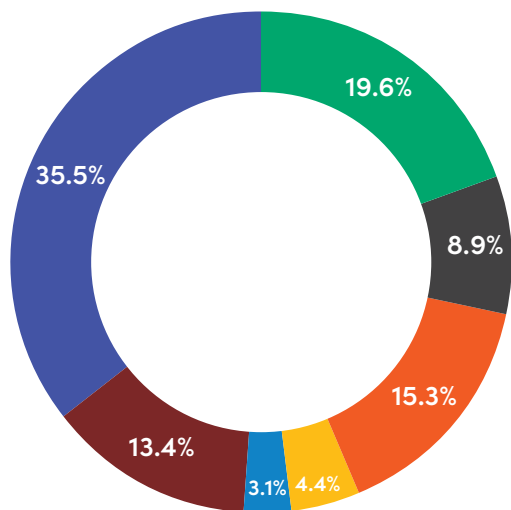
Figure 3.9 – Utility Revenue (000’s)



	\$000'S	%
Fees and Charges	\$3,057	100.0%
Total	\$3,057	100.0%

EXPENSES
(WHAT THE MONEY WAS USED FOR)

Figure 3.10 – Expenses (000's)



	2024		2023	
General Governance	\$1,504	19.6%	\$1,561	20.4%
Protective Services	681	8.9%	666	8.7%
Transportation Services	1,173	15.3%	1,205	15.8%
Environment & Public Health Services	336	4.4%	323	4.2%
Planning & Development	238	3.1%	339	4.4%
Recreation & Culture Services	1,028	13.4%	935	12.2%
Utility Services	2,729	35.5%	2,611	34.2%
Total	\$7,689	100.0%	\$7,640	100.0%

Expenses refer to the money that the Town spends or uses to cover its costs and provide services to the community. Expenses are the various payments and expenditures that the Town incurs to carry out its day-to-day operations and fulfill its obligations.

Municipalities have various expenses to manage. These can include costs for maintaining and operating infrastructure, such as roads, bridges, and public buildings. Expenses may also cover personnel costs, including salaries and benefits for municipal employees, such as police officers, firefighters, and administrative staff.

Additionally, expenses can involve purchasing supplies, equipment, and services needed for municipal operations. For example, expenses may include buying office supplies, vehicles, or contracting services for waste management or utility maintenance.

The municipality also incurs expenses related to providing services and programs to the community, such as events, programs, transportation, and recreational facilities. Managing expenses is important for the municipality to ensure that its spending is within its budgetary limits and aligns with its priorities.

By carefully managing expenses, the municipality can use its resources efficiently, maintain financial stability, and continue to provide necessary services to its residents.

The Town’s most significant cost centre is the Utility Service (36% or \$2.73 million). Utility services include the purchase of treated water from the White City Water Treatment Plant, owned by SaskWater, and the water and sewer distribution systems, owned by the Town.

Expenses associated with the utility service correspond with providing safe drinking water to residents, updating, and maintaining our water distribution system and improving sewer pumping capacity. The Town’s Utility Service is transitioning to a full-cost recovery basis, meaning the utility is self-sufficient and does not rely on resident tax dollars to operate.

Costs for 2024 were slightly higher than 2023 (increase of \$49.03 thousand). Increases in the operations of the Wastewater Treatment Plant were mainly offset by cost savings in the other departments (lower salaries/consulting costs and favourable interest rate hedging).

64.0% of the Town's expenditures is broken down into seven categories:

General Governance – The General Governance department encompasses the business operations of the town, including I.T. services, software, hardware, communications, advertising, assessment and taxation, office supplies, postage, printing, financial services, legal consultation, bylaws, policies, H.R. management, public meeting management, and council services.

Recreation Services – Parks, recreation and culture services including recreation programs and events such as the Summer Play Program, Summer & Winter Festivals, Twinkle Tour, Forever in Motion, and White City Walks. In addition to management and maintenance of town recreation facilities like Serbu Park, sports fields, tennis/pickleball courts, playgrounds, community centre, play school, and general park maintenance. Includes grants to groups such as the White City Museum and Regional Library.

Planning and Development Services – Subdivision planning, development standards, permit approval, regulation of business licenses & traffic standards, and effective long-term planning.

Public Works Services – Public Works services & facility utilities, supplies and maintenance. Town maintenance including road services (gravel, grading, dust control, general road repairs, and road cleaning), landscaping maintenance, and snow removal.

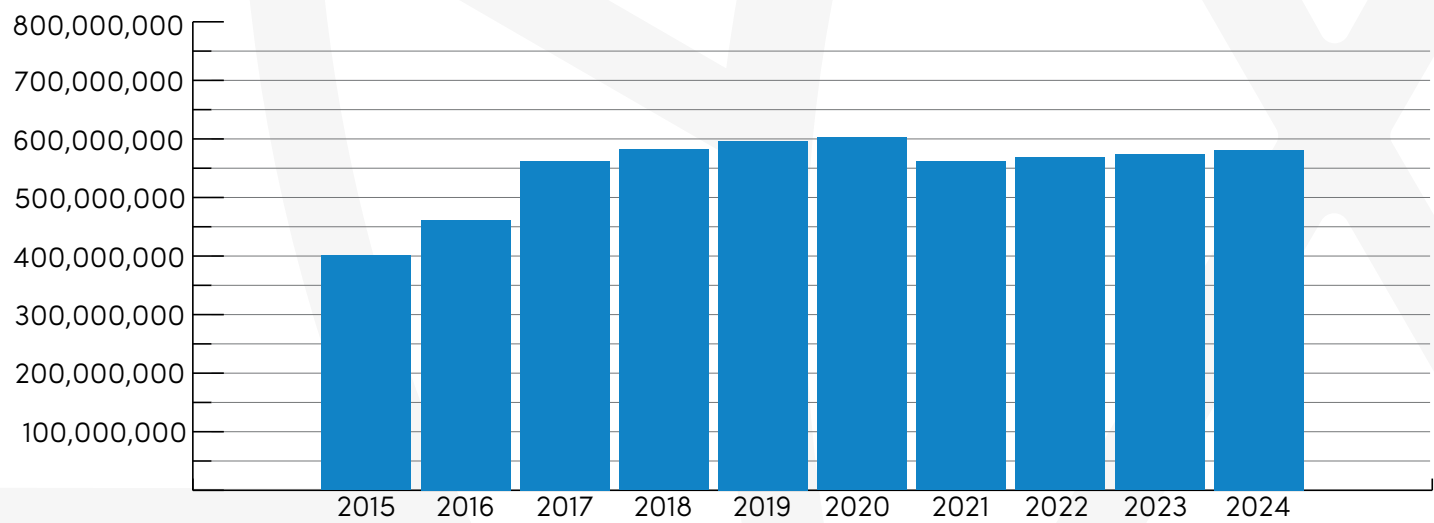
Protective Services – Protective contracts for policing and bylaw enforcement with the RCMP and Commissionaires.

Fire Services – White City Fire Department program and service development, fire protection and medical responder services for the town. Fire Hall & fire equipment maintenance and providing safe equipment for fire fighters and first responders.

Environmental Services – Contracts for waste & recycling collection and composting services in addition to municipal weed and pest control and annual Spring/Fall clean up programs.

