



White City

BUDGET 2024

Town of White City, Saskatchewan

About White City

White City's story began in 1959 as a tiny hamlet of people who dreamt of something better. Today we're one of the fastest-growing communities in Canada, staying true to that dream while we come up with bigger ones. White City is a vibrant and growing town that attracts people looking to experience small-town charm and community without sacrificing amenities and accessibility to the city.

Residents can experience a unique blend of country living in a growing and inclusive community, with a vision of having a small town feel with an active lifestyle appeal. With a recent study projecting a population boom of over the next 25 years, preserving the prairie peace we treasure while welcoming new faces, businesses, and amenities is something we want to get right!



LOCATION:

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

White City is located on Treaty 4 lands, the original lands of the nehiyawak, anihsinapek, Dakota, Nakota, Lakota and the homeland of the Métis/Michif 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.



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

AREA:
7.52km²

DWELLINGS:
1,248

PARK SPACE:
63.4 acres

GREEN SPACE:
135.9 acres

URBAN FOREST:
PUBLIC TREES:
3700

POPULATION:
3,839

TOTAL ASSESSED VALUE:
\$750.5M

AVERAGE HOME VALUE:
\$556.7K

PATHWAYS:
13km

ROADS:
31km

VALUE:
\$3.29M

MEDIAN INCOME:
\$170.0K

TREATED WATER UTILITY:
37.6km

SANITARY SEWER
32km

ANNUAL BENEFITS
\$410.0K

DEMOGRAPHIC STATISTICS:

Statistic	2023	2022	2021	2020	2019
Population	3,839	3,839	3,821	3,832	3,754
Residential Dwellings	1,248	1,248	1,242	1,236	1,223
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	26	27	50	54	31
Building Permit Values	\$990,000	\$5,810,108	\$7,096,200	\$7,486,350	\$6,586,500
Average Home Value	N/A	\$736,521	\$533,390	\$464,615	\$455,833
Business Licences	72	80	83	99	106

MESSAGE FROM THE MAYOR

Fellow White Citizens:

I am pleased to present to you the 2024 Annual Budget, a comprehensive roadmap that outlines White City's priorities, challenges, and investments for the year ahead. As your Mayor, it is my privilege to share with you the strategic initiatives and financial decisions that will shape our community's future.

Throughout the past year, we have faced both triumphs and obstacles. We've made significant progress in various areas, from completing essential infrastructure projects to advancing our long-term growth strategy. However, we've also encountered challenges, particularly in managing the complexities of our wastewater expansion project and navigating jurisdictional hurdles in our pursuit of unified governance.

Effective January 1, 2024, a monthly Wastewater Infrastructure Fee of \$33.58 will be added to utility notices. This fee, while temporary, is a crucial step in addressing the challenges we've faced with our wastewater treatment infrastructure.

Our wastewater services are managed by the WCRM158 Wastewater Management Authority (WMA), a partnership between the RM of Edenwold No. 158 and the Town of White City. Together, we've embarked on the Wastewater Expansion Project to enhance our capacity and meet the needs of our growing population. With Phase 1b successfully completed and Phase 2 underway, we are making significant strides in ensuring the reliability and sustainability of our wastewater system. However, to fund these essential projects, the Town has incurred long-term borrowing, resulting in a total debt of \$16.2 million. As a responsible measure, the Wastewater Infrastructure Fee will help offset a portion of these costs, ensuring the financial health of our community while we continue to invest in our infrastructure.

Your understanding and support are crucial as we navigate these challenges and work towards securing a brighter future for White City. Despite these challenges, I am proud to report that White City remains steadfast in its commitment to progress and resilience. We continue to prioritize responsible fiscal management while investing in critical infrastructure to support our growing population.

One of the highlights of this budget is our focus on strategic planning and asset management. We recognize the importance of long-term planning in ensuring the sustainability and prosperity of our community. Through prudent financial stewardship and strategic investments, we aim to enhance White City's livability, economic vibrancy, and environmental sustainability.



Our capital expenditure plan over the next five years underscores our commitment to addressing White City's most pressing infrastructure needs. From renewing aging infrastructure to investing in recreational amenities and supporting future developments, every dollar allocated in this budget is a testament to our dedication to serving the needs of our residents.

Furthermore, we remain committed to ensuring equitable taxation and transparent financial governance. We understand the importance of balancing the increasing costs of providing services with keeping property taxes affordable. That is why we have carefully reviewed our taxation policies and implemented measures to mitigate financial burdens on our residents while maintaining essential services.

As we look ahead to the future, we are optimistic about the opportunities that lie ahead for our community. We will continue to work collaboratively with stakeholders, engage with our community members, and adapt to changing circumstances to ensure White City remains a place we are proud to call home.

I would like to extend my gratitude to our community partners, council members, and dedicated staff for their unwavering commitment to White City's success. Together, we will overcome challenges, embrace opportunities, and build a brighter future for White City.

Thank you for your continued support and trust in our leadership. I am confident that by working together, we will achieve our shared vision for a prosperous and resilient community.

Take Care. Keep Well.
Mayor Brian Fergusson

MESSAGE FROM THE TOWN MANAGER

To Mayor and Council,

I am pleased to present to you the annual budget for the Town of White City for the fiscal year 2024. This comprehensive document reflects our ongoing commitment to transparent governance, prudent financial management, and strategic investment for the well-being and sustainable development of our community.

The 2024 budget encompasses a range of initiatives and priorities aimed at maintaining and enhancing the quality of life for our residents. From infrastructure renewal and maintenance to recreational enhancements and growth planning, every aspect of this budget has been carefully considered to ensure that it aligns with the needs and aspirations of our growing community.

One significant aspect of this budget is its focus on supporting the town's growth and development. With strategic investments in infrastructure, such as roads, water, sewer, and storm management systems, we are laying the foundation for future expansion and prosperity. These investments are vital for accommodating population growth, attracting new businesses, and enhancing the overall economic vitality of our town.

As Town Manager, I am committed to ensuring that this budget serves the best interests of our community and reflects our shared values and priorities. We will continue to prioritize transparency, accountability, and fiscal responsibility in all our financial decisions, and we remain dedicated to serving you, our residents, to the best of our abilities.

Moreover, the budget also addresses the need for strategic investments in various sectors such as transportation, public safety, and environmental sustainability. By allocating resources responsibly and efficiently, we aim to foster a vibrant and inclusive community where all residents can thrive. We invite you to engage with us, provide feedback, and participate in the decision-making process as we work together to shape the future of White City.

I encourage you to review this budget document thoroughly and provide any feedback or questions you may have. Your input is invaluable as we work together to build a stronger, more resilient, and prosperous White City for generations to come.

Thank you for your continued support and engagement in our community.

Town Manager
Rodney Audette



Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of White City
Saskatchewan**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

The Town of White City has received the Government Finance Officer Association's Distinguished Budget Presentation Award for its budget in 2023 - White City is currently the only municipality in Saskatchewan that has received the award in 2020, 2021, 2022 and 2023.

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.

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FORMAT & PROCESS

Budget Presentation

The 2024 Annual Budget includes revenues and expenditures provided for strategic priority items and maintaining current service levels of operation. The budget will permit the Town of White City (the Town) to maintain current service levels of operation including providing the same programming, facilities, snow removal, utility services, regulatory requirements, and all other services as the Town continues to grow and change.

The proposed budget demonstrates the Town's commitment to reasonable, affordable property taxes and fees which support maintenance of the Town and continued programs and services.

The 2024 Annual Budget was prepared using a conservative approach which prioritizes financial stability and minimizing risk by allocating resources cautiously. Emphasis is placed on prudence, careful planning, and a focus on long-term financial security rather than pursuing ambitious or high-risk financial strategies.

Assumptions about revenues are typically modest and cautious, relying on realistic and proven sources of income. Expenditures are scrutinized and kept in check, with a preference for essential and predictable costs, and a focus on building reserves to address unforeseen challenges or emergencies. This approach aims to ensure financial stability by avoiding over-optimistic projections and maintaining a resilient financial position. In conjunction with these strategies, administration has prepared the 2024 Annual Budget with the focus of maintaining service levels for the municipality and its residents while balancing management of infrastructure and assets.

Strategic priority items link to the 2022-2025 Strategic Plan (the Strategic Plan). These items provide White City Town Council (Council) with an indication of initiatives identified in the Strategic Plan as an action item in 2024. The Strategic Plan, along with other approved plans and strategies, directs administration when identifying initiatives for 2024 and provided a corresponding revenue or expense related to them.

The operations of the Town consist of two business units, general operations and utilities. General operations, related to the services provided by the Town to residents, is funded primarily through property taxes. Utility operations, related to the utility services provided to residents, is funded through rate charges to residents.

The 2024 Annual Budget includes a 1.0% mill rate increase and \$100.00 base tax increase. This increase will continue to fund current service levels and base services for the municipality.

The total operating revenues forecast for 2024 are \$8.02M. These revenues allocate \$5.7M supporting general operations and \$2.9M supporting utilities. The overall operational costs of the Town in 2024 will be \$8.6M, a 1.0% increase from 2023. Overall, the Town is presenting a balanced budget with a minimal surplus of \$80.3K.

The proposed budget demonstrates the Town's commitment to reasonable, affordable property taxes and fees which support maintenance of the Town and continued programs and services.

The Town is expecting to invest \$7.5M in the 2024 Capital Program. The 2024 Capital Program includes funding of the Wastewater Expansion Project, Multi-Use Pathway Network Improvement, Fire Training Grounds, Park Improvements, Chuka Ponds Project, a Youth Project Initiative and municipal equipment renewal.

This document outlines the Town's revenue and spending plans for 2024 and provides updates to citizens about the Town's property tax levels, reserve balances, development levies and borrowing. A five-year capital plan is also included to outline the Town's investment in capital assets for the community.

BUDGET FUND STRUCTURE

The Town uses fund accounting to separate the two business units, general operations and utility services. Fund accounting is a method of tracking the various uses of the funds and used for accountability of these funds. Any balance of revenues over expenses at the end of the year are accumulated into a fund balance (or reserve). Fund balances can be used in the future upon approval by Council. The two business units of the Town are:

- **General Operations** which relates to the services provided by the Town to the residents. It is funded primarily through property taxes and includes both operating and capital components. The majority of the services provided to the Town are supported by this fund.
- **Utility Services** which includes water and wastewater services provided to residents. It is a separate fund that operates on a full cost recovery basis and includes both operating and capital components. Utility services is funded through rate charges to residents.

FIGURE 1.1

Department	General Operations	Utility Services
General Governance	✓	
Planning & Development	✓	
Fire Services	✓	
Protective Services	✓	
Public Works	✓	
Environment Services	✓	
Recreation & Culture Services	✓	
Utility Services		✓

DEPARTMENT/FUND RELATIONSHIP

As seen throughout the budget document, the Town has eight different departments. These departments are categorized into the two funds as outlined in Figure 1.1. One item of note is that the Fire Services and Protective Services are combined into one department on the audited financial statements but recognized separately for budgeting purposes.

BASIS OF BUDGETING

The Town is a municipal government corporation which provides a wide range of services to its citizens. For financial reporting purposes, the Town's services are essentially reported in two separate funds. Funds are created for the purpose of recording specific activities to meet certain objectives in accordance with special regulations or restrictions.

The Town's basis of budgeting is same as basis of accounting. All the budget items reflect financial transactions that will happen during 2024 budget year.

BASIS OF ACCOUNTING

The basis of accounting refers to the point in time in which financial transactions are recorded. This determines which revenues and expenses are recognized in the financial statements and when. The Town uses the accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are earned and measurable. Expenses are recognized when they are incurred or consumed, the goods or services are received and there is an obligation to pay.

Property taxes are measurable and accounted for when collected and recognized as revenue at that time. Building permits, fines, business licenses, pet licenses, and other miscellaneous fees and charges are recognized as revenues when payment is received. Grants from governments and transfers are recorded as revenues when the transfer occurs and/or eligibility criteria have been met and a reasonable estimate of the amount can be made.

Capital assets are accounted for at the total cost including acquisition, construction and development costs.

FINANCIAL POLICIES

The Town has a set of financial policies it follows for all financial related decisions, including:

- **The Administration Bylaw** which delegates authority to the Town Manager to deal with routine financial management including monitoring the budget, reallocation of funding, investments, signing authority. The bylaw also provides direction to the Manager of Finance in preparing specific financial reporting and statements for Council review.
- **The Purchasing Policy** which provides guidance as to the required steps to make purchases on the Town's behalf. It uses a principal-based approach requiring the purchaser to use sound judgement and comply with the objectives of the policy if a potential purchase isn't covered specifically by the policy.
- **The Tangible Capital Asset Policy** which provides overall direction for the capitalization of assets, provides guidance in the creation of a capital asset accounting system, and addresses the areas of Public Service Accounting Board (PSAB) that may require professional judgement.
- **The Corporate Credit Card Policy** which applies to all employees who are granted and assigned a corporate credit card and governs the responsible use of, and procedures for, credit cards belonging to the Town for the purpose of conducting Town business.
- **The Asset Management Policy** which outlines asset management practices to encourage long-term economic sustainability, dependable service delivery, and centralized data management into a consolidated resource to be utilized by the municipality.

2024 Annual Budget Process

Pursuant to The Municipalities Act, Council shall adopt an operating and capital budget for each financial year. No Council may authorize a tax levy without having adopted the annual operating and capital budget for that year. As Saskatchewan municipalities are not permitted to budget for an operating deficit, the 2024 Annual Budget is a balanced budget, with a minimal surplus. A balanced budget is defined as a financial plan that stipulates total expected revenues are equal to total planned expenditures or spending.

The 2024 Annual Budget process involved an administrative review of prior year budgets, prior year actuals and current year forecast to develop a budget for the upcoming year. The management team was held accountable to deliver a cost-conscious budget proposal for their areas of responsibility and identify service priorities, alignment of resources to expected service requirements, efficiencies and the identification of potential gaps or risks. Throughout the budget process there was collaboration among the management team to present a draft budget to Council which supports the goals and objectives of Council, the Strategic Plan, the Official Community Plan and the Town Centre Neighbourhood Plan.

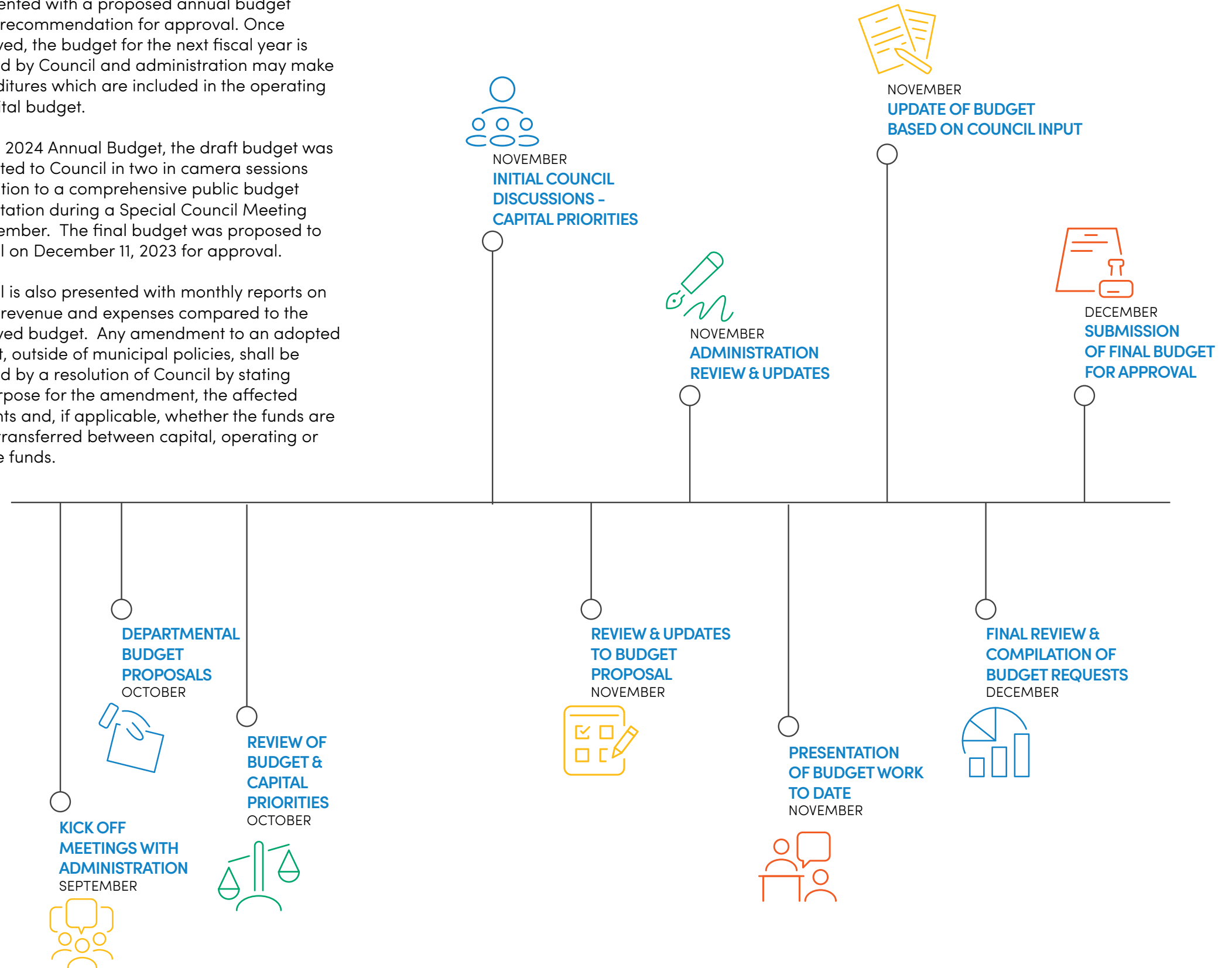
To prepare the estimates for Council's consideration, administration begins the process of budget preparation in September of each year and finishes with the finalization of the budget in December. This planning cycle provides Council and the community with a forward view of the Town's priorities and plans for the upcoming year. It also provides for early planning for major capital projects, such that the planning phases of these projects ensure a timely procurement process to maximize value.

After much planning and deliberation, Council is presented with a proposed annual budget with a recommendation for approval. Once approved, the budget for the next fiscal year is enacted by Council and administration may make expenditures which are included in the operating or capital budget.

For the 2024 Annual Budget, the draft budget was presented to Council in two in camera sessions in addition to a comprehensive public budget presentation during a Special Council Meeting in December. The final budget was proposed to Council on December 11, 2023 for approval.

Council is also presented with monthly reports on actual revenue and expenses compared to the approved budget. Any amendment to an adopted budget, outside of municipal policies, shall be enacted by a resolution of Council by stating the purpose for the amendment, the affected accounts and, if applicable, whether the funds are being transferred between capital, operating or reserve funds.

FIGURE 1.2



ENVIRONMENTAL SCAN

Environmental Scan

EXECUTIVE SUMMARY

The environmental scan for 2024 reveals a complex economic landscape globally and within Canada, impacting municipalities with a blend of resilience and challenges. Despite a resilient global economy navigating significant interest rate hikes and inflation control without recession, forecasts indicate a period of subdued growth, particularly in Canada where challenges like high borrowing costs, a housing crisis, and political instability persist. Saskatchewan's economy shows solid job growth and growth in key commodities like wheat and potash. Meanwhile, demographic trends indicate fluctuating population growth, influenced by factors such as international migration and housing availability. In the real estate sector, while home prices are expected to drop, steady sales are projected, driven by factors like downsizing and government incentives. Municipalities like the Town are striving to balance competitive property taxes with quality service provision to foster growth amidst these challenges.

ECONOMIC FACTORS GLOBAL ECONOMY

In 2024, global economic factors are poised to impact municipalities with a mix of resilience and challenges. Despite the global economy exhibiting surprising resilience in the face of the fastest rise in interest rates in 40 years and successful inflation control without triggering a recession, the outlook for the latter half of the decade is bleak.

The end of 2024 is expected to mark the halfway point of a transformative decade for development, yet projections indicate the weakest global growth performance since the 1990s. Forecasts suggest that most economies, both advanced and developing, will experience slower growth in 2024 and 2025 compared to the pre-COVID-19 decade. Global growth is anticipated to slow for a third consecutive year, reaching 2.4 percent before a modest uptick to 2.7 percent in 2025 (The World Bank, 2024).

CANADIAN ECONOMY

In 2024, Canada's economic outlook faces challenges such as high borrowing costs, a housing crisis, inflation, and political turmoil. The real Gross Domestic Product (GDP) growth rate is expected to decline from 3.7% in 2022 to 0.9% in 2024. Employment has shown growth, with 60,000 new jobs added in September 2023, and wages for permanent employees rising by 5.3% annually. The Central Bank has increased its policy rate 10 times to control inflation. (GlobalData, 2023).

Canada is grappling with a housing crisis, with historically low vacancy rates in major cities. In response, the government has undergone a cabinet reshuffle and is considering unique approaches like capping international student admissions to address economic issues.

The deteriorating Canada-India relationship has economic implications, affecting trade prospects and potentially hindering Canada's access to the Indian market. The article also highlights sector-wise contributions to the Gross Value Added (GVA), with forecasts for sectors like mining, manufacturing, and utilities to grow in 2023.

The "Investing in Canada Infrastructure Program" with over \$33 billion in funding aims to boost construction and allied sector growth. Canada, a major global producer of minerals and oil, faces challenges but has substantial reserves. Despite political and economic challenges, Canada is considered a low-risk nation.

SASKATCHEWAN AND REGINA AREA

In 2024, Saskatchewan’s economic performance is expected to have implications for municipalities as the province falls short of earlier expectations, particularly in key commodities like wheat and potash. Despite a solid job growth rate, lagging behind the national average, the estimated real GDP growth for 2023 at 1.2% is a significant decline from the previous year’s 6.0% pace (TD Bank, 2023). Due to the projected rebound in the potash industry, Saskatchewan’s provincial GDP projections are expected to increase by 0.2% in 2024 and 3.1% in 2025 (Deloitte, 2024).

The unemployment rate in Saskatchewan was 5.0% as of December 2023, an increase of 0.7% from 2022 but still remained below the national average of 5.8%. Year-over-year, employment was up 22,100, including an increase of 11,300 in the Regina Census Metropolitan Area (CMA) (Saskatchewan Bureau of Statistics, 2023).

December 2023 employment analysis:

Employment up in the following areas	Employment down in the following areas
<ul style="list-style-type: none"> Professional, Scientific & Technical Services Educational Services Wholesale and Retail Trade Manufacturing Business, Building & Other Support Services Transportation and Warehousing Information, Culture & Recreation Public Administration Construction Utilities 	<ul style="list-style-type: none"> Accommodation & Food Services Other Services Forestry, Fishing, Mining, Oil & Gas Finance, Insurance, Real Estate & Leasing Health Care & Social Assistance Agriculture

INFLATION AND COST OF LIVING

Canada’s Consumer Price Index (CPI) increased by 3.4% from December 2022 while Saskatchewan saw a slower rate of inflation compared to the national impact of 2.7% (Saskatchewan Bureau of Statistics, 2023). However, CPI impacts in Saskatchewan’s two largest centers, Regina and Saskatoon, saw CPI increase by 3.1% and 3.2% respectively year-over-year (Saskatchewan Bureau of Statistics, 2023). This remains above the Bank of Canada target of 2.0% per year. CPI is anticipated to level out in 2024 and stabilize around 1.8% annually (TD Bank, 2023).

DEMOGRAPHIC FACTORS POPULATION TRENDS

According to the ISL Future Growth Study Update, 98.9% of the Town’s assessment is residential. The population growth for the Town is critical for its continuing growth and future development. Over the course of the Town’s history, its population has tripled over the last 15 years and more than quintupled over last 40 years.

As of September 30, 2023, Saskatchewan’s population increased by 2.64%, or 31,369 persons, compared to the same period in 2022 (Saskatchewan Bureau of Statistics, 2023). Population increase is largely supported by international migration with minimal natural increases and offset by interprovincial migration.

Due to lack of availability for new single dwelling and multi-unit properties in the Town 2023, it is anticipated population growth will have stagnated in 2023 and is projected to rebound in 2024 with new builds in the Town Centre and other areas of the municipality. The Town is projecting 234 single family residential units and 258 multi-family units to come online between 2024 to 2027 resulting in a population increase of 32%, or 1,215 persons, over the next three years.

White City’s growth pattern is expected to continue based on the following factors:

- It is close to a large population centre and employment base within the Regina CMA which is one of the top 25 largest municipalities that has the fastest population growth rate in Canada;
- A demand for alternative exurban lifestyles within Regina’s CMA is triggered by its population growth;
- White City is a first-generation high growth exurban within the Regina CMA due to its short commuting distances to Regina, increasing industrial activities and new Regina Bypass; and
- White City has high quality of life attributes to make it attractive to young families.

CANADIAN MORTGAGE AND HOUSING CORPORATION FORECAST

According to the RE/MAX Regina Housing Market Outlook (2024), home prices in the Regina region are anticipated to drop by 2.0% after seeing a decrease from 2022 to 2023 of 4.4%. Additionally, RE/MAX forecasts home sales in the region are expected to drop by 2.0%. Overall, the Regina region is anticipated to remain a balanced market in 2024 with a strong demand for single detached homes.

