

2023 ANNUAL REPORT

Town of White City
Saskatchewan, Canada

For the fiscal year ending December 31, 2023





White City is located on Treaty 4 lands

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

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

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INTRODUCTION

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 town located in southeastern Saskatchewan, Canada, nestled within the picturesque Qu'Appelle Valley. Boasting a small-town charm with a modern touch, White City offers its residents a high quality of life with its well-maintained neighborhoods, excellent schools, and a range of recreational amenities including parks, sports facilities, and community events. Just 10 kilometers away from Regina, White City is close to the conveniences of the city while allowing residents to enjoy the tranquility of small-town living. With a growing population and a strong sense of community spirit, White City continues to thrive as an ideal place to call home in the heart of the Canadian prairies.



LOCATION:

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



REGIONAL PARTNERS:

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



SCHOOL DISTRICT:

Prairie Valley School Division No. 208

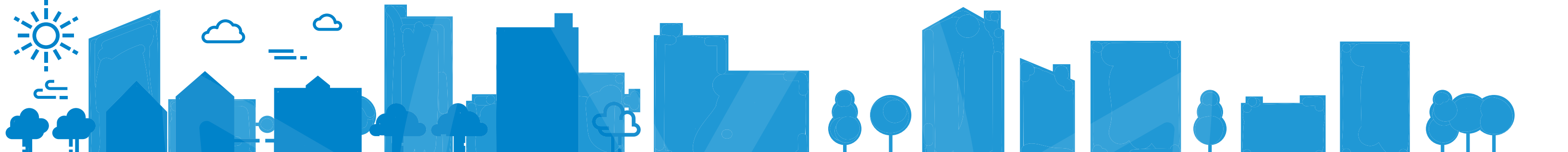
AUDITORS:

Prairie Strong Chartered Professional Accountants

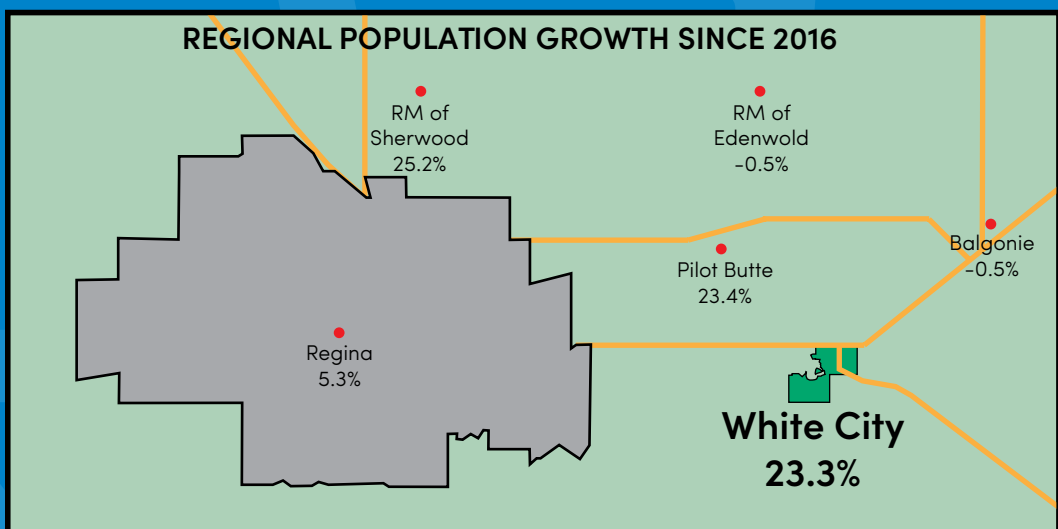
SOLICITOR:

Robertson Stromberg Law



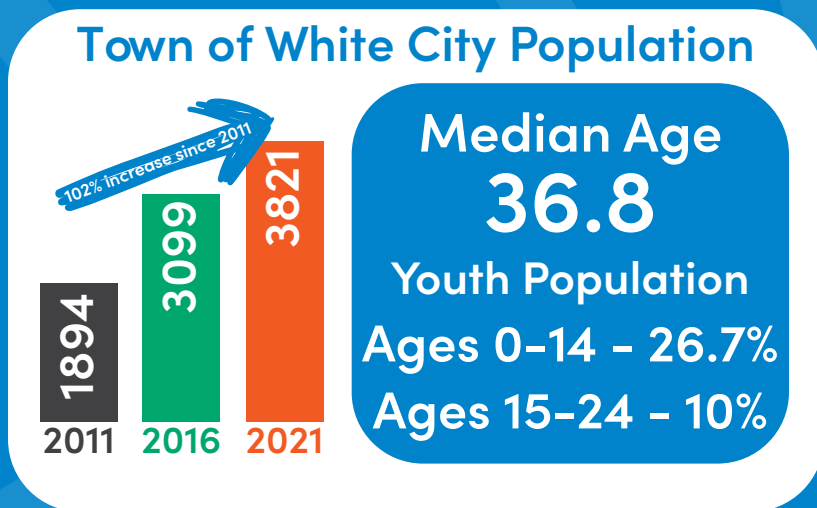


WHITE CITY AT A GLANCE



Incorporation
 Hamlet - 1959
 Village - 1967
 Town - 2000

Land Area
7.52KM²



Roads
31KM

Pathways
13KM

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

22,166

Total Assessed Property Value
\$750.5M

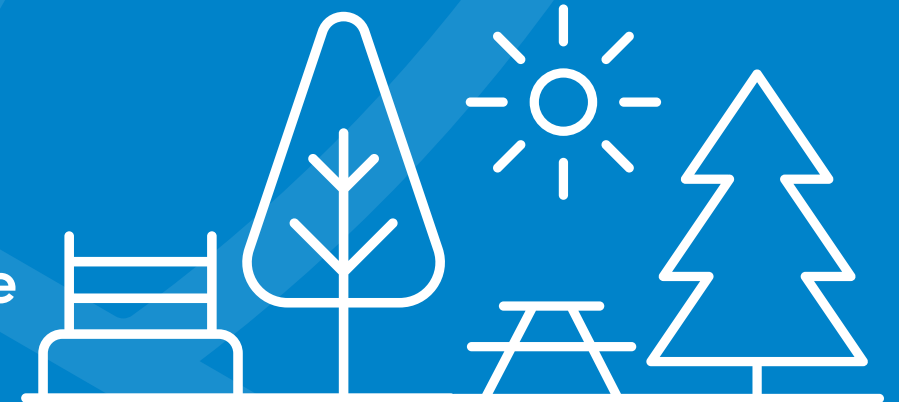
Dwellings
1242

Average Home Value
\$556.7K

Median Household Income
\$170.0K

Park Space
63.4ac

Green Space
135.9ac



URBAN FOREST

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

Value of Trees **\$3.29M**

Ecological Benefits **\$410.K/year**

Message from the Mayor

Greetings White City Residents,

As we conclude another year of growth and community achievements, I am proud to present the Town of White City's 2023 Annual Report. This past year has been marked by significant progress and development, reflecting our shared commitment to building a vibrant and sustainable community.

2023 has been a year of progress thanks to previous years' infrastructure development. We have seen the completion of major projects that enhance our town's connectivity and services. Notably, the advancements in the Town Centre stand as evidence to our dedication to providing growth in the community in a sustainable manner. The Town Centre will attract top-tier services to our community and serve as a hub for business, sports, leisure, recreation and culture while fostering a spirit of togetherness and active living.

Our municipal council has been diligent in its efforts, holding 13 regular council meetings and 3 special council meetings, with active participation and valuable contributions from all council members. These meetings, alongside our committee meetings, have been pivotal in ensuring transparent and effective governance.

Financial stewardship remains a cornerstone of our administration. The Town has navigated economic challenges with resilience, maintaining fiscal responsibility while investing in essential services and community enhancements.

The detailed financial overview within this report highlights our commitment to prudent budgeting and sustainable growth.

Community engagement continues to be at the heart of our initiatives. We have worked closely with various committees, including the Official Community Plan and Zoning Bylaw Advisory Group, and the Youth Advisory Committee, to ensure that our policies and projects reflect the diverse needs and aspirations of our residents. Our efforts in promoting public involvement through regular and accessible council meetings have been integral to our governance strategy.

Looking ahead, our focus remains on fostering a thriving, inclusive, and forward-thinking community. We are committed to continuous improvement in service delivery, infrastructure, and community programs, ensuring that White City remains a place where dreams grow and flourish.

Thank you to all residents, council members, and town staff for your unwavering support and dedication. Together, we will continue to build a bright future for White City.

Warm regards,

Mayor Brian Fergusson



MUNICIPAL COUNCIL



Mayor
Brian Fergusson
First elected November 9, 2020



Deputy Mayor
Rebecca Otitoju
First elected October 24, 2012



Councillor
Andrew Boschman
First elected October 26, 2016



Councillor
Bill Krzysik
First elected November 9, 2020



Councillor
Kris Moen
First elected November 9, 2020



Councillor
Scott Moskal
First elected October 26, 2016



Councillor
Hal Zorn
First elected October 26, 2016

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

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

REGULAR COUNCIL MEETINGS:

13

SPECIAL COUNCIL MEETINGS:

3

COMMITTEE MEETINGS:

23

PUBLIC HEARINGS:

1

NUMBER OF COUNCIL ACTION ITEMS:

127

NUMBER OF COUNCIL INFORMATION ITEMS:

32

White City Town Council is a governing body that represents and makes decisions on behalf of the municipality. Council is comprised of elected officials known as councillors led by a mayor. Their primary purpose is to provide leadership and governance to the municipality, ensuring the effective and efficient delivery of essential services and the well-being of the community.

Council's responsibilities include setting policies, passing bylaws, and making decisions on matters such as infrastructure development, land use planning, budget allocation, and community services. They are accountable for managing public funds, maintaining public infrastructure, and addressing the needs and concerns of residents.

Council also acts as a liaison between the municipality and other levels of government, advocating for the community's interests and working collaboratively to achieve local objectives. Ultimately, the municipal council plays a vital role in shaping the future and quality of life within White City.

Council holds Committee of the Whole Meetings every two-week and Regular Council Meetings every four-weeks which are open to the public in-person or through streaming via Zoom. Regular and open communication with administration is central to setting and achieving White City's mission, vision, goals, strategies and actions.

WHITE CITY MUNICIPAL OFFICE





Committees & Regional Boards

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

Committee Membership

Committee of the Whole

- Mayor Brian Fergusson
- Deputy Mayor Rebecca Otitoju
- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Kris Moen
- Councillor Scott Moskal
- Councillor Hal Zorn

Official Community Plan and Zoning Bylaw Advisory Group

- Mayor Brian Fergusson
- Deputy Mayor Rebecca Otitoju
- Councillor Scott Moskal

White City Multi-Use Recreation Centre Project Board

- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Kris Moen

White City Emergency Measures Organization

- Councillor Hal Zorn
- Councillor Scott Moskal

Youth Advisory Committee

- Councillor Andrew Boschman
- Councillor Scott Moskal (Alternate)

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

Regional Board Membership

WCRM158 Wastewater Management Authority

- Mayor Brian Fergusson
- Councillor Bill Krzysik
- Councillor Hal Zorn
- Councillor Scott Moskal (Alternate)

Friends of White City Museum Board

- Deputy Mayor Rebecca Otitoju

White City Local Library Board

- Councillor Kris Moen
- Deputy Mayor Rebecca Otitoju (Alternate)

White Butte RCMP Regional Stakeholder Committee

- Councillor Hal Zorn
- Councillor Bill Krzysik (Alternate)

White Butte Regional Emergency Measure Organization

- Councillor Hal Zorn
- Councillor Scott Moskal (Alternate)

ADMINISTRATION

Message from the Town Manager

As we reflect on the accomplishments of 2023, I am pleased to share a detailed account of our administrative achievements and financial highlights. This year has been marked by significant strides towards enhancing our Town's operational efficiency and financial stability, which are crucial for supporting our vibrant and growing community.

Administrative Achievements

In 2023, we undertook an Organizational Review aimed at improving the administrative efficiency and responsiveness of our municipal government. This review highlighted the need for structural adjustments and additional staffing to better serve our residents. Council adopted these recommendations, which include centralizing various municipal functions under a "Governance and Business Planning" team, expanding the Finance Department, restructuring the Parks, Recreation, and Culture Department, and adding resources to the Community Planning and Development Department.

These changes are aligned with best practices and are designed to meet the projected growth of our community. While these adjustments require budget investments, they also present opportunities for cost savings, particularly by reducing our reliance on external consultants. The phased implementation plan will ensure we continue to explore efficiencies and set clear service level expectations.

Financial Highlights

The Town of White City has demonstrated robust financial management throughout 2023. Our financial strategy focused on maintaining fiscal responsibility while investing in essential services and community enhancements. Key financial highlights include:

- **Revenue Generation:** The Town's revenue generation has been strong, ensuring that we can fund vital services and infrastructure projects without compromising our financial health.

- **Expenditure Management:** We have carefully managed our expenditures to align with budgetary constraints while still achieving significant milestones in community development and infrastructure improvements.
- **Debt Management:** We have maintained a prudent approach to managing our debt, ensuring that our borrowing levels are sustainable and aligned with long-term financial planning goals. The detailed financial statements and analysis included in this report reflect our commitment to transparency and accountability in financial reporting.

Looking Ahead

As we move forward, our focus remains on continuous improvement in service delivery, infrastructure, and community programs. We are committed to fostering a dynamic and inclusive community that supports the aspirations of all its residents. Our newly adopted organizational structure provides a clear roadmap for future growth and staffing needs, ensuring that we remain flexible and adaptable to the evolving demands of our expanding town.

I extend my gratitude to the council members, town staff, and all residents for their unwavering support and dedication. Together, we will continue to build a prosperous and thriving White City.

Rodney Audette
Town Manager

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 from 2020 to 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.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

Town of White City

Saskatchewan

For its Annual
Financial Report
for the Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Town of White City for its annual financial report for the fiscal year ended December 31, 2022.

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

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

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

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

Organizational Framework

White City's municipal government is responsible for supporting, encouraging and strengthening our community. The administration, or the employees, look after day-to-day operations of the municipality. While the key role of Council is to provide leadership and set policy, the administration ensures that Council's policies and directions are carried out.

In 2023, the Town undertook an Organizational Review aiming to enhance administrative efficiency and responsiveness to accommodate the demands of a rapidly growing community. The Organizational Review identified the need for structural adjustments and additional staffing as the Town grows to better serve the community.

Council adopted the Organizational Review with changes which include centralizing various municipal functions under a "Governance and Business Planning" team, expanding the Finance Department, restructuring the Parks, Recreation and Culture department and adding resources to the Community Planning and Development Department. The new organizational structure will also introduce an Engineer as the future Director of Infrastructure Planning and Public Works. These changes align with best practices and community growth projections.

While the proposed changes involve budget investments, it also presents opportunities for cost savings, particularly in the possibility of reducing external consulting expenses. The adopted plan outlines a phased implementation plan and highlights the importance of exploring efficiencies and setting clear service level expectations. It also emphasizes the need for regular review to ensure the organization's ongoing alignment with best practices.

The newly adopted Organizational Structure will provide a clear and endorsed roadmap for the Town's future growth and staffing needs. While the structure serves as a guide, it must be acknowledged that flexibility and adaptability will be essential as the Town evolves to meet the demands of its expanding community.

Role of the Town Manager

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

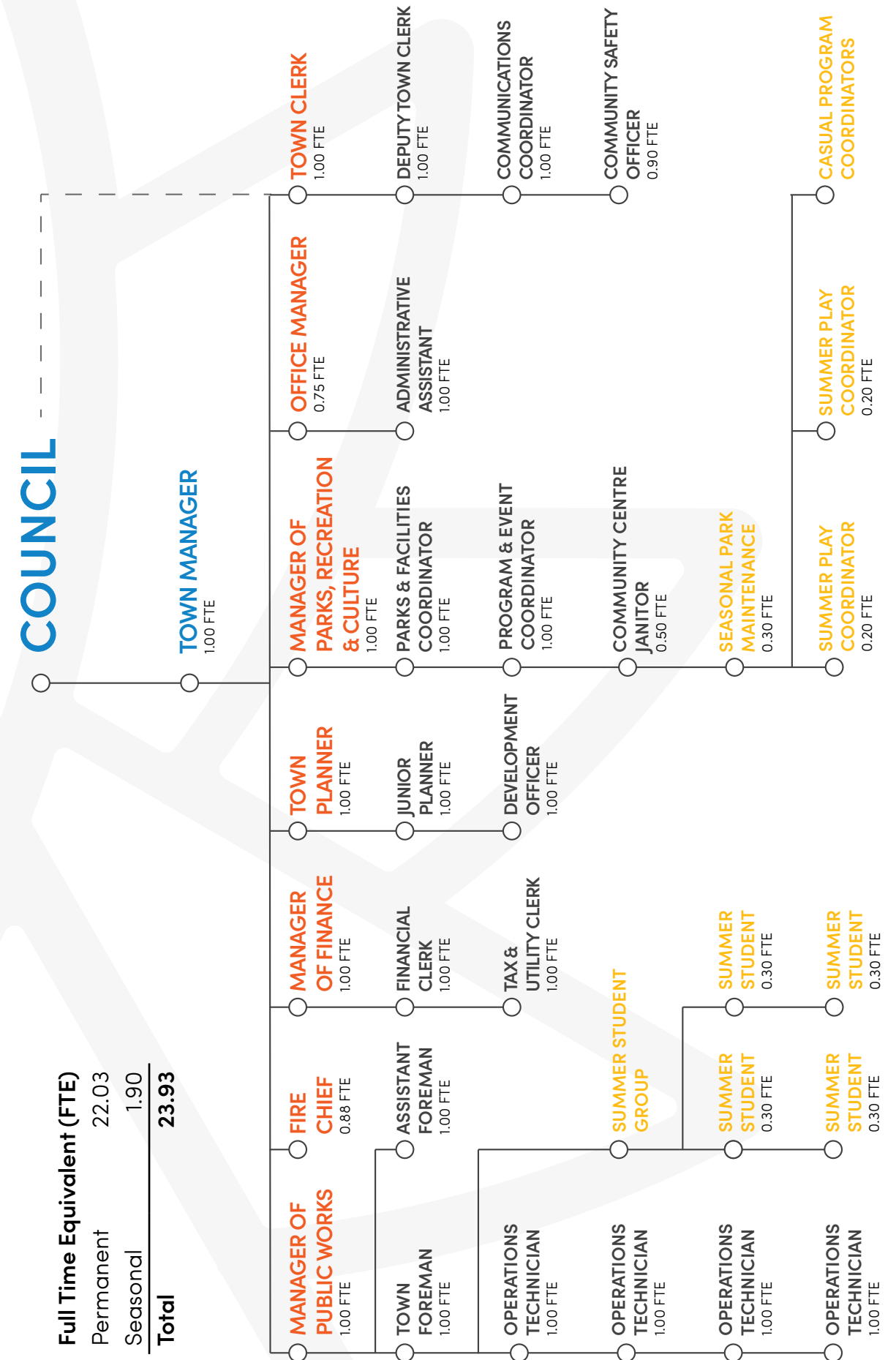
The Town Manager's primary purpose is to implement the policies and decisions made by the municipal council and oversee the day-to-day operations of the town.

