

For the fiscal year ended
December 31, 2020



2020 Annual Report

Town of White City
Saskatchewan, Canada

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.

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Introduction

ABOUT WHITE CITY

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

living in a growing and inclusive community, with a vision of being a city with an innovative attitude, driven by residents, business and leaders who are creative and engaged. With a recent study projecting a population boom of over 22,000 in the next 25 years, preserving the prairie peace we treasure while welcoming new faces, businesses, and amenities is something we want to get right!

White City at a Glance

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:

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

Health Authority:

Saskatchewan Health Authority – Regina
Qu'Appelle Health Region

School District:

Prairie Valley School Division No. 208

Incorporated:

1959

Area:

7.52km²

Population:

3,832

Dwellings:

1,236

Employees:

21

Council:

1 Mayor
6 Councillors

Km of Sanitary Sewer Utility:

32

Km of Park Space:

66+

Km of Treated Water Utility:

32

Km of Walking Trails:

12+

Recreation Facilities:

19

Auditors:

Dudley & Company

Solicitor:

Robertson
Stromberg Law

Mission

To create **a community that provides peaceful living with high quality municipal services and wide-open spaces**. To plan and manage growth responsibly and produce opportunities for our residents to enjoy a community that offers the services and amenities that provide for a high quality of life for all ages and for businesses to prosper.

Vision

A city with an innovative attitude,
driven by residents, businesses and leaders
who are creative and engaged.

Values



Responsive:

We are responsive to the needs of residents and regional partners



Excellence:

We have passion for what we do, and we strive for best results



Fairness:

We approach our work with unbiased judgment and sensitivity



Integrity:

We are open, honest and honour our commitments



Leadership:

We aspire to set examples that others will choose to follow



Innovation:

We are a learning organization that grows through our experiences and welcomes innovative ideas



Optimism:

We approach issues, events or conditions expecting the most favourable outcome

Message from the Mayor

As Mayor of White City, it is an honour to present the 2020 Annual Report on behalf of White City Town Council.

2020 has been a year filled with many challenges and opportunities for the Town of White City. The COVID-19 global pandemic has, and continues to have, wide-spread social and economic impacts to our lives, as well as for our families and friends. Our community has demonstrated resiliency and adaptation to the challenges brought by what many have referred to as unprecedented in its impacts. We are a strong community and I know I will also be proud of how we recover from the pandemic.



With the onset of the global pandemic in March 2020, the town embraced our corporate values of responsiveness, leadership, innovation and optimism. Facing reduced revenues and uncertainty across global markets the town forged ahead to ensure we would mitigate risks and capitalize on any opportunities that came our way in 2020. We took action to support our residents, local businesses in the wider community and deliver more efficient, higher quality services to our residents while keeping property taxes low. In 2020 White City froze the municipal mill rate, extended property tax deadlines and payment discount periods while freezing collections and interest on past due utility and tax accounts. We focused on supporting business opportunities, our financial sustainability and making strategic investments in infrastructure.

As we reflect on the major projects of 2020, we see a promising future forming for the Town of White City. We are ready to move forward with development of the Town Centre, a place designed to give our growing community a variety of housing, services and enjoyments we need while celebrating the charm of our small town. The town centre is a green field opportunity for White City to build a central gathering place with a mix of commercial, recreational and residential amenities that will be the heart of our community.

We have listened to residents and the desire to develop additional facilities to support sports, recreation and culture in the community with the continued investigation and progress of the Multi-Use Recreation Centre. Stage 2, the Master Construction Stage, of the project was completed in 2020 which provided Town Council and residents a clearer picture of the Multi-Use Recreation Centre with a full schematic design concept and updated financial analysis for the proposed centre. We are now one step closer to potentially securing a high school in our community by providing an attractive, well-planned opportunity for the provincial government.

Message from the Mayor

The town is also able to move forward on a number of projects with the support of the Provincial Municipal Economic Enhancement Program. The additional funding will assist the town in improving and adding infrastructure, significantly upgrading our Splash Park facility, improving safety in the community with increased street lighting, outfitting the town's EMO Command Unit, installing a generator at the town's Community Centre and looking after one of our most important assets, the town's Urban Forest.

2020 also brought a municipal election. On behalf of the 2020-2024 White City Town Council I would like to offer sincere gratitude to all those residents who voted and entrusted us with being the stewards of our community for the next four years. We are humbled by the honour of serving our community and are optimistic about the future and what it will bring for the town. Following my decision to run, my wife Donna and I spent a lot of time, and a lot of steps, canvassing White City and hearing from members of our community. It was eye opening, we truly learned about what is important to the people that live here. There is a long list of topics that I heard from residents around water and sewer rates, the desire for a high school, pedestrian safety, annexation, bylaw concerns and more.

Despite the challenges in 2020, White City continues to move toward its vision of a city with an innovative attitude driven by our residents, businesses and leaders. There was much more accomplished in 2020 and as the newly elected mayor I would like to thank those who dedicated their time before me, and those that will do so after me. We are a community that is resilient, caring and that take care of one another. We are moving forward together, and while 2021 will have it's challenges we look forward to facing them as a team and as a community.

Mayor Brian Fergusson

White City Municipal Council

**Regular Council
Meetings:**

24

**Public
Hearings:**

2

**Regular Committee
Meetings:**

24

**Number of Council
Action Items:**

113

**Special Council &
Committee Meetings:**

6

**Number of Council
Information Items:**

35

The role of Town Council is to govern the Town of White City, to ensure it provides the civic services residents of White City need. In carrying out its many duties, Town Council must anticipate emerging opportunities and plan for the community's long-term development and growth, along with addressing concerns.

In the Town of White City, the council consists of the mayor and six councillors. Each member has one vote. The members of council are elected by, and accountable to, the people of White City. The mayor and councillors hold office for four-year terms.

After every municipal election, administration provides a two-day initial orientation for all members of council on their roles, responsibilities and duties under The Municipalities Act and The Council Procedures Bylaw.

This orientation includes how meetings are governed, ethical guidelines, and how recommendations flow from administration to council committees, and then to council for a decision. Throughout their term in office, administration holds information and education sessions with Council and members of council also pursue ongoing training and education, such as the Municipal Leadership Development Program. Town Council holds bi-weekly regular council meetings open to the public.

Regular and open communication with administration is central to setting and achieving White City's mission, vision, goals, strategies and actions.



White City Municipal Council

TOWN OF WHITE CITY COMMITTEES

In 2020, Town Council set priorities, established policies and made recommendations through the four committees of council.

Corporate Services Committee

The purpose of the committee is to consider the financial, risk, and operational impact of existing and proposed financial, administrative and information technology policies, programs and actions, and to recommend to council the adjustments required to make the best use of the town's resources.

Development Services Committee

The purpose of the committee is to consider the financial, risk, and operational impact of business development, planning, public works, public utilities and environmental services policies, programs and actions, and to recommend to council the adjustments required to make the best use of the town's resources.

Community Services Committee

The purpose of the committee is to consider the financial, risk, and operational impact of recreation, parks and culture policies, programs and actions, and to recommend to council the adjustments required to make the best use of the town's resources.

Protective Services Committee

The purpose of the committee is to consider the financial, risk, and operational impact of existing and proposed fire, emergency and policing policies, programs and actions, and to recommend to council the adjustments required to make the best use of the town's resources.

White City Municipal Council

COUNCIL



MAYOR BRIAN FERGUSSON

Elected November 9, 2020

Council Committees and Regional Boards/Committees

- White City Corporate Services Committee
- White City Development Services Committee
- White City Community Services Committee
- White City Protective Services Committee
- WCRM158 Wastewater Management Authority
- White Butte Regional Planning Committee



DEPUTY MAYOR REBECCA OTITOJU

Elected October 24, 2012

Council Committees and Regional Boards/Committees

- White City Corporate Services Committee
- White City Community Services Committee
- Friends of the White City Museum Board
- Local Library Board - Alternate



COUNCILLOR ANDREW BOSCHMAN

Elected October 26, 2016

Council Committees and Regional Boards/Committees

- White City Corporate Services Committee
- White City Community Services Committee
- White City Emergency Measures Organization Committee
- White City Multi-Use Recreation Centre Project Board



COUNCILLOR WILLIAM (BILL) KRZYSIK

Elected November 9, 2020

Council Committees and Regional Boards/Committees

- White City Development Services Committee
- White City Protective Services Committee
- White Butte Regional Planning Committee - Alternate
- WCRM158 Wastewater Management Authority
- White Butte RCMP Regional Stakeholder Committee
- White City Multi-Use Recreation Centre Project Board

White City Municipal Council

COUNCIL



COUNCILLOR KRIS MOEN

Elected November 9, 2020

Council Committees and Regional Boards/Committees

- White City Development Services Committee
- White City Community Services Committee
- Local Library Board
- White City Multi-Use Recreation Centre Project Board



COUNCILLOR SCOTT MOSKAL

Elected October 26, 2016

Council Committees and Regional Boards/Committees

- White City Corporate Services Committee
- White City Protective Services Committee
- White City Emergency Measures Organization Committee
- WCRM158 Wastewater Management Authority - Alternate
- White Butte Regional Emergency Measures Organization Committee - Alternate



COUNCILLOR HENRY (HAL) ZORN

Elected October 26, 2016

Council Committees and Regional Boards/Committees

- White City Development Services Committee
- White City Protective Services Committee
- White City Emergency Measure Organization Committee
- WCRM158 Wastewater Management Authority
- White Butte Regional Emergency Measure Organization Committee
- White Butte RCMP Regional Stakeholder Committee

Council represents the voice of the community and is responsible to oversee the development and management of policies, programs and services for residents. Council is also responsible to ensure that it takes a long-term view to manage the financial sustainability of the community, mitigate risk and prepare the community for future generations through long-term planning and growth.

Message from Town Manager

Thank you for taking the time to read our Annual Report. At the Town of White City we continue to work toward our commitment of being one of the best municipal service providers in Canada. We strive to support the residents and businesses in our broader community and deliver high quality services in an efficient manner while working to keep municipal property taxes low.



The COVID-19 global pandemic introduced a new challenge, and some opportunities, for the Town of White City. The impact of the pandemic on the town, and our residents, was a factor in day-to-day operations and our staff have demonstrated strength and flexibility to the challenges of the global pandemic. As an administration we rose to the challenge and adapted to changing public health orders and closures while keeping a focus on providing excellent service to our community.

Action to support our residents included: freezing the municipal mill rate, extending property tax deadlines, adjusting payment discount periods and halting collections and interest on past due utility and tax accounts. Administration focussed on providing a safe environment for residents to access our municipal services and providing a safe working environment for staff.

I am very proud to work every day with colleagues who consistently demonstrate their commitment to building a great community and take pride in delivering quality services to residents of White City. By striving for excellence in everything that we do and embracing our corporate values our administrative team has been able to grow and face the challenges of 2020 head on.

In 2020 White City was the only municipality in Saskatchewan to receive the Government Financial Officers Association's Distinguished Budget Award. In addition, the White City Museum was also awarded the Canadian Association of Municipal Administrators Environment Award and an Award of Merit from the Museums Association of Saskatchewan. The receipt of these awards recognizes the dedication of council, administration and our community to make a great place to live even better.

Message from Town Manager

We completed a number of new projects in 2020, made improvements to our streets, pathways and parks and continued to achieve a new level of communications and citizen service response. In 2020 we continued to focus on long-term projects that will define the future of our community:

- The *One Community. One Voice.*, project to bring the broader community together under one governance system to form an integrated full-service community;
- The Town Centre Development with a mixture of residential, commercial and recreation amenities that will create a gathering place and heart of our community;
- Planning and designing a Multi-Use Recreation Centre that would provide recreation opportunities for all residents in our community and provide an attractive option for a new high school in White City;
- Improving safety by supporting the development of the White City Fire Department, a high-quality service for our residents that provides innovative programs for businesses and worked to spread cheer during the global pandemic with birthday drive-bys; and
- Working with the City of Regina to revitalize regional participation in the White Butte Regional Planning Committee and Capital Region Planning Committee.

We are living in an opportune time to lay the foundation to a much brighter future for this community. A future that will serve the needs of all citizens, exemplify small town living with big city amenities, and encourage our entrepreneurial spirit.

As we move into 2021, administration will continue to drive forward the town's strategic priorities and deliver on our commitment to providing a five-star service to this community.

I encourage you to read our report to find out more about the town's successes and financial position in 2020.

Ken Kolb, Town Manager



Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of White City

Saskatchewan

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

Executive Director

The Town of White City has received Government Finance Officers Association's Distinguished Budget Presentation Award for its budget – White City is the only municipality in Saskatchewan to receive the award and one of 53 municipalities across Canada who received the award in 2020.

The award represents a significant achievement for the Town. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, White City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- **A policy document**
- **An operations guide**
- **A financial plan**
- **A communications device**

Awards



MUSEUMS
ASSOCIATION
OF SASKATCHEWAN
MUSEUMS ARE MORE...

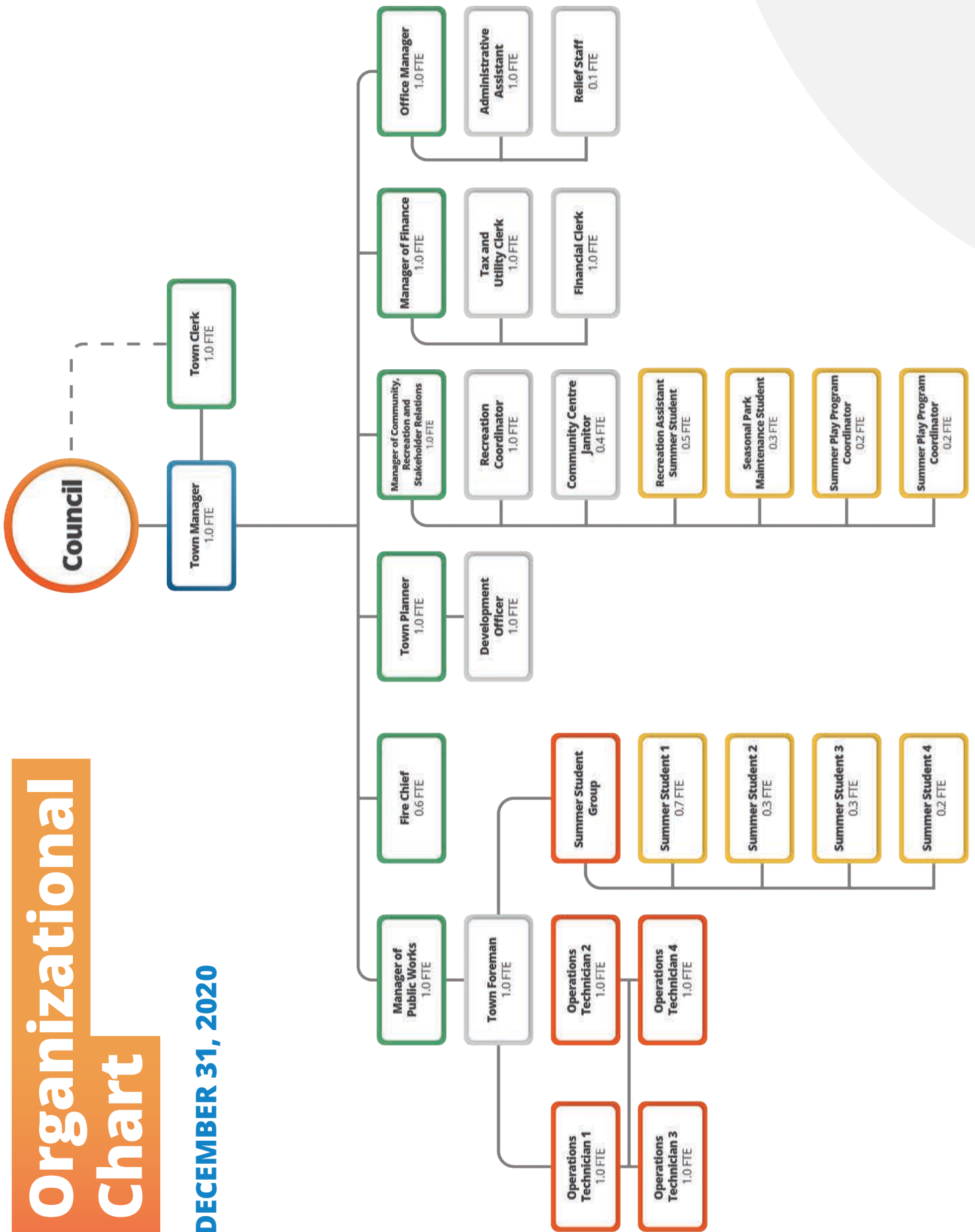
The White Butte Ecomuseum Ecology Heritage Project has been a great success for the White City Museum. The project gives students and teachers an opportunity to explore and discover natural features and wildlife on the prairie landscape. The experiential lessons include material on birds, pollinators, water quality, glacial rocks, mindfulness, and pasture management. The activities were created by University of Regina students with the teachers guide created by Dr. Adela Kincaid. Teachers can access the guide and work with the students to go through the activities, encouraging them to interact with the information, objects, and outdoor environment. Aside from this, the Museum has had the opportunity to facilitate the program on a local piece of land with classes from Ecole White City School and Emerald Ridge Elementary School. In partnership with Access 7 Community News, the 2020 Ecology Heritage Project was shared through a trio of educational videos, that are now available for public access. This project has set the stage for future opportunities for community-based science and research and for disseminating results to the community.