Potential stressors for the Regina Real Estate and the Canadian Real Estate market in 2024 include high interest rates, tighter lending policies, and stress tests that have impacted the spending power of many Canadians. Additionally, the lack of inventory in most major cities will continue to put stress on home buyers. Challenges faced by the real estate sector include high interest rates, capital scarcity, and uncertainty about valuations, which are putting a damper on deals activity (PwC Canada, 2023).

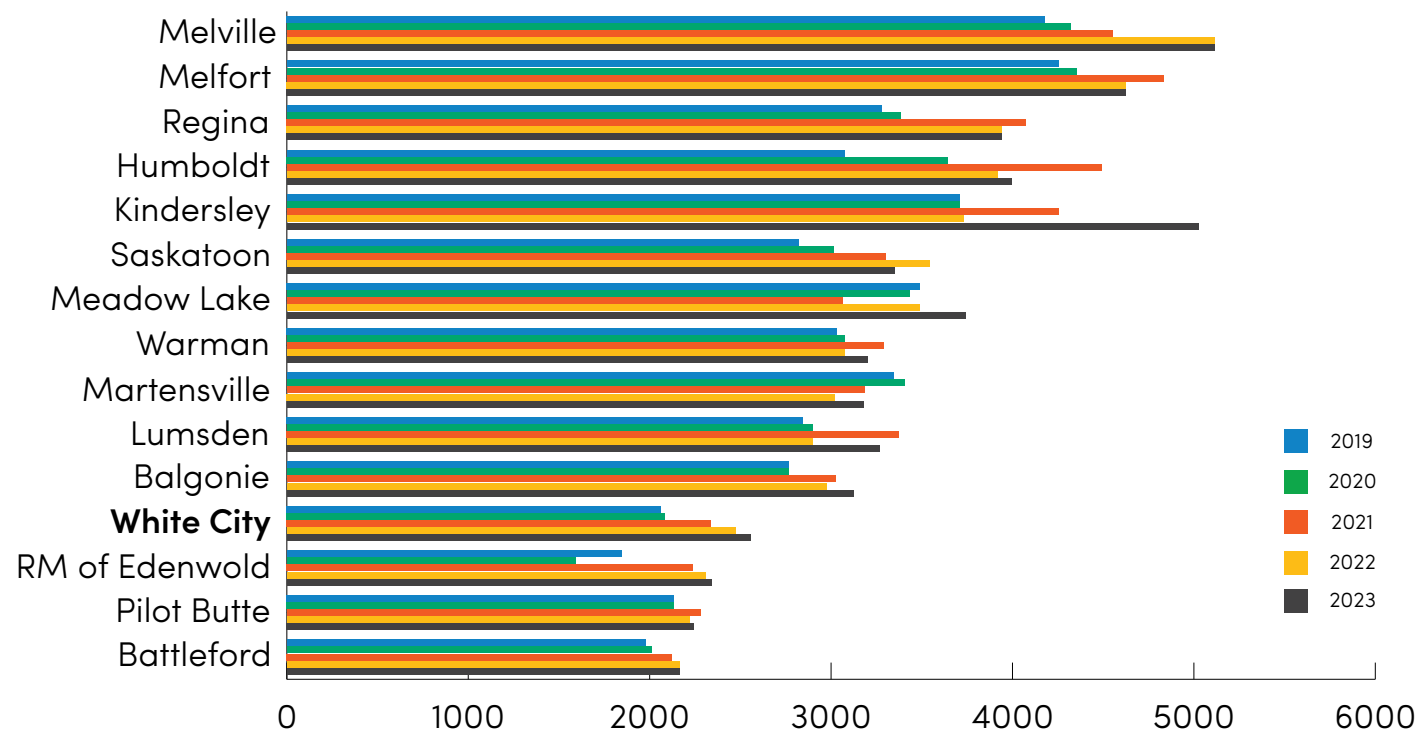
Despite low inventory, housing sales will continue at a steady pace as empty nesters and downsizers look to the multi-unit market for smaller space at an affordable price point. This trend, in addition to the Government of Saskatchewan’s provincial PST rebate on newly constructed homes ideally positions the Town to capitalize on 2024 housing trends. Specifically, as the majority of the Town’s inventory will come from new development of single family and multi-family units, it will create an attractive environment for growth.

REGIONAL TAX COMPARISON

The Town aims to be competitive with regional property taxes while maintaining quality service levels. The following chart applies an average tax assessment of \$443.1K to the tax rates of neighboring municipalities and municipalities throughout the province. The highest discount available for early payment has also been factored into the calculation for comparison purposes.

As Figure 2.1 indicates, the Town is one of the lowest on the scale for residential municipal property taxes. To ensure an accurate comparison in this chart, tax comparisons include levies which are included in the Town's taxes such as refuse collection, recycling and street-light levies.

FIGURE 2.1 | Average Municipal Tax Comparison - Residential



WATER & SEWER UTILITIES

Water and sewer utility rates remain consistent with the 2020 Utility Rate Review conducted by the Town. The 2024 rates, adopted in 2021 remain unchanged with the addition of a Wastewater Infrastructure Fee. Effective January 1, 2024, a monthly Wastewater Infrastructure Fee of \$33.58 will be added to utility notices. This temporary fee is associated with the cost of wastewater infrastructure required for the community.

FIGURE 2.2

Water	2023	2024
Residential Consumption	\$3.55 (1-35 m ³) \$4.62 (>35 m ³)	\$3.65 (1-35 m ³) \$4.75 (>35 m ³)
Non-Residential Consumption	\$3.91 (1-35 m ³) \$5.08 (>35m ³)	\$4.02 (1-35 m ³) \$5.23 (>35m ³)
Fixed Charge	\$22.00/month	\$22.00/month

FIGURE 2.3

Sewer	2023	2024
Residential Consumption	\$1.55 (1-35 m ³) \$0.00 (>35 m ³)	\$1.88 (1-35 m ³) \$0.00 (>35 m ³)
Non-Residential Consumption	\$1.55 (1-35 m ³) \$1.55 (>35 m ³)	\$1.88 (1-35 m ³) \$1.88 (>35 m ³)
Fixed Charge	\$39.00/month	\$37.00/month
Sewer Infrastructure Fee	N/A	\$33.58/month

WASTEWATER EXPANSION PROJECT

Wastewater treatment and storage services are managed by the WCRM158 Wastewater Management Authority (WMA), a joint public utility serving the RM of Edenwold No. 158 (the RM) and the Town of White City. This utility is a 50/50 partnership comprised of a board with three council members from each municipality. Each municipality equally contributes funding to the utility and receives an equal share of the wastewater capacity. The WMA has been working diligently on the Wastewater Expansion Project to address critical challenges in wastewater treatment infrastructure.

In 2017, the construction of a Wastewater Treatment Plant commenced, aiming to provide sufficient capacity for a population of up to 15,000 in White City and the surrounding RM areas. Unfortunately, setbacks were encountered including maintaining sufficient lagoon capacity for the currently developed areas. Subsequently, the newly constructed Wastewater Treatment Plant faced challenges in meeting provincial standards, creating a capacity deficit that impacted the entire catchment area and resulting in the significant delay of Town Centre Developments, Picasso Pathways and Royal Park.

To rectify these issues, the Wastewater Expansion Project was reviewed and redeveloped into three phases as identified in Figure 2.4.

To provide the required funding for Phase 1b and Phase 2, the Town had to secure long-term borrowing to cover its 50% share of the project costs. Due to the challenges faced by this project, as of 2024 the Town will hold \$16.2 million in debt for funding required by the WMA. This totals 73% of the Town's total debt and has had a significant impact on other infrastructure projects in the Town such as the development of Betteridge Road and recreation amenities.

Consequently, the \$33.58 monthly Wastewater Infrastructure Fee is crucial for covering a portion of the associated costs of this borrowing. The remaining portion will be covered through development levies and connection fees. The Wastewater Infrastructure Fee directly relates to the cost of long-term borrowing and it is anticipated that as more development levies are received and as more households connect to the Town's sewer system the Town will have the ability to review lowering the fee per household.

FIGURE 2.4 | Wastewater Expansion Project Phasing

Phase 1a - COMPLETE	Phase 1b - COMPLETE	Phase 2 - IN PROGRESS
<p>Goal: To provide wastewater collection, treatment, storage and disposal system capacity for a population of 6,000 by December 31, 2021.</p>	<p>Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 8,000 by September 2022.</p>	<p>Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 15,000 by 2024.</p>
<p>Budgeted Cost: \$211.0K Actual Cost: \$360.2K</p>	<p>Budgeted Cost: \$6.4M Actual Cost: \$6.4M</p>	<p>Budgeted Cost: \$11.7M Actual Cost: TBD</p>
<p>Project Plan:</p> <ul style="list-style-type: none"> Temporarily converting one storage cell into primary treatment. 	<p>Project Plan:</p> <ul style="list-style-type: none"> Increase capacity of primary treatment cell. Installation of aeration systems. Installation of additional irrigation pivots. 	<p>Project Plan:</p> <ul style="list-style-type: none"> Construction of additional storage cell. Installation of SAGR System. Treatment Plant Upgrades.





TOWN CENTRE

The Town Centre Development, a vision of the community for almost 20 years, is becoming a reality.

The idea of the Town Centre is supported through the 2014/2015 Town Centre Neighbourhood Plan, which was and continues to be the first neighbourhood plan in the White Butte Region and aims to supplement those policies of the Official Community Plan by guiding development and investment in the Town Centre.

Preliminary elements to the Town Centre have been constructed over the last number of years, including the first two phases of the Betteridge Road Upgrade project, completed between 2019 and 2021. These first two phases include water and sewer line installation (Phase I), as well as road rough grading & alignment and the Chuka Creek culvert crossing (Phase II).

An additional element to the Town Centre is the Chuka Ponds project, a recreational and environmental focal point and key amenity in the Town Centre neighbourhood. The Chuka Ponds project concept was developed in 2020 in consultation with White City Investments, and includes both a small and large pond area, which are accompanied by pathways, benches, passive play areas and numerous other resident-focused features. Phase I of the Chuka Ponds Project, which started in 2023, includes the excavation of the approximately 1.49 hectare small pond and completion of the surrounding landscaping with grading and planting of native grasses. The Chuka Ponds project will be phased over multiple years as development of the Town Centre area proceeds.

Municipal Reserve 1 (MR1) in the Royal Park subdivision is complementary and connected to Chuka Ponds. This dedicated MR1 space includes a public plaza, playgrounds, pathways and an amphitheater on the banks of the large Chuka Pond. MR1 is expected to be constructed in large part during the 2024 construction season and along with the connected Chuka Ponds, will make the Town Centre a hub of the community and a place to visit during all months of the year.

Town Centre developers White City Investments Ltd. (Royal Park) and Caverhill Developments Inc. (Picasso Pathways) are responsible for construction of the first two developments in the Town Centre, which include the following:

- Picasso Pathways (Phase I) – 39 residential parcels, 4 large condominium parcels, 3 home care parcels and 1 downtown commercial parcel.
- Royal Park (Phase I) – 154 residential parcels and 2 downtown commercial parcels.

These developers have made significant investments to move their proposed developments forward, while meeting the needs and requirements of the province, the region and the municipality.

In 2022, White City Investments completed the installation of all underground infrastructure required to support Phase I of the development, including sewer, storm sewer and water infrastructure. In 2023, White City Investments proceeded with construction of the surfacing infrastructure, including all roads, sidewalks, boulevards and associated infrastructure. Completing these two key steps (undergrounds and surfacing) has enabled the first lot sales within the subdivision and the first new home permits are expected to be issued in early 2024.

BOUNDARY ALTERATION

The Integrated Full-Service Growth Community initiative launched in early 2018, culminated in a public hearing coordinated by the Saskatchewan Municipal Board (SMB) that ran from November 23 - 29, 2022. This initiative aims to bring the community under one urban municipal government, provide a sufficient land base to sustain the community's growth for the next 25 years and create an intelligent land use plan to manage growth.

The Town submitted the application for annexation to the SMB on November 21, 2019 and in early 2020 completed and submitted an updated Future Growth Study along with the final Financial Impact Analysis. As a result of jurisdictional challenges and the COVID-19 pandemic, the hearing of the Town's case was significantly delayed.

A hearing was held from November 23-29, 2022 in Regina, Saskatchewan including the presentation of evidence and legal arguments from the Town of White City and Rural Municipality of Edenwold No. 158 on White City's Boundary Alteration Application.

On January 12, 2023, the SMB's Municipal Boundary Committee (MBC) issued their decision on the Town of White City's 2019 Boundary Alteration Application. White City's application was denied, despite the province advocating for long-term planning and the many examples of long-term planning horizons adopted by multiple municipalities across the province.

On February 9, 2023, the Town filed an application for leave to appeal from the decision. The Town's decision to appeal was based on a full review of the reasons provided and on what the Town considers to be insufficient analysis and reasoning in support of the MBC's conclusions.

The Town is also concerned about the failure to address certain matters, including the issue of land for commercial or industrial development.

Following a hearing before the Saskatchewan Court of Appeal on Wednesday April 26, 2023 – the Court of Appeal granted the Town of White City leave to appeal the Boundary Alteration decision issued by the Saskatchewan Municipal Board (SMB) Municipal Boundary Committee (MBC) on the following grounds:

- the Committee erred by failing to provide adequate reasons;
- the Committee erred by ignoring, failing to consider, or misapprehending relevant evidence;
- the Committee erred by failing to apply the proper principles and legal test and by failing to consider the required factors from s. 18(4) of the MBA, under which a proposed annexation is to be evaluated and determined; and
- the Committee erred by basing its decision on irrelevant or improper considerations.

A hearing was held October 31, 2023 at the Court of Appeal on the facts of the appeal – as of January 30, 2024 the Court of Appeal has not yet issued a decision.



STRATEGIC PLAN

Strategic Direction

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

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.

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.

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.

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.

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.

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.

The Strategic Plan serves as the roadmap and is used to prioritize initiatives, resources, goals, operations and projects. Strategic planning helps local government realize a long-term vision by looking at what is going on today, where the Town, as directed by the vision of Council, wants to be tomorrow and what steps are required to take to get there. The Strategic Plan provides the key direction for White City to ensure that the organization is aware of what the community is facing today and looking forward to the opportunities of the future.

FIGURE 3.1

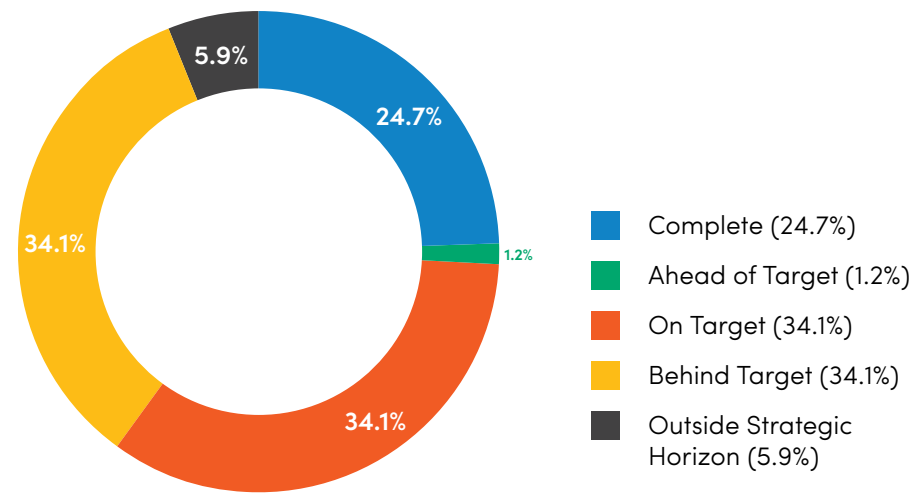
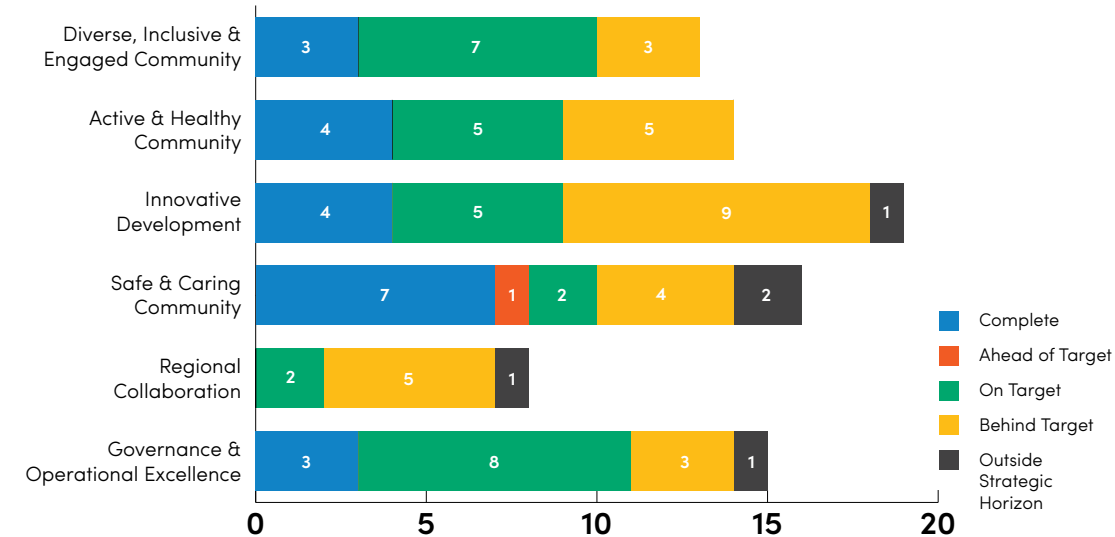


FIGURE 3.2



The Strategic Plan includes 6 focus areas and 38 strategic objectives. Following adoption of the Strategic Plan, administration prepared the Strategic Action Plan (SAP), attached as Appendix B, 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. As of December 31, 2023, 80 actions remain with five having moved outside the strategic horizon.

2023 REVIEW

In 2023, 5 of 38, or 13%, of strategic objectives were fully completed and 12 of 38, or 44%, were partially completed. Overall, 11 actions were completed in 2023:

Year	Actions Completed
2022 Actions	4
2023 Actions	4
2024 Actions	2
Ongoing Actions	1

Six of 85 actions were targeted for completion in 2023. Of the 6 actions, 5, or 83%, were completed and 1, or 17%, is behind target.

From the 85 actions, 174 key performance indicators (KPI) were identified to track action progress in 2023. Of those, 130, or 74.7%, were completed. Additionally, 2 KPI from future SAP years were completed for a total of 132 KPI.

Additionally, the SAP estimated that \$7.71M was required to complete the 2023 strategic objectives, \$907.1K, or 11.8%, of the total budget was utilized. This significant change from target to actual was a result of the Wastewater Expansion Project Phase 2 being deferred to 2024. Removing the budgetary implications for that project would estimate that \$1.24M was required in 2023 to complete slated objectives, of that \$598.0K, or 48% was actually utilized. This is due to overall savings across the organization with the most significant being the Chuka Ponds Project which was delayed due to warm weather in November and December delaying excavation.

Year-over-year performance improved by 14.5%. Significant improvements were made in completion of strategic objectives and key performance indicators. An area where marked improvement is required is ensuring ongoing objectives remain on target.

FIGURE 3.3 | 2023 Progress

Item	Target	Complete	Difference	Grade
Strategic Objectives	13% Fully Complete 19% Partially Complete 100% of Objectives with Ongoing Actions on Track	13% Fully Complete 26% Partially Complete 54% of Objectives with Ongoing Actions on Track	0% (14%) 46%	100.0% 140.0% 53.8%
Actions	20% Complete 44% Ongoing On Target	25% Complete 29% Ongoing On Target	4% 15%	125.0% 42.9%
Key Performance Indicators	174	130	44	74.7%
Budget	\$7,707,817.00	\$907,118.63	\$(6,800,698.37)	N/A
Final Grade				89.4% - B+

FIGURE 3.4 | 2024 Target Progress

Item	Target
Strategic Objectives	29% Fully Complete 37% Partially Complete 100% of Objectives with Ongoing Actions on Track
Actions	31% Complete 42% Ongoing On Target
Key Performance Indicators	124
Budget	\$7,749,496.96

OVERVIEW

Departmental Overview

The following pages outline the Town's revenue and spending plans for 2024. The details below are broken down by individual departments and are highlighted in the upcoming pages.

FIGURE 4.1

Departmental Overview	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease	% Variance
Taxes and Unconditional Revenue	3,872,482	3,995,764	4,016,095	4,153,113	157,349	4%
Fees and Charges	3,738,311	4,046,122	3,281,011	3,447,793	(598,329)	-15%
Tangible Capital Asset Sales - Gain	6,430	16,500	16,500	145,180	128,680	780%
Land Sales - Gain	-	100,000	-	56,356	(43,644)	-44%
Investment Income and Commissions	192,734	101,040	102,657	101,100	60	-
Other Revenue	32,432	-	25,404	-	-	-
Conditional Grants	182,981	198,994	198,454	115,800	(83,194)	-42%
Total Revenues	8,025,370	8,458,419	7,640,121	8,019,341	(439,078)	-5%
Expenses						
General Governance	2,010,886	1,814,000	1,716,775	1,771,927	(42,073)	-2%
Planning and Development	354,660	396,407	356,070	365,637	(30,771)	-8%
Recreation and Cultural Services	828,425	1,110,773	1,120,755	1,103,246	(7,527)	-1%
Public Works	1,135,787	1,393,250	1,359,033	1,374,768	(18,483)	-1%
Environment Services	305,538	302,663	325,395	343,100	40,437	13%
Protective Services	214,857	330,169	284,171	346,478	16,309	5%
Fire Services	356,642	381,302	387,079	382,420	1,118	-
Utility Services	2,605,261	2,770,543	2,736,280	2,887,195	116,652	4%
Total Expenses	7,812,056	8,499,107	8,285,557	8,574,772	75,664	1%
Surplus (Deficit) before Other Capital Contributions	213,314	(40,688)	(645,437)	(555,430)	(514,742)	
Capital Grants and Other Contributions	(688,006)	78,722	96,164	40,000	(38,722)	-49%
Surplus (Deficit) of Revenues over Expenses	(474,692)	38,034	(549,273)	(515,430)	(553,464)	
Capital Expenditures	4,797,873	7,112,062	1,672,826	7,500,650	388,588	
WMA Loan Repayments Received	(963,529)	(343,000)	(1,520,881)	(820,608)	(477,608)	
Amortization	(930,949)	(1,119,994)	(1,119,994)	(954,000)	165,994	
Debt Repayment	360,334	521,744	521,744	777,647	255,903	
Net Unallocated Cash Flow	(3,738,421)	(6,132,778)	(102,968)	(7,019,119)	(886,342)	
Transfers from/(to) Reserves	382,962	1,244,812	-	1,702,384	457,572	
Debt Issuance	3,800,000	5,000,000	2,000,000	5,397,100	397,100	
Surplus/(Deficit)	444,541	112,034	1,897,032	80,365	(31,669)	

General Operations & Utility Services

FIGURE 4.2

Budget Overview	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
General Operations						
Revenues	4,174,753	5,159,515	4,982,452	4,854,193	(305,322)	-6%
Expenses	5,298,816	5,728,565	5,549,278	5,687,577	(40,988)	-1%
Amortization	(587,564)	(774,348)	(774,348)	(610,615)	163,733	-21%
Capital Projects	2,711,704	644,062	637,416	1,193,993	549,931	85%
Debt Repayments	107,800	111,300	111,299	116,647	5,347	5%
Transfers from/(to) Reserves	382,962	35,026	-	(297,616)	(332,641)	-950%
Debt Issuance	-	-	-	1,090,443	1,090,443	-
Operational Surplus/(Deficit)	(2,973,041)	(515,038)	(541,193)	(740,581)	(225,543)	44%
Utility Services						
Revenues	3,162,611	3,377,627	2,753,832	3,205,148	(172,478)	-5%
Expenses	2,513,240	2,770,543	2,736,280	2,887,195	116,652	4%
Amortization	(343,385)	(345,646)	(345,646)	(343,385)	2,261	-1%
Capital Projects	4,797,873	7,112,062	1,672,826	7,500,650	388,588	5%
Debt Repayment	252,534	410,444	410,445	661,000	250,556	61%
Transfers from/(to) Reserves	382,962	1,244,812	-	1,702,384	457,572	37%
Debt Issuance	3,800,000	5,000,000	2,000,000	5,397,100	397,100	8%
Utility Services Surplus/(Deficit)	125,311	(324,964)	279,928	(400,828)	(75,864)	23%
Overall Surplus/(Deficit)	(2,847,730)	(840,002)	(261,265)	(1,141,409)	(301,407)	36%