They are responsible for managing the town's staff, budget, and resources, as well as coordinating and supervising various municipal departments and services, such as public works, finance, planning, and community development.

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

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

Organizational Chart as at December 31, 2023:





COMMUNITY REPORT

STRATEGIC PLAN

2022-2025 Strategic Plan

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

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

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

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

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



VISION

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

MISSION

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

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

VALUES



EXCELLENCE

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



INNOVATION

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



INCLUSIVENESS

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



RESPONSIBILITY

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



ENGAGEMENT

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



COLLABORATION

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

STRATEGIC FOCUS AREAS

1. DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

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

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

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

2. ACTIVE & HEALTHY COMMUNITY

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

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

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

3. INNOVATIVE DEVELOPMENT

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

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

4. SAFE & CARING COMMUNITY

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

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

5. REGIONAL COLLABORATION

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

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

6. GOVERNANCE & OPERATIONAL EXCELLENCE

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

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



STRATEGIC PROGRESS

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:

- 2022 Actions: 4
- 2023 Actions: 4
- 2024 Actions: 2
- Ongoing Actions: 1

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.

This significant change of funding 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.

Actions completed in 2023 include:

Focus Area	Strategic Objective	Action	Description
Diverse, Inclusive & Engaged Community	Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.	The research and implementation of a "Youth Council" or "Youth Advisory Committee" that will increase the opportunity for youth to participate and have a voice in their local government.
	Grow and encourage volunteerism in the community.	Develop and Integrate Municipal Volunteer Strategy.	Development and integration of municipal volunteer strategy to increase the number and participation of local volunteers. The outcome of this action is a strong volunteer base that supports and enhances community events and programming.
Active & Healthy Community	Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Recreation Master Plan	Complete a Recreation Master Plan to identify facility, programming and recreation needs within the community. Ensure that a high level of community engagement through multiple engagement techniques is used. The RMP will direct a number of strategic objectives and actions during the 2022-2025 Strategic Plan.
		Expand Neighbourhood Capacity Building	Create programming and events to support the building and cohesiveness of neighbourhood communities through events and participation focused on a neighbourhood level.
Innovative Development	Economic development to become a community with a diversified and vibrant economy.	Develop and implement economic development plan.	Continued development of an economic development plan that implements policy to support strong local and regional economic development.
Safe & Caring Community	Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model	Based on similar programs in Moose Jaw and Regina, work in collaboration with the RCMP to develop a community policing model for volunteers to provide information to local law enforcement related to crime, suspicious behavior or other infractions.
		Support and help facilitate the creation of a neighbourhood watch program.	In coordination with development of a volunteer community policing model, research and implement a community watch program for residents to provide a proactive environment for crime prevention and community safety.
	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 program.	Development and implementation of community safety officer that provides bylaw enforcement and enforcement of select provincial statutes. Additionally, the program aims to provide education to residents and act as a vital community resource to increase public education on bylaw regulations and provincial statutes.
	Support the White City Fire Department in providing exceptional fire services to residents and regional partners	Train all White City Fire Fighters to obtain their 1001 Level 1 Training.	Completion of training all fire fighters to a 1001 Level 1 certification.
	Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region.	Complete Municipal Emergency Plan	Completion of the White City EMO emergency plan and regular testing and updating of the plan through the White City EMO Committee.
Governance and Operational Excellence	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Complete an administrative organizational review	Completion of an organizational review to ensure right sizing of the organization, review current departmental organization, develop strategic staffing guides and succession planning for the organization.

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.

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
Average Grade				89.4% - B+

STRATEGIC ACTION PLAN

DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

Strategic Objective	Action	Status Notes
Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.	Complete. 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.	In 2023 administration worked with local elementary schools to provide information on municipal government. In November 2023, three mock council sessions were held with students from Ecole White City School and Emerald Ridge Elementary School and members of Council.
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.	Install signage at major entrances to White City.	Planned for 2025.
	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.
	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.	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.
	Development and support of two-way communications with residents and the town.	Complete. The Communications Strategy was adopted by Council on May 16, 2022.
Increase public engagement opportunities for residents.	Hold regular town hall meetings for residents to share questions and concerns with council.	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.	Engage White City was used for two medium public engagement campaigns and seven micro engagements.
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.
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 operations.

ACTIVE & HEALTHY COMMUNITY

Strategic Objective	Action	Status Notes
Increase programming opportunities for all ages and abilities for the development of physical and mental well-being.	Increase the quantity and accessibility of self-directed leisure opportunities.	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.
	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.
Support and grow mental health resources directly located within White City.	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.
	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.	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.
	Multi-Use Pathway Improvement Project.	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.	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. The Ministry indicated support of the pathway project.
	Increase pedestrian connectivity and accessibility to green spaces & facilities.	Complete.
Support and expand education services within the community.	Continue to advocate and prepare for a high school located within the community.	Complete.
	Recreation Master Plan.	Ongoing. Further discussions with Developer on the determining the location of the recreation parcel to take place.
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. The Parks and Recreation Master Plan was approved by Council in 2023.
		Complete. Though originally indicated as ongoing, with the implementation of the Block Party and Street Play Guidelines this item will transition to regular operations.

STRATEGIC ACTION PLAN

INNOVATIVE DEVELOPMENT

Strategic Objective	Action	Status Notes
Support the continuing development and growth of the Town Centre.	Develop plans and begin construction of new Town Office building.	Ongoing. Further discussions with Developer to take place in 2024.
	Development of Town Centre.	Ongoing. Developments in the Town Centre were able to progress with underground and surfacing working in 2023.
	Chuka Ponds Project.	Chuka Ponds Phase I Project began but was behind schedule at the end 2023 due to the warm temperatures in November/December 2023.
Complete the Boundary Alteration Process.	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.	
Encourage developments, urban design requirements, programs, and services that support aging in place.	Diversify housing options available within White City.	The Town received several proposals for diversified housing opportunities within the municipality. Comprehensive development proposals will be submitted in 2024 for further review.
	Attract medical facilities.	A Development Incentive Policy was adopted in 2023. Includes incentives for new commercial development including medical facilities.
Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Official Community Plan and Zoning Bylaw Update.	Ongoing. Process overall behind schedule due to staff changes in 2023.
	Formalize Development Approval Procedure Guidelines.	Ongoing. Guides to be completed in 2024.
	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.
	Water Meter Upgrade Project.	In 2023, 20 water meters were replaced as they had reached the end of their useful life.
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. The Town completed a 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.
	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.
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.	Complete.

SAFE & CARING COMMUNITY

Strategic Objective	Action	Status Notes
To be a secure and protected community where residents and visitors feel safe.	Increase lighting in areas of town to decrease crime.	In 2023, seven solar lights heads were replaced along the pipeline right-of-way. The units were replaced as previous solar technology was unreliable and did not adequately light the area.
	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.
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.
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 started in 2023.
	Support and help facilitate the creation of a neighbourhood watch program.	Complete. In combination with the action to develop a volunteer community policing model the establishment of a Crime Watch Executive Committee was established and the Town received seven applications for the 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. A new officer candidate was hired in 2023 with training to take place in 2024. Once training is complete the operations of the program will continue.
	Establish and maintain municipal bylaw court.	Complete. Administration has completed all requirements and is awaiting final approval by SaskCourts.
	Conduct a review of the Town's policing and bylaw enforcement services to determine the effectiveness of current service provision and/or explore an alternative policing model or enforcement levels within the community.	This item has been moved outside the strategic horizon.
Support the White City Fire Department in providing exceptional fire services to residents and regional partners	Fire Hall Improvements.	This item has been moved outside the strategic horizon.
	Support a regional review of emergency service provision including fire and emergency responder services within the Region.	Scheduled 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.
Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region.	Emergency Operations Centre Upgrades.	Complete. In coordination with the White City EMO, a review of the EOC and required equipment has been completed. Budget funds will be allocated on an annual basis to maintain supplies and outfitting of the EOC.
	Continue to work with White Butte EMO.	Ongoing. Through 2023 Town appointees attended all regular White Butte EMO meetings and two table top exercises.
	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.

STRATEGIC ACTION PLAN

REGIONAL COLLABORATION

Strategic Objective	Action	Status Notes
Build cooperative and beneficial relationships with regional partners.	Build and maintain professional relationships with council and administration of regional partners.	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.	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.	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.
Optimize strategic partnerships and collaborations with local First Nations.	Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities.	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.
	Develop and implement regional economic development strategy with local First Nations and explore funding opportunities where interests align.	
Contribute to a strong White Butte Region by actively contributing our skills, expertise, and input on regional initiatives.	Partner with regional neighbours to assist and grow regional support networks for shared service provision.	Administration 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 (the Authority)	Provide administrative and project management support to the Authority to complete the Wastewater Expansion Project.	Phase 2 of the Authority's 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 the Authority into a self-funded utility capable of supporting the entire catchment area.	Removed due to delay of the Wastewater Expansion Project.

GOVERNANCE & OPERATIONAL EXCELLENCE

Strategic Objective	Action	Status Notes
Develop a positive environment that encourages learning opportunities for council and administration related to the governance and operation of the town.	Develop professional development and leadership training plan for council and administrative staff.	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.
	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.
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.
Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles.	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.
	Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk	Planned for 2025.
Ensure strategic goals are understood and linked to operations.	Maintain and replace assets when they reach the end of their useful engineered life.	This item is behind target, it was planned that 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.
	Develop strategic review process.	Complete. Strategic review will take place on a regular basis throughout the year and be communicated to Council regularly through the budget process, department activity reports, the annual report and regular strategic plan information reports.
Create a regulatory environment that represents the community's interest.	Review and Update Municipal Bylaws and Policies.	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.	Expansion/Addition of Public Works Shop/Workspace & equipment.	To maintain the current service levels, in 2023 the Town replaced one snowblower and purchased a 16-foot mower unit.
	Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division.	A preliminary review of public works and parks service was conducted during the organizational review. The review identified actions to begin the process of building a dedicated parks service under Parks, Recreation and Culture as the organization grows.
	Complete an administrative organizational review.	Complete. 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.

2023 HIGHLIGHTS

Guided by the Official Community Plan and Strategic Plan, the administrative team completed many projects throughout 2023 to enhance the quality of life for the residents of White City.

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

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

- **Youth Advisory Committee:** As part of the Strategic Plan, the Youth Advisory Committee was developed and established in 2023. The purpose of the committee is to stimulate and promote youth interest in municipal matters and local politics. The Youth Advisory Committee will serve to educate and empower youth to provide information and recommendations to Council related to opportunities or issues that impact or involve youth including the things that are assets, strengths and opportunities in the community.
- **Governance Collaboration with Elementary Schools:** The Town implemented a collaborative project with local elementary schools to provide additional information on municipal government. The project resulted in three classes attending the Town Office to participate in mock council meetings. Students participated by preparing projects for consideration and having classmates act as council members to evaluate and gather information on the projects. Members of Council participated by guiding the mock council sessions and answering questions from the students.

Bylaws and Bylaw Amendments in 2023

- **Community Standards Bylaw** – A comprehensive bylaw to address community standards including property maintenance, nuisances, vegetation, noise and encumbrances.
- **Consumption of Alcohol in Designated Outdoor Spaces** – Following updates to provincial legislation a bylaw to permit the consumption of alcohol in designated park spaces within the municipality during specific events.
- **Fire Services Fee Bylaw** – A bylaw to establish fees for fire services where a fire service or mutual aid agreement is not in place.
- **Golf Cart Bylaw** – Following updates to provincial regulations, a bylaw which permits the usage of golf carts on municipal roadways.
- **Projectiles Bylaw** – Update and replacement of a previous municipal bylaw to regulate projectiles.
- **Repealing Bylaw** – A bylaw to repeal old or spent bylaws.
- **Traffic Bylaw** – A bylaw to regulate the operation of vehicles within White City.
- **White City Fire Bylaw** – A bylaw to establish the authority of the White City Fire Department and regulations related to fire services, fire prevention and fire safety.
- **Council Procedures Bylaw Amendment**
- **Responsible Pet Ownership Bylaw Amendment**
- **Swimming Pool Bylaw Amendment**
- **Water and Sewer Service Rates Bylaw Amendment**
- **Zoning Bylaw Amendment**

Policies in 2023

- Development Incentive Policy
- Development Review Policy
- Freedom of Information and Protection of Privacy Policy
- Outdoor Security Camera Registry Policy
- Purchase of Tangible Capital Assets Policy
- Recognition Policy
- Records Retention Policy
- Purchasing Policy Amendment
- Council Remuneration Policy Amendment

INVESTING IN INNOVATION TO IMPROVE PRODUCTIVITY AND TEAMWORK

The Town implemented more innovative solutions in the workplace in 2023 and embraced an adaptive approach to delivering services to our residents. Technological improvements to the Town's workflow cultivate a progressive and creative approach to our work, incorporating continuous improvements into what we do, and how we do it.

- **Leadership Training and Team Building:** Continued investment in leadership training and team building exercises to foster team unity, enhance staff communication, instill confidence, and maintain an efficient and functional workplace.
- **Organizational Review:** Completion of an organizational review to improve administrative effectiveness and responsiveness to the needs of its growing community. Initiated in January 2023, the project involved hiring consultants to assess the current structure, identify gaps, and propose recommendations. The final report, presented in September 2023, recommended a direct-report structure with changes in various departments, centralizing functions, adding personnel, and restructuring roles over a phased time period. While emphasizing benefits like reducing direct reports for the Town Manager, the report also highlighted challenges such as the need for additional office space and careful budget management. Approved by Council on October 16, 2023, administration will monitor progress based on the approved implementation chart, emphasizing exploring efficiencies before hiring, setting clear service level expectations, reviewing structures regularly, and implementing succession planning.
- **Municipal Property File Digitization:** Ongoing multi-year scanning project to digitize property files to improve performance, enhance information accuracy, and increase accessibility for both administration and residents. In 2023 administration completed scanning of all municipal property files and is now digitizing general municipal documents such as contracts and agreements.

- **Total Compensation Review:** The Total Compensation Review involved stakeholder and market research, focusing on vacation benefits, extended health care, and the potential introduction of a Health and Wellness Account. The positional comparison of salary levels with similar municipalities revealed alignment with market values, with suggested adjustments to low ranges for specific positions to ensure competitive recruitment. The review proposed annual salary grid adjustments based on the Consumer Price Index (CPI) from 2024 onwards. The proposed changes are intended to boost employee satisfaction, align with market standards, and enhance the Town's competitiveness in talent acquisition and retention.
- **Software Integration and Website Redesign:** Review of existing municipal software and implementation of improvements to enhance integration between software systems and provide more efficient and user-friendly services to the community.
 - Ongoing website review and expansion to encourage transparency.
 - Implementation of online permitting.
- **Staff Events and Professional Development:** Organized staff events, including lunches, summer BBQ, and team-building activities to foster relationships, boost morale, and promote continuous learning and growth among staff members.
- **IT Support and Management:** Ongoing collaboration with external IT support and Continuous analysis and implementation of IT device management based on the annual budget to ensure smooth IT operations, resolve issues promptly, and optimize IT services for efficient functioning of the organization.

By embracing innovation and investing in technology, the Town aims to improve productivity, enhance collaboration, and provide superior services to residents and visitors alike.

FISCAL RESPONSIBILITY AND MANAGEMENT OF MUNICIPAL ASSETS

Recommitment to the goal to serve as responsible stewards of the public's money, ensuring best money-for-value for residents. The Town has worked to aspire to set examples of financial reporting and public accountability to provide our residents with information to assure the responsible management of the Town's finances and assets.

The Town remains committed to being responsible stewards of public funds and efficiently managing municipal assets. Here are the actions taken and their underlying reasons to uphold fiscal responsibility and effective asset management:

- **Annual Financial Audit:** Conducted an annual audit of financial information to ensure proper stewardship of the Town's finances and assets, and provide transparency through accurate financial reporting.
- **Public Accountability and Transparency:** Published the Town's budget, audited financial statements, public accounts, and bi-weekly accounts for approval to maintain accountability, transparency, and provide residents with accessible financial information.
- **Tax Enforcement:** Implemented measures for tax enforcement, including adjustments and transfers to ensure proper tax levy amounts, collect outstanding utility amounts, and maintain responsible financial management.
- **Tax Installment Payment Program (TIPP):** In 2023 administration conducted recalibration and estimation of TIPP amounts and communicated these changes to residents. As of the end of the 2023, 118 properties were enrolled in TIPP representing 9.49% of municipal properties.

- **Utility Rate Adjustments:** Implemented adopted utility rate adjustments to meet cash requirements and achieve full-cost revenue for the utility, ensuring a self-sustaining utility service without the need for municipal tax subsidization.
- **Outstanding Balance Collection:** Improved the collection of outstanding balances to reduce the Town's liabilities and increase the collection of unpaid payments.
- **Leak Detection Program:** Continuation of the Town's leak detection program utilizing advanced meter reading technology to provide excellent customer service, detect water leaks promptly, and help residents avoid excessive water bill costs. In 2023, 333 leaks were identified and 322 were resolved.
- **Bank Transition:** In 2023 the Town transitioned banking services from the Royal Bank of Canada to the Bank of Nova Scotia. This transition results in more efficient banking services and better rates.

Through these actions, the Town aims to ensure responsible financial management, transparent reporting, and efficient utilization of resources for the benefit of its residents and the community as a whole.

FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

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

- **Parks and Recreation Master Plan:** Adoption of the Parks and Recreation Master Plan to emphasize long-term strategic planning for parks and recreation facilities. Collaboration with the community was an important aspect of the Parks and Recreation Master Plan that addresses the recreational needs of the growing community.
- **Bronco Park:** Completed development of Bronco Park to serve the recreation needs of residential neighbourhoods and form the visual, physical and social focus of a neighbourhood. Bronco Park includes a playground structure that features accessible and inclusive designs that go against the traditional step, deck platform and slide by providing various routes to navigate the playground so no matter the skill or ability level of the user there are routes for everyone. Bronco Park is the first play structure with engineered wood fibre to promote accessibility.
- **Expanding Cultural Opportunities for Residents:** Implementation of a cultural component at each municipal event to expand exposure to arts, theatre, music and indigenous culture for residents.
- **Art Pieces:** In 2023, administration developed guidelines to engage local artists to reflect White City's culture past, present and future through art. Five unique pieces were developed for the Town and installed at the White City Community Centre.
- **Municipal Volunteer Strategy:** A Municipal Volunteer Strategy was adopted to identify the needs and strategic approach to encouraging and increasing municipal volunteerism.

- **Municipal Outdoor Rink:** Development of an additional outdoor skating surface to increase active winter lifestyle activities and introduce more recreation opportunities at the neighbourhood level.
- **Supporting Mental Health:** In 2023 a list of stakeholders for mental health resources in the region and provide were identified and shared with residents via the municipal website.
- **Municipal Programming:** Expansion of programming at all levels, including initiatives like Free to Be - Youth Program, Toddler & Me, Senior Social Club, Forever in Motion, White City Walks, and public service programs like Home Alone Preparation and Babysitting Courses to provide diverse and inclusive recreational opportunities for community members of all ages and interests. By offering a wide range of programs, the Town aims to engage residents in meaningful and enjoyable activities that promote physical fitness, skill development, creativity, and personal growth.
- **Increased evaluation of Recreation and Culture Events:** Implementation of key performance indicators to track and measure the success of municipal events and programming to ensure user satisfaction, appropriate allocation of resources and continuous improvement of recreation and culture to maintain and improve the quality of life in our community and promote the health of all residents.
- **Parks and Facilities Maintenance:** Maintaining parks and facilities to high standards ensures that these spaces remain safe, clean, and attractive for community members to utilize. Well-maintained parks promote a sense of pride and ownership among residents, fostering a positive community spirit and encouraging regular visits to these recreational areas.

Overall, these actions aim to continuously revitalize and strengthen community connections, while recognizing and celebrating the historical and cultural aspects of the Town.





FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

COMMUNITY EVENTS:

7

COMMUNITY CENTRE BOOKINGS:

560

Programs

- Home Alone Preparation
- Babysitting Course
- Fitness Bootcamp
- Summer Play Program
- White City Slo-Pitch League
- Forever in Motion
- Fitness for All
- Free to Be (Youth Program)
- Toddler & Me
- White City Walks
- Senior's Social Club

Sponsored Programs

- Forever in Motion
- Quilt Sew Fun
- White City Museum Walking Tour
- White City Library Saskatchewan Lego User Group
- White City Library Summer Reading Program

Events

- Chillfest
- Summer Sizzle
 - Family Fun Day
 - Street Dance
- Council BBQ & Theatre in the Park
- Movie in the Park
- White City Fun Run
- Volunteer Appreciation Social
- Twinkle Tour & Art Showcase

TOWN SPONSORED PROGRAMS:

7

SPORT FIELD, OUTDOOR FACILITY & PARK BOOKINGS:

505

Community Groups

- City View Skating Club
- Girl Guides of Canada
- Prairie Minor Football Association
- Prairie Storm Minor Hockey Association
- Sportball
- Rhythmic Gymnastics
- Sing Like a Star - Amy Nelson
- WC Cooperative Playschool
- White City Dancing School
- White City Futbol
- White Butte Minor Ball
- Dumur Industries
- Kare4Kids
- Fresh Moves Fitness
- White City Emerald Park Pickleball Club

Continued Partnerships

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

TOWN PROGRAMS:

11

MUNICIPAL RECREATION FACILITIES

19

SUPPORTING A HIGH LEVEL OF TRANSPARENCY AND RESIDENT ENGAGEMENT

Through 2023 the Town has continued with regular communications to provide residents with information, highlight community accomplishments and reach more residents through social media and face-to-face interaction. The Town is committed to transparent decision-making, engaging our collaborators and measuring and reporting our performance to the public.

- **Town Hall – Listening Session:** In 2023, the Town held a listening session as a come-and-go style event aimed at fostering open dialogue between residents and local government officials. Unlike a traditional meeting, there were no formal presentations or structured question-and-answer sessions. Instead, the event focused on residents sharing their thoughts and concerns on various broad topics related to the municipality.
- **Highlight the Importance of Mental Health:** 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.
- **Integration of Communications Strategy:** Integrations of the Communications Strategy to enhance outreach and connection with citizens, expand communications capacity, support internal communications, and emphasize community-focused communication to improve engagement, facilitate effective communication, and foster stronger connections with residents.
- **Annual Review of Municipal Website:** Completed an annual review of the municipal website, to continue to provide residents with up-to-date information, enhance user experience, and ensure easy access to essential resources.

- **Enhanced Communication Channels:** Increased frequency of social media, website, and print communication to improve communication methods, disseminate timely information, and engage a wider audience of residents.
- **Utilization of Engage White City:** 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 and will transition to a new platform in 2024.
- **Development of Annual Budget:** Prepared the 2023 Annual Budget document, which includes an environmental scan, departmental overviews, and alignment with the Strategic Plan to provide a comprehensive financial forecast, ensure responsible financial management, and align budgetary decisions with strategic goals.
- **Publication of Annual Report:** Produced the 2022 Annual Report, presenting data, analysis, and updates on the Town's operations and financial performance to provide transparent reporting, share achievements, and demonstrate accountability to residents.

Through these initiatives, the Town aims to enhance transparency, foster resident engagement, and ensure that residents are well-informed about community matters. By expanding communication channels, utilizing technology, and providing comprehensive reports, the Town strives to maintain an open and inclusive decision-making process for the benefit of all collaborators.





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

Ensuring resiliency and security by supporting protective services for a safer community involves prioritizing and investing in measures that enhance the safety and preparedness of the community. This includes supporting and strengthening protective services such as law enforcement, emergency response teams, and other relevant agencies. The goal is to proactively address potential threats, mitigate risks, and effectively respond to emergencies, ensuring the well-being and security of community members.

- **Community Safety Officer Program:** The Community Safety Officer (CSO) Program provides municipalities the option to enhance existing community safety services through the employment of CSOs. CSOs deliver high priority/low risk to harm community safety services and provide communities with an additional uniformed presence.
- **Security Camera Registry Program:** Development of a security camera registry program to allow residents and business owners in the Town the opportunity to voluntarily disclose the location of their existing surveillance cameras to assist law enforcement with investigations when they occur in their neighborhood.
- **Community Crime Watch Program:** A Community Crime Watch program was developed and implemented. The Town intends to support the creation of the group and transition responsibility to community members under a Crime Watch Executive Committee.
- **Municipal Emergency Plan:** The plan was adopted by Council in 2023 and an exercise to test the plan was completed in November 2023. Ongoing updating, testing and review of the plan will be a regular operational item in future years.
- **Fire Department Training:** The department continued ongoing training with the significant accomplishment of achieving 1001 Level 1 and 2 for members. This training program will continue for new Fire Department recruits.

- **CAA School Zone Assessment:** Administration partnered with CAA Saskatchewan (CAA) to conduct School Zone Safety Assessments at École White City School and Emerald Ridge Elementary School. The goal of the assessments was to track risky behaviours being exhibited by drivers, pedestrians and cyclists within the school zone areas.
- **Increased Lighting:** Replaced solar light heads to improve lighting reliability in the community to discourage crime and provide safe walking paths for pedestrians to improve visibility, deter potential criminal activities, and enhance overall community safety.
- **Partnership with White Butte RCMP Detachment:** Actively collaborated with the White Butte RCMP Detachment to establish proactive communication channels with residents, prevent crime, and address emergent issues to foster community-police relations, promote crime prevention, and ensure a rapid response to security concerns.
- **Kingsmere Avenue Crosswalk:** In 2023, the Town was awarded SGI's Provincial Traffic Safety Fund Grant for the Kingsmere Avenue Pedestrian Crosswalk Improvement Project. The grant funding was used to retrofit the crosswalk located west of Ecole White City School with a Rectangular Rapid Flashing Beacon Pedestrian crosswalk flashing system.
- **Continued Development of Fire Training Grounds:** Addition work on the Fire Training Grounds was completed in 2023 and will continue into 2024 to provide a local opportunity for the White City Fire Department to maintain and enhance their skills.

Through these initiatives, the Town aims to proactively ensure the resiliency and security of the community. By investing in safety measures, promoting community engagement, and collaborating with external partners, the Town strives to create a safe and thriving environment for its residents.

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

A proactive approach of investing resources and efforts in strategic planning and development initiatives to create a sustainable and thriving community. This involves making informed decisions about land use, infrastructure development, environmental conservation, and social and economic factors that contribute to the overall well-being of the community. By laying the groundwork today through thoughtful planning and development, communities can pave the way for a healthier and more prosperous future that meets the needs of its residents and preserves the quality of life for generations to come.

- **Royal Park Development:** Ongoing development of the Royal Park Development in the Town Centre. In 2023 underground infrastructure, surfacing work and the design of the feature municipal reserve space were completed.
- **Chuka Ponds:** Excavation of the Chuka Ponds Small Pond began in 2023 to support the development of the Chuka Ponds environmental and recreation area and the Royal Park Development, aiming to enhance the community's access to nature and provide recreational opportunities.
- **Development Standards and Specifications Review:** The Town conducted a comprehensive review of Development Standards and Specifications to ensure consistent and appropriate development standards.

- **Development Review Policy:** Development of a policy for consistent review and consideration of development proposals.
- **Development Incentive Policy:** A policy to encourage development in new and existing developments in White City. The policy aims to incentivize in-fill development for completion of existing neighbourhoods and to boost the development of new subdivisions which will result in increased growth in the municipality.
- **Vista Springs Waterline:** Approval of the construction of waterline to provide water services to the Vista Springs development in the RM of Edenwold which will encourage intelligent design and provision of municipal services in the region.
- **Official Community Plan and Zoning Bylaw:** Administration began a comprehensive project to update the Town's Official Community Plan and Zoning Bylaw. In 2023 a project plan was development, phase I of public engagement was conducted and document drafting began.

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

NEW HOME PERMITS:

—

NEW HOME PERMITS OVER 20 YEARS:

946

AVERAGE NEW HOME VALUE:

\$736.0K

ACCESSORY BUILDING PERMITS:

8

BASEMENT DEVELOPMENT:

5

DRIVEWAY PERMITS:

10

DECK PERMITS:

2

LANDSCAPE PERMITS:

18

FENCE PERMITS:

15

Subdivision	Total Lots	Developed Lots	Undeveloped Lots	% Complete
Bower West I & II	250	248	2	99.2%
Bower West III	190	185	5	97.3%
Sarah's Cove	20	17	3	85.0%
McKenzie Developments	60	58	2	96.6%
Garden of Eden	84	79	5	94.5%
Royal Park Phase 1A	77	0	77	0.0%
Total	684	587	94	85.8%

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

The Town's Public Works Department provides a broad range of services to our residents every day. From water and sewer services, to sanitation, to sanding and plowing the roads in the winter, and making sure potholes are filled in the spring and summer. We can rely on Public Works to do whatever it takes to make sure our community is beautiful and operating smoothly.

- **Dust Suppression on Gravel Roads:** Application of dust suppression measures on approximately 1,646 meters of gravel surfaced roads to improve road conditions and reduce dust for the comfort and safety of residents.
- **Street Sweeping:** Completion of street sweeping services throughout the entire Town to enhance the cleanliness and appearance of roads by removing debris and maintaining a tidy environment.
- **Crack Sealing for Road and Pathway Maintenance:** Mobilization of a three-man public works crew for crack sealing to extend the useful life of road and pathway assets, ensuring a smoother and safer experience for pedestrians and drivers.
- **Standby Duties and Monitoring:** Rotation of standby duties among a six-man Public Works team to ensure prompt response and monitoring of street conditions, particularly during winter snow events, to maintain safe and accessible roads for residents.
- **Water Infrastructure Repairs:** Completion of a planned project to proactively address infrastructure issues related to the failure of anodes attached to the infrastructure. 14 connections were replaced prior to leaking which will reduce municipal costs and time rather than waiting for the infrastructure to fail.

- **Road Repairs:** Various road repair projects to protect and extend the life of municipal road assets.
 - **Manhole Adjustments:** Adjustment of 19 manholes to improve municipal operations and reduce the risk of damage to municipal equipment.
 - **Garden of Eden:** Perform repairs, including geotextile fabric installation.
 - **Emerald Creek:** Repair road surface following water infrastructure project.
- **Spring & Fall Clean-up Programs:** Implementation of semi-annual clean up programs to provide residents with opportunities to dispose of waste conveniently.
 - **Clean up bins:** Install large waste bins for residents to dispose of household waste, metal, and recycling twice a year.
 - **Branch chipping:** Offer semi-annual curb-side branch chipping service for residents.
 - **Leaf bag pick-up:** Provide semi-annual curb-side leaf bag pick-up service for residents.
 - **Tree pick-up:** Arrange annual curb-side Christmas tree pick-up and utilize collected trees for mulch.
- **Public Works Equipment:** Ongoing asset management of municipal equipment to maintain current service levels and prevent service disruptions.

Urban Forest Management:

- **Tree Maintenance and Planting:** The 2023 urban forest management focused on two areas – Gregory Avenue (near the intersection of Gregory Avenue and White City Drive) and Federal Drive. Twelve trees total were removed, along with further pruning and clean-up work. Further remedial action in this area included the planting of 15 spruce trees along the rear fence line of the Rosewood Bay residences. The second management area of 2023 was the removal and pruning of elm trees located in the drainage easement between 6 and 7 Federal Drive.
- **TransCanada Trail:** Trans Canada Trail (TCT) provided the Town with grant funding to develop a planting plan in an area in proximity to the Trans Canada Trail. The planting plan will be implemented along the Enbridge Pipeline to address a lack of trees in the area and bolster the Town's urban forest into newly developed areas over the next 3 to 5 years.
- **Earth Day:** In April 2023, administration coordinated with the Earth Day Canada program to celebrate Earth Day 2023 by holding a virtual workshop on adopting an eco-friendly lifestyle. Attendees of the workshop were made eligible to receive a donated tree to be planted on their property. Four Colorado spruce trees were given away to White City residents who attended the workshop, with Town staff potting and delivering the trees, as well as providing the residents planting and care instructions for their new trees.
- **Tree Cities of the World:** White City was first awarded Tree Cities of the World Designation for 2021, marking 2023 as the third year the Town received this recognition. Only 170 cities across the world have this designation, with only 22 of those being cities in Canada, and Regina being the only other Saskatchewan municipality with this honour.





WHITE CITY TOWN CENTRE

The White City Town Centre development aims to enhance the lifestyle of residents and expand the services available in the town. The vision for the Town Centre includes a central location that offers professional services, retail, residential and office accommodations, entertainment, food and beverage options, grocery stores, as well as art and cultural facilities in a friendly small-town atmosphere.

In 2014/15 the Town adopted The Town Centre Neighbourhood Plan. The Town Centre development continues to move forward with many elements at play. Coverhill Developments Inc. and White City Investments Ltd. have made significant investments to move their proposed developments forward, while meeting the needs and requirements of the province, the region and the municipality.

The two development companies will kick start the development of the Town Centre with:

- Picasso Pathways – Phase I with 39 Residential Parcels, 4 Large Condominium Parcels, 3 Home Care Parcels, and 1 Downtown Commercial Parcel
- Royal Park – Phase I with 150 Residential Parcels and 2 Downtown Commercial Parcels

With the progress of the Wastewater Expansion Project providing the required wastewater capacity for development, Royal Park Phase I received approval. In 2022, the Developer of Royal Park completed the installation of all underground infrastructure required to support the development. In 2023, work in the Town Centre continued with:

- **Underground Infrastructure** – The final walkthrough of the underground infrastructure, including storm sewer, sanitary sewer, drains, water mains, service connections, fire hydrants and all other underground works took place in November 2022. This inspection confirmed the infrastructure had been installed as per approved engineering plans and initiated the one-year warranty period of the works, as outlined in the Undergrounds Subsidiary Agreement.

- **Surfacing** – The final walkthrough of the surfacing works took place in November 2023. The inspection noted minor deficiencies, some of which have already been corrected and the rest which will be addressed during the spring 2024 construction season. Similarly to the undergrounds, the surfacing works are now in a one-year warranty period prior to a final acceptance inspection and certificate being issued in November 2024.
- **MR1 Design Approval** – The MR1 Engineer design package was approved and the development permit issued in October 2023.
- **Chuka Ponds – Small Pond** – The Chuka Ponds – Small Pond contract was officially underway as of November 14, 2023. The unusually mild November and December temperatures did not allow the contractor to make as much progress on the pond excavation as anticipated through 2023.

Once completed, the small Chuka Pond will be approximately 1.76 acres in size while being an average of 2 meters deep. The pond will be complemented by a mix of native, shoreline and wet/dry prairie grasses from water's edge to the rear lot residential lot property lines to support the natural wetlands intended for this section of the development.

At the end of 2023, the Town received the first new home permits for the first show homes to be constructed in the Town Centre. This exciting step has been many years in the making. In 2024 the Town Centre will continue to grow with new homes, park development, boulevard landscaping and new development proposals for diversified housing opportunities.

FIRE AND EMERGENCY SERVICES

The White City Fire Department (WCFD) serves White City it is made up of dedicated men and women that are neighbours, local business owners, and/or community leaders that will respond to any emergency day or night. The value that a highly trained and professional fire department brings to any community is immeasurable and a service you never want to call on but are happy and safe knowing it is there for you. In 2023, WCFD celebrated 41 years of service to White City and the surrounding area.

