



BUDGET 2023

Town of White City, Saskatchewan

FAST FACTS

WHITE CITY AT A GLANCE:

The Town of White City is a young and vibrant community located just 10km east of the City of Regina. As one of Canada's fastest growing communities, the Town attracts families from all over the world because of its desirable location and large-lot, small town feel of the community.

White City is located on Treaty 4 lands, the original lands of the Cree, Ojibwe, Saulteaux, Dakota, Nakota, Lakota 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.

INCORPORATED:

1967



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

AREA:
7.52km²

POPULATION:
3839

DWELLINGS:
1248

EMPLOYEES:
24

COUNCIL:
**1 MAYOR,
6 COUNCILLORS**

KM OF PARK SPACE:
66+

KM OF TRAILS:
13+

RECREATION FACILITIES:
19

KM OF SANITARY
SEWER UTILITY
32

KM OF TREATED WATER
UTILITY:
37.6

AUDITORS:
Prairie Strong Chartered
Professional Accountants

SOLICITOR:
Robertson Stromberg Law

DEMOGRAPHIC STATISTICS:

Statistic	2022	2021	2020	2019	2018
Population	3839	3821	3832	3754	3717
Residential Dwellings	1248	1242	1236	1223	1211
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	27	50	54	31	48
Building Permit Values	\$5,810,108	\$7,096,200	\$7,486,350	\$6,586,500	\$10,200,000
Average Home Value	\$736,521	\$533,390	\$464,615	\$455,833	\$519,000
Business Licences	80	83	99	106	94

MESSAGE FROM THE MAYOR

Fellow White Citizens:

Every year the Town of White City (the Town) develops a new budget based on White City Town Council's (Council) direction and on what we have heard from our residents over time. The budget provides a roadmap for our town and ensures Council and administration stay focused on what matters most to our residents: value for their taxes and continuing to protect and enhance our quality of life.

The 2023 Annual Budget aims to maintain the level and quality of our municipal services while resuming pre-pandemic recreation services and events for our residents. The Annual Budget is one of the most important items Council considers during the year. In 2023 there was a deliberate focus on maintaining municipal services, returning recreational events and programming to pre-COVID levels and minimizing tax increases while maintaining a fiscally responsible approach to debt, reserves and utility operations.

In early 2023, we received news regarding the Town's boundary alteration application before the Saskatchewan Municipal Board (SMB). On January 12, 2023, the SMB's Municipal Boundary Committee (MBC) issued their decision on the Town of White City's 2019 Boundary Alteration Application. White City's application to incorporate, into a single municipality, White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park, and sufficient additional land to support a well-planned and managed community for the next 25 years was dismissed, despite the province advocating for long-term planning and the many examples of long-term planning horizons adopted by multiple municipalities across the province.

The committee's decision ultimately sets a precedent that rural municipalities can grow unchecked on the borders of urban municipalities. This unchecked growth will allow RMs to dictate how, where, and frankly if urban municipalities are allowed to grow at all. It sends a dangerous message that RMs taking a tactic of surrounding and choking out urban neighbours is an acceptable practice.

On February 9, 2023, the Town filed an application for leave to appeal the decision. Our decision is based on a full review of the reasons provided and on what we consider to be insufficient analysis and reasoning in support of the MBC's conclusions. We are also concerned about the failure to address certain matters, including the issue of land for commercial or industrial development. If granted leave, the Town of White City will proceed through the appeal process, which will culminate in a hearing before the Saskatchewan Court of Appeal. Read more at <https://whitecity.ca/p/2018-boundary-alteration>

Regardless of the disappointing SMB decision, administration will continue to focus on the development of the Town Centre and demonstrating that future growth in White City will continue in an intelligently planned, sustainable and environmentally conscious manner.



In addition to commercial and residential development moving forward in the Town Centre, the Town has dedicated lands for the Multi-Use Recreation Centre (Recreation Centre) and future high school site. This project is a major investment in the future of our community and is an opportunity to increase our quality of life, health and wellness and culture. It could also support economic development for our community and help realize a vibrant Town Centre, becoming the heart of our community.

With Stage 3 of the Multi-Use Recreation Centre complete, Council has made the conscious decision to pause further design development and proceed with a fundraising campaign. The 2023 Annual Budget does not include funds for the recreation centre, however, existing municipal resources will be used to form a Fundraising Committee.

The 2023 Annual Budget also continues to allocate a recreation portion from the base tax of \$100 per property. The funds collected from this portion are deposited into a specific Recreation Reserve where levy funds will be allocated for the planning, development, and construction of a Multi-Use Recreation Centre within the community. White City Town Council made the decision to implement a Recreation Levy in 2022 to begin saving to fund the proposed recreation facility. Based on the public engagement conducted in the Spring of 2021, 69% of respondents indicated a preference of, at minimum, an annual property tax increase per household between \$100-\$300 per year. Council recognizes the importance of recreation services and facilities for our current residents and the appeal for future residents.

With inflation rates that haven't been seen for many years, it is important to build a fund now to provide those future services for the benefits it will bring to residents in White City and neighbouring communities.

Transparency and communication are a top priority for Council. We are dedicated to increasing public engagement and communication with our residents. In 2023 we will focus on listening more and gaining valuable input from our residents to help support the decision-making process, in addition to finding new ways to share information.

We are confident we have once again found a good balance to provide residents with value for their taxes while maintaining services and investing in the future of our community. Residents that have been here for twenty days or twenty years will see their interests reflected in the 2023 Annual Budget.

Take Care. Keep Well.
Mayor Brian Fergusson

MESSAGE FROM THE TOWN MANAGER

To Mayor and Council,

I am pleased to present the Town of White City 2023 Annual Budget.

Under the direction of the 2022-2025 Strategic Plan and the direction of Council, administration has prepared this budget with a focus on a comprehensive review to ensure lean operations and provide the best value for resident's tax dollars without sacrificing important services or quality of life in our community.

The budget this year is focused on balancing investment into the future of the community while expanding the service provision and programming for our resident's quality of life.

The budget includes revenues of \$8.9M, operating expenditures of \$8.5M and \$7.1M for capital expenditures. Tax policy changes include a \$100 increase to the municipal base tax and a no mill rate increase resulting in a 3.6% total tax revenue increase from 2022 actuals. The proposed tax revenue increase is well below the annual average Consumer Price Index for the Regina area, and is below the year to year Consumer Price Index of 6.4% as reported by the Saskatchewan Bureau of Statistics in November 2022. As directed by Council, administration was conscious of maintaining low tax rates in White City while balancing the desire for additional services and facilities.

In 2023 we aim to progress the following strategic objectives:

- funding to the WCRM158 Wastewater Management Authority to continue the Wastewater Expansion Project and ensure sufficient effluent management and infrastructure to support growth in the region;
- an increase in the amount of recreation and culture programming and events provided to all demographics of our community;
- increased communications and public engagement with residents;
- the asset renewal of equipment to ensure efficient, consistent and dependable services to residents; and
- improved bylaw enforcement with the introduction of a dedicated Community Safety Officer to address bylaw issues and select provincial statues, including addressing speeding and other traffic concerns within the community.

Having resolved the wastewater treatment issues that resulted in a development moratorium in the Town, we are excited that development in the Town Centre began in 2022 and will continue in 2023. Administration will focus on the development of the Town Centre. At the heart of White City's future, the Town Centre aims to give our growing community urban amenities and housing options while protecting and celebrating the rural lifestyle of our community.



Specifically, I am pleased to see progress on two developments that have been pending Community Planning approval since 2019:

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

In Royal Park, the developer has been busy with rough grading and installation of underground utilities. In 2023 we will begin to see the physical development of Royal Park with the installation of roads, shallow utilities and the first homes being built.

Administration will also be undergoing a lengthy process of reviewing and updating the Town's Official Community Plan and Zoning Bylaw to ensure that future growth is properly managed with policies in place to facilitate that growth and solidify White City as an attractive destination for visitors, new residents, businesses and developers.

The administration team is engaged and ready to provide the programs and services expected by citizens and maintaining our streets, pathways, parks and recreational facilities. Our team is passionate about the service we provide to our residents and always strive to give five-star service with a smile. For administration, each day becomes an opportunity to take another step toward our mission of creating a community that provides peaceful living with high quality municipal services and wide-open spaces.

Over the next three years, administration will use the 2022-2025 Strategic Plan as a vision for the community as laid out by Council and the community. The new plan was developed throughout 2021 as the guiding document for administration to visualize the future and take steps toward the continual improvement of our community, our services and ourselves. We are looking forward to the new challenges and opportunities that 2023 will bring.

Town Manager
Rodney Audette

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FORMAT & PROCESS

Budget Presentation

The 2023 Annual Budget includes revenues and expenditures provided for strategic priority items and maintaining current service levels of operation.

Strategic priority items link to the 2022-2025 Strategic Plan (the Strategic Plan). These items provide White City Town Council (Council) with an indication of initiatives identified in the Strategic Plan as an action item in 2023. Administration identified these initiatives and provided a corresponding revenue or expense related to them.

This budget will permit the Town of White City (the Town) to maintain current service levels of operation including providing the same programming, facilities, snow removal, utility services, regulatory requirements, and all other services as the Town continues to grow and change.

The 2023 Annual Budget process involved an administrative review of prior year budgets, prior year actuals and current year forecast to develop a budget for the upcoming year. The management team was held accountable to deliver a cost-conscious budget proposal for their areas of responsibility and identify service priorities, alignment of resources to expected service requirements, efficiencies and the identification of potential gaps or risks. Throughout the budget process there was collaboration among the management team to present a draft budget to Council which supports the goals and objectives of Council, the Strategic Plan, the Official Community Plan and the Town Centre Neighbourhood Plan.

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

The 2023 budget includes a flat \$100 municipal base tax increase for the majority of properties. This increase would help the municipality to cover the costs to continue to provide base services.

The total operating revenues forecast for 2023 are \$8.0M, with capital grants and other contributions of \$873.1K, totaling \$8.9M. This breaks down as \$5.5M supporting general operations and \$3.4M supporting utilities. The overall operational costs of the Town for 2023 will be \$8.5M. The operating surplus of \$366.2K will be used to fund a portion of the 2023 Capital Program and repay long-term debt. The remaining 2023 Capital Program will be funded with a debt issuance of \$5.0M. Overall, the Town is presenting a balanced budget with a minimal surplus of \$112.0K.

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

The Town is expecting to invest \$7.1M in the 2023 Capital Program. The 2023 Capital Program includes funding of the Wastewater Expansion Project, Multi-use Pathway Network Improvement, Fire Training Grounds, Play Structures, Town Centre Lake Project, and municipal equipment renewal.

This document outlines the Town's revenue and spending plans for 2023 and provides updates to citizens about the Town's property tax levels, reserve balances, development levies and borrowing. A five-year capital plan is also included to outline the Town's investment in capital assets for the community.

BUDGET FUND STRUCTURE

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

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

DEPARTMENT/FUND RELATIONSHIP

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

FIGURE 1.1

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

BASIS OF BUDGETING

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

The Town's basis of budgeting is same as basis of accounting. All the budget items reflect financial transactions that will happen during 2023 budget year.

BASIS OF ACCOUNTING

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

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

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

FINANCIAL POLICIES

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

- The Purchasing Policy provides guidance as to the required steps to make purchases on the Town's behalf. It uses a principal-based approach requiring the purchaser to use sound judgement and comply with the objectives of the policy if a potential purchase isn't covered specifically by the policy.
- The Tangible Capital Asset Policy provides overall direction for the capitalization of assets, provides guidance in the creation of a capital asset accounting system, and addresses the areas of Public Service Accounting Board (PSAB) that may require professional judgement.
- The Corporate Credit Card Policy applies to all employees who are granted and assigned a corporate credit card and governs the responsible use of, and procedures for, credit cards belonging to the Town for the purpose of conducting Town business.
- The Asset Management Policy is to outline asset management practices to encourage long-term economic sustainability, dependable service delivery, and centralized data management into a consolidated resource to be utilized by the municipality.

2023 Annual Budget Process

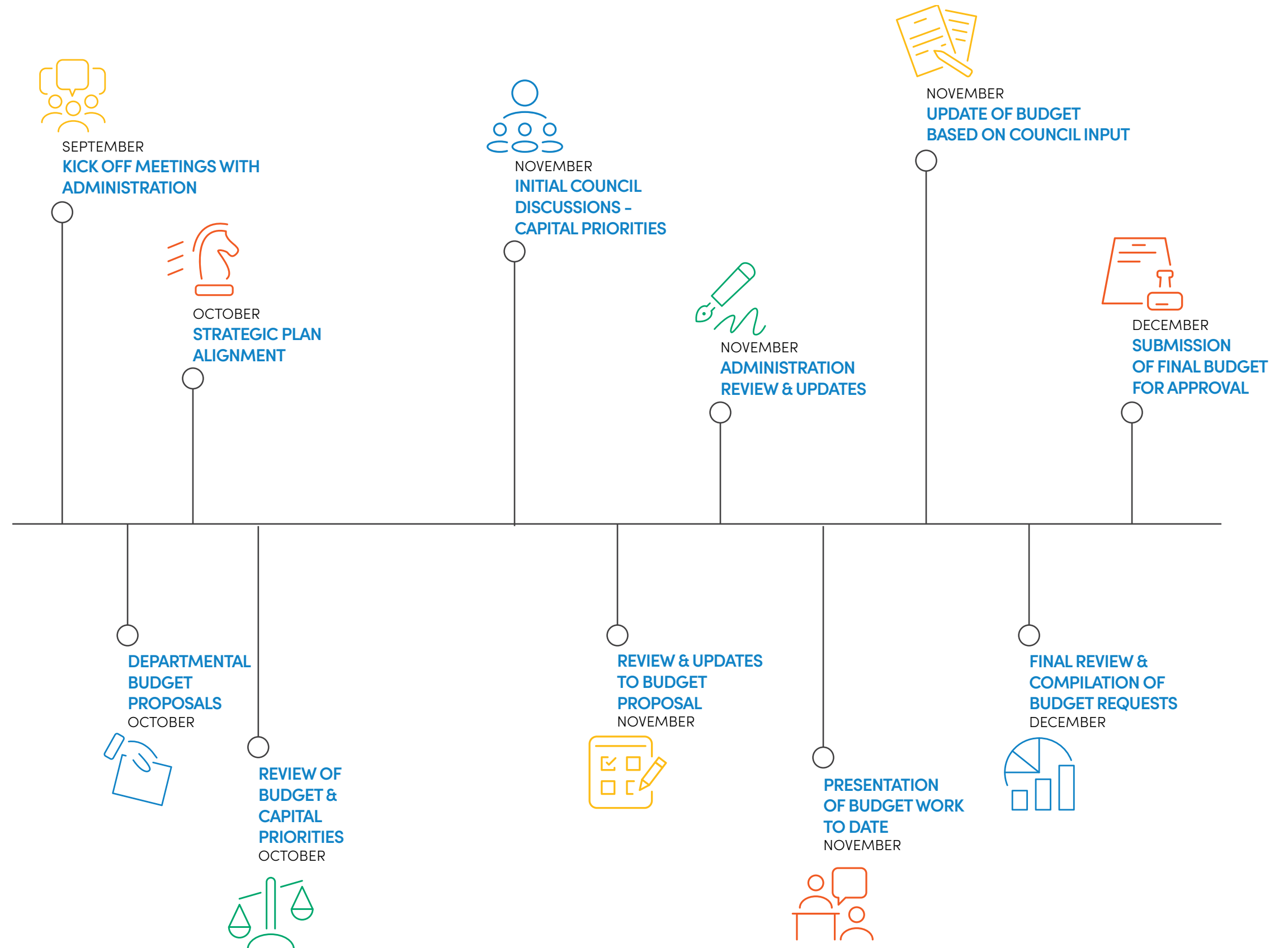
Pursuant to The Municipalities Act, Council shall adopt an operating and capital budget for each financial year. No Council may authorize a tax levy without having adopted the annual operating and capital budget for that year. As Saskatchewan municipalities are not permitted to budget for an operating deficit, the 2023 Annual Budget is a balanced budget, with a minimal surplus. A balanced budget is defined as a financial plan that stipulates total expected revenues are equal to total planned expenditures or spending.

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

After much planning and deliberation, Council is presented with a proposed annual budget with a recommendation for approval. Once approved, the budget for the next fiscal year is enacted by Council and administration may make expenditures which are included in the operating or capital budget. In 2023, Council requested more detailed review of budgetary items after the preliminary presentation of the budget including possible tax rate scenarios, additional capital project information and information on staffing additions and salary increases. During the second review, Council directed administration to proceed with a \$100 increase to the base tax.

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

FIGURE 1.2



ENVIRONMENTAL SCAN

MULTI-USE RECREATION CENTRE

The Multi-Use Recreation Centre is a major investment in the future of the community and quality of life. In coordination with the Town Centre, the project would create a community hub for sports, recreation and culture and support economic development for the community and help realize a vibrant Town Centre.

In 2022, the Town concluded Stage 3 (Architectural Drawings) of the Multi-Use Recreation Centre. This stage focused on advancing detailed design development for the two arenas, combined multi-use/fieldhouse and aquatics and a core spine. This approach allows the Town to continue to advance the phases/project when ready and able to do so.

This stage of the work has resulted in a design that:

- Advances the site plan to incorporate additional amenities, adjacency to indoor activities, enhancements for vehicular and pedestrian traffic, and ensuring convenient accessible parking and access for buses and transport vehicles for events.
- Maximizes multiple, varied, and concurrent programming opportunities, optimizing revenue opportunities, competition, and tournament capabilities throughout the facility, with consideration for safety and inclusiveness.
- Maximizes non-sport events such as tradeshow, concerts, and major events to maximize revenue opportunities.
- Increases food and beverage access for spectator arena, including in-arena lounge, enabling mobile food services and maximizing access for event functions, including patio lounge opportunity and touch-down area.
- Maximizes washroom efficiency and flow, particularly in the spectator arena, with consideration for inclusiveness and accessibility throughout the facility.

- Optimizes “crush space” on both levels to support various events, including ticketing for paid events.
- Provides for flexibility of multi-use spaces that may be sublet/rented for a variety of purposes and to support various retail uses, including pro-shop, private fitness, physio, or food services, with some accessible external to the facility.
- Considers design elements to optimize the attractiveness of the overall facility and its components, from seating configuration, safety site lines, and accessibility.
- Includes a multitude of detailed design considerations, from sizing and amenities in the spectator arena to support a future Junior Hockey Team to optimizing parental support in the arenas and aquatics to optimizing the gymnasium layout to enable tournament play.

Now that Stage 3 is complete, the Town will assess the next steps as a significant portion of the facility is intended to be funded through development and associated development levies. Progress on this project and development of the Town Centre has been impacted by wastewater capacity. Due to significant issues with the Town’s wastewater treatment capacity, substantial funding was diverted from other projects, including the Recreation Centre, to get development back on track. The Town’s investment in Stage 3 represents an opportunity to advance the project (whichever phase is subsequently determined) towards being ready when the time is right.

While no budget is allocated in the 2023 Annual Budget, Council has directed administration to form a Fundraising Committee to begin and maintain fundraising efforts through 2023 and beyond.

INTEGRATED FULL-SERVICE GROWTH COMMUNITY PROPOSAL

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

Since the launch of the proposal, the Town initiated a comprehensive public consultation and engagement process that included public information sessions, stakeholder consultation meetings and other opportunities for all affected citizens and businesses to offer opinions and provide suggestions. In general, citizens were satisfied with the Town's proposal and saw it as a logical approach to the issues of growth and governance.

After the public consultation phase and following a voluntary mediation process it was determined that no progress was being made on agreement of any of the items in dispute and it was time to proceed with an application to create one united urban community to the SMB.

The Town submitted the application for annexation to the SMB on November 21, 2019 and in early 2020 completed and submitted an updated Future Growth Study along with the final Financial Impact Analysis. Following the submission of the updated application, the SMB scheduled a jurisdictional hearing on January 27, 2021 to determine whether the SMB shall hear the Town's application as an annexation application or if the application should be forwarded to the Minister of Government Relations as an application to merge a part of two municipalities together.

The January 27, 2021 hearing was postponed due to increasing COVID cases in the province and concerns raised by SMB board members and staff concerning safety. The hearing was rescheduled for November 18, 2021. White City and the RM of Edenwold took part in a jurisdictional hearing with the SMB.

On December 14, 2021, the SMB issued its decision in which it ruled that the Town had followed the correct procedure by submitting its application to the SMB and that the SMB has the jurisdiction to decide the Town's application.

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

The SMB's Municipal Boundary Committee (MBC) issued their decision on the Town of White City's 2019 Boundary Alteration Application. White City's application to incorporate, into a single municipality, White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park, and sufficient additional land to support a well-planned and managed community for the next 25 years has been denied, despite the province advocating for long-term planning and the many examples of long-term planning horizons adopted by multiple municipalities across the province.

The amount of development and other barriers to growth now encompasses 55% of the Town's border - significantly more surrounded than 100 other communities in Saskatchewan.

Despite the evidence and facts included in the Town's application, the SMB stated in their decision that "The Town has not demonstrated a need to annex land to stop the development next to its borders."

The Town of White City is in strong opposition to the statements provided within the final decision and the Town believes it has adequately demonstrated a need to annex lands for long-term growth in the community, to secure adequate transportation networks and to stop the encroachment of ad-hoc development on its immediate borders.

During the past 25 years, the RM of Edenwold has developed several urban, country residential, and commercial developments encroaching on the borders of White City. The amount of development and other barriers to growth now encompasses 55% of the Town's border - significantly more surrounded than 100 other communities in Saskatchewan.

The RM has been planning and approving more urban development surrounding White City, which leaves limited land for expansion. In the RM of Edenwold's 2020 Official Community Plan, they continue to signal that it intends to approve further urban and commercial development on the borders of White City to the extent that 85% of the Town's borders will be encumbered by development in the RM in the very near future. On February 9, 2023, the Town filed an application for leave to appeal from the decision which was delivered on January 12, 2023. The Town's decision to appeal is based on a full review of the reasons provided and on what the Town considers to be insufficient analysis and reasoning in support of the MBC's conclusions. The Town is also concerned about the failure to address certain matters, including the issue of land for commercial or industrial development.

If granted leave, the Town of White City will proceed through the appeal process, which will culminate in a hearing before the Saskatchewan Court of Appeal.

TOWN CENTRE DEVELOPMENT

The Town continues to work closely with development proponents in the area to make the Town Centre a reality. The Town Centre is envisioned to further enhance the lifestyle and broaden the services available to residents. It will do so by offering a central location for professional services, retail, residential and office accommodation, entertainment, food and beverage, grocery, art and cultural facilities in a small-town neighborly style.

In 2014/15 the Town adopted The Town Centre Neighbourhood Plan. This was, and continues to be, the first neighbourhood plan in the White Butte Region and aims to supplement those policies of the Official Community Plan by guiding development and investment in the Town Centre.

The Town Centre development continues to move forward with many elements at play. With the installation of the water and sewer lines in 2019 and the preliminary work completed in 2020, the Town completed Phase II of the Betteridge Road Upgrade Project in 2021.