Budget Overview

FIGURE 4.3 | 2024 Budget - Operating Expenses by Department

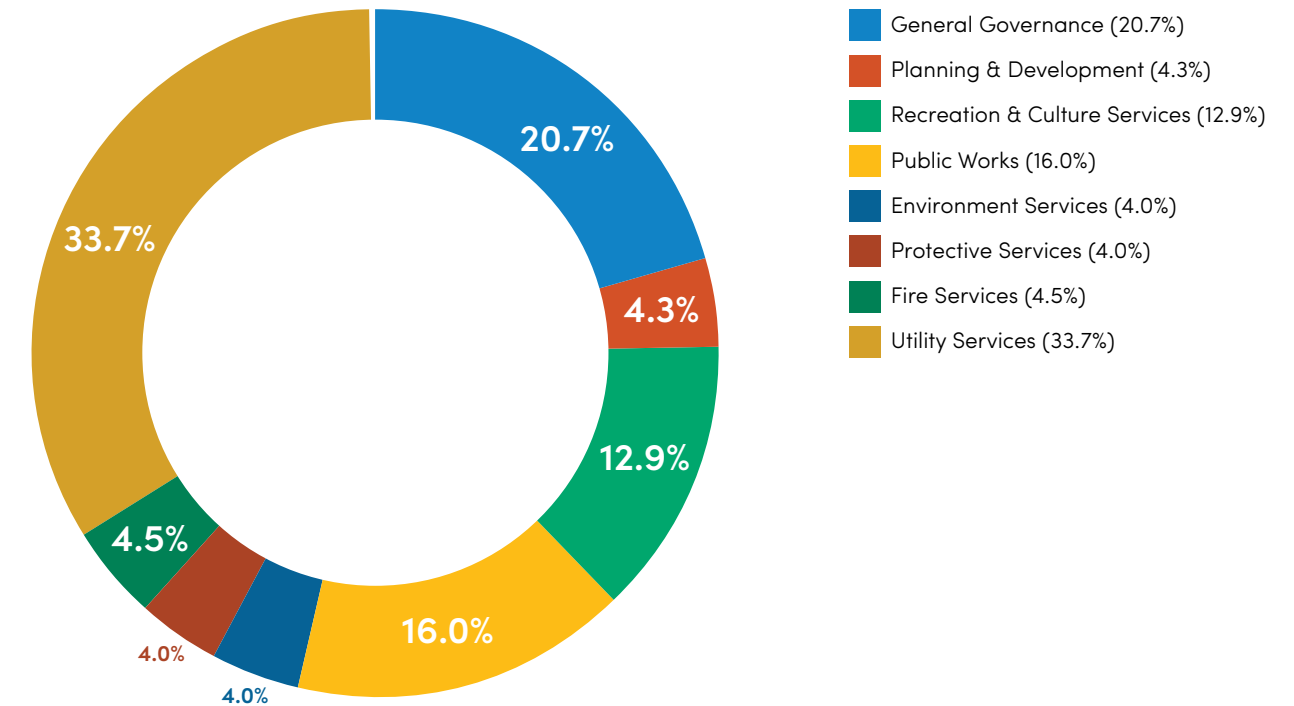
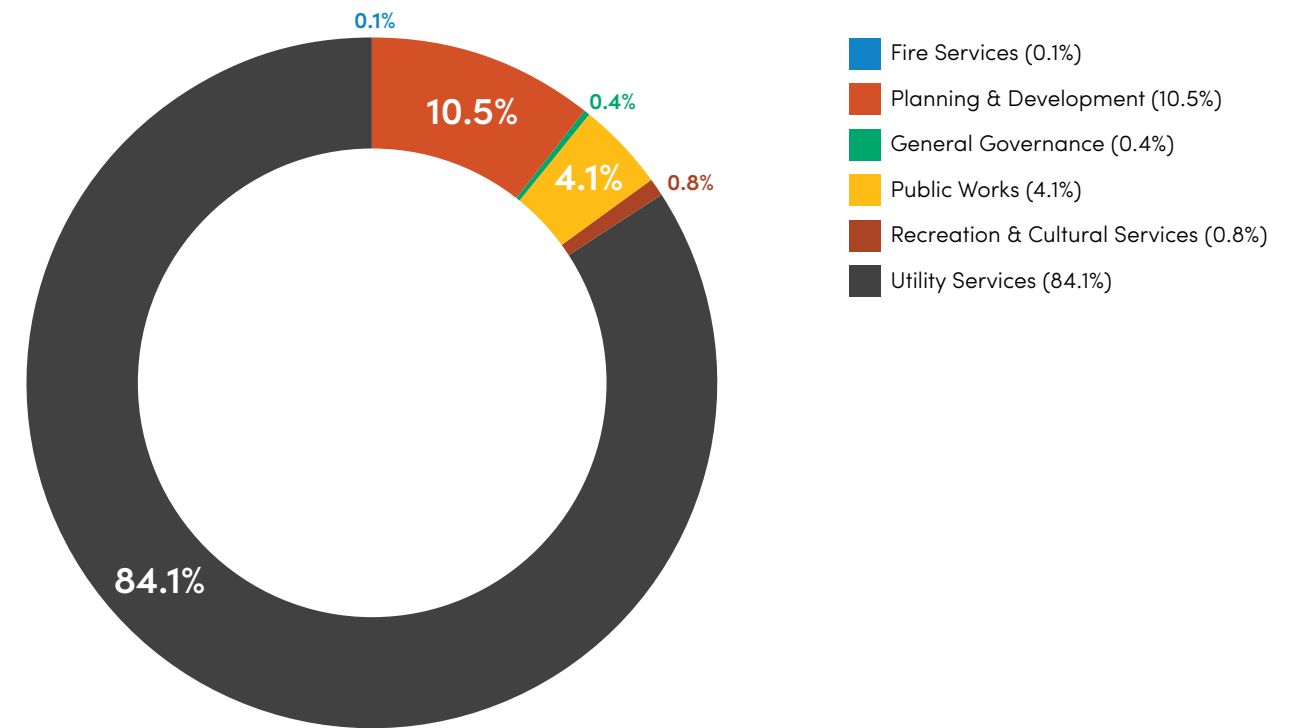


FIGURE 4.4 | 2024 Budget - Capital Investment by Department





GENERAL OPERATIONS

GENERAL OPERATIONS

General Governance

General Governance

Includes:

- Legislative Services
- Financial Services
- Taxation & Assessment
- Business Operations
- Information Technology
- Human Resources
- Communications

Description:

General Governance provides corporate support services to Council and administration. These services include support to Council for governance decisions, strategy development and execution, policy and bylaw development, financial management, revenue collection, information technology services, human resource policy and communications.

FIGURE 5.1 | General Governance

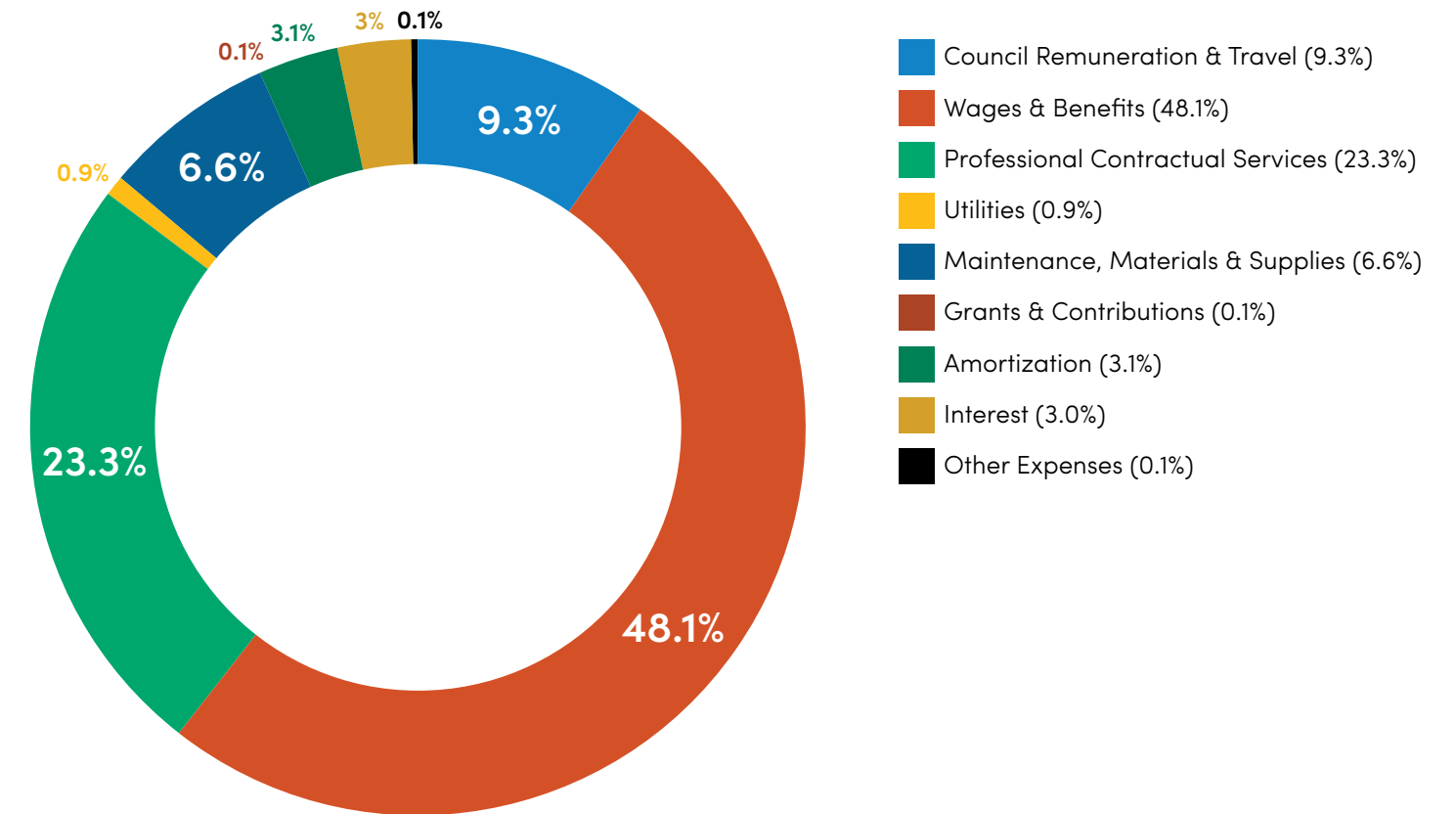


FIGURE 5.2

General Governance	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	7.83	9.66	9.66	9.66	-	-
Operating						
Revenues						
Fees and Charges	24,710	20,864	14,766	27,860	6,996	34%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	100,000	-	56,356	(43,644)	-44%
Investment Income and Commissions	192,734	101,040	102,657	101,100	60	-
Other Revenue	32,432	-	13,404	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	249,876	221,904	130,827	185,316	(36,588)	-16%
Expenses						
Council Remuneration and Travel	175,070	213,161	145,021	164,700	(48,461)	-23%
Salaries and Benefits	808,990	908,627	905,326	952,181	43,555	5%
Professional/Contractual Services	805,621	392,238	387,398	412,781	20,544	5%
Utilities	14,793	14,722	14,882	15,102	380	3%
Maintenance, Materials, and Supplies	122,314	163,605	143,800	117,054	(46,551)	-28%
Grants and Contributions	2,025	2,500	1,200	2,500	-	-
Amortization	53,310	65,847	65,847	54,308	(11,539)	-18%
Interest	28,763	52,300	52,300	52,300	-	-
Other Expenses	-	1,000	1,000	1,000	-	-
Total Expenses	2,010,886	1,814,000	1,716,775	1,771,927	6,388	-
Surplus (Deficit) before Other Capital Contributions	(1,761,010)	(1,592,096)	(1,585,948)	(1,586,611)	5,485	-
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(1,761,010)	(1,592,096)	(1,585,948)	(1,586,611)	5,485	-
Capital						
Capital Projects	-	-	-	15,000	15,000	-
Amortization	(53,310)	(65,847)	(65,847)	(54,308)	11,539	-18%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	23,990	29,631	29,631	24,439	(5,193)	-18%
Transfers to/(from) Reserves	-	-	-	(39,439)	(39,439)	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	1,731,690	1,555,880	1,549,733	1,532,303	(23,577)	-2%

General Governance - Metrics

	2020	2021	2022	2023	2024 Projected
Council Meetings	27	27	17	16	13
Public Hearings	2	3	1	1	4
Committee Meetings	25	26	23	4	25
Freedom of Information Requests	1	1	-	-	-

General Governance - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (17)	3 Complete 4 Partially Complete 11 Objectives with Ongoing Actions on Target	3 Complete 4 Partially Complete 8 Objectives with Ongoing Actions on Target	3 Complete 5 Partially Complete 11 Objectives with Ongoing Actions on Target
Actions (31)	6 Complete 16 Ongoing Actions on Target	7 Complete 7 Ongoing Actions on Target	8 Complete 16 Ongoing Actions on Target
KPI	54	40	53
Budget	\$6,645,400.00	\$491,572.26	\$6,413,181.00

General Governance - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Diverse, Inclusive & Engaged Community	Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.	Complete. This item is now complete, the Youth Advisory Committee was formed in September 2023 and held regular monthly meetings for the remainder of the year. The committee will continue to meet regularly through 2024 and is in the process of developing a Youth Strategic Plan and developing and implementing a special youth initiative project.
		Work with local schools to provide additional information on municipal government, specifically related to White City for curriculums.	Plan to incorporate Youth Council or Youth Advisory Committee into this collaboration in 2023.
	Enhance White City's profile.	Install signage at major entrances to White City.	Planned for 2025.
		Install billboard for effective communication with residents.	Planned for 2025.
	Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies and services.	Development and support of two-way communications with residents and the town.	Complete. This item was completed in 2022 with the implementation of a Communications Strategy. Administration is continuing work based on the adopted strategy.
	Increase public engagement opportunities for residents.	Hold regular town hall meetings for residents to share questions and concerns with council.	Ongoing. One Town Hall session was held in November 2023. A new format was introduced in the form of a listening session to allow residents more opportunity to engage one on one with members of Council as compared to a traditional Town Hall format. The Town received positive feedback on the format of the event.
Engage White City is used to provide residents with an opportunity to engage with government and have their voice heard.		Ongoing. Engage White City was used for two medium public engagement campaigns and seven micro engagements. Upon review of the platform usage by the public, administration has identified that utilization of the existing municipal website and a survey platform will provide a most cost-effective and simple avenue for public engagement.	

General Governance - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Active & Healthy Community	Support and grow mental health resources directly located within White City.	Highlight the importance of mental health.	Ongoing. Administration communicated all events and programming, created a mental health resource page on the municipal website and shared resources through communications channels to highlight the importance of mental health. These communications will continue and expand in future years.
Innovative Development	Complete the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park and sufficient additional land to support a well-planned and managed community for the next 25-years into one urban community.	Boundary Alteration Application Hearing before Saskatchewan Municipal Board.	Complete. The Boundary Alteration hearing concluded in 2022. The decision of the Saskatchewan Municipal Board was received January 12, 2023. The Town appealed the decision to the Court of Appeal and as of December 31, 2023 was awaiting the final decision of the Court of Appeal.
		Complete Boundary Alteration Transition Plan.	
Regional Collaboration	Build cooperative and beneficial relationships with regional partners.	Build and maintain professional relationships with council and administration of regional partners.	Ongoing. A regional event was held with administration from regional partners. Additionally, beginning in late 2023 the Town has been holding regular meetings with the Reeve and Administrator of the RM of Edenwold No. 158 to establish a more collaborative relationship and maintain professional relationships with the RM.
		Establish relationship with municipalities in the broader Regina Region.	Ongoing. The Town continues to work to establish a broader network of relationships with municipalities in the region.
		Establish Government Relations Working Group to focus on professional relationships with provincial partners.	Ongoing. Terms of Reference for a Government Relations Subcommittee was drafted in 2023. Council and Administration met with the Ministry of Highways, Ministry of Education, Ministry of Government Relations, Community Planning, Prairie Valley School Division and the Saskatchewan NDP to discuss key projects and interests for the Town.
		Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities.	Ongoing. Administration attempted contact with local First Nations communities throughout the year and provided opportunity to participate in ongoing public engagement and other items. Fire Services Agreements were signed with Ochapowace First Nation and Cowessess First Nation.
	Optimize strategic partnerships and collaborations with local First Nations.	Develop and implement regional economic development strategy with local First Nations and explore funding opportunities where interests align.	Ongoing. Administration attended meetings for the Local Women in Government Committee, Regional Animal Control Group and Regional Recreation Meetings.
	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.	Ongoing. Administration attended meetings for the Local Women in Government Committee, Regional Animal Control Group and Regional Recreation Meetings.
	Support the growth and development of the WCRM158 Wastewater Management Authority	Provide administrative and project management support to the Wastewater Management Authority (WMA) to complete the Wastewater Expansion Project.	Phase 2 of the WCRM158 Wastewater Management Authority (the Authority) Wastewater Expansion Project was deferred to 2024. The Town continued to provide support to the Authority for funding, administrative support and project support.
		Support conversion of Wastewater Management Authority into a self-funded utility capable of supporting the entire catchment area.	Moved outside the strategic horizon.

General Governance - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Governance and Operational Excellence	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.	This item is on track. Management continues to encourage professional development. Future work for this item includes the development of a formal professional/ leadership development program for Council.
		Increase organizational human resource competencies, creating consistent hiring, developing and leadership processes and tools.	Administration continues to review and develop Human Resources policies and practices. The 2023 Organizational Review recommends a contract or part-time human resources position, as this was not feasible in the 2024 Annual Budget it will be reviewed for the 2025 Annual Budget.
		Continue to nurture a team environment that values teamwork and accountability.	This item is on track. Administration ensures integration of municipal values and team principles through hiring practices. Additionally, encouragement of cross functional teams on large organization projects is in practice.
Governance and Operational Excellence	Implement new technology and processes to provide more convenient access to Town services and municipal information.	Complete scanning project and digitization of records.	Digitization of property files is now complete and administration continues to digitize new files as they are received or generated.
		Complete a needs assessment and project plan for new website with a customer portal.	Complete.
		Implement technological innovations into municipal operations.	New software solutions implemented to date include a new website, online permitting module, and online booking software. Innovative technology options are continually explored by all departments to improve efficiency and capacity.
		Complete accounting system review to efficiently complete administrative work.	Planned for 2025.
		Have responsible management of the Town's financial and other resources, ensuring transparency and accountability.	Work to date includes publishing of the 2023 Annual Budget, 2022 Annual Report and completion of the 2022 municipal audit. A website page for all purchasing and procurement was added in October 2023 to increase visibility and transparency of public procurement practices.
	Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles.	Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk.	Planned for 2025.
		Maintain and replace assets when they reach the end of their useful engineered life.	This item is behind target, it was initially planned 50% of the detailed asset list would be completed in 2023 and 100% in 2024. Work in 2023 was not completed and has been pushed to 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.	In Progress. All required bylaws and policies were updated or developed as required for 2023. Additional review will be completed to ensure future work aligns with the Town's vision and priorities.
	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Complete an administrative organizational review.	Complete. An organizational review was completed and adopted by Council on October 16, 2023. Implementation of organizational changes will be phased as required and identified in the adopted review.

GENERAL OPERATIONS

Planning & Development

Planning & Development

Includes:

- Municipal & Regional Planning
- Long-Range Planning & Development
- Land Use & Zoning Policy
- Development Reviews & Neighbourhood Planning
- Transportation & Community Safety
- Business Licensing & Bylaw Enforcement
- Neighbourhood Development & Landscaping

Description:

Planning & Development manages a wide range of planning initiatives, including the implementation of the Town's Official Community Plan, which guide growth and change in the Town. Planning and Development reviews ongoing development proposals in a fair and objective manner to ensure the creation of sustainable and complete subdivisions and development in general that is responsive to community values, while advising Council on planning processes and development applications. Planning and Development strives to continue to provide a high level of services and optimum planning and development standards for the community.

FIGURE 5.3 | Planning & Development

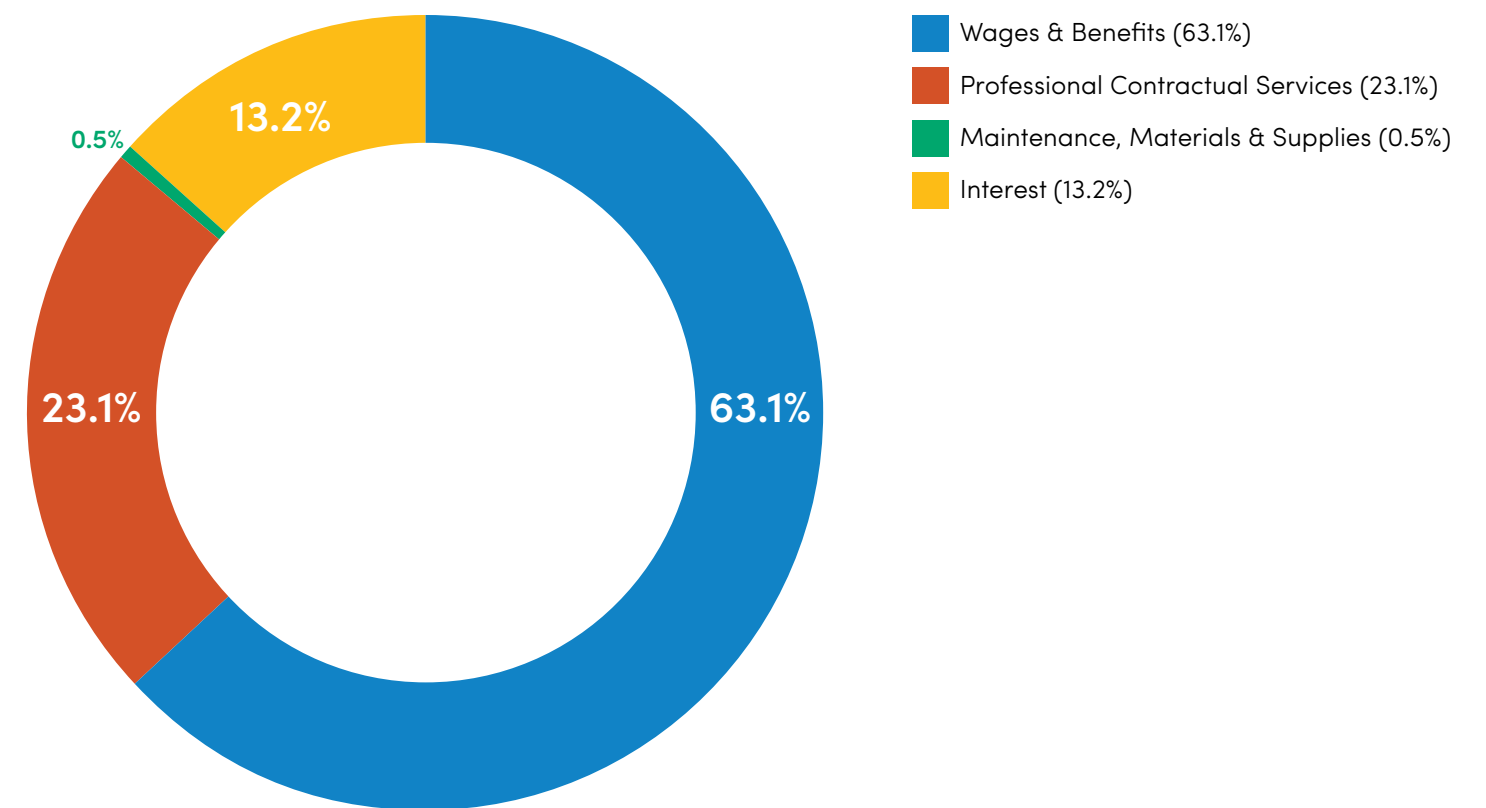


FIGURE 5.4

Planning and Development	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	3.00	3.00	2.80	2.25	(0.75)	-25%
Operating						
Revenues						
Fees and Charges	61,045	550	559	2,450	1,900	345%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	61,405	550	559	2,450	1,900	345%
Expenses						
Salaries and Benefits	293,978	327,881	288,687	230,762	(97,119)	-30%
Professional/Contractual Services	56,811	65,311	64,167	84,500	19,189	29%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	3,871	3,216	3,216	2,000	(1,216)	-38%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	48,375	48,375	-
Other Expenses	-	-	-	-	-	-
Total Expenses	354,660	396,407	356,070	365,637	(79,145)	-20%
Surplus (Deficit) before Other Capital Contributions	(293,255)	(395,857)	(355,512)	(363,187)	32,671	-20%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(293,255)	(395,857)	(355,512)	(363,187)	32,671	-20%
Capital						
Capital Projects	-	300,000	300,000	790,443	490,443	163%
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	293,225	395,857	355,512	1,153,630	457,772	66%

Planning & Development - Metrics

	2020	2021	2022	2023	2024 Projected
New Home Building Permits	13	11	6	0	15
Accessory Building Permits	7	7	6	8	10
Deck Permits	16	7	7	2	5
Basement Development Permits	14	8	5	5	10
Addition/Renovation Permits	6	8	9	6	10
Commerical Permits	1	1	-	1	2

Planning & Development - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (10)	0 Complete 2 Partially Complete 6 Objectives with Ongoing Actions on Target	1 Complete 2 Partially Complete 2 Objectives with Ongoing Actions on Target	2 Complete 3 Partially Complete 7 Objectives with Ongoing Actions on Target
Actions (18)	2 Complete 7 Ongoing Actions on Target	2 Complete 2 Ongoing Actions Target	6 Complete 7 Ongoing Actions on Target
KPI	38	21	29
Budget	\$706,102.00	\$155,499.24	\$1,024,075.96

Planning & Development - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Active & Healthy Community	Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play.	Multi-Use Pathway Improvement Project	Ongoing. Motherwell Drive Phase II portion of the project was completed in 2023 and preliminary conversations were held with the Ministry of Highways in fall 2023 regarding safety improvements to Ramm Avenue. Ministry supportive of pathway project and may be willing to provide financial assistance towards the project.
	Support and expand education services within the community.	Continue to advocate and prepare for a high school located within the community.	Ongoing. Further discussions with Developer on the determining the location of the recreation parcel to take place.
Innovative Development	Support the continuing development and growth of the Town Centre.	Develop plans and begin construction of new Town Office building.	Ongoing. Further discussions with Developer to take place in 2024.
		Development of Town Centre.	Ongoing. Further discussions with Developer to take place in 2024.
		Chuka Ponds Project.	Chuka Ponds Phase I Project is behind schedule at the end 2023. The intent was for the project to start in November 2023 with winter excavation of the ponds under frozen conditions. Due to the warm temperatures in November/December 2023.

