

For the fiscal year ended  
December 31, 2021



# 2021 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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# What's Inside



## STRATEGIC REPORTING PAGE 26

The 2021 Annual Report includes the final reporting data for the 2017-2022 Strategic Plan. Overall, 52% of the plan was completed, 43% of the plan was carried forward to future years or as part of the general operations of White City and 4% was not completed. In 2021 Council and administration worked together to develop the new 2022-2015 Strategic Plan for the community, reporting on progress of the new strategic plan will begin with the 2022 Annual Report.



## WHITE CITY FIRE & EMERGENCY SERVICES PAGE 44

The White City Fire Department (WCFD) has served White City, Emerald Park and the surrounding region for over 40 years, with many more years to come! The value that a highly trained and professional fire department brings to any community is immeasurable and a service you never want to call on but are happy and safe knowing it is there for you.



## 2021 HIGHLIGHTS PAGE 32

Included in the Annual Report are the highlights from 2021 of over 50 accomplishments achieved throughout the year.



## FINANCIAL REPORTING PAGE 50

The Financial Section provides a high-level overview of White City's financial activities for the fiscal year ended December 31, 2021. The Financial Section takes White City's audited financial statements and simplifies the information around White City's assets, tangible capital assets, liabilities, net worth, surplus, revenues, expenses, financial trends and the waterworks financial overview. New in 2021 is a five-year review of White City's tangible capital assets expenditures.

In a nutshell, White City continues to have a strong financial position with an accumulated surplus of \$39.5 million, healthy reserve funds and a bright future ahead.



## MAJOR PROJECT HIGHLIGHTS PAGE 38

Learn more about White City's ongoing major projects including: The Town Centre, Multi-Use Recreation Centre and the WCRM158 Wastewater Management Authority.



## AUDITED FINANCIAL STATEMENTS PAGE 70

Municipalities are required to prepare and publicize audited financial statements of the municipality for the preceding fiscal year. The auditor for the municipality shall report to the council on the annual financial statements of the municipality in accordance with the form and the reporting standards recommended from time to time by Chartered Professional Accountants of Canada.





# 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 one of the fastest-growing communities in Canada, staying true to that dream while we come up with bigger ones. White City is a vibrant and growing town that attracts people looking to experience small-town charm and community without sacrificing amenities and accessibility to the city. Residents can experience a unique blend of

country living in a growing and inclusive community, with a vision of being a city with an innovative attitude, driven by residents, businesses 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

as at Dec. 31, 2021

INCORPORATED:

# 1959



**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.



**SCHOOL DISTRICT:**

Prairie Valley School Division No. 208



**HEALTH AUTHORITY:**

Saskatchewan Health Authority – Regina Qu'Appelle Health Region

AREA:

# 7.52km<sup>2</sup>

POPULATION:

# 3821\*

(Per 2021 Census)

DWELLINGS:

# 1242

EMPLOYEES:

# 23

COUNCIL:

# 1 MAYOR, 6 COUNCILLORS

KM OF PARK SPACE:

# 66+

KM OF WALKING TRAILS:

# 12+

RECREATION FACILITIES:

# 19

KM OF SANITARY SEWER UTILITY:

# 37.6

KM OF TREATED WATER UTILITY:

# 37.6

AUDITORS:

Dudley & Company

SOLICITOR:

Robertson Stromberg Law

\*As per StatsCanada population and dwelling count amendments 2021



# Message from the Mayor

**As Mayor of White City, it is an honour to present the 2021 Annual Report on behalf of White City Town Council (Council).**

2021 was an opportunity for the Town of White City (the Town) and the broader community to move forward through adversity. Challenges such as the continued impacts of the COVID-19 Global Pandemic, development delays due to wastewater capacity deficits and the ever-present challenge of maintaining exceptional service provision and service to our residents in a fiscally conservative and cost-effective manner. Along with challenges, Council and administration were able to come together and find ways to move forward and capitalize on opportunities that came about in 2021. Many successes are highlighted in this year's Annual Report and show how we are stronger when we work together.

In November 2020, I was honoured to be elected as Mayor, alongside two new Council members welcomed by White City Council. In our new Council's first full year of service to the community, Council was committed to leading the community forward, building on momentum of our predecessors and advocating the strong future of White City. With a passion for our community and region, I am confident we will work together to tackle future opportunities and challenges as they arise and make our residents proud.

Looking back on our work in 2021 and priorities for future years, the Town is focused on investing in infrastructure, resuming pre-COVID recreation programming and events, getting development and growth back on track and growing our community in an innovative, responsible and balanced manner. Council is looking forward to maintaining and expanding the high quality of life enjoyed in White City while taking steps forward to build a more inclusive and integrated full-service community.

One of the major undertakings in 2021 was the development of a new Strategic Plan, intended to map out how our community will develop through 2022 to 2025. Through the strategic planning process, we were committed to ensuring the priorities for our community are shaped in partnership with our residents, therefore a strong focus on communications and public engagement has emerged as a priority woven throughout the 2022-2025 Strategic Plan. Now, with the Strategic Plan as a road map, it is Council's duty to ensure the values, focus areas and objectives identified in this plan are incorporated into our decision-making through the lens of our municipal vision and mission. Administration will manage the implementation of projects, programs and initiatives, but a strong reliance on community partnerships and consistent public engagement will be paramount to reaching our goals.