The primary services of the WCFD include:

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

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

	2019	2020	2021	2022	2023
Fire Activations					
White City	6	3	5	1	5
RM of Edenwold	9	10	12	1	1
Miscellaneous	2	5	6	2	5
False Alarm Activations					
White City	5	9	9	5	7
RM of Edenwold	18	22	26	16	3
Vehicle Accident Activations	15	26	19	24	6
CO/Gas Activations	6	2	2	2	1
Medical Response					
White City	46	22	18	45	21
RM of Edenwold	54	46	34	67	64
Emergency Measures Organization Responses	1	-	-	-	-
Total	162	148	132	163	113
Public Education & Community Service	22	16	12	13	10
Training	68	52	60	52	73
Total	90	78	72	65	83





FINANCIAL REPORT

FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE

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

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

Furthermore, the financial performance section provides an analysis of the municipality's financial position, including its assets, liabilities, and fund balances. It may discuss the municipality's debt levels, credit ratings, and borrowing activities. This section may also address any financial challenges or risks faced by the municipality, along with strategies implemented to mitigate them.

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

The financial highlights in the following pages of this report have been extracted from the 2023 Audited Financial Statements, the full Audited Financial Statements begin on page 86.

MANAGEMENT'S REPORT RESPONSIBILITY FOR FINANCIAL REPORTING

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

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



Blaine Weimer, CPA
Manager of Finance

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

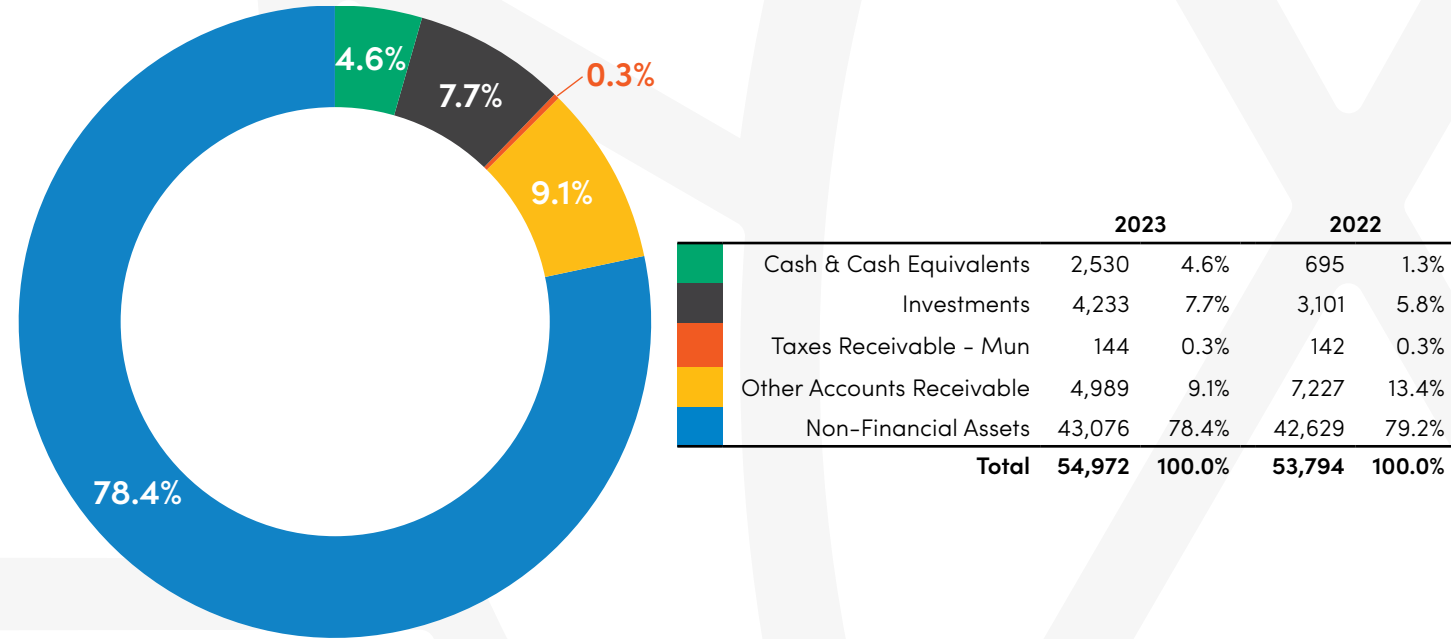
Prairie Strong Chartered Professional Accountants, the Town's appointed external auditors, have audited the consolidated financial statements. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.



Rodney Audette
Town Manager

ASSETS (WHAT WE OWN)

Figure 3.1 – Assets 2023 (000's)



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

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

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

In 2023, total assets of the Town of White City were \$54.97 million. The \$54.97 million of total assets is largely made up of tangible capital assets, totaling \$42.96 million. The remainder of the balance includes \$4.99 million of other accounts receivable, \$4.23 million of investments, \$2.53 million of cash and cash equivalents, and \$144.0 thousand of taxes receivable.

The other accounts receivable decreased by \$2.2 million. This is due to receiving approximately \$2.3M of grants and GST rebates owing for the Wastewater Expansion Project in the 2023 year. Cash and Cash Equivalents increased by \$1.8 million, and Investments increased by \$1.1 million. These increases are due to loan proceeds being received and invested, and subsequent interest being earned during the year.

TANGIBLE CAPITAL ASSETS

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

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

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

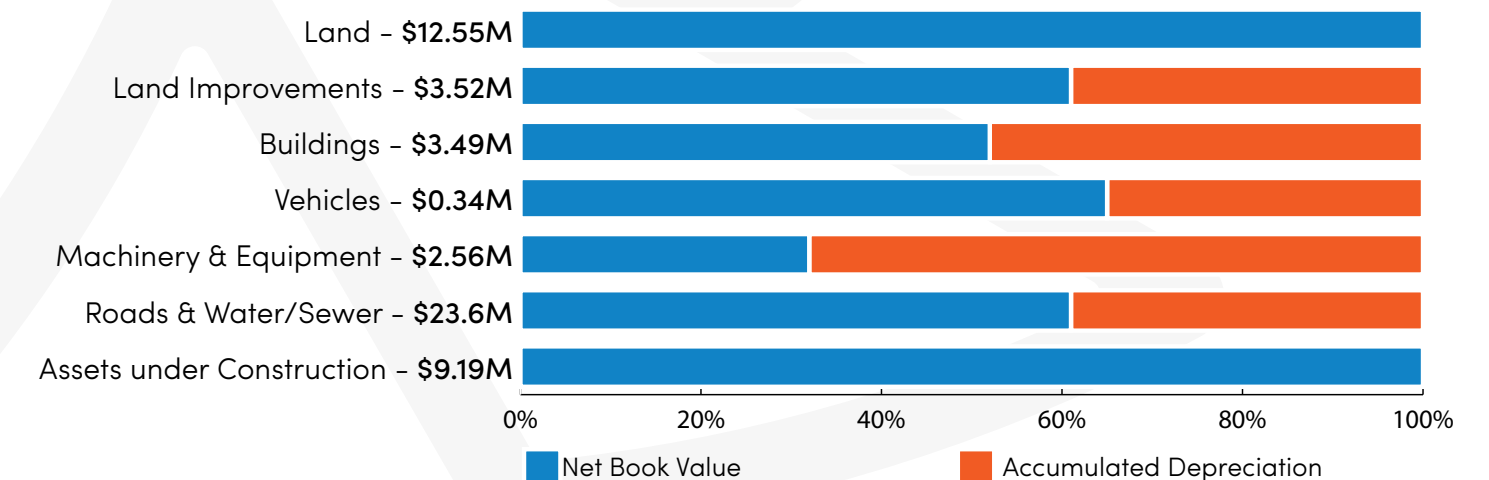
It's important for a municipality to manage and maintain these tangible capital assets properly to ensure they remain in good condition and continue to serve the community's needs for many years.

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

Tangible capital assets represent 78% of the total assets owned by the Town in 2023. The Town saw an increase of \$607.6 thousand in capital assets in 2023. Major capital expenditures in 2023 included \$132.7 thousand on Chuka Ponds, \$122.4 thousand towards Bronco Park, \$81.7 thousand on Community Safety Officer vehicle, donated Jaws of Life equipment for the Fire Department valued at \$70.0 thousand, \$56.5 thousand for Motherwell Multi-Use Pathway, \$34.8 thousand on Public Works equipment, \$25.7 thousand on Kingsmere Avenue Pedestrian Crosswalk improvements, \$17.3 thousand on Utilities equipment, and \$16.6 thousand on Solar Pathway Lighting upgrades.

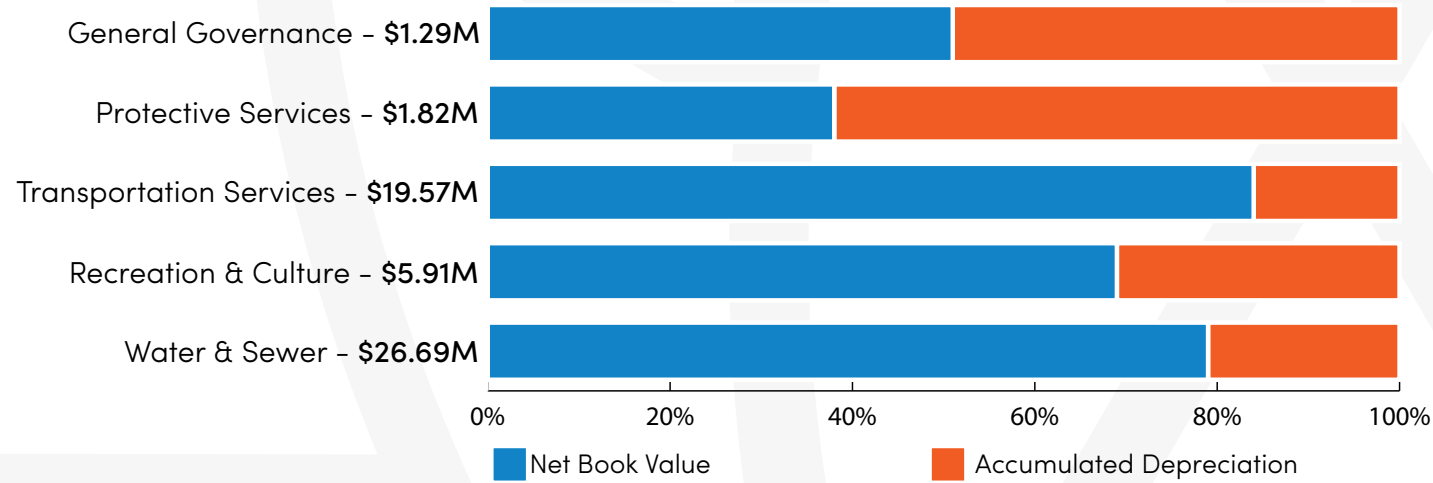
Figure 3.2 shows both the historical cost and net book value of the Town's tangible capital assets split by asset type for 2023. Historical cost represents the acquisition value of the asset and the net book value represents the acquisition value minus amortization/depreciation accumulated since the asset was acquired.

Figure 3.2 – 2023 Tangible Capital Assets - Historical Cost \$55.28M and Net Book Value \$42.96M



TANGIBLE CAPITAL ASSETS

Figure 3.3 - 2023 Tangible Capital Assets - Historical Cost \$55.28M and Net Book Value \$42.96M



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

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

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

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

Project Name	Capital Expenditures					
	Total	2023	2022	2021	2020	2019 & Older
Benches and Waste Receptacles	11,008	-	-	-	-	11,008
Betteridge Road Project	3,313,952	-	181,215	1,340,523	10,081	1,782,133
Phase I	1,788,365	-	-	-	6,232	1,782,133
Phase II	1,525,587	-	181,215	1,340,523	3,849	-
Bower West Development Completion	69,740	-	9,756	13,969	46,015	-
Chuka Ponds	210,715	132,721	18,600	52,143	7,251	-
Community Centre - Generator	42,279	-	-	42,279	-	-
Community Safety Officer Vehicle	81,783	81,783	-	-	-	-
Double K Outdoor Rink	282,582	-	-	-	100,879	181,703
Basketball Hoops	6,292	-	-	-	-	6,292
Park Pavillion	266,755	-	-	-	100,879	165,876
Zamboni	9,535	-	-	-	-	9,535
Ecole White City School - Sport Field	3,795	-	-	-	-	3,795

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

Project Name	Capital Expenditures					
	Total	2023	2022	2021	2020	2019 & Older
Equipment	414,503	34,768	34,980	141,272	119,185	84,298
3-Ton Truck Replacement	110,046	-	-	110,046	-	-
16 ft. Double Axle Dump Trailer	14,549	-	-	14,549	-	-
16 ft. Mower (Unit Replacement)	34,980	-	34,980	-	-	-
72" Rough Cut Mower	9,406	-	-	-	9,406	-
ATV Unit Snowblower	4,531	-	-	4,531	-	-
Skid Steer Snowblower	13,568	13,568	-	-	-	-
Foreman Truck (Unit Replacement)	16,230	-	-	-	16,230	-
Hotzy Unit (Unit Replacement)	16,431	-	-	-	-	16,431
K-Connect Hitch and Power Unit	12,146	-	-	12,146	-	-
Mower (Unit Replacement)	31,054	-	-	-	31,054	-
Mower (Unit Replacement)	29,677	-	-	-	-	29,677
P&R Utility Tractor (Unit Replacement)	29,381	-	-	-	29,381	-
RTV Unit (Unit Replacement)	38,190	-	-	-	-	38,190
Snowblower	29,385	21,200	-	-	8,185	-
Utility Tractor (Unit Replacement)	24,929	-	-	-	24,929	-
Fernwood Park - Parking Lot	8,036	-	-	-	8,036	-
Fire Department	250,885	75,468	55,868	30,740	88,684	125
Command Unit	66,961	-	-	30,740	36,221	-
Fire Chief Unit	32,023	-	32,023	-	-	-
Jaws of Life (Funded by Grant)	70,000	70,000	-	-	-	-
Training Grounds	81,901	5,468	23,845	-	52,463	125
Garden of Eden Drainage	27,116	-	27,116	-	-	-
Lighting	203,077	16,642	-	21,965	22,730	141,740
Pathway Lighting Upgrades	48,790	16,642	-	-	22,730	9,418
BWill Pathway Lighting Project	132,322	-	-	-	-	132,322
Street Light Program	21,965	-	-	21,965	-	-
McKenzie Pointe As-Built Completion	15,690	-	-	-	3,775	11,915
Multi-Use Recreation Centre	2,116,668	1,687	761,975	227,981	936,896	188,129
Stage 0	65,324	-	-	-	-	65,324
Stage 1	150,167	-	-	1,070	38,306	110,791
Stage 2	741,728	-	-	43,260	693,919	4,549
Stage 3	947,313	1,687	761,975	183,651	-	-
Land	212,136	-	-	-	204,671	7,465
Pathways	268,149	56,460	43,930	97,776	30,480	39,503
Federal Drive Pathway Repairs	33,277	-	-	-	-	33,277
MUIPI - Lott Road East	97,572	-	-	71,652	25,920	-
MUIPI - Motherwell Drive	100,390	56,460	43,930	-	-	-
Motherwell Drive Pathway	12,205	-	-	12,205	-	-
Park Pavillion to Outdoor Rink	4,560	-	-	-	4,560	-
Skate Park Trail	13,919	-	-	13,919	-	-
TransCanada Trail Pathway	6,226	-	-	-	-	6,226

TANGIBLE CAPITAL ASSETS

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

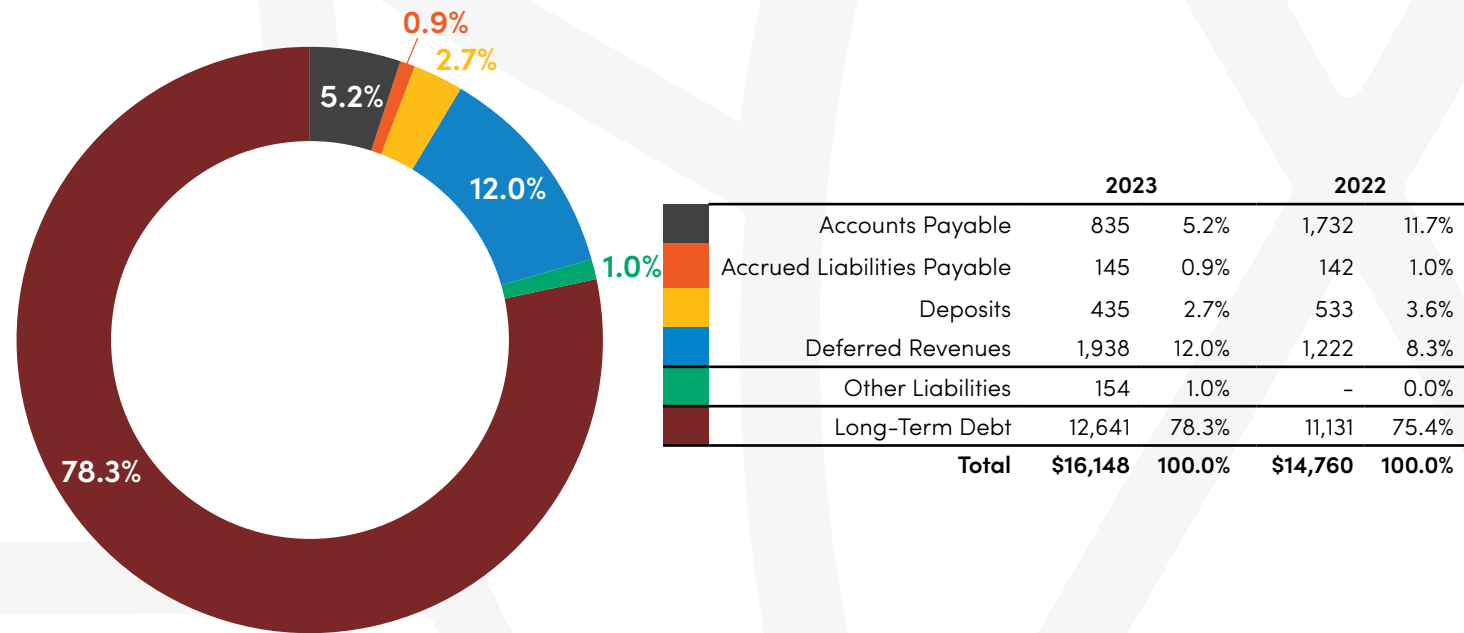
Project Name	Capital Expenditures					
	Total	2023	2022	2021	2020	2019 & Older
Pedestrian Cross Walk	71,844	25,783	16,527	17,798	11,736	-
Gregory Avenue East	17,798	-	-	17,798	-	-
Kingsmere Avenue	25,783	25,783	-	-	-	-
Motherwell Drive Pathway	16,527	-	16,527	-	-	-
White City Drive	11,736	-	-	-	11,736	-
Playstructures	235,258	122,413	-	-	29,617	83,228
Bronco Park	122,413	122,413	-	-	-	-
Churchill Park	83,228	-	-	-	-	83,228
Emerald Ridge	29,617	-	-	-	29,617	-
Roads	236,417	-	-	-	117,592	118,825
Fernwood Bay & Aspen Place Repairs	68,459	-	-	-	68,459	-
Jade Place Repairs	71,586	-	-	-	-	71,586
Meadow Road Repairs	49,133	-	-	-	49,133	-
White City Drive to Gregory Avenue Repairs	47,239	-	-	-	-	47,239
Serbu Park	11,450	-	-	-	-	11,450
Backstops	8,475	-	-	-	-	8,475
Bleachers	2,975	-	-	-	-	2,975
Sewage Pumping Stations	978,604	17,337	1,563	24,766	130,177	804,761
SPS 1 Removal & SPS 2 Upgrade	827,780	-	-	-	23,019	804,761
SPS 4 Generator	36,066	-	-	-	36,066	-
SPS 4 Control Panel	71,092	-	-	-	71,092	-
SPS 6 Generator	15,254	2,497	1,111	11,646	-	-
SPS 6 Pump Replacement	28,412	14,840	452	13,120	-	-
Splash Park Renovation	283,381	-	192,271	86,414	-	4,696
Town Maintenance Shop Expansion	49,450	-	-	-	-	49,450
Town Maintenance Storage Compound Expansion	11,501	-	11,501	-	-	-
Town Office	50,137	-	-	10,595	28,148	11,394
Council Laptops/Tablets	11,063	-	-	-	11,063	-
Fibre Optic Internet Upgrade	10,595	-	-	10,595	-	-
Full Server Replacement	17,085	-	-	-	17,085	-
Irrigation and Landscaping	11,394	-	-	-	-	11,394
Water Distribution System	998,747	-	12,377	42,128	24,751	919,491
Water Distribution Design	16,988	-	-	-	-	16,988
Water Distribution System Upgrades	100,334	-	-	-	-	100,334
Water Meter Reading Devices & Towers	7,023	-	-	-	-	7,023
Water Meter Replacement Program	49,618	-	12,377	10,568	18,519	8,154
Water Supply Main - WCD - TC	810,212	-	-	-	6,232	803,980
Water Treatment Pump Replacement	31,560	-	-	31,560	-	-
Total	10,246,766	565,062	1,367,679	2,150,349	1,716,033	4,447,643