Planning & Development - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Innovative Development	Encourage developments, urban design requirements, programs, and services that support aging in place.	Diversify housing options available within White City.	Parcel Y developers intend to submit Comprehensive Development Proposal to the town in early 2024. Avana has indicated they have no plans to develop the Jardine lands in the near future. They will be focusing on the Town Centre development and have removed their signage from the Jardine lands.
		Attract medical facilities.	Development Incentive Policy adopted in 2023. Includes incentives for new commercial development.
	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Official Community Plan (OCP) and Zoning Bylaw Update.	Ongoing. Process overall behind schedule due to administrative changes in 2023.
		Formalize Development Approval Procedure Guidelines.	Ongoing. Guides to be completed in 2024.
	Encourage environmentally friendly developments, programs and processes.	Completion of the Urban Forest Management Strategy and application to become a tree city of the world.	Ongoing. Received a grant from Trans Canada Trail (TCT) in 2023 to put towards development of planting plan along Enbridge Pipepine (in proximity of the TCT in White City). Stantec completed the planting plan, which will be implemented over 3-5 years, starting in 2024. Phasing plan for overall tree management and planting in White City has been started and will be finalized in 2024.
		Tree Farm Project.	This item has been moved outside the strategic horizon due to budgetary constraints and failure to secure grant funding.
		Complete 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.	Ongoing. White City is part of the Prairie Cohort for the Net Zero Accelerator Program and working with Quest Canada to develop the community benchmark. Benchmark will be reviewed with Quest Canada in early 2024 and a community mapping session will be taking place as well.
	Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Gregory Avenue Intersection Improvements.	Ongoing. Design expected to be completed in 2024, with construction to take place in 2025.
		Transportation Master Plan.	Ongoing. Transportation considered in the draft version of the OCP, to be reviewed. This item is behind target due to overall delays to the OCP and Zoning Bylaw Project.
		Complete development of Betteridge Road.	This project is ongoing and will progress in coordination with development and receipt of development levies.
		Economic development to become a community with a diversified and vibrant economy.	Develop and implement economic development plan.
Safe & Caring Community	Implement Crime Prevention Through Environmental Design (CPTED) principles.	Complete CPTED Guide.	Ongoing. CPTED principles mentioned throughout the draft OCP. CPTED guidelines to be developed once OCP is completed.



GENERAL OPERATIONS

Fire Services

Fire Services

Includes:

- Fire Department
- Medical Responders
- White Butte Regional Emergency Measures Organization

Description:

Fire services are provided by the White City Fire Department to White City residents and businesses, as well as other service areas where an agreement exists. The fire department provides fire and emergency services, education and support to prevent or minimize loss of life or property.

FIGURE 5.5 | Fire Services

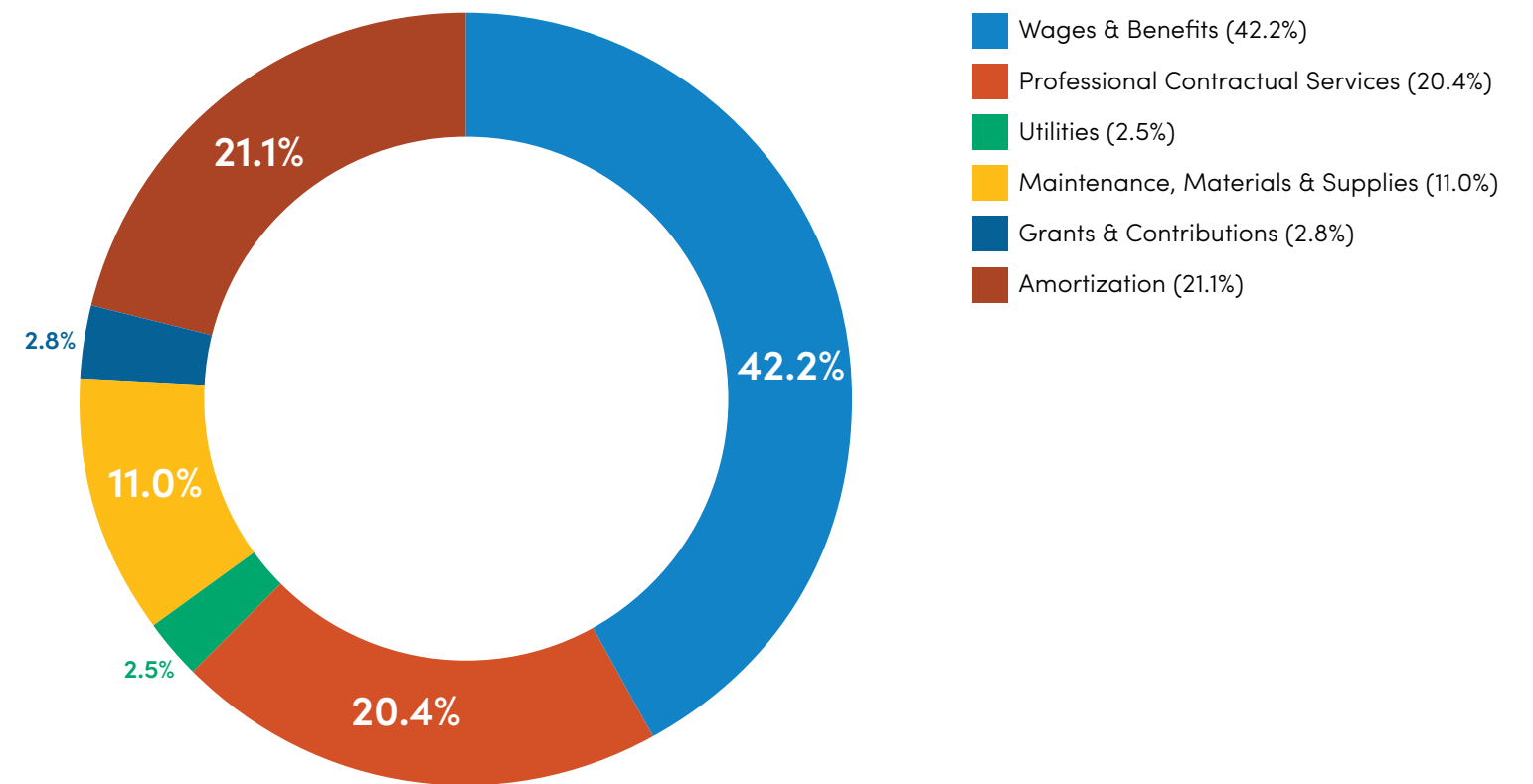


FIGURE 5.6

Fire Services	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	0.88	0.88	0.88	0.88	-	-159,888
Operating						
Revenues						
Fees and Charges	159,888	12,000	5,100	5,000	(7,000)	-58%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	159,888	12,000	5,100	5,000	(7,000)	-58%
Expenses						
Salaries and Benefits	148,381	153,904	153,904	161,326	7,422	5%
Professional/Contractual Services	62,866	73,276	78,026	78,204	4,928	7%
Utilities	9,134	9,211	9,211	9,500	289	3%
Maintenance, Materials, and Supplies	42,916	40,600	41,627	42,100	1,500	4%
Grants and Contributions	13,516	12,642	12,642	10,642	(2,000)	-16%
Amortization	79,830	91,669	91,669	80,648	(11,021)	-12%
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	356,642	381,302	387,079	382,420	1,118	-
Surplus (Deficit) before Other Capital Contributions	(196,754)	(369,302)	(381,979)	(377,420)	(8,118)	2%
Capital Grants and Other Contributions	5,304	-	7,800	-	-	-
Surplus (Deficit) of Revenues over Expenses	(191,450)	(369,302)	(374,179)	(377,420)	(8,118)	2%
Capital						
Capital Projects	55,868	10,000	10,000	5,000	(5,000)	-50%
Amortization	(79,830)	(91,669)	(91,669)	(80,648)	11,021	-12%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	35,923	41,251	41,251	36,292	(4,959)	-12%
Transfers to/(from) Reserves	-	-	-	41,292	41,292	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	203,412	328,884	333,761	379,356	50,472	15%

Fire Services - Metrics

	2020	2021	2022	2023	2024 Projected
Fire Activations					
- White City	3	5	1	6	5
- RM Edenwold	10	12	1	2	0
- Misc	5	6	2	0	0
False Alarm Activations					
- White City	9	9	5	7	5
- RM Edenwold	22	26	16	4	5
Vehicle Accident Activations	26	19	24	8	10
CO/Gas Activations	2	2	2	1	2
Medical Response					
- White City	22	18	45	30	30
- RM Edenwold	46	34	67	67	65
Emergency Measures Organization	-	-	-	-	-
Public Education/Community Service	16	12	13	10	15
Training	52	60	52	84	80

Fire Services - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (1)	0 Partially Complete 1 Objective with Ongoing Actions on Target	1 Partially Complete 0 Objective with Ongoing Actions on Target	1 Partially Complete 0 Objective with Ongoing Actions on Target
Actions (4)	0 Complete 1 Ongoing Action on Target	1 Complete 1 Ongoing Action on Target	1 Complete 1 Ongoing Action on Target
KPI	14	13	1
Budget	\$10,000.00	\$10,000.00	\$5,000.00

Fire Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Safe & Caring Community	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.	Planned for 2025.
		Train all White City Fire Fighters to obtain their 1001 Level 1 Training.	Complete. Substantial completion was achieved in 2023, this will transition to ongoing training for new members.
		Complete Fire & Rescue Training Grounds.	Additional work was completed in 2023, the project is behind schedule as training props were not purchased in 2023. Work is scheduled to continue through 2024.

GENERAL OPERATIONS

Protective Services

Protective Services

Includes:

- Crime Protection
- Bylaw Enforcement
- Community Safety Officer Program

Description:

Protective Services are provided by the Royal Canadian Mounted Police (RCMP) and enforcement of select provincial statues and bylaws is provided by the Community Safety Officer.

The RCMP focuses enforcement efforts on Criminal Code offences and certain provincial statue offences, such as those contained in The Traffic Safety Act. The Commissionaires focus on the enforcement of Town bylaws and provide general community education when it comes to bylaw awareness and public safety

FIGURE 5.7 | Protective Services

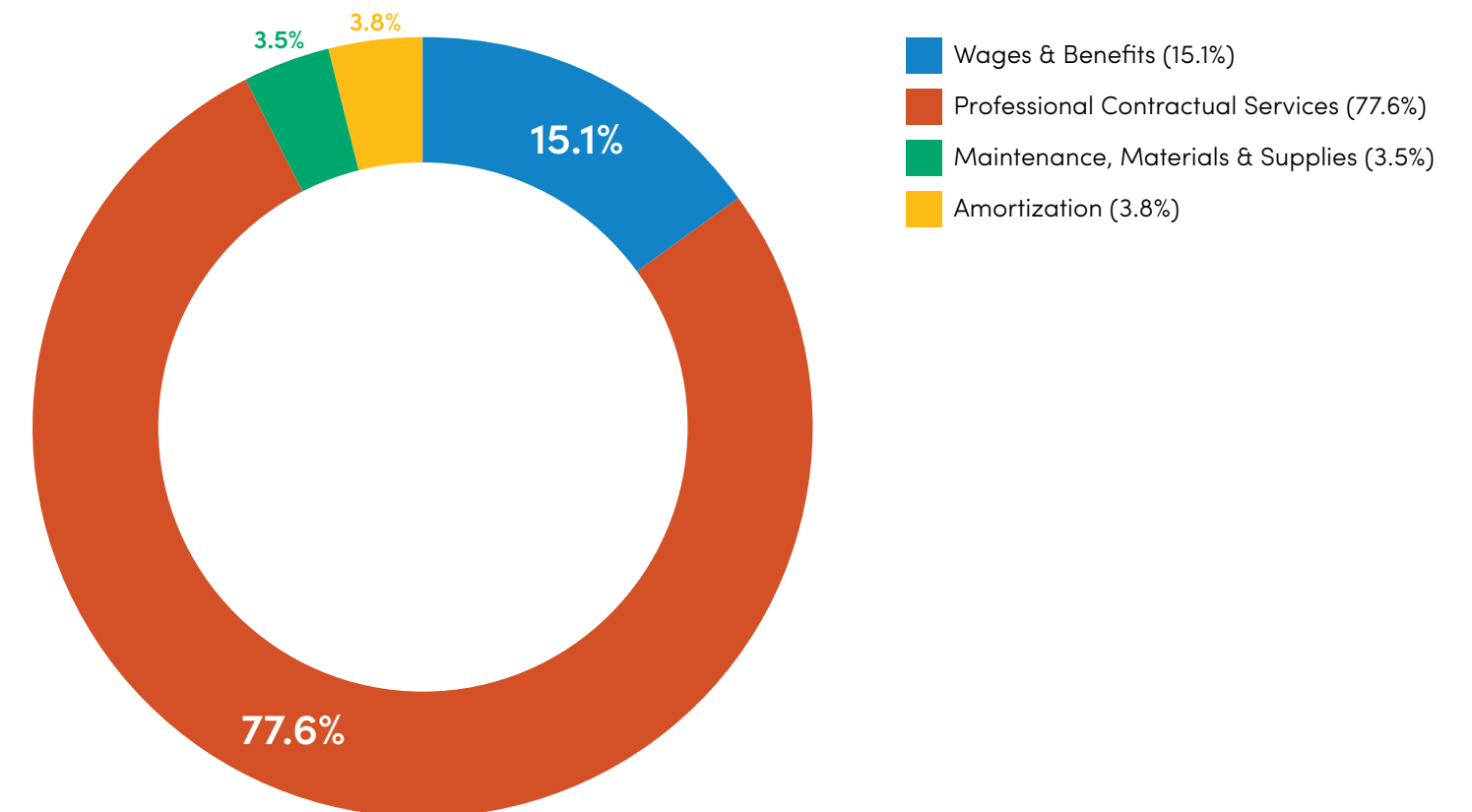


FIGURE 5.8

Protective Services	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	-	0.63	0.63	0.63	-	-
Operating						
Revenues						
Fees and Charges	18,915	33,180	24,500	6,000	(27,180)	-82%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	18,915	33,180	24,500	6,000	(27,180)	-82%
Expenses						
Salaries and Benefits	-	50,400	26,401	52,399	1,999	4%
Professional/Contractual Services	214,857	263,519	236,709	268,700	5,181	2%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	-	7,250	12,061	12,080	4,830	67%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	9,000	9,000	13,299	4,299	48%
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	214,857	330,169	284,171	346,478	16,309	5%
Surplus (Deficit) before Other Capital Contributions	(195,942)	(296,989)	(259,671)	(340,478)	(43,489)	15%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(195,942)	(296,989)	(259,671)	(340,478)	(43,489)	15%
Capital						
Capital Projects	-	90,000	90,000	-	(90,000)	-100%
Amortization	-	(9,000)	(9,000)	(13,299)	(4,299)	48%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	4,050	4,050	5,985	1,935	48%
Transfers to/(from) Reserves	-	-	-	(5,985)	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	195,942	382,039	344,721	327,179	(48,875)	-13%

Protective Services - Metrics

	2020	2021	2022	2023	2024 Projected
Total Incidents Reported	172	139	97	153	150
Total Notices - Warning	19	14	19	29	15
Total Notices - Violation	6	4	8	7	10

Protective Services - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (4)	3 Partially Complete 4 Objectives with Ongoing Actions on Target	3 Partially Complete 1 Objective with Ongoing Actions on Target	2 Partially Complete 4 Objectives with Ongoing Actions on Target
Actions (10)	6 Complete 3 Ongoing Actions on Target	6 Complete 1 Ongoing Actions Target	6 Complete 3 Ongoing Actions on Target
KPI	33	28	8
Budget	\$193,500	\$128,602.73	\$0.00

Protective Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Safe & Caring Community	To be a secure and protected community where residents and visitors feel safe.	Install video monitoring at municipal facilities to deter vandalism.	The items assigned to this action were not completed in 2023 and have been carried forward to 2024.
	Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model.	Complete. In combination with the action to create a neighbourhood watch program the establishment of a Crime Watch Executive Committee was established and the Town received seven applications for the program.
		Support and help facilitate the creation of a neighbourhood watch program.	
		Continue to work with RCMP, neighbourhoods, and community organizations to address community safety issues as they arise.	The Town maintains a strong working relationship with the White Butte RCMP detachment. Administration works with members of the detachment to disseminate information as required and provide regular public information through committee meeting delegations.
	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. The Community Safety Officer program implementation was completed in 2023. With the program and all requirements in place there was a lapse in the operations of the program due to personnel issues.
		Establish and maintain municipal bylaw court.	Complete. Administration has completed all requirements.
		Conduct a review of the Town's policing and bylaw enforcement services.	Moved outside the strategic horizon
	Develop and grow Emergency Measures Organization (EMO) to ensure emergency preparedness in the community and region.	Emergency Operations Centre (EOC) Upgrades.	Complete.
		Continue to work with White Butte EMO.	Ongoing. Representatives on behalf of the Town continue to attend and participate in regional EMO activities.
		Complete Municipal Emergency Plan.	Complete. The Municipal Emergency Plan was adopted by Council. An exercise to test the plan was completed in November 2023. Ongoing actions related to the emergency plan have been integrated into regular municipal operations.

GENERAL OPERATIONS

Public Works

Public Works

Includes:

- Road Maintenance
- Road Construction
- Road Rehabilitation
- Snow Removal
- Drainage
- Walking Trails

Description:

To provide residents with access to well-maintained roadways and walking trails in order to ensure safe, and efficient movement of people, goods and services. This includes the undertaking of effective and timely roadway snow and ice control to provide safe and accessible conditions on Town streets and pathways during winter months.

FIGURE 5.9 | Public Works

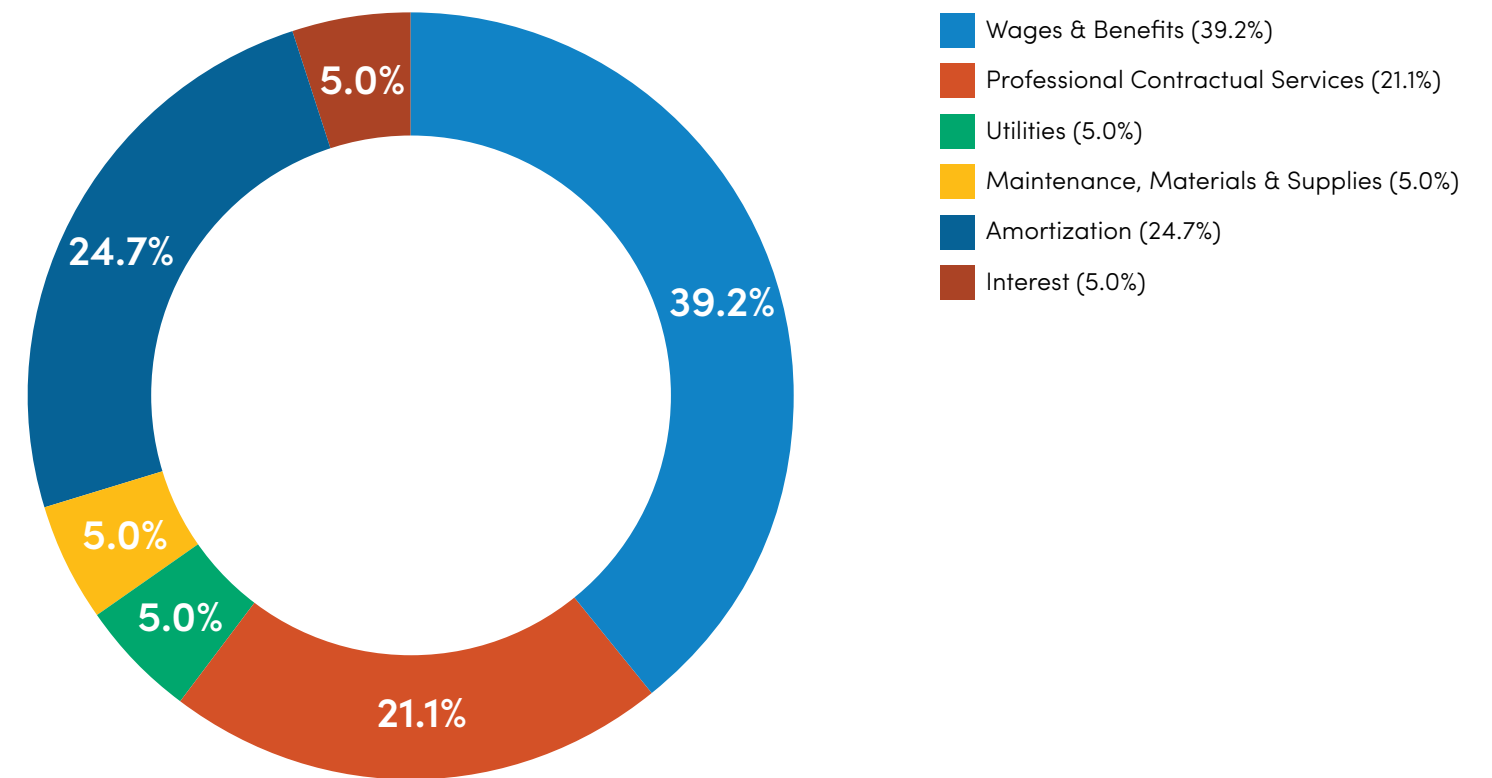


FIGURE 5.10

Public Works	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	8.13	8.3	8.3	8.3	-	-
Operating						
Revenues						
Fees and Charges	136,875	384,367	326,075	62,399	(321,968)	-84%
Tangible Capital Asset Sales - Gain	6,430	16,500	16,500	145,180	128,680	780%
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	85,779	67,020	66,480	5,000	(62,020)	-93%
Total Revenues	229,084	467,887	409,055	212,579	(255,308)	-55%
Expenses						
Salaries and Benefits	444,708	450,190	434,144	539,437	89,247	20%
Professional/Contractual Services	198,517	306,408	280,922	289,680	(16,728)	-5%
Utilities	60,010	68,695	71,263	68,930	235	-
Maintenance, Materials, and Supplies	100,884	75,575	75,575	68,250	(7,325)	-10%
Grants and Contributions	-	-	-	-	-	-
Amortization	331,668	423,942	423,942	339,604	(84,338)	-20%
Interest	92,021	68,440	73,187	68,867	427	-
Other Expenses	-	-	-	-	-	-
Total Expenses	1,227,808	1,393,250	1,359,033	1,374,768	(18,483)	-1%
Surplus (Deficit) before Other Capital Contributions	(998,724)	(925,364)	(949,977)	(1,162,189)	(236,826)	26%
Capital Grants and Other Contributions	(693,310)	78,722	88,364	40,000	(38,722)	-49%
Surplus (Deficit) of Revenues over Expenses	(1,692,034)	(846,642)	(861,614)	(1,122,189)	(38,722)	-49%
Capital						
Capital Projects	338,332	129,222	143,728	310,200	180,978	140%
Amortization	(414,642)	(423,942)	(423,942)	(339,604)	84,338	-20%
Debt Repayment	107,800	111,300	111,300	116,647	5,347	5%
Asset Renewal Contributions	149,251	190,774	190,774	152,822	(37,952)	-20%
Transfers to/(from) Reserves	-	(35,026)	(35,026)	(400,022)	(364,996)	1042%
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	1,872,775	818,970	848,448	962,232	143,262	17%

Public Works - Metrics

	2020	2021	2022	2023	2024 Projected
Road Repairs					
- Asphalt Repairs (sq.m.)	1,350	659	10,046	293	500
- Dust Control (m)	1,649	1,646	2,612	2,609	2,600
- Potholes Repaired	45	19	13	16	15
- Crack Sealing (man hours)	1,488	1,440	916	480	550
Multi-Use Pathway Project (sq.ft.)	470	4,803	3,875	3,650	1,615
Clean Up Programs					
- Branch Chipping (homes served)	502	491	492	521	520
- Branch Chipping (man hours)	357	325	116	274	275
- Leaf Pickup (homes served)	297	302	353	327	325
- Leaf Pickup (man hours)	188	193	59	168	165
- Tree Pickup (homes served)	73	72	49	42	40
- Tree Pickup (man hours)	30	32	27	24	25

Public Works - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (3)	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target
Actions (4)	0 Complete 1 Ongoing Action on Target	0 Complete 1 Ongoing Action on Target	0 Complete 1 Ongoing Action on Target
KPI	3	4	6
Budget	\$110,000.00	\$76,094.40	\$248,700.00

Public Works - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Innovative Development	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Water Meter Upgrade Project.	'In 2023, there were 20 water meters which were replaced as they had reached the end of their useful life. This item is behind target as the onboarding of Meadow Ridge could not be completed due to circumstances outside the Town's control.
Safe & Caring Community	To be a secure and protected community where residents and visitors feel safe.	Increase lighting in areas of town to decrease crime.	In 2023, seven solar lights heads were replaced along the pipeline right-of-way.
Governance and Operational Excellence	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Expansion/Addition of Public Works Shop/Workspace & equipment Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division.	To maintain the current service levels, in 2023 the Town replaced one snowblower and purchased a 16-foot mower unit. 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.