We are honoured to have been recognized in 2020 with the Canadian Association of Municipal Administrators Environment Award and an Award of Merit from the Museums Association of Saskatchewan. The honour of receiving these awards motivates us to continue to expand the cultural offerings in our town and region, share our stories, and create more opportunities to learn and engage our residents.

Organizational Chart

DECEMBER 31, 2020





General Governance

• General Governance

- **Town Manager:** Ken Kolb
- **Town Clerk:** Voula Colbow

• Operations

- **Office Manager:** Chantelle Reinkens
- **Administrative Assistant:** Chazlyn Lambie

• Finance

- **Manager of Finance:** Chantal Yates
- **Financial Clerk:** Nadine Horvath
- **Tax & Utility Clerk:** Dustin Haines



Planning and Development

- **Town Planner:** Mauricio Jiménez

- **Development Officer:** Delainee Behrns



Parks, Recreation & Culture

- **Manager of Community, Recreation & Stakeholder Relations:** Jordan Wall

- **Parks & Recreation Coordinator:** Shane Graefer

- **Parks, Recreation and Culture Assistant:** Hanna Gross

- **Janitorial Services:** Foster Martin

- **Seasonal Park Maintenance Summer Students Positions**



Fire Services

- **Fire Chief:** Randy Schulz
- **25 Firefighters and/or Medical Responders**



Public Works

- **Manager of Public Works:** Gary Schmidt
- **Town Foreman:** Joshua Challand
- **Assistant Town Foreman:** Ryan Landry
- **Public Works Maintenance Staff:** Ben Nameth, Logan Fohuse, Andrew Morgan
- **Seasonal Summer Students**

Strategic Priorities.

STRATEGIC PRIORITIES 2017-2021

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Safe, Healthy and Vibrant Community	Enhance White City's profile.	Create a community marketing package to provide to new residents, developers and businesses.	An ongoing action divided into specific information packages. A significant amount of work was completed on this project in 2020 and will be finalized in 2021.
		Refresh the Town's brand and create a brand voice that reflects the Town's vision and people's perception of White City as a clean, friendly community with wide open spaces and opportunities for business.	In 2017 the town adopted a new logo, tagline and branding colours. This new brand and voice are utilized throughout the town's corporate communications. This item is complete.
	Provide K-12 education Services within the community.	Expand primary education services to include grades 9-12 within the Town.	This item continues to be a priority for the town and Prairie Valley School Division (PVSD). The Multi-Use Recreation Centre provides a location for a potential future high school. This item requires the Provincial Government to allocate funding for a high school in the area.
		Pursue a decision from the Prairie Valley School Division and the Province to locate a high school/joint use facility in the Town Centre.	The town has pursued and met with PVSD to provide updates on the town's Multi-Use Recreation Centre Project. PVSD has indicated a high school in the White City/Emerald Park area as one of their top three capital priorities. This item is complete and requires the Provincial Government to allocate funding for a high school in the area.
	Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Create a Recreation Master Plan for the community to identify current recreational offerings, recreational needs, explore avenues to create additional recreational opportunities for residents and a long-range recreational improvement program.	No additional progress was made on this item in 2020.
		Revitalize interest in the Recreation Committee and programming for residents.	The town implemented a new council committee structure in 2019. The scope of the Community Services Committee focuses on parks, recreation and culture and programming for residents. This item is complete.

GOAL	OBJECTIVE	ACTIONS	PROGRESS	
Safe, Healthy and Vibrant Community	Residents feel safer within the community.	Expand street and pathway lighting throughout the Town to provide adequate lighting coverage.	The Municipal Economic Enhancement Program (MEEP) grant funding was dedicated to expand street lighting throughout the town. In 2020 work continued to maintain and renew pathway lighting throughout the community to ensure adequate lighting coverage.	
	To be a safe and protected community.	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.	In 2020 the town explored the opportunity to create or join a municipal bylaw court to improve enforcement of bylaws for items such as parking and nuisances. A process to begin a comprehensive policing and bylaw enforcement service review was identified and will be implemented when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158.	
	Protect and enhance the environment.	Create a definition for environmental sensitivity and a measurement criterion to assess environmentally sensitive areas within Town.		This item is complete.
		Expand refuse and recycling throughout the community by increasing the number of refuse and recycling containers.		Additional refuse and recycling containers were installed in the town's Bower West III subdivision in 2020.
		Promote a clean urban environment and provide opportunities for residents to be environmentally responsible.		Administration continues to improve opportunities for residents to be environmentally responsible by implementing composting services and improving spring/fall clean up bins to ensure that the proper materials are being sorted and not contaminating metal or recycling bins.
	Expand cultural opportunities for residents.	Create curriculum related "eco museum/outdoor school" unit of lessons in collaboration with the University of Regina and Royal Saskatchewan Museum.		The town has developed and integrated an Ecology Heritage Project in 2018 and 2019. In 2020 the project was delivered virtually due to COVID-19. This work was recognized with awards from the Canadian Association of Municipal Administrators and the Museums Association of Saskatchewan. This item is complete.
		Develop, establish and maintain contacts with the University of Regina, Royal Saskatchewan Museum, and local schools.		This item is complete.
		Develop online e-newsletter, website and survey tools to engage community and research partners.		This item is complete.

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Safe, Healthy and Vibrant Community	Expand cultural opportunities for residents.	Establish a Friends of the White Butte Eco Museum non-profit board.	This item is complete.
	Protect and enhance the beauty of the community.	Develop an urban forest management strategy.	The town dedicated MEEP grant funding toward the Urban Forest Management Strategy with the objective to preserve the existing canopy of trees within Town and creating a long-term plan for additional planting as well as maintenance, renewal and replacement of existing trees. In 2021 the Urban Forest Management Strategy will be completed and implemented into the town's new strategic plan.
Responsible and Balanced Growth	Provide more housing options and recreational and environmental amenities for residents.	Include multi-unit residential development in the Town Centre requirements.	Multi-unit residential housing is part of the Royal Park and Picasso Pathways subdivisions in the Town Centre. These subdivisions are currently awaiting approval from the Provincial Government. This item is complete.
		Develop requirements and standards for parks and green spaces in all new developments.	This item is partially complete. The currently developed requirements and standards need to be coordinated with the Recreation Master Plan.
	Increase the number of business services for residents.	Create economic development objectives for the Town.	The Town has completed Phase 1 of its Economic Development Strategy including business and public consultations and priority setting.
	Ensure cost-effective recovery on the infrastructure and other municipal services for new development.	Complete the off-site levy study and implement a development levy bylaw.	A development levy model has been created for the town that will ensure the long-term sustainability of growth- and growth-related costs. This model will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenvold No. 158.
	Grow the non-residential assessment base to achieve a tax assessment ratio between residential and commercial of 90:10 in five years and 85:15 in ten years.	Increase the amount of commercial tax assessment within the Town by making available developable land for commercial purposes.	The Town Centre Neighbourhood concept plan and the Official Community Plan have been updated to reflect current proposed developments in the area. Next steps include finalization of servicing agreements and issuance of development permits. The Town Centre Neighbourhood Plan includes a concept for light commercial development that will increase the town's commercial assessment base.

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Responsible and Balanced Growth	Land use policies applied within the Joint Management Growth Area.	Engage RM in developing joint land use principles, guidelines and master concept plans within the Joint Management Growth Area.	This item has been put on hold and will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158.
	To develop and promote the Town Centre Neighborhood Plan.	Ensure all adopted policies offer flexibility within the framework of the town's Official Community Plan.	This item is completed.
		Ensure the availability of infrastructure services (such as water and sewer) to the Town Center.	Offsite infrastructure was installed in 2019 to provide water and sewer service to the Town Centre. In 2021, the Town will complete the design of Betteridge Road to create an urban cross section. Rough grading of the new cross section is also scheduled to begin, pending the completion of development servicing agreements.
	Ensure the Town has sufficient land base to grow to a community of 10,000 to 14,000 people and obtain sufficient commercial and industrial development necessary to broaden the Town's property assessment base.	Complete the terms of the 2015 Boundary Alteration Agreement with the RM of Edenwold No. 158 and secure a complimentary annexation process.	All items in the 2015 Boundary Alteration Agreement have been progressed as far as possible at this time. This item will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158.
		Develop a 30 – 50 year growth plan for the Town.	The town has developed a growth plan that forms the basis of the town's application for the annexation of lands from the RM of Edenwold No. 158. This growth plan would bring the community together into one integrated full-service community with the capacity to grow over the next 25 years. This item is complete.
	Regional Cooperation	Lead cooperative and beneficial relationships with communities that are members to the White Butte Regional Planning Committee (WBPRC).	Continue to invest time and Town resources to the WBPRC to support a healthy region, collaboration on regional initiatives, and provide direct and real input into the goals and actions of the WBPRC.
Review White City's fire and emergency first responder services and Regional Emergency Measures Organization (EMO) preparedness.			In 2020 the town revitalized the White City EMO to develop a Municipal Emergency Plan and emergency preparedness within White City. The development of White City's EMO will assist the regional EMO preparedness by providing a well-prepared group to assist the White Butte Regional EMO in the event of a wide-scale emergency.

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Regional Cooperation	Fulfill the Town's commitment respecting the 2015 Boundary Alteration Agreement with the RM of Edenwold No. 158 (RM).	Continue to work with the RM: - to address concerns regarding drainage and drainage management in the White City/Emerald Park Subdivision area; - to jointly design and construct Betteridge Road from White City Drive west to Viterra Road; and - to develop an inter-municipal agreement to form the basis of any future boundary alterations within the Joint Management Planning Area.	These items have been progressed as far as possible at this time. This item will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158
	Optimize strategic partnerships and collaboration with local First Nations.	Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities.	The town regularly engages with its First Nation neighbours on several issues, including agreements to provide services where needed.
	Optimize strategic partnerships and collaborations with municipal, provincial and federal governments.	Develop and implement regional economic development strategy with municipal, provincial and federal governments and explore funding opportunities where interests align.	The town and the City of Regina remain members of the White Butte Regional Planning Committee. The Committee has organized two meetings with municipalities in the Regina region and as a result has formed the Capital Region Committee. The purpose of the Capital Region Committee is to provide a means where municipalities in the Regina region cooperate and collaborate on the region's growth opportunities. During 2021, the Town and the City of Regina will work to re-engage the RMs of Edenwold and Sherwood, communities of Pilot Butte, Balgonie and Edenwold and the Cowessess, Ochapowace, and Sakimay First Nations in the White Butte Regional Planning Committee.
	The Town will secure reasonable and fair cost-recovery for services provided to other municipalities, first nations and agencies.	Negotiate agreements, such as the Fire Services Agreement with the RM with a view to ensuring costs of providing service are fully recovered.	This item is complete.
Responsive and Progressive	Ensure strategic goals are understood and linked to operations.	Develop strategy implementation plan to link strategic initiatives to budget and resources and prioritize.	With a municipal election the town is adopting a new cycle for strategic planning over four-year time periods. The new 2022-2025 strategic plan and strategic implementation plan will be adopted in 2021.

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Responsive and Progressive	Maintain and replace assets when they reach the end of their useful life.	Develop asset management policy and framework, engage in staff training initiative, renew inventory of assets and determine asset replacement cycle.	The Town has received the Federation of Canadian Municipalities (FCM) Municipal Asset Management Program grant in 2020 and has engaged consultants to complete an asset management strategy, policy and plan. The project started in 2020 and will be completed in 2021 with ongoing continued upkeep.
	Provide more convenient access to Town services and regulatory requirements.	Develop and adopt an online application process for permit applications, licenses, fines and inquiries.	The town has updated permit forms and applications on the website to be fillable and submitted electronically. The next step in this project is to evaluate and integrate online application software.
	To create a regulatory environment that represents the community's interest.	Review all bylaws of the Town and update as necessary to ensure reasonability and enforceability.	The Town completed a review of the bylaws in 2020 and repealed 72 bylaws that were outdated, irrelevant, or spent. The Town will continue to update the current active bylaws. This item also relates to establishment of a bylaw court.
	To have responsible management of the Town's financial and other resources, ensuring transparency and accountability.	Continue to evolve the budget development process, ensuring transparency and accountability.	The budget process is continuing to evolve. Administration management team is completing department budgets and being held accountable for their involvement in the process and the budgets they are setting. The process continues to evolve based on feedback received from administration and council with a budget debrief session held at the end of the process to look for improvements for the upcoming budget year.
		Develop annual report for ratepayers that informs about the financial activities of the Town as well as progress towards the completion of the strategic plan.	This item is complete.
		Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk.	There was no progress on this item in 2020.
	Traffic flow is measured and evaluated within the community.	Measure and evaluate traffic flows throughout the community to determine changes in use.	The town currently measures and evaluates traffic flows on an ongoing basis. In 2020 the town's website was updated to provide public access to the town's two permanent traffic counter speed limit signs.
		Develop Transportation Master Plan for Community.	A transportation master plan will be complementary to a growth plan for a new unified community. This item has been put on hold and will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158.

GOAL	OBJECTIVE	ACTIONS	PROGRESS
Operational Excellence	To be an effective and responsive administration that can meet the demands of a fast-growing community.	Conduct an organizational review.	In 2020 the town completed a review of the current positions and salary ranges for administration. A full organizational review has been put on hold and will be updated when a decision is rendered on the town's application for the annexation of lands from the RM of Edenwold No. 158.
		Implement full-cost accounting to facilitate make or buy decisions.	There was no progress on this item in 2020.
	Create a team environment that values teamwork and accountability.	Provide training and teambuilding sessions and encourage learning opportunities related to the administration of the Town.	Professional development budget is included each year to capture conferences and learning opportunities for staff. Staff is trained to perform their job function with expertise and competence.
	Ensure clarity and transparency of human resource practices within the organization.	Complete review of human resource practices.	There was no progress on this item in 2020.
		Develop human resource policies to promote excellent customer service and operational excellence.	The Employee Code of Conduct policy was updated and adopted in 2020.
	Attract and retain high quality candidates for Town positions.	Create employee attraction and retention strategy with focus on succession planning, learning and development and leadership training.	The Town has worked to create a healthy work environment that supports employee needs and training. As the organization matures, more positions are cross trained to take on other roles and responsibilities. Staff are promoted from within to more senior positions which creates continuity of knowledge and providing advancement within the workplace. Administration strives to implement its corporate values in everything it does, including ensuring employees can operate in an harassment free environment.
	Minimize productive time lost because of workplace injuries.	Review and refine current workplace safety standards and practices.	A new Occupational Health & Safety Committee has been established. Once a project is started, procedures and safety concerns are reviewed. New staff receives training which is reviewed regularly and improved.
	Be fully transparent and have residents fully informed of the Town's plans, actions, policies and services.	Implement communications strategy, including website, social media, public awareness campaigns, public open houses and other communication and consultative processes.	The Town's website contains over 150 individual pages and receives 116.7K views per year. The Town's social media following has increased 17.4% in 2020. Other messages are provided by Voyent Alert that has nearly 50% of the homes in White City subscribed to the service. A communications strategy will be developed as part of the 2022-2025 Strategic Plan.