10-YEAR TREND
TOTAL TAXABLE ASSESSMENT

Figure 3.11 – Total Taxable Assessment



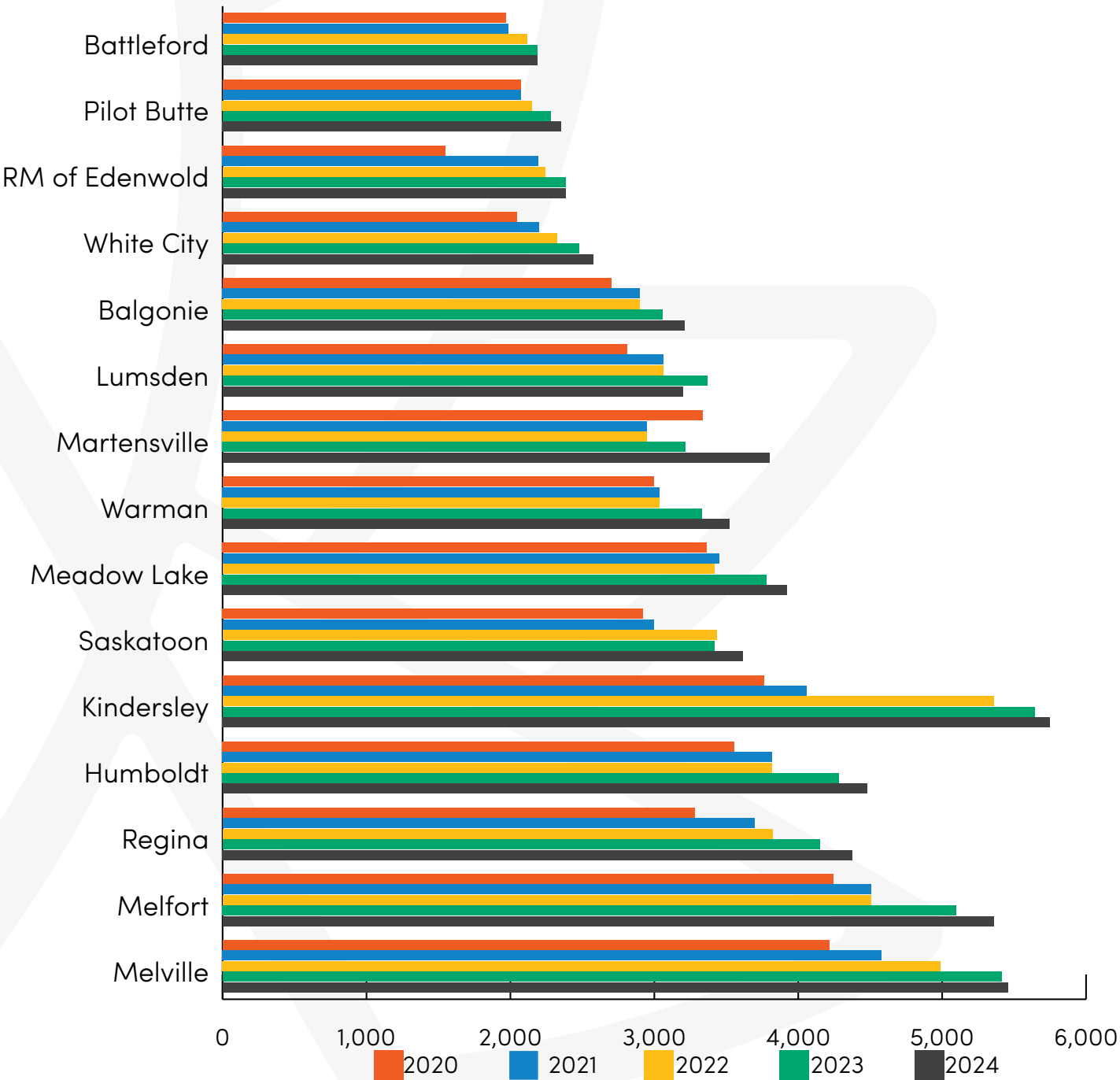
Assessment is the value placed on a property for tax purposes. The Town utilizes the Saskatchewan Assessment Management Agency (SAMA) to determine the assessed value for properties. SAMA undertakes a revaluation every four years, the most recent revaluation year was 2021. During a revaluation year all properties in the province are revaluated to ensure a fair and equitable assessment value based on a common base date, for the 2021 revaluation the base date is January 1, 2019.

For municipalities it is essential to maintain a diverse and healthy assessment base to ensure the longevity and viability of the community. White City’s assessment base has increased as a result of growth in the Town. The SAMA 2021 reassessment year did reduce overall assessment values, but the Town has seen a steady increase ever since.

A growing assessment base means stability in property tax rates for residents and the ability to improve services and amenities at an affordable cost to residents. Growth is essential for communities that wish to expand amenities for residents, without growing the assessment base services could remain stagnant or require larger increases in property taxes to current residents.

With the young population of White City and the desire for additional recreation services, sustained growth of the Town and the assessment base is the best way to meet the desires of residents without excessive tax increases.

Figure 3.12 - Average Municipal Tax Comparion - Residential



5-YEAR TREND REVENUES AND EXPENSES

Figure 3.13 – 5-Year Revenues and Expenses (000's)

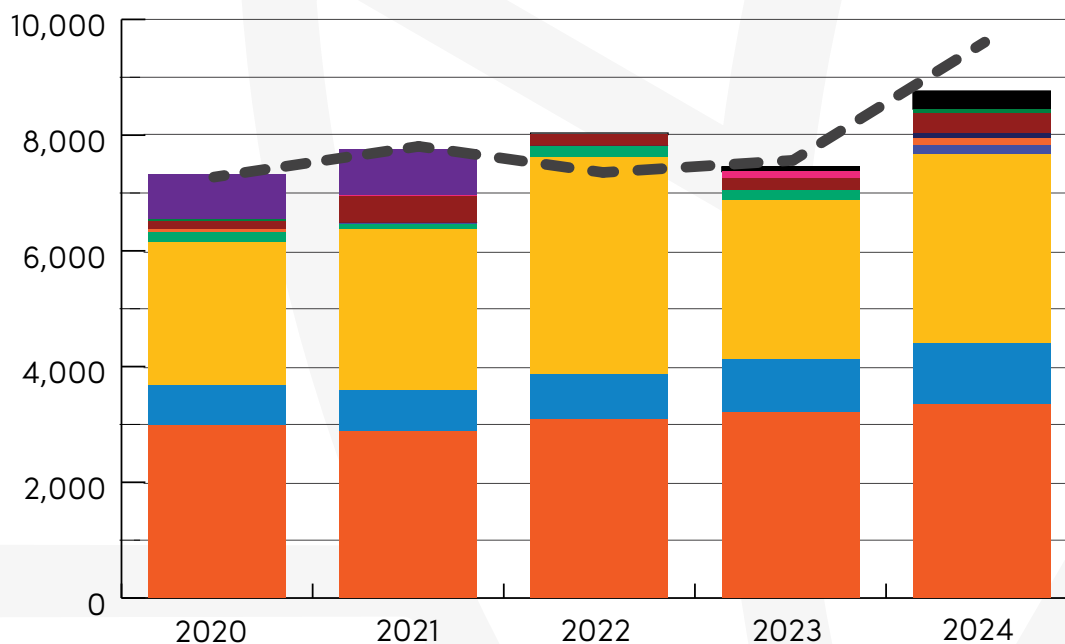


Figure 3.14 – Consolidated Revenues by Source (000's)

	2020	2021	2022	2023	2024
Tax Revenue	2,974	2,884	3,081	3,206	3,348
Other Unconditional Revenues	706	699	791	927	1,062
Fees and Charges	2,470	2,798	3,738	2,738	3,265
Conditional Grants	178	74	198	176	145
Tangible Capital Asset Sales - Gain	36	31	6	(25)	130
Land Sales - Gain	-	-	-	-	77
Investment Income	149	466	193	211	356
Other Revenues	40	4	32	109	65
Provincial/Federal Capital Grants and Contributions	776	806	(703)	87	317
Total	\$7,329	\$7,762	\$7,336	\$7,429	\$8,765

Revenue fluctuations throughout the 5-year period due to water and sewer revenues increases as growth occurs in the Town and to coincide with precipitation levels and water required for irrigation during the year. Fee and Charges increased due to the change in accounting treatment for the development levies in 2022.

The Capital Grants decreased due to the auditor's change in accounting treatment for the Canada Community Building Fund done in 2022.

Expenses maintained steady growth over the 5-year period. This increase can be attributed to inflation and an increase of municipal services provided to residents. As growth occurs in the town expenses are expected to increase moderately to provide necessary services and expenses related to growth-related infrastructure and facilities as well as maintenance for required Town infrastructure.

WATERWORKS
FINANCIAL OVERVIEW

The following is a financial overview of the 2024 waterworks, as required under The Municipalities Regulations:

Total waterworks revenues (as reported in the financial statements): **\$3,056,851**

Total waterworks expenditures (as reported in the financial statements): **\$2,317,526**

Total debt payments on waterworks infrastructure loans: **\$410,974**

Comparison of waterworks revenues to expenditures plus debt payments, expressed as a ratio:

$$\frac{3,056,851}{2,317,526 + 410,974} = 1.12$$

Reserves balance available for waterworks capital infrastructure: **\$1,463,949**

The financial overview details have been extracted from the 2024 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to <https://whitecity.ca/p/budget> for a copy of our full 2024 Budget document.