GENERAL OPERATIONS

Environmental Services

Environmental Services

Includes:

- Waste Collection
- Recycling Services
- Compost Services
- Clean-up Bins
- Pest Control
- Weed Control

Description:

The Town's refuse collection consists of alternating bi-weekly collections of waste and recycling roll out bins serviced by a third-party agent. The Town also provides residents the opportunity to clean their homes and property by services including centralized refuse clean-up bins and various on-site refuse pick up programs throughout the year.

FIGURE 5.11 | Environmental Services

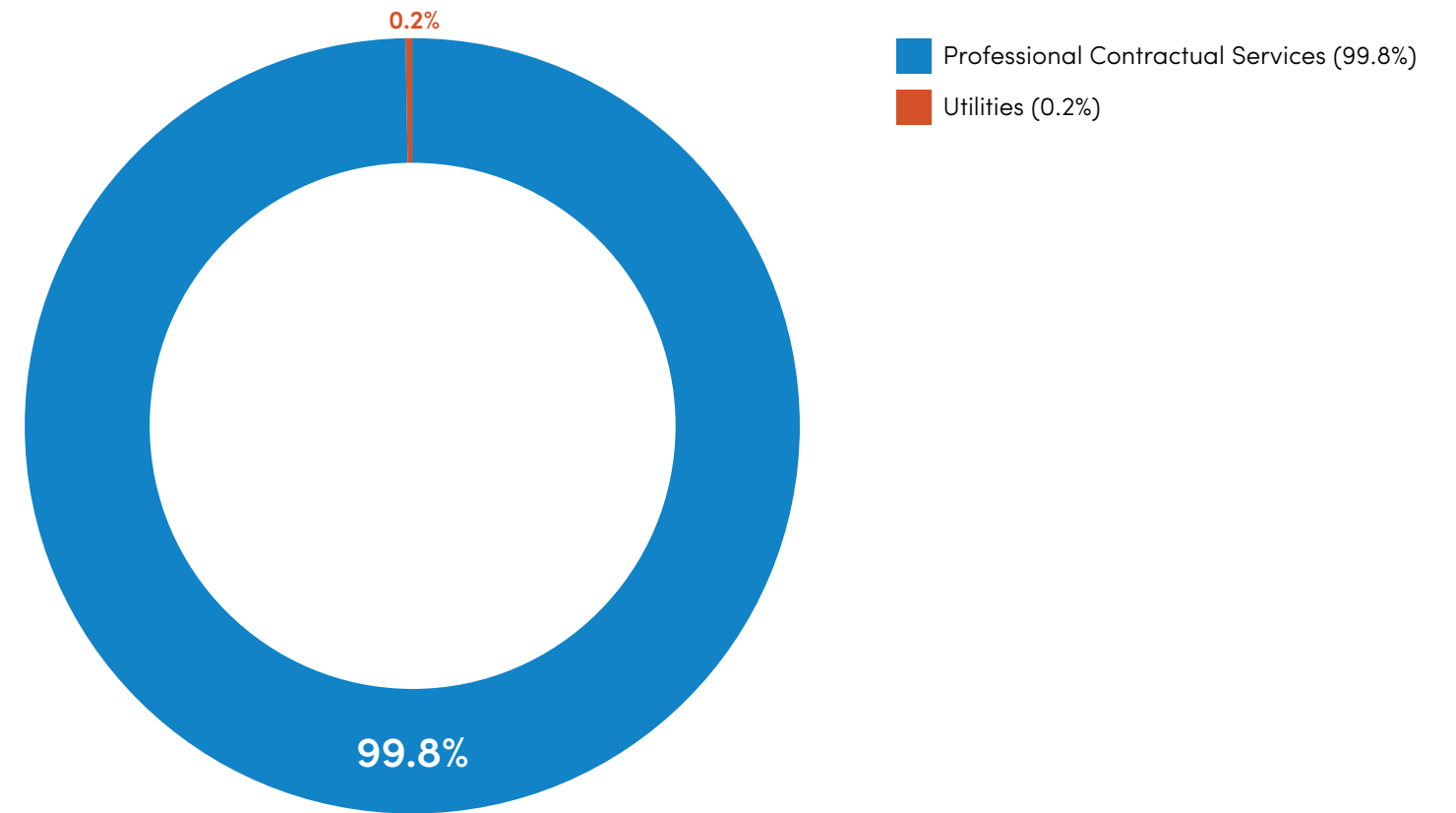


FIGURE 5.12

Environment Services	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs						
Operating						
Revenues						
Fees and Charges	4,714	4,200	5,193	4,750	550	13%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	59,449	48,000	48,000	62,992	14,992	31%
Total Revenues	64,163	52,200	53,193	67,742	15,542	36%
Expenses						
Salaries and Benefits	-	-	-	-	-	-
Professional/Contractual Services	304,764	302,063	324,795	342,400	40,337	13%
Utilities	774	600	600	700	100	17%
Maintenance, Materials, and Supplies	-	-	-	-	-	-
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	305,538	302,663	325,395	343,100	40,437	13%
Surplus (Deficit) before Other Capital Contributions	(241,375)	(250,463)	(272,202)	(275,358)	(24,895)	10%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(241,375)	(250,463)	(272,202)	(275,358)	(24,895)	10%
Capital						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	241,375	250,463	272,202	275,358	24,895	10%

Environmental Services - Metrics

	2020	2021	2022	2023	2024 Projected
Curbside Garbage Collection (lbs)	1,954,050	1,617,431	1,736,998	1,775,761	1,800,000
Curbside Recycling Collection (lbs)	450,900	532,419	389,799	412,745	415,000
Curbside Compost Collection (lbs)	-	896,685	1,142,610	1,031,290	1,050,000
Clean Up Bins - Spring & Fall (lbs)	145,483	123,436	131,914	117,682	115,000
Steel Bins - Spring & Fall (lbs)	20,417	16,600	8,222	30,181	30,000
Recyclables - Spring & Fall (lbs)	3,506	3,769	3,540	3,263	3,000

GENERAL OPERATIONS

Recreation & Culture Services

Recreation & Culture Services

Includes:

- Indoor Facilities
- Parks & Outdoor Facilities
- Youth Engagement Committee
- White City Museum
- Activity Events & Programs
- Recreation Administration

Description:

The role of the Recreation & Culture Department is to assist in providing the residents of the Town with a high quality of life. Recreation & Culture supports and develops policies and programs to promote the physical, mental, and environmental well-being of the community.

FIGURE 5.13 | Recreation & Culture Services

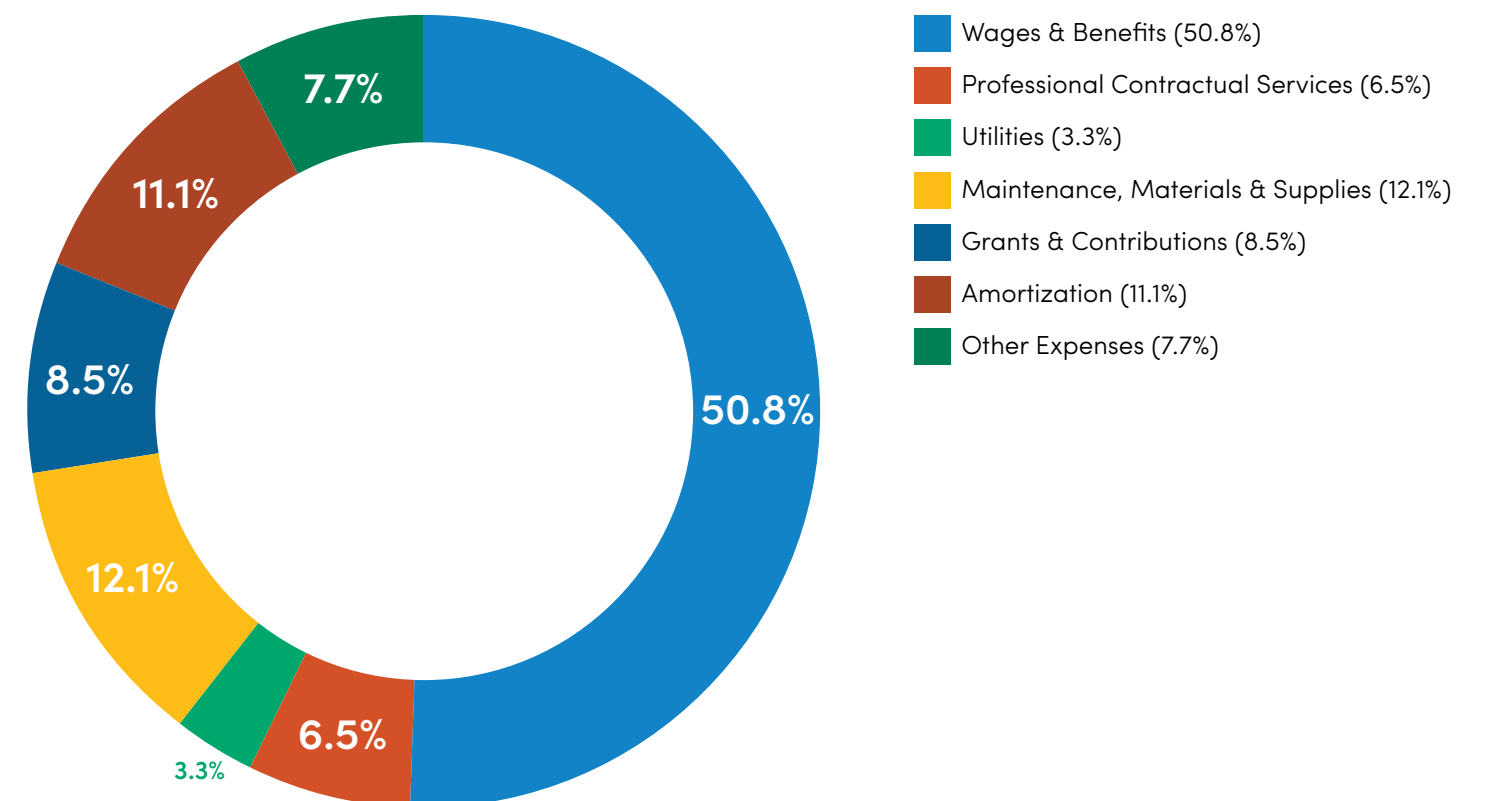


FIGURE 5.14

Recreation and Cultural Services	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	3.68	4.68	4.68	4.68	-	-
Operating						
Revenues						
Fees and Charges	143,695	556,334	150,986	134,186	(422,148)	-76%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	37,753	83,974	83,974	47,808	(36,166)	-43%
Total Revenues	181,448	640,308	246,960	181,994	(458,315)	-72%
Expenses						
Salaries and Benefits	411,273	532,751	532,812	559,950	27,199	5%
Professional/Contractual Services	72,035	86,254	88,657	72,245	(14,009)	-16%
Utilities	29,101	34,853	35,432	36,940	2,087	6%
Maintenance, Materials, and Supplies	63,141	127,456	127,102	133,170	5,714	4%
Grants and Contributions	64,160	95,269	75,669	93,302	18,033	24%
Amortization	122,756	183,890	183,890	122,756	(61,134)	-33%
Interest	-	-	-	-	-	-
Other Expenses	65,959	70,300	77,192	84,883	14,583	21%
Total Expenses	828,425	1,110,773	1,120,755	1,103,246	(7,527)	-1%
Surplus (Deficit) before Other Capital Contributions	(646,977)	(470,465)	(873,795)	(921,253)	(450,787)	96%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(646,977)	(470,465)	(873,795)	(921,253)	(450,787)	96%
Capital						
Capital Projects	954,246	100,000	101,668	61,350	(38,650)	-39%
Amortization	(122,756)	(183,890)	(183,890)	(122,756)	61,134	-33%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	55,240	82,751	82,751	55,240	(27,510)	-33%
Transfers to/(from) Reserves	-	-	-	111,500	111,500	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	1,533,707	469,326	874,343	1,026,587	557,261	119%

Recreation & Culture Services - Metrics

	2020	2021	2022	2023	2024 Projected
Community Events Delivered	3	2	7	7	9
Town Sponsored Programs	4	5	5	3	3
Town Programs	4	6	6	11	16
Community Centre Bookings	321	278	487	365	400
Sport Field, Outdoor Facility & Park Bookings	246	601	614	505	550
Municipal Recreation Facilities	18	19	19	19	19
Pathways (KM)	13	13	13	13	13
Park Space (Acres)	63	63	63	63	63

Recreation & Culture Services - Strategic Performance

Item	2023 Target	2023 Completion	2024 Target
Strategic Objectives (10)	1 Complete 1 Partially Complete 8 Objectives with Ongoing Actions on Target	2 Complete 1 Partially Complete 4 Objectives with Ongoing Actions on Target	2 Complete 1 Partially Complete 7 Objectives with Ongoing Actions on Target
Actions (18)	3 Complete 8 Ongoing Actions on Target	4 Complete 4 Ongoing Actions Target	3 Complete 7 Ongoing Actions on Target
KPI	34	27	27
Budget	\$22,350.00	\$45,350	\$58,540.00

Recreation & Culture Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Diverse, Inclusive & Engaged Community	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.	Cultural programming was increased in 2023 with the addition of a Theatre in the Park event in coordination with the annual Council BBQ and an art showcase during the annual Twinkle Tour. Additionally, each municipal event included a cultural component.
		Support the White City Museum (WCM) events and programming through the University of Regina.	Regular support was provided to the White City Museum throughout the year including the provision of the annual operating grant.
	Enhance White City's profile.	Collaborate and install art pieces and identify historical sites throughout White City.	All planned work was completed in 2023 through the development of project goals and outcomes. The Town advertised a Call for Artists and received two applications. The successful applicant produced five art pieces which are on display at the White City Community Centre.
	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.	The Town re-engaged community groups to assist with completion of the Parks and Recreation Master Plan. Additionally, ongoing engagement efforts were conducted with programs and community groups to determine program and facility satisfaction and identify improvements.
	Support creation of community service groups	Encouraging creation of organizations and other clubs that will bring residents of our community together.	Work under this item was not completed in 2023 and has been deferred to 2024.

Recreation & Culture Services - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Diverse, Inclusive & Engaged Community	Grow and encourage volunteerism in the community.	Develop and Integrate Municipal Volunteer Strategy.	Complete. This item was completed ahead of schedule as it was adopted by Council in December 2023. Actions and future reporting will be transitioned to
Active & Healthy Community	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.	Two new self-directed programs, Toddler & Me and Senior Social Club were developed for self-directed leisure opportunities. Additionally, a new inclusive play structure was added to the community for self-directed play and to fill a gap in accessibility for residents.
		Increase programming levels for all demographics.	Two new fitness programs, Fitness for All and Fitness Bootcamp, were developed for all ages and abilities. Additionally, established programs Free to Be and White City Walks were implemented and expanded in 2023.
		Increase active winter lifestyle activities.	The Town developed a new outdoor skating surface including installation of infrastructure to facilitate flooding and safe use, the rink was not operational as of the end of 2023 due to warm temperatures. Snowshoes were purchased to implement a borrowing program, however due to limited snow at the end of 2023 it was not implemented,
		Provide support to increase the quantity and accessibility of community driven programming.	Draft guidelines were developed in 2023, the Guidelines will be completed and communicated in 2024.
		Increase the quantity and accessibility to public health services through programming.	The Town partnered with the YMCA to deliver a Home Alone Course and Babysitting Course, both courses were successful and will be continued in 2024.
	Support and grow mental health resources directly located within White City.	Establish a partnership and relationship with mental health resources in Regina.	A mental health resource list was developed in 2023, however the target to build stakeholder connections was deferred to 2024.
	Develop new municipal facilities that offer opportunities for a variety of activities and for all ages.	Multi-Use Recreation Centre	A draft Fundraising Committee Terms of Reference was approved by Council after consultation with Communiskate and the RM of Edenwold. Committee openings were advertised, however no appointments were made in 2023. Work on the committee will continue in 2024.
	Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play.	Conduct an accessibility audit of municipal green spaces.	Complete.
		Increase pedestrian connectivity and accessibility to green spaces & facilities.	Complete.
	Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Parks & 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. Though originally indicated as ongoing, with the implementation of the Block Party and Street Play Guidelines this item will transition to regular operations.	
Innovative Development	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	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.	In 2023, Parks, Recreation and Culture worked with Planning and Development to review and update, as required, portions of the Development Standards and Specifications. Ongoing review will continue in coordination with the Parks and Recreation Master Plan.



UTILITY OPERATIONS

Utility Services

Includes:

- Water Treatment
- Water Distribution
- Wastewater Collection
- Wastewater Treatment
- Utility Billing

Description:

The purpose of the Utility Services department is to provide citizens with a safe and adequate supply of potable water through water supply, storage, treatment, pumping, distribution and metering. Utility Services also provides the collection, transmission, disposal, treatment and monitoring of wastewater in order to ensure the environmentally appropriate handling of high-volume sewage discharge.

FIGURE 6.1 | Utility Services

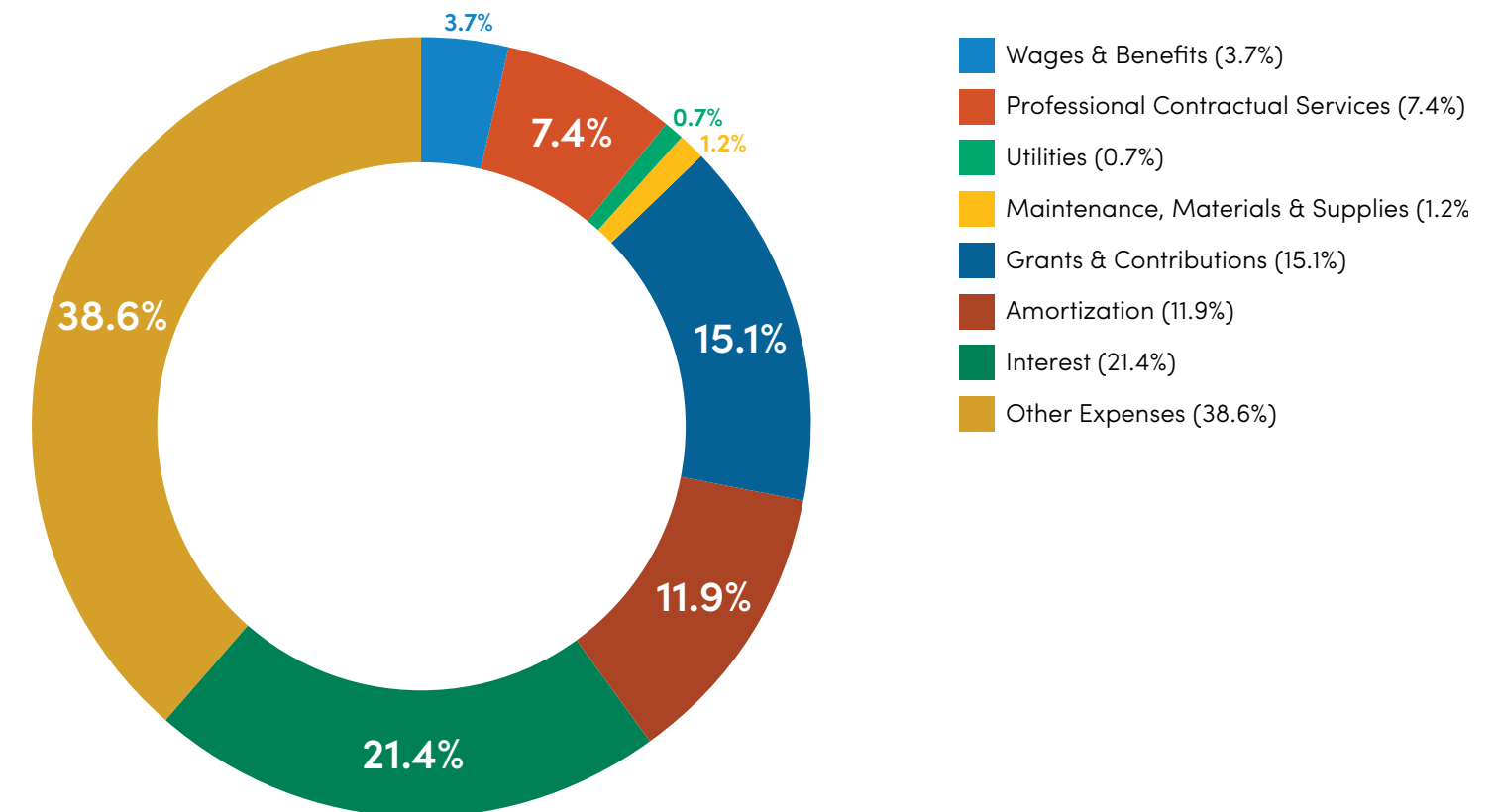


FIGURE 6.2

Utility Services	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs						
Operating						
Revenues						
Fees and Charges	3,162,611	3,377,627	2,753,832	3,205,148	(172,478)	-5%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	3,162,611	3,377,627	2,753,832	3,205,148	(172,478)	-5%
Expenses						
Salaries and Benefits	117,763	128,292	128,292	106,781	(21,511)	-17%
Professional/Contractual Services	162,299	241,763	209,748	214,600	(27,163)	-11%
Utilities	16,877	23,241	23,241	21,500	(1,741)	-7%
Maintenance, Materials, and Supplies	28,363	40,000	38,864	33,400	(6,600)	-17%
Grants and Contributions	380,631	386,062	393,270	435,181	49,119	13%
Amortization	343,385	345,646	345,646	343,385	(2,261)	-1%
Interest	391,264	476,538	485,690	617,241	140,703	30%
Allowance for Uncollectibles	5,408	-	-	1,000	1,000	-
Other Expenses	1,067,250	1,129,000	1,111,528	1,114,107	(14,893)	-1%
Total Expenses	2,513,240	2,770,543	2,736,280	2,887,195	116,652	4%
Surplus (Deficit) before Other Capital Contributions	649,371	607,084	17,553	317,953	(289,131)	-48%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	649,371	607,084	17,553	317,953	(289,131)	-48%
Capital						
Capital Projects	2,086,169	6,468,000	1,035,410	6,306,657	(161,343)	-2%
Amortization	(343,385)	(345,646)	(345,646)	(343,385)	2,261	-1%
Debt Repayment	252,534	410,444	41,445	661,000	250,556	61%
Asset Renewal Contributions	154,523	155,541	155,541	154,523	(1,017)	-1%
Transfers to/(from) Reserves	-	(1,209,787)	-	(2,000,000)	(790,213)	65%
Debt Issuance	3,800,000	5,000,000	2,000,000	4,306,657	(693,343)	-14%
Utility Services Surplus/(Deficit)	(2,299,530)	(128,532)	(2,282,684)	(666,423)	(537,891)	418%

Utility Services - Metrics

	2020	2021	2022	2023	2024 Projected
E-Notice Enrollment	568	632	680	718	725
Water Meter Replacements	28	35	27	22	12
Water Leak Detection	15	316	328	333	300
Pre-Authorized Debit Enrollment	155	168	179	184	190
Sanitary Sewer Cleaning (m)	5,200	6,037	5197	105	3,200
Manholes Inspected	48	64	147	155	57
Sewer Pumping Stations Inspected & Cleaned	3	1	5	5	5
Water Main Repairs	10	8	10	-	-

REVENUE

Revenue

TAXATION

The Town uses a combination of base tax and ad valorem methods to determine property taxes. The base tax is calculated by determining the base or core services of the municipality, summing the proposed budget and dividing the total by the current number of developed properties in the town. This tool is used to ensure equitable division of core service expenses across the current tax base.

Municipal taxes are a significant source of the Town's income, accounting for 41.7% of total revenues, or \$3.34 million, in 2024. Approximately 43%, or \$3.45 million, of the Town's revenues is anticipated to come from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals. Additionally, 11.5% of total revenues, or \$925.3 thousand, come from unconditional and conditional grants such as provincial revenue sharing, recycling grants and other sources.

As the majority of operations are funded through tax dollars, to ensure that the current services continue to be provided, tax increases typically keep pace with inflation. Programs and services are funded by the rationalization of existing programs and services, the increase in property assessment as a result of growth or a property tax increase. This creates challenges as the Town attempts to balance the increasing costs of providing services with keeping property taxes affordable.

2023 PROPERTY TAX CHANGES

The 2024 Annual Budget balances the desire for maintaining services with fiscal restraint to ensure affordable property taxes and high-quality programs and services. As in 2023, in 2024 the Town's priorities are maintaining status quo with maintenance of existing infrastructure, maintaining current recreation programs and services, ensuring responsible and managed growth and maintaining existing services, such as snow removal and parks maintenance.