Breakdown of 2020 Strategic Initiatives:

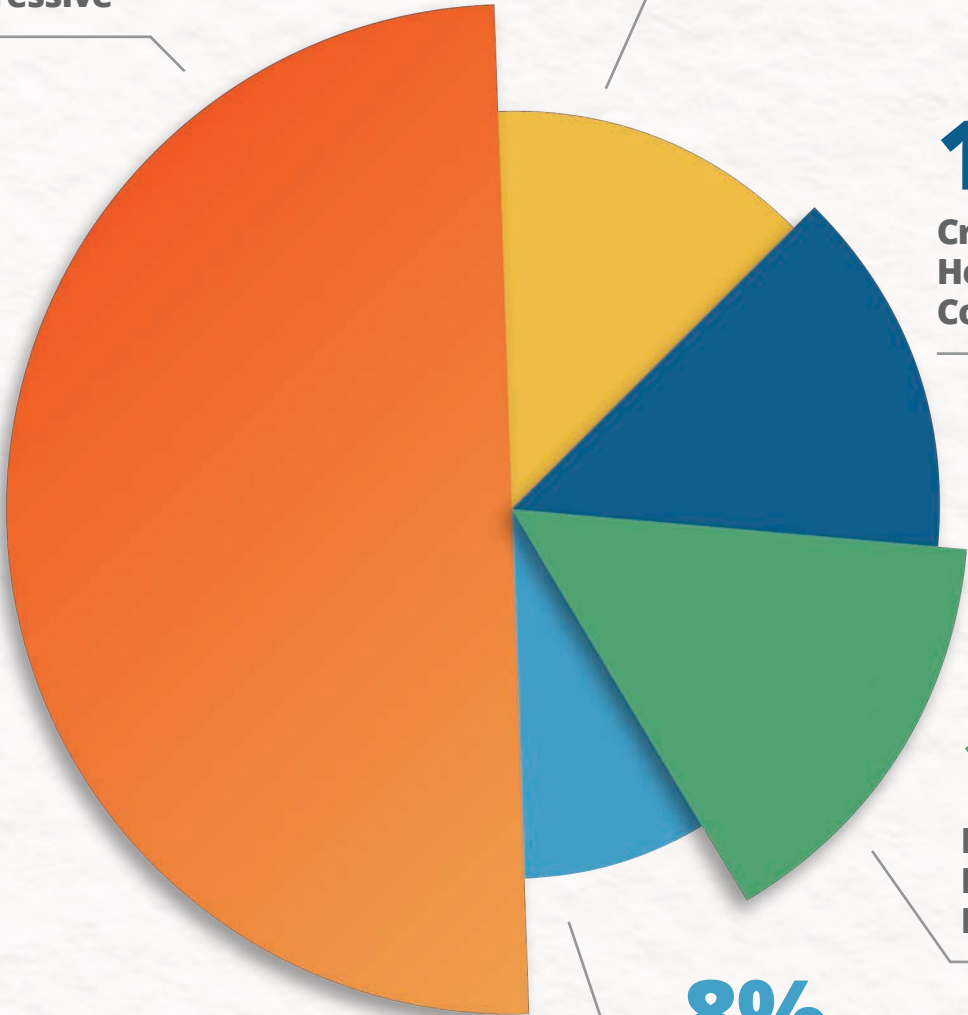
50%
Be Responsive
and Progressive

13%
Ensure Operational
Excellence

14%
Create a Safe,
Healthy and Vibrant
Community

15%
Ensure
Responsible and
Balanced Growth

8%
Support and
Promote Regional
Cooperation



2020 in Review

Thank you for taking the time to read our Annual Report. At the Town of White City we continue to work toward our commitment of being one of the best municipal services providers in Canada. We strive to support the residents and businesses in our broader community and deliver high quality services in an efficient manner while working to keep municipal property taxes low.

INVESTING IN INNOVATION TO IMPROVE PRODUCTIVITY AND TEAMWORK

The town implemented more innovative solutions in the workplace in 2020 and embraced an adaptive approach to delivering services to our residents. Technological improvements to the town's workflow cultivate a progressive and creative approach to our work, incorporating continuous improvements into what we do, and how we do it.

- Implementation of a new on-site server to maintain effective and adaptable business operations and ensure secure storage and use of municipal data.
- Continued leadership training and team building exercises to improve team unity, staff communications, instill confidence and to maintain an efficient and functional workplace.
- Commencement of a multi-year scanning project to digitize municipal property files and improve performance, information accuracy and accessibility for town staff and residents.
- Adapting to remote working environment and providing all employees access to remote computer devices in response to the COVID-19 global pandemic.
- Proven resiliency and adaptation to continue team building and improving workplace culture through a mixture of in-person and virtual meeting options.
- Upgrades to the town's utility reading devices and software to facilitate more efficient and frequent meter reading throughout the community.
- Implementation of OptionPay application to allow residents to pay for municipal taxes, utilities and invoices via credit card at no additional cost to the municipality and improved processes for administrative staff.

FISCAL RESPONSIBILITY AND MANAGEMENT OF MUNICIPAL ASSETS

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

- Implementation of COVID-19 financial relief for residents and improved customer service to assist in dealing with financial uncertainty.
- Comprehensive review of municipal compensation levels and integration of a salary grid to ensure fair compensation for employees in line with market value and other municipalities.
- Completion of a comprehensive utility and sewer rate review to ensure the utilities of the town are self-sustaining and funds are put away for the construction and repair of future utility services.
- Receipt of the Federation of Canadian Municipalities Asset Management Program grant to improve the town's asset management program, implement training for staff and develop a policy, strategy and plan to ensure responsible management of municipal assets.
- Annual audit of financial statements to ensure proper stewardship of the town's finances and assets.
- Ongoing accountability and transparency by publicly publishing the town's budget, audited financial statements, public accounts and bi-weekly accounts for approval.
- Completion of a Town Centre Cost Benefit Analysis to ensure the financial feasibility and benefit of the town's newest development.
- Receipt of the Government Financial Officers Association's Distinguished Budget Presentation award for the 2020 Annual Budget reflecting the commitment of council and staff to meet the highest principles of governmental budgeting.



FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

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

- Empowering children with play by updating the Garden of Eden play structure and committing to installing more play structures throughout the community.
- Building spirit and growing connections through cultural initiatives:

Ecology Heritage Project

Friends of the Museum Board

Rotating museum display at the White City Community Centre

Receipt of the Canadian Association of Municipal Administrator Environment Award and an Award of Merit from the Museums Association of Saskatchewan. The honour of receiving these awards motivates us to continue to expand the cultural offerings in our town and region, share our stories, and create more opportunities to learn and engage our residents.

- Bringing people to greenspaces by providing more benches, maintaining parks and facilities to a high standard and increasing functionality of outdoor recreation facilities.
- Improved facilities at Fernwood Park to increase parking.
- Upgrading of the landscaping surrounding the White City Town Office to create a citizen-friendly space.

FIGURES

321

Community Centre Bookings

246

Sports Field, Outdoor Facility and Park Bookings

3

Town Sponsored Events

4

Town Sponsored Programs

6

Municipal Recreation Facilities

11

Municipal Parks

- Events:

| **Winter Festival**

| **Halloween Spook Tour**

| **In motion – Go Out & Play Challenge**

| **Christmas Light Contest & Self Guided Twinkle Tour**

- Programs:

| **White City Walks**

| **Virtual Summer Play Program**

| **White City Street Team**

| **Forever in Motion**

SUPPORTING A HIGH LEVEL OF TRANSPARENCY AND RESIDENT ENGAGEMENT

Through 2020 the town has developed communications to provide residents with information, highlight community accomplishments and reach more residents through social media and public engagement. The town is committed to transparent decision-making, engaging our stakeholders and measuring and reporting our performance to the public.

- Create a more dynamic approach to reaching and connecting with citizens.

Website Unique Users:
35,514

Website Pageviews:
116,796

Facebook Followers:
2328 – 17.4% increase

Facebook Posts:
217

Facebook Average Reach:
877 – 34.1% increase

Instagram Followers:
525 – 95.9% increase

Instagram Posts:
133

- Increased advertisement of Public Notices to keep residents informed of upcoming decisions and engage our residents in municipal governance.
- Continued commitment to providing residents with up-to-date information by reviewing and updating the town website on a consistent basis.
- Improving communications methods by increasing social media, website and print communication frequency.
- Integration of the Voyent Alert! messaging system to provide residents with quick and reliable notifications of municipal events, activities and emergency situations.



PREVENTION IS THE KEY TO A SAFE COMMUNITY

Prevention is key to keep the health and safety of our community flourishing. Investing now in safety initiatives, identifying threats and caring for our community before issues arise will ensure a proactive and rapid response to any future issues.

- Regular meetings of the town's Occupational Health and Safety Committee to prevent workplace injuries and provide a safe and healthy workplace for town staff.
- Increased lighting throughout the community to discourage crime and provide pedestrians with safe walking paths to connect the community.
- Utilized the Commissionaires to provide bylaw enforcement and patrol of the community.
- An active partnership with the White Butte RCMP Detachment to proactively communicate with residents to prevent crime and address emergent issues.
- Annual scope and clean of sanitary sewer lines in Poplar Park, Rosewood, Confederation and Lott Road areas to ensure optimal operations and proactive repair of the town's asset.



BUILDING THE ROAD TO A HEALTHY FUTURE BY INVESTING IN INFRASTRUCTURE TODAY

Planning and Development and Public Works put their heart and soul into building smarter infrastructure and maintaining the town's assets to make sure our community is well planned, healthy and meeting the needs of our residents. The town works to provide the essential public services to our community and are an integral part to the sustainability and growth of our local economy.

- Expansion of the Multi-Use Pathway Improvement Network to increase safety and visibility of pedestrians within the community as part of project to install new pathways over a five-year period.
- Continual updating and review of the town's Zoning Bylaw and Official Community Plan to ensure that the town's regulations reflect the reality and desires of the community.
- Began the initiative to transfer ownership of waterline services of the RM Subdivisions of Meadow Ridge Estates and Jameson Estates to ensure an uninterrupted supply of water to the developments and create a more beneficial and efficient relationship between the town and utility users.

• Multi-Use Recreation Centre

- Completed conceptual schematic design of the centre which includes two arenas, a fieldhouse, gymnasiums, meeting spaces, library, childcare, aquatic centre and potential expansion of two additional arenas;
- In partnership with experienced professional firms, engaged a large number of user groups and community groups on the design and requirements of a new recreation centre;
- Completed a funding and financing analysis;
- Completed a preliminary geotechnical investigation to inform construction, drainage and design recommendations;
- Completion of a class C cost estimate to further refine and identify potential capital costs of the facility;
- Completion of a requirements analysis to ensure detailed tracking of future requirements accompanied by source, category and priority;
- Continued research of operating proformas including potential expenses, staff requirements, operating hours and revenues of the centre;
- Established owner's project requirements related to sustainability, energy use, comfort and owner's standards to explain ideas, concepts and criteria; and
- The completed work will allow the town to move forward with public engagement in 2021 and potentially continue to detailed design development of Phase I and II of the centre for completion by 2024 and 2028 respectively.

STATISTICS

New Home Permits:

321

Average Value of New Homes:

\$464,615

Vacant Available Lots for Development:

33

Accessory Building Permits:

7

Deck Permits:

16

Basement Development:

12

Landscaping Permits:

52

Driveway Permits:

15

Fence Permits:

44

CONNECTING INVESTORS AND PARTNERSHIPS, CREATING VISION

Working as a team and with regional and provincial partners to build a positive team spirit and consider the impact and implications for the long-term future of the organization when decisions are made, and action is taken. Strategically aligning decision-making with the town's long-term goals encourages more innovative thinking and enable measured risks.

- Continued to improve the current Business License process to provide clear and updated regulations to support our local business community.
- Increased communication with the Government of Saskatchewan to ensure an open and mutually beneficial relationship with higher levels of government.
- Continuation of the Regional Economic Development study to understand how to support and grow business in our community.
- Collaboration with the City of Regina to revitalize interest in the White Butte Regional Planning Committee and development of the Capital Region Planning Committee.

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

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

- Annual Spring and Fall Leaf Collection and Branch Chipping Program to provide residents with a curbside service for landscaping waste.
- Upgrading pathway lighting throughout the community to improve visibility and safety.
- Extensive landscaping and tree planting in the Bower West III subdivision to improve aesthetics, functionality and complete development of the area.
- General water maintenance to ensure safe and effective distribution of the town's treated water.
- Removal, renewal and pruning of municipal trees to maintain the health of the town's urban forest.
- Annual Spring Street Sweeping to give our municipal roads a spring cleaning and remove build up of dirt and gravel.
- Routine crack sealing to extend the life of community pathways.

Town Centre

At the heart of White City's future will be our new Town Centre — a place designed to give our growing community the variety of housing, services, and enjoyments we need while celebrating the neighbourly charm of a small town. Just because our town wasn't built around a central gathering place doesn't mean we can't create one!

Picture wide sidewalks dotted with outdoor patios. Quaint shops, offices, restaurants, pubs, and cafés. Places to take in arts and cultural performances. Sprawling parks, trails, and a lake.

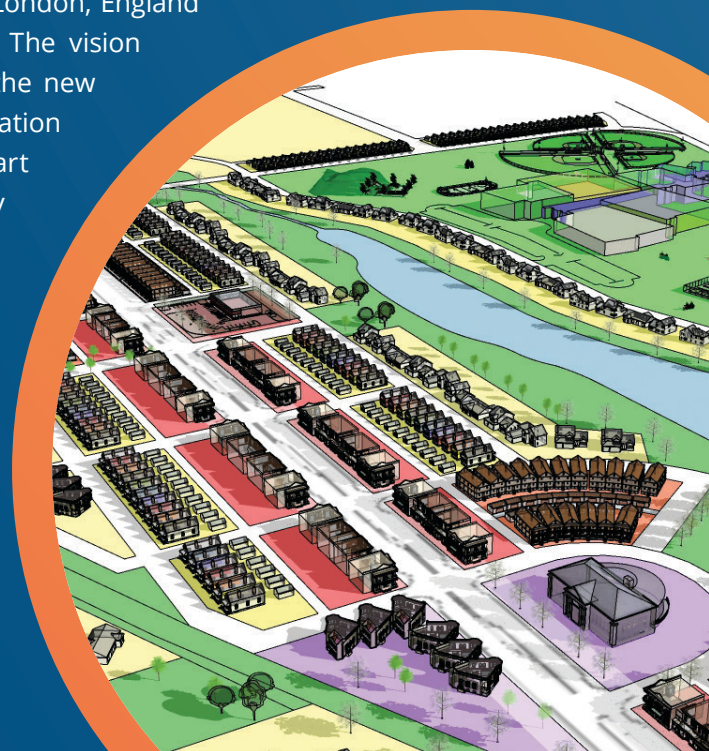
After years of planning, and with water and sewer lines almost in, new developers will be taking shovel to dirt in 2021 to make the dream of the Town Centre come true. Caverhill Developments is building Picasso Pathways, and La Vita Land Inc., in partnership with All-Rite Group of Companies, is creating Royal Park. Both neighbourhoods are designed to bring exciting new options for current and future residents while harmonizing with the places and spaces we've long enjoyed.

What do Leonard Cohen, k.d. lang, Bryan Adams, Robert Bateman, Donald Sutherland, and other great Canadian artists have in common? They're all coming to White City! Every street and roadway in the Town Centre's Picasso Pathways neighbourhood will be named in honour of Canadian arts legends. Whether you're looking to downsize or you're the one who's moving out of your parents' place and you really want to stay in White City (close but not too close, right?), Picasso Pathways will offer you some gorgeous single-family and townhome options. And for seniors who don't want to have to leave our amazing community (or those who'd prefer our relaxed lifestyle to the hustle and bustle of the city), Picasso Pathways will also feature residential-style homes with studio suites offering assisted care living just steps away from beautiful green space and all the charm and convenience of Town Centre's many shops and stops.

Of course, one of the joys of White City is all the room to roam, and Caverhill Children's Play Park and the RobynDale Children's Sport Park will be the perfect excuse for kids of all ages to forget all about their video games and phones!

Did you know White City is said to be named after a district in London, England where one of our town's first resident's favourite aunt lived? The vision behind the Town Centre's Royal Park community is to bridge the new development to these historic roots, drawing names and inspiration from London's famous boroughs. Camden Borough, the lively heart of Town Centre, will be the first to spring up, joined soon after by Bankside, Bedford, Uxbridge, Sutton, Kenton and Addington, each like your favourite spot of tea with its own distinct flavour! These surrounding boroughs will be residential in nature, focused on the beauty of parks and encouraging a strong sense of pride in ownership.

Historically inspired and freshly designed, Royal Park will also be home to a new high school, a multi-purpose recreation centre, White City's third elementary school and an overabundance of pathways and play spaces!