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash & Cash Equivalents	4,952,336	2,530,002
Investments	3,179,557	4,233,002
Taxes Receivable - Municipal	93,144	144,425
Other Accounts Receivable	4,822,919	4,989,042
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Total Financial Assets	13,047,956	11,896,471
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	413,542	835,108
Accrued Liabilities Payable	228,513	145,155
Derivative Liabilities	-	-
Deposits	426,080	434,780
Deferred Revenue	1,887,976	1,937,638
Asset Retirement Obligations	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	154,140
Long-Term Debt	17,255,109	12,641,097
Lease Obligations	-	-
Total Liabilities	20,211,220	16,147,918
NET FINANCIAL ASSETS (DEBT)	(7,163,264)	(4,251,447)
NON-FINANCIAL ASSETS		
Tangible Capital Assets	46,973,141	42,962,403
Prepayments and Deferred Charges	92,291	113,972
Stock and Supplies	-	53
Other	-	-
Total Non-Financial Assets	47,065,432	43,076,428
ACCUMULATED SURPLUS (DEFICIT)	39,902,168	38,824,981

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
AS AT DECEMBER 31, 2024

	2024 (Budget)	2024	2023
REVENUES			
Tax Revenue	3,341,572	3,348,112	3,206,119
Other Unconditional Revenue	811,541	1,061,787	927,472
Fees and Charges	3,445,393	3,265,374	2,737,517
Conditional Grants	115,800	144,624	176,479
Tangible Capital Asset Sales - Gain	145,180	129,849	(24,690)
Land Sales - Gain	56,356	77,334	-
Investment Income	101,100	356,367	210,640
Other Revenues	2,399	64,912	108,933
Provincial/Federal Grants and Contributions	40,000	316,888	86,801
Total Revenues	8,059,341	8,765,247	7,429,271
EXPENSES			
General Government Services	1,778,927	1,503,552	1,560,667
Protective Services	728,899	681,440	665,394
Transportation Services	1,374,768	1,172,779	1,205,220
Environmental & Public Health Services	343,100	336,091	322,933
Planning & Development Services	365,637	237,621	339,466
Recreation & Cultural Services	1,096,246	1,028,077	934,845
Utility Services	2,887,195	2,728,500	2,610,502
Total Expenses	8,574,772	7,688,060	7,639,027
Annual Surplus (Deficit) of Revenues over Expenses	(515,431)	1,077,187	(209,756)
Accumulated Surplus (Deficit), Beginning of Year	38,824,981	38,824,981	39,034,737
Accumulated Surplus (Deficit), End of Year	38,309,550	39,902,168	38,824,981



AUDITED FINANCIAL STATEMENTS

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Management's Responsibility

To the Ratepayers of the Town of White City:

The Municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the Municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Prairie Strong, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



Mayor
Mitchell Simpson



Administrator
Rodney Audette

June 23, 2025
Date

INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Council
Town of White City

Opinion

We have audited the financial statements of Town of White City (the Municipality) which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net financial assets, cash flows and measurement gains and losses for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town of White City as at December 31, 2024, and the results of its operations, changes in net financial assets, and its 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 our report. We are independent of the Municipality 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 audit 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 the 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 Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality'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. 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:

Continued on the next page

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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 Municipality'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 Municipality'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 Municipality 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.

Prairie Strong

PRAIRIE STRONG
Chartered Professional Accountants

Melville, Saskatchewan
June 23, 2025

Town of White City
Statement of Financial Position
As at December 31, 2024

	2024	Statement 1 2023
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	4,952,336	2,530,402
Investments (Note 3)	3,179,557	4,233,002
Taxes Receivable - Municipal (Note 4)	93,144	144,425
Other Accounts Receivable (Note 5)	4,822,919	4,989,042
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Other (Specify)	-	-
Total Financial Assets	13,047,956	11,896,471
LIABILITIES		
Bank Indebtedness (Note 6)	-	-
Accounts Payable	413,542	835,108
Agreed Liabilities Payable	228,513	145,155
Derivative Liabilities	-	-
Deposits	426,080	434,780
Deferred Revenue (Note 7)	1,887,976	1,937,638
Asset Retirement Obligation (Note 9)	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	154,140
Long-Term Debt (Note 8)	17,255,109	12,611,097
Lease Obligations	-	-
Total Liabilities	20,211,220	16,147,918
NET FINANCIAL ASSETS (DEBT)	(7,163,264)	(4,251,447)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	46,973,141	42,962,403
Prepayments and Deferred Charges	92,291	115,972
Stock and Supplies	-	53
Other	-	-
Total Non-Financial Assets	47,065,432	43,178,428
ACCUMULATED SURPLUS (Schedule 8)	39,902,168	38,824,981
ACCUMULATED SURPLUS (DEFICIT)	39,902,168	38,824,981
Accumulated surplus (deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 8)	39,902,168	38,824,981
Accumulated remeasurement gains (losses) (Statement 5)	-	-

**Town of White City
Statement of Operations
As at December 31, 2024**

	2024 Budget	2024	Statement 2023
REVENUES			
Tax Revenue (Schedule 1)	3,311,572	3,318,112	3,306,119
Other Unconditional Revenue (Schedule 1)	811,541	1,061,787	977,472
Fees and Charges (Schedule 4, 5)	3,145,393	3,205,374	2,737,517
Conditional Grants (Schedule 4, 5)	115,800	144,624	176,479
Tangible Capital Asset Sales + Gain (Schedule 4, 5)	115,180	129,849	(21,690)
Land Sales + Gain (Schedule 4, 5)	56,356	77,334	-
Investment Income (Note 3) (Schedule 4, 5)	101,100	356,367	210,640
Commissions (Schedule 4, 5)	-	-	-
Restructurings (Schedule 4, 5)	-	-	-
Other Revenues (Schedule 4, 5)	2,399	64,912	108,933
Provincial Federal Capital Grants and Contributions (Schedule 4, 5)	40,000	316,888	86,801
Total Revenues	8,059,341	8,765,247	7,429,271
EXPENSES			
General Government Services (Schedule 3)	1,778,927	1,503,552	1,560,667
Protective Services (Schedule 3)	728,899	681,140	665,391
Transportation Services (Schedule 3)	1,374,768	1,172,779	1,205,220
Environmental and Public Health Services (Schedule 3)	343,190	336,091	322,933
Planning and Development Services (Schedule 3)	365,637	237,621	339,466
Recreation and Cultural Services (Schedule 3)	1,096,246	1,028,077	934,845
Utility Services (Schedule 3)	2,887,195	2,728,500	2,610,502
Restructurings (Schedule 3)	-	-	-
Total Expenses	8,574,722	7,688,060	7,639,027
Annual Surplus (Deficit) of Revenues over Expenses	(515,431)	1,077,187	(209,756)
Accumulated Surplus excluding remeasurement gains (losses), Beginning of Year	38,824,981	38,824,981	39,034,737
Accumulated Surplus excluding remeasurement gains (losses), End of Year	38,309,550	39,902,168	38,824,981

Town of White City
Statement of Change in Net Financial Assets
As at December 31, 2024

	2024 Budget	2024	Statement 3 2025
Annual Surplus (Deficit) of Revenues over Expenses	(515,131)	1,077,187	(209,756)
Acquisition of tangible capital assets	17,329,849	(5,122,506)	(1,586,473)
Amortization of tangible capital assets	954,000	927,606	943,032
Proceeds on disposal of tangible capital assets	-	381,315	11,121
Loss/gain on the disposal of tangible capital assets	-	(207,183)	24,690
Transfer of Assets/Liabilities in Restructuring Transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(6,575,849)	(4,010,738)	(607,620)
Acquisition of supplies/inventories	-	-	-
Acquisition of prepaid expense	-	21,681	160,565
Consumption of supplies/inventory	-	52	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	21,733	160,565
Unrealized remeasurement gains/losses	-	-	-
Increase/Decrease in Net Financial Assets	(7,091,280)	(2,911,817)	(656,811)
Net Financial Assets - Beginning of Year	(4,251,447)	(1,251,117)	(3,594,636)
Net Financial Assets - End of Year	(11,342,727)	(7,163,264)	(4,251,447)