White City's municipal base tax is intended to look at the base services provided to the municipality as a whole and equally distribute among the number of properties in the Town. Beginning with the 2023 Annual Budget administration conducts an annual review of all base services provided to the residents and the relevant costs. Those base services include items such as RCMP contract fees, municipal insurance costs, emergency management organization expenses, fire services, road maintenance, snow clearing, solid waste management and park maintenance fees.

In 2024, administration continued this practice to determine the base tax required an increase of \$100 per property to cover the rising costs of providing base services. With rising inflation, it is important to build a fund to provide those services now for the benefits it will bring to residents in White City and neighbouring communities.

The 2024 annual budget also continues to allocate a recreation portion from the base tax of \$100 per property. The funds collected from this portion are deposited into a specific Recreation Reserve where levy funds will be allocated for the planning, development, and construction of a Multi-Use Recreation Centre within the community.

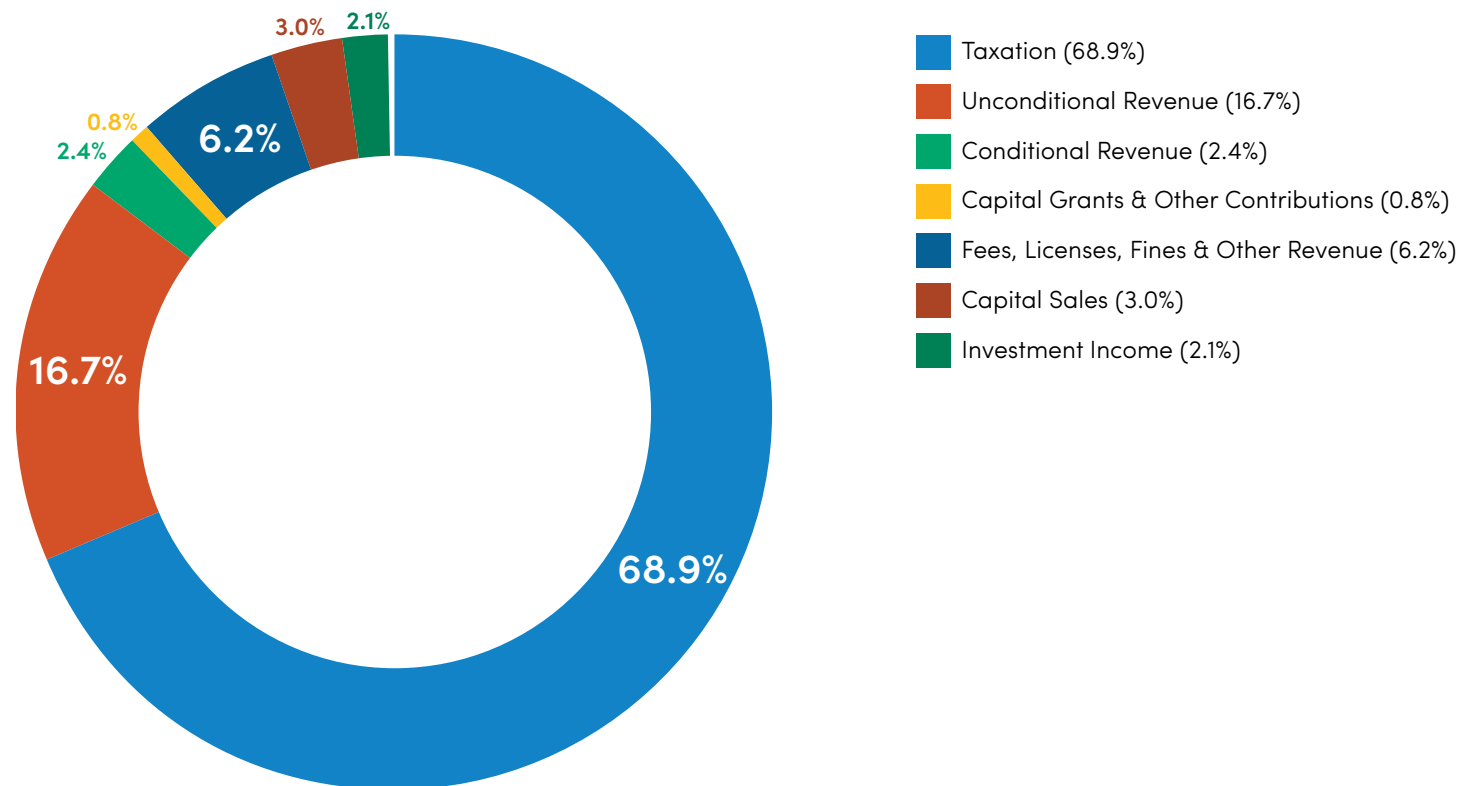
MUNICIPAL REVENUE SHARING GRANT

The Government of Saskatchewan provides an annual grant to municipalities that is a portion of revenues generated by the Provincial Sales Tax (PST). The program distributes the funds to municipalities based on a formula. This is an unconditional grant with no restrictions on spending. In 2024, the Town anticipates receiving a Revenue Sharing Grant of \$809.5K.

CAPITAL GRANTS & OTHER CONTRIBUTIONS

A portion of the Town's 2024 Capital Program is funded by grants and contributions from other stakeholders. These grants include conditions where the funds must be spent on approved capital expenditures and the project must be completed by a specific point in time. The Town anticipates receiving the Federal Gas Tax Fund grant in 2024. These funds are allocated to municipalities on a per capita basis, based on Census figures.

FIGURE 7.1 | Revenue Providing Services to the Town



FEES, LICENSES & FINES

The Town generates a portion of its revenue from fees, licenses, and fines. It is expected that in 2024 this will be 3% of overall revenue providing services to the Town. Fees charged by the Town are set in Bylaw No. 624-18, The Fee Bylaw, approved by Council (see Budget Assumptions) and include items such as Community Centre rentals, building permits, business licenses, and fire inspection fees.

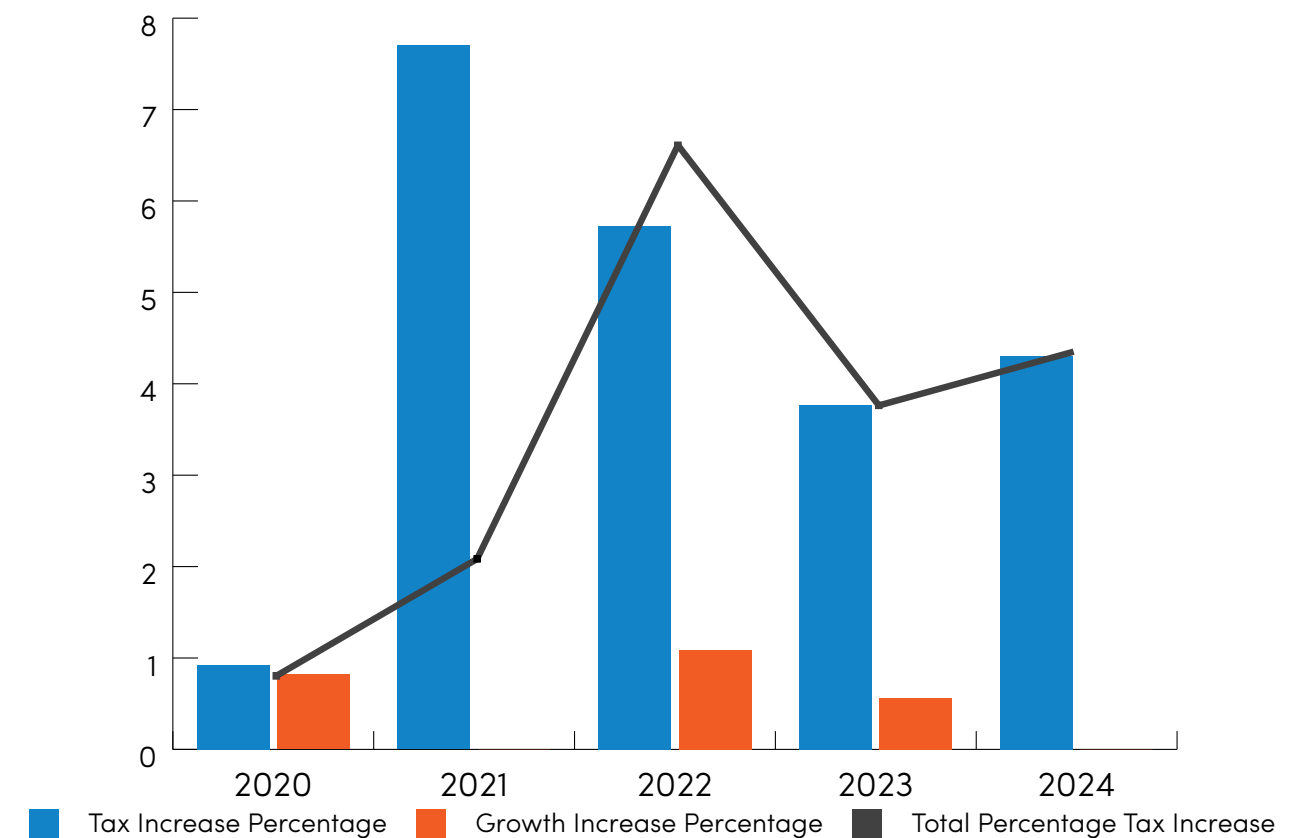
FIGURE 7.2

Taxation and Unconditional Revenue	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Budget to Budget Variance Increase/Decrease	% Variance
Gross Municipal Taxes	3,557,087	3,709,451	3,709,095	3,869,813	160,362	4%
Discounts	(488,971)	(519,323)	(519,323)	(541,774)	(22,451)	4%
Abatement	(873)	(1,000)	(1,000)	(1,000)	-	-
Penalties on Taxes	14,147	15,500	15,500	14,532	(968)	-6%
Grant in Lieu Payments	1,656	1,700	2,282	2,000	300	18%
Total Taxation	3,083,046	3,206,328	3,206,554	3,343,571	137,244	4%
Unconditional Grants	789,436	789,436	809,541	809,541	20,105	3%
Total Taxes and Unconditional Revenue	3,872,482	3,995,764	4,016,095	4,153,113	157,349	4%

FIGURE 7.3 | Change in Taxation

Year	Assessment	Mill Rate	Undeveloped Base Rate	Undeveloped Properties	Developed Base Rate	Developed Properties	Gross Municipal Taxes
2023 Actual	573,506,650	4.0560	810	24	1,090	1,252	3,557,087
2024 Budget	572,340,900	4.0968	910	101	1,190	1,252	3,869,813
Increase (Decrease)	(1,165,750)	0.0408	100	77	100	-	152,364

FIGURE 7.4 | Percentage Tax Increases - 2019 to 2023



RESERVES

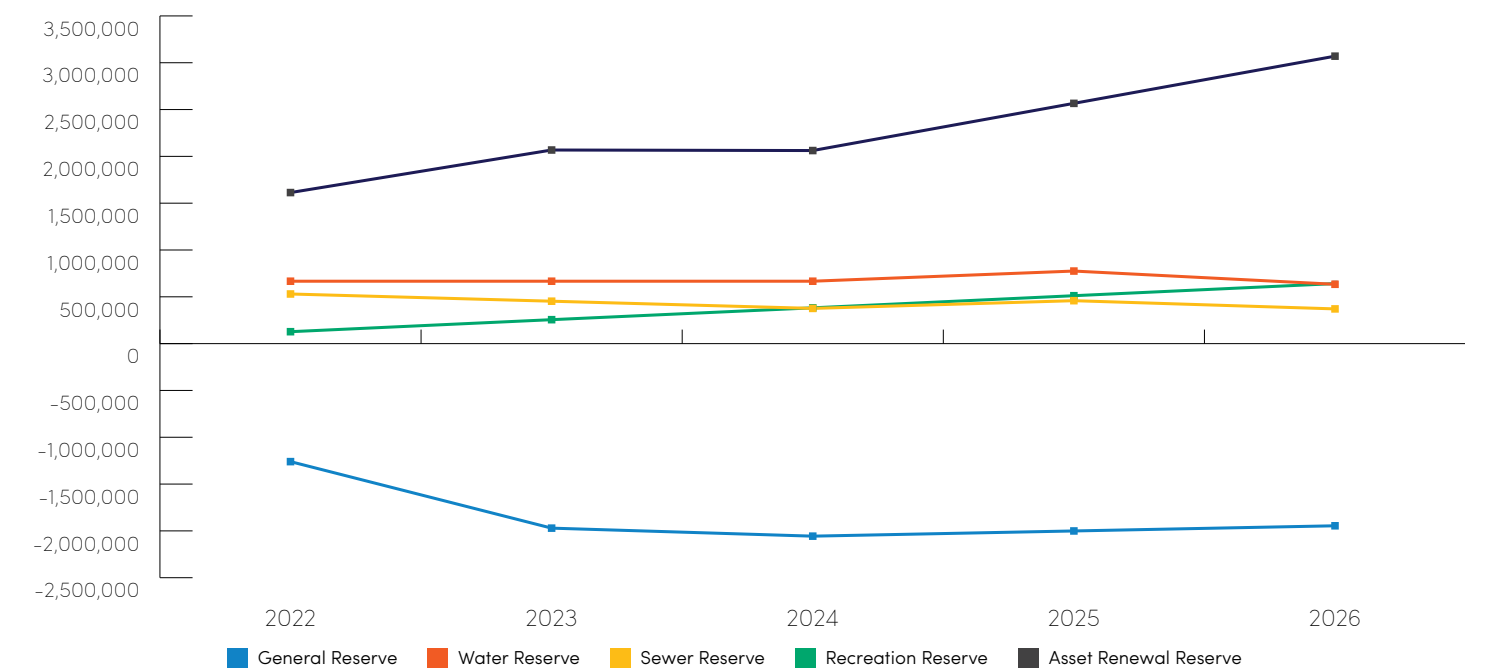
Reserves

The 2024 Annual Budget proposes a decrease in total reserves of 3.0%. This decrease is largely due to a decline in the general reserve, which is affected by an increase in internal borrowing. The largest portion of reserves continues to be the asset renewal reserves, due to the continuous contributions for future asset renewal expenditures. These projected reserve balances do not include development levy balances.

FIGURE 8.1 | Schedule of Projected Reserve Balances

	2022	2023	2024	2025	2026
General Reserves	(1,260,259)	(1,970,663)	(2,056,283)	(2,000,729)	(1,945,543)
Water Reserve	666,567	666,567	666,567	775,106	633,758
Sewer Reserve	530,140	453,109	376,194	239,930	370,907
Recreation Reserve	127,400	255,800	382,300	511,800	641,300
Asset Renewal Reserves	1,613,352	2,067,850	2,062,128	2,566,125	3,070,123
Total Reserves	1,677,200	1,472,663	1,430,906	2,092,232	2,770,545

FIGURE 8.2 | Projected Reserve Balances



GENERAL RESERVES

General reserves are like a personal savings account. They can be used to manage unexpected expenditures or emergencies. They can also be used to finance asset purchases or be borrowed against to cover short term payments.

The following schedule provides a breakdown of the General Reserve activities along with projections through to 2024. Repayment will continue through to 2024 with the collection of connection fees and development levies.

FIGURE 8.3 | General Reserves

	2022	2023	2024	2025	2026
Opening Balance	(473,686)	(1,260,259)	(1,970,663)	(2,056,283)	(2,000,729)
Internal Borrowing	(864,700)	(1,090,125)	(574,777)	(220,892)	(222,900)
Repayment of Internal Borrowing	11,479	11,479	408,792	194,474	194,474
Operating Surplus/(Deficit)	688,104	444,541	80,365	81,972	83,913
Closing Balance	(638,803)	(1,970,663)	(2,056,283)	(2,000,729)	(1,945,543)

INTERNAL BORROWING

Internal borrowing is used to fund capital or other projects from reserves rather than borrowing from the bank. The primary use of internal borrowing has been to upfront the funds provided to the WMA for the Wastewater Treatment Plant and Wastewater Expansion Project. This borrowing will be paid back through development levies charged on all new developments. The Internal Borrowing Activities Schedule in Figure 8.4 provides detailed information on projects that utilized internal borrowing and the corresponding repayment plan. In 2024 no internal borrowing is projected.

The WMA establishes a sewer connection fee for all new development in the wastewater collection area. This area covers the Town of White City and surrounding areas in the RM of Edenwold, such as Great Plains Industrial Park, Butte Business District and Emerald Park.

The connection fees are collected as part of the servicing agreement signed by developers and then paid annually to the WMA. The WMA then distributes half of the collected fees to the RM of Edenwold and half to the Town. These funds are then used by the RM of Edenwold and the Town to repay any borrowing or upfront capital provided to the WMA to expand the wastewater collection and treatment system.

FIGURE 8.4 | Internal Borrowing Activities Schedule

	2022	2023	2024	2025	2026
WMA - WWTF Debenture	(138,304)	-	-	(297,691)	-
-Connection Fees - WWA	-	-	-	-	-
Development Levies - Sewer	-	228,350	130,632	297,691	-
Repayment/(Increase)	(138,304)	228,350	130,632	-	-
Water Distribution Line Upgrade	-	-	-	-	-
Development Levies - Water	-	-	-	100,000	100,000
Repayment/(Increase)	-	-	-	100,000	100,000
Water Distribution Pump Upgrade	-	-	-	-	-
Development Levies - Water	-	-	-	80,000	80,000
Repayment/(Increase)	-	-	-	80,000	80,000
2011 Kubota Mower	-	-	-	-	-
Transfer from Taxes	-	5,935	5,935	5,935	5,935
Repayment/(Increase)	-	-	5,935	5,935	5,935
Pathway Lighting & Restoration	-	-	-	-	-
Transfer from Taxes	-	8,539	8,539	8,539	8,539
Repayment/(Increase)	-	8,539	8,539	8,539	8,539
Betteride Road Phase 2	(181,215)	-	-	-	-
Development Levies	-	-	-	-	-
Repayment/(Increase)	(181,215)	-	-	-	-
Multi-Use Recreation Centre - Stage 3	(761,975)	-	-	-	-
Development Levies	-	-	-	-	-
Repayment/(Increase)	(761,975)	-	-	-	-
2022 WMA Loan Phase 1b (\$3.8M)	(142,500)	(190,000)	(190,000)	(190,000)	(190,000)
Transfer from Taxes	-	-	-	-	-
Repayment/(Increase)	(142,500)	(190,000)	(190,000)	(190,000)	(190,000)
2023 WMA Phase 2 Loan (\$2.0M)	-	(149,139)	-	-	-
Transfer from Taxes	-	-	-	-	-
Repayment/(Increase)	-	-	-	-	-
Chuka Ponds	-	(18,535)	(29,007)	(30,892)	(32,900)
Development Levies	-	36,565	52,949	-	-
Repayment/(Increase)	(18,600)	18,030	23,942	(30,892)	(32,900)
Unused Loan Repayment from WCRM158	-	221,834	239,744	-	-
Internal Borrowing for Other Capital Projects	-	(750,986)	(384,777)	-	-
Total (Increase in Internal Borrowing)	(1,242,593)	(1,090,125)	(574,777)	(220,892)	(222,900)
Total Repayment of Internal Borrowing	11,479	482,688	408,792	194,474	194,474

ASSET RENEWAL RESERVES

The Town follows best practices to ensure there are sufficient funds available to replace major assets when they reach the end of their useful life.

In 2012, the Town created a policy to set aside funds every year for the replacement of current assets, these funds are placed into an asset renewal reserve. In 2014 the asset renewal rate for all water and sewer assets was increased to 100% and this adjustment was fully incorporated into the water and sewer rates. The asset renewal rate was increased to 45% for the Town's general assets in 2016.

In 2020 the utility services asset renewal reserves were transferred to separate water and sewer reserves on the recommendation of a utility rate review. As the Town completes its Asset Renewal Framework, policy and inventory, the renewal rates will be reviewed and adjusted to ensure there is an appropriate asset renewal reserve in place for the Town.

Figure 7.5 provides a projection of Asset Renewal Reserve balances based on the capital investments outlined in the capital plan.

FIGURE 8.5 | Asset Renewal Reserves Schedule

	2022	2023	2024	2025	2026
General Governance	140,845	170,476	200,107	209,546	239,177
Contributions	29,631	29,631	24,439	29,631	29,631
Withdrawals	-	-	(15,000)	-	-
Closing Balance	170,476	200,107	209,546	239,177	268,808
Fire Services	267,757	261,901	303,152	334,443	375,694
Contributions	37,144	41,251	36,292	41,251	41,251
Withdrawals	(43,000)	-	(5,000)	-	-
Closing Balance	261,901	303,152	334,443	375,694	416,946
Public Works	554,381	625,969	767,243	502,043	710,817
Contributions	186,589	190,774	152,822	190,774	190,774
Withdrawals	(115,000)	(49,500)	(400,022)	-	-
Closing Balance	625,969	767,243	520,043	710,817	901,591
Recreation Services	274,068	289,166	371,917	412,157	494,907
Contributions	82,751	82,751	55,240	82,751	82,751
Withdrawals	(67,652)	-	(15,000)	-	-
Closing Balance	289,166	371,917	412,380	494,907	577,658
Utility Services	110,299	265,840	421,380	575,904	731,445
Contributions	155,541	155,541	154,523	155,541	155,541
Withdrawals	-	-	-	-	-
Closing Balance	265,840	421,380	575,904	731,445	886,986
Protective Services	-	-	4,050	10,035	14,085
Contributions	-	4,050	5,985	4,050	4,050
Withdrawals	-	-	-	-	-
Closing Balance	-	4,050	10,035	14,085	18,135
Total Reserve Balance	1,613,352	2,067,850	2,062,128	2,566,125	3,070,123

UTILITY RESERVES

In 2015, the Town began separating utility reserves from the general reserves. Until 2014, Utility Services had been heavily subsidized through taxation. This resulted in the adjustment of utility rates to ensure the rates covered the full cost of operating the service and ensuring appropriate reserves for the replacement of the system when it nears the end of its engineered life. In 2020 a utility rate review was completed to determine if the utility was self-sustaining. Rates were adjusted accordingly to cover the costs of the utility and set aside funds for future repairs and rehabilitation when assets reach the end of their life.

The utility reserve was divided into the water and sewer reserves in 2020. The water and sewer reserves were set up to align with the water and sewer fees and capital expenditures. Contributions are made to these reserves to help fund future capital expenditures. These reserves include transfers of the previous reserve account which was moved over in 2020.

FIGURE 8.6 | Water Reserves

	2022	2023	2024	2025	2026
Opening Balance	616,172	666,567	666,567	666,567	755,106
Contributions	62,772	-	-	108,539	131,452
Withdrawals	-	-	-	-	(272,800)
-Water Meter Upgrades	(12,377)	-	-	-	-
-WTP Pump Replacement	-	-	-	-	-
Closing Balance	666,567	666,567	666,567	755,106	633,758

FIGURE 8.7 | Sewer Reserves

	2022	2023	2024	2025	2026
Opening Balance	533,686	530,140	453,109	376,194	239,930
Transfer from Utility Surplus Reserve and Asset Renewal Reserve	-	-	-	-	-
Contributions	73,259	-	-	158,449	208,036
Withdrawals	-	-	-	(217,813)	-
-SPS Project Loan Repayment	(76,805)	(77,032)	(76,914)	(76,900)	(77,059)
Closing Balance	530,140	453,109	376,194	239,930	370,907

RECREATION RESERVES

In 2022, the Town introduced a recreation component into the base tax to allow the Town to invest in recreational infrastructure and provide improved recreation services to residents. The recreation component is partnered with the establishment of a specific Recreation Reserve where levy funds will be allocated for the planning, development and construction of a Multi-Use Recreation Centre within the community. The Town will collect \$100.00 per property annually to build up the recreation reserve.

FIGURE 8.8 | Recreation Reserves

	2022	2023	2024	2025	2026
Opening Balance	-	127,400	255,800	382,300	511,800
Contributions	127,400	128,400	126,500	129,500	129,500
Withdrawals	-	-	-	-	-
Closing Balance	127,400	255,800	382,300	511,800	641,300



DEVELOPMENT LEVIES

Development Levies

Part of the Town's growth strategy is to ensure that new developments are charged sufficient development levies and connection fees to cover the Town's investments associated with servicing these areas.

In 2018, a development levy review was completed. This review determined the costs of development, areas that development levies can be used, future growth projections and reviewed levies in the region and similar municipalities. Development levies can be used for growth related projects in the areas of roads, water, sewer, storm, and recreation.

As the Town continues to grow, some of the infrastructure costs will need to be paid upfront by the Town for future developments. As a result, Figure 9.1 shows that in 2024 the development levies will be at negative \$6.25M. These costs will be recovered via future development levies. The development levies collected will be used to fund projects needed as a result of future growth. Projects will continue out past 2024 as the Town expects to grow and these current balances will be used for projects throughout the years to come.

Figures 9.2 to 9.12 identify the expected collections and withdrawals of Development Levies and Connection Fees until 2026.