Multi-Use Recreation Centre

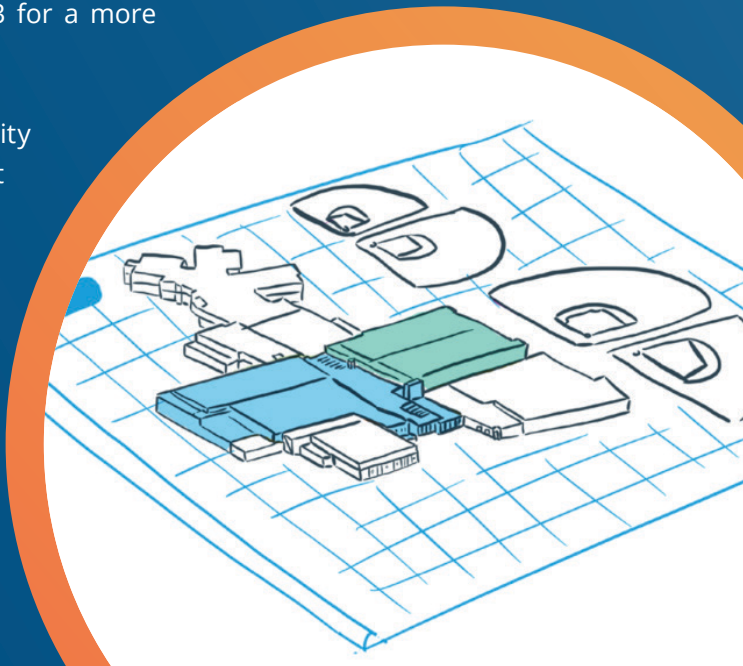
Over the past several years the Town has begun to take the first steps towards construction of a Multi-Use Recreation Centre in the community. The Town undertook a series of studies to ascertain the feasibility of constructing and operating the centre within the Town Centre Development. As part of the preliminary design process, the Town consulted with a significant number of regional stakeholders and user groups to solicit their feedback around facility expectations, needs, and wants. As a result of the extensive feedback and information collected, the initial design includes elements to meet those needs, expectations and align with wants that fit both fiscally and strategically. The centre is intended to have a maximum impact on as many community members as possible, therefore the feedback and requirements collected greatly impacted the preliminary design.



In 2020 the Town completed Stage 2, Schematic Design, of the Multi-Use Recreation Centre. This included the development of initial drawings for the facility including floor plans and control systems. Stage 2 work also included a preliminary geotechnical investigation on the land on which the building will be situated, a level C cost estimation, as well as the preliminary development of a financial strategy for the centre. Due to the COVID-19 pandemic, the geotechnical investigation was

reduced to a preliminary investigation, with plans added to Stage 3 for a more extensive investigation.

Based on the information created in Stage 2, the White City Town Council approved Stage 3, the design development of the centre, which will begin with an extensive public engagement campaign to show citizens the design of the facility, its amenities, potential staging of construction and cost. This engagement process will take place early in 2021. At the completion of the public engagement consultation process, council will decide how to proceed with the phasing, funding and design of the project.



Fire & Emergency Services

Over the past 40 years the White City Fire Department has provided fire services and medical aid to White City, Emerald Park and area. The Department has worked hard – together with residents from both White City and Emerald Park – to form a first-class fire department with dedicated volunteers.

The town's long-term plans include ensuring our fire protection and medical response services will meet the needs of residents now and in the future. The town is fully committed to supporting and growing the White City Fire Department as a high-quality service to our residents and as a mutual aid partner to our neighbours.



	2020	2019	2018	2017
RESPONSES	148	162	199	176
PUBLIC SERVICE & TRAINING	68	90	67	99



Members
25



New Members
3



Fire Department Fleet:

- Rescue **1**
- Pumper **1**
- Tanker **1**
- Ladder **1**
- Wildland **1**
- Chief Unit **1**
- Mobile Operations Unit **1**

Financial Section

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

The discussion and analysis of the Town of White City's financial performance provides an overall review of the Town's financial activities for the fiscal year ended December 31, 2020. The intent of this discussion and analysis is to look at the Town's financial performance as a whole; readers should review the "Introduction" section contained within the Annual Report, notes to the financial statements and the actual financial statements to enhance their understanding of the corporation's service efforts and accomplishments from both financial and non-financial perspectives.

MANAGEMENT'S REPORT – RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

The Corporate Services Committee, established by Town Council, comprises three elected officials, along with the Mayor as an ex-officio member. The Committee, in addition to considering a variety of financial and administrative issues, reviews the content of the annual financial report for presentation to Town Council and reviews external audit reports.

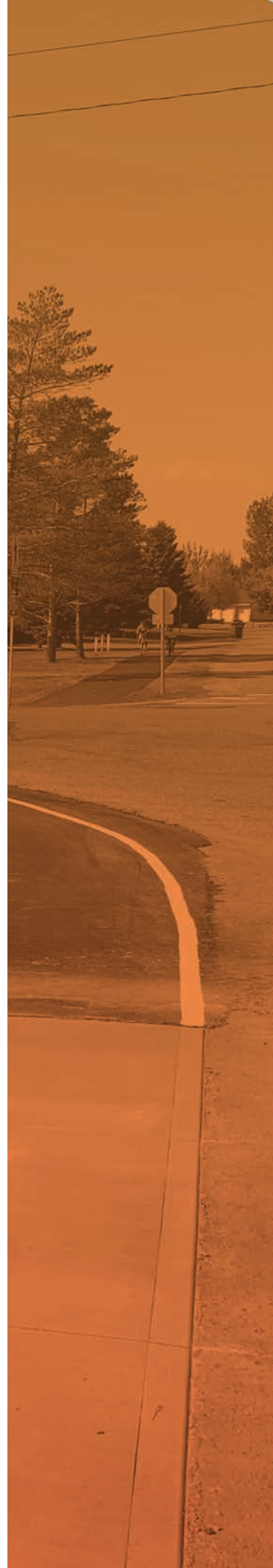
Dudley and Company LLP, the town's appointed external auditors, have audited the consolidated financial statements. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.

Chantal Yates, CPA, CA

MANAGER OF FINANCE

Ken Kolb

TOWN MANAGER



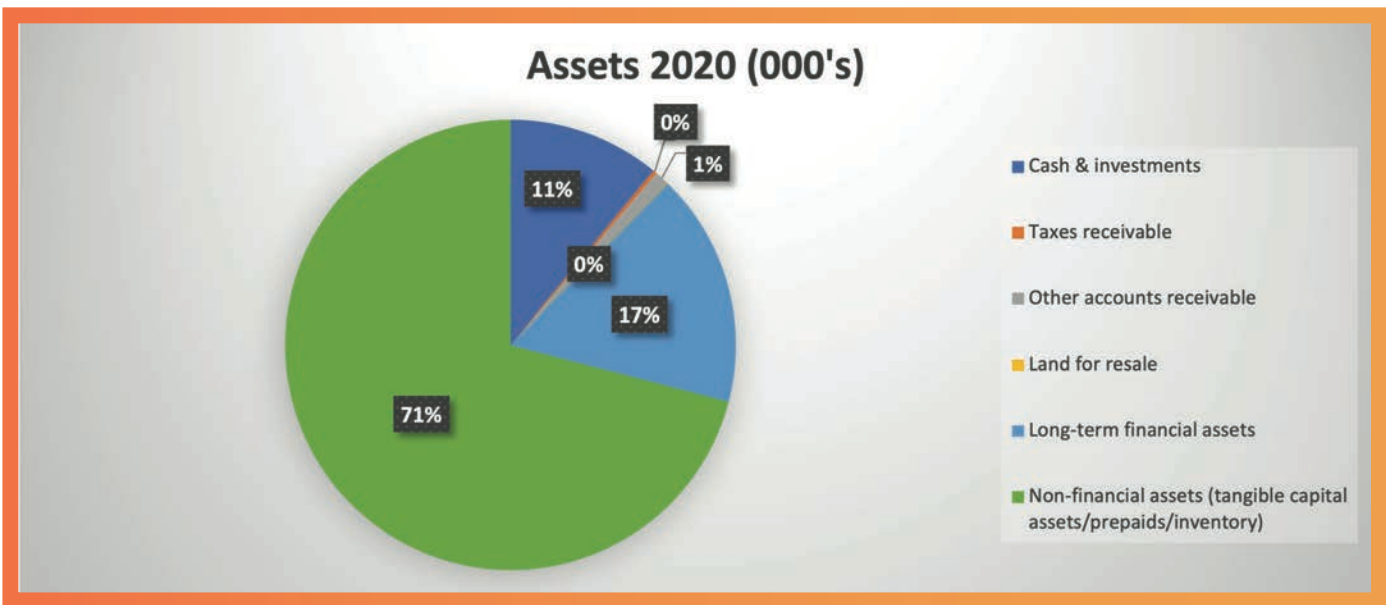


2020 Financial Performance

The 2020 Financial Performance report is based on the reporting standards set by the Public Sector Accounting Board and best practices in financial reporting as recommended by the Government Finance Officers Association.

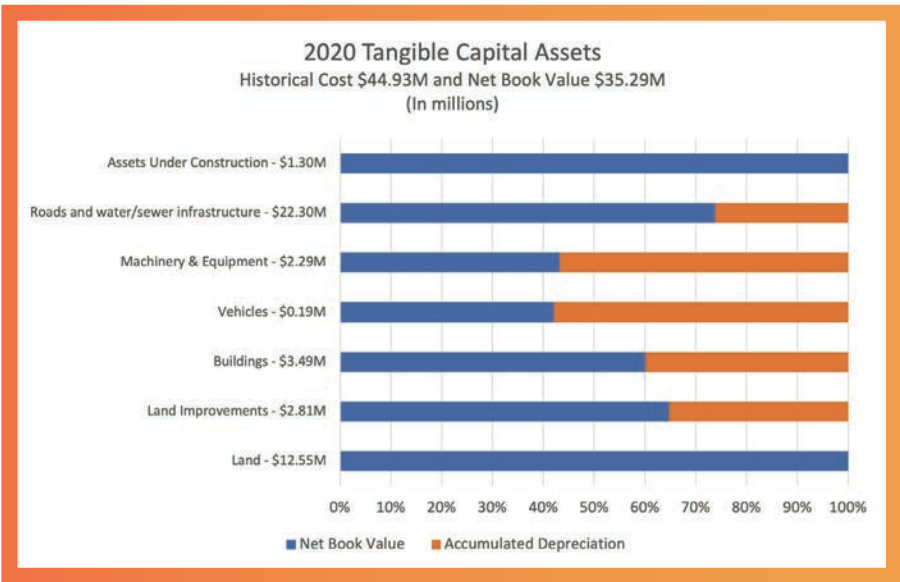
The financial highlights in the following pages of this report have been extracted from the 2020 audited financial statements, the full audited financial statements begin on page 50.

Assets (What we own)

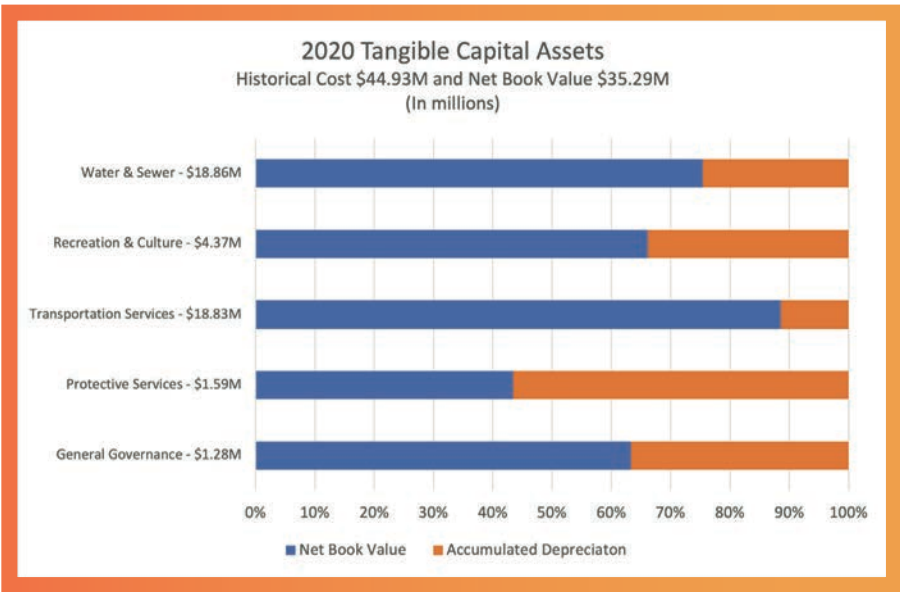


In 2020, total assets of the Town of White City were \$49.78M. The \$49.78M of total assets is largely made up of tangible capital assets, totaling \$35.32M. The remainder of the balance includes \$5.45M of cash and investments, \$8.35M of long-term financial assets, \$0.52M of other accounts receivable, \$0.13M of taxes receivable and \$0.02M of land for resale. Cash and investments saw an overall decrease by \$716.0K due to using available funds for capital purchases rather than taking out additional debt, as well as used for debt repayments during the year. Other accounts receivable saw a decrease of \$609.0K from large development levies that were accrued in 2019 but received in early 2020.

Tangible Capital Assets (TCAs)



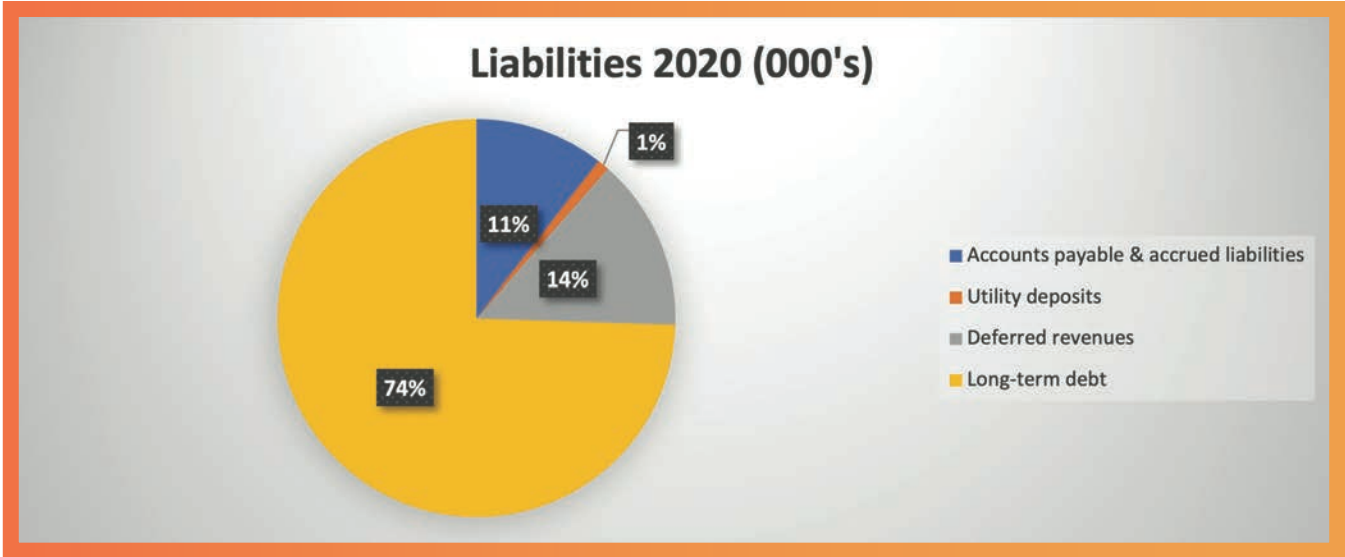
Tangible capital assets represent 71% of the total assets owned by the Town of White City in 2020. The Town invested \$2.0 million in capital assets in 2020 including \$732.0K toward the Multi-Use Recreation Centre schematic design and \$205.0K toward the land for the Multi-Use Recreation Centre, \$53.0K towards the fire training grounds, \$118.0K on major road repairs at Fernwood Bay and Aspen Place and on Meadow Road, \$25.0K on a generator at the Community Centre, and \$30.0K toward a play structure at Garden of Eden.



The following chart shows both the historical cost and net book value of the Town's tangible capital assets split by asset type for 2020. Historical cost represents the acquisition value of the asset and the net book value represents the acquisition value minus amortization/depreciation accumulated since the asset was acquired.

Liabilities

(What we owe)



Overall, financial liabilities for the Town decreased by a total of \$0.84M in 2020. The primary reason for the decrease in financial liabilities is the principal repayment of long-term debt of \$0.7M during the year. Long term debt decreased by \$0.67M thousand in 2020.

2020 Financial Performance

Net Worth

(Assets minus Liabilities)

NET WORTH (Assets minus Liabilities)	2020		2019	
	\$ 000's	%	\$ 000's	%
Unappropriated surplus	\$ 521	1.4%	\$ 1,137	3.0%
Appropriated reserves	2,772	7.2%	3,411	9.0%
Wastewater Authority	4,349	11.3%	3,889	10.2%
Net investment in tangible capital assets	30,889	80.2%	29,548	77.8%
Total NET WORTH	\$ 38,531	100.0%	\$ 37,985	100.0%
Total liabilities and net worth	\$ 49,775		\$ 50,066	

In 2020, the Town's financial position, also referred to as net worth, increased by \$0.55M as a result of the Town's investment in tangible capital assets and the WCRM158 Wastewater Management Authority Inc. Wastewater Treatment Plant.