Now is the time for White City to focus on strengthening our community connections and finding ways to bring people together again – socially, mentally, economically and spiritually. This will be the year we reconnect and remind ourselves of why White City is such a great place to call home.

**Mayor Brian Fergusson**





# White City Municipal Council

REGULAR COUNCIL MEETINGS:

24

SPECIAL COUNCIL MEETINGS:

3

REGULAR COMMITTEE MEETINGS:

26

PUBLIC HEARINGS:

3

NUMBER OF COUNCIL ACTION ITEMS:

169

NUMBER OF COUNCIL INFORMATION ITEMS:

26

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.

## TOWN OF WHITE CITY COMMITTEES

In 2021, 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.

### 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.

### 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.

### 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.





# 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



## DEPUTY MAYOR REBECCA OTITOUJU

*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
- WCRM158 Wastewater Management Authority
- White Butte RCMP Regional Stakeholder Committee
- White City Multi-Use Recreation Centre Project Board

■ White City Committees of Council   ■ Regional Boards/Committees/etc.

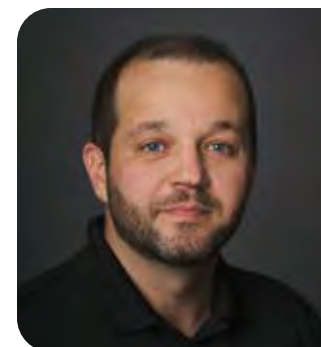


## COUNCILLOR KRIS MOEN

*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

■ White City Committees of Council   ■ Regional Boards/Committees/etc.

**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

On behalf of the Town of White City, I am pleased to present our 2021 Annual Report to the community. This document highlights many of our accomplishments from 2021 and includes our audited financial statements. I am proud to share these stories that highlight key areas of accomplishments in innovation, teamwork, fiscal responsibility, fostering community spirit, transparency, resident engagement, safety, investing in infrastructure and community pride.

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.

Joining the Town of White City as the Town Manager in September 2021, I commend Town Council and administration for the vision, direction and hard work that has been put into the operations and management of the municipality. I am very proud to join a team of colleagues who consistently demonstrate the municipal values of excellence, fairness, integrity, innovation and leadership. It is a great honour to advise Council and lead administration in the commitment to building a great community and take pride in delivering quality services to the residents of White City.

In 2021 we completed several new projects, made improvements to our streets, pathways and parks and continued to achieve a new level of communications and citizen service response. In 2021 we continued to focus on long-term projects that will define the future of our community:

- the Boundary Alteration project which would 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;
- launching “Engage White City”, a platform that can be used in conjunction with International Association for Public Participation (iap2) methodology to provide well planned and easily accessible engagement with our residents and other stakeholders;
- supporting the WCRM158 Wastewater Management Authority to resolve effluent treatment and storage capacity issues which delayed subdivision approvals and working hard to remove those barriers to development; and
- an innovative tree farm feasibility study with the potential to utilize wastewater effluent to irrigate a tree farm on Town lands and apply effluent in a more sustainable manner.

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. I encourage you to read our report to find out more about the Town’s successes and financial position in 2021.

**Rodney Audette, Town Manager**



# Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of White City  
Saskatchewan**

For the Fiscal Year Beginning

**January 01, 2021**

**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 57 municipalities across Canada who received the award in 2021.

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
- A financial plan
- An operations guide
- A communications device