Projects with spending incurred over the past five-years are noted in this section. In order to provide an accurate representation of project costs, spending prior to 2019 is included in the '2019 & Older' column.



LIABILITIES (WHAT WE OWE)

Figure 3.5 - Liabilities 2023 (000's)



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

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

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

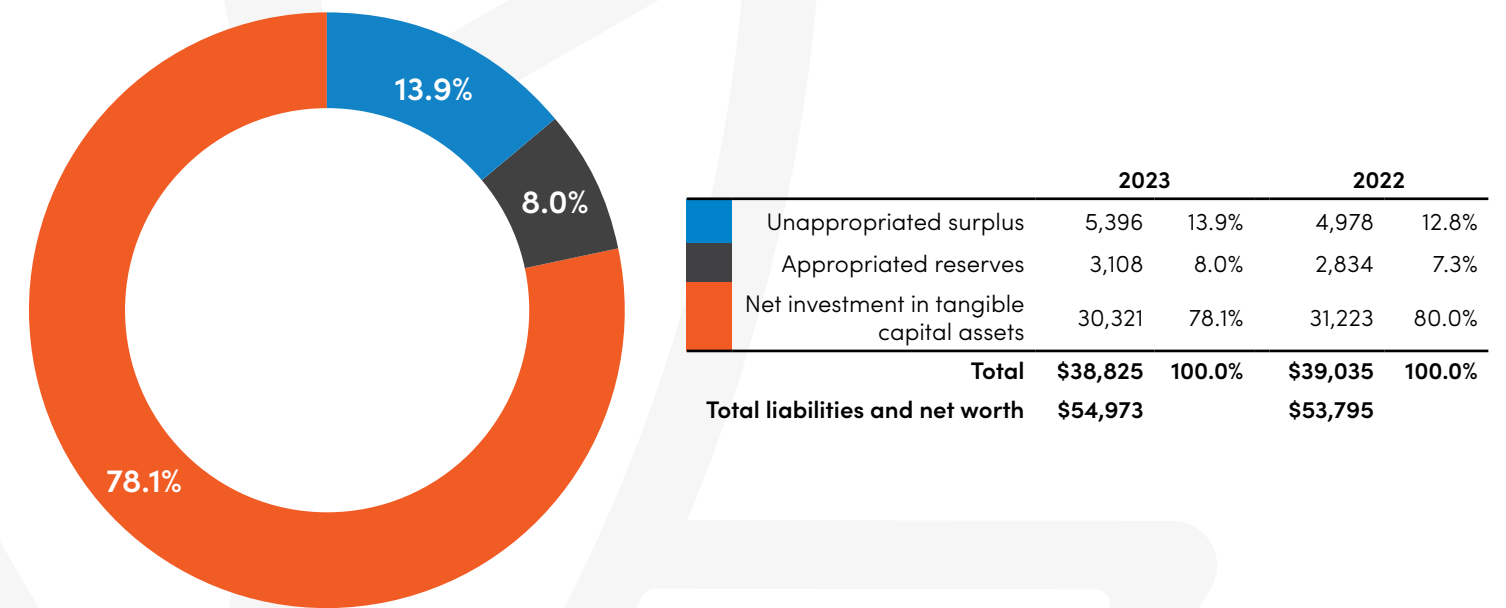
Liabilities can also include pension obligations or employee benefits, such as retirement plans or healthcare costs for current or former municipal employees. These represent future financial commitments that the municipality is obligated to fulfill.

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

Overall, financial liabilities for the Town increased by a total of \$1.39 million in 2023. The primary reason for the increase in financial liabilities is \$2.0 million of new debt obtained in 2023 for the WMA Wastewater Expansion Project. Long term debt increased by \$1.51 million in 2023.

NET WORTH (ASSETS MINUS LIABILITIES)

Figure 3.6 - 2023 Net Worth (000's)



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

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

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

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

In 2023, the Town's financial position, also referred to as net worth, decreased by \$210.0 thousand as a result of the Town's operating deficit in 2023.

YEAR END OPERATING BALANCE

Figure 3.7 - 2023 Year End Operating Balance

Surplus	\$000's
Net change in Appropriated Reserves	274
Net investment in tangible capital assets	(902)
Change in Unappropriated Surplus	418
Surplus/(deficit)	\$(210)

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

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

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

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

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

Figure 3.7 summarizes the allocation of the 2023 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.



REVENUE (WHERE THE MONEY CAME FROM)

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

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

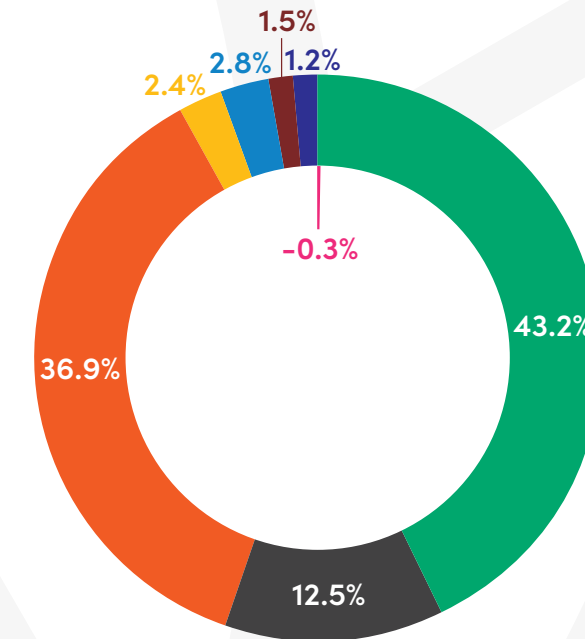
The revenue generated by the municipality is essential for financing its activities and fulfilling its responsibilities. It is used to fund services like infrastructure maintenance, public safety, parks and recreation, and other programs that benefit the community.

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

Property tax is the Town's largest source of income, accounting for 43.2% of total revenues, or \$3.21 million, in 2023. 36.9%, or \$2.74 million, of the Town's revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals.

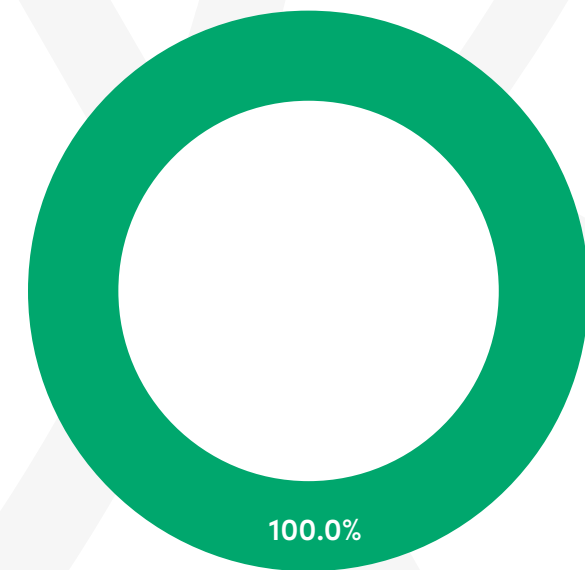
Capital grants increased by \$790.3 thousand due to the accounting treatment determined by the auditor for Canada Community Building Fund and the development levies for 2022 not requiring this adjustment to be made in 2023.

Figure 3.8 - 2023 Total Revenue (000's)



	2023		2022	
Tax Revenue	3,206	43.2%	3,081	42.0%
Other Unconditional Revenue	927	12.5%	791	10.8%
Fees and Charges	2,738	36.9%	3,738	51.0%
Conditional Grants	176	2.4%	198	2.7%
Tangible Capital Asset Sales - Gain	(25)	-0.3%	6	0.1%
Investment Income	211	2.8%	193	2.6%
Other Revenues	109	1.5%	32	0.4%
Capital Grants and Contributions	87	1.2%	(703)	-9.6%
Total	\$7,429	100.0%	\$7,336	100.0%

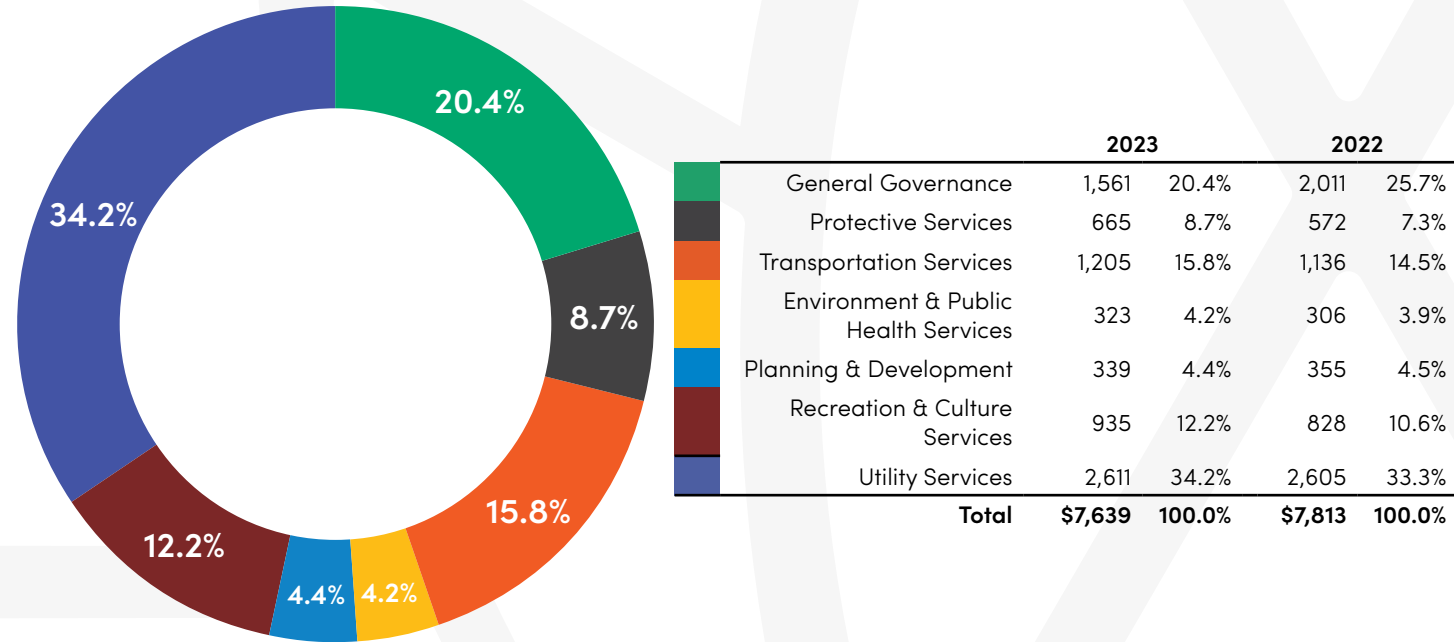
Figure 3.9 - Utility Revenue (000's)



	\$000'S	%
Fees and Charges	2,530	100.0%
Total	\$2,530	100.0%

EXPENSES (WHAT THE MONEY WAS USED FOR)

Figure 3.10 – Expenses (000's)



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

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

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

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

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

The Town's most significant cost centre is the Utility Service. A significant portion of the Town's expenditures are in utility services. The Town spent 34.2%, or \$2.61 million, of total expenses in 2023 on treated water purchases from SaskWater and long-term debt interest expenses related to utility projects. Utility services include the purchase of treated water from the White City Water Treatment Plant, owned by SaskWater, and the water and sewer distribution systems, owned by the Town.

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

65.8% of the Town's expenditures is broken down into seven categories:

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

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

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

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

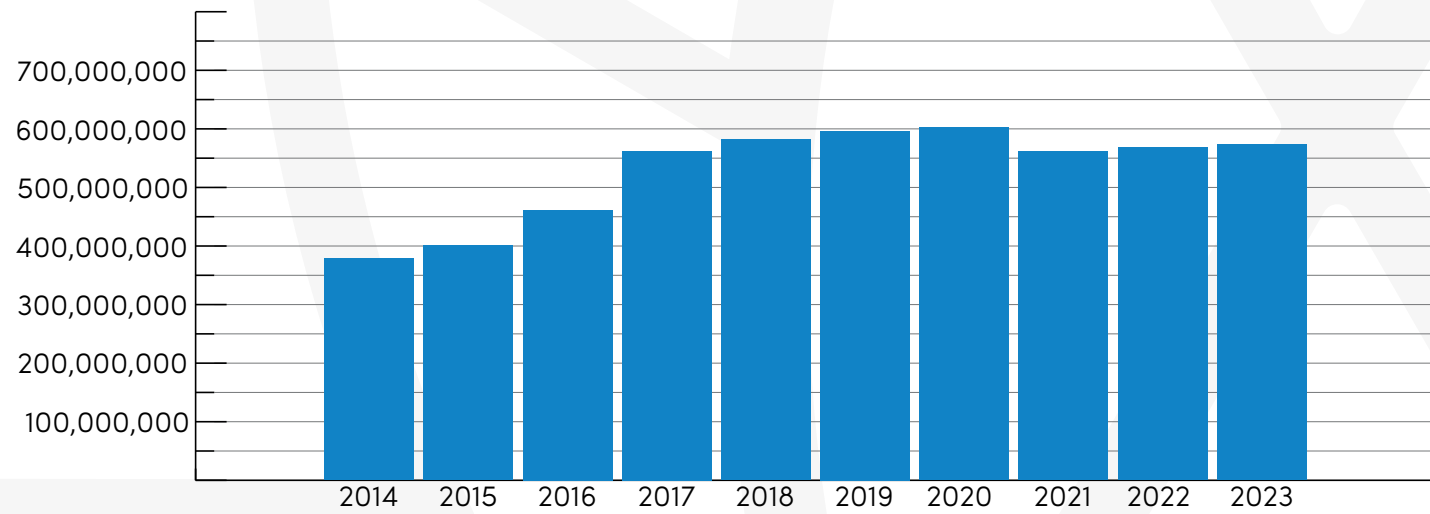
Protective Services – Protective contracts for policing and bylaw enforcement with the RCMP and Commissionaires.

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

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

**10-YEAR TREND
TOTAL TAXABLE ASSESSMENT**

Figure 3.11 - Total Taxable Assessment



Assessment is the value placed on a property for tax purposes. The Town utilizes the Saskatchewan Assessment Management Agency (SAMA) to determine the assessed value for properties. For municipalities it is essential to maintain a diverse and healthy assessment base to ensure the longevity and viability of the community.