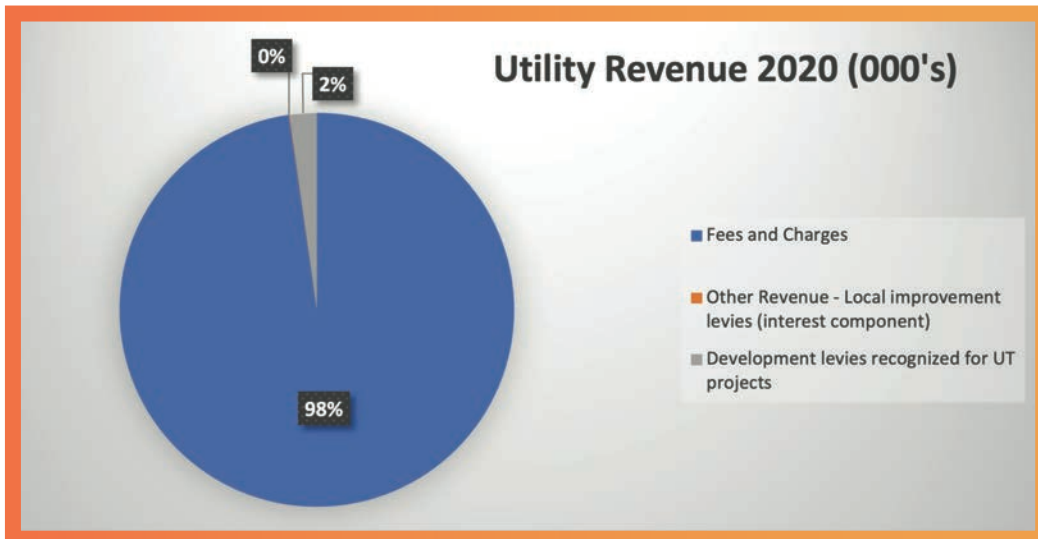
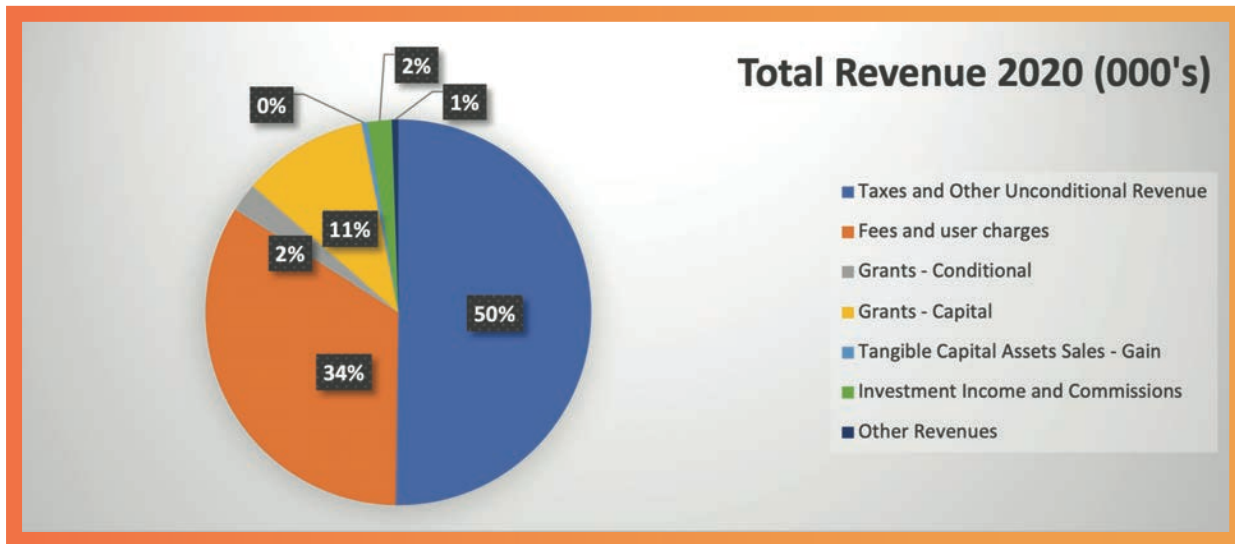
Year End Operating Surplus

Surplus	\$000's
Net Change in Appropriated Surplus/Reserve Funds	- 638
Net Surplus Appropriated to Wastewater Authority	460
Net Investment in Capital Assets	1,340
Change in Unappropriated Surplus	- 616
2020 Surplus of Revenues over Expenses	546

The table above summarizes the allocation of the 2020 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.

Revenue

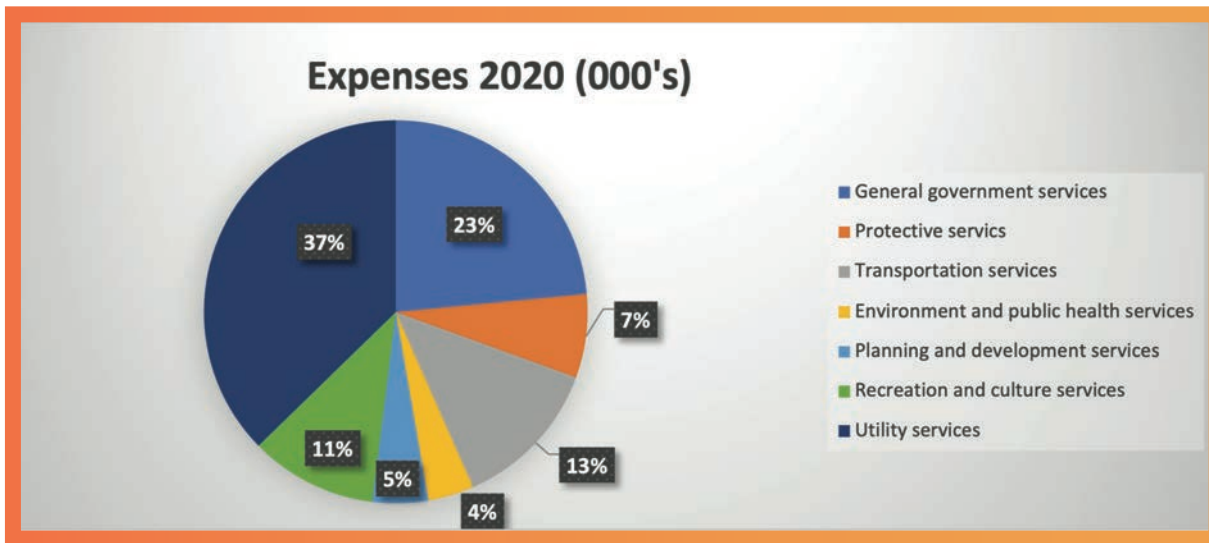
(Where the money came from)



Property tax and other conditional revenue is the Town's largest source of income, accounting for 50% of total revenues or \$3.68M in 2020. Approximately 34%, or nearly \$2.47M, of the Town's revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals. Conditional grants decreased by approximately \$782K in 2020 due to the lack of connections fees and development levies received during the year.

Expenses

(What the money was used for)



A significant portion of the Town's expenditures are in utility services. The Town spent \$2.53M or 37% of total expenses in 2020 mainly on water purchases and connection fees from SaskWater. General government service expenses increased slightly in 2020 but remained the second highest expense group within the Town. General government services consist of administrative wages and benefits, council remuneration and travel, and professional and contractual services required to operate the Town.

The Town's most significant cost centre is the Utility Service. Utility services include the purchase of treated water from the White City Water Treatment Plant, owned by SaskWater, and the water and sewer distribution systems, owned by the Town. Expenses associated with the utility service correspond with providing safe drinking water to residents, updating and maintaining our water distribution system and improving sewer pumping capacity. The Town's Utility Service is transitioning to a full-cost recovery basis, meaning the utility is self-sufficient and does not rely on resident tax dollars to operate.

Expenses

(What the money was used for)

63% of the Town's expenditures is broken down into seven categories:

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

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

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

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

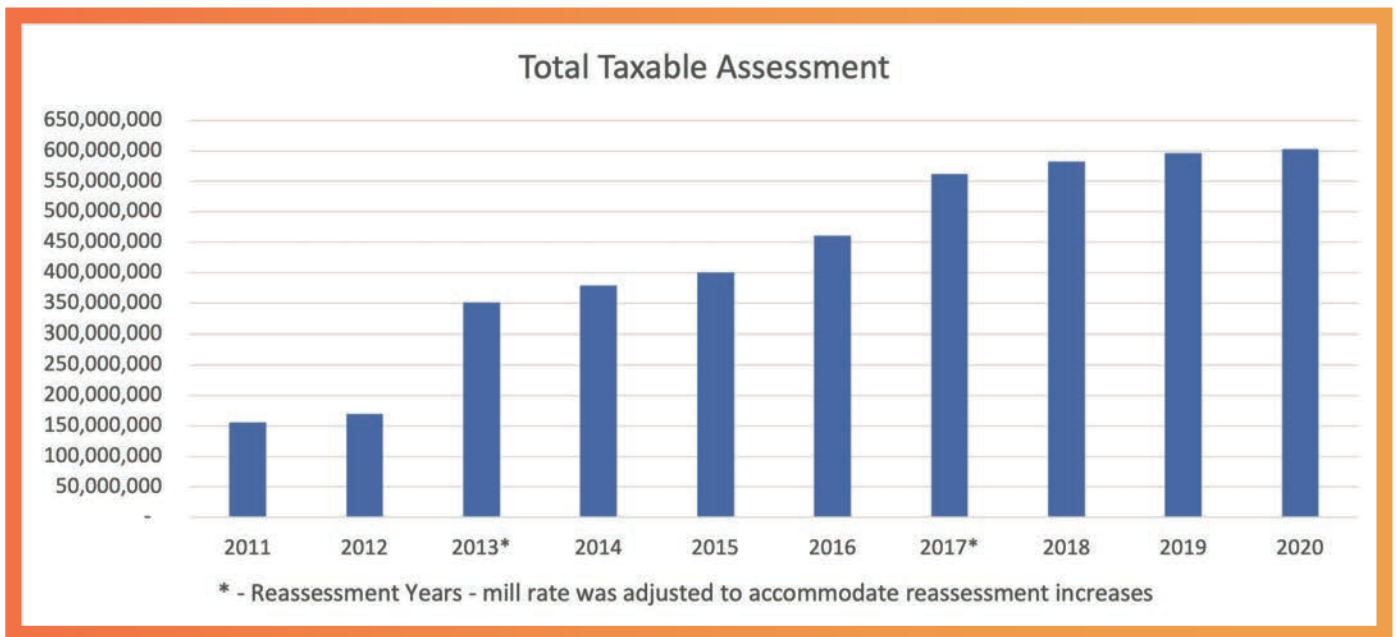
Planning and Development Services – Subdivision planning, development standards, permit approval, regulation of business licenses & traffic standards, and effective long-term planning.

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

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

10 Year Trend

Total Taxable Assessment



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

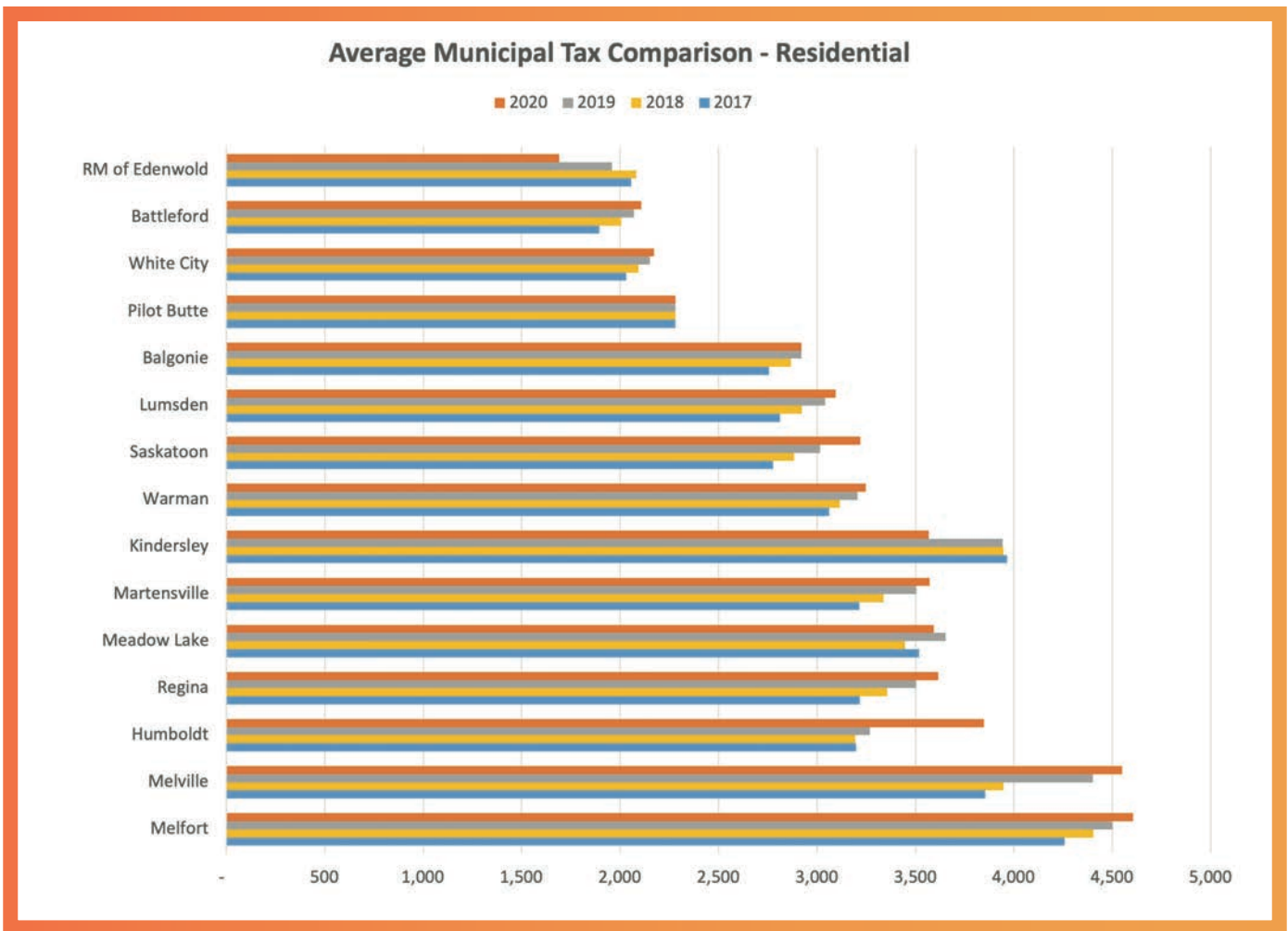
White City's assessment base over the last ten years has increased as a result of growth in the Town. A growing assessment base means stability in property tax rates for residents and the ability to improve services and amenities at an affordable cost to residents. Growth is essential for communities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

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

10 Year Trend

Total Taxable Assessment

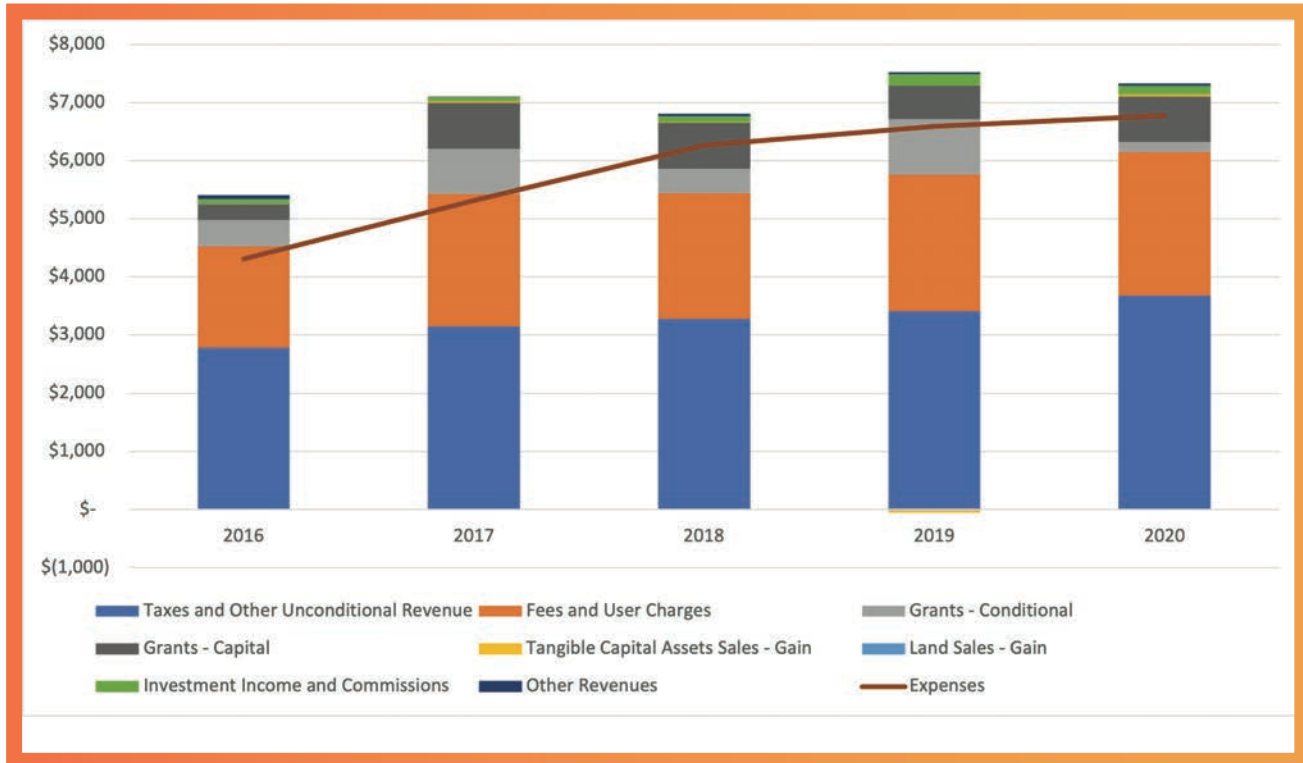
As can be seen in the figure below, the Town has one of the lowest average municipal taxes for the residential property class as compared to other towns and cities in the province.