# Organizational Framework

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

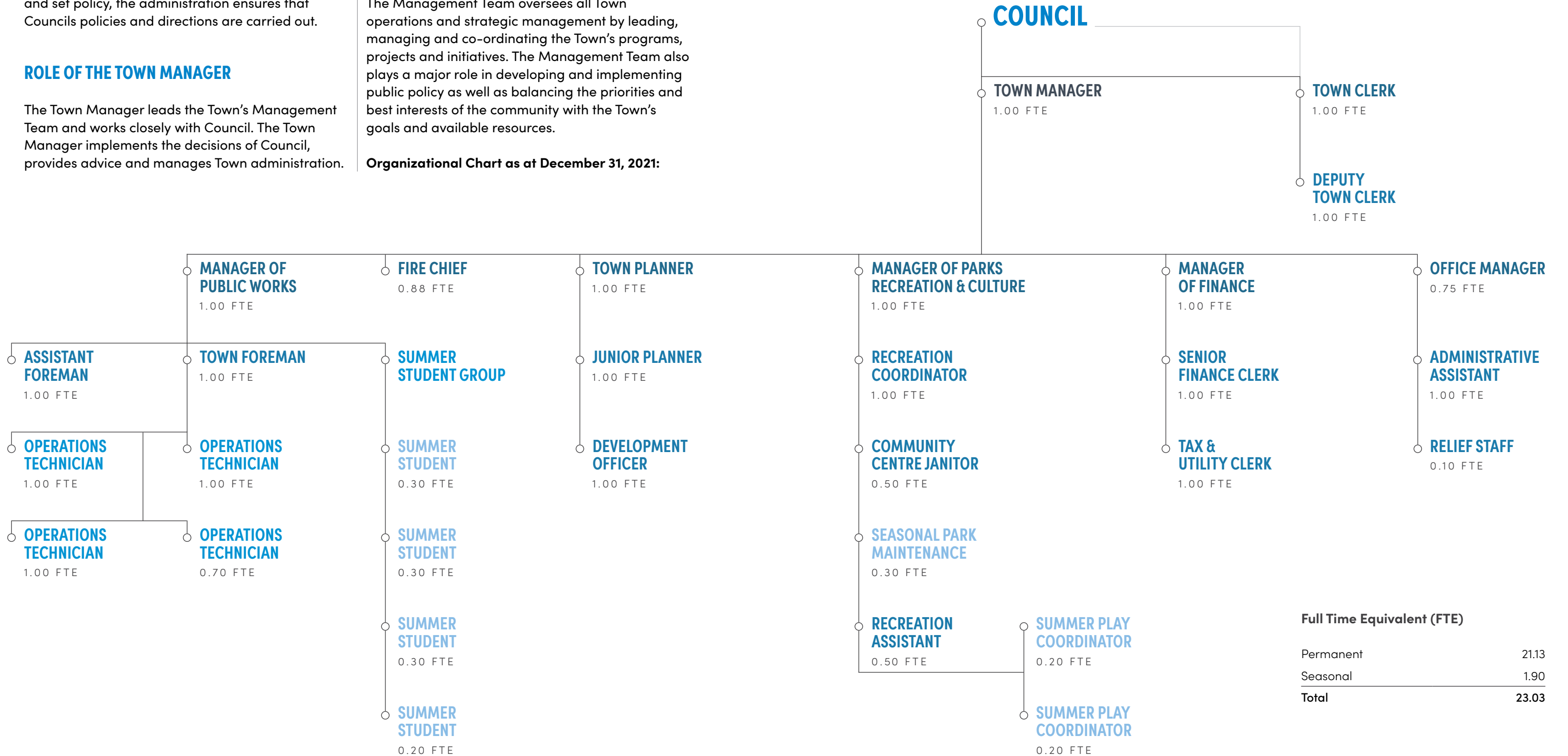
## ROLE OF THE TOWN MANAGER

The Town Manager leads the Town's Management Team and works closely with Council. The Town Manager implements the decisions of Council, provides advice and manages Town administration.

The Town Manager is responsible and accountable for ensuring all Town work, projects, operations and services comply with council's policies, priorities and direction.

The Management Team oversees all Town operations and strategic management by leading, managing and co-ordinating the Town's programs, projects and initiatives. The Management Team also plays a major role in developing and implementing public policy as well as balancing the priorities and best interests of the community with the Town's goals and available resources.

**Organizational Chart as at December 31, 2021:**



Full Time Equivalent (FTE)	
Permanent	21.13
Seasonal	1.90
<b>Total</b>	<b>23.03</b>



**General Governance**

- Governance
  - Town Manager: Rodney Audette
  - Town Clerk: Voula Colbow
  - Deputy Town Clerk: Cassandra Virgin
- Operations
  - Office Manager: Chantelle Reinkens
  - Administrative Assistant: Chazlyn Lambie
- Finance
  - Manager of Finance: Liz Li
  - Financial Clerk: Nadine Horvath
  - Tax & Utility Clerk: Dustin Haines



**Parks, Recreation & Culture**

- Manager of Park, Recreation and Culture: Ruchelle Himmelspeck
- Parks & Recreation Coordinator: Shane Graefer
- Janitorial Services: Foster Martin
- Summer Student Program Positions
- Seasonal Park Maintenance



**Planning and Development**

- Town Planner: Mauricio Jiménez
- Junior Planner: Delainee Behrns
- Development Officer: Chace Kozack