**Town of White City
Statement of Cash Flow
As at December 31, 2024**

	2024	Statement of 2023
Cash provided by (used for) the following activities:		
Operating:		
Annual Surplus (Deficit) of Revenues over Expenses	1,077,187	(209,756)
Amortization	937,606	943,032
Loss (gain) on disposal of tangible capital assets	(207,183)	24,690
	1,807,610	757,966
Change in assets/liabilities:		
Taxes Receivable - Municipal	51,281	(2,275)
Other Receivables	166,123	2,238,332
Assets Held for Sale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(738,708)	(893,362)
Derivative Liabilities	-	-
Deposits	(8,700)	(98,209)
Deferred Revenue	(49,662)	715,519
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	(154,140)	151,110
Stock and Supplies	53	-
Prepayments and Deferred Charges	21,681	160,565
Other (Specify)	-	-
Cash provided by operating transactions	1,496,038	3,032,746
Capital:		
Acquisition of capital assets	(5,122,506)	(1,586,473)
Proceeds from the disposal of capital assets	381,345	41,131
Cash applied to capital transactions	(4,741,161)	(1,545,342)
Investing:		
Decrease (increase) in restricted cash or cash equivalents	-	-
Proceeds from disposal of investments	-	-
Decrease (increase) in investments	1,053,445	(1,131,826)
Cash provided by (applied to) investing transactions	1,053,445	(1,131,826)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	5,397,100	2,000,000
Long-term debt repaid	(785,088)	(490,385)
Other financing	-	-
Cash provided by (applied to) financing transactions	4,614,012	1,509,615
Change in Cash and Cash Equivalents during the year	2,422,334	1,835,193
Cash and Cash Equivalents - Beginning of Year	2,530,002	694,809
Cash and Cash Equivalents - End of Year	4,952,336	2,530,002
Cash and Cash Equivalents is made up of:		
Cash and cash equivalents (Note 2)	1,957,136	2,530,002
Less: restricted portion of cash and cash equivalents (Note 2)	-	-
Temporary bank indebtedness	-	-
	4,952,336	2,530,002

Town of White City
Statement of Remeasurement Gains and Losses
Year December 31, 2024

Statement 5
2024

Accumulated remeasurement gains (losses) at the beginning of the year:

Unrealized gains (losses) attributable to (Note 3):

Depreciation		
Equity investments measured at fair value		
Foreign exchange (if applicable)		

Amounts reclassified to the Statement of Operations (Note 3):

Debt discounts		
Equity investments measured at fair value		
Reversal of remeasurement losses (Benefit) net of tax		
Foreign exchange (if applicable)		

Net remeasurement gains (losses) for the year

Accumulated remeasurement gains (losses) at end of year

Town of White City
Notes to the Financial Statements
As at December 31, 2024

1. Significant Accounting Policies

The financial statements of the Municipality are prepared by Management in accordance with Canadian public sector accounting standards (PS As) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the Municipality are as follows:

Basis of Accounting: The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting: The accrual basis of accounting governs revenues as they become receivable, and measurable, and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services, and the creation of a legal obligation to pay.

- ii) Reporting Entity:** The financial statements consolidate the assets, liabilities and financial position of the Municipality. The entity is comprised of all of the organizations that are owned or controlled by the Municipality and are, therefore, accountable to the Council for the administration of the financial affairs and resources. There are no entities included in these financial statements.

Partnerships: A partnership represents a contractual arrangement between the municipality and a party or parties outside the reporting entity. The partnership has significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share an amountable basis, the significant risks and benefits associated with the operations of the partnership. There are no partnerships included in these financial statements.

- iii) Collection of Funds for Other Authorities:** Collection of funds by the Municipality for the school boards are collected and remitted in accordance with relevant legislation.

- iv) Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of a exchange transaction and not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized as revenue in the period that the event giving rise to the transfer occurs, providing:

- a) the transfers are authorized;
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Ungranted government transfer amounts received will be recorded as deferred revenue until eligibility criteria stipulations are met. Government transfer amounts not received will be recorded as an amount payable.

Government transfers to municipalities and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

- v) Revenue:** Fees and charges, interest and commissions are recorded as revenue as the service or contract is performed, provided that at the time of performance, ultimate collection is reasonably assured. If payment is not received at the time the service or contract is performed, an accounts receivable will be recorded.

When a single transaction fulfills the delivery of more than one performance obligation, the revenue recognition criteria are applied to the separately identifiable performance obligations. A performance obligation is considered to be separately identified if the product or service delivered has stand-alone value to that customer and the fair value associated with the product or service can be measured reliably. The amount recognized as revenue for each performance obligation is its fair value in relation to the fair value of the contract as a whole.

For each performance obligation, the Municipality must ascertain whether the obligation is satisfied over a period of time, or at a point in time. In order to do this, the characteristics of the underlying goods and/or services must be considered in order to determine when the ultimate performance obligations will be satisfied. If any of the below criteria are met, the revenue must be recognized over a period of time. Otherwise, corresponding amounts are to be recognized at a point in time.

- a) The payer simultaneously receives and consumes the benefits provided by the Municipality's performance as they fulfill the performance obligation;
- b) The Municipality's performance creates or enhances an asset that the payer controls or uses as the asset is created or enhanced;
- c) The Municipality's performance does not create an asset with an alternative use to itself, and the Municipality has an enforceable right to payment for performance completed to date;
- d) The Municipality's experience to continually maintain or support the transferred good or service under the terms of the agreement;
- e) The Municipality provides the payer with access to a specific good or service under the terms of the agreement.

Town of White City
Notes to the Financial Statements
As at December 31, 2024

Deferred Revenue - Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related services are incurred or services performed.

- c) **Local Improvement Charges:** Local improvement projects funded by property taxes recognize any prepayment charges as revenue in the period assessed.
- d) **Financial Instruments:** Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The Municipality recognizes a financial instrument when it becomes a party to a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the Municipality include cash and cash equivalents, accounts receivable, and accounts payable.
- e) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets include items such as cash and those other assets owned and which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- f) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- g) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate savings for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- h) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council. Tax revenue is recognized when the tax has been authorized by by-law and the taxable event has occurred. Requisitions operate as a flow-through and are excluded from financial revenue.
- i) **Financial Instruments:** Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost amortized cost. Financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized on the statement of operations when there is an other than temporary decline in value.

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Long-term receivables: Receivables with terms longer than one year have been classified as other long-term receivables.

Measurement of Financial Instruments

The municipalities financial assets and liabilities are measured as follows:

Financial Statement Item	Measurement
Cash & Cash equivalents	Cost and amortized cost
Investments	Fair value and cost amortized cost
Other Accounts Receivable	Cost and amortized cost
Long-term receivables	Amortized cost
Debt Charges Recoverable	Amortized cost
Bank Indebtedness	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Long-Term Debt	Amortized cost
Derivative Assets and Liabilities	Fair Value

- j) **Inventories:** Inventories of materials and supplies expected to be used by the Municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

Town of White City
Notes to the Financial Statements
As at December 31, 2024

iv) Tangible Capital Assets: All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets are valued and recorded at their fair market value at the date of contribution.

The tangible capital assets that are recognized at a historical value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over their estimated useful life using the straight line method of amortization. The Municipality's tangible capital assets, including ranges in years are as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	10 to 40 Yrs
Buildings	15 to 40 Yr
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 20 Yrs
Leased Capital Assets	Lease term
Infrastructure Assets	
Water & Sewer	30 to 100 Yrs
Road Network Assets	10 to 60 Yrs

Government contributions: Government contributions by the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifact are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The Municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statements either as capital or operating lease. Any lease that transfers substantially all of benefits and risk associated with the leased item is classified as a capital lease and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

vi) Trust Funds: Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the Municipality.

vii) Employee Benefit Plans: Contributions to the Municipality's multiemployer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are limited to their contributions.

viii) Liability for Contaminated Sites: Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) the municipality:
 - i) is directly responsible, or it Accepts responsibility;
 - ii) is expected that future economic benefits will be given up; and
 - iii) a reasonable estimate of the amount can be made.

ix) Measurement Uncertainty: The preparation of financial statements in conformity with Canadian public accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Town of White City
Notes to the Financial Statements
As at December 31, 2024

Measurement uncertainty impacts the following financial statement items:

Accounts receivable are stated after evaluation as to collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on quantities of goods and quality.

The Operating Asset costs of tangible capital assets have been allocated as a partial cost were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.

Measurement of financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimate.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

- (c) **Basis of segmentation.** Segment report: Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to function based on the purpose or specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the Municipality.

Protective Services: Is comprised of services for Police and Fire protection.

Transportation Services: Is responsible for the delivery of public road services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: Provides waste disposal, other environmental services and public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and the collection and disposal of solid waste.

- (d) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on December 14, 2023.
- (e) **Assets Held for Sale:** the municipality is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset and the sale is reasonably anticipated to be completed within one year of the financial statement date.
- (f) **Asset Retirement Obligation:** Asset Retirement Obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in productive use, and tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific FCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to settle the liability, and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expense incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

Town of White City
Notes to the Financial Statements
As at December 31, 2024

At remediation, the municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

- c) **Loan Guarantees:** The municipality does not provides any loan guarantees to other organizations.
- w) **Other (Non-Government Transfer) Contributions:** Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.
- x) **Intangible capital assets:** Are initially recorded at cost or fair value, less accumulated amortization and any accumulated impairment losses. Purchased intangibles are recognized as non-financial assets in the financial statements. The carrying value of identifiable intangible capital assets with finite lives are amortized over the asset's useful life.