2020 Financial Performance

5 Year Trend

Revenues and Expenses (000's)



Consolidated Revenues by Source	2020		2019		2018		2017		2016	
Taxes and Other Unconditional Revenue	\$ 3,680	50.2%	\$ 3,409	45.6%	\$ 3,274	48.0%	\$ 3,148	44.3%	\$ 2,782	51.5%
Fees and user charges	2,470	33.7%	2,351	31.5%	2,165	31.8%	2,274	32.0%	1,747	32.3%
Grants - Conditional	178	2.4%	960	12.8%	427	6.3%	789	11.1%	453	8.4%
Grants - Capital	776	10.6%	568	7.6%	786	11.5%	786	11.1%	269	5.0%
Tangible Capital Assets Sales - Gain	36	0.5%	(51)	-0.7%	10	0.1%	29	0.4%	10	0.2%
Land Sales - Gain	-	0.0%	-	0.0%	-	0.0%	-	0.0%	5	0.1%
Investment Income and Commissions	149	2.0%	203	2.7%	109	1.6%	70	1.0%	73	1.4%
Other Revenues	40	0.5%	31	0.4%	44	0.6%	11	0.2%	66	1.2%
Total in Thousands (000's)	\$ 7,329		\$ 7,471		\$ 6,815		\$ 7,107		\$ 5,405	

Revenue fluctuations throughout the 5-year period due to water and sewer revenue increases as growth occurs in the Town and to coincide with precipitation levels and water required for irrigation during the year. Recreation revenues have increased due to community centre bookings, additional programming and events.

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

Waterworks Financial Overview

The following is a financial overview of the 2020 waterworks, as required under The Municipalities Regulations:

	TOTAL
WATERWORKS REVENUES (AS REPORTED IN THE FINANCIAL STATEMENTS)	\$2,286,859
WATERWORKS EXPENDITURES (AS REPORTED IN THE FINANCIAL STATEMENTS):	\$2,530,261
DEBT PAYMENTS ON WATERWORKS INFRASTRUCTURE LOANS	\$662,045

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

$$\frac{2,286,859}{2,530,261 + 662,045} = 0.72$$

Reserves balance available for waterworks capital infrastructure: \$1,248,836

The financial overview details have been extracted from the 2020 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to whitecity.ca/pages/budget-finances for a copy of our full 2021 Budget document.

Consolidated Statement of Financial Position

Town of White City
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash & Investments	5,445,536	6,161,125
Taxes Receivable - Municipal	128,974	221,883
Other Accounts Receivable	516,973	1,126,308
Land for Resale	20,427	-
Long-Term Financial Assets	8,346,257	8,356,870
Debt Charges Recoverable	-	-
Total Financial Assets	14,458,167	15,866,186
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	1,183,017	1,261,537
Accrued Liabilities Payable	-	-
Utility Deposits	108,520	113,520
Deferred Revenue	1,576,048	1,667,132
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	8,375,819	9,037,864
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	11,243,404	12,080,053
NET FINANCIAL ASSETS (DEBT)	3,214,763	3,786,133
NON-FINANCIAL ASSETS		
Tangible Capital Assets	35,290,038	34,151,637
Prepayments and Deferred Charges	26,384	46,671
Stock and Supplies	220	898
Other	-	-
Total Non-Financial Assets	35,316,642	34,199,206
ACCUMULATED SURPLUS (DEFICIT)	38,531,405	37,985,339

Consolidated Statement of Operations and Accumulated Surplus

Town of White City
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue	3,520,703	3,680,238	3,408,713
Fees and Charges	2,613,718	2,469,697	2,351,439
Conditional Grants	1,030,121	178,453	959,994
Tangible Capital Asset Sales - Gain	11,900	36,132	(50,697)
Land Sales - Gain	-	-	-
Investment Income and Commissions	185,880	148,604	202,888
Other Revenues	30,205	40,088	30,664
Total Revenues	7,392,527	6,553,212	6,903,001
EXPENSES			
General Government Services	1,585,187	1,591,622	1,444,099
Protective Services	490,919	479,496	443,841
Transportation Services	1,100,380	871,158	913,926
Environmental and Public Health Services	294,300	263,350	263,411
Planning and Development Services	298,332	318,390	260,802
Recreation and Cultural Services	843,625	728,417	674,038
Utility Services	2,385,717	2,530,261	2,594,384
Total Expenses	6,998,460	6,782,694	6,594,501
Surplus (Deficit) of Revenues over Expenses before Other Capital Contrib	394,067	(229,482)	308,500
Provincial/Federal Capital Grants and Contributions	2,098,814	775,548	567,590
Surplus (Deficit) of Revenues over Expenses	2,492,881	546,066	876,090
Accumulated Surplus (Deficit), Beginning of Year	37,985,339	37,985,339	37,109,249
Accumulated Surplus (Deficit), End of Year	40,478,220	38,531,405	37,985,339

An aerial photograph of a city, likely New York City, showing a grid of streets and buildings. A large, stylized, light blue leaf graphic is overlaid on the right side of the image. The leaf has several pointed lobes and a central vein structure. The background is a solid blue color with a subtle gradient.

Audited Financial Statements

TOWN OF WHITE CITY
Financial Statements
December 31, 2020

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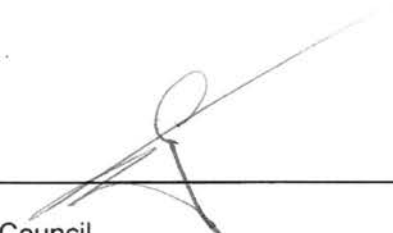
Management's Responsibility

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

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

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

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.



Council



Administration

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors
Town of White City

Opinion

We have audited the financial statements of the **TOWN OF WHITE CITY**, which comprise the statement of financial position as at December 31, 2020 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

TOWN OF WHITE CITY

Independent Auditors' Report (continued)

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

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

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



Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
June 17, 2021

TOWN OF WHITE CITY
Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
ASSETS		
Financial Assets		
Cash & Investments (Note 2)	\$ 5,445,536	\$ 6,161,125
Taxes Receivable - Municipal (Note 3)	128,974	221,883
Other Accounts Receivable (Note 4)	516,973	1,126,308
Land for Resale (Note 5)	20,427	-
Long-Term Financial Assets (Note 6)	8,346,257	8,356,870
Debt Charges Recoverable	-	-
Total Financial Assets	14,458,167	15,866,186
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 7)	1,183,017	1,261,537
Accrued Liabilities Payable	-	-
Utility Deposits	108,520	113,520
Deferred Revenue (Note 8)	1,576,048	1,667,132
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 9)	8,375,819	9,037,864
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	11,243,404	12,080,053
NET FINANCIAL ASSETS	3,214,763	3,786,133
Tangible Capital Assets (Schedules 6, 7)	35,290,038	34,151,637
Prepayment and Deferred Charges	26,384	46,671
Stock and Supplies	220	898
Other	-	-
Total Non-Financial Assets	35,316,642	34,199,206
Accumulated Surplus (Deficit) (Schedule 8)	\$ 38,531,405	\$ 37,985,339

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Operations
For the year ended December 31, 2020

Statement 2

		2020 Budget	2020	2019
Revenues				
Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 3,520,703	\$ 3,680,238	\$ 3,408,713
Fees and Charges	(Schedule 4, 5)	2,613,718	2,469,697	2,351,439
Conditional Grants	(Schedule 4, 5)	1,030,121	178,453	959,994
Tangible Capital Assets Sales - Gain	(Schedule 4, 5)	11,900	36,132	(50,697)
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	185,880	148,604	202,888
Other Revenues	(Schedule 4, 5)	30,205	40,088	30,664
Total Revenues		7,392,527	6,553,212	6,903,001
Expenses				
General Government Services	(Schedule 3)	1,585,187	1,591,622	1,444,099
Protective Services	(Schedule 3)	490,919	479,496	443,841
Transportation Services	(Schedule 3)	1,100,380	871,158	913,926
Environmental and Public Health Services	(Schedule 3)	294,300	263,350	263,411
Planning and Development Services	(Schedule 3)	298,332	318,390	260,802
Recreation and Cultural Services	(Schedule 3)	843,625	728,417	674,038
Utility Services	(Schedule 3)	2,385,717	2,530,261	2,594,384
Total Expenses		6,998,460	6,782,694	6,594,501
Surplus (Deficit) before Other Capital Contributions		394,067	(229,482)	308,500
Capital Grants and Contributions (Schedule 4, 5)		2,098,814	775,548	567,590
Surplus (Deficit) of Revenues over Expenses		2,492,881	546,066	876,090
Accumulated Surplus (Deficit), Beginning of Year		37,985,339	37,985,339	37,109,249
Accumulated Surplus (Deficit), End of Year		\$ 40,478,220	\$ 38,531,405	\$ 37,985,339

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Changes in Net Financial Assets
For the year ended December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	\$ 2,492,881	\$ 546,066	\$ 876,090
(Acquisition) of tangible capital assets	(4,208,722)	(2,010,349)	(4,347,223)
Amortization of tangible capital assets	964,480	857,549	828,341
Proceeds on disposal of tangible capital assets	-	50,530	17,620
Loss (gain) on disposal of tangible capital assets	(11,900)	(36,131)	50,696
Surplus (Deficit) of capital expenses over expenditures	(3,256,142)	(1,138,401)	(3,450,566)
(Acquisition) of supplies inventories	-	-	(898)
(Acquisition) of prepaid expense	-	-	(8,357)
Consumption of supplies inventory	-	678	-
Use of prepaid expense	-	20,287	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	20,965	(9,255)
Increase/Decrease in Net Financial Assets	(763,261)	(571,370)	(2,583,731)
Net Financial Assets - Beginning of Year	3,786,133	3,786,133	6,369,864
Net Financial Assets - End of Year	\$ 3,022,872	\$ 3,214,763	\$ 3,786,133

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Cash Flows
For the year ended December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 546,066	\$ 876,090
Amortization	857,549	828,341
Loss (gain) on disposal of tangible capital assets	(36,131)	50,696
	1,367,484	1,755,127
Changes in assets / liabilities		
Taxes Receivable - Municipal	92,909	(60,307)
Other Receivables	609,335	393,693
Land for Resale	(20,427)	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(78,520)	239,564
Deposits	(5,000)	(5,100)
Deferred Revenues	(91,084)	(489,649)
Other Liabilities	-	-
Stock and Supplies for Use	678	(898)
Prepayments and Deferred Charges	20,287	(8,358)
Other	-	-
Net cash from (used for) operations	1,895,662	1,824,072
Capital:		
Acquisition of Capital Assets	(2,010,349)	(4,347,223)
Proceeds from the Disposal of Capital Assets	50,530	17,620
Other Capital	-	-
Net cash from (used for) capital	(1,959,819)	(4,329,603)
Investing:		
Long-Term Investments	10,613	10,205
Other Investments	-	-
Net cash from (used for) investing	10,613	10,205
Financing:		
Long-Term Debt Issued	-	3,880,000
Long-Term Debt Repaid	(662,045)	(499,985)
Other Financing	-	-
Net cash from (used for) financing	(662,045)	3,380,015
Increase (Decrease) in cash resources	(715,589)	884,689
Cash and Investments - Beginning of Year	6,161,125	5,276,436
Cash and Investments - End of Year	\$ 5,445,536	\$ 6,161,125

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting:

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

(a) Reporting Entity:

The financial statements report the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

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

(d) Deferred Revenue:

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

(e) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize the taxes as capital revenue in the period the project is undertaken and the prepayments are accepted. Any frontage taxes not prepaid are reported as a long-term asset to be reduced by the principal portion of each annual frontage tax levy.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

(f) Net Financial Assets:

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

(g) Non-Financial Assets:

Tangible capital and other Non-Financial Assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

(h) Appropriated Reserves:

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

(i) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

(j) Investments:

Portfolio investments are valued at cost, less any provision for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

(k) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

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

The measurement of stock and supplies inventories, if any, are based on estimates of volume and quality.

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

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

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

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

(l) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	10 to 40 years
Buildings	25 to 40 years
Vehicles and Equipment	
Vehicles	5 to 10 years
Machinery and Equipment	5 to 20 years
Infrastructure Assets	
Infrastructure Assets	
Water and Sewer	30 to 100 years
Road Network Assets	10 to 60 years

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

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

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

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

(m) Landfill Liability:

The municipality of **TOWN OF WHITE CITY** does not maintain a waste disposal site.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

(n) Trust Funds:

Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 10.

(o) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

(p) Basis of Segmentation / Segment Report:

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: The General Government segment provides for the administration of the municipality.

Protective Services: The Protective Services segment is comprised of expenses for police and fire protection.

Transportation Services: The Transportation Services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The Environmental segment provides waste disposal and other environmental services. The Public Health segment provides for items relating to public health services in the municipality.

Planning and Development: The Planning and Development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The Utility Services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

(q) Budget Information:

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on June 15, 2020.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

**(r) New Accounting Standards:
Effective for Fiscal Years Beginning On or After April 1, 2022:**

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601, and PS 1201 are adopted.

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks from financial instruments and clarification is given for the de-recognition of financial liabilities.

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

Effective for Fiscal Years Beginning On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring, and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The full extent of the impact on adoption of these future standards is not known at this time.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

2. Cash and Temporary Investments	2020	2019
Cash	\$ 523	\$ 500
Bank - operating accounts	138,225	835,758
Money market funds	6,034	6,002
Other mutual funds, shares, bonds, GIC's, brokerage (market value \$5,702,834 (2020), \$5,517,235 (2019))	5,300,754	5,318,865
Total Cash and Temporary Investments	\$ 5,445,536	\$ 6,161,125

Cash and temporary investments include balances with banks, redeemable term deposits, marketable securities and other investments that are cashable or have maturities within twelve months or less.