Phase II of this project included the rough grading of the roadway, the upgrading of the Chuka Creek crossing and possibly the construction of the road, or portion of it to final grade. The Town is also aiming to complete a civil and landscaping plan for the development of Chuka Ponds, a recreational and environmental focal point and key amenity in the Town Centre. Development of Chuka Ponds will be based on a concept plan and objectives established in 2020 between the Town and White City Investments.

Caverhill 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

Approval of these subdivisions was put on indefinite hold by Community Planning due to the lack of wastewater capacity in place. After considerable work, the WCRM158 Wastewater Management Authority's (WMA) Wastewater Expansion Project is now back on track.

With the completion of the first phases of the Wastewater Expansion Project, WMA now has capacity for a combined population of 8,000. The last phase of the Wastewater Expansion Project is anticipated to be completed in late 2024 to provide for a total combined population of 15,000.

With wastewater capacity issues resolved, the first phases of the Town Centre are now allowed to proceed. In 2022, the Developer of Royal Park completed the installation of all underground infrastructure required to support the development. In 2023 residents of White City can expect to see the installation of all surface infrastructure such as roads, sidewalks, boulevards and all of the associated infrastructure that would enable the first lot sales and show homes to be constructed.

The Town will also be leading the excavation of the first phase of the Chuka Creek Ponds, which are not only key elements of the stormwater management infrastructure but also main focal points in terms of recreational opportunities for the community. With amenities such as a public plaza, playgrounds and an amphitheater, the Chuka Creek Ponds would be the place to visit and enjoy during our summer and winter months!



CANADIAN MORTGAGE & HOUSING CORPORATION FORECAST

According to the Regina Housing Market Outlook (2023) (Global News, 2022), residential sales price across the Canadian housing market is anticipated to have a modest decline of 3.3% due to rising interest rates and a looming recession. 60% of regions are expected to experience balanced market conditions.

Based on RE/MAX Canada's Leger survey, 73% of Canadians believe that the best investment they can make is home ownership. This percentage is up from 49% in 2021. 45% of Canadians are concerned about the rising interest rates that would impact their ability to purchase houses.

Regina in 2023 would have a balanced real estate market. There will be no major change in average residential sale price or the number of sales. The demand in the region is driven by move-up and move-over buyers, which is likely to continue in 2023. Single-detached homes is the dominant housing type in the region. The average sales price is estimated to be \$320,970, the same as 2022 average sales price.

The projected steady housing prices in Regina would mean the property tax assessment value being similar to 2022's value. The Town's 2023 tax revenue would likely be very similar to 2022 tax revenue.

POPULATION GROWTH

According to the ISL Future Growth Study Update, 98.9% of the Town's assessment is residential. The population growth for the Town is critical for its continuing growth and future development.

Over the course of the Town's history, its population has tripled over the last 15 years and more than quintupled over last 40 years.

According to Statistics Canada, in 2022 the country's population has grown more than in any other year since Confederation. The growth is mainly due to a rise in non-permanent residents, including work-permit holders and people fleeing the Russian invasion of Ukraine. (Global News, 2022)

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

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

The Town of White City is expected to have a population growth rate between 3.0% to 8.5% in 2023.

ECONOMIC OUTLOOK GLOBAL ECONOMY

In the face of elevated inflation, higher interest rates, reduced investment and disruptions caused by Russia's invasion of Ukraine, the global economic growth is slowing sharply. The global economy is projected to grow by 1.7% in 2023 and 2.7% in 2024. The projected growth in advanced economies will fall from 2.5% in 2022 to 0.5% in 2023. (The World Bank, 2023).

CANADIAN ECONOMY

The Canadian economy is set to slow down in 2023. The slowdown is due to the Bank of Canada's fight against inflation to bring an overheating economy under control. It is projected that 2023-24 GDP growth rate will potentially be below 2.0%, per the Bank of Canada's estimation. (Business Development Bank of Canada, 2023).

The main driver of growth in Canada is household spending. 2023 Canada's GDP growth is expected to be 0.5%. Working adults will spend less and save more due to the fear of being laid off. The slowdown in household spending will impact business sales. The lower production for businesses normally would cause increased layoffs. But given the current labour shortages, businesses may implement fewer hours worked and slower hiring. Many businesses still have staffing issues, because of the mismatch in skills between the available workforce and the needs of businesses.

The unemployment rate in Canada was 5% in December of 2022, the lowest since the record-low of 4.9% in June and July. The reduced number of unemployed individuals was driven by lower unemployment in core-aged men, while female unemployment and youth unemployment was relatively unchanged. (Trading Economics).

The Consumer Price Index (CPI) rose 6.8% on an annual average basis in 2022, a 40-year high. The CPI increase was mainly due to the 22.5% price increase for energy. Additionally, prices for groceries rose 9.8% in 2022, the fastest pace since 1981. (Statistics Canada, 2022).

Per the Forbes Advisor, it is predicted that the Bank of Canada and the U.S. Federal Reserve will bring inflation down to their 2% target over the medium term.

SASKATCHEWAN & THE GREATER REGINA AREA

Saskatchewan's Consumer Price Index (CPI) increased by 6.7%, from 145.9 in December 2021 to 155.7 in December 2022 (Saskatchewan Bureau of Statistics, 2022). The real GDP for Regina is expected to be 3.3% in 2023 with a steady Real GDP growth of 2.2% forecasted from 2024 to 2026, as predicted by the City of Regina.

The unemployment rate in Saskatchewan was 4.3% as of December 2022 and there were 1,600 more full-time jobs in December 2022 compared to a month earlier. The unemployment rate in Regina was 4.7% as of December 2022 and the long-term unemployment rate stood 7.1% below the peak from June 2020 and is below the long-run average. (Saskatchewan Realtors Association, 2023).

December 2022 employment in Regina analysis:

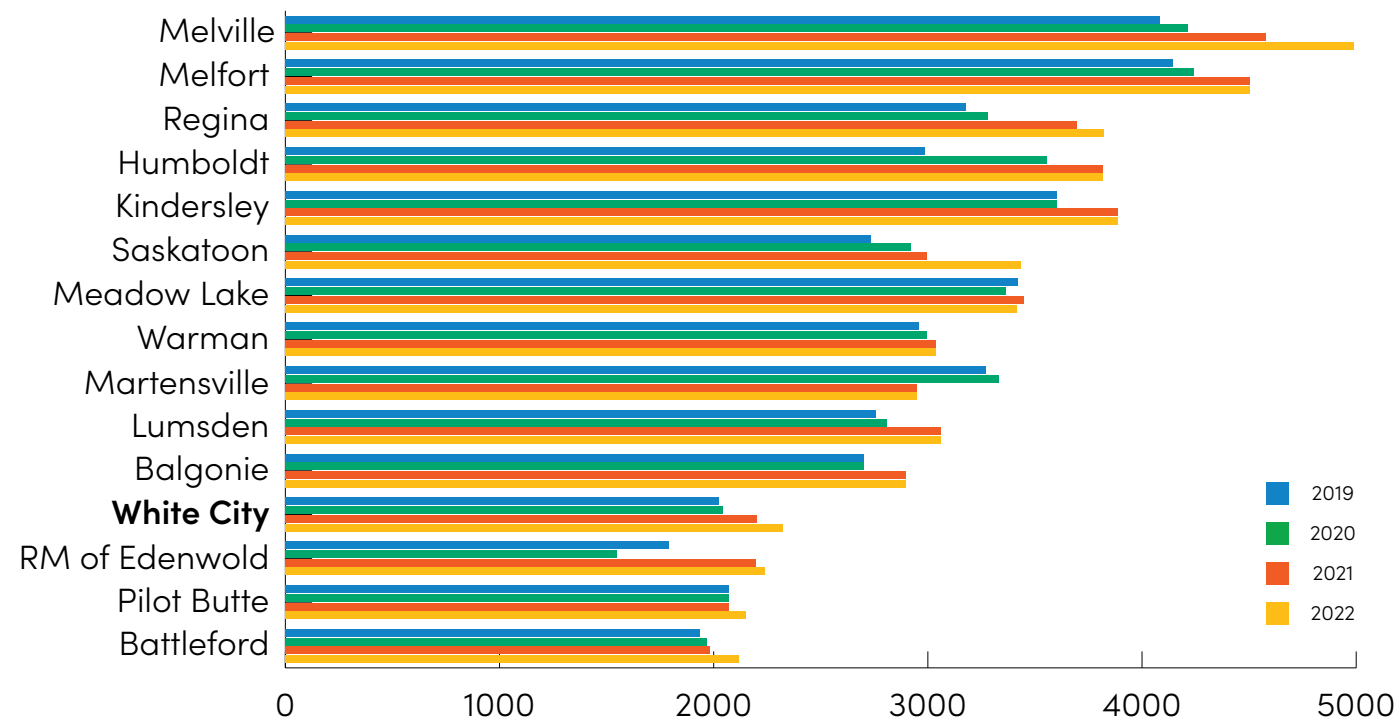
Employment up in the following areas	Employment down in the following areas
• Agriculture	• Natural Resources
• Manufacturing	• Utilities
• Professional, Scientific & Technical Services	• Construction
• Business, Building & Other Support Services	• Trade Services
• Educational Services	• Transportation & Warehousing
• Health Care	• Finance Sector
• Public Administration	• Information & Cultural Services
	• Accommodation & Food Services

REGIONAL TAX COMPARISON

The Town's policy is to be competitive with property taxes while maintaining quality service levels. The following chart applies an average tax assessment of \$429.6K to the tax rates of neighboring municipalities and municipalities throughout the province. The highest discount available for early payment has also been factored into the calculation for comparison purposes.

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

FIGURE 2.1 | Average Municipal Tax Comparison - Residential



WATER & SEWER UTILITIES

In 2020, the Town completed a review of its water and sewer rates to ensure water and sewer utilities are self-sustaining. The review included both water and sewer fixed and consumption rates over a 10-year period of 2020 to 2029.

The review identified that both the water and sewer rates were below the revenue requirements and would result in being subsidized by the municipal tax levy. Additionally, since the existing rates are below full cost requirements, the utility would not be able to put away reserve funds to pay for future capital expenditures.

As a result, the Town implemented the following rates for 2022 to 2024. This will allow the water utility to reach full cost requirements, in addition to increasing transparency to residents on upcoming water and sewer rates. The approved rates increase as follows from 2021 through 2024:

FIGURE 2.2

Water	2021	2022	2023	2024
Residential Consumption	\$3.25 (1-34 m ³)	\$3.40 (1-35 m ³)	\$3.55 (1-35 m ³)	\$3.65 (1-35 m ³)
	\$4.23 (>35 m ³)	\$4.42 (>35 m ³)	\$4.62 (>35 m ³)	\$4.75 (>35 m ³)
Non-Residential Consumption	\$3.58 (1-34 m ³)	\$3.74 (1-35 m ³)	\$3.91 (1-35 m ³)	\$4.02 (1-35 m ³)
	\$4.65 (>35 m ³)	\$4.86 (>35m ³)	\$5.08 (>35m ³)	\$5.23 (>35m ³)
Fixed Charge	\$20.75/month	\$22.00/month	\$22.00/month	\$22.00/month

FIGURE 2.3

Sewer	2021	2022	2023	2024
Residential Consumption	\$1.10 (1-35 m ³)	\$1.35 (1-35 m ³)	\$1.55 (1-35 m ³)	\$1.88 (1-35 m ³)
	\$0.00 (>35 m ³)	\$0.00 (>35 m ³)	\$0.00 (>35 m ³)	\$0.00 (>35 m ³)
Non-Residential Consumption	\$1.10 (1-35 m ³)	\$1.35 (1-35 m ³)	\$1.55 (1-35 m ³)	\$1.88 (1-35 m ³)
	\$1.10 (>35 m ³)	\$1.35 (>35 m ³)	\$1.55 (>35 m ³)	\$1.88 (>35 m ³)
Fixed Charge	\$43.50/month	\$41.00/month	\$39.00/month	\$37.00/month

WASTEWATER EXPANSION PROJECT

The WCRM158 Wastewater Management Authority (WMA) is an RM of Edenwold No. 158 and Town of White City joint public utility which provides wastewater treatment services to the two municipalities. The WMA is responsible for the treatment, storage and disposal of the community's wastewater.

In 2018 construction began on a Wastewater Treatment Plant that would provide sufficient wastewater capacity for a population up to 15,000 in White City and the surrounding areas in the RM. Ultimately the plant was deemed a failure due to not being able to treat effluent to provincial standards. Because of this, the WMA did not have enough capacity to support the current population in the catchment area, including the Town Centre Developments, Picasso Pathways and Royal Park.

In December 2021 construction was completed that brought the WMA back into wastewater capacity compliance to meet the current population. In 2022, Phase 1b of the project was substantially completed and has increased the system capacity to service a population of 8,000.

Phase 2 of the project is currently slated for 2023/2024.

FIGURE 2.4 | Wastewater Expansion Project Phasing

Phase 1a	Phase 1b	Phase 2
<p>Goal: To provide wastewater collection, treatment, storage and disposal system capacity for a population of 6,000 by December 31, 2021.</p>	<p>Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 8,000 by September 2022.</p>	<p>Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 15,000 by 2024.</p>
<p>Budgeted Cost: \$211.0K Actual Cost: \$360.2K</p>	<p>Budgeted Cost: \$6.4M Actual Cost: TBD</p>	<p>Budgeted Cost: \$10.0M Actual Cost: TBD</p>
<p>Project Plan:</p> <ul style="list-style-type: none"> Temporarily converting one storage cell into primary treatment. 	<p>Project Plan:</p> <ul style="list-style-type: none"> Increase capacity of primary treatment cell. Installation of aeration systems. Installation of additional irrigation pivots. 	<p>Project Plan:</p> <ul style="list-style-type: none"> Construction of additional storage cell. Installation of SAGR System. Treatment Plant Upgrades.



STRATEGIC PLAN

Strategic Direction

VISION

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

MISSION

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

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



VALUES



EXCELLENCE

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



INNOVATION

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



INCLUSIVENESS

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



RESPONSIBILITY

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



ENGAGEMENT

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



COLLABORATION

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

STRATEGIC FOCUS AREAS

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.

The Strategic Plan serves as the roadmap and is used to prioritize initiatives, resources, goals, operations and projects. Strategic Planning helps local government realize a long-term vision by looking at what's going on today, where we want to be tomorrow and what steps we need to take to get there. The 2022-2025 Strategic Plan provides the key direction for White City to ensure that the organization is aware of what the community is facing today and looking forward to the opportunities of the future.

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

FIGURE 3.1

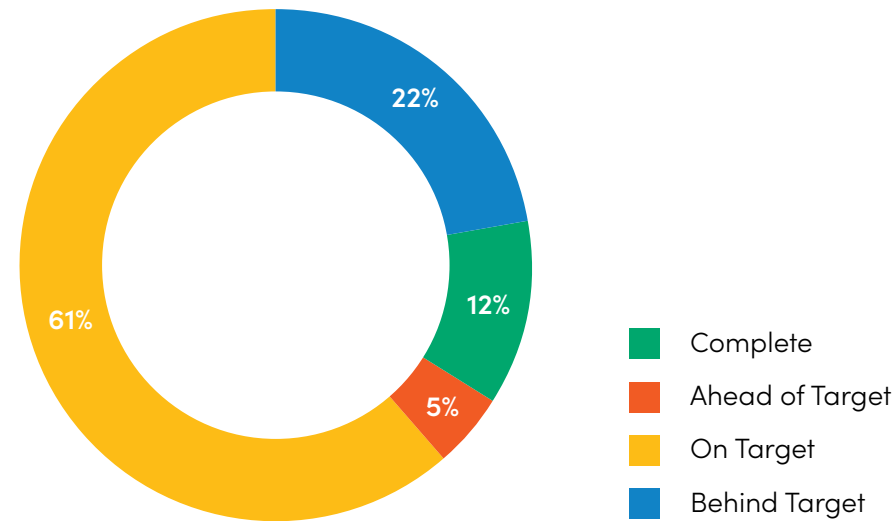
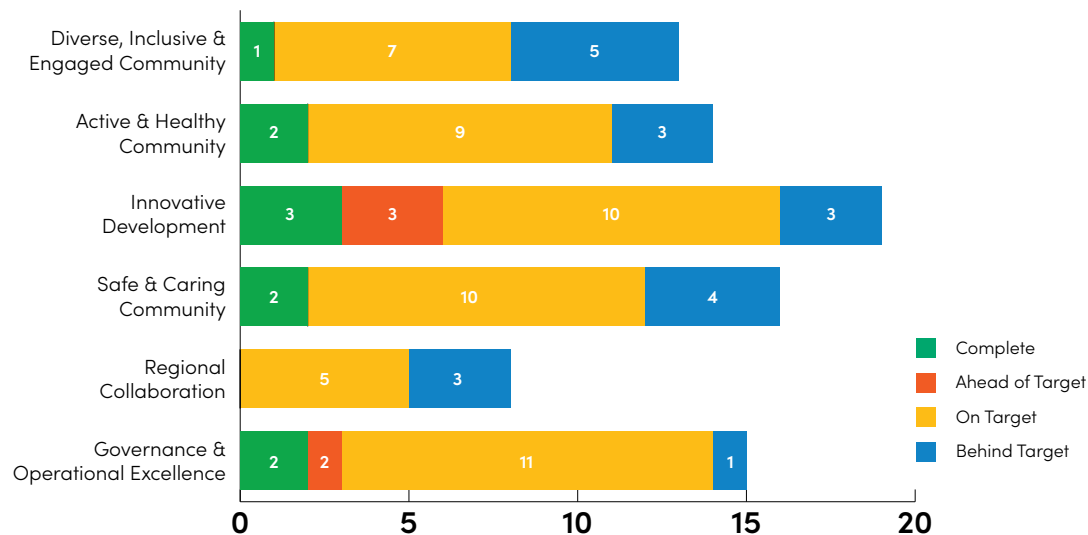


FIGURE 3.2



From the 38 strategic objectives, 85 actions were identified in the SAP. One of the Strategic Plan's objectives was to ensure strategic goals are understood and linked to operations – as part of this goal, administration developed a method for tracking and reporting strategic process on a regular basis. This Council Information Report is intended to function as the formal reporting of annual progress to Council.

2022 REVIEW

In 2022, 2 of 38, or 5%, of strategic objectives were fully completed and 6 of 38, or 16%, were partially completed.

12 of 85, or 14%, actions were targeted for completion in 2022. Of the 12 actions, 8, or 67%, were completed and 4, or 33%, are behind target. Additionally, 2 projects with a target completion date in 2024 were completed ahead of target in 2022 bringing the total completed projects to 10.

From the 85 actions, 153 key performance indicators (KPIs) were identified to track action progress in 2022. Of those, 90, or 59%, were completed. Additionally, 30 KPIs from future SAP years were completed for a total of 183 KPIs. Overall, in 2022, 120, or 66%, of KPIs were met by the organization.

Additionally, the SAP estimated that \$1.79M was required to complete the 2022 strategic objectives, \$1.57M, or 87% of the total budget was utilized. Of the 19 actions that required budget, 17 are completed or on target and 2 are behind target.

The 2 actions behind target are the Recreation Master Plan and Effluent Tree Farm project. The Recreation Master Plan has been referred back to administration for additional review. The Effluent Tree Farm Project is behind target as the project will be delayed due to budgetary constraints and failure to secure grant funding.

FIGURE 3.3 | 2022 Progress

Item	Target	Complete	Difference	Grade
Strategic Objectives	11% Fully Complete	5% Fully Complete	6%	50.0%
	13% Partially Complete	16% Partially Complete	(3%)	120.0%
	100% of Objectives with Ongoing Actions on Track	78% of Objectives with Ongoing Actions on Track	22%	77.8%
Actions	14% Complete	10% Complete	4%	71.4%
	44% Ongoing On Target	29% Ongoing On Target	15%	65.9%
Key Performance Indicators	186	120	66	64.5%
Budget	\$1,794,045.00	\$1,565,227.12	\$228,817.88	N/A
Final Grade				74.9% - C

FIGURE 3.4 | 2023 Target Progress

Item	Target
Strategic Objectives	14% Fully Complete
	32% Partially Complete
	100% of Objectives with Ongoing Actions on Track
Actions	22% Complete
	43% Ongoing On Target
Key Performance Indicators	186
Budget	\$7,707,817.00

OVERVIEW

Departmental Overview

The following pages outline the Town's revenue and spending plans for 2023. The details below are broken down by individual departments and are highlighted in the upcoming pages.