The Municipality does not have any intangible capital assets.

- z) **Public-Private Partnerships:** Where the Municipality procures infrastructure using a private sector partner are accounted for and reported as infrastructure assets on the Statement of Financial Position and are initially recognized at cost. Cost includes the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset; and all costs directly attributable to the acquisition, construction, development or betterment of the infrastructure asset. Infrastructure assets are amortized over the assets useful life and recognized as an expense in the Statement of Operations. When the Municipality has recognized an infrastructure asset in relation to a public-private partnership arrangement and has an obligation to provide consideration to the private sector partner, the Municipality recognizes a corresponding infrastructure liability on the Statement of Financial Position. Infrastructure liabilities are initially measured at the same amount as the related infrastructure asset, reduced for any consideration previously recorded to the public sector partner. Other consideration attributable to the partnership agreement such as operating and maintenance payments are excluded from the measurement of the liability. Two common models used to measure infrastructure liabilities are the financial liability and user pay models. The financial liability model is utilized when the Municipality designs, builds, finances, operates and/or maintains infrastructure in exchange for a contractual right to receive cash or another asset. The reason for this being that the corresponding liability constitutes a financial liability. The user pay model is applicable when the private sector partner designs, builds, finances, operates and/or maintains the infrastructure in exchange for a right to charge the ultimate end-users. This compensation granted by the Municipality is facilitated via the granting of rights to earn revenue from a third party. Due to such, the corresponding liability should be classified as a performance obligation.
- z1) **New Accounting Policies Adopted During the Year:**
 - PS 3160, Public-private partnerships,** a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. This standard was applied prospectively.
 - PS 3400, Revenue,** a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard was applied prospectively.
 - PSG-8, Purchased intangibles,** provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard was applied prospectively.

Town of White City
Notes to the Financial Statements
As at December 31, 2024

2. **Cash and Cash Equivalents**

	2024	2023
Cash	1,952,336	2,530,002
Total Cash and Cash Equivalents	4,952,336	2,530,002

Cash and cash equivalents include balances with banks and short-term deposits with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. **Investments**

	2024	2023
Investments carried at Cost:		
Portfolio investments	802,007	790,477
Investments carried at amortized cost:		
Cash and money market	2,155,386	1,568,071
Government government guaranteed bonds	22,064	1,874,591
Total investments	3,179,557	4,233,002

Government and government guaranteed bonds have effective interest rates of 1.75% to 5.85% (2023: 1.75% to 5.85%) with maturity dates from 2027 to 2035.

	2024	2023
Investment Income		
Interest	115,468	99,678
Income from Portfolio Investments	39,020	28,482
Total investment income	154,497	128,160

4. **Taxes Receivable - Municipal**

	2024	2023
Municipal - Current		
Accounts	90,833	89,777
Accounts	13,286	55,128
Less: Allowance for Uncollectibles	(91,744)	(44,475)
Total municipal taxes receivable	93,144	141,175
School - Current		
Accounts	(84,840)	(62,845)
Accounts	6,592	13,753
Total taxes to be collected on behalf of School Divisions	(78,268)	(49,062)
Other		
Total taxes to be collected and on behalf of other organizations	(4,846)	(9,763)
Deduct taxes receivable to be collected on behalf of other organizations	78,268	49,062
Total Taxes Receivable - Municipal	93,144	144,425

5. **Other Accounts Receivable**

	2024	2023
Federal government	38,117	36,665
Provincial government		115,649
Waste Water Management Authority	5,987,317	5,888,844
Utility	287,934	165,164
Trade	536,251	773,790
Total Other Accounts Receivable	6,850,919	6,989,042
Less: Allowance for Uncollectible	-	-
Net Other Accounts Receivable	6,850,919	6,989,042

6. **Bank Indebtedness**

Bank indebtedness includes an operating account overdraft of \$54,127 (2023: \$504).

Town of White City
Notes to the Financial Statements
As at December 31, 2024

7. Deferred Revenue	2023	Inflows	Outflows	2024
Recreation Committee	25,541	-	25,541	-
Canada Community Building Fund	960,491	216,018	291,457	885,052
Subdivision Projects	32,418	-	32,418	-
White Horse Protective Capital	29,823	-	-	29,823
Roads	115,695	-	-	115,695
Water	171,147	56,807	-	240,945
Sanitary	91,407	-	-	91,407
Storm	38,266	-	-	38,266
Pool Inspections	400	-	-	400
Recreation	249,266	-	-	249,266
Fun Run	45	425	430	-
Custom Work	2,446	2,400	2,446	2,406
Prepaid Taxes	214,715	241,716	214,715	241,716
Total Deferred Revenue	1,937,638	517,368	567,030	1,887,976

8. Long-Term Debt	2024	2023
Debenture payable to Municipal Financing Corporation of Saskatchewan at 9.1349 per year including interest at 5.15% per annum expiring in 2029	106,593	456,597
Interest rate swap agreement with The Bank of Nova Scotia with fixed monthly principal payments of \$12,488 and monthly variable interest rate payments approximated at 5.45% per annum expiring in June 2041	5,307,148	-
Bankers acceptance loan payable with RBC with variable quarterly principal and interest rate swap payments approximated at 3.92% per annum expiring in October 2048	3,328,000	3,500,000
Bankers acceptance loan payable with RBC with variable quarterly principal and interest rate swap payments approximated at 3.05% per annum expiring in October 2049	3,109,000	3,272,000
Interest rate swap agreement with The Bank of Nova Scotia with fixed monthly principal payments of \$8,333 and monthly variable interest rate payments approximated at 5.475% per annum expiring in February 2042	1,816,668	1,915,000
Interest rate swap agreement with The Bank of Nova Scotia with fixed monthly principal payments of \$15,853 and monthly variable interest rate payments approximated at 4.305% per annum expiring in March 2042	3,232,500	3,467,500
Total Long-Term Debt	17,255,109	12,641,097

Future principal and interest repayments are estimated as follows:

Year	Principal	Interest	Current	Prior Year
2025	970,254	766,503	1,736,757	985,624
2026	989,034	722,847	1,711,881	979,730
2027	1,007,009	677,647	1,684,656	972,813
2028	1,026,188	633,803	1,659,991	1,124,740
2029	1,044,583	586,911	1,631,494	1,118,927
Hereafter	12,218,041	3,662,979	15,881,020	7,932,983
Balance	17,255,109	7,050,690	24,305,799	13,114,817

The debt limit for the town is the total amount of the town's own source revenues for the preceding year (the Municipalities Act section 16(1))

Plus additional approved debt from the Saskatchewan Municipal Board - September 21, 2009	2,166,605
Plus additional approved debt from the Saskatchewan Municipal Board - September 21, 2009	1,160,983
Plus additional approved debt from the Saskatchewan Municipal Board - July 12, 2018	3,500,000
Plus additional approved debt from the Saskatchewan Municipal Board - October 4, 2019	3,880,000
Plus additional approved debt from the Saskatchewan Municipal Board - March 21, 2022	3,800,000
Plus additional approved debt from the Saskatchewan Municipal Board - February 11, 2023	3,000,000
Plus additional approved debt from the Saskatchewan Municipal Board - October 3, 2024	3,000,000
Total debt limit of the town	25,507,588

Town of White City
Notes to the Financial Statements
As at December 31, 2024

9. Asset Retirement Obligation

Landfill

The Municipality does not maintain a waste disposal unit.

Asbestos

The Municipality does not have any buildings with asbestos in them.

10. Pension Plan

The Municipality is an employer member of the Municipal Employees Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Corporation of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The benefits accrued to the employees of the MEPP are calculated using the Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and therefore pension assets or liabilities for this plan are not recognized in these financial statements. The Municipality's contribution is expensed when due.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of contributions. Any determined deficiency is the responsibility of the participating employers and employees.

Details of the MEPP are as follows:

	2024	2023
Member contribution rate (percentage of salary)	9.00%	9.00%
Municipal contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 174,819	\$ 175,874
Municipal contributions for the year	\$ 174,819	\$ 175,874
Actuarial valuation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,375,193
Plan Liabilities (in thousands)	\$ 2,411,185	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,399

11. Trusts of the Municipality

	2024	2023
McKenzie Point Deposit - held in trust	-	-
Interest received, accrued	-	274
Total Trusts	-	274

12. Risk Management

Through its financial assets and liabilities, the Municipality is exposed to various risks. These risks include credit risk, liquidity risk and market risk.