**Fire Services**

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



**Public Works**

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



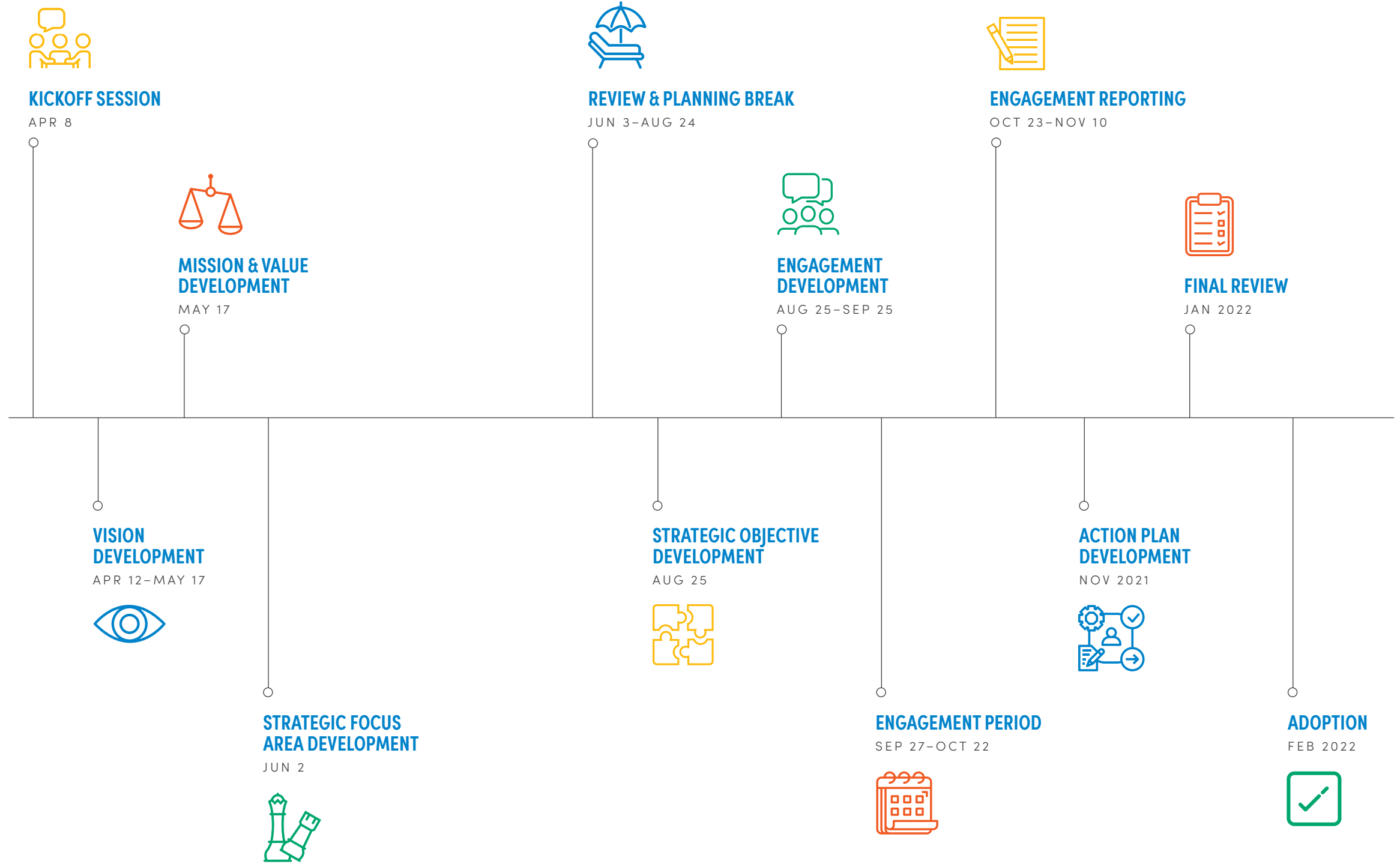
# Strategic Plan

The Town's previous Strategic Plan: 2017-2022 was adopted in 2017, as this plan was set to expire and with the municipal election in 2020, a new strategic planning cycle was established by the Town. 2021 was the final year of the 2017-2022 Strategic Plan with the new 2022-2025 Strategic Plan adopted February 2022.

The strategic planning cycle will include a comprehensive strategic plan review every four years to coincide with municipal elections and ensure strategic continuity and direction of the municipality. Additionally, annual reviews will take place to update objectives, actions and ensure regular reporting on the progress of the plan.

**Planning for the 2022-2025 Strategic Plan began in April 2021:**

Public engagement was an integral part of completing the strategic plan. Input from the public ensures that the developed plan represents the community vision, values and needs. Ultimately, this will guide Council, administration, budgeting, programming, events, capital investment, infrastructure management and more.



## 2017-2022 STRATEGIC PLAN

### VISION

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

### 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.

### 2017-2022 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



# Strategic Priorities

## STRATEGIC PRIORITIES 2017-2022

2021 was the final reporting year of the 2017-2022 Strategic Plan. The 2021 Annual Report includes a review of strategic progress - beginning in the 2022 Annual Report progress will be reported on the newly adopted 2022-2025 Strategic Plan.

Goal	Objective	Actions	Progress
Enhance White City's profile.		Create a community marketing package to provide to new residents, developers and businesses.	<b>This item is complete.</b>
		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. <b>This item is complete.</b>
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. <b>This item is complete and requires the Provincial Government to allocate funding for a high school in the area.</b>
		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. <b>This item is complete and requires the Provincial Government to allocate funding for a high school in the area.</b>
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.	This item was carried forward to the 2022-2025 Strategic Plan.
		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. <b>This item is complete.</b>

Goal	Objective	Actions	Progress
Residents feel safer within the community.		Expand street and pathway lighting throughout the Town to provide adequate lighting coverage.	This ongoing item was carried forward to the 2022-2025 Strategic Plan.
	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.	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.	<b>This item is complete.</b>
		Expand refuse and recycling throughout the community by increasing the number of refuse and recycling containers.	<b>This item is complete.</b>
Expand cultural opportunities for residents.		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. <b>This item is complete.</b>
		Create curriculum related "eco museum/outdoor school" unit of lessons in collaboration with the University of Regina and Royal Saskatchewan Museum.	<b>This item is complete.</b>
Expand cultural opportunities for residents.		Develop, establish and maintain contacts with the University of Regina, Royal Saskatchewan Museum, and local schools.	<b>This item is complete.</b>
		Develop online e-newsletter, website and survey tools to engage community and research partners.	<b>This item is complete.</b>
Protect and enhance the beauty of the community.		Establish a Friends of the White Butte Eco Museum non-profit board.	<b>This item is complete.</b>
		Develop an urban forest management strategy.	<b>This item is complete.</b>

### Safe, Healthy and Vibrant Community

Goal	Objective	Actions	Progress
	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.  <b>This item is complete.</b>
		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.	This item was carried forward to the 2022-2025 Strategic Plan.
	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 Edenwold No. 158.
<b>Responsible and Balanced Growth</b>	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.
		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.	<b>This item is complete.</b>
		Ensure the availability of infrastructure services (such as water and sewer) to the Town Center.	<b>This item is complete.</b>
	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.