FIGURE 9.1 | Total Development Levies

	2022	2023	2024	2025	2026
Opening Balance	(7,795,820)	(7,788,271)	(6,770,635)	(6,250,460)	(7,669,505)
Withdrawals	(793,584)	(300,000)	77,683	(1,912,617)	-
Contribution	801,133	1,317,636	442,492	493,572	532,429
Closing Balance	(7,788,271)	(6,770,635)	(6,250,460)	(7,669,505)	(7,137,076)

FIGURE 9.2 | Schedule of Development Levies - Storm

	2022	2023	2024	2025	2026
Opening Balance	(131,773)	(93,051)	(300,494)	(322,361)	(288,372)
Withdrawals	(12,500)	(300,000)	(52,949)	(682)	-
Contribution	51,222	92,556	31,083	34,671	37,400
Closing Balance	(93,051)	(300,494)	(322,361)	(288,372)	(250,972)

FIGURE 9.3 | Schedule of Development Levies - Transportation

	2022	2023	2024	2025	2026
Opening Balance	(1,026,057)	(1,031,949)	(752,110)	(658,133)	(558,026)
Withdrawals	(170,000)			(4,718)	-
Contribution	164,108	279,840	93,976	104,825	113,077
Closing Balance	(1,013,949)	(752,110)	(658,133)	(558,026)	(444,949)

FIGURE 9.4 | Schedule of Development Levies - Water

	2022	2023	2024	2025	2026
Opening Balance	(2,276,494)	(2,113,989)	(1,819,142)	(1,720,125)	(1,695,637)
Withdrawals	-	-	-	(85,958)	-
Contribution	162,505	294,847	99,016	110,447	119,142
Closing Balance	(2,113,989)	(1,819,142)	(1,720,125)	(1,695,637)	(1,576,495)

FIGURE 9.5 | Schedule of Development Levies - Sanitary

	2022	2023	2024	2025	2026
Opening Balance	(3,859,867)	(3,841,863)	(3,613,513)	(3,406,196)	(3,320,659)
Withdrawals	(213,337)	-	130,632	-	-
Contribution	18,004	228,350	76,685	85,537	92,271
Closing Balance	(3,841,863)	(3,613,513)	(3,406,196)	(3,320,659)	(3,228,388)

FIGURE 9.6 | Schedule of Development Levies - Recreation

	2022	2023	2024	2025	2026
Opening Balance	(501,629)	(707,419)	(285,376)	(143,644)	(1,806,810)
Withdrawals	(611,084)	-	-	(1,821,259)	-
Contribution	405,294	422,043	141,732	158,093	170,539
Closing Balance	(707,419)	(285,376)	(143,644)	(1,806,810)	(1,636,272)

FIGURE 9.7 | Schedule of Connection Fees - Wastewater

	2022	2023	2024	2025	2026
Opening Balance	-	-	343,000	-	-
Withdrawals	-	-	-	-	-
Connection fees due to WCRM158	-	(343,000)	(343,000)	-	-
Connection Fees Collected by White City	-	686,000	-	-	-
Closing Balance	-	343,000	-	-	-

FIGURE 9.8 | Schedule of Wastewater Authority Connection Fees Received

	2022	2023	2024	2025	2026
Opening Balance	-	-	-	-	-
Withdrawals	-	-	-	-	-
Revenue Recognized - WWA Connection Fees	(113,480)	(171,500)	(171,500)	-	-
Connection Fees - half received from WCRM158	113,480	171,500	171,500	-	-
Closing Balance	-	-	-	-	-

FIGURE 9.9 | Schedule of Federal Gas Tax Deferred Revenue

	2022	2023	2024	2025	2026
Opening Balance	768,454	808,078	939,593	999,071	1,194,308
Grant Funding Received	95,759	195,237	99,478	195,237	195,237
Funds Spent on Projects	-	-	-	-	-
-Multi-Use Pathway Network Improvement	(56,135)	(63,722)	(40,000)	-	-
Closing Balance	808,078	939,593	999,071	1,194,308	1,389,545

FIGURE 9.10 | Schedule of Public Reserves Deferred

	2022	2023	2024	2025	2026
Opening Balance	20,100	20,100	20,100	20,100	20,100
Withdrawals	-	-	-	-	-
Contributions	-	-	-	-	-
Closing Balance	20,100	20,100	20,100	20,100	20,100

FIGURE 9.11 | Schedule of White Butte Fire Commission Deferred Revenue

	2022	2023	2024	2025	2026
Opening Balance	29,823	29,823	29,823	29,823	29,823
Withdrawals	-	-	-	-	-
Contribution	-	-	-	-	-
Closing Balance	29,823	29,823	29,823	29,823	29,823

FIGURE 9.12 | Schedule of Fire Department Fundraising Reserves

	2022	2023	2024	2025	2026
Opening Balance	7,000	7,000	7,000	7,000	7,000
Withdrawals	-	-	-	-	-
Contribution	-	-	-	-	-
Closing Balance	7,000	7,000	7,000	7,000	7,000

FIVE YEAR CAPITAL PLAN

Capital Plan

Asset management planning is an element the Town is focusing on as a long-term strategic approach. The 2024 Annual Budget proposes a \$22.34M capital expenditure plan over the next five years addressing the Town's most critical capital needs with the renewal of aging infrastructure, updating of fleet vehicles and equipment, and investing in infrastructure to support future developments.

Capital expenditures are funds spent by a business or organization to acquire, upgrade, and maintain long-term fixed tangible capital assets. 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:

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

The capital plan outlines several different projects proposed by each department, including computer hardware, equipment, park and green space enhancements, a youth project, Chuka Ponds and Phase 2 of the Wastewater Expansion Project.

Capital projects are identified by management at the start of the budget process. First the five-year capital plan is reviewed for need and timing of capital projects. Once the preliminary list of projects is gathered, management adds any additional items for proposal that may be needed. Once the entire list of proposed capital projects for the year is consolidated, the items are reviewed and prioritized based on several criteria including funding availability, safety, condition of current asset, and level of interest from the residents. The scaled and prioritized list is then presented to Council for the final decision and approval.

Funding sources for the 2024 Capital Program include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies. The largest funding source is debt of \$5.4 million in 2024 to support the Wastewater Expansion Project and Chuka Ponds.

FIGURE 10.1 | Five Year Capital Financial Investment by Type

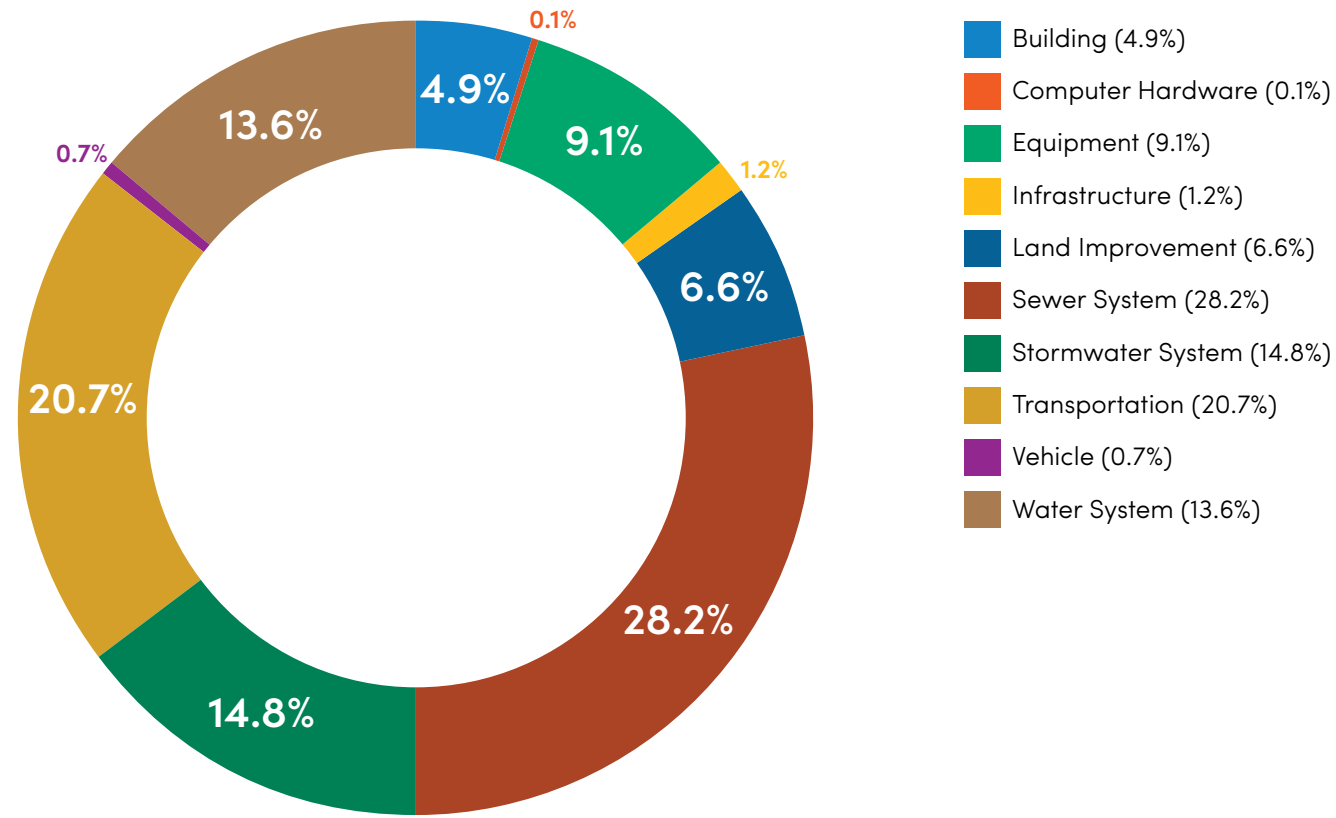


FIGURE 10.2 | 2024 Capital Plan Funding Sources

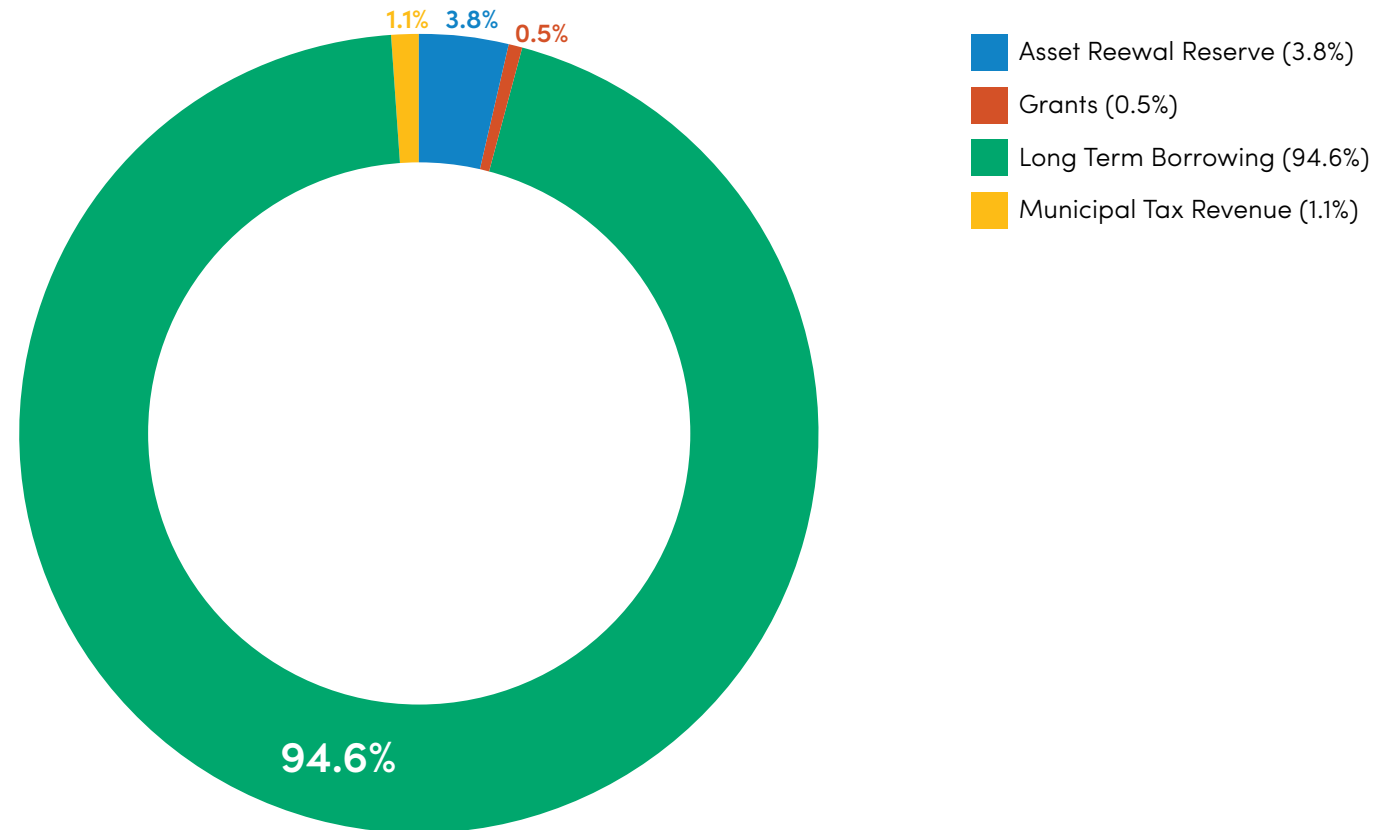


FIGURE 10.3 | Capital Expenditures Plan

Project Name	2024	2025	2026	2027	2028
Bronco Park	45,000			70,000	
Chuka Ponds	790,443		1,500,000		
Contribution to Wastewater Expansion Project Phase 2	6,306,657				
Council Devices	15,000				
Double K Outdoor Rink Refurbishment	15,000	85,000			
Equipment - 14' Box Plow	32,000				
Equipment - Blower	20,200				
Equipment - Loader	155,000				
Equipment - Public Works ATV	40,000				
Fire Training Grounds	5,000				
Garden of Eden Drainage Improvement	23,000				
Multi-Use Pathway Network Improvement	40,000			240,000	145,000
Park Benches & Receptacles	1,350			30,000	15,000
Youth Project Initiative	12,000				
1-Ton Truck and Plow Replacement		100,000			
Betteridge Road		1,125,000	1,125,000	926,000	630,000
Digital Welcome Sign		80,000			
Effluent Irrigated Tree Farm		200,000			
Emerald Ridge Elementary School Sports Field		105,000			
Equipment - Goose Neck Trailer		30,000			
Equipment - Line Painter Replacement		24,000			
Equipment - Skid Steer		82,000			
Intersection Improvements - Hwy 48 and Gregory Ave		400,000			
M8 450 mm Stormwater System for Town Centre		1,009,470			
Solar Lights Refurbishment		17,000			
SPS #6 Control Panel Replacement		60,500			
Town Centre Office Land		650,000			
Total	7,500,650	3,967,970	3,615,000	5,989,625	1,270,000

FIGURE 10.3 | Capital Expenditures Plan Continued

Project Name	2024	2025	2026	2027	2028
Community Centre Courtyard Renovation			25,000		
Crew Truck Replacement			65,000		
Equipment - Crack Sealing Unit Replacement			110,000		
Equipment - Mower Replacement			39,000		
Equipment - Rotary Mower			100,000		
Equipment - Tractor Replacement			80,000		
Fire Hall Expansion			200,000	800,000	
New LED Pathway Lighting			60,000		
Public Work Storage Pole Shed			100,000		
Serbu Park Ball Diamond #3 Lighting			181,000		
Skate Park Lighting			30,000		
Equipment - 35 Ton Mini Excavator				95,000	
Equipment - Mower Replacement				40,000	
Equipment - Replace Crew Truck				80,000	
Equipment - Replace Plow Truck				160,000	
Equipment - Wood Chipper Replacement				100,000	
New Pathway Construction - Meadow				40,000	40,000
Pickleball Court Upgrades				55,000	
Pole Shed and Public Works Compound				140,000	
Splash Park Refurbishment/Bathroom				175,000	
White City Water Line - Distribution System Upgrade				3,038,625	
Batting Cage Netting and Posts					30,000
Equipment - Road Grader					250,000
Equipment - Tandem Dump Truck					110,000
Serbu Park General Refurbishment and Upgrades					50,000
Total	7,500,650	3,967,970	3,615,000	5,989,625	1,270,000



FINANCING

Financing

The Town finances projects to upgrade or install new services for residents. This financing is supported through a combination of development levies, connection fees, utility rates and reserves. Currently, none of the Town's current debt is supported by the municipal tax base.

Any municipality may utilize debt financing, subject to debt limits determined in one of two ways. The Municipalities Act provides the option to calculate a debt limit based on prior year own source revenues, or by applying to the Saskatchewan Municipal Board (SMB) to have their debt limit established.

The gravity sewer project phases 2 and 3 debt are funded through utility rates. This debenture will be retired in 2029.

In 2018 the Town acquired a long-term loan of \$3.5M for the Town's portion of the working capital for the failed Wastewater Treatment Plant project. This loan has a 20-year maturation period and will be repaid through connection fees collected from growth. In 2022, the WCRM158 Wastewater Management Authority (WMA) sold some of the internal components from the treatment plant and are exploring legal avenues to recoup some of the money for the failed project.

In 2019, the Town obtained a long-term loan of \$3.9M for the upgrade of Betteridge Road and the removal of sewage pumping station #1 and upgrade of sewage pumping station #2. This loan will be repaid through development levies and the sewer reserve.

In 2022, the Town obtained a long-term loan of \$3.8M for the Wastewater Expansion Project Phase 1B. The loan has a 20-year maturation period and will be repaid through connection fees, development levies and government grants.

In 2023, the Town obtained a long-term loan of \$2.0M in anticipation of Phase 2 of the Wastewater Expansion Project. The loan has a 20-year maturation period and will be repaid through connection fees, development levies, government grants and the Wastewater Infrastructure fee.

This investment will improve the quality of treated wastewater and to expand capacity to support the Town's future growth.

As the Town continues to invest in growth, and infrastructure to support future developments such as the Town Centre, the Town's overall debt will increase. The 2024 Annual Budget includes new debt issuance of \$5.4M, with debt repayments of \$777.6K. The debt issuance in 2024 is required for the Town's portion of the Wastewater Expansion Project Phase 2. Issuing this debt ensures that the wastewater capacity for the Town will be expanded to allow continuous growth. This debt will be repaid through the government funding, connection fees, development levies from developments that will benefit from the project and the Wastewater Infrastructure Fee. The total outstanding debt balance will reach \$18.0M in 2024. The impact to operations from borrowing costs in 2024 is \$706.5K of interest payments.

Over the next 3 to 5 years the Town expects to finance multiple projects that are focused on being catalysts to growth. This debt will be funded through development levies and taxation. Below is a listing of the expected debt issuances:

- \$3.5M for the Water line Distribution System Upgrade. This investment will improve the water system and support the Town to continue to grow;
- \$0.9M for the Betteridge Road Phases 4 and 5. This investment will aid the development of the Town Centre and provide more services to residents; and
- \$2.6M for the stormwater system for the Betteridge Road and Town Centre. This investment will facilitate the growth of the Town Centre.

Figure 11.1 outlines the Town's repayment obligations by source project. The debt payments in Figure 11.2 outlines the total principal and interest portion while Figure 11.3 and 11.4 shows the principal and interest cost to the Town.

FIGURE 11.1 | Outstanding Debt Balance

	2023	2024	2025	2026	2027	2028	2029
Gravity Sewer - Phase 2 and 3	545,377	478,887	408,913	335,272	257,772	176,212	90,378
Wastewater Treatment Plant	3,500,000	3,500,000	3,338,000	3,169,000	2,990,000	2,802,000	2,605,000
Betteridge Road	2,401,700	2,290,400	2,176,300	2,058,700	1,937,600	1,813,000	1,684,200
Sewage Pumping Station	1,029,300	981,600	932,700	882,300	830,400	777,000	721,800
Wastewater Expansion Project Phase 1b	3,657,500	3,467,500	3,277,500	3,087,500	2,897,500	2,707,500	2,517,500
Wastewater Expansion Project Phase 2 - 2023	2,000,000	1,925,000	1,825,000	1,725,000	1,625,000	1,525,000	1,425,000
Wastewater Expansion Project Phase 2 - 2024		4,306,886	4,232,933	4,117,196	3,993,936	3,862,664	3,722,860
Chuka Ponds - Small Pond		1,090,214	1,071,494	1,042,197	1,010,996	977,767	942,378
Total Outstanding Debt	13,133,877	18,040,487	17,262,840	16,417,165	15,543,204	14,641,143	13,709,116

FIGURE 11.2 | Total Debt Payments

	2023	2024	2025	2026	2027	2028	2029
Gravity Sewer - Phase 2 and 3	95,065	95,065	95,065	95,065	95,065	95,065	95,111
Wastewater Treatment Plant	137,550	297,558	297,691	300,580	302,451	305,121	306,342
Betteridge Road	179,740	179,467	179,433	179,804	179,290	179,983	179,019
Sewage Pumping Station	77,032	76,914	76,900	77,059	76,839	77,135	76,723
Wastewater Expansion Project Phase 1b	321,670	314,830	307,990	301,150	294,310	287,470	280,630
Wastewater Expansion Project Phase 2 - 2023	132,267	158,721	158,721	158,721	158,721	158,721	158,721
Wastewater Expansion Project Phase 2 - 2024		260,585	390,877	390,877	390,877	390,877	390,877
Chuka Ponds - Small Pond		65,963	98,944	98,944	98,944	98,944	98,944
Annual Debt Payment	943,324	1,449,103	1,605,621	1,602,200	1,596,497	1,593,316	1,586,367

FIGURE 11.3 | Principal Payments

	2023	2024	2025	2026	2027	2028	2029
Gravity Sewer - Phase 2 and 3	66,490	69,974	73,640	77,500	81,561	85,834	90,378
Wastewater Treatment Plant	-	162,000	169,000	179,000	188,000	197,000	207,000
Betteridge Road	111,300	114,100	117,600	121,100	124,600	128,800	131,600
Sewage Pumping Station	47,700	48,900	50,400	51,900	53,400	55,200	56,400
Wastewater Expansion Project Phase 1b	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Wastewater Expansion Project Phase 2 - 2023	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Wastewater Expansion Project Phase 2 - 2024		73,953	115,737	123,260	131,272	139,804	148,892
Chuka Ponds - Small Pond		18,720	29,297	31,201	33,229	35,389	37,689
Annual Interest	490,490	777,647	845,674	873,961	902,062	932,027	961,959

FIGURE 11.4 | Interest Payments

	2023	2024	2025	2026	2027	2028	2029
Gravity Sewer - Phase 2 and 3	28,575	25,091	21,425	17,566	13,505	9,231	4,733
Wastewater Treatment Plant	137,550	135,558	128,691	121,580	114,451	108,121	99,342
Betteridge Road	68,440	65,367	61,833	58,704	54,690	51,183	47,419
Sewage Pumping Station	29,332	28,014	26,500	25,159	23,439	21,935	20,323
Wastewater Expansion Project Phase 1b	131,670	124,830	117,990	111,150	104,310	97,470	90,630
Wastewater Expansion Project Phase 2 - 2023	81,167	93,748	88,878	84,008	79,138	74,268	69,398
Wastewater Expansion Project Phase 2 - 2024		186,632	275,141	267,618	259,606	251,073	241,986
Chuka Ponds - Small Pond		47,243	69,647	67,743	65,715	63,555	61,255
Annual Interest	476,734	706,483	790,105	753,528	714,854	676,836	635,086

ASSUMPTIONS

Assumptions

As with any forward-looking document there are certain assumptions that need to be made. This document follows the principle of conservatism when creating these estimations. On the following pages are the assumptions that were used in creating the 2024 estimates.