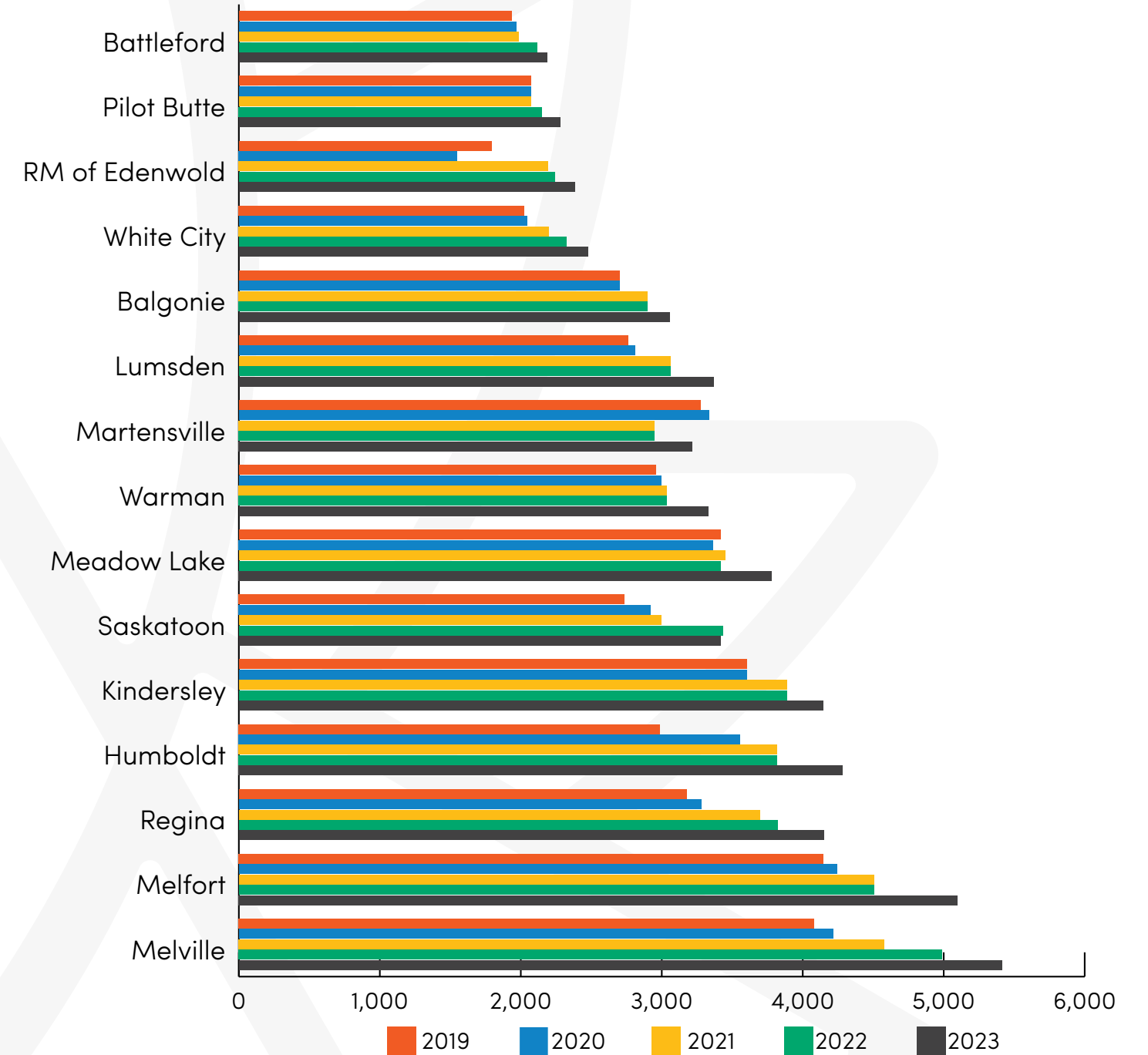
White City's assessment base over the last ten years has increased as a result of growth in the Town. A growing assessment base means stability in property tax rates for residents and the ability to improve services and amenities at an affordable cost to residents. Growth is essential for communities that wish to expand amenities for residents, without growing the assessment base services could remain stagnant or require larger increases in property taxes to current residents.

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

SAMA undertakes a revaluation every four years, the most recent revaluation year was 2021. During a revaluation year all properties in the province are revaluated to ensure a fair and equitable assessment value based on a common base date, for the 2021 revaluation the base date is January 1, 2019.

As can be seen in Figure 3.12, the Town has one of the lowest average municipal taxes for the residential property class as compared to other towns and cities in the province.

Figure 3.12 - Average Municipal Tax Comparison - Residential



5-YEAR TREND REVENUES AND EXPENSES

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

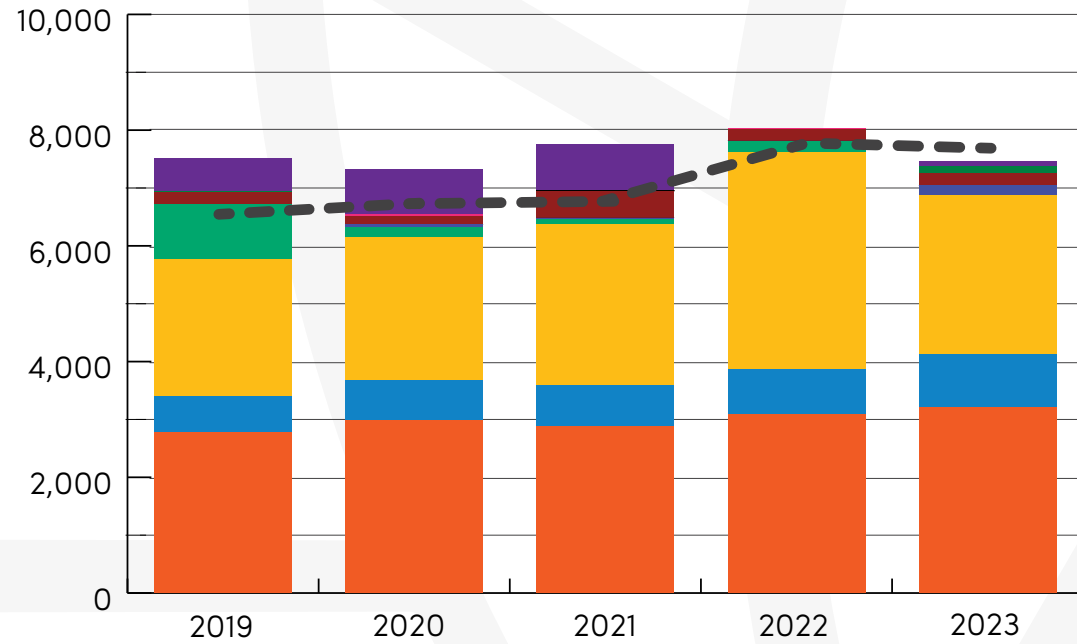


Figure 3.14 - Consolidated Revenues by Source (000's)

	2019	2020	2021	2022	2023
Tax Revenue	2,773	2,974	2,884	3,081	3,206
Other Unconditional Revenues	636	706	699	791	927
Fees and Charges	2,351	2,470	2,798	3,738	2,738
Conditional Grants	960	178	74	198	176
Tangible Capital Asset Sales - Gain	(51)	36	31	6	(25)
Land Sales - Gain	-	-	-	-	-
Investment Income	203	149	466	193	211
Other Revenues	31	40	4	32	109
Provincial/Federal Capital Grants and Contributions	568	776	806	(703)	87
Total	\$7,471	\$7,329	\$7,762	\$7,336	\$7,429

Revenue fluctuations throughout the 5-year period are due to water and sewer revenues increases as growth occurs in the Town and to coincide with precipitation levels and water required for irrigation during the year. Fees and charges decreased due to the change of accounting treatment for the development levy made by the Town's auditor for 2022, not requiring this adjustment for 2023.

The capital grants increased due to the auditor's change of accounting treatment for the Canada Community Building Fund being done in 2022, not requiring this adjustment in 2023.

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

WATERWORKS FINANCIAL OVERVIEW

The following is a financial overview of the 2023 waterworks, as required under The Municipalities Regulations:

Total waterworks revenues (as reported in the financial statements): **\$2,530,234**

Total waterworks expenditures (as reported in the financial statements): **\$2,610,502**

Total debt payments on waterworks infrastructure loans: **\$490,385**

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

$$\frac{2,530,234}{2,610,502+490,385} = 0.82$$

Reserves balance available for waterworks capital infrastructure: **\$1,386,457**

The financial overview details have been extracted from the 2023 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to <https://whitecity.ca/p/budget> for a copy of our full 2023 Budget document.



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

	2023	2022
FINANCIAL ASSETS		
Cash & Cash Equivalents	2,530,002	694,809
Investments	4,233,002	3,101,176
Taxes Receivable - Municipal	144,425	142,200
Other Accounts Receivable	4,989,042	7,227,364
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Total Financial Assets	11,896,471	11,165,549
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	835,108	1,731,344
Accrued Liabilities Payable	145,155	142,281
Derivative Liabilities	-	-
Deposits	434,780	532,989
Deferred Revenue	1,937,638	1,222,089
Asset Retirement Obligations	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	154,140	-
Long-Term Debt	12,641,097	11,131,482
Lease Obligations	-	-
Total Liabilities	16,147,918	14,760,185
NET FINANCIAL ASSETS (DEBT)	(4,251,447)	(3,594,636)
NON-FINANCIAL ASSETS		
Tangible Capital Assets	42,962,403	42,354,783
Prepayments and Deferred Charges	113,972	274,537
Stock and Supplies	53	53
Other	-	-
Total Non-Financial Assets	43,076,428	42,629,373
ACCUMULATED SURPLUS (DEFICIT)	38,824,981	39,034,737

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
AS AT DECEMBER 31, 2022

	2023 (Budget)	2023	2022
REVENUES			
Tax Revenue	3,204,628	3,206,119	3,081,390
Other Unconditional Revenue	791,136	927,472	791,092
Fees and Charges	4,389,122	2,737,517	3,738,311
Conditional Grants	152,974	176,479	198,455
Tangible Capital Asset Sales - Gain	16,500	(24,690)	6,430
Land Sales - Gain	100,000	-	-
Investment Income	101,040	210,640	192,734
Other Revenues	-	108,933	32,432
Provincial/Federal Grants and Contributions	124,742	86,801	(703,480)
Total Revenues	8,880,142	7,429,271	7,337,364
EXPENSES			
General Government Services	1,820,000	1,560,667	2,010,886
Protective Services	711,471	665,394	571,499
Transportation Services	1,325,062	1,205,220	1,135,787
Environmental & Public Health Services	302,663	322,933	305,538
Planning & Development Services	396,407	339,466	354,660
Recreation & Cultural Services	1,104,773	934,845	828,425
Utility Services	2,839,572	2,610,502	2,605,261
Total Expenses	8,499,948	7,639,027	7,812,056
Annual Surplus (Deficit) of Revenues over Expenses	380,194	(209,756)	(474,692)
Accumulated Surplus (Deficit), Beginning of Year	39,034,737	39,034,737	39,509,429
Accumulated Surplus (Deficit), End of Year	39,414,931	38,824,981	39,034,737

AUDITED FINANCIAL STATEMENTS

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Management's Responsibility



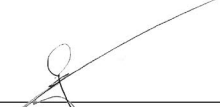
To the Ratepayers of the Town of White City:

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

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

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

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



Mayor



Administrator

May 27, 2024

Date

INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Council
Town of White City

Opinion

We have audited the financial statements of Town of White City (the Municipality) which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets, cash flows and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town of White City as at December 31, 2023, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Prairie Strong

PRAIRIE STRONG
Chartered Professional Accountants

Melville, Saskatchewan
May 27, 2024

**Town of White City
Statement of Financial Position
As at December 31, 2023**

	2023	2022
		Statement 1
		(Note 13)
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	2,530,002	694,809
Investments (Note 3)	4,233,002	3,101,176
Taxes Receivable - Municipal (Note 4)	144,425	142,200
Other Accounts Receivable (Note 5)	4,989,042	7,227,364
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Other (Specify)	-	-
Total Financial Assets	11,896,471	11,165,549
LIABILITIES		
Bank Indebtedness (Note 6)	-	-
Accounts Payable	835,108	1,731,344
Accrued Liabilities Payable	145,155	142,281
Derivative Liabilities	-	-
Deposits	434,780	532,989
Deferred Revenue (Note 7)	1,937,638	1,222,089
Asset Retirement Obligation (Note 9)	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	154,140	-
Long-Term Debt (Note 8)	12,641,097	11,131,482
Lease Obligations	-	-
Total Liabilities	16,147,918	14,760,185
NET FINANCIAL ASSETS (DEBT)	(4,251,447)	(3,594,636)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	42,962,403	42,354,783
Prepayments and Deferred Charges	113,972	274,537
Stock and Supplies	53	53
Other	-	-
Total Non-Financial Assets	43,076,428	42,629,373
ACCUMULATED SURPLUS (Schedule 8)	38,824,981	39,034,737
ACCUMULATED SURPLUS (DEFICIT)	38,824,981	39,034,737
Accumulated surplus (deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 8)	38,824,981	39,034,737
Accumulated remeasurement gains (losses) (Statement 5)	-	-

Town of White City
Statement of Operations
As at December 31, 2023

	Statement 2		
	2023 Budget	2023	2022
	(Note 13)		
REVENUES			
Tax Revenue (Schedule 1)	3,204,628	3,206,119	3,081,390
Other Unconditional Revenue (Schedule 1)	791,136	927,472	791,092
Fees and Charges (Schedule 4, 5)	4,389,122	2,737,517	3,738,311
Conditional Grants (Schedule 4, 5)	152,974	176,479	198,455
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	16,500	(24,690)	6,430
Land Sales - Gain (Schedule 4, 5)	100,000	-	-
Investment Income (Note 3) (Schedule 4, 5)	101,040	210,640	192,734
Commissions (Schedule 4, 5)	-	-	-
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	108,933	32,432
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	124,742	86,801	(703,480)
Total Revenues	8,880,142	7,429,271	7,337,364
EXPENSES			
General Government Services (Schedule 3)	1,820,000	1,560,667	2,010,886
Protective Services (Schedule 3)	711,471	665,394	571,499
Transportation Services (Schedule 3)	1,325,062	1,205,220	1,135,787
Environmental and Public Health Services (Schedule 3)	302,663	322,933	305,538
Planning and Development Services (Schedule 3)	396,407	339,466	354,660
Recreation and Cultural Services (Schedule 3)	1,104,773	934,845	828,425
Utility Services (Schedule 3)	2,839,572	2,610,502	2,605,261
Restructurings (Schedule 3)	-	-	-
Total Expenses	8,499,948	7,639,027	7,812,056
Annual Surplus (Deficit) of Revenues over Expenses	380,194	(209,756)	(474,692)
Accumulated Surplus excluding remeasurement gains (losses), Beginning of Year	39,034,737	39,034,737	39,509,429
Accumulated Surplus excluding remeasurement gains (losses), End of Year	39,414,931	38,824,981	39,034,737

See Accompanying Notes
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Town of White City
Statement of Change in Net Financial Assets
As at December 31, 2023

	Statement 3		
	2023 Budget	2023	2022
	(Note 13)		
Annual Surplus (Deficit) of Revenues over Expenses	380,194	(209,756)	(474,692)
(Acquisition) of tangible capital assets	(7,097,222)	(1,586,473)	(6,906,715)
Amortization of tangible capital assets	1,119,994	943,032	930,949
Proceeds on disposal of tangible capital assets	-	11,131	16,430
Loss (gain) on the disposal of tangible capital assets	-	24,690	(6,430)
Transfer of Assets/Liabilities in Restructuring Transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(5,977,228)	(607,620)	(5,965,766)
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	160,565	(222,051)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	160,565	(222,051)
Unrealized remeasurement gains (losses)	-	-	-
Increase/Decrease in Net Financial Assets	(5,597,034)	(656,811)	(6,662,509)
Net Financial Assets - Beginning of Year	(3,594,636)	(3,594,636)	3,067,873
Net Financial Assets - End of Year	(9,191,670)	(4,251,447)	(3,594,636)

See Accompanying Notes
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**Town of White City
Statement of Cash Flow
As at December 31, 2023**

	2023	Statement 4 2022
Cash provided by (used for) the following activities		(Note 13)
Operating:		
Annual Surplus (Deficit) of Revenues over Expenses	(209,756)	(474,692)
Amortization	943,032	930,949
Loss (gain) on disposal of tangible capital assets	24,690	(6,430)
	<u>757,966</u>	<u>449,827</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(2,225)	(21,081)
Other Receivables	2,238,322	(6,715,386)
Assets Held for Sale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(893,362)	1,151,894
Derivative Liabilities	-	-
Deposits	(98,209)	(88,771)
Deferred Revenue	715,549	44,191
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	154,140	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	160,565	(222,051)
Other (Specify)	-	-
Cash provided by operating transactions	3,032,746	(5,401,377)
Capital:		
Acquisition of capital assets	(1,586,473)	(6,906,715)
Proceeds from the disposal of capital assets	11,131	16,430
Cash applied to capital transactions	(1,575,342)	(6,890,285)
Investing:		
Decrease (increase) in restricted cash or cash equivalents	-	-
Proceeds from disposal of investments	-	10,003,036
Decrease (increase) in investments	(1,131,826)	-
Cash provided by (applied to) investing transactions	(1,131,826)	10,003,036
Financing:		
Debt charges recovered	-	-
Long-term debt issued	2,000,000	3,800,000
Long-term debt repaid	(490,385)	(359,634)
Other financing	-	-
Cash provided by (applied to) financing transactions	1,509,615	3,440,366
Change in Cash and Cash Equivalents during the year	1,835,193	1,151,740
Cash and Cash Equivalents - Beginning of Year	<u>694,809</u>	<u>(456,931)</u>
Cash and Cash Equivalents - End of Year	2,530,002	694,809

See Accompanying Notes

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**Town of White City
Statement of Remeasurement Gains and Losses
As at December 31, 2023**

	2023	Statement 5 2022
Accumulated remeasurement gains (losses) at the beginning of the year	-	-
Unrealized gains (losses) attributable to (Note 3):		
Derivatives		
Equity Investments measured at fair value		
Foreign exchange (if applicable)		
	-	-
Amounts reclassified to the Statement of Operations (Note 3):		
Derivatives		
Equity Investments measured at fair value		
Foreign exchange (if applicable)		
	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains(losses) at end of year	-	-

See Accompanying Notes

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Town of White City
Notes to the Financial Statements
As at December 31, 2023

1. Significant Accounting Policies

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

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

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

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

- b) **Collection of Funds for Other Authorities:** Collection of funds by the Municipality for the school board are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
- a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue until eligibility criteria or stipulations are met.

Earned government transfer amounts not received will be recorded as an amount receivable.