FIGURE 4.1

Departmental Overview	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
Taxes and Unconditional Revenue	3,582,594	3,811,945	3,896,810	3,995,764
Fees and Charges	2,754,827	2,293,260	2,859,417	2,704,005
Tangible Capital Asset Sales - Gain	30,873	23,165	66,389	16,500
Land Sales - Gain	-	120,000	120,000	100,000
Investment Income and Commissions	466,175	100,660	140,842	101,040
Other Revenue	29,544	35,015	35,474	20,480
Conditional Grants	91,989	344,317	512,168	1,069,161
Total Revenues	6,956,002	7,388,362	7,631,101	8,006,980
Expenses				
General Governance	1,496,558	1,931,215	1,933,122	1,820,000
Planning and Development	329,826	377,944	379,307	393,907
Recreation and Cultural Services	760,189	969,185	982,753	1,104,773
Public Works	947,503	1,229,522	1,254,872	1,327,562
Environment Services	274,764	296,807	280,998	302,663
Protective Services	175,809	265,331	256,497	330,169
Fire Services	360,591	354,880	353,339	381,302
Utility Services	2,436,062	2,788,648	2,765,382	2,853,572
Total Expenses	6,781,302	8,213,531	8,206,270	8,513,948
Surplus (Deficit) before Other Capital Contributions	174,701	(825,169)	(575,170)	(506,967)
Capital Grants and Other Contributions	805,579	1,319,230	640,102	873,161
Surplus (Deficit) of Revenues over Expenses	980,279	494,061	64,933	366,194
Capital Expenditures	1,956,032	5,433,259	4,797,873	7,097,222
WMA Loan Repayments Received	-	-	(505,850)	-
Amortization	(893,659)	(1,092,566)	(1,092,566)	(1,119,994)
Debt Repayment	684,703	350,177	360,334	521,744
Net Unallocated Cash Flow	(766,796)	(4,196,809)	(3,494,858)	(6,132,778)
Transfers from/(to) Reserves	210,582	400,165	382,962	1,244,812
Debt Issuance	-	3,800,000	3,800,000	5,000,000
Surplus/(Deficit)	(556,214)	3,356	688,104	112,034

General Operations & Utility Services

FIGURE 4.2

Budget Overview	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
General Operations				
Revenues	5,284,210	5,767,701	5,422,521	5,502,515
Expenses	4,345,240	5,424,883	5,440,888	5,660,375
Amortization	(552,712)	(746,920)	(746,920)	(774,348)
Capital Projects	1,945,437	1,733,259	1,860,992	629,222
Debt Repayments	684,703	107,800	107,800	111,300
Transfers from/(to) Reserves	210,582	400,165	382,962	2,454,599
Debt Issuance	-	-	-	-
Operational Surplus/(Deficit)	(927,875)	(357,156)	(837,277)	2,330,564
Utility Services				
Revenues	2,477,371	2,945,891	2,828,682	3,377,627
Expenses	2,436,032	2,788,648	2,765,382	2,853,572
Amortization	(340,947)	(345,646)	(345,646)	(345,646)
Capital Projects	10,595	3,700,000	2,936,881	6,468,000
Debt Repayment	-	242,377	252,534	410,444
Transfers from/(to) Reserves	-	-	-	(1,209,787)
Debt Issuance	-	3,800,000	3,800,000	5,000,000
Utility Services Surplus/(Deficit)	371,661	360,512	1,019,530	(2,218,530)
Overall Surplus/(Deficit)	(556,214)	3,356	182,254	112,034

Budget Overview

FIGURE 4.3 | 2023 Budget - Operating Expenses by Department

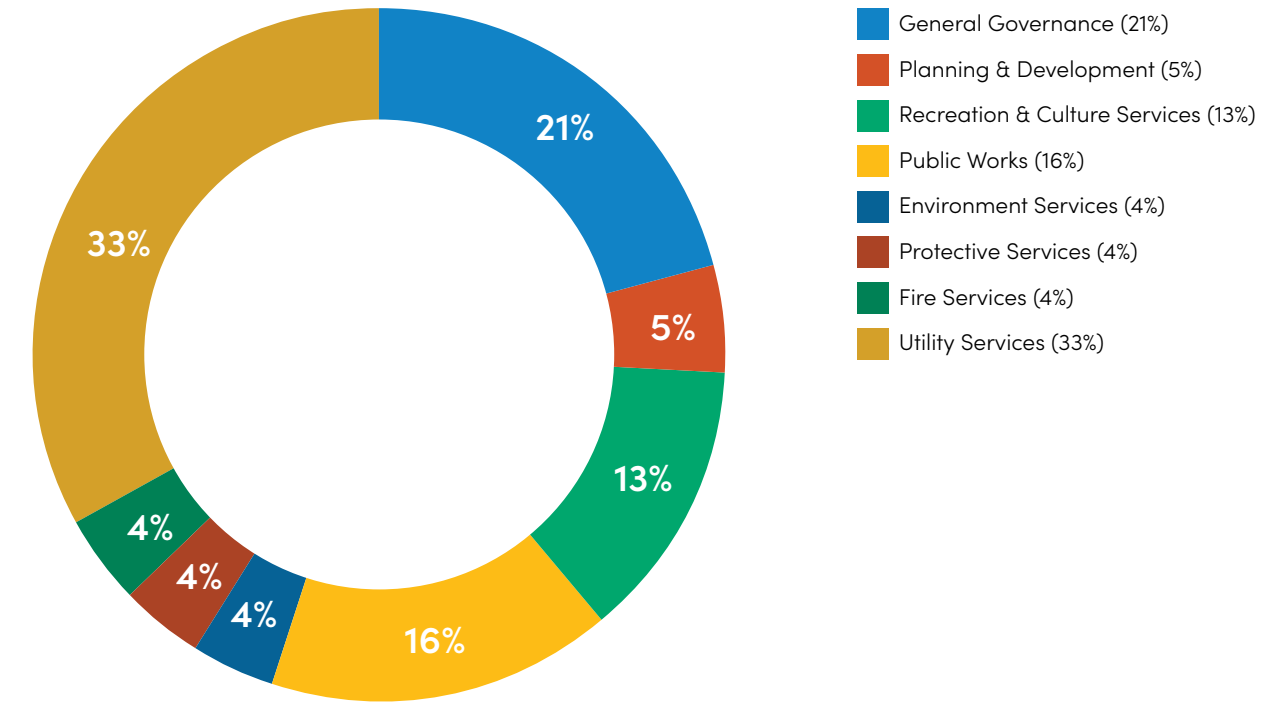
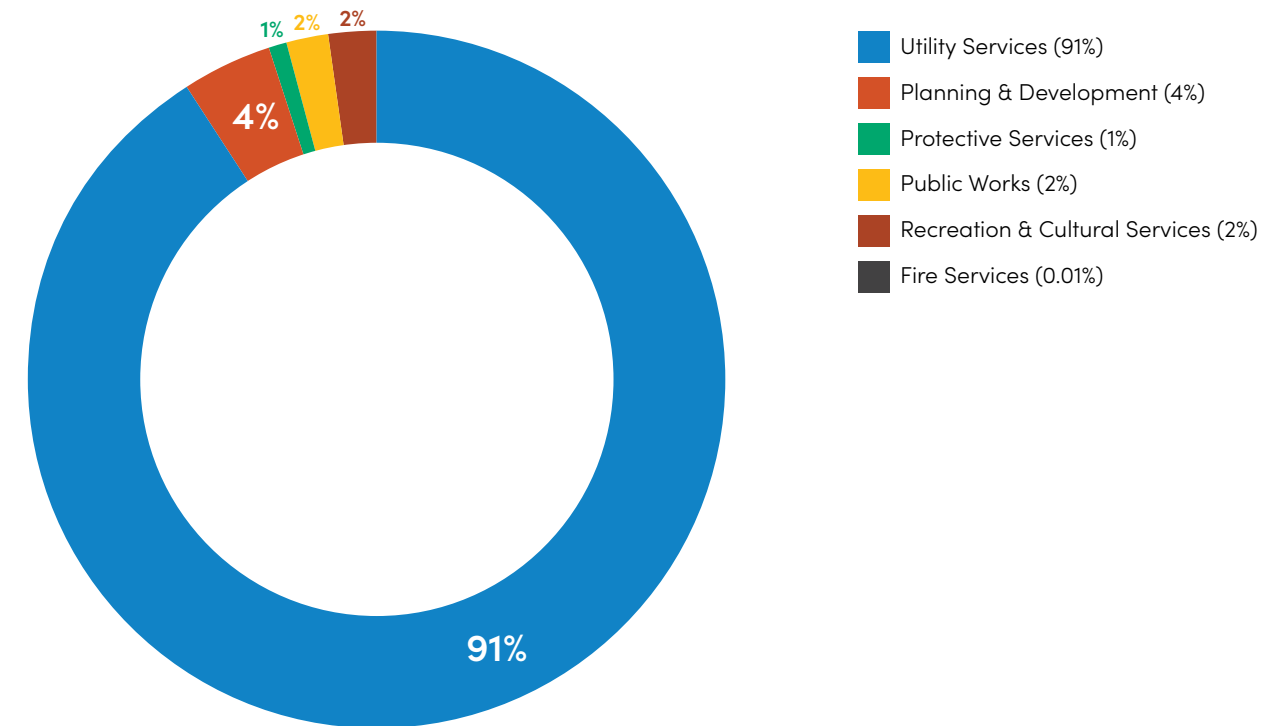


FIGURE 4.4 | 2023 Budget - Capital Investment by Department



An aerial photograph of a town in winter, with snow covering the ground and rooftops. The image is overlaid with a large, semi-transparent orange 'X' graphic. The text 'GENERAL OPERATIONS' is written in white, bold, sans-serif font on the left side of the image.

GENERAL OPERATIONS

GENERAL OPERATIONS

General Governance

General Governance

Includes:

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

Description:

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

FIGURE 5.1 | General Governance

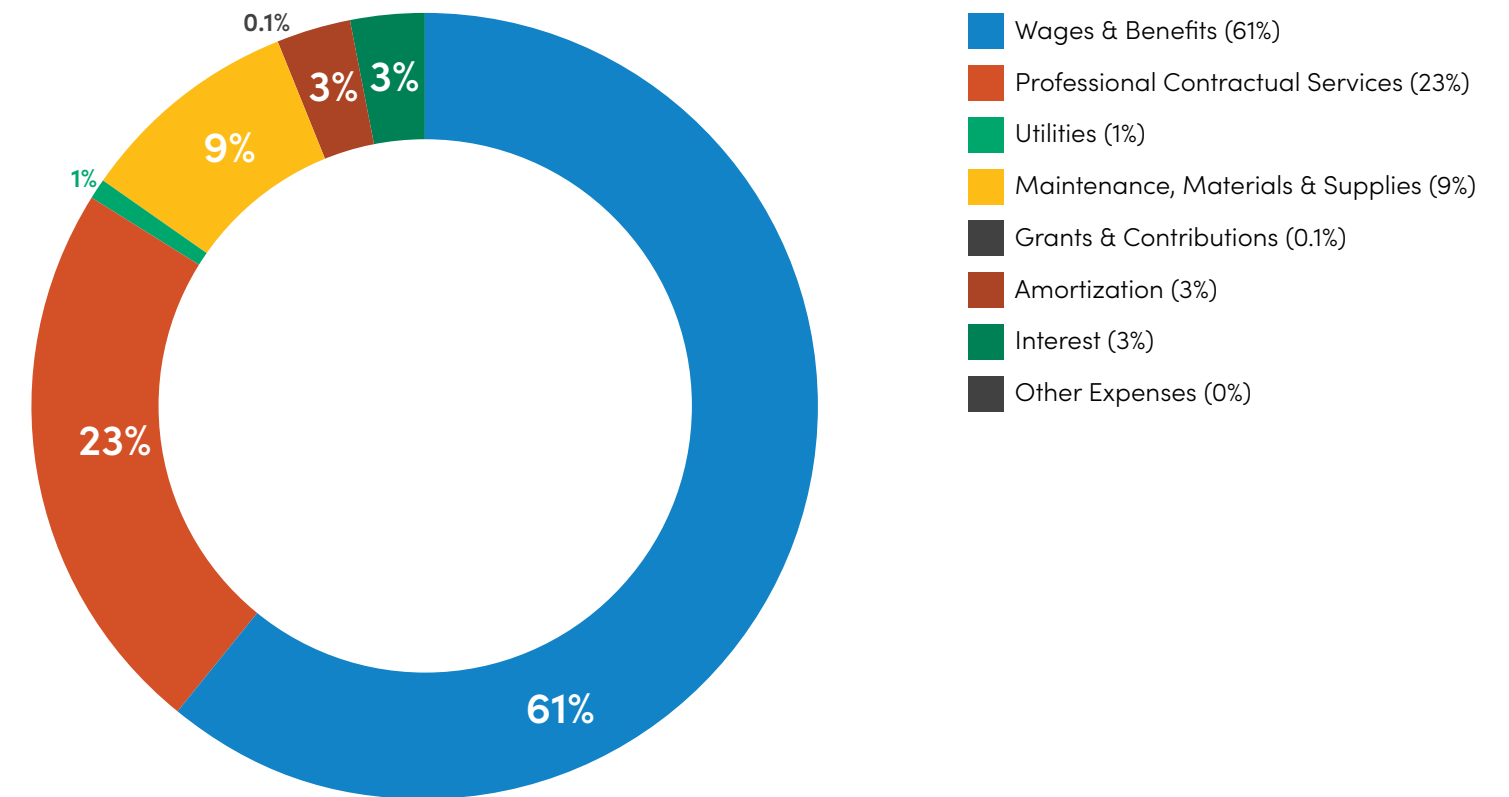


FIGURE 5.2

General Governance	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	7.43	7.83	7.83	9.66	1.83	23%
Operating						
Revenues						
Fees and Charges	18,387	22,012	22,390	16,714	(5,298)	-24%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	120,000	120,000	100,000	(20,000)	-17%
Investment Income and Commissions	466,175	100,600	140,842	101,040	380	0%
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	45,547	-	-	-
Total Revenues	484,563	242,672	328,779	214,754	(24,918)	-10%
Expenses						
Salaries and Benefits	837,043	917,768	915,700	1,107,377	189,609	21%
Professional/Contractual Services	434,203	749,837	753,187	412,649	(337,189)	-45%
Utilities	18,859	16,890	15,115	14,722	(2,168)	-13%
Maintenance, Materials, and Supplies	99,605	124,573	126,974	163,605	39,032	31%
Grants and Contributions	1,000	2,500	2,500	2,500	-	-
Amortization	54,910	65,847	65,847	65,847	-	-
Interest	50,938	52,800	52,800	52,300	(500)	-1%
Other Expenses	-	1,000	1,000	1,000	-	-
Total Expenses	1,496,558	1,931,215	1,933,122	1,820,000	(111,215)	-6%
Surplus (Deficit) before Other Capital Contributions	(1,011,995)	(1,688,543)	(1,604,343)	(1,602,246)	86,297	-5%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(1,011,995)	(1,688,543)	(1,604,343)	(1,602,246)	86,297	-5%
Capital						
Capital Projects	10,595	-	-	-	-	-
Amortization	(54,910)	(65,847)	(65,847)	(65,847)	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	24,709	29,631	29,631	29,631	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	992,390	1,652,327	1,568,127	1,566,030	(86,298)	-5%

General Governance - Metrics

	2020	2021	2022	2023 Projected
Council Meetings	27	27	17	13
Public Hearings	2	3	1	4
Committee Meetings	25	26	23	26
Freedom of Information Requests	1	1	0	0
Public Engagement Interactions	-	479	6,900	1,000
Website Page Views	116,796	136,303	121,203	120,000
Social Media Followers	2,853	3,472	3,912	4,000
Outstanding Tax Enforcement	\$70,235	\$43,365	\$24,159	\$20,000

General Governance - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (16)	3 Complete 1 Partially Complete 9 Objectives with Ongoing Actions on Target	3 Complete 1 Partially Complete 6 Objectives with Ongoing Actions on Target	4 Complete 2 Partially Complete 9 Objectives with Ongoing Actions on Target
Actions (31)	5 Complete 16 Ongoing Actions on Target	5 Complete 9 Ongoing Actions Target	6 Complete 16 Ongoing Actions on Target
KPI	Complete 84 KPIs	Completed 60 KPIs	Complete 59 KPIs
Budget	\$406,450.00	\$411,800.96	\$6,645,400.00

General Governance - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Diverse, Inclusive & Engaged Community	Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.	Behind schedule, research is completed and additional work will proceed in Q1 2023.
		Work with local schools to provide additional information on municipal government, specifically related to White City for curriculums.	Plan to incorporate Youth Council or Youth Advisory Committee into this collaboration in 2023.
	Enhance White City's profile.	Install signage at major entrances to White City.	Planned for 2025.
		Install billboard for effective communication with residents.	Planned for 2025.
Increase public engagement opportunities for residents.	Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies and services.	Development and support of two-way communications with residents and the town.	Complete. The Communications Strategy was adopted by Council on May 16, 2022.
	Hold regular town hall meetings for residents to share questions and concerns with council.	Engage White City is used to provide residents with an opportunity to engage with government and have their voice heard.	Part of the Communications Strategy but requires additional administrative support. Ongoing. The Town currently uses Engage White City for all engagements and micro-engagements.
Active & Healthy Community	Support and grow mental health resources directly located within White City.	Highlight the importance of mental health.	Ongoing item. Target to communicate all Town events and programs, resources and national, provincial and local recognition days.

General Governance - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Innovative Development	Complete the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park and sufficient additional land to support a well-planned and managed community for the next 25-years into one urban community.	Boundary Alteration Application Hearing before Saskatchewan Municipal Board.	The Boundary Alteration Hearing concluded November 29, 2022. Decision was received January 12, 2023. Town's application was dismissed - no further work required.
		Complete Boundary Alteration Transition Plan.	The Boundary Alteration Hearing concluded November 29, 2022. Decision was received January 12, 2023. Town's application was dismissed - no further work required.
Regional Collaboration	Build cooperative and beneficial relationships with regional partners.	Build and maintain professional relationships with council and administration of regional partners.	Two council-to-council receptions were held in 2022. Administration is attempting to reschedule two additional receptions that were cancelled due to COVID.
		Establish relationship with municipalities in the broader Regina Region.	Progress continues on this objective through regional recreation meetings and regional animal control meetings.
		Establish Government Relations Working Group to focus on professional relationships with provincial partners.	Administration will work to draft terms of reference and establish a working group in 2023.
	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.	In early September, letters were sent to First Nation communities with a reserve within 10km of White City to begin building a relationship. Letters were sent to Ochapowace, Cowassess, Muskowekwan and Zagime Anishinabek First Nations.
		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.	Progress continues on this objective through regional recreation meetings and regional animal control meetings.
	Support the growth and development of the WCRM158 Wastewater Management Authority	Provide administrative and project management support to the Wastewater Management Authority (WMA) to complete the Wastewater Expansion Project.	WMA administrator hired in 2022 as employee of White City, seconded to the WMA. Phase 1b is on track for completion. Plans to progress to Stage 2 in 2023, ahead of schedule.
Support conversion of Wastewater Management Authority into a self-funded utility capable of supporting the entire catchment area.		Planned for 2024.	
Governance and Operational Excellence	Develop a positive environment that encourages learning opportunities for council and administration related to the governance and operation of the town.	Develop professional development and leadership training plan for council and administrative staff.	This item is on track. Management continues to encourage professional development for administration staff. Future work for this item includes the development of a formal professional/leadership development program for Council and administration.
		Increase organizational human resource competencies, creating consistent hiring, developing and leadership processes and tools.	This item is on track. Eight directives in the Human Resources area have been developed to date.
		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.

General Governance - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Governance and Operational Excellence	Implement new technology and processes to provide more convenient access to Town services and municipal information.	Complete scanning project and digitization of records.	This project is currently behind schedule at 85% complete but resources are in place to complete as soon as possible.
		Complete a needs assessment and project plan for new website with a customer portal.	Complete. New municipal website launched December 2022.
		Implement technological innovations into municipal operations.	This item is on track. New software solutions in 2022 include website, online permitting module, advanced webmap capabilities and online booking software.
		Complete accounting system review to efficiently complete administrative work.	This project is planned for 2025.
	Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles.	Have responsible management of the Town's financial and other resources, ensuring transparency and accountability.	The 2022 Annual Budget document was completed and received the Government Financial Officer's Association distinguished budget award for the third consecutive year. The 2021 Annual Report was published in August 2022.
		Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk.	Planned for 2025.
		Maintain and replace assets when they reach the end of their useful engineered life.	This item is on track. Management is currently completing self-guided asset management training and continued asset management is being conducted by administration.
	Ensure strategic goals are understood and linked to operations.	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.	In progress. 19 Bylaws, Policies and Directives were created or updated to date in 2022 and an additional 57 have been identified for 2022/2023. Governance is working toward creating and updating bylaws, policies and directives to meet all legislative requirements and are representative of the community's interest.
	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Complete an administrative organizational review.	Contract signed and work planned for 2023 with target completion of June 2023.

GENERAL OPERATIONS

Planning & Development

Planning & Development

Includes:

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

Description:

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

FIGURE 5.3 | Planning & Development

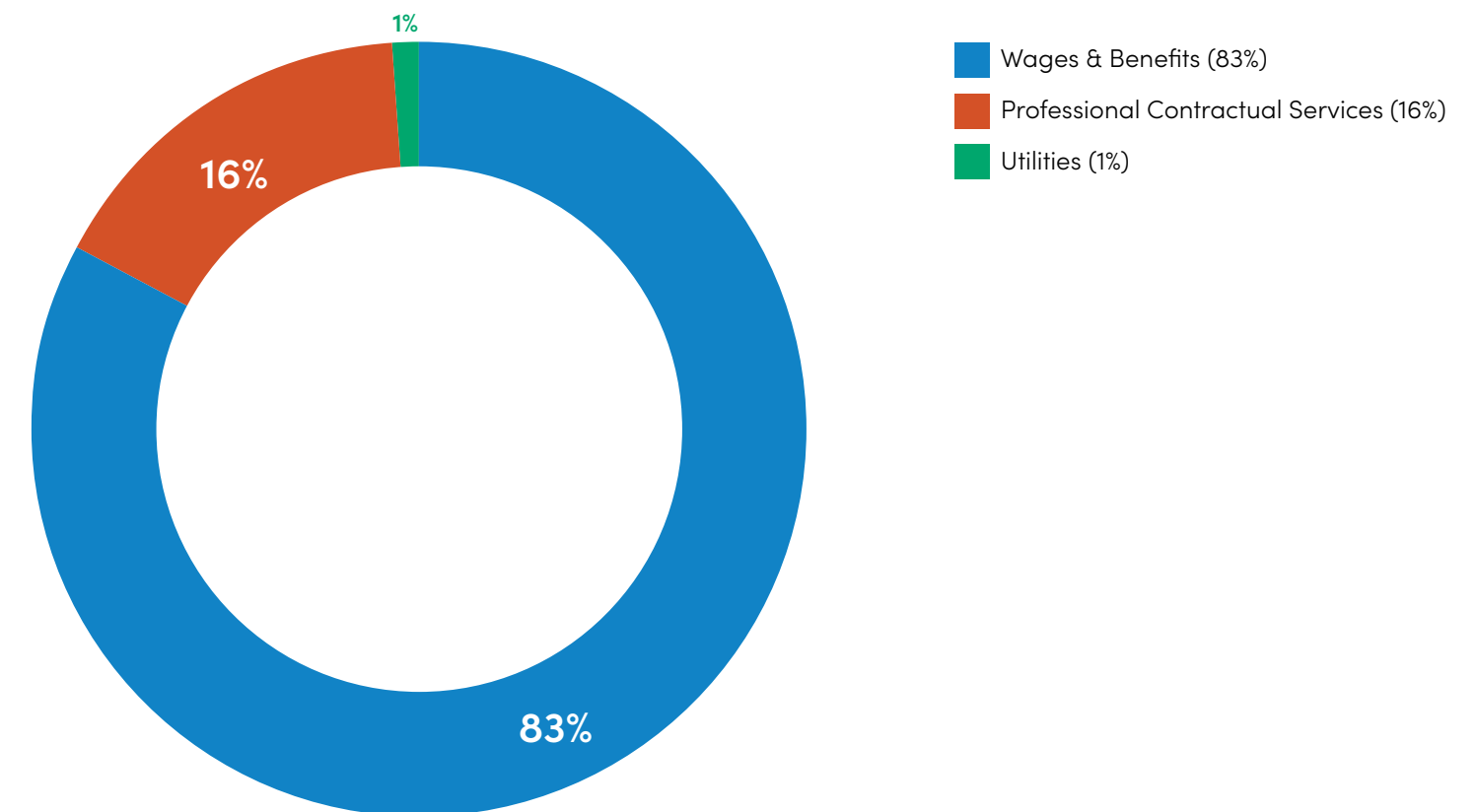


FIGURE 5.4

Planning and Development	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	2.89	3.00	3.00	3.00	-	-
Operating						
Revenues						
Fees and Charges	2,974	5,060	5,440	3,400	(1,660)	-33%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	150	1,840	1,840	500	(1,340)	-73%
Conditional Grants	-	-	-	-	-	-
Total Revenues	4,259	9,050	9,431	3,900	(5,150)	-57%
Expenses						
Salaries and Benefits	275,731	296,784	296,784	327,881	31,097	10%
Professional/Contractual Services	51,976	77,160	78,523	62,811	(14,349)	-19%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	2,119	4,000	4,000	3,216	(784)	-20%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	329,826	377,944	379,307	393,907	15,963	4%
Surplus (Deficit) before Other Capital Contributions	(326,701)	(371,044)	(372,026)	(390,007)	(18,963)	5%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(326,701)	(371,044)	(372,026)	(390,007)	(18,963)	5%
Capital						
Capital Projects	-	-	-	300,000	300,000	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	337,296	371,044	372,026	690,007	318,963	86%

Planning & Development - Metrics

	2020	2021	2022	2023 Projected
Policy/Bylaw/Capital/Other Projects Started	25	28	29	25
Policy/Bylaw/Capital/Other Projects Completed	16	13	15	17
New Home Building Permits	13	11	6	10
Accessory Building Permits	7	7	6	7
Deck Permits	16	7	7	9
Basement Development Permits	14	8	5	7
Addition/Renovation Permits	6	8	9	10
Commerical Permits	1	1	0	2

Planning & Development - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (10)	2 Partially Complete 6 Objectives with Ongoing Actions on Target	1 Partially Complete 6 Objectives with Ongoing Actions on Target	2 Partially Complete 6 Objectives with Ongoing Actions on Target
Actions (18)	1 Complete 7 Ongoing Actions on Target	None Complete 7 Ongoing Actions Target	2 Complete 7 Ongoing Actions on Target
KPI	Complete 39 KPIs	Completed 24 KPIs	Complete 38 KPIs
Budget	\$107,595.00	\$66,532.41	\$706,102.00

Planning & Development - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Active & Healthy Community	Support and expand education services within the community.	Continue to advocate and prepare for a high school located within the community.	Council and administration met with the Minister of Education and Prairie Valley School Division to continue to advocate for a highschool within the community. The process to subdivide the recreation parcel that would be dedicated for a high school was started in 2022.
Innovative Development	Support the continuing development and growth of the Town Centre.	Develop plans and begin construction of new Town Office building.	Preliminary conversations have started in 2022 and plan development to continue over the next years.
		Development of Town Centre.	Subdivision Approval of Royal Park Phase I Stage IA received in 2022 Subdivision Approval of Picasso Pathway Phase I anticipated in late 2022 or early 2023.
		Chuka Ponds Project.	Completion of detail engineering design for Small Pond and MR1 in 2022. Construction of Phase I of the project anticipated for 2023.