Goal	Objective	Actions	Progress
<b>Responsible and Balanced Growth</b>	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.	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.  <b>This item is complete.</b>
		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 WBRPC to support a healthy region, collaboration on regional initiatives, and provide direct and real input into the goals and actions of the WBRPC.  The White Butte Regional Planning Commission has been disbanded.
<b>Regional Cooperation</b>	Fulfill the Town's commitment respecting the 2015 Boundary Alteration Agreement with the RM of Edenwold No. 158 (RM).	Review White City's fire and emergency first responder services and Regional Emergency Measures Organization (EMO) preparedness.	<b>This item is complete.</b>
		Continue to work with the RM: <ul style="list-style-type: none"> <li>to address concerns regarding drainage and drainage management in the White City/Emerald Park Subdivision area;</li> <li>to jointly design and construct Betteridge Road from White City Drive west to Viterra Road; and</li> <li>to develop an inter-municipal agreement to form the basis of any future boundary alterations within the Joint Management Planning Area.</li> </ul>	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.	During 2021, the Town and the City of Regina worked to reengage the RMs of Edenwold and Sherwood, communities of Pilot Butte, Balgonie and Edenwold and the Cowesses, Ochapowace, and Sakimay First Nations in regional planning discussions, however this was indefinitely postponed due to COVID-19.
	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.	<b>This item is complete.</b>

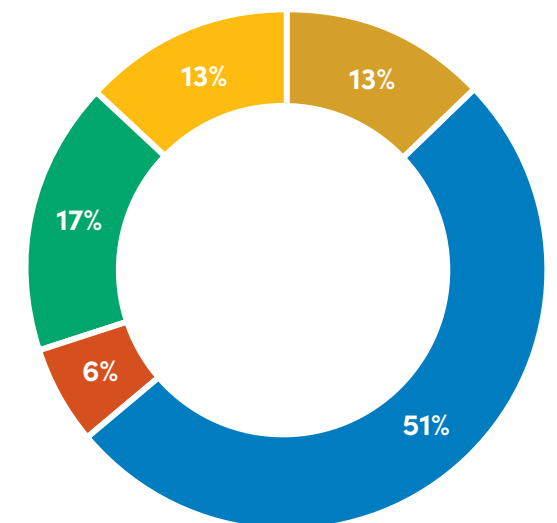


Goal	Objective	Actions	Progress
<b>Responsive and Progressive</b>	Ensure strategic goals are understood and linked to operations.	Develop strategy implementation plan to link strategic initiatives to budget and resources and prioritize.	<b>This item is complete.</b>
	Maintain and replace assets when 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 adopted an asset management policy and asset management framework in 2021. Work on asset management is ongoing. <b>This item is complete.</b>
	Provide more convenient access to Town services and regulatory requirements.	Develop and adopt an online application process for permit applications, licenses, fines and inquiries.	This item was carried forward to the 2022-2025 Strategic Plan.
	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.	This item was carried forward to the 2022-2025 Strategic Plan.
	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 rate-payers that informs about the financial activities of the Town as well as progress towards the completion of the strategic plan.	<b>This item is complete.</b>
	Traffic flow is measured and evaluated within the community.	Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk.	This item was carried forward to the 2022-2025 Strategic Plan.
		Measure and evaluate traffic flows throughout the community to determine changes in use.	<b>This item is complete.</b>
		Develop Transportation Master Plan for Community.	This item was carried forward to the 2022-2025 Strategic Plan 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.
	<b>Operational Excellence</b>	To be an effective and responsive administration that can meet the demands of a fast-growing community.	Conduct an organizational review.
		Implement full-cost accounting to facilitate make or buy decisions.	This item is no longer identified as a strategic priority.

Goal	Objective	Actions	Progress
<b>Operational Excellence</b>	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.	<b>This item is complete.</b>
		Develop human resource policies to promote excellent customer service and operational excellence.	Administration adopted three Human Resources directives in 2021. This item continues as an operational priority for the Town.
	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 a harassment free environment.
		Minimize productive time lost because of workplace injuries.	Review and refine current workplace safety standards and practices.
	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.	This item was carried forward to the 2022-2025 Strategic Plan.

**Breakdown of 2021 Strategic Initiatives:**

Goal	Percentage
Create a Safe, Healthy and Vibrant Community	13%
Ensure Responsible and Balanced Growth	17%
Support and Promote Regional Cooperation	6%
Be Responsive and Progressive	51%
Ensure Operational Excellence	13%



# 2021 Highlights

In 2021 the administrative team worked hard to bring council’s vision for the community to life. It was another busy year in White City with a number of projects and programs completed to enhance the quality of life for residents in White City.

## INVESTING IN INNOVATION TO IMPROVE PRODUCTIVITY AND TEAMWORK

The Town implemented more innovative solutions in the workplace in 2021 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.

- Continued leadership training and team building exercises to improve team unity, staff communications, instill confidence and to maintain an efficient and functional workplace.
- Continuation of a multi-year scanning project to digitize municipal property files and improve performance, information accuracy and accessibility for Town staff and residents.
- Implementation of Voice-Over-Internet-Protocol (VOIP) technology for increased accessibility, better capabilities for remote work and advanced features for the municipal team.
- Improved Information Technology (IT) security products and protocols.
- Commencement of implementation of Perfect Mind system planning to provide online program and facilities bookings and improved processes for residents and administrative staff.
- Completion of municipal utility water meter data for easy-to-use visualizations for consumption history of utility accounts to provide better service to residents.
- Implementation of Leak Detection Program to increase the level of services provided to residents with no increase to required administrative resources and reduce the overall costs to residents.