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

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Financial Instruments:** Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The Municipality recognizes a financial instrument when it becomes a party to a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the Municipality include cash and cash equivalents, accounts receivable, and accounts payable.
- g) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

Town of White City
Notes to the Financial Statements
As at December 31, 2023

- k) **Financial Instruments:** Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

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

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

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

Measurement of Financial Instruments:

The municipalities financial assets and liabilities are measured as follows:

<u>Financial Statement line item</u>	<u>Measurement</u>
Cash & Cash Equivalents	Cost and amortized cost
Investments	Fair value and cost/amortized cost
Other Accounts Receivable	Cost and amortized cost
Long term receivables	Amortized cost
Debt Charges Recoverable	Amortized cost
Bank Indebtedness	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Long-Term Debt	Amortized cost
Derivative Assets and Liabilities	Fair Value

- l) **Inventories:** Inventories of materials and supplies expected to be used by the Municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- m) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The Municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	10 to 40 Yrs
Buildings	25 to 40 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 20 Yrs
Leased Capital Assets	Lease term
Infrastructure Assets	
Water & Sewer	30 to 100 Yrs
Road Network Assets	10 to 60 Yrs

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

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

Town of White City
Notes to the Financial Statements
As at December 31, 2023

- Capitalization of Interest:** The Municipality does not capitalize interest incurred while a tangible capital asset is under construction.
- Leases:** All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers substantially all of benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the Municipality.
- o) **Employee Benefit Plans:** Contributions to the Municipality's multiemployer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.
- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.
- Measurement uncertainty impacts the following financial statement areas:
Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.
The measurement of materials and supplies are based on estimates of volume and quality.
The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.
Amortization is based on the estimated useful lives of tangible capital assets.
The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.
Measurement financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.
- These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.
- r) **Basis of segmentation/Segment report:** Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.
- The segments (functions) are as follows:
General Government: Provides for the administration of the Municipality.
Protective Services: Is comprised of expenses for Police and Fire protection.
Transportation Services: Is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.
Environmental and Public Health: Provides waste disposal, other environmental services and public health services in the municipality.
Planning and Development: Provides for neighbourhood development and sustainability.
Recreation and Culture: Provides for community services through the provision of recreation and leisure services.
Utility Services: Provides for delivery of water, collecting and treating of wastewater and the collection and disposal of solid waste.

Town of White City
Notes to the Financial Statements
As at December 31, 2023

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on December 12, 2022.
- t) **Assets Held for Sale:** the municipality is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset and the sale is reasonably anticipated to be completed within one year of the financial statement date.
- u) **Asset Retirement Obligation:** Asset Retirement Obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in productive use, leased tangible capital assets.
- The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.
- When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.
- At remediation, the municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.
- v) **Loan Guarantees:** The municipality does not provides any loan guarantees to other organizations.
- w) **New Standards and Amendments to Standards:**
Effective for Fiscal Years Beginning On or After April 1, 2023:
PS 3160, Public private partnerships, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard applies to fiscal years beginning on or after April 1, 2023.
PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.
PSG-8, Purchased intangibles, provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard may be adopted retroactively or prospectively.
- The extent of the impact on adoption of these future standards is not known at this time.
- x) **New Accounting Policies Adopted During the Year:**
PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

Town of White City
Notes to the Financial Statements
As at December 31, 2023

These measurements are to be applied prospectively with any difference between the fair value and the prior carrying value being recognized as an adjustment to accumulated remeasurement gains and losses at the beginning of the fiscal year. This standard was adopted in conjunction with PS 1201 - Financial Statement Presentation, PS 2601 - Foreign Currency Translation and PS 3041 - Portfolio Investments.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

2. Cash and Cash Equivalents	2023	2022
Cash	2,530,002	694,809
Total Cash and Cash Equivalents	2,530,002	694,809

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

3. Investments	2023	2022
Investments carried at Cost:		
Portfolio investments	790,427	1,420,072
Investments carried at amortized cost:		
Cash and money market	1,568,074	1,304,165
Government/government guaranteed bonds	1,874,501	376,939
Total investments	4,233,002	3,101,176

Government and government guaranteed bonds have effective interest rates of 1.75% to 5.85% (Prior - 1.75% to 5.85%) with maturity dates from 2027 to 2051.

Investment Income	2023	2022
Interest	99,678	39,030
Income from Portfolio Investments	28,482	45,468
Total investment income	128,160	84,498

4. Taxes Receivable - Municipal	2023	2022
Municipal - Current	89,277	84,088
- Arrears	55,148	58,112
	144,425	142,200
- Less Allowance for Uncollectibles	-	-
Total municipal taxes receivable	144,425	142,200
School - Current	(62,895)	(62,962)
- Arrears	13,233	11,749
Total taxes to be collected on behalf of School Divisions	(49,662)	(51,213)
Other	-	-
Total taxes to be collected and on behalf of other organizations	94,763	90,987
Deduct taxes receivable to be collected on behalf of other organizations	49,662	51,213
Total Taxes Receivable - Municipal	144,425	142,200

Town of White City
Notes to the Financial Statements
As at December 31, 2023

5. Other Accounts Receivable	2023	2022
Federal government	46,665	71,174
Provincial government	115,649	98,680
Waste Water Management Authority	3,888,844	6,223,048
Utility	165,164	223,353
Trade	772,720	618,704
Total Other Accounts Receivable	4,989,042	7,234,959
Less Allowance for Uncollectible:	-	(7,595)
Net Other Accounts Receivable	4,989,042	7,227,364

6. Bank Indebtedness

Bank indebtedness includes an operating account overdraft of \$Nil (2022 - \$Nil).

7. Deferred Revenue	2022	Inflows	Outflows	2023
Recreation Committee	25,544	-	-	25,544
Canada Community Building Fund	808,078	208,873	56,460	960,491
Subdivision Projects	32,418	-	-	32,418
White Butte Protective Capital	29,823	-	-	29,823
Roads	-	115,695	-	115,695
Water	52,243	121,899	-	174,142
Sanitary	-	94,407	-	94,407
Storm	-	38,266	-	38,266
Pool Inspections	460	-	60	400
Recreation	74,780	174,486	-	249,266
Fun Run	-	225	230	(5)
Custom Work	2,343	2,446	2,343	2,446
Prepaid Taxes	196,400	214,745	196,400	214,745
Total Deferred Revenue	1,222,089	971,042	255,493	1,937,638

8. Long-Term Debt	2023	2022
Debenture payable to Municipal Financing Corporation of Saskatchewan at 94,349 per year including interest at 5.15% per annum expiring in 2029.	476,597	542,982
Bankers acceptance loan payable with RBC with interest only payments at 3.93% per annum until October 31, 2023 and variable quarterly principal and interest rate swap payments thereafter expiring October 29, 2038.	3,500,000	3,500,000
Bankers acceptance loan payable with RBC with variable quarterly principal and interest rate swap payments at 2.9% per annum expiring October 17, 2039.	3,272,000	3,431,000
Interest rate swap agreement with The Bank of Nova Scotia with 25,000 quarterly principal payments and fixed interest rate payment of 3.80% per quarter plus a floating swap interest rate credit spread of 0.60%, expiring February 23, 2043	1,925,000	-
Interest rate swap agreement with The Bank of Nova Scotia with 47,500 quarterly principal payments and fixed interest rate payment of 3.10% per quarter plus a floating swap interest rate credit spread of 0.50%, expiring March 18, 2042	3,467,500	3,657,500
Total Long-Term Debt	12,641,097	11,131,482

Future principal and interest repayments are estimated as follows:

Year	Principal	Interest	Current	Prior Year
2024	643,804	476,045	1,119,849	996,010
2025	699,399	447,647	1,147,046	985,624
2026	716,179	419,558	1,135,737	979,730
2027	734,154	381,249	1,115,403	972,813
2028	754,333	370,407	1,124,740	-
Thereafter	9,093,228	2,127,963	11,221,191	10,176,650
Balance	12,641,097	4,222,869	16,863,966	14,110,827

Town of White City
Notes to the Financial Statements
As at December 31, 2023

8. Long-Term Debt - continued

The debt limit for the town is the total amount of the town's own source revenues for the preceding year (the Municipalities Act section 161)

year (the Municipalities Act section 161)	6,423,702
Plus additional approved debt from the Saskatchewan Municipal Board - September 21, 2009	1,160,983
Plus additional approved debt from the Saskatchewan Municipal Board - July 12, 2018	3,500,000
Plus additional approved debt from the Saskatchewan Municipal Board - October 4, 2019	3,880,000
Plus additional approved debt from the Saskatchewan Municipal Board - March 21, 2022	3,800,000
Plus additional approved debt from the Saskatchewan Municipal Board - February 14, 2023	3,000,000
Total debt limit of the town	21,764,685

9. Asset Retirement Obligation

	2023	2022
Balance, beginning of the year	-	-
Liabilities incurred	-	-
Liabilities settled	-	-
Accretion expense	-	-
Changes in estimated cash flows	-	-
Estimated total liability	-	-

Landfill

The Municipality does not maintain a waste disposal site.

Asbestos

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

10. Pension Plan

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

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

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

Details of the MEPP are as follows:

	2023	2022
Member contribution rate (percentage of salary)	9.00%	9.00%
Municipal contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 175,874	\$ 155,431
Municipal contributions for the year	\$ 175,874	\$ 155,431
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

11. Trusts of the Municipality

	2023	2022
McKenzie Point Deposit - held in trust	-	85,025
Interest received, accrued	274	274
Total Trusts	274	85,299

Town of White City
Notes to the Financial Statements
As at December 31, 2023

12. Risk Management

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

Credit Risk:

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

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

The aging of accounts receivable as at December 31, 2023 was:

	Total	30 Days	60 Days	90 Days	Over 120 Days
Taxes Receivable	144,425	144,425	-	-	-
Other Accounts Receivable	4,989,042	1,100,198	-	-	3,888,844
Total Receivables	5,133,467	1,244,623	-	-	3,888,844
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	5,133,467	1,244,623	-	-	3,888,844

Liquidity Risk:

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

The aging of accounts payable and deposits as at December 31, 2023 was:

	Total	2023	2024	2025	Past 2025
Accounts Payable	835,108	835,108	-	-	-
Accrued Liabilities Payable	145,155	145,155	-	-	-
Other liabilities	154,140	154,140	-	-	-
Deposits	434,780	434,780	-	-	-
Total	1,569,183	1,569,183	-	-	-

Market Risk:

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

Interest Rate Risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the municipality to interest rate risk consist of: - interest rate swap agreements on long term debt that can fluctuate from 0.50% to 0.60%

Currency Risk

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

Other Price Risk

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

13. Comparative Figures

Prior year comparative figures have been restated to conform to the current year's presentation. (Continued from previous page)

Town of White City
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2023

Schedule 1

	2023 Budget	2023	2022
TAXES			
General municipal tax levy	3,709,451	3,709,095	3,557,087
Abatements and adjustments	(1,000)	(938)	(873)
Discount on current year taxes	(519,323)	(518,025)	(488,971)
Net Municipal Taxes	3,189,128	3,190,132	3,067,243
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	15,500	15,987	14,147
Special tax levy	-	-	-
Other (<i>Specify</i>)	-	-	-
Total Taxes	3,204,628	3,206,119	3,081,390
UNCONDITIONAL GRANTS			
Revenue Sharing	789,436	925,190	789,436
Organized Hamlet	-	-	-
Other	-	-	-
Total Unconditional Grants	789,436	925,190	789,436
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,700	2,282	1,656
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (<i>Specify</i>)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other (<i>Specify</i>)	-	-	-
Total Grants in Lieu of Taxes	1,700	2,282	1,656
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	3,995,764	4,133,591	3,872,482

See Accompanying Notes
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Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2023

Schedule 2 - 1

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	4,214	4,386	11,958
- Sales of supplies	-	-	-
- Licenses, permits, fines, claims	16,700	8,792	12,752
Total Fees and Charges	20,914	13,178	24,710
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	100,000	-	-
- Investment income	101,040	210,640	192,734
- Commissions	-	-	-
- Insurance claims, other	-	15,133	32,432
Total Other Segmented Revenue	221,954	238,951	249,876
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	221,954	238,951	249,876
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total General Government Services	221,954	238,951	249,876
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Services Provided	45,180	23,222	178,803
Total Fees and Charges	45,180	23,222	178,803
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Donations	-	81,800	-
Total Other Segmented Revenue	45,180	105,022	178,803
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (<i>Specify</i>)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	45,180	105,022	178,803
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Capital donations	-	-	5,304
Total Capital	-	-	5,304
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Protective Services	45,180	105,022	184,107

See Accompanying Notes
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Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2023

Schedule 2 - 2

	2023 Budget	2023	2022
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	11,671	9,681	19,277
- Sales of supplies	300	990	63
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Levies	279,840	-	117,535
Total Fees and Charges	291,811	10,671	136,875
- Tangible capital asset sales - gain (loss)	16,500	(24,690)	6,430
- Other (Specify)	-	-	-
Total Other Segmented Revenue	308,311	(14,019)	143,305
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	6,000	5,460	4,967
- MEEP	-	-	-
- Prairies Economic, traffic safety	56,440	66,082	96,286
Total Conditional Grants	62,440	71,542	101,253
Total Operating	370,751	57,523	244,558
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	63,722	56,460	(712,319)
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	3,535
- Active Transportation	61,020	30,341	-
Total Capital	124,742	86,801	(708,784)
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	495,493	144,324	(464,226)

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Cemetery Fees	4,200	6,179	4,714
- Other	-	-	-
Total Fees and Charges	4,200	6,179	4,714
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	4,200	6,179	4,714
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- MMSW Recycling	48,000	63,763	59,449
Total Conditional Grants	48,000	63,763	59,449
Total Operating	52,200	69,942	64,163
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Environmental and Public Health Services	52,200	69,942	64,163

See Accompanying Notes
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Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2023

Schedule 2 - 3

	2023 Budget	2023	2022
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Landscape deposit forfeiture	500	400	61,405
Total Fees and Charges	500	400	61,405
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	500	400	61,405
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	500	400	61,405
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	500	400	61,405

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Levies and fees	556,334	153,633	143,695
Total Fees and Charges	556,334	153,633	143,695
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - donations	-	12,000	-
Total Other Segmented Revenue	556,334	165,633	143,695
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	5,000
- MEEP	-	-	-
- Sask Lotteries, Sask Culture, SPRA, CIF	42,534	41,174	32,753
Total Conditional Grants	42,534	41,174	37,753
Total Operating	598,868	206,807	181,448
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Recreation and Cultural Services	598,868	206,807	181,448

See Accompanying Notes
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Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2023

Schedule 2 - 4

	2023 Budget	2023	2022
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	1,471,757	1,502,370	1,400,339
- Sewer	990,392	979,970	952,458
- Other (Specify)	1,008,033	47,894	835,312
Total Fees and Charges	3,470,182	2,530,234	3,188,109
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	3,470,182	2,530,234	3,188,109
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	3,470,182	2,530,234	3,188,109
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Transition	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Utility Services	3,470,182	2,530,234	3,188,109
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	4,884,377	3,295,680	3,464,882

SUMMARY

Total Other Segmented Revenue	4,606,661	3,032,400	3,969,907
Total Conditional Grants	152,974	176,479	198,455
Total Capital Grants and Contributions	124,742	86,801	(703,480)
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	4,884,377	3,295,680	3,464,882

See Accompanying Notes
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Town of White City
Total Expenses by Function
As at December 31, 2023

Schedule 3 - 1

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	213,161	139,364	175,070
Wages and benefits	908,627	825,096	808,990
Professional/Contractual services	398,238	366,603	805,621
Utilities	14,722	14,298	14,793
Maintenance, materials and supplies	163,605	134,638	122,314
Grants and contributions - operating	2,500	1,200	2,025
- capital	-	-	-
Amortization	65,847	50,361	53,310
Accretion of asset retirement obligation	-	-	-
Interest	52,300	29,107	28,763
Allowance for uncollectible	1,000	-	-
Other	-	-	-
General Government Services	1,820,000	1,560,667	2,010,886
Restructuring (Specify, if any)	-	-	-
Total General Government Services	1,820,000	1,560,667	2,010,886
PROTECTIVE SERVICES			
Police protection			
Wages and benefits	50,400	26,370	-
Professional/Contractual services	252,519	223,546	208,273
Utilities	-	-	-
Maintenance, material and supplies	7,250	19,906	-
Accretion of asset retirement obligation	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-
Fire protection			
Wages and benefits	153,904	146,832	148,381
Professional/Contractual services	81,776	95,128	69,450
Utilities	9,211	9,527	9,134
Maintenance, material and supplies	43,100	50,310	42,916
Grants and contributions - operating	12,642	12,642	13,515
- capital	-	-	-
Amortization	100,669	81,133	79,830
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other (Specify)	-	-	-
Protective Services	711,471	665,394	571,499
Restructuring (Specify, if any)	-	-	-
Total Protective Services	711,471	665,394	571,499
TRANSPORTATION SERVICES			
Wages and benefits	450,190	432,568	444,708
Professional/Contractual Services	306,660	223,783	198,517
Utilities	68,695	64,169	60,010
Maintenance, materials, and supplies	65,550	58,183	88,013
Gravel	10,025	8,400	12,871
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	423,942	344,930	331,668
Interest	-	73,187	-
Accretion of asset retirement obligation	-	-	-
Other	-	-	-
Transportation Services	1,325,062	1,205,220	1,135,787
Restructuring (Specify, if any)	-	-	-
Total Transportation Services	1,325,062	1,205,220	1,135,787

See Accompanying Notes
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Town of White City
Total Expenses by Function
As at December 31, 2023

Schedule 3 - 2

	2023 Budget	2023	2022
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	-
Professional/Contractual services	297,980	319,540	304,764
Utilities	600	-	774
Maintenance, materials and supplies	4,083	3,393	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other	-	-	-
Environmental and Public Health Services	302,663	322,933	305,538
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	302,663	322,933	305,538

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	327,881	272,139	293,978
Professional/Contractual Services	65,310	64,293	56,811
Grants and contributions - operating	-	-	-
- capital	3,216	3,034	3,871
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other	-	-	-
Planning and Development Services	396,407	339,466	354,660
Restructuring (Specify, if any)	-	-	-
Total Planning and Development Services	396,407	339,466	354,660

RECREATION AND CULTURAL SERVICES

Wages and benefits	532,750	474,139	411,273
Professional/Contractual services	53,254	38,081	72,035
Utilities	34,853	30,978	29,101
Maintenance, materials and supplies	154,456	105,483	63,141
Grants and contributions - operating	75,270	75,269	64,160
- capital	-	-	-
Amortization	183,890	128,172	122,756
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectible	-	-	-
Other - Programs and events	70,300	82,723	65,959
Recreation and Cultural Services	1,104,773	934,845	828,425
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	1,104,773	934,845	828,425