Credit Risk:

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in so doing, cause a loss for the other party. The financial instruments that potentially subject the municipality to credit risk consist of cash, Other and Long-Term Receivables.

Management reviews accounts receivable on a case-by-case basis to determine if a valuation allowance is necessary to reflect impairment of collectability.

The aging of accounts receivable as of December 31, 2024 was:

	Total	30 Days	60 Days	90 Days	Over 120 Days
Cash Receivable	95,144	-	-	-	95,144
Other Accounts Receivable	4,531,526	431,537	-	-	4,138,382
Total Receivables	4,626,670				4,531,526
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	4,626,670				4,531,526

Town of White City
Notes to the Financial Statements
As at December 31, 2024

12. Risk Management - continued

Liquidity Risk:

Liquidity risk is the risk that the entity will encounter difficulty in securing financial contributions as they fall due. The municipality undertakes regular cash flow analysis to ensure that there are sufficient cash resources to meet all obligations. The financial instruments that potentially subject the municipality to liquidity risk consist of accounts payable and deposits.

The aging of accounts payable and deposits as at December 31, 2024 was:

	2024	2023	2026	Past 2026
Accounts Payable	113,547	113,547	-	-
Accounts Payables Payable	28,513	28,513	-	-
Other liabilities	-	-	-	-
Deposits	126,086	126,086	-	-
Total	1,068,146	1,068,146	-	-

Market Risk:

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency and other price risk.

Interest Rate Risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the municipality to interest rate risk consist of interest rate swap agreement on long-term debt that can fluctuate between 0.5% and 1.50%.

Currency Risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in currency fluctuations. The Municipality has no exposure to currency risk.

Other Price Risk

Other price risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in fair value of equity investments. The Municipality has no exposure to other price risk.

Town of White City
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2024

	2024 Budget	2024	Schedule 1 2023
TAXES			
General municipal tax levy	3,869,813	3,959,376	3,709,095
Abatements and adjustments	(1,000)	(177,636)	(938)
Discount on current year taxes	(541,773)	(546,411)	(518,025)
Net Municipal Taxes	3,327,040	3,335,329	3,190,132
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	11,532	12,783	15,987
Special tax levy	-	-	-
Other (<i>Specify</i>)	-	-	-
Total Taxes	3,341,572	3,348,112	3,206,119
UNCONDITIONAL GRANTS			
Revenue Sharing	809,541	1,059,393	925,190
Organized Hamlet	-	-	-
Other	-	-	-
Total Unconditional Grants	809,541	1,059,393	925,190
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
Sask Energy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
Sask Tel	2,000	2,394	2,282
Other	-	-	-
Local Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (<i>Specify</i>)	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other (<i>Specify</i>)	-	-	-
Total Grants in Lieu of Taxes	2,000	2,394	2,282
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	4,153,113	4,409,899	4,133,591

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2024

Schedule 2 - 1

	2024 Budget	2024	2023
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	11,210	7,801	4,386
- Sales of supplies	-	-	-
- Licenses, permits, fines, claims	16,200	12,626	8,792
Total Fees and Charges	27,410	20,427	13,178
- Tangible capital asset sales + gain (loss)	-	-	-
- Land sales + gain	56,356	77,333	-
- Investment income	101,190	356,367	210,640
- Commissions	-	-	-
- Insurance claims, other	135,601	27,047	15,133
Total Other Segmented Revenue	149,265	481,175	238,951
Conditional Grants			
- Student Employment	-	-	-
- MIEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	149,265	481,175	238,951
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- RUP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MIEP	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total General Government Services	149,265	481,175	238,951
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Services Provided	10,000	19,061	23,222
Total Fees and Charges	10,000	19,061	23,222
- Tangible capital asset sales + gain (loss)	-	-	-
- Other + Donations	38,000	37,865	81,890
Total Other Segmented Revenue	48,000	56,926	105,022
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MIEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	48,000	56,926	105,022
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- RUP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- MIEP	-	-	-
- Capital donations	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Protective Services	48,000	56,926	105,022

See Accompanying Notes

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2024

Schedule 2 - 2

	2024 Budget	2024	2023
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	9,380	12,536	9,681
- Sales of supplies	1,570	-	990
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Levies	52,949	-	-
Total Fees and Charges	63,899	12,676	10,671
- Tangible capital asset sales - gain/loss	1,518	129,849	174,690
- Other (Specify)	-	-	-
Total Other Segmented Revenue	209,079	172,175	114,039
Conditional Grants			
- SRBC (U-IP)	-	-	-
- Student Employment	5,000	11,753	5,460
- MLEP	-	-	-
- Premier's Economic Traffic Safety	-	26,768	66,082
Total Conditional Grants	5,000	38,520	71,542
Total Operating	214,079	210,695	185,581
Capital			
Conditional Grants			
- Canada Community Building Fund (CCBF)	40,000	291,433	56,460
- R-IP	-	-	-
- RRIC (Heavy Haul U-IP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- MLEP	-	-	-
- Active Transportation	-	25,430	70,341
Total Capital	40,000	316,863	86,801
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	254,079	527,558	272,382

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Cemetery Fees	4,750	6,827	6,179
- Other	-	-	-
Total Fees and Charges	4,750	6,827	6,179
- Tangible capital asset sales - gain/loss	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	4,750	6,827	6,179
Conditional Grants			
- Student Employment	-	-	-
- LAMP	-	-	-
- Local government	-	-	-
- MLEP	-	-	-
- MMSW Recycling	62,982	63,336	63,763
Total Conditional Grants	62,982	63,336	63,763
Total Operating	67,732	70,163	69,942
Capital			
Conditional Grants			
- Canada Community Building Fund (CCBF)	-	-	-
- R-IP	-	-	-
- LAMP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MLEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Environmental and Public Health Services	67,732	70,163	69,942

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2024

Schedule 2 - 4
2023

	2024 Budget	2024	2023
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Landscape deposit forfeiture	-	-	400
Total Fees and Charges	-	-	400
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	400
Conditional Grants			
- Student Employment	-	-	-
- MLEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	400
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MLEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	400

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Levies and fees	134,186	119,582	153,633
Total Fees and Charges	134,186	119,582	153,633
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - donations	-	-	12,000
Total Other Segmented Revenue	134,186	119,582	165,633
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MLEP	-	-	-
- Sask Lotteries, Sask Culture, SPRA, CIP	47,807	42,768	41,174
Total Conditional Grants	47,807	42,768	41,174
Total Operating	181,993	162,350	206,807
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MLEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Recreation and Cultural Services	181,993	162,350	206,807

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2024

Schedule 2 - 4
2023

UTILITY SERVICES

Operating

	2024 Budget	2024	2023
Other Segmented Revenue			
Fees and Charges			
- Water	1,511,115	1,483,402	1,502,370
- Sewer	1,500,281	1,512,520	979,970
- Penalties, rent, permits and fees	193,753	60,929	47,894
Total Fees and Charges	3,205,149	3,056,851	2,530,234
- Tangible capital asset sales + gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	3,205,149	3,056,851	2,530,234
Conditional Grants			
- Student Employment	-	-	-
- MLEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	3,205,149	3,056,851	2,530,234

Capital

Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- New Building Canada Fund (SCE, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MLEP	-	-	-
- Transition	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Utility Services	3,205,149	3,056,851	2,530,234

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	3,906,228	4,355,348	3,295,680
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SUMMARY

Total Other Segmented Revenue	3,750,429	3,893,836	3,032,400
Total Conditional Grants	115,799	144,624	176,479
Total Capital Grants and Contributions	40,000	316,888	86,801
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	3,906,228	4,355,348	3,295,680

Schedule 3 - 1

PROTECTIVE SERVICES

Fire protection

Protective Services

TRANSPORTATION SERVICES

Transportation Services

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Town of White City
Total Expenses by Function
As at December 31, 2024

Schedule 3 - 2
2023

	2024 Budget	2024	2023
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	-
Professional Contractual services	337,700	335,969	319,540
Utilities	-	-	-
Maintenance, materials and supplies	5,400	122	3,393
Grants and contributions - operating	-	-	-
Waste disposal	-	-	-
Public Health	-	-	-
- capital	-	-	-
Waste disposal	-	-	-
Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other	-	-	-
Environmental and Public Health Services	343,100	336,091	322,933
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	343,100	336,091	322,933