3. Taxes and Grants in Lieu Receivable	2020	2019
Municipal - Current	\$ 101,150	\$ 177,251
- Arrears	27,824	44,632
	128,974	221,883
- Less allowance for uncollectables	-	-
Total Municipal Taxes Receivable	128,974	221,883
School - Current	(24,487)	(3,481)
- Arrears	15,541	25,603
Total School Taxes Receivable	(8,946)	22,122
Other	-	-
Total Taxes and Grants in Lieu Receivable	120,028	244,005
Deduct taxes to be collected on behalf of other organizations	8,946	(22,122)
Total Taxes and Grants in Lieu Receivable	\$ 128,974	\$ 221,883

4. Other Accounts Receivable	2020	2019
Trade receivables	\$ 219,234	\$ 751,758
Local governments	11,925	-
GST receivable	80,021	169,666
Utility accounts receivable	203,039	200,611
Accrued interest	4,941	6,460
Total Other Accounts Receivable	519,160	1,128,495
Less Allowance for Uncollectables	2,187	2,187
Net Other Accounts Receivable	\$ 516,973	\$ 1,126,308

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

5. Land for Resale	2020	2019
Tax Title Property	\$ 20,427	\$ -
Allowance for market value adjustment	-	-
Net Tax Title Property	20,427	-
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	\$ 20,427	\$ -

6. Long-Term Financial Assets	2020	2019
Frontage tax receivables	\$ 22,517	\$ 33,130
Wastewater Management Authority loan	8,323,740	8,323,740
Total Long Term Financial Assets	\$ 8,346,257	\$ 8,356,870

7. Accounts Payable	2020	2019
Trade payables	\$ 175,919	\$ 314,415
Sask Water	179,308	104,370
School tax collections	55,580	49,368
Provincial Government	1,513	-
Overpaid taxes	1,000	813
Accrued interest	69,134	75,313
White Butte Regional Planning Committee	7,882	11,334
Wages and benefits payable	98,570	19,371
Community centre deposits	5,100	4,950
Building and other deposits	589,011	681,603
Total Accounts Payable	\$ 1,183,017	\$ 1,261,537

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

8. Deferred Revenue	2020	2019
Recreation Committee, SK Lotteries grant awaiting disbursal	\$ 25,544	\$ 25,544
Protective services	-	20,403
MEEP grant funding	394,698	-
Funds in lieu of dedication of public reserve lands	20,127	20,127
Planning and Development Act - development fees	881,709	1,241,641
White Butte protective capital	29,823	56,036
Subdivision projects funding	56,143	102,158
Prepaid taxes	168,004	201,223
Total Deferred Revenue	\$ 1,576,048	\$ 1,667,132

9. Long-Term Debt

- a) The debt limit of the municipality is \$5,324,007. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (*The Municipalities Act* section 161(1)). Future borrowings above the limit require Saskatchewan Municipal Board approval.
- b) Debenture debts (\$474,662 operating, \$666,157 capital) are repayable at 3.2% and 5.15% and mature in 2021 and 2029.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2020	\$ -	\$ -	\$ -	\$ 517,045
2021	534,703	49,497	584,200	534,703
2022	63,134	31,215	94,349	63,134
2023	66,385	27,964	94,349	66,385
2024	69,804	24,545	94,349	69,804
2025	73,399	20,950	94,349	73,399
Thereafter	333,394	44,001	377,395	333,394
Balance	\$ 1,140,819	\$ 198,172	\$ 1,338,991	\$ 1,657,864

- c) Bank Debt: In 2018 a Royal Bank debt was incurred (\$3,500,000) in the form of a bankers' acceptance loan. This loan is payable with interest-only payments for the first five years under a 3.93% interest rate swap contract, followed by principal and interest payments for the remaining fifteen year period (2024 - 2038). The loan is for financing wastewater treatment projects being undertaken by the local wastewater management authority. In 2019 another debt was incurred (\$3,750,000) also in the form of a bankers' acceptance loan. This loan is repayable quarterly under a 2.9% interest rate swap over twenty years (2020-2039). This loan is for financing construction of the Betteridge Road and sewage pumping station removal and upgrade projects.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

9. Long-Term Debt (continued)

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2020	\$ -	\$ -	\$ -	\$ 145,000
2021	150,000	243,565	393,565	150,000
2022	154,000	240,321	394,321	154,000
2023	159,000	235,322	394,322	159,000
2024	325,000	228,939	553,939	325,000
2025	337,000	216,293	553,293	337,000
Thereafter	6,110,000	1,560,973	7,670,973	6,110,000
Balance	\$ 7,235,000	\$ 2,725,413	\$ 9,960,413	\$ 7,380,000

10. Trusts of the Municipality

A summary of the trust fund activity by the municipality during the year is as follows:

McKenzie Point deposit, held in-trust	2020	2019
Balance - Beginning of Year	\$ 83,845	\$ 83,429
Interest received, accrued	538	416
Balance - End of Year	\$ 84,383	\$ 83,845

11. Related Parties

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

12. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2020 was \$124,727 (2019 - \$115,708). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

13. Fair Value

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature. The fair value of the municipality's long term debt approximates the carrying value as the terms and conditions are comparable to current market conditions, or they are due in a relatively short period of time.

14. Interest Rate Risk

The town is not exposed to significant interest rate risk on its monetary current assets and current liabilities due to their short term maturity. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. Risks have been mitigated by entering into an interest rate swap contract. The interest rate and maturity date of the debt is disclosed in Note 9.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2020

15. Credit Risk

The municipality is exposed to credit risk on the accounts receivable. Accounts receivable by type/source are disclosed in Notes 3, 4, and 6.

16. COVID-19 Pandemic

The COVID-19 pandemic is complex and continues to evolve. It has caused material disruption to businesses and has resulted in an economic slowdown. The municipality continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the municipality's financial position and operations.

TOWN OF WHITE CITY
 Schedule of Taxes and Other Unconditional Revenue
 For the year ended December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 3,293,787	\$ 3,238,862	\$ 3,181,160
Abatements and adjustments	-	(1,086)	(1,070)
Discount on current year taxes	(443,850)	(464,400)	(438,110)
Net Municipal Taxes	2,849,937	2,773,376	2,741,980
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	34,520	16,493	30,538
Special tax levy	-	-	-
Other -	-	-	-
Total Taxes	2,884,457	2,789,869	2,772,518
UNCONDITIONAL GRANTS			
Revenue Sharing	634,342	703,623	634,342
Organized Hamlet	-	-	-
Other - Safe ReStart program	-	184,868	-
Total Unconditional Grants	634,342	888,491	634,342
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,904	1,878	1,853
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers			
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
Total Grants in Lieu of Taxes	1,904	1,878	1,853
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 3,520,703	\$ 3,680,238	\$ 3,408,713

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2020

Schedule 2-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work (incl office services, tax cert)	\$ 6,720	\$ 8,543	\$ 2,964
- Fines (general), claims and refunds	100	25	75
- Other -	-	-	-
- Other - Licences and permits	22,272	20,476	17,691
Total Fees and Charges	29,092	29,044	20,730
- Tangible capital asset sales - gain (loss)	-	(3,255)	-
- Land sales - gain	-	-	-
- Investment income and commissions	185,880	148,604	202,888
- Other - Deposit forfeits	1,840	-	1,520
Total Other Segmented Revenue	216,812	174,393	225,138
Conditional Grants			
- Student Employment	-	-	-
- Other - FCM, MAMP, and TSS	65,000	50,000	-
Total Conditional Grants	65,000	50,000	-
Total Operating	281,812	224,393	225,138
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 281,812	\$ 224,393	\$ 225,138

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Fire fees	\$ 135,553	\$ 172,520	\$ 140,100
Total Fees and Charges	135,553	172,520	140,100
- Tangible capital asset sales - gain (loss)	-	10,400	5,991
- Other - Fines (protective) and lock box sales	27,040	38,701	27,325
Total Other Segmented Revenue	162,593	221,621	173,416
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Operating donations	-	-	-
Total Conditional Grants	-	-	-
Total Operating	162,593	221,621	173,416

Capital

Conditional Grants and other restricted contributions			
- CP Rail grant	-	8,000	-
- MEEP grant	-	5,000	-
- Other - Capital donations	3,000	20,600	12,850
- Other - Lot development fees recognized for PS capital projects	55,000	26,213	-
Total Capital	58,000	59,813	12,850
Total Protective Services	\$ 220,593	\$ 281,434	\$ 186,266

TOWN OF WHITE CITY
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2-2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ -
- Sales of supplies	-	-	-
- Road maintenance agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	11,900	27,842	7,136
- Other -	-	-	-
Total Other Segmented Revenue	11,900	27,842	7,136
Conditional Grants			
- Provincial Traffic Safety	-	-	-
- Student Employment	7,747	11,886	7,742
- Other -	-	-	-
Total Conditional Grants	7,747	11,886	7,742
Total Operating	19,647	39,728	14,878
Capital			
Conditional Grants and Other Capital Contributions			
- Gas Tax	182,841	274,262	271,161
- Truck donation	-	15,000	-
- MEEP grant	-	2,716	-
- Lot development fees recognized for TS capital projects	143,980	54,398	132,322
- Provincial Disaster Assistance	-	-	-
- Other - Provincial Traffic Safety	15,000	15,121	-
Total Capital	341,821	361,497	403,483
Total Transportation Services	\$ 361,468	\$ 401,225	\$ 418,361

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 3,036	\$ 3,439	\$ 3,014
- Other - Christopher Place agreement	2,200	-	513
Total Fees and Charges	5,236	3,439	3,527
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	5,236	3,439	3,527
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Recycling	32,148	31,849	27,578
Total Conditional Grants	32,148	31,849	27,578
Total Operating	37,384	35,288	31,105
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 37,384	\$ 35,288	\$ 31,105

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2020

Schedule 2-3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Developer fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	\$ -	\$ -	\$ -

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees and rentals	\$ 118,556	\$ 29,840	\$ 120,163
Total Fees and Charges	118,556	29,840	120,163
- Tangible capital asset sales - gain (loss)	-	1,145	(65,324)
- Other -	-	-	-
Total Other Segmented Revenue	118,556	30,985	54,839
Conditional Grants			
- Sask Culture, SE Connection, SPRA, CIF	5,040	4,000	5,260
- Local Government	-	-	-
- Parks and Recreation fundraising	4,520	1,000	4,255
- Other - Sask Lotteries	37,494	29,100	37,494
Total Conditional Grants	47,054	34,100	47,009
Total Operating	165,610	65,085	101,848
Capital			
Conditional Grants and other restricted contributions			
- Lot development fees recognized for RC projects	1,698,993	311,238	173,342
- MEEP grant	-	43,000	-
- Local	-	-	-
- Trans Canada Trail	-	-	(22,085)
- Other - Library committee and capital project	-	-	-
Total Capital	1,698,993	354,238	151,257
Total Recreation and Cultural Services	\$ 1,864,603	\$ 419,323	\$ 253,105

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2020

Schedule 2-4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 1,439,859	\$ 1,337,201	\$ 1,210,291
- Sewer	831,912	850,729	799,093
- Other - Penalties, dumping, and other	53,510	46,924	57,535
Total Fees and Charges	2,325,281	2,234,854	2,066,919
- Tangible capital asset sales - gain (loss)	-	-	1,500
- Other - Local improvement levies (interest component)	1,325	1,387	1,819
Total Other Segmented Revenue	2,326,606	2,236,241	2,070,238
Conditional Grants and Other Contributions			
- FCM MAMP, TSS	-	-	-
- Other - Lot development fees recognized for UT projects	878,172	50,618	877,665
Total Conditional Grants	878,172	50,618	877,665
Total Operating	3,204,778	2,286,859	2,947,903
Capital			
Conditional Grants and Other Capital Contributions			
- Gas Tax	-	-	-
- Lot development fees recognized for UT capital projects	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Utility Services	\$ 3,204,778	\$ 2,286,859	\$ 2,947,903

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 5,970,638	\$ 3,648,522	\$ 4,061,878
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SUMMARY

Total Other Segmented Revenue	\$ 2,841,703	\$ 2,694,521	\$ 2,534,294
Total Conditional Grants and Other Contributions	1,030,121	178,453	959,994
Total Capital Grants and Other Capital Contributions	2,098,814	775,548	567,590

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 5,970,638	\$ 3,648,522	\$ 4,061,878
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TOWN OF WHITE CITY
 Schedule of Total Expenses by Function
 For the year ended December 31, 2020

Schedule 3-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 135,540	\$ 172,123	\$ 126,961
Wages and benefits	629,061	663,501	577,043
Professional/Contractual services	616,622	571,136	577,690
Utilities	24,664	21,560	21,534
Maintenance, materials, and supplies	115,300	109,449	85,434
Grants and contributions - operating	2,500	1,000	250
- capital	-	-	-
Amortization	60,500	52,853	54,887
Interest	-	-	-
Allowance for uncollectible	1,000	-	300
Other -	-	-	-
Total General Government Services	\$ 1,585,187	\$ 1,591,622	\$ 1,444,099

PROTECTIVE SERVICES			
Police and Other Protection			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	184,450	163,855	163,697
Utilities	-	-	-
Maintenance, materials, and supplies	1,000	365	782
Grants and contributions - operating	7,750	7,750	6,200
- capital	-	-	-
Other -	-	-	-
Fire Protection			
Wages and benefits	111,927	112,642	100,310
Professional/Contractual services	38,865	28,976	31,268
Utilities	8,360	8,597	8,387
Maintenance, materials, and supplies	53,900	76,754	49,160
Grants and contributions - operating	6,600	7,360	8,324
- capital	-	-	-
Amortization	78,067	73,197	75,713
Interest	-	-	-
Other -	-	-	-
Total Protective Services	\$ 490,919	\$ 479,496	\$ 443,841

TRANSPORTATION SERVICES			
Wages and benefits	\$ 402,098	\$ 349,072	\$ 337,396
Council remuneration and travel	-	-	-
Professional/Contractual services	39,770	31,217	27,209
Utilities	68,436	59,022	56,695
Maintenance, materials, and supplies	235,821	134,294	190,625
Gravel and sand	22,100	10,880	25,214
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	332,155	286,673	276,787
Interest	-	-	-
Other -	-	-	-
Total Transportation Services	\$ 1,100,380	\$ 871,158	\$ 913,926

TOWN OF WHITE CITY
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	287,700	259,230	258,743
Utilities	-	-	-
Maintenance, materials, and supplies	6,000	4,003	4,027
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Christopher Place servicing agreement	600	117	641
Other -	-	-	-
Total Environmental and Public Health Services	\$ 294,300	\$ 263,350	\$ 263,411

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	\$ 244,549	\$ 214,964	\$ 196,519
Professional/Contractual services	53,283	103,426	64,283
Maintenance, materials, and supplies	500	-	-
Grants and contributions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Utilities	-	-	-
Total Planning and Development Services	\$ 298,332	\$ 318,390	\$ 260,802

RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ 362,470	\$ 393,378	\$ 335,795
Professional/Contractual services	121,580	97,609	101,964
Utilities	30,171	25,042	24,333
Maintenance, materials, and supplies	118,649	62,406	74,880
Grants and contributions - operating	25,000	18,698	13,000
- capital and football field	-	-	-
Amortization	178,075	122,201	119,708
Interest	-	-	-
Allowance for uncollectibles	-	89	-
Other - Recreation Committee programs and events	7,680	8,994	4,358
Total Recreation and Cultural Services	\$ 843,625	\$ 728,417	\$ 674,038

TOWN OF WHITE CITY
 Schedule of Total Expenses by Function
 For the year ended December 31, 2020

Schedule 3-3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	\$ 192,138	\$ 197,163	\$ 185,027
Professional/Contractual services	126,299	144,356	118,926
Utilities	24,984	19,631	21,356
Maintenance, materials, and supplies	130,700	122,286	88,392
Grants and contributions - operating	213,350	213,350	339,550
- capital	-	-	-
Amortization	315,683	322,624	301,246
Interest	309,622	282,039	261,705
Allowance for uncollectibles	-	-	-
Other - Water purchases	1,014,608	1,062,145	928,182
Other - SaskWater connection fee	58,333	166,667	350,000
Total Utility Services	\$ 2,385,717	\$ 2,530,261	\$ 2,594,384
TOTAL EXPENSES BY FUNCTION	\$ 6,998,460	\$ 6,782,694	\$ 6,594,501

TOWN OF WHITE CITY
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 29,044	\$ 172,520	\$ -	\$ 3,439	\$ -	\$ 29,840	\$ 2,234,854	\$ 2,469,697
Tangible Capital Asset Sales - Gain	(3,255)	10,400	27,842	-	-	1,145	-	36,132
Investment Income and Commissions	148,604	-	-	-	-	-	-	148,604
Other Revenues	-	38,701	-	-	-	-	1,387	40,088
Grants - Conditional	50,000	-	11,886	31,849	-	34,100	50,618	178,453
- Capital	-	59,813	361,497	-	-	354,238	-	775,548
Total Revenues	224,393	281,434	401,225	35,288	-	419,323	2,286,859	3,648,522
Expenses (Schedule 3)								
Wages and Benefits	835,624	112,642	349,072	-	214,964	393,378	197,163	2,102,843
Professional/Contractual Services	571,136	192,831	31,217	259,230	103,426	97,609	144,356	1,399,805
Utilities	21,560	8,597	59,022	-	-	25,042	19,631	133,852
Maintenance, Materials, and Supplies	109,449	77,119	145,174	4,003	-	62,406	122,286	520,437
Grants and Contributions	1,000	15,110	-	-	-	18,698	213,350	248,158
Amortization	52,853	73,197	286,673	-	-	122,201	322,624	857,548
Interest	-	-	-	-	-	-	282,039	282,039
Allowance for Uncollectibles	-	-	-	-	-	-	-	89
Other	-	-	-	117	-	8,994	1,228,812	1,237,923
Total Expenses	1,591,622	479,496	871,158	263,350	318,390	728,417	2,530,261	6,782,694
Surplus (Deficit) by Function	\$ (1,367,229)	\$ (198,062)	\$ (469,933)	\$ (228,062)	\$ (318,390)	\$ (309,094)	\$ (243,402)	\$ (3,134,172)
Taxation and Other Unconditional Revenue (Schedule 1)								\$ 3,680,238
Net Surplus (Deficit)								\$ 546,066