## 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.

- Annual audit of financial information to ensure proper stewardship of the Town’s finances and assets.
- Marginal tax increase to maintain current municipal service levels and recover from revenue reduction due to COVID-19.
- Utility rate adjustment to achieve cash requirements for the utility and full-cost revenue requirements for the utility in the near future which ensures a strong and self-sustaining utility service without the need for municipal tax subsidization.
- Increased payment efficiency and resident participation with the extension of the Tax Installment Payment Program.
- Adoption of Asset Management Policy and Framework 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.
- Ongoing accountability and transparency by publicly publishing the Town’s budget, audited financial statements, public accounts and bi-weekly accounts for approval.

## 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 at play by commencing the complete renovation of the Town’s Splash Park facility to increase the size of the park and provide more accessible features.

- Building spirit and growing connections through cultural initiatives:
  - Virtual Ecology Heritage Project
  - Friends of the Museum Board
  - Rotating museum display at the White City Community Centre
  - Development of White City Museum Historical Walking Tour
- Bringing people to greenspaces by providing more benches, maintaining parks and facilities to a high standard and increasing functionality of outdoor recreation facilities.

### FIGURES:

COMMUNITY CENTRE BOOKINGS:

278

SPORTS FIELD, OUTDOOR FACILITY AND PARK BOOKINGS:

601

TOWN SPONSORED EVENTS:

2

TOWN SPONSORED PROGRAMS:

7

MUNICIPAL RECREATION FACILITIES:

19

- Events:
  - Summer Send Off Event & Council BBQ
  - Christmas Light Contest & Self Guided Twinkle Tour

- Programs:
  - Summer Play Program
  - Go Out & Play Challenge
  - Try the Track Day
  - Learn to Play Lacrosse
  - Sask Lego User Group in collaboration with White City Library
  - Halloween Scavenger Hunt
  - Easter Egg Scavenger Hunt



### SUPPORTING A HIGH LEVEL OF TRANSPARENCY AND RESIDENT ENGAGEMENT

Through 2021 the Town has continued with regular communications to provide residents with information, highlight community

accomplishments and reach more residents through social media and face-to-face interaction. The Town is committed to transparent decision-making, engaging our stakeholders and measuring and reporting our performance to the public.

WEBSITE UNIQUE USERS:

48,690

WEBSITE PAGEVIEWS:

136,303

ENGAGEMENT CAMPAIGNS:

5

ENGAGE WHITE CITY USERS:

201

ENGAGE WHITE CITY UNIQUE VISITS:

3,081

ENGAGE WHITE CITY PAGEVIEWS:

7,069

VOYENT ALERT! USERS:

794

12.9% increase

VOYENT ALERT! COMMUNICATIONS:

118

VOYENT ALERT! NOTIFICATIONS:

72,817

FACEBOOK FOLLOWERS:

2800

20.3% increase

FACEBOOK POSTS:

200

FACEBOOK AVERAGE REACH:

1215

38.5% increase

INSTAGRAM FOLLOWERS:

672

28.0% increase

INSTAGRAM POSTS:

127

- Create a more dynamic approach to reaching and connecting with citizens.
- Continued commitment to providing residents with up-to-date information by reviewing and updating the municipal website on a consistent basis.
- Improving communications methods by

- increasing social media, website and print communication frequency.
- Implementation of Engage White City, a public engagement platform that will increase the capability of the Town to reach and gather valuable feedback from residents and other stakeholders.

### 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 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 the project to install new pathways over a five-year period.
- Completion of a Tree Farm Feasibility Study which demonstrates the viability of a hybrid poplar tree farm that can utilize wastewater effluent in a more sustainable manner progressing the Town’s goals in environmental management.
- Development of an Urban Forest Management Strategy
  - In consultation with Davey Resource Group, the Planning and Development Department completed an Urban Forest Management Strategy (UFMS) that seeks to balance environmental stewardship and community beautification.
  - The UFMS provides a detailed inventory of the Town’s over 3,700 publicly owned trees. Through this inventory, it has been determined that White City’s urban forest provides over \$410,000 in ecological benefits annually.
  - Given the importance of managing this important asset, the UFMS outlines a comprehensive 10-year strategy to improve the Town’s urban forestry protocols and maintenance levels to maximize the long-term benefits of the wide variety of urban trees within the Town.
  - The Planning and Development Department, along with Public Works, will be working together to implement this strategy to ensure the Town’s valuable urban forest is properly managed for the next 10 years and beyond.
- Development of Betteridge Road Phase II to ensure adequate transportation networks with sufficient capacity are provided in new and existing development within the Town.



NEW HOME PERMITS:

11

AVERAGE VALUE OF NEW HOMES:

\$533,391

VACANT AVAILABLE LOTS FOR DEVELOPMENT:

23

ACCESSORY BUILDING PERMITS:

7

DECK PERMITS:

7

BASEMENT DEVELOPMENT:

8

LANDSCAPING PERMITS:

38

DRIVEWAY PERMITS:

22

FENCE PERMITS:

24

### 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.
- Annual Spring Street Sweeping to give municipal roads a spring cleaning and remove build-up of dirt and gravel.