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	230,762	193,541	272,139
Professional Contractual Services	84,500	21,457	64,293
Grants and contributions - operating	-	-	-
- capital	2,000	1,974	3,034
Amortization	-	-	-
Interest	48,375	30,649	-
Accretion of asset retirement obligation	-	-	-
Other	-	-	-
Planning and Development Services	365,637	237,621	339,466
Restructuring (Specify, if any)	-	-	-
Total Planning and Development Services	365,637	237,621	339,466

RECREATION AND CULTURAL SERVICES			
Wages and benefits	559,950	565,566	474,139
Professional Contractual services	55,245	45,338	38,081
Utilities	36,940	32,091	30,978
Maintenance, materials and supplies	143,753	96,943	105,483
Grants and contributions - operating	93,302	80,272	75,269
- capital	-	-	-
Amortization	122,756	138,066	128,172
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectible	-	-	-
Other - Programs and events	82,300	69,801	82,723
Recreation and Cultural Services	1,096,246	1,028,077	934,845
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	1,096,246	1,028,077	934,845

Town of White City
Total Expenses by Function
As at December 31, 2024

Schedule 3 - 3
2024 Budget 2024 2023

UTILITY SERVICES

Wages and benefits	106,781	127,879	300,358
Professional/Contractual services	214,600	121,405	157,638
Utilities	21,500	20,536	19,711
Maintenance, materials and supplies	33,100	29,319	47,825
Grants and contributions - operating	435,181	571,603	918,540
- capital	-	-	-
Amortization	343,385	339,445	338,436
Interest	617,241	110,974	435,644
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectible	1,000	-	-
Other - Water purchases	1,114,107	1,107,339	1,092,350
Utility Services	2,887,195	2,728,500	2,610,502
Restructuring (Specify, if any)	-	-	-
Total Utility Services	2,887,195	2,728,500	2,610,502

TOTAL EXPENSES BY FUNCTION

8,574,772 7,688,060 7,639,027

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Taxes and other unconditional revenues (Schedule D)	<u>1,163,896</u>
Net Surplus (Deficit)	<u>1,077,187</u>

Town of White City
Schedule of Tangible Capital Assets by Object
As at December 31, 2024

		2024							2023		
Category	Asset class	General Assets					Infrastructure Assets	General Infrastructure	Total	Total	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction			Total
Acquire	Opening Asset Costs	12,479,388	3,407,883	3,487,676	337,046	2,687,984	23,649,419	46,844	58,739,141	58,739,141	
	Additions during the year	-	243,716	-	-	11,104	-	1,611,716	856,476	856,476	
	Proposals are written down to zero cost	1,885	-	-	-	1,411,228	-	-	63,453	63,453	
	Transfer of direct assets from construction to Infrastructure (Schedule 71)	-	-	-	-	-	-	-	-	-	
	Closing Asset Costs	12,479,388	3,651,599	3,487,676	337,046	2,687,984	23,649,419	13,796,103	60,088,453	55,278,392	
Depreciation	Accumulated Amortization Cost	-	-	-	-	-	-	-	-	-	
	Opening Accumulated Amortization Cost	-	692,642	2,680,427	57	1,211,114	1,600,786	17,815,173	23,360,709	23,360,709	
	Additions during the year	-	81,227	56,883	8,000	10,561	7,468,417	40,000	8,635,137	8,635,137	
	Less: Accumulated amortization on disposals during the year (see Schedule 71)	-	-	-	-	118,074	-	-	28,701	28,701	
	Residuals on Schedule 71	-	-	-	-	-	-	-	-	-	
	Closing Accumulated Amortization Costs	-	1,547,110	2,737,310	148,426	1,738,945	7,897,131	-	13,115,312	13,115,312	
Net Book Value		12,479,388	2,104,489	710,366	188,620	849,039	15,752,288	13,796,103	46,973,141	42,962,403	

Town of White City
Schedule of Tangible Capital Assets by Function
As at December 31, 2024

		2024							Schedule 2	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	2023
Assets	Asset cost									
	Opening Asset costs	287,453	8,213,321	16,888	-	-	8,913,289	21,661,100	85,278,082	111,784,491
	Additions during the year	11,216	35,408	263,420	-	-	1,861,007	1,667,714	3,228,865	3,780,474
	Disposals and other changes during the year	(1,113)	-	(233,102)	-	-	-	(655,107)	(1,000,322)	(1,228,522)
	Transfer of Capital Assets (change in accounting period) to / from	-	-	-	-	-	-	-	-	-
Closing Asset Costs		1,288,030	1,855,919	19,627,065	-	-	6,681,724	31,134,715	60,088,453	55,278,382
Accumulated Amortization Cost	Accumulated Amortization cost									
	Opening Accumulated Amortization Costs	679,818	1,116,737	11,813,516	-	-	87,119	8,623,743	13,315,979	11,760,718
	Add Amortization taken	16,777	96,764	371,813	-	-	35,666	736,117	517,966	617,122
	Less Accumulated amortization on disposals transferred Capital Assets related to (see accounting Schedule 1)	(8,828)	-	(1,297,479)	-	-	-	-	(1,382,781)	(1,287,649)
		-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs		668,042	1,216,287	11,388,578	-	-	1,989,295	6,004,209	13,115,312	12,315,979
Net Book Value		619,988	639,632	16,388,487	-	-	4,093,519	25,231,515	46,973,141	42,962,403

Town of White City
Schedule of Accumulated Surplus
As at December 31, 2024

	2023	Changes	Schedule S 2024
UNAPPROPRIATED SURPLUS	5,395,760	1,389,676	6,785,436
APPROPRIATED RESERVES			
Asset Renewal - Municipal Government	186,871	9,678	196,549
Asset Renewal - Protective Services	268,169	7,854	276,023
Asset Renewal - Transportation	833,527	133,691	967,218
Asset Renewal - Recreational/Culture	327,611	61,130	388,741
Recreation Committee	2,400	-	2,400
Fire Department Fundraising	7,000	-	7,000
Occupancy Deposit Fortunes	13,900	-	13,900
Carried Over Projects	51,969	-	51,969
Water	973,386	153,750	1,127,136
Sewer	113,051	175,258	288,309
Total Appropriated	3,107,915	200,785	3,308,700
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of Name	-	-	-
Organized Hamlet of Name	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 5-7)	47,967,163	1,010,738	48,977,901
Less: Related debt	(17,645,097)	(4,614,012)	(22,259,109)
Net Investment in Tangible Capital Assets	30,322,066	(603,274)	29,718,792
Accumulated Surplus (Deficit) excluding remeasurement gains (losses)	38,824,981	1,077,187	39,902,168

Town of White City
Schedule of Mill Rates and Assessments
As at December 31, 2024

\$=200,000

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominiums	Seasonal Residential	Commercial & Industrial	Potash Mineral	
Taxable Assessment	1,113,470	574,219,920	4,284,794	-	1,387,648	-	\$81,728,040
Regional Park Assessment							
Total Assessment							\$81,728,040
Mill Rate Factor(s)	1.000	1.000	1.000	-	1.000		
Total Base Minimum Tax Generated for each property class	-	1,571,410	7,279	-	-		1,578,689
Total Municipal Tax Levy (include Town of White City and special levies)	1.084	5,011,190	12,247	-	2,434		1,581,170

MILL RATES	MILLS
Average Municipal	6.87
Average School	4.76
Potash Mill Rate	-
Uniform Municipal Mill Rate	1.084

Average Mill Rates multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority.