TOWN OF WHITE CITY
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 20,730	\$ 140,100	\$ -	\$ 3,527	\$ -	\$ 120,163	\$ 2,066,919	\$ 2,351,439
Tangible Capital Asset Sales - Gain	-	5,991	7,136	-	-	(65,324)	1,500	(50,697)
Investment Income and Commissions	202,888	-	-	-	-	-	-	202,888
Other Revenues	1,520	27,325	-	-	-	-	1,819	30,664
Grants - Conditional	-	-	7,742	27,578	-	47,009	877,665	959,994
- Capital	-	12,850	403,483	-	-	151,257	-	567,590
Total Revenues	225,138	186,266	418,361	31,105	-	253,105	2,947,903	4,061,878
Expenses (Schedule 3)								
Wages and Benefits	704,004	100,310	337,396	-	196,519	335,795	185,027	1,859,051
Professional/Contractual Services	577,690	194,965	27,209	258,743	64,283	101,964	118,926	1,343,780
Utilities	21,534	8,387	56,695	-	-	24,333	21,356	132,305
Maintenance, Materials, and Supplies	85,434	49,942	215,839	4,027	-	74,880	88,392	518,514
Grants and Contributions	250	14,524	-	-	-	13,000	339,550	367,324
Amortization	54,887	75,713	276,787	-	-	119,708	301,246	828,341
Interest	-	-	-	-	-	-	261,705	261,705
Allowance for Uncollectibles	300	-	-	-	-	-	-	300
Other	-	-	-	641	-	4,358	1,278,182	1,283,181
Total Expenses	1,444,099	443,841	913,926	263,411	260,802	674,038	2,594,384	6,594,501
Surplus (Deficit) by Function	\$ (1,218,961)	\$ (257,575)	\$ (495,565)	\$ (232,306)	\$ (260,802)	\$ (420,933)	\$ 353,519	\$ (2,532,623)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 3,408,713

Net Surplus (Deficit)

\$ 876,090

TOWN OF WHITE CITY
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2020

Schedule 6

2019

2020

	General Assets					Infrastructure Assets	General / Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets		
Asset Cost								
Opening Asset Costs	\$ 12,547,598	\$ 2,682,131	\$ 3,220,921	\$ 177,467	\$ 1,991,528	\$ 21,125,891	\$ 1,232,292	\$ 42,977,828
Additions during the year	-	129,143	100,879	16,230	349,658	364,075	1,050,364	2,010,349
Disposals and write downs during the year	-	-	-	-	(50,355)	-	(7,023)	(57,378)
Transfers (from) assets under construction	-	125	165,876	-	-	804,761	(970,762)	-
Closing Asset Costs	\$ 12,547,598	\$ 2,811,399	\$ 3,487,676	\$ 193,697	\$ 2,290,831	\$ 22,294,727	\$ 1,304,871	\$ 44,930,799
Accumulated Amortization								
Opening Accum. Amort. Cost	\$ -	\$ 869,326	\$ 1,290,230	\$ 98,396	\$ 1,144,188	\$ 5,424,051	\$ -	\$ 8,826,191
Add: Amortization taken	-	123,231	98,295	14,768	151,427	469,828	-	857,549
Less: Accum. Amort. on Disposals	-	-	-	-	-	(42,979)	-	(42,979)
Closing Accumulated Amort.	\$ -	\$ 992,557	\$ 1,388,525	\$ 113,164	\$ 1,295,615	\$ 5,850,900	\$ -	\$ 9,640,761
Net Book Value	\$ 12,547,598	\$ 1,818,842	\$ 2,099,151	\$ 80,533	\$ 995,216	\$ 16,443,827	\$ 1,304,871	\$ 35,290,038

1. Total contributed/donated assets received in 2020:

\$ 15,000

2. List of assets recognized at nominal value are:

- Infrastructure assets

- Vehicles

- Machinery and Equipment

3. Amount of interest capitalized in 2020:

TOWN OF WHITE CITY
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2020

Schedule 7

	2020						2019	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Costs	\$ 1,261,038	\$ 1,504,915	\$ 18,504,401	\$ -	\$ -	\$ 3,225,515	\$ 18,481,959	\$ 38,710,892
Additions during the year	28,148	88,684	357,904	-	-	1,151,197	384,416	4,347,223
Disposals and write-downs during the year	(13,898)	-	(26,705)	-	-	(9,752)	(7,023)	(80,287)
Closing Asset Costs	\$ 1,275,288	\$ 1,593,599	\$ 18,835,600	\$ -	\$ -	\$ 4,366,960	\$ 18,859,352	\$ 42,977,828
Accumulated Amortization								
Opening Accum. Amort. Costs	\$ 428,837	\$ 825,465	\$ 1,893,791	\$ -	\$ -	\$ 1,358,982	\$ 4,319,116	\$ 8,009,820
Add: Amortization taken	52,853	73,197	286,673	-	-	122,201	322,625	828,341
Less: Accum. Amort. Disposals	(10,423)	-	(26,705)	-	-	(5,851)	-	(11,970)
Closing Accumulated Amortization	\$ 471,267	\$ 898,662	\$ 2,153,759	\$ -	\$ -	\$ 1,475,332	\$ 4,641,741	\$ 8,826,191
Net Book Value	\$ 804,021	\$ 694,937	\$ 16,681,841	\$ -	\$ -	\$ 2,891,628	\$ 14,217,611	\$ 34,151,637

TOWN OF WHITE CITY
 Schedule of Accumulated Surplus
 For the year ended December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 1,137,183	\$ (616,033)	\$ 521,150
APPROPRIATED RESERVES			
Asset Renewal - General Government	120,500	(4,365)	116,135
Asset Renewal - Protective	199,100	32,939	232,039
Asset Renewal - Transportation	578,300	(85,971)	492,329
Asset Renewal - Recreation & Culture	246,100	30,061	276,161
Asset Renewal - Utilities	1,422,600	(1,422,600)	-
Recreation Committee	2,400	-	2,400
Fire Department fundraising	7,000	-	7,000
Occupancy Deposit Forfeitures	13,900	-	13,900
Carried-Over Projects	668,124	(610,655)	57,469
Water Reserve	-	666,461	666,461
Sewer Reserve	-	582,375	582,375
Unexpended Safe ReStart & New Deal grants	-	326,027	326,027
Utilities Surplus	152,619	(152,619)	-
Total Appropriated to Reserves	3,410,643	(638,347)	2,772,296
OTHER APPROPRIATED - NET INVESTMENT IN WASTEWATER MANAGEMENT AUTHORITY			
Loan to WCRM158 Wastewater Management Authority	8,323,740	-	8,323,740
Less: Related debt	(4,434,605)	459,944	(3,974,661)
Net Surplus Appropriated to Wastewater Authority	3,889,135	459,944	4,349,079
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	34,151,637	1,138,401	35,290,038
Less: Related debt	(4,603,259)	202,101	(4,401,158)
Net Investment in Tangible Capital Assets	29,548,378	1,340,502	30,888,880
OTHER	-	-	-
Total Accumulated Surplus	\$ 37,985,339	\$ 546,066	\$ 38,531,405

TOWN OF WHITE CITY
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2020

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	\$ 1,316,615	\$ 590,360,400	\$ 4,317,520	\$ -	\$ 6,561,500	\$ -	\$ 602,556,035	
Regional Park Assessment								
Total Assessment							602,556,035	
Mill Rate Factor(s)	1.000	1.000	1.000	-	1.000			
Total Base Tax	-	1,191,230	-	-	5,570		1,196,800	
Total Municipal Tax Levy	\$ 4,462	\$ 3,191,961	\$ 14,632	\$ -	\$ 27,807		\$ 3,238,862	

MILL RATES:

	MILLS
Average Municipal*	5.375
Average School*	4.144
Potash Mill Rate	-
Uniform Municipal Mill Rate	3.389

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

TOWN OF WHITE CITY
 Schedule of Council Remuneration
 For the year ended December 31, 2020

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Past Mayor, Bruce Evans	\$ 18,770	\$ 349	\$ 19,119
Mayor, Brian Fergusson	5,766	-	5,766
Councillor, Rebecca Otitoju	19,457	467	19,924
Councillor, Andrew Boschman	21,419	-	21,419
Councillor, Henry Zorn	15,818	-	15,818
Councillor, Scott Moskal	13,911	-	13,911
Councillor, Howard Slack	18,649	527	19,176
Councillor, Cecil Snyder	20,260	769	21,029
Councillor, William Krzysik	3,398	-	3,398
Councillor, Kris Moen	2,697	-	2,697
Total	\$ 140,145	\$ 2,112	\$ 142,257



Statement of Public Accounts

Statement of Public Accounts

TOWN COUNCIL REMUNERATION AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2020

(IN DOLLARS)

Name	Title	Remuneration	Reimbursed Costs	Total
Evans, Bruce	Past Mayor	\$ 18,770	\$ 349	\$ 19,119
Fergusson, Brian	Mayor	5,766		5,766
Boschman, Andrew	Councillor	21,419		21,419
Otitoju, Rebecca	Councillor	19,457	467	19,924
Moskal, Scott	Councillor	13,911		13,911
Zorn, Henry	Councillor	15,818		15,818
Slack, Howard	Past Councillor	18,649	527	19,176
Snyder, Cecil	Past Councillor	20,260	769	21,029
Kryzsik, William	Councillor	3,398		3,398
Moen, Kris	Councillor	2,697		2,697

BOARD REMUNERATION AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2020

(IN DOLLARS)

Board Member	Board Payments
Development Appeals Board	
Gould, Dennis	190
Schill, Cory	160
Strudwick, Dale	160
Weir, Glenn	80
Wood, Bill	160

Statement of Public Accounts

GRANTS – TOWN OF WHITE CITY FOR THE YEAR ENDED DECEMBER 31, 2020

(IN DOLLARS)

Name	Amount
CP Rail	8,000
Canada Summer Jobs	11,886
Community Initiative Fund	4,000
Gas Tax Program	274,262
Municipal Revenue Sharing	703,623
Sask Lotteries	29,100
Safe Restart Program	184,868
Municipal Economic Enhancement Program	445,414

Statement of Public Accounts

EMPLOYEE REMUNERATION FOR THE YEAR ENDED DECEMBER 31, 2020

(IN DOLLARS) (OVER \$50,000)

Employee Name	Employee Title	Salary
Behrns, Delainee	Development Officer	70,267
Challand, Josh	Maintenance	73,726
Colbow, Voula	Town Clerk	86,786
Ferstl, Carla	Recreation Director	83,008
Glasser, Jessica	Manager of Bylaws and Policy	54,448
Graefer, Shane	Parks & Recreation Coordinator	63,135
Haines, Dustin	Tax/Utilities Clerk	58,970
Horvath, Nadine	Financial Clerk	69,899
Jimenez, Mauricio	Town Planner	105,840
Kolb, Ken	Town Manager	159,731
Lambie, Chazlyn	Administrative Assistant	51,884
Landry, Ryan	Maintenance	65,915
Nameth, Ben	Maintenance	63,872
Reinkens, Chantelle	Office Manager	71,787
Schmidt, Gary	Manager of Public Works	107,708
Schulz, Randy	Fire Chief	57,301
Yates, Chantal	Manager of Finance	104,715
	21 Employees Under \$50,000	234,201
	29 Volunteer Firefighters	45,080

Note: Employee title represents the employment title of the employee as of December 31, 2020 or at the date of termination or leave.

Statement of Public Accounts

EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2020

(IN DOLLARS) (OVER \$50,000)

Payee	Amount
aodbt Architecture	423,403
BLS Asphalt Inc	136,441
Corvus Business Advisors Inc	116,462
Fresh Electric Ltd	76,587
KMS Construction	264,090
KPMG LLP	81,566
Leibel, Carmen	88,415
Loraas Disposal Services Ltd	238,064
MarNew Construction Ltd	96,055
Midgard	119,543
Minister of Finance (Education Property Taxes)	2,526,467
Minister of Finance (RCMP Policing Contract)	149,263
Municipal Employees Pension	239,566
MuniSight Ltd	71,929
Receiver General	502,784
Regina Business Systems Inc	84,896
Robertson Stromberg LLP	270,458
Sask Power	99,734
SaskWater	1,281,269
Serbu Sand & Gravel Ltd	54,804
Southeast Regional Library	68,339
Stantec Consulting Ltd	58,872
Saskatchewan Urban Municipalities Association	108,777
Wappel Construction Co. Ltd	239,446
WCRM158 Wastewater Management Authority	250,000
Xylem Canada Company	81,103

An aerial photograph of a city, likely Los Angeles, is shown in a dark blue color. A large, stylized, light blue leaf graphic is overlaid on the right side of the image. The leaf has several pointed lobes and a central vein structure. A horizontal orange line is positioned above the text.

Financial and Statistical Schedules

Financial and Statistical Schedules

Financial and Statistical Schedules	2020	2019	2018	2017	2016
Consolidated expenses by function					
General Government	1,591,622	1,444,099	1,432,131	851,737	879,545
Protective Services	479,496	443,841	386,821	361,943	282,399
Transportation Services	871,158	913,926	896,452	738,056	550,950
Environmental & Public Health	263,350	263,411	245,620	218,159	214,947
Planning and Development	318,390	260,802	339,330	407,781	105,570
Recreation and Culture	728,417	674,038	718,838	594,205	471,433
Utility Services	2,530,261	2,594,384	2,248,902	2,143,863	1,800,973
Total	6,782,694	6,594,501	6,268,094	5,315,744	4,305,817
Consolidated expenses by object					
Wages and Benefits	2,102,843	1,859,051	1,644,330	1,426,380	1,143,341
Professional/Contractual Services	1,399,805	1,343,780	1,464,900	1,032,895	820,385
Utilities	133,852	132,305	126,546	112,316	103,449
Maintenance, Materials, and Supplies	520,437	518,514	602,513	478,412	372,384
Grants and Contributions	248,158	367,324	146,995	133,262	33,332
Amortization	857,548	828,341	760,446	722,548	611,556
Interest	282,039	261,705	196,226	115,540	136,337
Allowance for Uncollectibles	89	300	-	-	2,187
Other	1,237,923	1,283,181	1,306,138	1,294,391	1,082,846
Total	6,782,694	6,594,501	6,248,094	5,315,744	4,305,817

Financial and Statistical Schedules

Consolidated revenues by source					
Taxation and Other Unconditional Revenue	3,680,238	3,408,713	3,274,063	3,148,057	2,782,322
Fees and Charges	2,469,697	2,315,439	2,164,681	2,273,967	1,747,336
Tangible Capital Asset Sales - Gain	36,132	- 50,697	9,634	28,805	9,967
Land Sales - Gain	-	-	-	-	5,000
Investment Income and Commissions	148,604	202,888	108,625	70,117	72,949
Other Revenues	40,088	30,664	44,086	10,507	66,023
Grants - Conditional	178,453	959,994	427,023	789,164	452,876
Grants - Capital	775,548	567,590	786,343	386,684	269,121
Total	7,328,760	7,434,591	6,814,455	6,707,301	5,405,594
Consolidated annual surplus/ (deficit)	546,066	876,090	546,361	1,391,557	1,099,777
Consolidated accumulated surplus/ (deficit)	38,531,405	37,985,339	36,562,888	35,171,331	34,071,554
Net financial assets	3,214,763	3,786,133	6,369,864	6,086,035	5,065,582
Assessed values for general municipal purposes of land and improvements	602,556,035	596,084,315	582,006,255	561,963,975	421,273,890
Property tax collections	3,238,862	3,181,160	3,041,257	2,874,333	2,675,259
Gross and net long-term debt	8,375,819	9,037,864	5,657,850	2,674,907	3,234,039
Total debt that is supported by property taxes	-	-	-	-	-
Total debt of self-supporting utilities and municipal enterprises	8,375,819	9,037,864	5,657,850	2,674,907	3,234,039
Long-term debt per capita	2,185.76	2,407.53	1,522.15	728.66	1,070.17

Financial and Statistical Schedules

Demographic statistics					
Population	3832	3754	3717	3671	3022
Residential Dwellings	1236	1223	1211	1196	1156
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	54	31	48	82	82
Building Permit Values	\$7,486,350	\$6,586,500	\$10,200,000	\$18,500,000	\$13,000,000
Average Home Value	\$464,615	\$445,833	\$519,000	\$433,000	\$382,000
Business Licenses	99	106	94	144	130



White City