Planning & Development - Strategic Areas Continued

Focus Area	Strategic Objective	Action	Status Notes
Innovative Development	Encourage developments, urban design requirements, programs, and services that support aging in place.	Diversify housing options available within White City.	Subdivision Approval of Royal Park Phase I Stage IA received in 2022 Subdivision Approval of Picasso Pathway Phase I anticipated in late 2022 or early 2023.
		Attract medical facilities.	Draft economic development policy document completed in 2022 to be consider by Council over the next several months.
	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Official Community Plan (OCP) and Zoning Bylaw Update.	Behind target due to Boundary Alteratoin. Planning for update and development of new OCP and Zoning Bylaw kickstarted in early 2022. Project was put on hold in September 202 until a decision on the boundary alteration file was issued.
		Formalize Development Approval Procedure Guidelines.	Preliminary review of development process, procedures and standards is underway.
	Encourage environmentally friendly developments, programs and processes.	Completion of the Urban Forest Management Strategy and application to become a tree city of the world.	Urban Forest Management Strategy adopted in 2022. Working on integration of the urban forest management strategy policies within the new OCP. Recognized as a Tree City of the World.
		Tree Farm Project.	Finalized and accepted Feasibility Study and Plan for Pilot Project. This item will be behind target as funding was not allocated in 2023.
		Complete Water Supply Study.	Water Supply Capital plan completed in early 2022.
	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.	Preliminary conversations occurred in 2022. Ongoing project anticipated to be kickstarted by a potential feasibility study.
	Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Gregory Avenue Intersection Improvements.	Planned for 2025.
		Transportation Master Plan.	Planned to be completed prior to target date.
		Complete development of Betteridge Road.	Phase II of Betteridge Road Upgrading Project completed in 2021/22.
	Economic development to become a community with a diversified and vibrant economy.	Develop and implement economic development plan.	Finance has been working with Planning & Development to prepare an Economic Development Incentive Policy & Program. This is anticipated to be presented to the committee in early 2023.
Safe & Caring Community	Implement Crime Prevention Through Environmental Design (CPTED) principles.	Complete CPTED Guide.	To be completed in conjunction with the new OCP and Zoning Bylaw.



GENERAL OPERATIONS

Fire Services

Fire Services

Includes:

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

Description:

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

FIGURE 5.5 | Fire Services

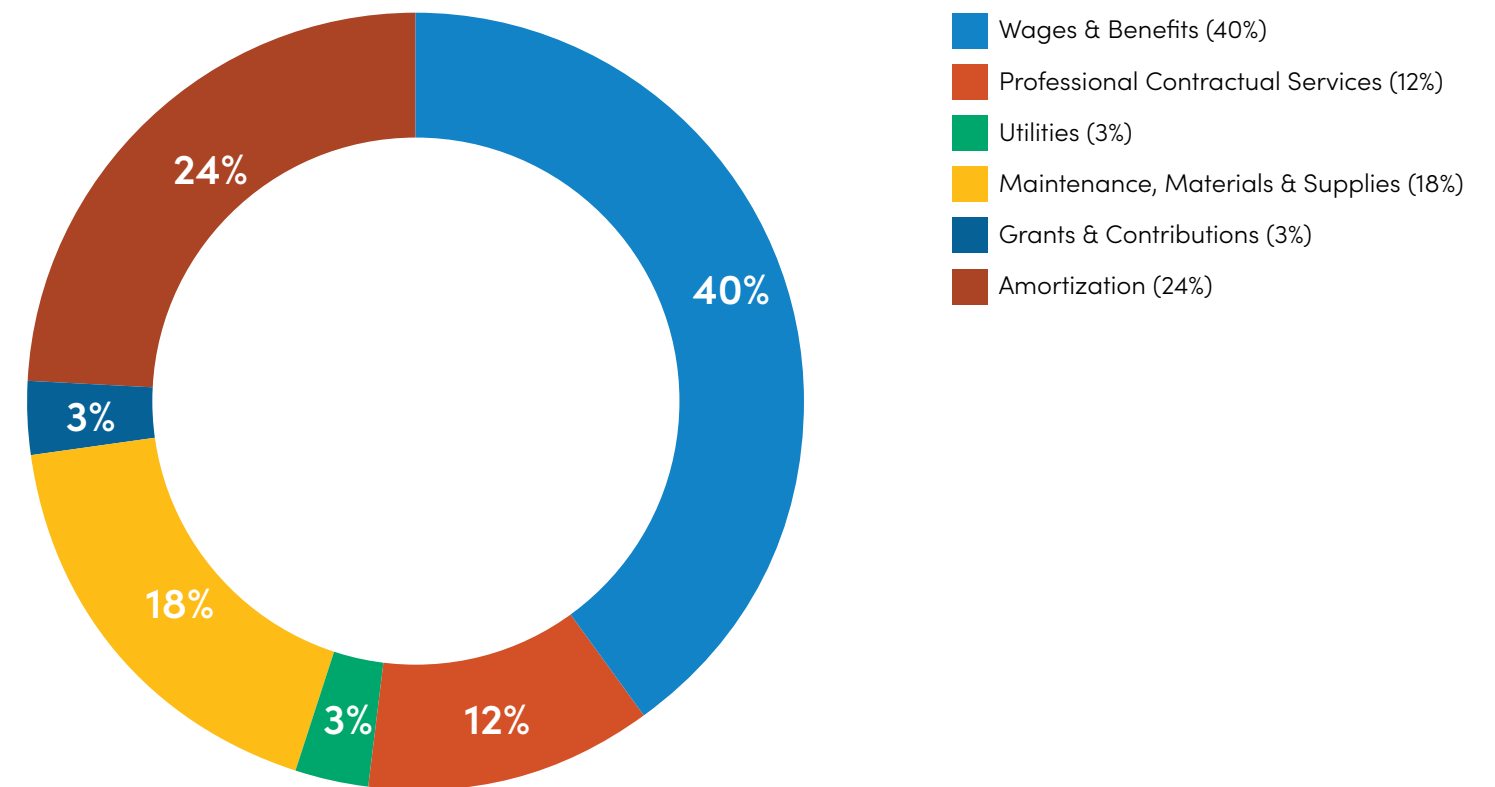


FIGURE 5.6

Fire Services	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	0.85	0.88	0.88	0.88	-	-
Operating						
Revenues						
Fees and Charges	160,318	84,699	150,109	12,000	(72,699)	-86%
Tangible Capital Asset Sales - Gain	9,400	12,000	12,000	-	(12,000)	-100%
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	42	2,040	2,040	-	(2,040)	-100%
Conditional Grants	-	-	-	-	-	-
Total Revenues	169,761	98,739	164,149	12,000	(86,739)	-88%
Expenses						
Salaries and Benefits	149,069	147,359	147,359	153,904	6,545	4%
Professional/Contractual Services	35,468	46,249	44,296	44,795	(1,453)	-3%
Utilities	9,488	8,360	8,360	9,211	851	10%
Maintenance, Materials, and Supplies	75,942	56,020	56,432	69,081	13,061	23%
Grants and Contributions	11,250	14,350	14,350	12,642	(1,708)	-12%
Amortization	79,373	82,542	82,542	91,669	9,127	11%
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	360,591	354,880	353,339	381,302	26,422	7%
Surplus (Deficit) before Other Capital Contributions	(190,830)	(256,141)	(189,190)	(369,302)	(113,161)	44%
Capital Grants and Other Contributions	3,300	3,000	4,004	-	(3,000)	-100%
Surplus (Deficit) of Revenues over Expenses	(187,530)	(253,141)	(185,186)	(369,302)	(116,161)	46%
Capital						
Capital Projects	30,740	-	55,368	10,000	10,000	-
Amortization	(79,373)	(82,542)	(82,854)	(91,669)	(9,127)	11%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	35,718	37,144	37,144	41,251	4,107	11%
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	174,615	207,743	195,156	328,884	121,141	58%

Fire Services - Metrics

	2020	2021	2022	2023 Projected
Fire Activations				
- White City	3	5	1	2
- RM Edenwold	10	12	1	-
- Misc	5	6	2	-
False Alarm Activations				
- White City	9	9	5	5
- RM Edenwold	22	26	16	-
Vehicle Accident Activations	26	19	24	20
CO/Gas Activations	2	2	2	-
Medical Response				
- White City	22	18	45	40
- RM Edenwold	46	34	67	60
Emergency Measures Organization	-	-	-	-
Public Education/Community Service	16	12	13	15
Training	52	60	52	60

Fire Services - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (1)	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target
Actions (4)	1 Ongoing Action on Target	1 Ongoing Action on Target	1 Ongoing Action on Target
KPI	Complete 2 KPIs	Completed 2 KPIs	Complete 13 KPIs
Budget	\$25,000.00	\$25,000.00	\$10,000.00

Fire Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Safe & Caring Community	Support the White City Fire Department in providing exceptional fire services to residents and regional partners	Fire Hall Improvements.	Due to change of fire services boundaries, this expansion is no longer required and has been moved outside the strategic planning horizon.
		Support a regional review of emergency service provision including fire and emergency responder services within the Region.	Planned for 2025.
		Train all White City Fire Fighters to obtain their 1001 Level 1 Training.	Currently 80% complete. This action is projected to be completed ahead of target in 2023.
		Complete Fire & Rescue Training Grounds.	Additional practice structures added in 2022. Retrofitted structures to imitate residential structure for training purposes.

GENERAL OPERATIONS

Protective Services

Protective Services

Includes:

- Crime Protection
- Bylaw Enforcement
- Community Safety Officer Program

Description:

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

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

FIGURE 5.7 | Protective Services

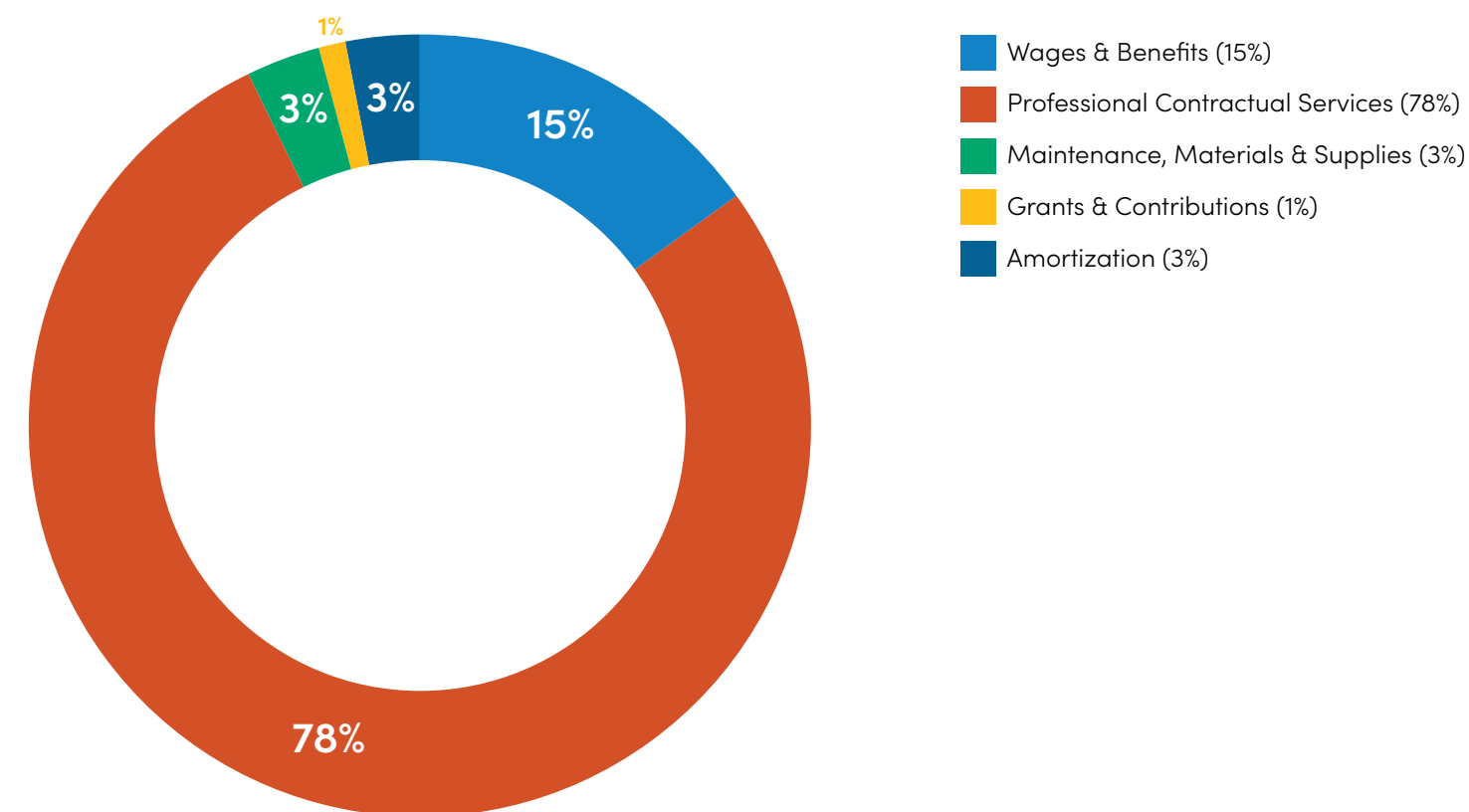


FIGURE 5.8

Protective Services	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs				0.63	0.63	-
Operating						
Revenues						
Fees and Charges	1,075	1,200	1,200	14,400	13,200	1100%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Other Revenue	28,451	19,656	19,656	19,980	324	2%
Conditional Grants	-	-	-	-	-	-
Total Revenues	29,529	20,856	20,856	34,380	13,524	65%
Expenses						
Salaries and Benefits	-	-	-	50,400	50,400	-
Professional/Contractual Services	175,809	235,331	226,497	257,019	21,688	9%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	-	10,000	10,000	11,250	1,250	13%
Grants and Contributions	-	20,000	20,000	2,500	(17,500)	-88%
Amortization	-	-	-	9,000	9,000	-
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	175,809	265,331	256,497	330,169	64,838	24%
Surplus (Deficit) before Other Capital Contributions	(146,283)	(244,475)	(235,641)	(295,789)	(51,314)	21%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(146,283)	(244,475)	(235,641)	(295,789)	(51,314)	21%
Capital						
Capital Projects	-	-	-	90,000	90,000	-
Amortization	-	-	-	(9,000)	(9,000)	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	4,050	4,050	4,050	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	156,878	244,475	235,641	380,839	136,364	56%

Protective Services - Metrics

	2020	2021	2022	2023 Projected
Total Incidents Reported	172	139	97	200
Total Notices - Warning	19	14	19	30
Total Notices - Violation	6	4	8	30

Protective Services - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (4)	0 Complete 2 Partially Complete 3 Objectives with Ongoing Actions on Target	None Complete 2 Partially Complete 1 Objective with Ongoing Actions on Target	1 Complete 2 Partially Complete 3 Objectives with Ongoing Actions on Target
Actions (10)	3 Complete 3 Ongoing Actions on Target	2 Complete 3 Ongoing Actions Target	7 Complete 3 Ongoing Actions on Target
KPI	Complete 25 KPIs	Completed 13 KPIs	Complete 35 KPIs
Budget	\$32,000.00	\$100.00	\$193,500

Protective Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Safe & Caring Community	To be a secure and protected community where residents and visitors feel safe.	Install video monitoring at municipal facilities to deter vandalism.	This item is behind target as proposed funding for 2023 has been deferred to 2024.
	Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model.	Planned for 2023.
		Support and help facilitate the creation of a neighbourhood watch program.	Planned for 2023.
		Continue to work with RCMP, neighbourhoods, and community organizations to address community safety issues as they arise.	A strong working relationship has been established with the Town and the White Butte RCMP detachment.
	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.	CSO Project Plan included in 2023 Annual Budget. Business Case sent to appropriate Ministry and received approval to proceed.
		Establish and maintain municipal bylaw court.	Complete. Administration has completed all requirements.
		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.	Planned for 2023.
	Develop and grow Emergency Measures Organization (EMO) to ensure emergency preparedness in the community and region.	Emergency Operations Centre (EOC) 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. Representatives on behalf of the Town continue to attend and participate in regional EMO activities.
		Complete Municipal Emergency Plan.	This item is behind target. The White City EMO will meet in Q1 2023 to finalize Emergency Plan details.

GENERAL OPERATIONS

Public Works

Public Works

Includes:

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

Description:

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

FIGURE 5.9 | Public Works

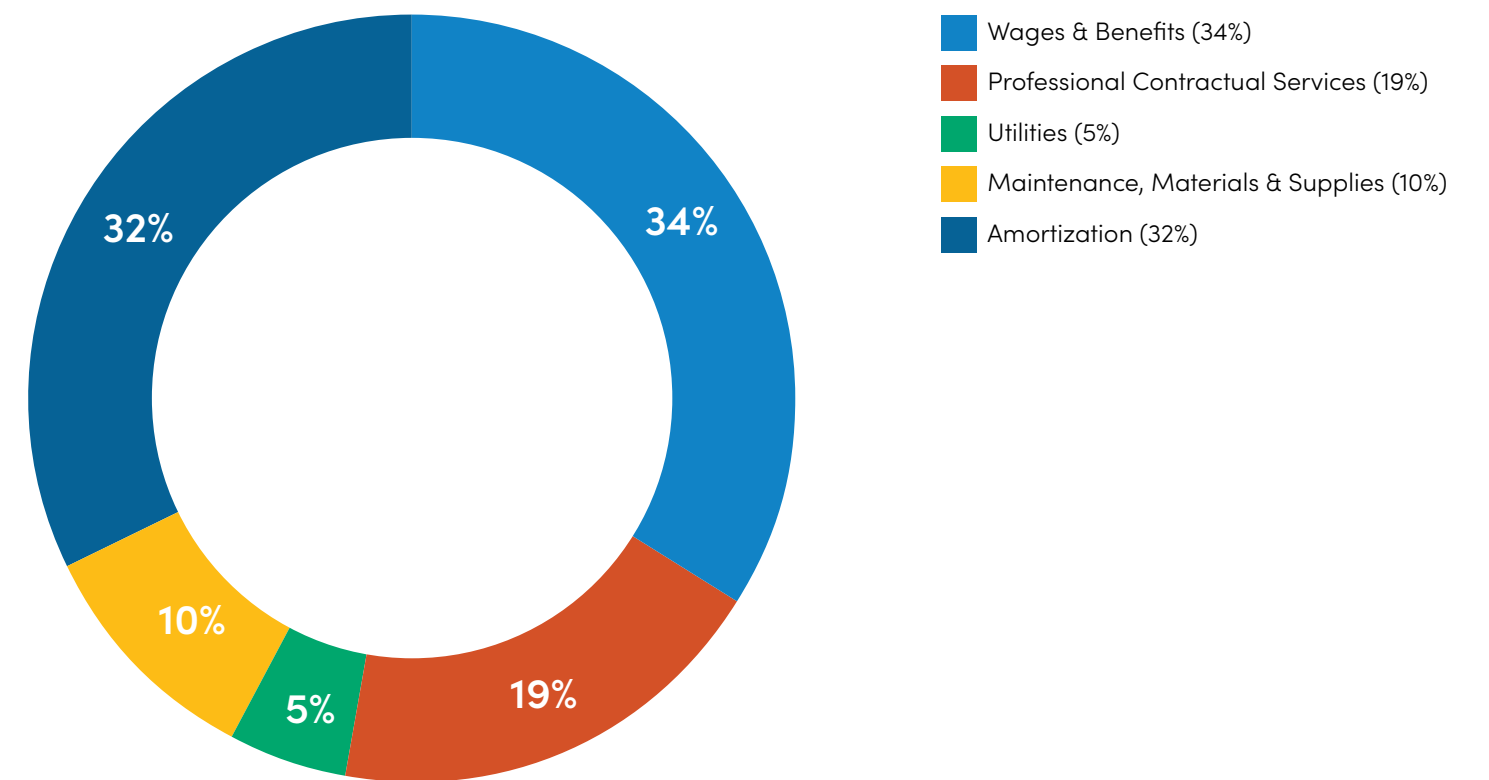


FIGURE 5.10

Public Works	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	6.91	8.13	8.13	8.30	0.17	2%
Operating						
Revenues						
Fees and Charges	8,865	13,371	13,371	11,671	(1,700)	-13%
Tangible Capital Asset Sales - Gain	21,473	11,165	54,389	16,500	5,335	48%
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	901	11,479	11,938	-	(11,479)	-100%
Conditional Grants	17,263	10,000	10,000	67,020	57,020	570%
Total Revenues	48,501	46,015	84,598	95,191	49,176	107%
Expenses						
Salaries and Benefits	375,288	413,296	413,296	450,190	36,894	9%
Professional/Contractual Services	132,761	257,918	260,191	256,660	(1,258)	0%
Utilities	52,475	66,816	66,893	68,695	1,879	3%
Maintenance, Materials, and Supplies	93,429	76,850	99,850	128,075	51,225	67%
Grants and Contributions	-	-	-	-	-	-
Amortization	293,550	414,642	414,642	423,942	9,300	2%
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	947,503	1,229,522	1,254,872	1,327,562	98,040	8%
Surplus (Deficit) before Other Capital Contributions	899,002	1,183,507	1,170,274	1,327,562	(48,864)	4%
Capital Grants and Other Contributions	802,279	759,166	230,804	451,118	(308,048)	-68%
Surplus (Deficit) of Revenues over Expenses	(96,723)	(424,341)	(939,470)	(781,253)	(356,912)	84%
Capital						
Capital Projects	1,518,397	831,000	338,332	129,222	(701,778)	-84%
Amortization	(293,550)	(414,642)	(414,642)	(423,942)	(9,300)	2%
Debt Repayment	-	107,800	107,800	111,300	3,500	3%
Asset Renewal Contributions	132,098	186,589	186,589	190,774	4,185	2%
Transfers to/(from) Reserves	-	-	-	(35,026)	(35,026)	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	1,453,668	1,135,088	1,157,549	753,581	(381,506)	-34%

Public Works - Metrics

	2020	2021	2022	2023 Projected
Road Repairs				
- Asphalt Repairs (sq.m.)	1,350	659	10,046	1,200
- Dust Control (m)	1,649	1,646	2,612	1,649
- Potholes Repaired	45	19	13	20
- Crack Sealing (man hours)	1,488	1,440	916	920
Multi-Use Pathway Project (sq.ft.)	470	4,803	3,875	3,900
Clean Up Programs				
- Branch Chipping (homes served)	502	491	492	465
- Branch Chipping (man hours)	357	325	116	120
- Leaf Pickup (homes served)	297	302	353	360
- Leaf Pickup (man hours)	188	193	59	65
- Tree Pickup (homes served)	73	72	49	60
- Tree Pickup (man hours)	30	32	27	30

Public Works - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (3)	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target	1 Objective with Ongoing Actions on Target
Actions (4)	1 Ongoing Action on Target	1 Ongoing Action on Target	1 Ongoing Action on Target
KPI	Complete 4 KPIs	Completed 3 KPIs	Complete 3 KPIs
Budget	\$53,000.00	\$47,690.51	\$110,000.00

Public Works - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Innovative Development	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Water Meter Upgrade Project.	Phase I of the project was completed in early 2022 with a total of 89 meters replaced. Project will continue with preemptive repairs of anode connections in the Emerald Creek area.
Safe & Caring Community	To be a secure and protected community where residents and visitors feel safe.	Increase lighting in areas of town to decrease crime.	This project is on target. There are no plans for additional lighting in 2023.
Governance and Operational Excellence	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Expansion/Addition of Public Works Shop/Workspace & equipment	Planned for 2025.
		Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division.	Planned for 2025.