FIGURE 12.1

Assumptions	Incremental Changes	
	2023	2024
General Escalation	5.15%	5.00%
Labour Escalation		
Average Performance Increase	4.00%	5.00%
Benefits Load	14.00%	14.00%
Headcount		
Full Time Permanent	23	23
Part Time Permanent	2	2
Full Time Seasonal	10	10
Taxation		
Mill Rate	4.0560	4.0968
Base Rate - Developed	1,090	1,190
Base Rate - Undeveloped	810	910
Water and Sewer		
Connections	1250	1,250
Asset Renewal Rate		
Water and Sewer	100%	100%
All Other Asset Classes	45%	45%

1. General

Item	Unit	Fee
Tax Certificates	Per Property	\$25
Photocopies	Black and White, Per Sheet	\$0.50
Photocopies	Colour, Per Sheet	\$1
Faxing	Local or Toll Free, Per Page	\$0.50
Faxing	Long Distance, Per Page	\$1
Laminating	Letter Size, Per Sheet	\$3
Laminating	Legal Size, Per Sheet	\$5
Photo Scanning	Per Photo	\$5
Document Scanning	Initial Fee	\$5
Document Scanning	Per Page	\$0.50
NSF Processing Charge	Per Charge	\$25
Notary Public Fee - Non Resident	Initial Fee	\$35
Notary Public Fee - Non Resident	After the first signature, per signature	\$10
Research and Information Fee	Per Hour	\$30

2. Local Authority Freedom of Information and Protection of Privacy Act

Item	Unit	Fee
Access to Information Request	Intital fee	\$20
Searching For, Locating, Retrieving, and Copying a Record	After the First Hour, Per Half Hour	\$15
Photocopies and Computer Printouts	Per Sheet	\$0.25
Shipping a Record or a Copy of a Record		Actual Cost

3. Newsletter Advertisement

Item	Unit	Fee
Business Card	Per Month	\$30
¼ Page	Per Month	\$45
½ Page	Per Month	\$55
Full Page	Per Month	\$75
Pack Page Sponsor	Per Year	\$200

4. Permits

(1) Building Permits

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	up to 99m ²	\$960	\$288	\$100	\$50	\$700	\$130	\$2,228
Residential	New Dwelling	100-219m ²	\$1,440	\$432	\$100	\$50	\$700	\$130	\$2,852
Residential	New Dwelling	220-339m ²	\$1,920	\$576	\$100	\$50	\$700	\$130	\$3,476

4. Permits

(1) Building Permits Continued

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	340-459m ²	\$2,400	\$720	\$100	\$50	\$700	\$130	\$4,100
Residential	New Dwelling	460-599m ²	\$2,880	\$864	\$100	\$50	\$700	\$130	\$4,724
Residential	Addition	N/A	\$800	\$240	N/A	\$25	N/A	N/A	\$1,065
Residential	Attached Garage - Insulated	N/A	\$640	\$192	N/A	\$25	N/A	N/A	\$857
Residential	Attached Garage - Uninsulated	N/A	\$400	\$120	N/A	\$25	N/A	N/A	\$545
Residential	Detached Garage/ Accessory Building - Insulated	N/A	\$480	\$144	N/A	\$25	N/A	N/A	\$649
Residential	Detached Garage/ Accessory Building - Uninsulated	N/A	\$240	\$72	N/A	\$25	N/A	N/A	\$337
Residential	Renovation	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Basement Development	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Deck (not covered or enclosed)	N/A	\$160	\$48	N/A	\$25	N/A	N/A	\$233
Residential	Solar Panels (PV or Domestic Hot Water)	N/A	\$160	\$48	N/A	\$25	N/A	N/A	\$233
Residential	Retaining Wall	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Foundation Replacement	N/A	\$640	\$192	N/A	\$25	N/A	N/A	\$857
Residential	Mobile Home	N/A	\$480	\$144	N/A	\$25	\$700	\$130	\$1,479
Residential	RTM/Modular Home/Post-Move	up to 99m ²	\$800	\$240	\$100	\$50	\$700	\$130	\$2,020
Residential	RTM/Modular Home/Post-Move	100-139m ²	\$960	\$288	\$100	\$50	\$700	\$130	\$2,228
Residential	RTM/Modular Home/Post-Move	140-179m ²	\$1,120	\$336	\$100	\$50	\$700	\$130	\$2,436
Residential	RTM/Modular Home/Post-Move	180-219m ²	\$1,280	\$384	\$100	\$50	\$700	\$130	\$2,644

4. Permits Continued

(1) Building Permits Continued

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	RTM/Modular Home/Post-Move	220-259m ²	\$1,440	\$432	\$100	\$50	\$700	\$130	\$2,852
Residential	RTM/Modular Home/Post-Move	260-299m ²	\$1,600	\$480	\$100	\$50	\$700	\$130	\$3,060
Commercial	Principal Building	over 20m ²	\$1,200	\$360	\$100	\$50	N/A	N/A	\$1,710
Commercial	Addition	N/A	\$1,000	\$300	\$100	\$50	N/A	N/A	\$1,450
Commercial	Renovation	N/A	\$800	\$240	\$100	\$50	N/A	N/A	\$1,190
Commercial	Leasehold Improvements	N/A	\$800	\$240	\$100	\$50	N/A	N/A	\$1,190
Commercial	Accessory Building- Insulated	up to 20m ²	\$1,000	\$300	\$100	\$50	N/A	N/A	\$1,450
Commercial	Accessory Building- Not Insulated	up to 20m ²	\$600	\$180	\$100	\$50	N/A	N/A	\$930
Commercial	Barrier-Free Washroom	N/A	\$600	\$180	\$100	\$50	N/A	N/A	\$930
Commercial	Barrier-Free Ramp	N/A	\$400	\$120	\$100	\$50	N/A	N/A	\$670
Commercial	Solar Panels (PV or Domestic Hot Water)	N/A	\$200	\$60	\$100	\$50	N/A	N/A	\$410
Commercial	Demolition	N/A	\$100	\$30	\$100	\$50	N/A	N/A	\$280
Commercial	Value of Construction (VOC) ≥\$200,000	N/A	VOC x \$4.50	VOC x \$1.35	\$100	\$50	N/A	N/A	TBD

(2) Pool Development Permits

Item	Unit	Inspection Fee	Permit Fee	SAMA Fee	Fee
In Ground Pool	Per Pool	\$80 (+GST)	\$20	\$25	\$125
Above Ground Pool	Per Pool	\$80 (+GST)	\$20	N/A	\$100

(3) Other Permits

Item	Unit	Fee
Occupancy Deposit	Per Parcel	\$1,500
Landscaping Deposit	Per Parcel	\$2,000
Ditch Deposit	Per Parcel	\$400

5. Licenses

Item	Unit	Fee
Animal License - Sterilized Dog or Cat over 6 Months of Age	Per License	\$25
Animal License - Non-Sterilized Dog or Cat over 6 Months of Age	Per License	\$50
Animal License - Service Dog	Per License	No Charge
Replacement Animal License	Per License	\$5
Business License	Per License	\$50
Business License - Home Based with Fire Inspection	Per License	\$100
Business License - Temporary License	Per License	\$10
Business License - Late Renewal Fee	Per License	\$25
Business License - Commercial Business that pays Town of White City Property Taxes	Per License	No Charge
Taxi Broker's License	Per Broker	\$100
Taxi Cab License	Per Vehicle	\$25
Taxi Driver License	Per Driver	\$25

6. Protective Services

Item	Unit	Fee
Fire Inspection Fee	Per Property	\$50
Private Swimming Pool Fee	Per Pool	\$700

7. Map Printing

Item	Unit	Fee
Large Print Municipal Maps		\$10
Large Print Aerial Photography		\$25

8. Appeal Boards

Item	Unit	Fee
Board of Revision Appeal	Per Appeal	\$50
Development Appeals Board Appeal	Per Appeal	\$50

9. Waste Management

Item	Unit	Fee
Additional Garbage Bin	Per Additional Bin, Per Month	\$11
Additional Recycling Bin	Per Additional Bin, Per Month	\$11
Additional Composting Bin	Per Additional Bin, Per Month	\$5
Replacement Bin	Per Bin	\$121
Administration Fee	Per Bin	\$10
Cleaning Fee	Per Bin	\$75

10. Water and Sewer Utility Services

Item	Unit	Fee
Replacement 1" R900 Meter	Per Meter	\$825
Replacement 2" R900 Meter	Per Meter	\$1,525
Replacement 3" R900 Meter	Per Meter	\$2,650
Replacement 4" R900 Meter	Per Meter	\$3,500

11. Recreation Facilities

(1) Community Centre

Item	Unit	Fee
Rental - All Rooms	Per Day	\$900
Rental - Room A or B	Per Day	\$357
Rental - Room A and B	Per Day	\$639
Rental - Room B and C	Per Day	\$777
Rental - Room C with Kitchen	Per Day	\$421
Room Rental	Per Room, Per Hour	\$40
Room Rental - Community Group	Per Room, Per Hour	\$23
Kitchen Rental	Per Hour	\$40
Damage Deposit	Per Non-recurring Booking	\$400
Booking Fee	Per Booking Valued Over \$150	\$150
Bartender Rate	Per Bartender, Per Hour	\$15
Corkage Rate	Per Person	\$4
Stage Rental	Per Booking	\$175
Projector Rental	Per Booking	\$100
Re: Sound Music License Fee	1-100 People with Dancing	\$18.51
Re: Sound Music License Fee	101-300 People with Dancing	\$26.63
Re: Sound Music License Fee	1-100 People without Dancing	\$9.25
Re: Sound Music License Fee	101-300 People without Dancing	\$13.30
SOCAN Music License Fee	1-100 People with Dancing	\$44.13
SOCAN Music License Fee	101-300 People with Dancing	\$63.49
SOCAN Music License Fee	1-100 People without Dancing	\$22.06
SOCAN Music License Fee	101-300 People without Dancing	\$31.72

(2) Community Centre Booking Discounts

Item	Unit
Not-for-Profit Group	50%
White City Resident	20%
Off Season Months (January, February, March, November)	15%

(3) Serbu Park

Item	Unit	Fee
Diamond One - Youth Resident	Per Booking	\$48
Diamond One (w/lights) - Youth Resident	Per Booking	\$55
Diamond Two or Three - Youth Resident	Per Booking	\$48
Diamond One - Adult Resident/Youth Non-resident	Per Booking	\$71
Diamond One (w/lights) - Adult Resident/Youth Non-resident	Per Booking	\$75
Diamond Two - Adult Resident/Youth Non-resident	Per Booking	\$71
Diamond Three - Adult Resident/Youth Non-resident	Per Booking	\$60
Diamond One - Commercial/Adult Non-resident	Per Booking	\$106
Diamond One (w/lights) - Commercial/Adult Non-resident	Per Booking	\$110
Diamond Two - Commercial/Adult Non-resident	Per Booking	\$106
Diamond Three - Commercial/Adult Non-resident	Per Booking	\$90
Tournament - Youth Resident	One Day	\$220
Tournament - Youth Resident	Two Day	\$330
Tournament - Youth Resident	Three Day	\$450
Tournament - Full Service	Three Day	\$1,300
Tournament - Adult Resident/Youth Non-resident	One Day	\$330
Tournament - Adult Resident/Youth Non-resident	Two Day	\$440
Tournament - Adult Resident/Youth Non-Resident	Three Day	\$495
Tournament - Commercial/Adult Non-resident	One Day	\$440
Tournament - Commercial/Adult Non-resident	Two Day	\$550
Tournament - Commercial/Adult Non-resident	Three Day	\$605
Tournament Tent Rent - Resident	Per Tent	\$165
Tournament Tent Rent - Commercial/Adult Non-resident	Pet Tent	\$275
Batting Cages - Youth Resident	Per Booking	\$25
Batting Cages - Adult Resident/Youth Non-resident	Per Booking	\$38
Batting Cages - Commercial/Adult Non-resident	Per Booking	\$62
Batting Cages - Minor Ball Season Fee	Per Season	\$2,000
Town of White City Slo Pitch Team Fee	Per Team	\$900

(4) Ecole White City School Sports Field

Item	Unit	Fee
Commercial/Non-area Resident (Area = White City, R.M. of Edenwold No. 158, Balgonie, Pilot Butte and Edenwold)	Per Hour	\$25

(5) Double K Outdoor Rink and Park Pavilion

Item	Unit	Fee
Outdoor Rink Ice Rental - Resident	Per Hour	\$30
Outdoor Rink Ice Rental - Commercial/Non-Resident	Per Hour	\$50
Park Pavilion Rental - Resident	Per Hour	\$25
Park Pavilion Rental - Commercial/Non-Resident	Per Hour	\$30
Park Pavilion Canteen Rental - Resident	Per Hour	\$25
Park Pavilion Canteen Rental - Commercial/Non-Resident	Per Hour	\$30
Park Pavilion Canteen Rental - Not for Profit Discount		50%
Outdoor Rink Ice and Park Pavilion Rental - Resident	Per Hour	\$50
Outdoor Rink Ice and Park Pavilion Rental - Commercial/Non-Resident	Per Hour	\$75
Outdoor Rink - Summer Tournament Rental	Per Day	\$100

(6) Community Parks

Item	Unit	Fee
8' Wooden Table Rental	Per Table, Per Day	\$5
8' Wooden Table Rental	Per Table, Per Week or Weekend	\$10
8' Wooden Table Rental	Per Table, Per Month	\$20
Plastic Chair Rental	Per Chair, Per Day	\$1
Plastic Chair Rental	Per Chair, Per Week or Weekend	\$2
Plastic Chair Rental	Per Chair, Per Month	\$4

(7) Piebroach School Building

Item	Unit	Fee
Rental	Per Month	\$695

(8) Summer Play Program

Item	Unit	Fee
Full Day	Per Week	\$150
Short Week, Full Day	Per Week	\$112.50



Organizational Chart

FIGURE 13.1 | Full Time Equivalent (FTE)

Permanent	22.76
Seasonal	1.90
Total	24.66

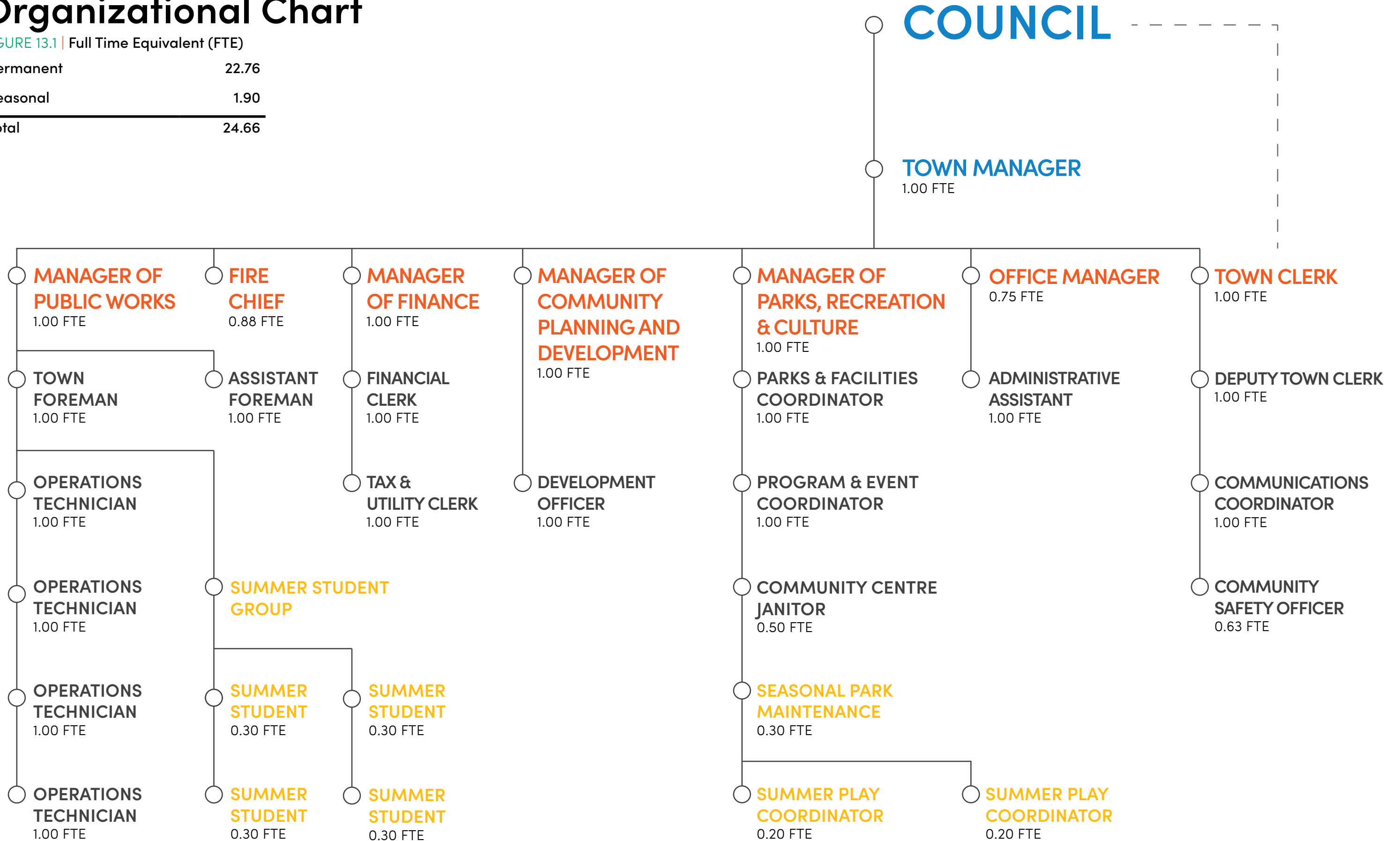
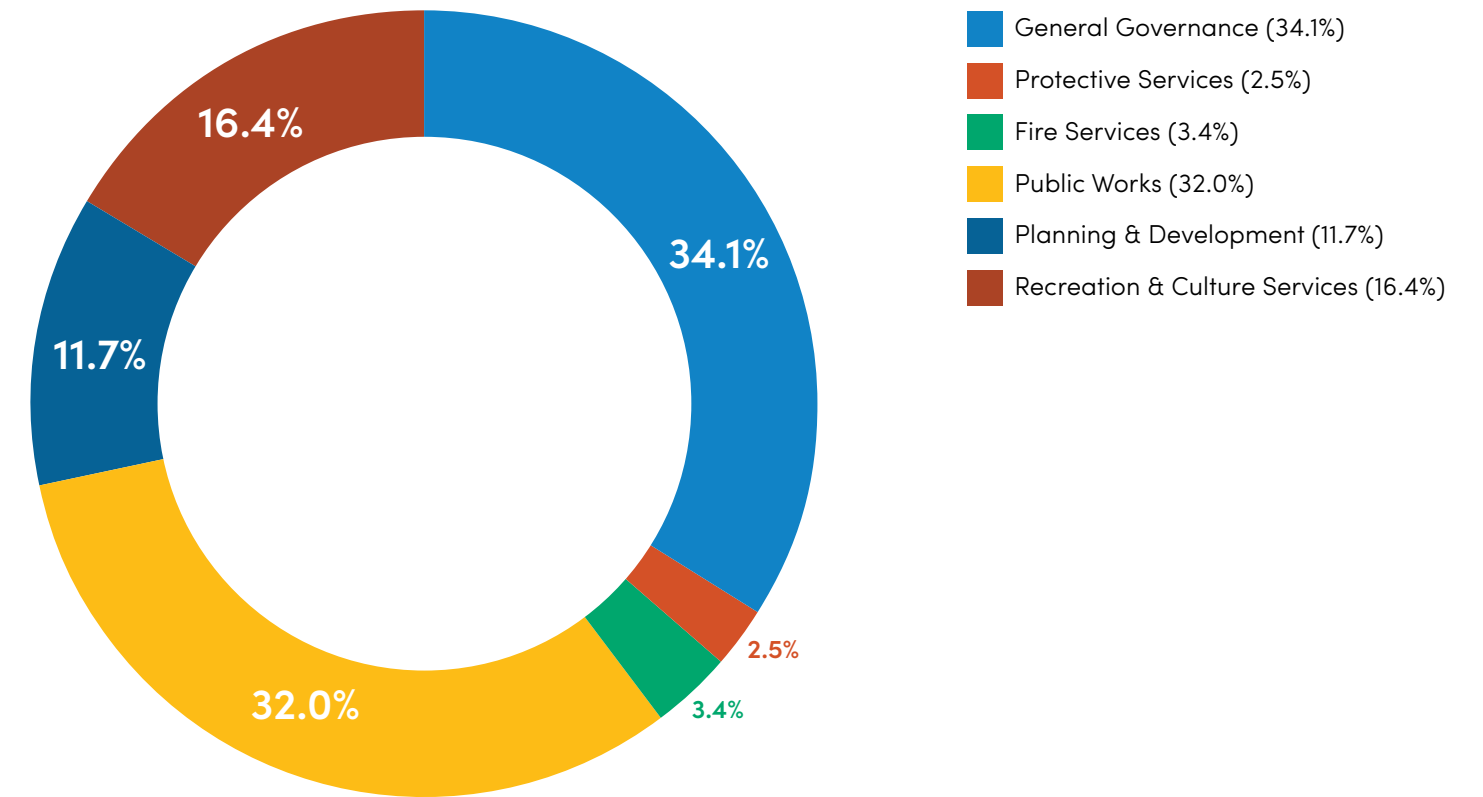


FIGURE 13.2 | FTE - Detailed

Fund	Department	Position	Actual 2022 FTEs	Forecast 2023 FTES	Budget 2024 FTES
General	General Governance	Town Manager	1.00	1.00	1.00
General	General Governance	Manager of Finance	1.00	1.00	1.00
General	General Governance	Financial Clerk	1.00	1.00	1.00
General	General Governance	Tax and Utility Clerk	1.00	1.00	1.00
General	General Governance	Office Manager	0.75	0.75	0.75
General	General Governance	Administrative Assistant	1.00	1.00	1.00
General	General Governance	Town Clerk	1.00	1.00	1.00
General	General Governance	Deputy Town Clerk	1.00	1.00	1.00
General	General Governance	Communications Coordinator	-	0.66	1.00
General	Protective Services	Community Safety Officer	-	0.10	0.63
General	Fire Services	Fire Chief	0.88	0.88	0.88
General	Public Works	Manager of Public Works	1.00	1.00	1.00
General	Public Works	Town Foreman	-	1.00	1.00
General	Public Works	Assistant Foreman	1.00	1.00	1.00
General	Public Works	Operations Technician #1	1.00	1.00	1.00
General	Public Works	Operations Technician #2	1.00	1.00	1.00
General	Public Works	Operations Technician #3	1.00	1.00	1.00
General	Public Works	Operations Technician #4	1.00	1.00	1.00
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.17	0.30	0.30
General	Planning and Development	Town Planner	1.00	1.00	1.00
General	Planning and Development	Junior Planner	1.00	1.00	-
General	Planning and Development	Development Officer	1.00	1.00	1.00
General	Recreation and Cultural Services	Manager of Parks, Recreation and Culture	1.00	1.00	1.00
General	Recreation and Cultural Services	Parks and Facilities Coordinator	1.00	1.00	1.00
General	Recreation and Cultural Services	Program and Event Coordinator	-	-	1.00
General	Recreation and Cultural Services	Janitorial	0.50	0.50	0.50
General	Recreation and Cultural Services	Seasonal Park Maintenance	0.30	0.30	0.30
General	Recreation and Cultural Services	Summer Play Program Coordinator	0.17	0.20	0.20
General	Recreation and Cultural Services	Summer Play Program Coordinator	-	0.20	0.20
			21.76	23.79	24.66

FIGURE 13.3 | 2024 FTE's by Department



In 2024 no new positions will be added to the organization.

GLOSSARY & REFERENCES

Glossary

ACCRUAL ACCOUNTING

An accounting method where revenue or expenses are recorded when a transaction occurs versus when payment is received or made.

ACTUAL

Referring to actual revenues and expenditures for the fiscal year indicated, as confirmed by an annual audit and as opposed to budgeted.

AMORTIZATION

An accounting method used to periodically decrease the book value of a loan or an intangible asset over a set period of time.

ASSESSMENT

A value that is established for real property for use as a basis for calculating property taxes.

BUDGET

A financial plan that matches all planned revenues and expenditures with various municipal services for a specified fiscal period.

BALANCED BUDGET

A balanced budget is defined as a financial plan that stipulates total expected revenues are equal to total planned expenditures or spending.

CAPITAL ASSET

A property that is expected to generate value to the Town over a long period of time and is owned by the Town.

CAPITAL BUDGET

A financial plan that is adopted by Council for multi-years capital projects. It covers long-term and one-time expenditures for the planned assets.

CAPITAL EXPENDITURE

It includes all the expenditures for capital assets, such as costs to acquire, install or upgrade assets.

CAPITAL FINANCING

A portion of the operation budget that is required to support the Town's capital expenditures for previous years, current year and future years.

CONSUMER PRICE INDEX (CPI)

A statistical description of price levels provided by Statistics Canada and is used to measure the cost of living.

DEBENTURE

A form of long-term corporate debt that the Town uses to fund capital expenditures.

DEBT

Represents all obligations for the payment of interest and principal due by certain agreements and by-laws as incurred by the Town of White City.

DEVELOPMENT LEVY

Development fee imposed on developers for new development in the Town. It is the primary funding source for financing the Town's growth.

FISCAL YEAR

A 12-month period designated as the operating year for accounting and budgeting purposes.

FULL-TIME EQUIVALENT (FTE)

A measurement of staff resources based on full-time personnel costs and is used for quantifying part-time staff.

FUND

A sum of money that is available for a particular purpose.

GRANT

A financial contribution from either federal or provincial government to support a particular function, service, or program.

INFRASTRUCTURE

Infrastructure is generally constructed or arranged in a continuous and connected network. Infrastructure assets include:

- Surface systems such as roads, drainage ditches, street lights; and
- Underground systems such as water distribution pipe systems, and wastewater collection pipe systems.

INTERNAL CONTROL

A process for the assuring of an organization's objectives in operational effectiveness and efficiency.

MILL RATE

A property tax rate that is based on the valuation of property and is set by each taxing authority to raise the required revenue by the budget.

OPERATING BUDGET

A financial plan with estimated expenditures and revenues related to current operations approved by Council for the period of January 1 to December 31 each year.

OPERATING EXPENSES

All costs for all required resources for a department to function.

OPERATING REVENUE

Funds that the Town receives as income to pay for ongoing operations.

PERFORMANCE MEASURE

A technique to analyze performance and how well the Town is meeting its goals.

PSAB

PSAB stands for the Public Sector Accounting Board. PSAB is an independent body with authority to establish accounting standards for the public sector.

RESERVES

A specified amount of funds that are set aside to be used on designated expenditures.

REVENUE

Income received by the Town for the fiscal year.

SURPLUS

The difference in a fund that represents the current year's excess of revenues over expenditures.

SUSTAINABILITY

Sustainability meets the current needs without compromising the needs of future growth.

TANGIBLE CAPITAL ASSETS (TCA)

Non-financial assets having physical substance that have the following characteristics;

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

TAX

A compulsory financial charge imposed on individuals or legal entities and is demanded by a government to support government spending and public expenditures.

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