Town of White City
Schedule of Council Remuneration
As at December 31, 2024

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Brian Fergusson	23,953	133	23,953
Mayor	Mitchell Simpson	671	48	671
Councillor	Rebecca O'Brien	15,898	-	15,898
Councillor	Andrew Boschnian	15,555	65	15,555
Councillor	Henry Zorn	18,235	-	18,235
Councillor	Scott Moskal	10,743	-	10,743
Councillor	William Krzyzosiak	12,615	-	12,615
Councillor	Kris Meyer	12,108	-	12,108
Councillor	Dustin Coart	273	-	273
Councillor	Kenneth Kolis	273	-	273
Councillor	Shantaz Sultana	-	-	-
Total		110,086	238	110,324

Town of White City
Schedule of Restructuring
As at December 31, 2024

Schedule H1
2024

Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date:	
Cash and Cash Equivalents	-
Investments	-
Taxes Receivable - Municipal	-
Other Accounts Receivable	-
Assets Held for Sale	-
Long-Term Receivables	-
Debt Charges Recoverable	-
Derivative Assets	-
Bank Liabilities	-
Accounts Payable	-
Accrued Liabilities Payable	-
Derivative Liabilities	-
Deposits	-
Deferred Revenue	-
Asset Retirement Obligations	-
Liability for Contaminated Sites	-
Other Liabilities	-
Long-Term Debt	-
Lease Obligations	-
Intangible Capital Assets	-
Prepayments and Deferred Charges	-
Inventory and Supplies	-
Other	-
Total Net Carrying Amount Received (Transferred)	-





STATEMENT OF PUBLIC ACCOUNTS

STATEMENT OF
PUBLIC ACCOUNTS

MAYOR AND COUNCIL REMUNERATION AND OTHER EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(IN DOLLARS)

Name	Title	Remuneration	Reimbursed Costs	Total
Fergusson, Brian	Mayor	23,828	125	23,953
Simpson, Mitch	Mayor	623	48	671
Otitoju, Rebecca	Deputy Mayor	15,898	-	15,898
Kolb, Ken	Deputy Mayor	273	-	273
Boschman, Andrew	Councillor	15,490	65	15,555
Grant, Dustin	Councillor	273	-	273
Krzysik, Bill	Councillor	12,615	-	12,615
Moen, Kris	Councillor	12,108	-	12,108
Moskal, Scott	Councillor	10,743	-	10,743
Sultana, Shahnaz	Councillor	-	-	-
Zorn, Hal	Councillor	18,235	-	18,235
		\$110,086	\$238	\$110,324

BOARD REMUNERATION AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(IN DOLLARS)

Board Member	Board Payments
DEVELOPMENT APPEALS BOARD AND BOARD OF REVISION	
Enmark, Chrstine	160
Fletcher, Ryan	160
Gould, Dennis	190
Grant, Larry	160
Schill, Cory	160
Weir, Glenn	160
Wood, Bill	160
\$1,150	
WHITE CITY EMERGENCY MEASURES ORGANIZATION	
Olsen, Charles	3,000
\$3,000	

STATEMENT OF PUBLIC ACCOUNTS

EMPLOYEE REMUNERATION FOR THE YEAR ENDED DECEMBER 31, 2024 (IN DOLLARS)

Employee Name	Title	Salary
Audette, Rodney	Town Manager	186,844
Behrns, Delainee	Manager of Community Planning & Development	102,499
Challand, Josh	Operations Technician	95,463
Colbow, Voula	Town Clerk	122,368
Graefer, Shane	Parks & Facilities Coordinator	75,262
Haines, Dustin	Tax & Utility Clerk	71,394
Himmelspeck, Ruchelle	Manager of Parks, Recreation & Culture	112,892
Horvath, Nadine	Financial Clerk	78,834
Jacksteit, Keagan	Community Safety Officer	55,104
Knoblauch, Kody	Operations Technician	55,471
Landry, Ryan	Foreman	87,233
Lockert, Justin	Operations Technician	60,471
Morgan, Andrew	Operations Technician	67,602
Nameth, Ben	Assistant Foreman	79,020
Reinkens, Chantelle	Office Manager	88,301
Schmidt, Gary	Manager of Public Works	129,331
Schulz, Randy	Fire Chief	56,275
Virgin, Cassandra	Deputy Town Clerk	79,486
Weimer, Blaine	Manager of Finance	83,191
White, Meaghaann	Program & Event Coordinator	65,112
22 Employees under \$50,000		265,118
29 Volunteer Firefighters		61,160

Note

Employee title represents the employment title of the employee as of December 31, 2024 or at the date of termination or leave.

STATEMENT OF PUBLIC ACCOUNTS

EXPENDITURES AND CONTRACTUAL SERVICES OVER \$50,000 FOR THE YEAR ENDED DECEMBER 31, 2024 (IN DOLLARS)

Name	Amount
CF Asphalt	71,506
Aon Reed Stenhouse Inc	164,455
Bobcat of Regina Inc	61,682
Loraas Disposal South Ltd	291,488
Minister of Finance	2,952,651
Municipal Employees Pension Plan	362,724
Receiver General	710,616
Redhead Equipment Ltd	198,593
Regina Business Systems Inc	86,130
SaskPower	109,844
SaskWater	1,241,941
Southeast Regional Library	68,983
SUMA	141,825
WCRM158 Wastewater Authority	5,616,653
Wilco Contractors Southwest Inc	717,225

STATEMENT OF PUBLIC ACCOUNTS

GRANTS FOR THE YEAR ENDED DECEMBER 31, 2024 (IN DOLLARS)

Name	Amount
Active Transportation Fund	25,430
Canada Community-Building Fund	291,458
Canada Summer Jobs	11,755
Municipal Revenue Sharing	1,059,393
MMSW Recycling Grant	63,336
Sask Lotteries	42,768
SGI Traffic Safety	26,766





STATISTICAL SCHEDULES

STATISTICAL SCHEDULES

	2024	2023	2022	2021	2020
CONSOLIDATED EXPENSES BY FUNCTION					
General Government	1,503,552	1,560,667	2,010,886	1,498,472	1,591,622
Protective Services	681,440	665,394	571,499	536,700	479,496
Transportation Services	1,172,779	1,205,220	1,135,787	947,504	871,158
Environmental & Public Health	336,091	322,933	305,538	274,764	263,350
Planning & Development	237,621	339,466	354,660	329,826	318,390
Recreation & Culture	1,028,077	934,845	828,425	760,230	728,417
Utility Services	2,728,500	2,610,502	2,605,261	2,436,063	2,530,261
Total	7,688,060	7,639,027	7,812,056	6,783,559	6,782,694
CONSOLIDATED EXPENSES BY OBJECT					
Wages and Benefits	2,515,870	2,616,866	2,485,482	2,260,713	2,102,843
Professional/Contractual Services	1,371,455	1,488,612	1,877,770	1,365,214	1,399,805
Utilities	139,156	138,683	130,689	121,926	133,852
Maintenance, Materials, and Supplies	346,820	428,138	361,489	381,732	520,437
Grants and Contributions	680,695	310,685	375,012	316,333	248,158
Amortization	937,606	943,032	930,949	893,660	857,548
Interest	519,129	537,938	512,048	337,360	282,039
Allowance for Uncollectibles	-	-	5,408	-	89
Other	1,177,329	1,175,073	1,133,209	1,106,621	1,237,923
Total	7,688,060	7,639,027	7,812,056	6,783,559	6,782,694
CONSOLIDATED REVENUES BY SOURCE					
Taxation and Other Unconditional Revenue	4,409,899	4,133,591	3,872,482	3,582,595	3,680,238
Fees and Charges	3,265,374	2,737,517	3,738,311	2,754,828	2,469,697
Tangible Capital Asset Sales - Gain	129,849	-24,690	6,430	30,873	36,132
Land Sales - Gain	77,334	-	-	-	-
Investment Income and Commissions	356,367	210,640	192,734	466,175	148,604
Other Revenues	64,912	108,933	32,432	29,544	40,088
Grants - Conditional	144,624	176,479	182,981	91,989	178,453
Grants - Capital	316,888	86,801	-688,006	805,579	775,548
Total	8,765,247	7,429,271	7,337,364	7,761,583	7,328,760

STATISTICAL SCHEDULES

	2024	2023	2022	2021	2020
Consolidated annual surplus/ (deficit)	1,077,187	-209,756	-474,692	978,024	546,066
Consolidated accumulated surplus/ (deficit)	39,902,168	38,824,981	39,034,737	39,509,429	38,531,405
Net financial assets	(7,163,264)	(4,251,447)	(3,594,636)	3,067,873	3,214,763
Assessed values for general municipal purposes of land and improvements	580,728,040	573,506,650	567,923,195	561,512,785	602,556,035
Property tax collections	3,959,376	3,709,095	3,557,087	3,339,166	3,238,862
Gross and net long-term debt	17,255,109	12,641,097	11,131,482	7,691,116	8,375,819
Total debt that is supported by property taxes	-	-	-	-	-
Total debt of self-supporting utilities and municipal enterprises	17,255,109	12,641,097	11,131,482	7,691,116	8,375,819
Long-term debt per capita	4,459.00	3,293.00	2,913.24	2,077.56	2,185.76

	2024	2023	2022	2021	2020
DEMOGRAPHIC STATISTICS					
Population	3,870	3,839	3,821	3,702	3,832
Residential Dwellings	1,258	1,248	1,248	1,242	1,236
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	31	26	27	50	54
Building Permit Values	5,264,000	990,000	5,810,108	7,096,200	7,486,350
Average Home Value	413,000	556,700	736,521	533,390	464,615
Business Licenses	76	72	80	83	99







General Inquiries

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