GENERAL OPERATIONS

Environmental Services

Environmental Services

Includes:

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

Description:

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

FIGURE 5.11 | Environmental Services

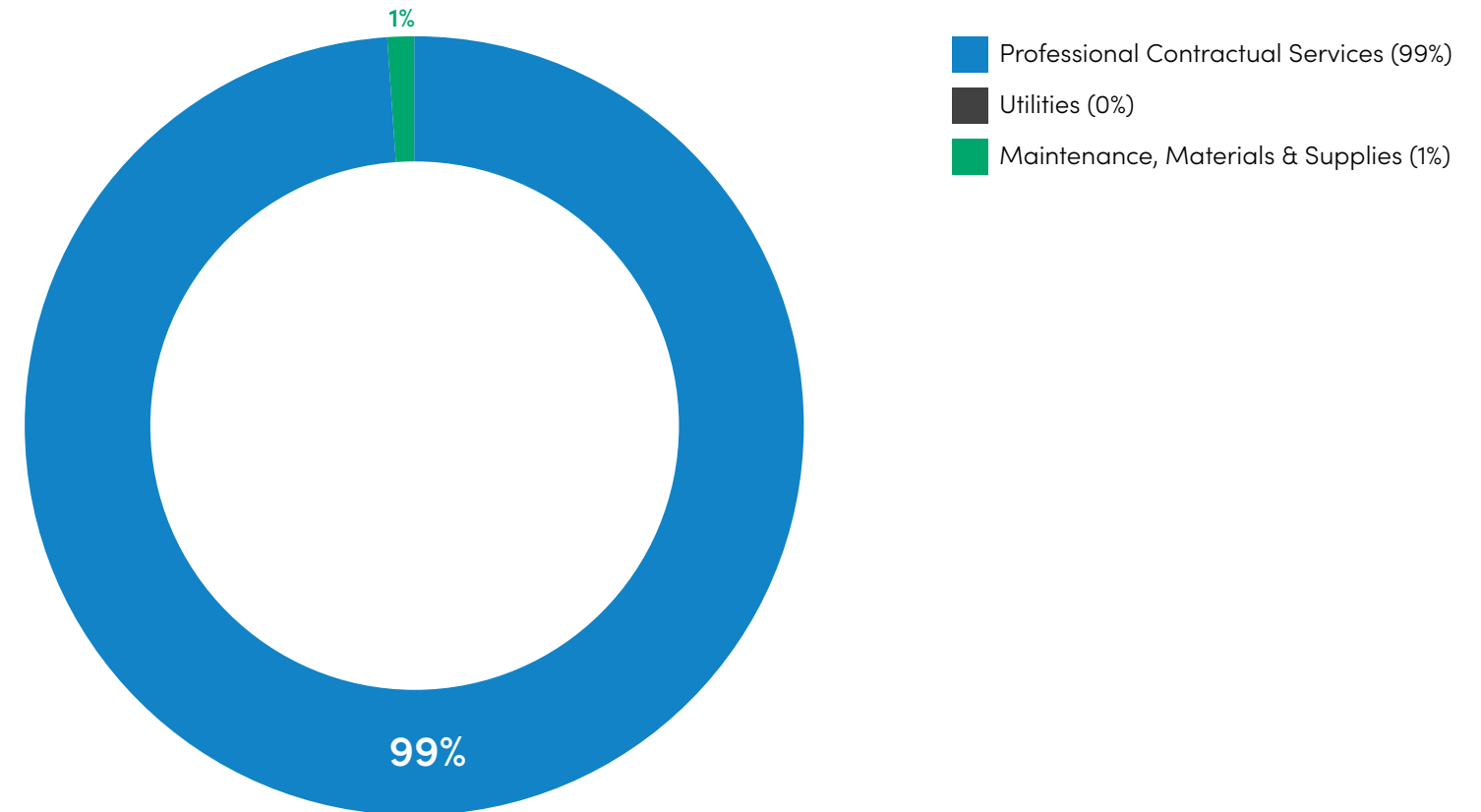


FIGURE 5.12

Environment Services	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs						
Operating						
Revenues						
Fees and Charges	4,569	4,796	4,891	4,500	(296)	-6%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	37,232	38,808	48,000	48,000	9,192	24%
Total Revenues	41,801	43,604	52,891	52,500	8,896	20%
Expenses						
Salaries and Benefits	-	-	-	-	-	-
Professional/Contractual Services	271,931	292,207	276,398	297,980	5,773	2%
Utilities	608	600	600	600	-	-
Maintenance, Materials, and Supplies	2,225	4,000	4,000	4,083	83	2%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	274,764	296,807	280,998	302,663	5,856	2%
Surplus (Deficit) before Other Capital Contributions	(232,963)	(253,203)	(228,107)	(250,163)	3,040	-1%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(232,963)	(253,203)	(228,107)	(250,163)	3,040	-1%
Capital						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	232,963	253,203	228,107	250,163	(3,040)	-1%

Environmental Services - Metrics

	2020	2021	2022	2023 Projected
Curbside Garbage Collection (lbs)	1,954,050	1,617,431	1,736,998	1,737,000
Curbside Recycling Collection (lbs)	450,900	532,419	389,799	389,800
Curbside Compost Collection (lbs)	-	896,685	1,142,610	1,142,620
Clean Up Bins - Spring & Fall (lbs)	145,483	123,436	131,914	133,000
Steel Bins - Spring & Fall (lbs)	20,417	16,600	8,222	8,300
Recyclables - Spring & Fall (lbs)	3,506	3,769	3,540	3,600

GENERAL OPERATIONS

Recreation & Culture Services

Recreation & Culture Services

Includes:

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

Description:

The Town will encourage provision of excellent social, recreational and cultural services for the full spectrum of residents including youth, families, and seniors. Public leisure is a vital contributor to the quality of life in the Town. As a result, the Town will provide, encourage, and leverage development of facilities, amenities, and programming to enhance the quality of life for all residents.

FIGURE 5.13 | Recreation & Culture Services

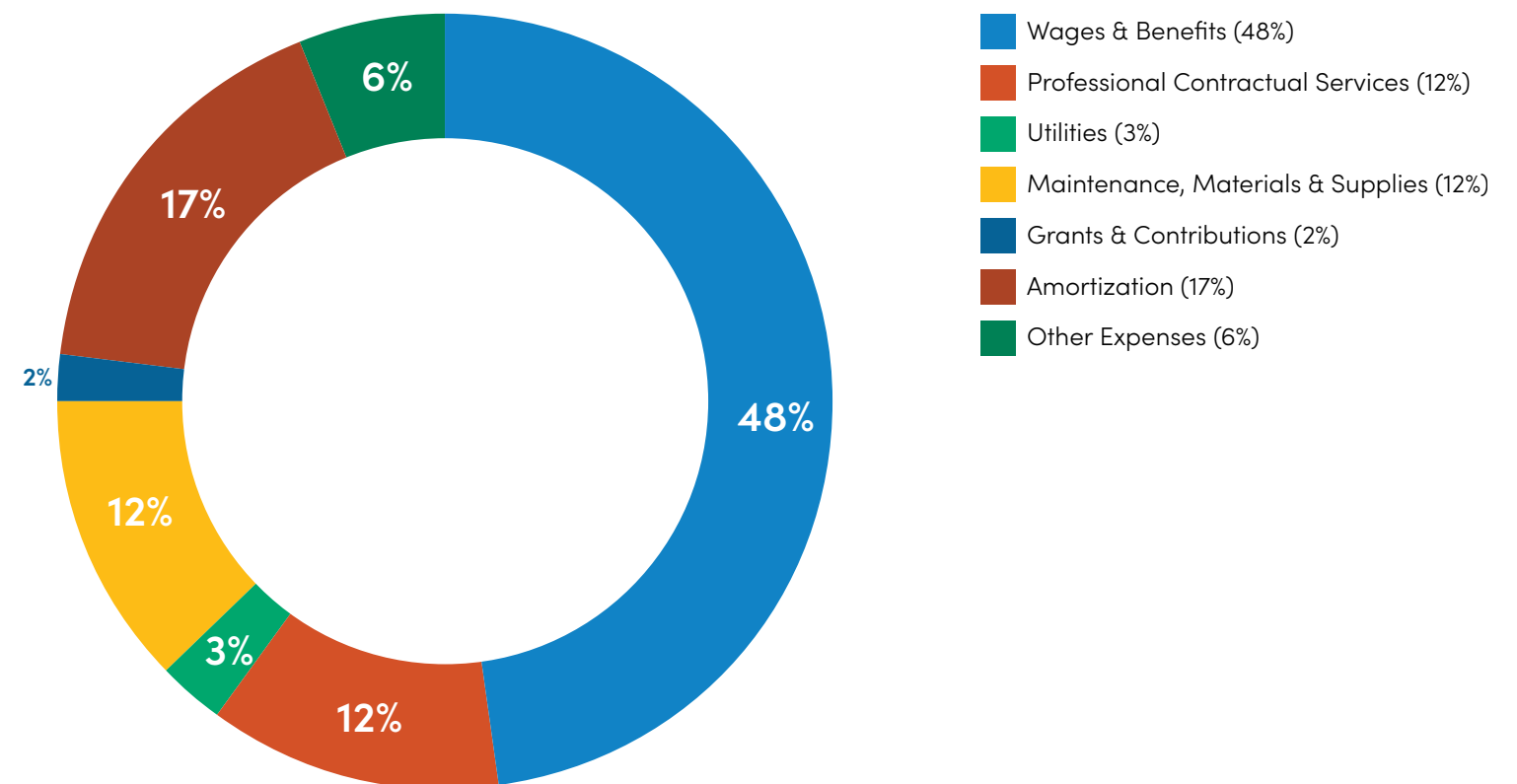


FIGURE 5.14

Recreation and Cultural Services	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	3.98	3.67	3.68	4.68	1.01	26%
Operating						
Revenues						
Fees and Charges	81,268	134,300	127,323	129,891	(4,409)	-3%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	37,494	37,440	119,732	87,974	50,534	135%
Total Revenues	118,762	171,740	247,055	217,865	46,125	27%
Expenses						
Salaries and Benefits	416,782	443,891	444,978	532,750	88,859	20%
Professional/Contractual Services	95,170	151,959	162,293	130,063	(21,896)	-14%
Utilities	24,390	30,891	32,480	34,853	3,962	13%
Maintenance, Materials, and Supplies	58,453	77,403	75,406	134,756	57,353	74%
Grants and Contributions	18,056	19,000	19,000	17,460	(1,540)	-8%
Amortization	124,879	183,890	183,890	183,890	-	-
Interest	-	-	-	-	-	-
Other Expenses	22,459	62,150	64,707	71,000	8,850	14%
Total Expenses	760,189	969,185	982,753	1,104,773	135,588	14%
Surplus (Deficit) before Other Capital Contributions	(641,427)	(797,445)	(735,699)	(886,908)	(89,463)	11%
Capital Grants and Other Contributions	-	557,064	405,294	442,043	(135,021)	-33%
Surplus (Deficit) of Revenues over Expenses	(641,427)	(240,381)	(330,405)	(464,864)	(224,483)	93%
Capital						
Capital Projects	322,724	847,259	954,246	100,000	(747,259)	-88%
Amortization	(124,879)	(183,890)	(183,890)	(183,890)	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	56,196	82,751	82,751	82,751	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	895,468	986,500	1,183,511	463,725	(522,776)	-53%

Recreation & Culture Services - Metrics

	2020	2021	2022	2023 Projected
Community Events Delivered	3	2	7	8
Town Sponsored Programs	4	5	5	5
Town Programs	4	6	6	12
Community Centre Bookings	321	278	487	500
Sport Field, Outdoor Facility & Park Bookings	246	601	614	700
Municipal Recreation Facilities	18	19	19	19
Pathways (KM)	12	12	12	12
Park Space (Acres)	63	63	63	63

Recreation & Culture Services - Strategic Performance

Item	2022 Target	2022 Completion	2023 Target
Strategic Objectives (11)	1 Complete 1 Partially Complete 8 Objectives with Ongoing Actions on Target	1 Complete None Partially Complete 5 Objectives with Ongoing Actions on Target	1 Complete 1 Partially Complete 8 Objectives with Ongoing Actions on Target
Actions (18)	3 Complete 8 Ongoing Actions on Target	2 Complete 5 Ongoing Actions Target	3 Complete 8 Ongoing Actions on Target
KPI	Complete 22 KPIs	Completed 12 KPIs	Complete 22 KPIs
Budget	\$1,170,000.00	\$1,014,103.24	\$22,350.00

Recreation & Culture Services - Strategic Areas

Focus Area	Strategic Objective	Action	Status Notes
Diverse, Inclusive & Engaged Community	Expand cultural opportunities for residents.	In coordination with the Parks & Recreation Master Plan (PRMP), increase the number of cultural events and programming within the community.	Required work in 2022 completed with PRMP.
		Support the White City Museum (WCM) events and programming through the University of Regina.	Provided regular grant funding and provided the WCM with Walking Tour.
	Enhance White City's profile.	Collaborate and install art pieces and identify historical sites throughout White City.	No work was completed on this item in 2022.
	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.	Engagement with community groups was included in the development of the PRMP.
	Support creation of community service groups	Encouraging creation of organizations and other clubs that will bring residents of our community together.	No clubs or service groups formed in 2022.
	Grow and encourage volunteerism in the community.	Develop and Integrate Municipal Volunteer Strategy.	Project planned for 2023 and 2024.
Active & Healthy Community	Increase programming opportunities for all ages and abilities for the development of physical and mental well-being.	Increase the quantity and accessibility of self-directed leisure opportunities.	Required work in 2022 completed with PRMP.
		Increase programming levels for all demographics.	Required work in 2022 completed with PRMP. Two new programs development and implemented in 2022.
		Increase active winter lifestyle activities.	Required work in 2022 completed with PRMP.
		Provide support to increase the quantity and accessibility of community driven programming.	Administration is in the process of developing a fair and equitable process for support of community initiatives that are organized through community members that enhance or improve the quality of life and/or safety of the residents of the Town of White City or White Butte region.
		Increase the quantity and accessibility to public health services through programming.	Partnered with the YMCA to offer two new programs, Home Alone Prep and Babysitting Course.
	Support and grow mental health resources directly located within White City.	Establish a partnership and relationship with mental health resources in Regina.	No work completed on this item in 2022.
	Develop new municipal facilities that offer opportunities for a variety of activities and for all ages.	Multi-Use Recreation Centre	Stage 3 of the project was completed December 2022.
	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.	Required work in 2022 completed with PRMP.
		Increase pedestrian connectivity and accessibility to green spaces & facilities.	Required work in 2022 completed with PRMP.
	Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Parks & Recreation Master Plan	Substantially complete. The PRMP was presented to Committee on December 12, 2022.
Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Expand Neighbourhood Capacity Building	Required work in 2022 completed with PRMP.	
Innovative Development	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Ensure through current and innovative land use planning, the provision of gathering places and spaces where the community can come together at a street, neighbourhood, and community level.	Required work in 2022 completed with PRMP.



UTILITY OPERATIONS

Utility Services

Includes:

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

Description:

To provide citizens with a safe and adequate supply of potable water through water supply, storage, treatment, pumping, distribution and metering.

To provide the collection, transmission, disposal, treatment and monitoring of wastewater in order to ensure the environmentally appropriate handling of high-volume sewage discharge.

FIGURE 6.1 | Utility Services

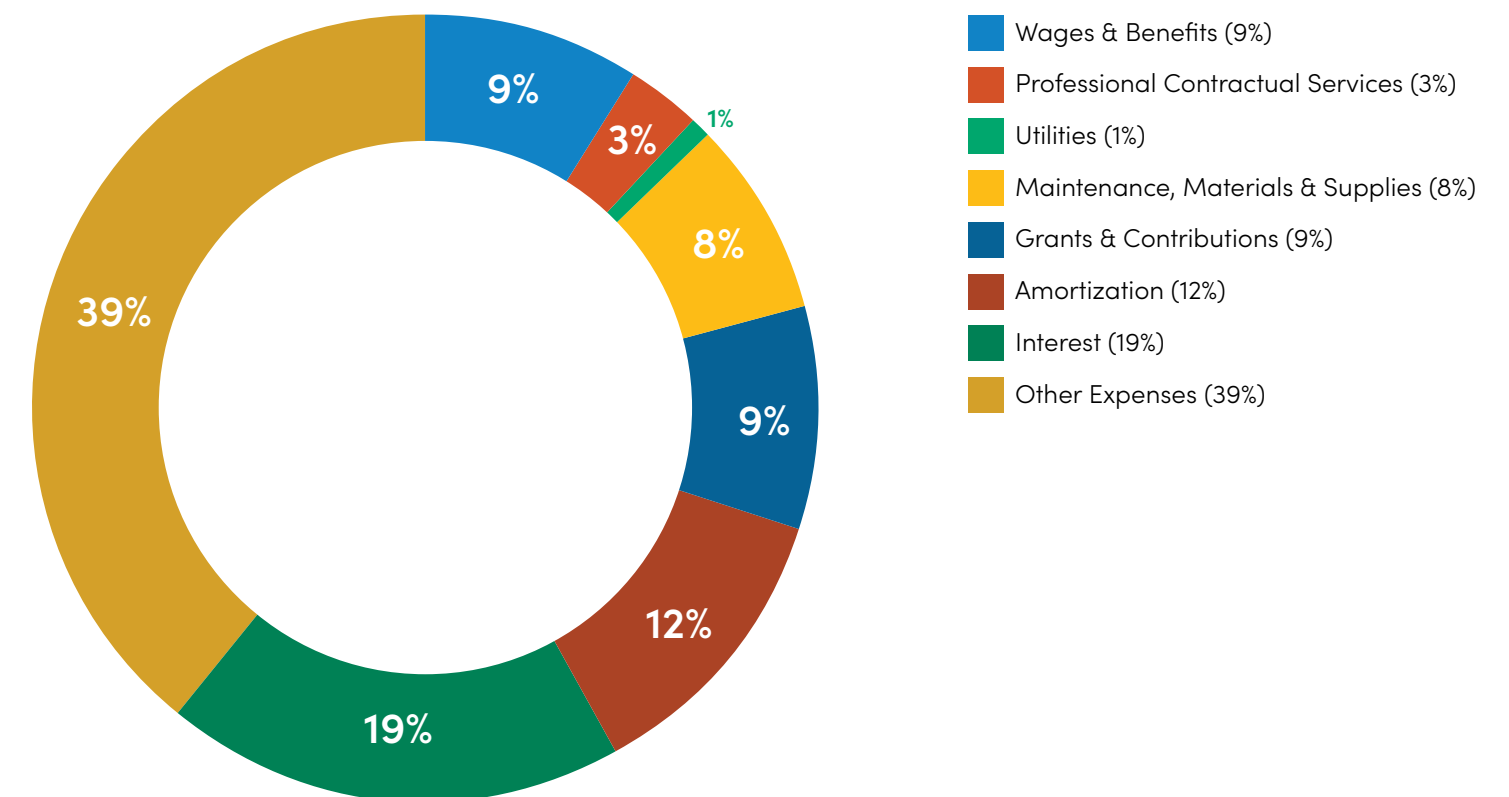


FIGURE 6.2

Utility Services	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/(Decrease) % Variance	
FTEs						
Operating						
Revenues						
Fees and Charges	2,477,371	2,697,822	2,534,693	2,511,429	(186,393)	-7%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	248,069	293,989	866,197	618,128	249%
Total Revenues	2,477,371	2,945,891	2,828,682	3,377,627	431,735	15%
Expenses						
Salaries and Benefits	198,484	140,621	180,236	258,084	117,463	84%
Professional/Contractual Services	104,197	97,188	89,308	75,763	(21,425)	-22%
Utilities	16,106	22,665	22,665	23,241	576	3%
Maintenance, Materials, and Supplies	119,718	197,270	191,812	220,000	22,730	12%
Grants and Contributions	286,027	476,673	436,708	256,270	(220,403)	-46%
Amortization	340,947	345,646	345,646	345,646	-	-
Interest	286,422	409,007	409,007	545,567	136,560	33%
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	1,084,162	1,099,578	1,090,000	1,129,000	29,422	3%
Total Expenses	2,436,062	2,788,648	2,765,382	2,853,572	64,924	2%
Surplus (Deficit) before Other Capital Contributions	41,309	157,243	63,299	524,054	366,811	233%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	41,309	157,243	63,299	524,054	366,811	233%
Capital						
Capital Projects	43,126	3,700,000	2,086,169	6,468,000	2,768,000	75%
Amortization	(340,947)	(345,646)	(345,646)	(345,646)	-	-
Debt Repayment	-	242,377	252,534	410,444	168,067	69%
Asset Renewal Contributions	153,426	155,541	155,541	155,541	-	-
Transfers to/(from) Reserves	-	-	-	(1,209,787)	(1,209,787)	-
Debt Issuance	-	3,800,000	3,800,000	5,000,000	1,200,000	32%
Utility Services Surplus/(Deficit)	(185,704)	(204,971)	(1,714,702)	(45,502)	159,469	-78%

Utility Services - Metrics

	2020	2021	2022	2023 Projected
E-Notice Enrollment	568	632	680	700
Water Meter Replacements	28	35	27	20
Water Leak Detection	15	316	328	300
Pre-Authorized Debit Enrollment	155	168	179	190
Sanitary Sewer Cleaning (m)	5,200	6,037	5197	1200
Manholes Inspected	48	64	147	89
Sewer Pumping Stations Inspected & Cleaned	3	1	5	5
Water Main Repairs	10	8	10	8

REVENUE

Revenue

TAXATION

The Town uses a combination of base tax and ad valorem to determine property taxes. The Town uses the base tax to reflect an equal consumption of services between residents, such as general governance, police and fire protection, waste management, snow clearing, and parks maintenance.