See Accompanying Notes
23

Town of White City
Total Expenses by Function
As at December 31, 2023

Schedule 3 - 3

	2023 Budget	2023	2022
UTILITY SERVICES			
Wages and benefits	258,085	300,358	203,082
Professional/Contractual services	241,763	157,638	162,299
Utilities	23,241	19,711	16,877
Maintenance, materials and supplies	40,000	47,825	28,363
Grants and contributions - operating	256,270	218,540	295,312
- capital	-	-	-
Amortization	345,646	338,436	343,385
Interest	545,567	435,644	483,285
Accretion of asset retirement obligation	-	-	-
Allowance for Uncollectible	-	-	5,408
Other - Water purchases	1,129,000	1,092,350	1,067,250
Utility Services	2,839,572	2,610,502	2,605,261
Restructuring (Specify, if any)	-	-	-
Total Utility Services	2,839,572	2,610,502	2,605,261
TOTAL EXPENSES BY FUNCTION	8,499,948	7,639,027	7,812,056

See Accompanying Notes
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Schedule 5

Town of White City
Schedule of Segment Disclosure by Function
As at December 31, 2023

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	24,710	178,803	136,875	4,714	61,405	143,695	3,188,109	3,738,311
Tangible Capital Asset Sales - Gain	-	-	6,430	-	-	-	-	6,430
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income	192,734	-	-	-	-	-	-	192,734
Commissions	-	-	-	-	-	-	-	-
Other Revenues	32,432	-	-	-	-	-	-	32,432
Grants - Conditional	-	-	101,011	59,449	-	37,753	-	198,455
- Capital	-	40,305	(708,784)	-	-	-	-	(703,480)
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	249,876	184,107	(464,226)	64,163	61,405	181,448	3,188,109	3,464,882
Expenses (Schedule 3)								
Wages & Benefits	984,060	188,381	444,708	-	293,978	111,273	203,082	2,485,482
Professional/ Contractual Services	805,521	277,723	98,517	304,764	56,811	72,035	162,299	1,877,770
Utilities	14,793	9,134	60,010	774	-	29,101	16,877	130,689
Maintenance Materials and Supplies	122,311	42,916	100,884	-	-	63,141	28,363	357,618
Grants and Contributions	2,025	13,515	-	-	3,871	64,160	295,312	378,883
Amortization	53,310	79,830	331,698	-	-	122,756	343,385	930,949
Interest	28,763	-	-	-	-	-	483,285	512,048
Accretion of asset retirement obligation	-	-	-	-	-	-	-	-
Allowance for Uncollectible	-	-	-	-	-	-	5,408	5,408
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	95,959	1,907,250	1,133,209
Total Expenses	2,010,888	491,175	787,511	305,538	354,660	828,425	2,605,261	7,812,056
Surplus (Deficit) by Function	(101,011)	(387,392)	(1,600,013)	(241,375)	(293,255)	(646,977)	582,848	(4,347,174)
Surplus (Deficit) by Function	(1,371,716)	(560,372)	(1,060,896)	(1,060,896)	(1,060,896)	(1,060,896)	(1,060,896)	(1,060,896)
Taxes and other unconditional revenue (Schedule 1)								3,872,482
Net Surplus (Deficit)								(474,692)

See Accompanying Notes
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Schedule 4

Town of White City
Schedule of Segment Disclosure by Function
As at December 31, 2023

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	13,178	23,222	10,671	6,179	400	153,633	2,530,234	2,737,517
Tangible Capital Asset Sales - Gain	-	-	(24,690)	-	-	-	-	(24,690)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income	210,640	-	-	-	-	-	-	210,640
Commissions	-	-	-	-	-	-	-	-
Other Revenues	15,133	81,800	-	-	-	12,000	-	108,933
Grants - Conditional	-	-	71,542	63,763	-	41,174	-	176,479
- Capital	-	-	86,801	-	-	-	-	86,801
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	238,951	105,022	144,324	69,942	400	206,807	2,530,234	3,295,680
Expenses (Schedule 3)								
Wages & Benefits	964,460	173,202	432,568	-	272,139	474,139	300,338	2,616,866
Professional/ Contractual Services	366,603	318,674	223,783	319,540	64,293	38,081	157,638	1,488,612
Utilities	14,298	9,527	64,169	-	-	30,978	19,711	138,683
Maintenance Materials and Supplies	134,638	70,216	66,583	3,393	-	105,483	47,825	428,138
Grants and Contributions	1,200	12,642	-	-	3,034	75,269	218,540	310,685
Amortization	50,361	81,133	344,930	-	-	128,172	338,436	943,032
Interest	29,107	-	73,187	-	-	-	435,644	537,938
Accretion of asset retirement obligation	-	-	-	-	-	-	-	-
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	1,560,667	665,394	1,205,220	322,933	339,466	82,723	1,092,350	1,175,073
Total Expenses	1,371,716	(560,372)	(1,060,896)	(252,991)	(339,066)	(728,038)	(80,268)	(4,343,347)
Surplus (Deficit) by Function	(1,371,716)	(560,372)	(1,060,896)	(252,991)	(339,066)	(728,038)	(80,268)	(4,343,347)
Taxes and other unconditional revenue (Schedule 1)								4,133,591
Net Surplus (Deficit)								(209,756)

See Accompanying Notes
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	2023										2022	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer				Total	Total
Asset cost												
Opening Asset costs	1,285,883	1,820,321	19,566,707	707,000	-	5,914,286	25,711,716	-	-	5,635,600	25,711,716	46,869,486
Additions during the year	-	181,096	133,652	-	-	278,685	993,040	-	-	-	1,586,473	6,906,715
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Capital Assets related to restructuring (Schedule 11)	-	(32,982)	(16,029)	-	-	-	(13,571)	-	-	-	(62,582)	(21,710)
Closing Asset Costs	1,285,883	1,820,321	19,566,707	707,000	-	5,914,286	26,691,185	-	-	5,914,286	55,278,382	53,754,491
Accumulated Amortization Cost												
Opening Accumulated Amortization Costs	579,487	1,054,665	2,716,516	1,000,000	-	1,722,967	5,326,073	-	-	1,722,967	11,399,708	10,480,469
Add: Amortization taken	50,361	81,133	344,930	-	-	128,172	338,436	-	-	-	943,032	930,949
Less: Accumulated amortization on disposals	-	(16,071)	(9,936)	-	-	-	(754)	-	-	-	(26,761)	(11,710)
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	629,848	1,119,727	3,051,510	1,000,000	-	1,851,139	5,663,755	-	-	12,315,979	11,399,708	11,399,708
Net Book Value	656,035	700,594	16,515,197	707,000	-	4,063,147	21,027,430	-	-	42,962,403	42,354,783	42,354,783

Schedule 7

Town of White City
Schedule of Tangible Capital Assets by Function
As at December 31, 2023

	2023						2022		
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	General/Infrastructure Assets Under Construction	Total	Total
Asset cost									
Opening Asset costs	12,547,598	3,110,205	3,487,676	255,263	2,482,912	23,649,419	8,221,418	53,754,491	46,869,486
Additions during the year	-	406,883	-	81,783	134,862	-	962,945	1,586,473	6,906,715
Disposals and write-downs during the year	-	-	-	-	(62,582)	-	-	(62,582)	(21,710)
Transfers (from) assets under construction restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
Closing Asset Costs	12,547,598	3,517,088	3,487,676	337,046	2,555,192	23,649,419	9,184,363	55,278,382	53,754,491
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	1,249,006	1,587,455	90,795	1,589,011	6,883,441	-	11,399,708	10,480,469
Add: Amortization taken	-	143,936	99,465	27,322	165,464	506,845	-	943,032	930,949
Less: Accumulated amortization on disposals	-	-	-	-	(26,761)	-	-	(26,761)	(11,710)
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	-	1,392,942	1,686,920	118,117	1,727,714	7,390,286	-	12,315,979	11,399,708
Net Book Value	12,547,598	2,124,146	1,800,756	218,929	827,478	16,259,133	9,184,363	42,962,403	42,354,783

Town of White City
Schedule of Tangible Capital Assets by Object
As at December 31, 2023

Schedule 6

See Accompanying Notes
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See Accompanying Notes
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Town of White City
Schedule of Accumulated Surplus
As at December 31, 2023

Schedule 8

	2022	Changes	2023
UNAPPROPRIATED SURPLUS	4,977,877	417,883	5,395,760
APPROPRIATED RESERVES			
Asset Renewal - General Government	163,909	22,662	186,571
Asset Renewal - Protective Services	261,273	7,196	268,469
Asset Renewal - Transportation	671,876	141,651	813,527
Asset Renewal - Recreation & Culture	319,945	57,677	377,622
Recreation Committee	2,400	-	2,400
Fire Department Fundraising	7,000	-	7,000
Occupancy Deposit Forfeitures	13,900	-	13,900
Carried-Over Projects	51,969	-	51,969
Water	821,090	152,296	973,386
Sewer	520,197	(107,126)	413,071
Total Appropriated	2,833,559	274,356	3,107,915
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	42,354,783	607,620	42,962,403
Less: Related debt	(11,131,482)	(1,509,615)	(12,641,097)
Net Investment in Tangible Capital Assets	31,223,301	(901,995)	30,321,306
Accumulated Surplus (Deficit) excluding remeasurement gains (losses)	39,034,737	(209,756)	38,824,981

Town of White City
Schedule of Mill Rates and Assessments
As at December 31, 2023

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	1,165,750	562,958,640	4,009,920	-	5,372,340	-	573,506,650
Regional Park Assessment							-
Total Assessment							573,506,650
Mill Rate Factor(s)	1.0000	1.0000	1.0000	-	1.0000		
Total Base/Minimum Tax (generated for each property class)	-	1,376,270	-	-	6,510		1,382,780
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	4,729	3,659,800	16,265	-	28,301		3,709,095

MILL RATES:	MILLS
Average Municipal*	6.47
Average School*	4.56
Potash Mill Rate	-
Uniform Municipal Mill Rate	4.0563

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

See Accompanying Notes
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See Accompanying Notes
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**Town of White City
Schedule of Council Remuneration
As at December 31, 2023**

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Brian Fergusson	28,330	458	28,788
Councillor	Rebecca Otitoju	16,385	12	16,397
Councillor	Andrew Boschman	14,495	223	14,718
Councillor	Henry Zorn	18,482	46	18,528
Councillor	Scott Moskal	13,185	-	13,185
Councillor	William Krzysik	14,560	196	14,756
Councillor	Kris Moen	16,675	69	16,744
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		122,112	1,004	123,116

See Accompanying Notes
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**Schedule of Restructuring
As at December 31, 2023**

Schedule 11
2023

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

See Accompanying Notes
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STATEMENT OF PUBLIC ACCOUNTS

STATEMENT OF PUBLIC ACCOUNTS

MAYOR AND COUNCIL REMUNERATION AND OTHER EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2023 (IN DOLLARS)

Name	Title	Remuneration	Reimbursed Costs	Total
Fergusson, Brian	Mayor	28,330	458	28,788
Otitoju, Rebecca	Deputy Mayor	16,385	12	16,397
Boschman, Andrew	Councillor	14,495	223	14,718
Krzsik, Bill	Councillor	14,560	196	14,756
Moen, Kris	Councillor	16,675	69	16,744
Moskal, Scott	Councillor	13,185	-	13,185
Zorn, Hal	Councillor	18,482	46	18,528
		\$122,112	\$1,004	\$123,116

BOARD REMUNERATION AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2023 (IN DOLLARS)

Board Member	Board Payments
DEVELOPMENT APPEALS BOARD AND BOARD OF REVISION	
Enmark, Chrstine	660
Fletcher, Ryan	820
Gould, Dennis	880
Grant, Larry	820
Schalk, Loran	500
Schill, Cory	820
Weir, Glenn	320
Wood, Bill	320
	\$5,140
WHITE CITY EMERGENCY MEASURES ORGANIZATION	
Olsen, Charles	3,000
Coppicus, Reagan	1,500
	\$4,500

**STATEMENT OF
PUBLIC ACCOUNTS**

EMPLOYEE REMUNERATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(IN DOLLARS)

Employee Name	Title	Salary
Audette, Rodney	Town Manager	166,822
Behrns, Delainee	Manager of Community Planning & Development	88,344
Challand, Josh	Operations Technician	90,055
Colbow, Voula	Town Clerk	120,664
Graefer, Shane	Parks & Facilities Coordinator	74,248
Haines, Dustin	Tax & Utility Clerk	67,783
Himmelspeck, Ruchelle	Manager of Parks, Recreation & Culture	112,121
Horvath, Nadine	Financial Clerk	75,156
Jimenez, Mauricio	Town Planner	97,058
Knoblauch, Kody	Operations Technician	52,535
Kozack, Chace	Development Officer	62,255
Landry, Ryan	Foreman	83,751
Li, Liz	Manager of Finance	112,909
Lockert, Justin	Operations Technician	58,523
Morgan, Andrew	Operations Technician	65,459
Nameth, Ben	Assistant Foreman	74,523
Reinkens, Chantelle	Office Manager	83,572
Schmidt, Gary	Manager of Public Works	124,063
Schulz, Randy	Fire Chief	82,421
Virgin, Cassandra	Deputy Town Clerk	75,712
White, Meaghann	Program & Event Coordinator	50,183
	15 Employees under \$50,000	180,923
	23 Volunteer Firefighters	51,056

Note

Employee title represents the employment title of the employee as of December 31, 2023 or at the date of termination or leave.

**STATEMENT OF
PUBLIC ACCOUNTS**

EXPENDITURES AND CONTRACTUAL SERVICES OVER \$50,000
FOR THE YEAR ENDED DECEMBER 31, 2023
(IN DOLLARS)

Name	Amount
KMS Construction Ltd.	65,457
Loraas Disposal South Ltd	264,860
Microage	90,570
Minster of Finance	2,834,745
Municipal Employees Pension Plan	351,748
Playgrounds-R-Us	115,007
Receiver General	739,457
Regina Honda	51,941
Robertson Stromberg LLP	211,646
SaskPower	108,342
SaskWater	1,214,783
Sherwood Co-op Assn Ltd.	52,115
Southeast Regional Library	60,788
SUMA	142,369
Upfront Holdings Ltd.	73,022
WCRM158 Wastewater	1,117,926
Wilco Contractors Southwest Inc.	111,416

**STATEMENT OF
PUBLIC ACCOUNTS**

GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(IN DOLLARS)

Name	Amount
Active Transportation Fund	30,341
Canada Community-Building Fund	56,460
Canada Community Revitalization Fund	41,440
Canada Summer Jobs	5,460
Municipal Revenue Sharing	925,190
MMSW Recycling Grant	63,762
Sask Lotteries	37,494
Softball Sask Membership Assistance Program	2,080
Traffic Safety	24,641
Trans Canada Trail Care Grant	1,600



STATISTICAL SCHEDULES

STATISTICAL SCHEDULES

	2023	2022	2021	2020	2019
CONSOLIDATED EXPENSES BY FUNCTION					
General Government	1,560,667	2,010,886	1,498,472	1,591,622	1,444,099
Protective Services	665,394	571,499	536,700	479,496	443,841
Transportation Services	1,205,220	1,135,787	947,504	871,158	913,926
Environmental & Public Health	322,933	305,538	274,764	263,350	263,411
Planning & Development	339,466	354,660	329,826	318,390	260,802
Recreation & Culture	934,845	828,425	760,230	728,417	674,038
Utility Services	2,610,502	2,605,261	2,436,063	2,530,261	2,594,384
Total	7,639,027	7,812,056	6,783,559	6,782,694	6,594,501

	2023	2022	2021	2020	2019
CONSOLIDATED EXPENSES BY OBJECT					
Wages and Benefits	2,616,866	2,485,482	2,260,713	2,102,843	1,859,051
Professional/Contractual Services	1,488,612	1,877,770	1,365,214	1,399,805	1,343,780
Utilities	138,683	130,689	121,926	133,852	132,305
Maintenance, Materials, and Supplies	428,138	361,489	381,732	520,437	518,514
Grants and Contributions	310,685	375,012	316,333	248,158	367,324
Amortization	943,032	930,949	893,660	857,548	828,341
Interest	537,938	512,048	337,360	282,039	261,705
Allowance for Uncollectibles	-	5,408	-	89	300
Other	1,175,073	1,133,209	1,106,621	1,237,923	1,283,181
Total	7,639,027	7,812,056	6,783,559	6,782,694	6,594,501

	2023	2022	2021	2020	2019
CONSOLIDATED REVENUES BY SOURCE					
Taxation and Other Unconditional Revenue	4,133,591	3,872,482	3,582,595	3,680,238	3,408,713
Fees and Charges	2,737,517	3,738,311	2,754,828	2,469,697	2,315,439
Tangible Capital Asset Sales - Gain	-24,690	6,430	30,873	36,132	-50,697
Land Sales - Gain	-	-	-	-	-
Investment Income and Commissions	210,640	192,734	466,175	148,604	202,888
Other Revenues	108,933	32,432	29,544	40,088	30,664
Grants - Conditional	176,479	182,981	91,989	178,453	959,994
Grants - Capital	86,801	-688,006	805,579	775,548	567,590
Total	7,429,271	7,337,364	7,761,583	7,328,760	7,434,591

STATISTICAL SCHEDULES

	2023	2022	2021	2020	2019
Consolidated annual surplus/ (deficit)	-209,756	-474,692	978,024	546,066	876,090
Consolidated accumulated surplus/ (deficit)	38,824,981	39,034,737	39,509,429	38,531,405	37,985,339
Net financial assets	-4,251,447	-3,594,636	3,067,873	3,214,763	3,786,133
Assessed values for general municipal purposes of land and improvements	573,506,650	567,923,195	561,512,785	602,556,035	596,084,315
Property tax collections	3,709,095	3,557,087	3,339,166	3,238,862	3,181,160
Gross and net long-term debt	12,641,097	11,131,482	7,691,116	8,375,819	9,037,864
Total debt that is supported by property taxes	-	-	-	-	-
Total debt of self-supporting utilities and municipal enterprises	12,641,097	11,131,482	7,691,116	8,375,819	9,037,864
Long-term debt per capita	3,293.00	2,913.24	2,077.56	2,185.76	2,407.53

	2023	2022	2021	2020	2019
DEMOGRAPHIC STATISTICS					
Population	3,839	3,821	3,702	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	556,700	736,521	533,390	464,615	445,833
Business Licenses	72	80	83	99	106







General Inquiries

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