In 2023, the services provided by the Town are funded 50% through property taxes, 17% through conditional grants, 14% through capital grants and other contribution, 12% through unconditional revenue, and 4% through fees, licenses & fines and other revenue, 2% through capital sales, 1% through investment income. Since the majority of operations are funded through tax dollars, to ensure that the current services continue to be provided, tax increases typically keep pace with inflation or are less than the increased cost of maintaining services.

New programs and services are funded by the rationalization of existing programs and services, the increase in property assessment as a result of growth or a property tax increase. This creates challenges as the Town attempts to balance the increasing costs of providing services with keeping property taxes affordable.

2023 PROPERTY TAX CHANGES

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

White City's municipal base tax is intended to look at the base services provided to the municipality as a whole and equally distributed among the number of properties in the Town. In 2022, administration reviewed all the base services provided to the residents and the relevant costs. Those base services include items such as RCMP contract fees, municipal insurance costs, emergency management organization expenses, fire services, road maintenance, snow clearing, solid waste management and park maintenance fees. As a result of the analysis, the base tax amount wasn't sufficient to cover all the costs for base services. The 2023 budget includes a flat \$100 municipal base tax increase for residential, commercial and industrial properties. The base tax increase will cover rising costs associated with providing base services in the municipality.

The 2023 annual budget also continues to allocate a recreation portion from the base tax of \$100 per property. The funds collected from this portion are deposited into a specific Recreation Reserve where levy funds will be allocated for the planning, development, and construction of a Multi-Use Recreation Centre within the community.

Council made the decision to implement a Recreation Levy in 2022 to begin saving to fund the proposed recreation facility. Based on the public engagement conducted in the Spring of 2021, 69% of respondents indicated a preference of, at minimum, an annual property tax increase per household between \$100-\$300 per year. Council recognizes the importance of recreation services and facilities for our current residents and the appeal for future residents.

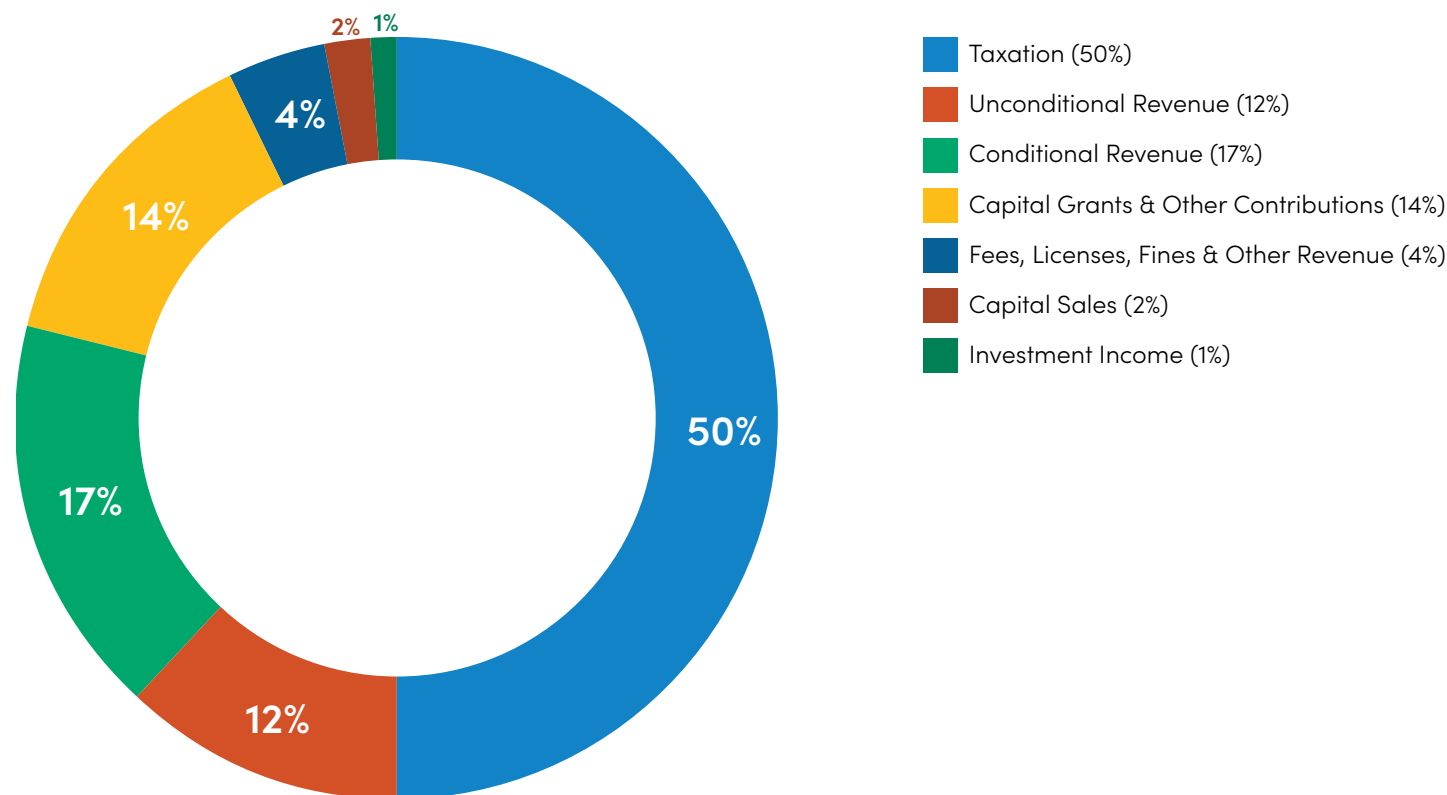
MUNICIPAL REVENUE SHARING GRANT

The Government of Saskatchewan provides an annual grant to municipalities that is a portion of revenues generated by the Provincial Sales Tax (PST). The program distributes the funds to municipalities based on a formula. This is an unconditional grant with no restrictions on spending. In 2023, the Town anticipates receiving a Revenue Sharing Grant of \$789.4K.

CAPITAL GRANTS & OTHER CONTRIBUTIONS

A portion of the Town's 2023 Capital Program is funded by grants and contributions from other stakeholders. These grants include conditions where the funds must be spent on approved capital expenditures and the project must be completed by a specific point in time. The Town anticipates receiving the Federal Gas Tax Fund grant in 2023. These funds are allocated to municipalities on a per capita basis, based on Census figures.

FIGURE 7.1 | Revenue Providing Services to the Town



FEES, LICENSES & FINES

The Town generates a portion of its revenue from fees, licenses, and fines. It is expected that in 2023 this will be 4% of revenue providing services to the Town. Fees charged by the Town are set in Bylaw No. 624-18, The Fee Bylaw, approved by Council (see Budget Assumptions) and include items such as Community Centre rentals, building permits, business licenses, and fire inspection fees.

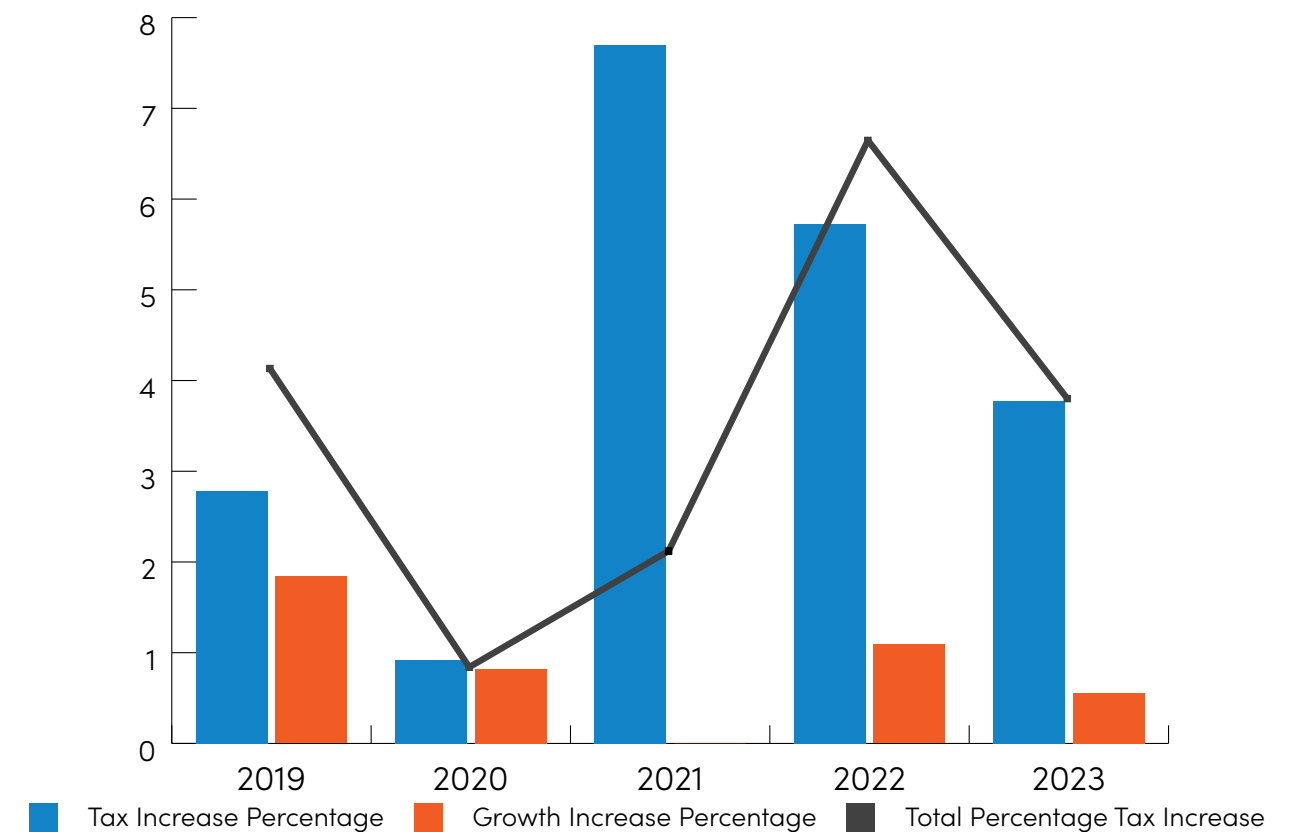
FIGURE 7.2

Taxation and Unconditional Revenue	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	Budget to Budget Variance Increase/Decrease	% Variance
Gross Municipal Taxes	3,339,166	3,548,395	3,557,087	3,709,451	161,056	5%
Discounts	(469,629)	(462,000)	(470,767)	(519,323)	(57,323)	12%
Abatement	(1,723)	-	(873)	(1,000)	(1,000)	-
Penalties on Taxes	15,893	20,000	20,000	15,500	(4,500)	-23%
Grant in Lieu Payments	1,601	1,927	1,927	1,700	(227)	-12%
Total Taxation	2,885,307	3,108,322	3,107,374	3,206,328	98,006	3%
Unconditional Grants	697,287	703,623	789,436	789,436	85,813	12%
Total Taxes and Unconditional Revenue	3,582,594	3,811,945	3,896,810	3,995,764	183,819	5%

FIGURE 7.3 | Change in Taxation

Year	Assessment	Mill Rate	Undeveloped Base Rate	Undeveloped Properties	Developed Base Rate	Developed Properties	Gross Municipal Taxes
2022 Actual	567,923,195	4.056	810	31	990	1243	3,557,087
2023 Budget	571,492,585	4.056	810	27	1090	1257	3,709,451
Increase (Decrease)	3,569,390	-	100	(4)	100	14	152,364

FIGURE 7.4 | Percentage Tax Increases - 2019 to 2023



RESERVES

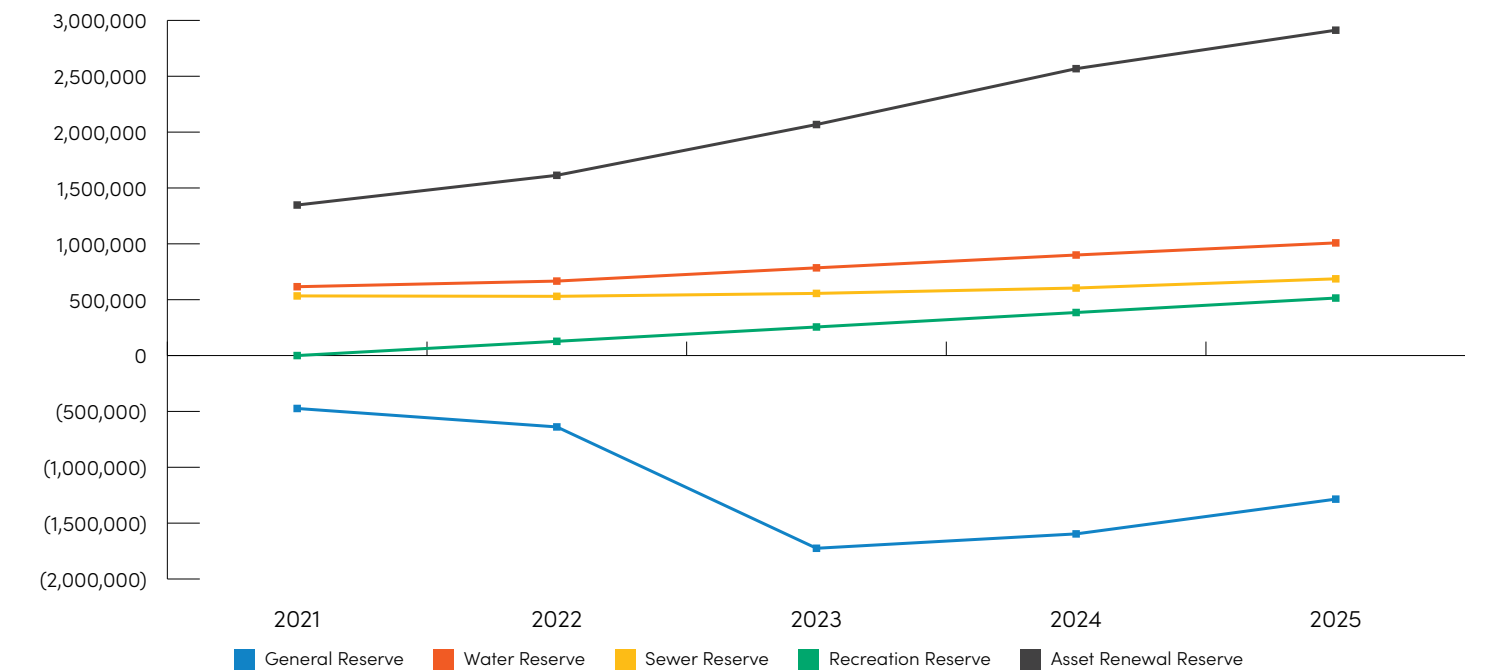
Reserves

The 2023 Annual Budget proposes a decrease in total reserves of 15%. This decrease is largely due to a significant decline in the general reserve, which is affected by an increase in internal borrowing. The largest portion of reserves continues to be the asset renewal reserves, due to the continuous contributions for future asset renewal expenditures. These projected reserve balances do not include development levy balances.

FIGURE 8.1 | Schedule of Projected Reserve Balances

	2021	2022	2023	2024	2025
General Reserves	(473,686)	(638,803)	(1,725,008)	(1,596,259)	(1,285,224)
Water Reserve	616,172	666,567	785,156	899,945	1,008,484
Sewer Reserve	533,686	530,140	556,354	604,394	686,868
Recreation Reserve	-	127,400	255,800	385,300	514,800
Asset Renewal Reserves	1,347,350	1,613,352	2,067,850	2,567,797	2,912,203
Total Reserves	2,023,522	2,298,657	1,940,152	2,861,178	3,837,132

FIGURE 8.2 | Projected Reserve Balances



GENERAL RESERVES

General Reserves are like a personal savings account. They can be used to manage unexpected expenditures or emergencies, such as the storm damage from 2014. It can also be used to finance asset purchases or be borrowed against to cover short term payments such as the WCRM158 Wastewater connection fees.

FIGURE 8.3 | General Reserves

	2021	2022	2023	2024	2025
Opening Balance	512,409	(473,686)	(638,803)	(1,725,008)	(1,596,259)
Internal Borrowing	-	(864,700)	(1,236,000)	-	-
Repayment of Internal Borrowing	-	11,479	14,474	14,474	194,474
Operating Surplus/(Deficit)	(986,095)	688,104	112,034	114,275	116,560
Closing Balance	(473,686)	(638,803)	(1,725,008)	(1,596,259)	(1,285,224)

INTERNAL BORROWING

Internal borrowing is used to fund capital or other projects from reserves rather than borrowing from the bank. The primary use of internal borrowing has been to upfront the funds provided to the WMA for the Wastewater Treatment Plant and Wastewater Expansion Project. This borrowing will be paid back through development levies charged on all new developments. The Internal Borrowing Activities Schedule in Figure 8.4 provides detailed information on projects that utilized internal borrowing and the corresponding repayment plan. In 2023 it is proposed that internal borrowing will be used to pay for portion of the additional cost of the Wastewater Expansion Project.

Figure 8.3 provides a breakdown of the General Reserve activities along with projections through to 2024. The increase in internal borrowing in 2023 relates to the additional capital expenditure for the WCRM158 Wastewater Management Authority (WMA). Repayment will continue through to 2024 with the collection of connection fees and development levies.

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

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

FIGURE 8.4 | Internal Borrowing Activities Schedule

	2021	2022	2023	2024	2025
WMA - Lagoon Upgrade Debt Payment	(474,700)	-	-	-	-
-Connection Fees - WWA	-	-	-	-	-
-Development Levies - Sewer	-	-	-	-	-
Repayment/(Increase)	(474,700)	-	-	-	-
WMA - WWTF Debt	(137,200)	(138,304)	-	-	(297,691)
-Connection Fees - WWA	-	-	-	-	-
Development Levies - Sewer	137,200	138,304	-	-	297,691
Repayment/(Increase)	-	-	-	-	-
Water Distribution Line Upgrade	-	-	-	-	-
-Development Levies - Water	20,000	-	-	-	100,000
Repayment/(Increase)	20,000	-	-	-	100,000
Water Distribution Pump Upgrade	-	-	-	-	-
-Development Levies - Water	50,000	-	-	-	80,000
Repayment/(Increase)	50,000	-	-	-	80,000
McKenzie Pointe Fence	-	-	-	-	-
-Local Improvement	11,038	11,479	-	-	-
Repayment/(Increase)	11,038	11,479	-	-	-
2011 Kubota Mower	-	-	-	-	-
Transfer from Taxes	-	-	5,935	5,935	5,935
Repayment/(Increase)	-	-	5,935	5,935	5,935
Pathway Lighting & Restoration	-	-	-	-	-
Transfer from Taxes	-	-	8,539	8,539	8,539
Repayment/(Increase)	-	-	8,539	8,539	8,539
Betteridge Road Phase 2	-	(323,400)	-	-	-
Development Levy Collection	-	-	-	-	-
Repayment/(Increase)	-	(323,400)	-	-	-
Multi-Use Recreation Centre Stage 3	-	(262,000)	-	-	-
Development Levy Collection	-	-	-	-	-
Repayment/(Increase)	-	(262,000)	-	-	-
2022 WMA Loan (\$3.8M)	-	(279,300)	(321,670)	(314,830)	(314,830)
Transfer from Taxes	-	-	321,670	314,830	314,830
Repayment/(Increase)	-	(279,300)	-	-	-
WMA Phase 2	-	-	(1,236,000)	-	-
Transfer from Taxes	-	-	-	-	-
Repayment/(Increase)	-	-	(1,236,000)	-	-
Total (Increase in Internal Borrowing)	(474,700)	(864,700)	(1,236,000)	-	-
Total Repayment of Internal Borrowing	81,038	11,479	14,474	14,474	194,474

ASSET RENEWAL RESERVES

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

In 2012, the Town created a policy to set aside funds every year for the replacement of current assets, these funds are placed into an asset renewal reserve. The Town uses amortization as an approximation for what it should be setting aside every year. To ease the tax burden of this policy, Council set the asset renewal rate at 40% of amortization.

However, in 2014 the asset renewal rate for all water and sewer assets was increased to 100% and this adjustment was fully incorporated into the water and sewer rates. The asset renewal rate was increased to 45% for the Town's general assets in 2016. In 2020 the utility services asset renewal reserves were transferred to separate water and sewer reserves on the recommendation during a utility rate review.

Figure 8.5 provides a projection of Asset Renewal Reserve balances based on the capital investments outlined in the capital plan.

FIGURE 8.5 | Asset Renewal Reserves Schedule

	2021	2022	2023	2024	2025
General Governance	116,136	140,845	170,476	200,107	229,739
Contributions	24,709	29,631	29,631	29,631	29,631
Withdrawals	-	-	-	-	-
Closing Balance	140,845	170,476	200,107	229,739	259,370
Fire Services	232,039	267,757	261,901	303,152	344,403
Contributions	35,718	37,144	41,251	41,251	41,251
Withdrawals	-	(43,000)	-	-	-
Closing Balance	267,757	261,901	303,152	344,403	385,654
Public Works	429,329	554,381	625,969	767,243	958,017
Contributions	132,098	186,589	190,774	190,774	190,774
Withdrawals	(70,046)	(115,000)	(49,500)	-	-
Closing Balance	554,381	625,969	767,243	958,017	1,148,791
Recreation Services	278,562	274,068	289,166	371,917	454,667
Contributions	56,196	82,751	82,751	82,751	82,751
Withdrawals	(60,690)	(67,652)	-	-	-
Closing Balance	274,068	289,166	371,917	454,667	537,418
Utility Services	-	110,299	265,840	421,380	576,921
Contributions	153,426	155,541	155,541	155,541	155,541
Withdrawals	(43,127)	-	-	-	-
Closing Balance	110,299	265,840	421,380	576,921	732,462
Protective Services	-	-	-	4,050	8,100
Contributions	-	-	4,050	4,050	4,050
Withdrawals	-	-	-	-	-
Closing Balance	-	-	4,050	8,100	12,150
Total Reserve Balance	1,347,350	1,613,352	2,067,850	2,571,847	3,075,845

UTILITY RESERVES

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

The Utility Surplus Reserve was transferred to the water and sewer reserves in 2020. The water and sewer reserves were set up to align with the water and sewer fees and capital expenditures. Contributions are made to these reserves to help fund future capital expenditures. These reserves include transfers of the Utility Services Asset Renewal Reserve which was moved over in 2020.

FIGURE 8.6 | Water Reserves

	2021	2022	2023	2024	2025
Opening Balance	666,461	616,172	666,567	785,156	899,945
Contributions	-	62,772	118,589	114,789	108,539
Withdrawals	(8,161)	-	-	-	-
-Water Meter Upgrades	(10,568)	(12,377)	-	-	-
-WTP Pump Replacement	(31,560)	-	-	-	-
Closing Balance	616,172	666,567	785,156	899,945	1,008,484

FIGURE 8.7 | Sewer Reserves

	2021	2022	2023	2024	2025
Opening Balance	582,375	533,686	530,140	556,354	604,394
Transfer from Utility Surplus Reserve and Asset Renewal Reserve	-	-	-	-	-
Contributions	39,875	73,259	103,245	124,955	158,449
Withdrawals	-	-	-	-	-
-SPS Control Panel	-	-	-	-	-
-SPS Lift Station 4 Generator	(11,646)	-	-	-	-
-SPS Project Loan Repayment	(76,917)	(76,805)	(77,032)	(76,914)	(75,975)
Closing Balance	533,686	530,140	556,354	604,394	686,868

RECREATION RESERVES

In 2022, the Town introduced a recreation component in base tax to allow the Town to invest in recreational infrastructure and provide improved recreation services to residents. The recreation component is partnered with the establishment of a specific Recreation Reserve where levy funds will be allocated for the planning, development and construction of a Multi-Use Recreation Centre within the community. The Town will collect \$100 per property annually to build up the recreation reserve.

Figure 8.8 provides a projection of recreation reserve balances.

FIGURE 8.8 | Recreation Reserves

	2021	2022	2023	2024	2025
Opening Balance	-	-	127,400	255,800	385,300
Contributions	-	127,400	128,400	129,500	129,500
Withdrawals	-	-	-	-	-
Closing Balance	-	127,400	255,800	385,300	514,800



DEVELOPMENT LEVIES

Development Levies

Part of the Town's growth strategy is to ensure that new developments are charged sufficient development levies and connection fees to cover the Town's investments associated with servicing these areas. During 2016 a municipal wide levy of \$13.7K per lot for new residential developments was adopted as policy by Council.

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

As the Town continues to grow, some of the infrastructure costs will need to be paid upfront by the Town for future developments. As a result, Figure 9.1 shows that in 2023 the development levies will be at negative \$6.8M. These costs will be recovered via future development levies. The development levies collected will be used to fund projects needed as a result of future growth. Projects will continue out past 2023 as the Town expects to grow and these current balances will be used for projects throughout the years to come.

Figures 9.2 to 9.12 identify the expected collections and withdrawals of Development Levies and Connection Fees until 2025.

FIGURE 9.1 | Total Development Levies

	2021	2022	2023	2024	2025
Opening Balance	(6,205,203)	(7,795,820)	(7,795,820)	(6,770,635)	(8,216,362)
Withdrawals	(1,590,979)	(793,584)	(300,000)	(3,157,245)	(1,912,617)
Contribution	362	801,133	1,317,636	1,711,519	-
Closing Balance	(7,795,820)	(7,788,271)	(6,770,635)	(8,216,362)	(10,128,978)

FIGURE 9.2 | Schedule of Development Levies - Storm

	2021	2022	2023	2024	2025
Opening Balance	(82,914)	(131,773)	(93,051)	(300,494)	(249,254)
Withdrawals	(48,858)	(12,500)	(300,000)	(84,412)	(682)
Contribution	-	51,222	92,556	135,653	-
Closing Balance	(131,733)	(93,051)	(300,494)	(249,254)	(249,936)

FIGURE 9.3 | Schedule of Development Levies - Transportation

	2021	2022	2023	2024	2025
Opening Balance	36,219	(1,026,057)	(1,031,949)	(752,110)	(235,617)
Withdrawals	(1,062,639)	(170,000)	-	(63,309)	(4,718)
Contribution	362	164,108	279,840	579,802	-
Closing Balance	(1,026,057)	(1,013,949)	(752,110)	(235,617)	(240,335)

FIGURE 9.4 | Schedule of Development Levies - Water

	2021	2022	2023	2024	2025
Opening Balance	(2,171,506)	(2,276,494)	(2,113,989)	(1,819,142)	(3,199,257)
Withdrawals	(104,988)	-	-	(2,189,662)	(85,958)
Contribution	-	162,505	294,847	809,547	-
Closing Balance	(2,276,494)	(2,113,989)	(1,819,142)	(3,199,257)	(3,285,214)

FIGURE 9.5 | Schedule of Development Levies - Sanitary

	2021	2022	2023	2024	2025
Opening Balance	(3,646,530)	(3,859,867)	(3,841,863)	(3,613,513)	(3,987,180)
Withdrawals	(213,365)	(213,337)	-	-	-
Contribution	-	18,004	228,350	186,517	-
Closing Balance	(3,859,867)	(3,841,863)	(3,613,513)	(3,987,180)	(3,987,180)

FIGURE 9.6 | Schedule of Development Levies - Recreation

	2021	2022	2023	2024	2025
Opening Balance	(340,472)	(501,629)	(707,419)	(285,376)	(545,055)
Withdrawals	(161,157)	(611,084)	-	(259,679)	(1,821,259)
Contribution	-	405,294	422,043	-	-
Closing Balance	(501,629)	(707,419)	(285,376)	(545,055)	(2,366,314)

FIGURE 9.7 | Schedule of Connection Fees - Wastewater

	2021	2022	2023	2024	2025
Opening Balance	-	-	-	343,000	-
Withdrawals	-	-	-	-	-
Connection fees due to WCRM158	-	-	(343,000)	(343,000)	-
Connection Fees Collected by White City	-	-	686,000	-	-
Closing Balance	-	-	343,000	-	-

FIGURE 9.8 | Schedule of Wastewater Authority Connection Fees Received

	2021	2022	2023	2024	2025
Opening Balance	-	-	-	-	-
Withdrawals	-	-	-	-	-
Revenue Recognized - WWA Connection Fees	-	(113,480)	(171,500)	(171,500)	-
Connection Fees - half received from WCRM158	-	113,480	171,500	171,500	-
Closing Balance	-	-	-	-	-

FIGURE 9.9 | Schedule of Federal Gas Tax Deferred Revenue

	2021	2022	2023	2024	2025
Opening Balance	488,413	768,454	808,078	939,593	1,134,830
Grant Funding Received	377,613	95,759	195,237	195,237	195,237
Funds Spent on Projects					
-Multi-Use Pathway Network Improvement	(97,572)	(56,135)	(63,722)	-	-
Closing Balance	768,454	808,078	939,593	1,134,830	1,330,067

FIGURE 9.10 | Schedule of Public Reserves Deferred

	2021	2022	2023	2024	2025
Opening Balance	20,100	20,100	20,100	20,100	20,100
Withdrawals	-	-	-	-	-
Contributions	-	-	-	-	-
Closing Balance	20,100	20,100	20,100	20,100	20,100

FIGURE 9.11 | Schedule of White Butte Fire Commission Deferred Revenue

	2021	2022	2023	2024	2025
Opening Balance	29,823	29,823	29,823	29,823	29,823
Withdrawals	-	-	-	-	-
Contribution	-	-	-	-	-
Closing Balance	29,823	29,823	29,823	29,823	29,823

FIGURE 9.12 | Schedule of Fire Department Fundraising Reserves

	2021	2022	2023	2024	2025
Opening Balance	7,000	7,000	7,000	7,000	7,000
Withdrawals	-	-	-	-	-
Contribution	-	-	-	-	-
Closing Balance	7,000	7,000	7,000	7,000	7,000

FIVE YEAR CAPITAL PLAN

Capital Plan

Asset management planning is an element the Town is focusing on as a long-term strategic approach. The 2023 Annual Budget proposes a \$24.0 million capital expenditure plan over the next five years addressing the Town's most critical capital needs with the renewal of aging infrastructure, updating of fleet vehicles and equipment, and investing in infrastructure to support future developments.

Capital expenditures are funds spent by a business or organization to acquire, upgrade, and maintain long-term fixed tangible capital assets. Tangible Capital Assets, as described in the Town's Tangible Capital Asset Policy, are non-financial assets having physical substance that have the following characteristics:

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

The capital plan outlines a number of different projects proposed by each department, including Multi-Use Pathway Network Improvement, Play Structures, equipment replacement, Splash Park Refurbishment, Chuka Ponds, Betteridge Road and Wastewater Expansion Project of \$6.5M currently proposed.

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

Funding sources for the 2023 Capital Program include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies. The largest funding source is debt of \$5.0 million in 2023 to support the Wastewater Expansion Project. Grants of \$63.7K are projected toward Multi-Use Pathway Network Improvement. From the operating budget, a transfer of taxes of \$216.0K will support the 2023 Capital Program.

FIGURE 10.1 | Five Year Capital Investment by Type

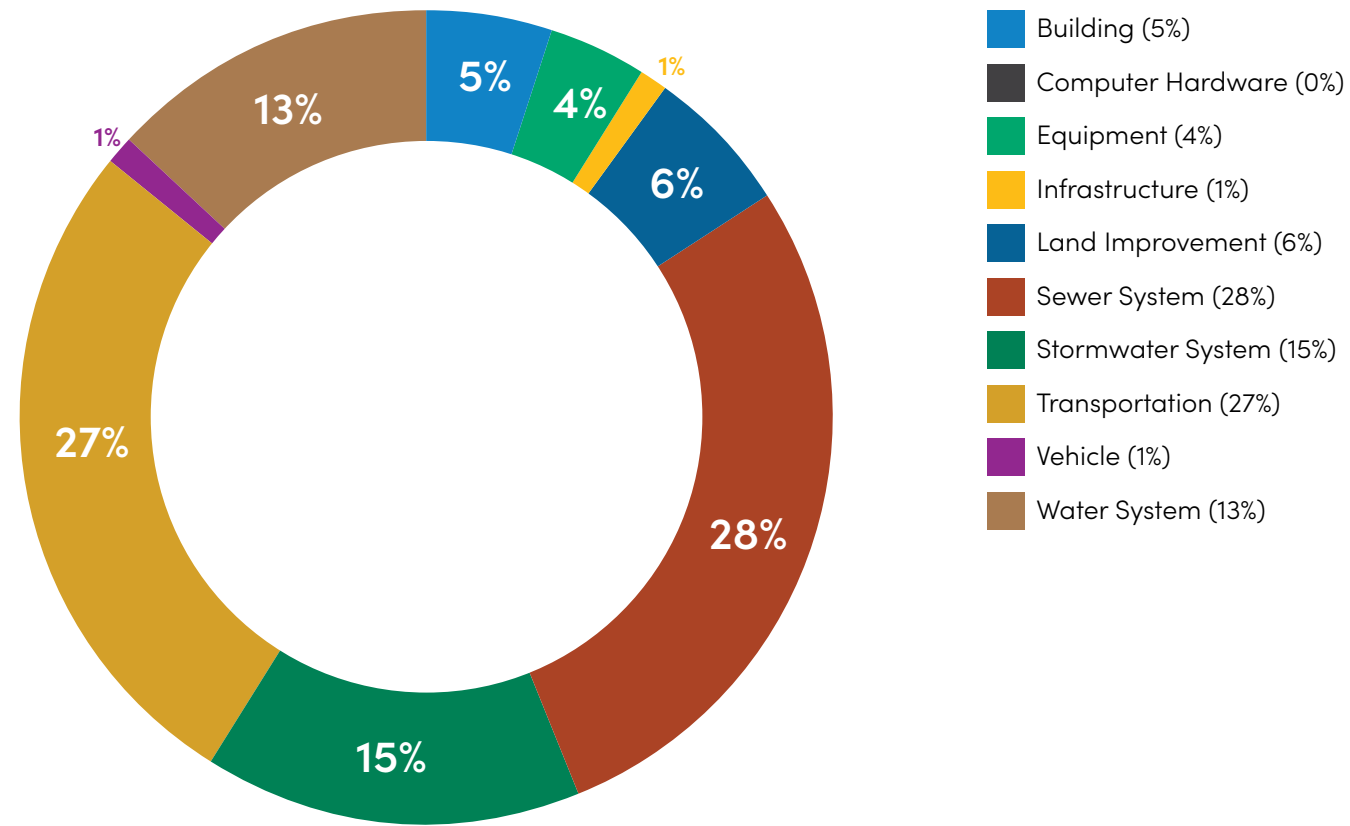


FIGURE 10.2 | 2023 Capital Plan Funding Sources

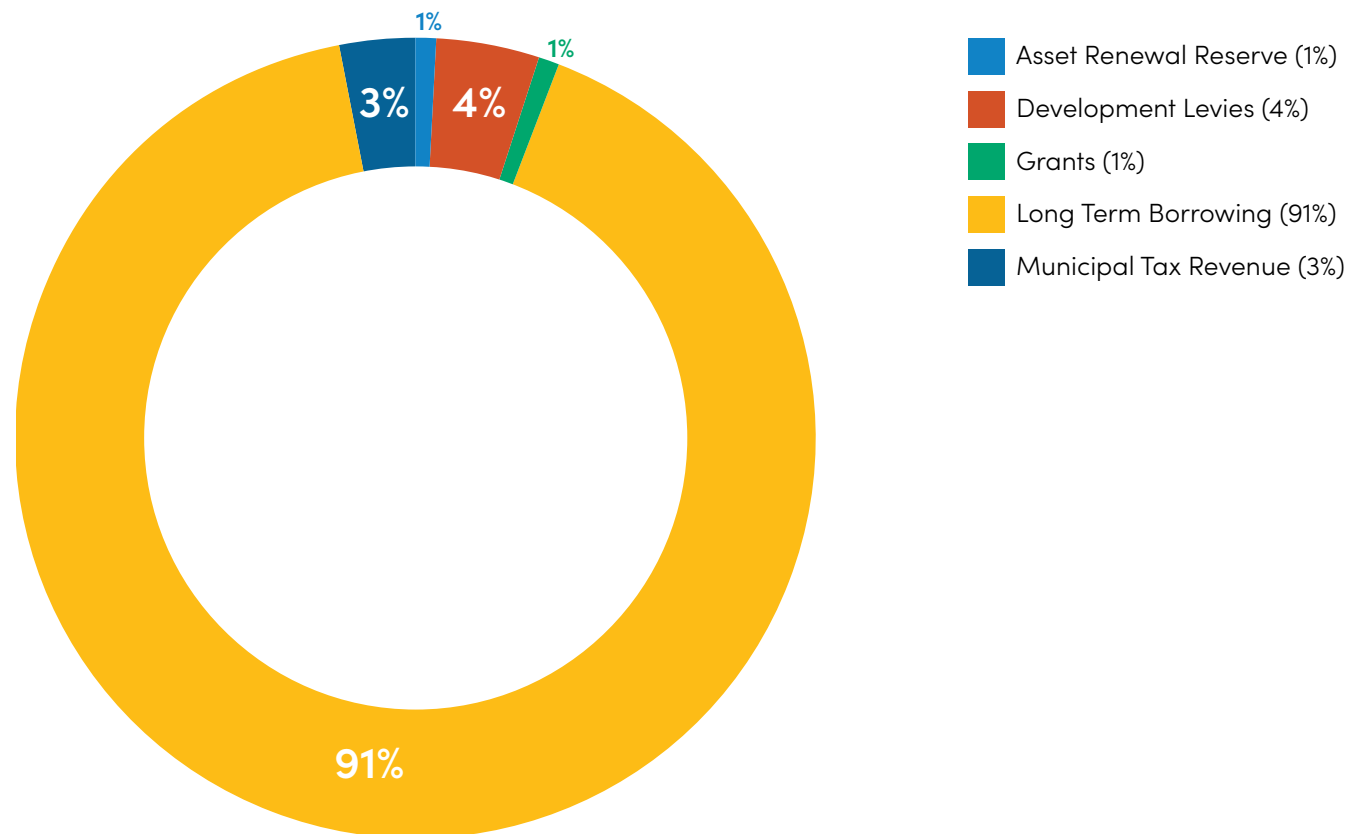


FIGURE 10.3 | Capital Expenditures Plan

Project Name	2023	2024	2025	2026	2027
Community Safety Officer Vehicle	90,000				
Council Devices		15,000			
Multi-Use Pathway Network Improvement	63,722	191,000	145,000	60,000	
Fire Training Grounds	10,000	25,000			
Fairway Park Play Structure	100,000	50,000			
Detention Pond #2 Rink		20,000			
Park Benches & Receptacles		30,000	15,000		
Batting Cage Netting and Posts		30,000			
Emerald Ridge Elementary School Sportsfield			105,000		
Tennis/Pickleball Court Upgrades				55,000	
Digital Welcome Sign			80,000		
35 Ton Mini Excavator		85,000			
Utility Vehicle Replacement			30,000		
New Pathway Construction - Meadow			40,000	40,000	
1-Ton Truck and Plow Replacement		93,000			
Snow Blower Replacement	15,000				
12-Foot Mower Replacement				35,000	
16-Foot Mower Replacement	32,000				
Line Painter Unit Replacement				18,000	
Crack Sealing Unit Replacement				90,000	
Wood Chipper Replacement			93,000		
Sanding Unit Replacement			6,500		
Crew Truck Replacement			68,000		
Splash Park Refurbishment/Bathroom		100,000		75,000	
Lott Road & White City Drive Intersection Gazebo		75,000			
Double K Outdoor Rink Refurbishment		40,000			
Contribution to Wastewater Expansion Project Phase 2	6,468,000				
Betteridge Road		1,600,000	1,311,000	1,311,000	1,356,500
Intersection Improvements - HWY 48 and Gregory Avenue			385,000		
Chuka Ponds	300,000	700,000		1,500,000	
Community Centre Recreation Yard Renovation				25,000	
Skate Park Lighting		30,000			
Serbu Park Ball Diamond #3 Lighting				181,000	
Serbu Park General Refurbishment and Upgrades		75,000			
M8 430mm Stormwater System for Town Centre			1,009,470		
White City Water Line - Distribution System Upgrade - Phase II & III					
Effluent Irrigated Tree Farm			200,000		
Pathway Lighting	16,000				
Sewage Pumping Station #6	2,500				
Fire Hall Expansion				200,000	200,000
New LED Pathway Lighting				60,000	
Public Works Storage Pole Shed				100,000	
Town Centre Office			650,000		
Total	7,097,222	3,234,000	4,166,770	3,750,000	5,195,125

CARRIED OVER PROJECTS

Every year there are projects that are not fully completed due to time constraints or challenges during the year. The Town managed to complete most carried over projects in 2022 and only one carried over project remained in 2023. The project listed in Figure 10.4 is to be carried over to 2023 and completed during the year.

FIGURE 10.4 | Schedule of Carried Over Projects

Project	Department	Prior Amount Carried Over	2022 Budget	Amount Spent	Remaining Funds to General Reserves	Amount Carried Over to 2023
16-Foot Mower Replacement	Public Works	-	35,000	-	-	32,000
Total		-	35,000	-	-	32,000



FINANCING

Financing

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

Any municipality may utilize debt financing, subject to debt limits determined in one of two ways. The Municipalities Act provides the option to calculate a debt limit based on prior year own source revenues, or by applying to the Saskatchewan Municipal Board (SMB) to have their debt limit established. The Town has a debt limit that is established based on prior year own source revenues. In 2023 the Town's debt limit will be \$6.2M. Since the Town currently exceeds the debt limit, it must apply to the SMB to obtain approval for any future borrowing while over the legislated limit. The gravity sewer project phases 2 and 3 debt are funded through utility rates. This debenture will be retired in 2029.

In 2018 the Town acquired a long-term loan of \$3.5M for the Town's portion of the working capital for the failed Wastewater Treatment Plant project. This loan has a 20-year maturation period and will be repaid through connection fees collected from growth. In 2022, the WCRM158 Wastewater Management Authority (WMA) sold some of the internal components from the treatment plant and are exploring legal avenues to recoup some of the money for the failed project. In 2019, the Town obtained a long-term loan of \$3.9M for the upgrade of Betteridge Road and the removal of sewage pumping station #1 and upgrade of sewage pumping station #2. This loan will be repaid through development levies and the sewer reserve.

In 2022, the Town obtained a long-term loan of \$3.8M for the Wastewater Expansion Project Phase 1b. The loan has a 20-year maturation period and will be repaid through connection fees, development levies and government grants. This investment will improve the quality of treated wastewater and to expand capacity to support the Town's future growth.

As the Town continues to invest in growth, and infrastructure to support future developments such as the Town Centre, the Town's overall debt will increase. The 2023 Annual Budget includes new debt issuance of \$5.0M, with debt repayments of \$521.7K. The debt issuance in 2023 is required for the Town's portion of the Wastewater Expansion Project Phase 2. Issuing this debt ensures that the wastewater capacity for the Town will be expanded to allow continuous growth. This debt will be repaid through the government funding, connection fees and development levies from developments that will benefit from the project. At the end of 2023, the total outstanding debt balance will reach approximately \$12.7M. The impact to operations from borrowing costs in 2023 is \$452.2K of interest payments.

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

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

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

FIGURE 11.1 | Outstanding Debt Balance

	2022	2023	2024	2025	2026	2027	2028
Gravity Sewer - Phase 2 and 3	608,511	545,331	478,841	408,867	335,226	257,727	257,727
Wastewater Treatment Plant	3,500,000	3,500,000	3,500,000	3,338,000	3,169,000	2,990,000	2,990,000
Betteridge Road	2,509,500	2,401,700	2,401,700	2,176,300	2,058,700	1,937,600	1,937,600
Sewer Pumping Station	1,075,500	1,029,300	1,029,300	932,700	882,300	830,400	830,400
Wastewater Expansion Project Phase 1b	3,800,000	3,657,500	3,656,846	3,358,050	3,202,167	3,041,795	3,041,795
Wastewater Expansion Project Phase 2	-	5,000,000	5,113,965	2,942,415	4,763,146	4,575,810	4,380,043
Waterline - Distribution Upgrade	-	-	3,500,000	3,388,433	3,271,846	3,150,013	3,022,697
Betteridge Road Phase 4	-	-	-	630,000	609,918	588,932	567,002
Town Centre Lake	-	-	-	270,000	261,393	252,400	243,001
Betteridge Road Phase 5	-	-	-	-	-	1,560,000	1,560,000
Town Centre Lake	-	-	-	-	-	1,040,000	1,040,000
Total Outstanding Debt	11,493,511	16,133,831	19,332,306	19,364,216	18,439,030	20,080,382	19,088,456

FIGURE 11.2 | Debt Payments

	2022	2023	2024	2025	2026	2027	2028
Gravity Sewer - Phase 2 and 3	94,349	94,349	94,349	94,349	94,349	94,349	94,349
Wastewater Treatment Plant	138,304	137,550	297,558	297,691	300,580	302,451	188,000
Betteridge Road	179,212	179,740	179,467	179,433	179,804	179,290	124,600
Sewer Pumping Station	76,805	77,032	76,914	76,900	77,059	76,839	53,400
Wastewater Expansion Project Phase 1b	279,300	279,300	279,300	279,300	279,300	279,300	279,300
Wastewater Expansion Project Phase 2	-	256,254	256,254	256,254	256,254	256,254	256,254
Waterline - Distribution Upgrade	-	-	269,067	269,067	269,067	269,067	269,067
Betteridge Road Phase 4	-	-	-	48,432	48,432	48,432	48,432
Town Centre Lake	-	-	-	20,757	20,757	20,757	20,757
Betteridge Road Phase 5	-	-	-	-	-	139,915	139,915
Town Centre Lake	-	-	-	-	-	59,963	59,963
Annual Debt Payment	767,970	1,024,225	1,452,908	1,522,181	1,525,600	1,726,616	1,534,036

FIGURE 11.3 | Interest Payments

	2022	2023	2024	2025	2026	2027	2028
Gravity Sewer - Phase 2 and 3	31,215	28,575	25,091	21,425	17,566	13,505	9,231
Wastewater Treatment Plant	138,304	137,550	135,558	128,691	121,580	114,451	108,121
Betteridge Road	71,412	68,440	65,367	61,833	58,704	54,690	51,183
Sewer Pumping Station	30,605	29,332	28,014	26,500	25,159	23,439	21,935
Wastewater Expansion Project Phase 1b	136,800	131,670	124,830	117,990	111,150	104,310	97,470
Wastewater Expansion Project Phase 2	-	150,000	220,219	212,831	205,112	197,044	188,614
Waterline - Distribution Upgrade	-	-	157,500	152,480	147,233	141,751	136,021
Betteridge Road Phase 4	-	-	-	28,350	27,446	26,502	25,515
Town Centre Lake	-	-	-	12,150	11,763	11,358	10,935
Betteridge Road Phase 5	-	-	-	-	-	70,200	67,962
Town Centre Lake	-	-	-	-	-	35,100	33,981
Annual Interest	408,336	545,567	756,579	762,249	725,712	792,350	750,969

ASSUMPTIONS

Assumptions

As with any forward-looking document there are certain assumptions that need to be made. This document follows the principle of conservatism when creating these estimations. On the following pages are the assumptions that were used in creating the 2023 estimates.

FIGURE 12.1

Assumptions	Incremental Changes	
	2022	2023
General Escalation	2.50%	5.15%
Labour Escalation		
Average Performance Increase	3.00%	4.00%
Benefits Load	14.00%	14.00%
Headcount		
Full Time Permanent	20	23
Part Time Permanent	2	2
Full Time Seasonal	9	10
Taxation		
Mill Rate	4.056	4.056
Base Rate - Developed	990	1,090
Base Rate - Undeveloped	710	810
Water and Sewer		
Connections	1,240	1,250
Asset Renewal Rate		
Water and Sewer	100%	100%
All Other Asset Classes	45%	45%

1. General

Item	Unit	Fee
Tax Certificates	Per Property	\$25
Photocopies	Black and White, Per Sheet	\$0.25
Photocopies	Colour, Per Sheet	\$0.50
Faxing	Local or Toll Free, Per Page	\$0.50
Faxing	Long Distance, Per Page	\$1
Laminating	Letter Size, Per Sheet	\$3
Laminating	Legal Size, Per Sheet	\$5
Photo Scanning	Per Photo	\$5
Document Scanning	Initial Fee	\$5
Document Scanning	Per Page	\$0.50
NSF Processing Charge	Per Charge	\$25
Notary Public Fee - Non Resident	Initial Fee	\$35
Notary Public Fee - Non Resident	After the first signature, per signature	\$10
Research and Information Fee	Per Hour	\$30

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

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

3. Permits

(1) Building Permits

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	up to 99m ²	\$960	\$288	\$100	\$50	\$600	\$130	\$2,128
Residential	New Dwelling	100-219m ²	\$1,440	\$432	\$100	\$50	\$600	\$130	\$2,752
Residential	New Dwelling	220-339m ²	\$1,920	\$576	\$100	\$50	\$600	\$130	\$3,376
Residential	New Dwelling	340-459m ²	\$2,400	\$720	\$100	\$50	\$600	\$130	\$4,000
Residential	New Dwelling	460-599m ²	\$2,880	\$864	\$100	\$50	\$600	\$130	\$4,624
Residential	Addition	N/A	\$800	\$240	N/A	\$25	N/A	N/A	\$1,060
Residential	Attached Garage - Insulated	N/A	\$640	\$192	N/A	\$25	N/A	N/A	\$857

3. Permits Continued

(1) Building Permits Continued

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	Attached Garage - Uninsulated	N/A	\$400	\$120	N/A	\$25	N/A	N/A	\$545
Residential	Detached Garage/ Accessory Building - Insulated	N/A	\$480	\$144	N/A	\$25	N/A	N/A	\$549
Residential	Detached Garage/ Accessory Building - Uninsulated	N/A	\$240	\$72	N/A	\$25	N/A	N/A	\$337
Residential	Renovation	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Basement Development	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Deck (not covered or enclosed)	N/A	\$160	\$48	N/A	\$25	N/A	N/A	\$233
Residential	Solar Panels (PV or Domestic Hot Water)	N/A	\$160	\$48	N/A	\$25	N/A	N/A	\$233
Residential	Retaining Wall	N/A	\$320	\$96	N/A	\$25	N/A	N/A	\$441
Residential	Foundation Replacement	N/A	\$640	\$192	N/A	\$25	N/A	N/A	\$857
Residential	Mobile Home	N/A	\$480	\$144	N/A	\$25	\$600	\$130	\$1,379
Residential	RTM/ Modular Home/Post-Move	up to 99m ²	\$800	\$240	\$100	\$50	\$600	\$130	\$1,920
Residential	RTM/ Modular Home/Post-Move	100-139m ²	\$960	\$288	\$100	\$50	\$600	\$130	\$2,128
Residential	RTM/ Modular Home/Post-Move	140-179m ²	\$1,120	\$336	\$100	\$50	\$600	\$130	\$2,336
Residential	RTM/ Modular Home/Post-Move	180-219m ²	\$1,280	\$384	\$100	\$50	\$600	\$130	\$2,544
Residential	RTM/ Modular Home/Post-Move	220-259m ²	\$1,440	\$432	\$100	\$50	\$600	\$130	\$2,752

3. Permits Continued

(1) Building Permits Continued

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	RTM/Modular Home/Post-Move	260-299m ²	\$1,600	\$480	\$100	\$50	\$600	\$130	\$2,960
Commercial	Principal Building	over 20m ²	\$1,200	\$360	\$100	\$50	N/A	N/A	\$1,710
Commercial	Addition	N/A	\$1,000	\$300	\$100	\$50	N/A	N/A	\$1,450
Commercial	Renovation	N/A	\$800	\$240	\$100	\$50	N/A	N/A	\$1,190
Commercial	Leasehold Improvements	N/A	\$800	\$240	\$100	\$50	N/A	N/A	\$1,190
Commercial	Accessory Building- Insulated	up to 20m ²	\$1,000	\$300	\$100	\$50	N/A	N/A	\$1,450
Commercial	Accessory Building- Not Insulated	up to 20m ²	\$600	\$180	\$100	\$50	N/A	N/A	\$930
Commercial	Barrier-Free Washroom	N/A	\$600	\$180	\$100	\$50	N/A	N/A	\$930
Commercial	Barrier-Free Ramp	N/A	\$400	\$120	\$100	\$50	N/A	N/A	\$670
Commercial	Solar Panels (PV or Domestic Hot Water)	N/A	\$200	\$60	\$100	\$50	N/A	N/A	\$410
Commercial	Demolition	N/A	\$100	\$30	\$100	\$50	N/A	N/A	\$280
Commercial	Value of Construction (VOC) ≥\$200,000	N/A	VOC x \$4.50	VOC x \$1.35	\$100	\$50	N/A	N/A	TBD

(2) Pool Development Permits

Item	Unit	Inspection Fee	Permit Fee	SAMA Fee	Fee
In Ground Pool	Per Pool	\$80 (+GST)	\$20	\$25	\$125
Above Ground Pool	Per Pool	\$80 (+GST)	\$20	N/A	\$100.00

(3) Other Permits

Item	Unit	Fee
Occupancy Deposit	Per Parcel	\$1,080
Landscaping Deposit	Per Parcel	\$2,000
Ditch Deposit	Per Parcel	\$400

4. Licenses

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

5. Protective Services

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

6. Map Printing

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

7. Appeal Boards

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

8. Waste Management

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

9. Water and Sewer Utility Services

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

10. Recreation Facilities

(1) Community Centre

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

(2) Community Centre Booking Discounts

Item	Unit	Fee
Not-for-Profit Group	50%	\$900
White City Resident	20%	\$357
Off Season Months (January, February, March, November)	15%	\$639

(3) Serbu Park

Item	Unit	Fee
Diamond One - Youth Resident	Per Booking	\$44
Diamond One (w/lights) - Youth Resident	Per Booking	\$50
Diamond Two or Three - Youth Resident	Per Booking	\$44
Diamond One - Adult Resident/Youth Non-resident	Per Booking	\$65
Diamond One (w/lights) - Adult Resident/Youth Non-resident	Per Booking	\$68
Diamond Two - Adult Resident/Youth Non-resident	Per Booking	\$65
Diamond Three - Adult Resident/Youth Non-resident	Per Booking	\$55
Diamond One - Commercial/Adult Non-resident	Per Booking	\$97
Diamond One (w/lights) - Commercial/Adult Non-resident	Per Booking	\$100
Diamond Two - Commercial/Adult Non-resident	Per Booking	\$97
Diamond Three - Commercial/Adult Non-resident	Per Booking	\$82
Tournament - Youth Resident	One Day	\$200
Tournament - Youth Resident	Two Day	\$300
Tournament - Youth Resident	Three Day	\$400
Tournament - Full Service	Three Day	\$1,200
Tournament - Adult Resident/Youth Non-resident	One Day	\$300
Tournament - Adult Resident/Youth Non-resident	Two Day	\$400
Tournament - Adult Resident/Youth Non-Resident	Three Day	\$450
Tournament - Commercial/Adult Non-resident	One Day	\$400
Tournament - Commercial/Adult Non-resident	Two Day	\$500
Tournament - Commercial/Adult Non-resident	Three Day	\$550
Tournament Tent Rent - Resident	Per Tent	\$150
Tournament Tent Rent - Commercial/Adult Non-resident	Pet Tent	\$250
Batting Cages - Youth Resident	Per Booking	\$25
Batting Cages - Adult Resident/Youth Non-resident	Per Booking	\$38
Batting Cages - Commercial/Adult Non-resident	Per Booking	\$57
Batting Cages - Minor Ball Season Fee	Per Season	\$2,000
Town of White City Slo Pitch Team Fee	Per Team	\$900

(4) Ecole White City School Sports Field

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

(5) Double K Outdoor Rink and Park Pavilion

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

(6) Community Parks

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

(7) Piebroach School Building

Item	Unit	Fee
Rental	Per Month	\$695

(8) Summer Play Program

Item	Unit	Fee
Full Day	Per Week	\$100
Short Week, Full Day	Per Week	\$75



Organizational Chart

FIGURE 13.1 | Full Time Equivalent (FTE)

Permanent	24.03
Seasonal	1.90
Total	25.93

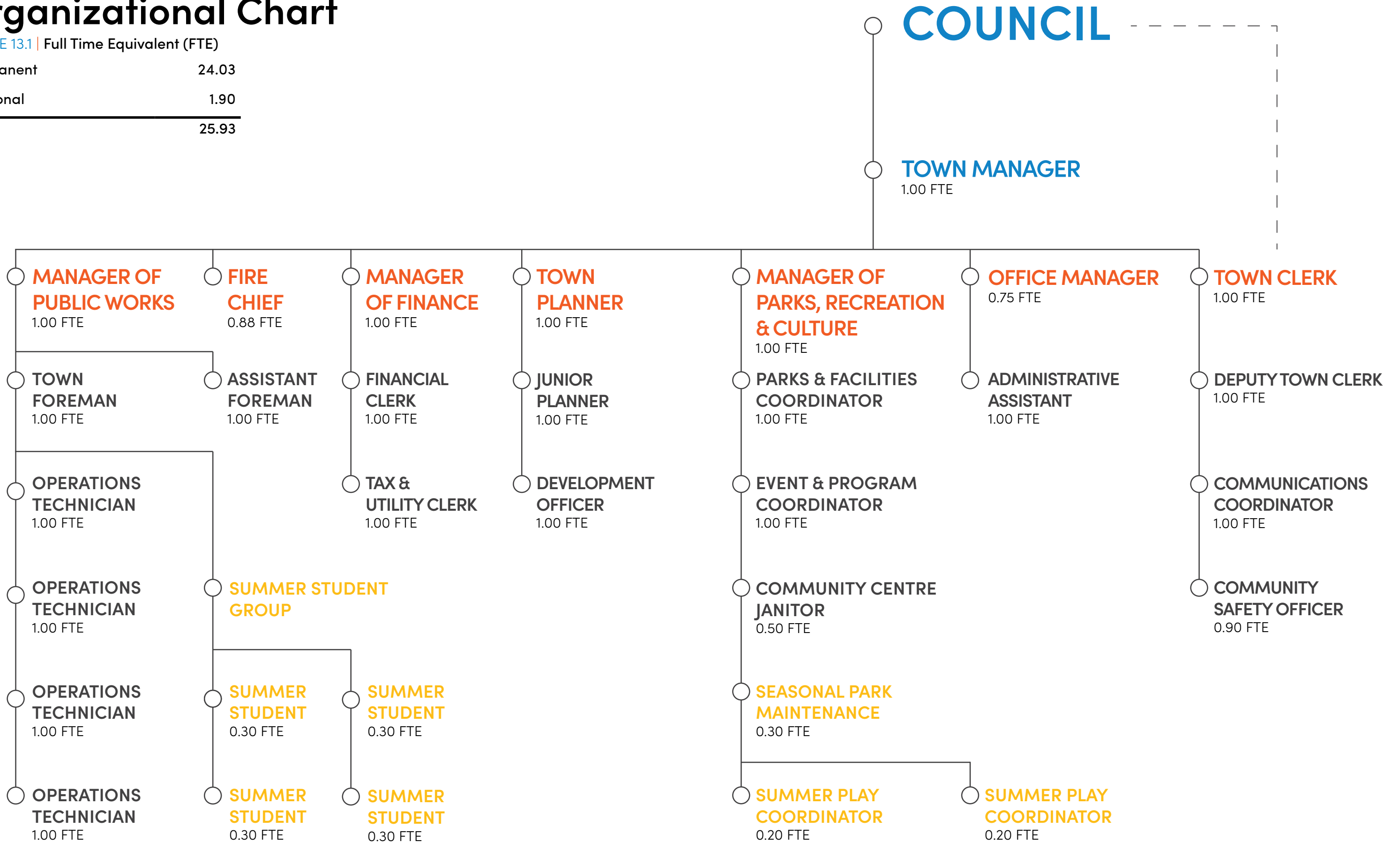
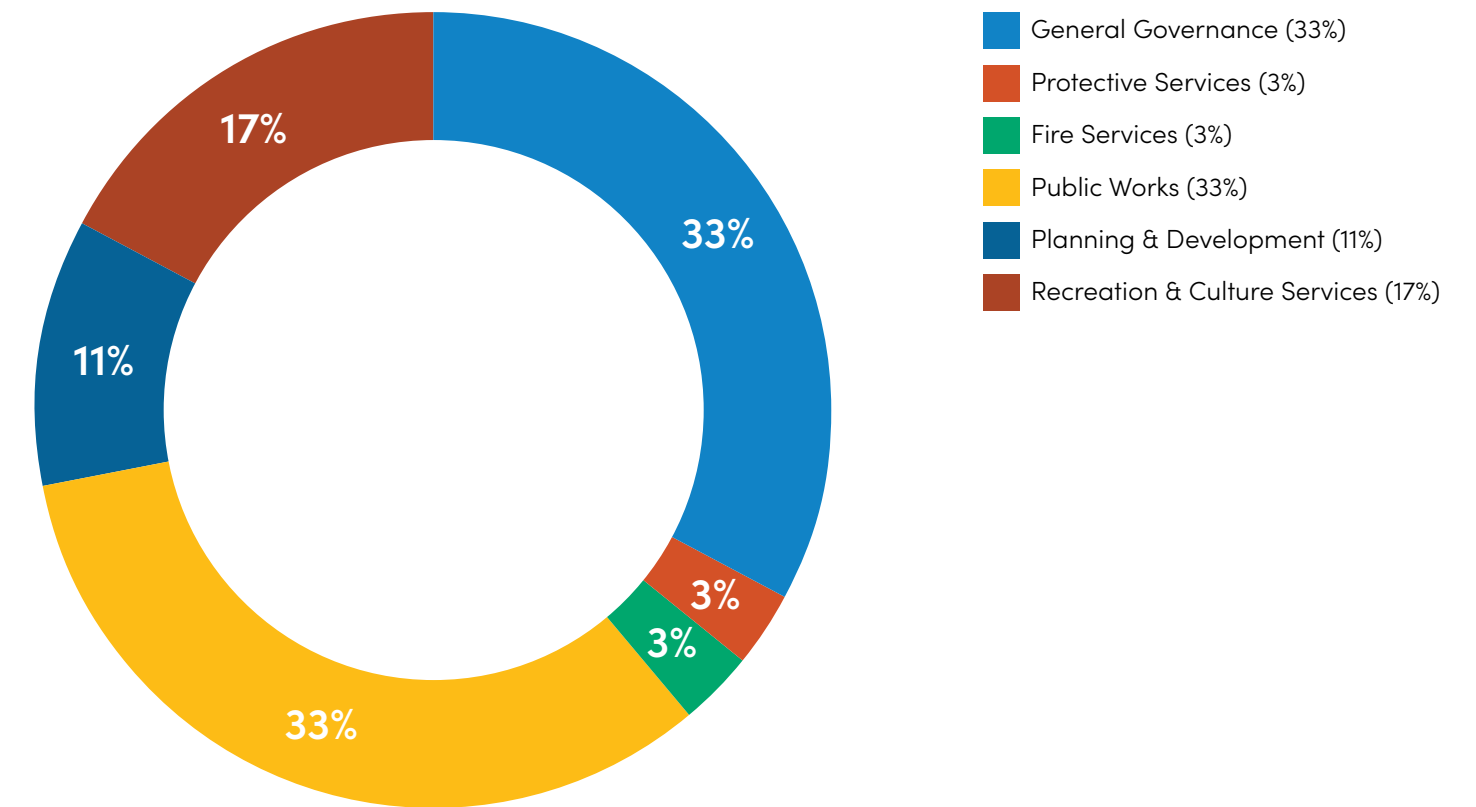


FIGURE 13.2 | FTE - Detailed

Fund	Department	Position	Actual 2020 FTEs	Forecast 2022 FTES	Budget 2023 FTES
General	General Governance	Town Manager	1.00	1.00	1.00
General	General Governance	Manager of Finance	1.00	1.00	1.00
General	General Governance	Financial Clerk	1.00	1.00	1.00
General	General Governance	Tax and Utility Clerk	1.00	1.00	1.00
General	General Governance	Office Manager	0.75	0.75	0.75
General	General Governance	Administrative Assistant	1.00	1.00	1.00
General	General Governance	Town Clerk	1.00	1.00	1.00
General	General Governance	Deputy Town Clerk	1.00	1.00	1.00
General	General Governance	Communications Coordinator	-	-	1.00
General	Protective Services	Community Safety Officer	-	-	0.90
General	Fire Services	Fire Chief	0.88	0.88	0.88
General	Public Works	Manager of Public Works	1.00	1.00	1.00
General	Public Works	Town Foreman	-	1.00	1.00
General	Public Works	Assistant Foreman	1.00	1.00	1.00
General	Public Works	Operations Technician #1	1.00	1.00	1.00
General	Public Works	Operations Technician #2	1.00	1.00	1.00
General	Public Works	Operations Technician #3	1.00	1.00	1.00
General	Public Works	Operations Technician #4	1.00	1.00	1.00
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.33	0.30	0.30
General	Public Works	Seasonal Worker	0.17	0.30	0.30
General	Planning and Development	Town Planner	1.00	1.00	1.00
General	Planning and Development	Junior Planner	1.00	1.00	1.00
General	Planning and Development	Development Officer	1.00	1.00	1.00
General	Recreation and Cultural Services	Manager of Parks, Recreation and Culture	1.00	1.00	1.00
General	Recreation and Cultural Services	Parks and Facilities Coordinator	1.00	1.00	1.00
General	Recreation and Cultural Services	Program and Event Coordinator	-	-	1.00
General	Recreation and Cultural Services	Janitorial	0.50	0.50	0.50
General	Recreation and Cultural Services	Seasonal Park Maintenance	0.30	0.30	0.30
General	Recreation and Cultural Services	Summer Play Program Coordinator	0.17	0.20	0.20
General	Recreation and Cultural Services	Summer Play Program Coordinator	-	0.20	0.20
			20.76	23.03	25.93

FIGURE 13.3 | 2023 FTE's by Department



In 2023, there will be three additional positions to support the Town’s growth. The three new positions are Communications Coordinator, Community Safety Officer (CSO) and Program & Event Coordinator.

The Communications Coordinator is responsible for coordinating and implementing corporate communications activities under the supervision and direction of the Town Clerk. As a key communications position in White City, the Communications Coordinator will be responsible to implement communications and public relations strategies consistent with the values, goals, and priorities of White City.

The CSO will provide proactive public safety initiatives through public educational opportunities and engagement with local stakeholders. The education aspect of the program would include attending schools to speak to students, patrolling during school start and end times, creating relationships with residents to encourage compliance for bylaws.

The Program & Event Coordinator will assist in planning, organizing, coordinating and implementing various recreational, culture and educational programs and events. This position will develop and maintain constructive working relationships with elected officials, management, employees, and community members.

GLOSSARY & REFERENCES

Glossary

ACCRUAL ACCOUNTING

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

ACTUAL

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

AMORTIZATION

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

ASSESSMENT

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

BUDGET

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

BALANCED BUDGET

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

CAPITAL ASSET

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

CAPITAL BUDGET

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

CAPITAL EXPENDITURE

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

CAPITAL FINANCING

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

CONSUMER PRICE INDEX (CPI)

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

DEBENTURE

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

DEBT

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

DEVELOPMENT LEVY

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

FISCAL YEAR

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

FULL-TIME EQUIVALENT (FTE)

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

FUND

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

GRANT

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

INFRASTRUCTURE

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

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

INTERNAL CONTROL

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

MILL RATE

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

OPERATING REVENUE

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

PERFORMANCE MEASURE

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

PSAB

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

RESERVES

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

REVENUE

Income received by the Town for the fiscal year.

SURPLUS

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

SUSTAINABILITY

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

TANGIBLE CAPITAL ASSETS (TCA)

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

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

TAX

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

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General Inquires

Box 220 Station Main
White City SK S4L 5B1

T: 306 781 2355

F: 306 781 2194

townoffice@whitecity.ca
whitecity.ca



White City