- Removal, renewal and pruning of municipal trees to maintain the health of the Town's urban forest.
- Routine road and pathway crack sealing to extend the life of community infrastructure.
- Improvements to Garden of Eden roadways to improve traffic flow and service provision.
- Construction of 804 metres of new pathway in the community:
  - Gregory Avenue East – 188 m
  - Bower West Connectivity – 475 m
  - Lott Road East – 475 m
  - Motherwell Drive – 66 m
- Negotiated agreement with the Ministry of Highways to service and maintain municipal roads and capture appropriate revenues to offset municipal maintenance of provincial roadways.
- General water maintenance to ensure safe and effective distribution of the Town's treated water.





## 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 White City wasn't built around a central gathering place doesn't mean one can't be created!

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.

The Town Centre idea was born as far back as 2002 when the future land use map included a proposed location for the development of the core area. The Town Centre is envisioned to further enhance the lifestyle and broaden the services available to residents. It will do so by offering a central location for professional services, retail, residential and office accommodation, entertainment, food and beverage, grocery, art and cultural facilities in a small-town neighbourly style.

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

Following years of planning, development consultation and numerous serviceability engineering reviews and requirements, two subdivisions, Picasso Pathways (Caverhill Developments Inc.) and Royal Park (White City Investments Ltd.), were submitted to the Community Planning Branch of the Ministry of Government Relations for subdivision approval in 2018. However, the approval of these subdivisions was put on indefinite hold by Community Planning due to the lack of wastewater capacity in place. Had development been allowed to proceed at that time, the Town would likely be seeing phase two or three of Town Centre Development taking place in 2022.

White City's wastewater treatment, capacity and storage is managed by the WCRM158 Wastewater Management Authority (WMA) – a partnership between White City and the RM of Edenwold. In 2018 construction began on a Wastewater Treatment Plant that would provide sufficient wastewater capacity for a population up to 15,000 in White City and the surrounding areas in the RM. The Wastewater Treatment Plant didn't meet the necessary requirements. Because of this, the WMA did not have enough capacity to support the current population in the catchment area, including the Picasso Pathways and Royal Park subdivisions.

After considerable work, the WMA's Wastewater Expansion Project is now back on track. In December 2021 construction was completed that brought the WMA back into wastewater capacity compliance to meet our community's current population. Phase 1b of the project is targeted for completion in November 2022 which will provide wastewater capacity for a population of 8,000. Town Centre construction area preparation and grading has now started. Lots and homes could be available for sale in late 2022 and early 2023.

Caverhill Developments Inc. and White City Investments Ltd. have made significant investments to move their proposed developments forward, while meeting the needs and requirements of the province, the region, and the municipality.

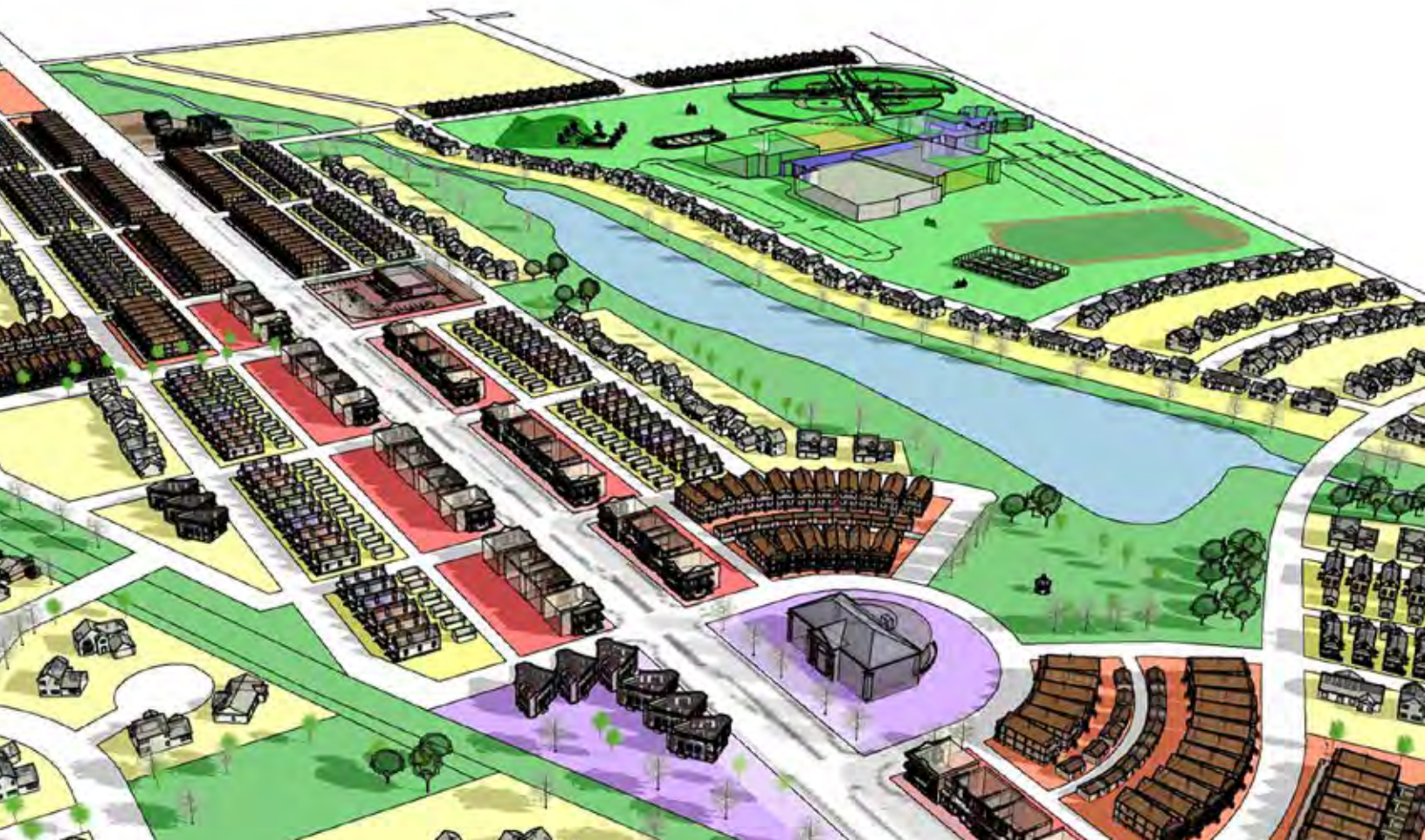
The two development companies will kick start the development of the Town Centre with the following:

- Picasso Pathways – Phase I with 39 Residential Parcels, 4 Large Condominium Parcels, 3 Home Care Parcel, and 1 Downtown Commercial Parcel
- Picasso Pathways will offer single-family and townhome options. Additionally, 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.

- Royal Park – Phase I with 150 Residential Parcels and 2 Downtown Commercial Parcels
- 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!

Chuka Ponds & Municipal Reserves:

- The Town continues to work with the developer of Royal Park to complete all the preliminary design works for the proposed urban lake and municipal reserves within the Royal Park Subdivision and the Town Centre developments. All open spaces, green areas, future recreational amenities, and beautiful water features are distinct pieces of the new Town Centre and the future community. The overall preliminary design supports the Town's goals and vision for the development of Chuka Creek, not only as a stormwater management facility but as a recreational opportunity for the community and region.
- The Chuka Ponds and Municipal Reserve project is another on the list of ambitious developments taking place within the Royal Park Subdivision. Commonly, municipal and pedestrian areas are core features of urban developments, and Royal Park is no different. The scope of the project includes two urban lake features, a small and large pond and the development of multiple large dedicated public reserves and recreational lands.
- In 2019 the 1:500-year flood plain analysis was completed to identify the safe building elevations for the project area. The flood plain analysis laid the foundation to proceed with the preliminary designs and concept plan which was approved in January of 2021. In the fall of 2021 Council approved the preliminary design renderings for each aspect of the project and an approximate timeline for each phase of development.
- As the Town moves forward with the Town Centre development, the development of Chuka Ponds project will also be advanced. 2022 and the following years thereafter will be critical as the Town will continue to manage the project and work through each phase.





## MULTI-USE RECREATION CENTRE

White City continues its commitment to advance the Recreation Centre – a major investment in the future of our community and our quality of life. In conjunction with the Town Centre Neighbourhood Plan, the Recreation Centre would create a community hub for sports, recreation and culture. This is a huge opportunity to increase our quality of life, health and wellness and culture. It would also support economic development for our community and help realize a vibrant Town Centre, becoming the heart of our community.

In January 2021, White City Town Council (Council) approved a Public Engagement and Communications Plan for the Recreation Centre, and the results were presented to Council on June 14, 2021. On July 12, 2021, Council approved the next stage of the proposed Recreation Centre. Stage 3 of the project anticipated finalizing the concept plans for Phase I (two arenas) and Phase II (fieldhouse), incorporating community feedback received during the public engagement.

The Spring 2021 public engagement provided helpful feedback. Key takeaways included:

- **Be Visionary:** Consider not just today and tomorrow but the future community, being prepared for the needs of the future when the facility is fully built out.
- **Think Beyond:** Be really, REALLY multi-use – truly multipurpose of the entire facility. This facility needs to be flexible and be used by everyone, providing amenities to support a broader representation of the community; not a “sports” multi-use facility but a “community” multi-use facility.
- **Be Adaptable:** Ensure flexibility if/when things change. This means being ready to go with whichever phase makes the most sense based on community need and desire.

Resulting from that feedback, the concept plan (schematic design) has evolved, resulting in, among other elements, the following:

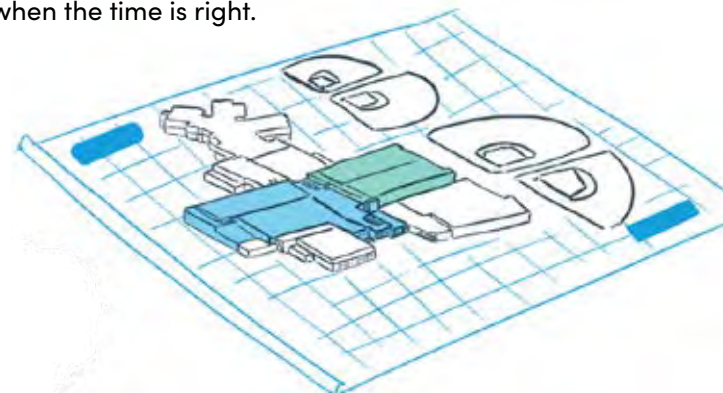
- Realignment/integration of the gymnasium with the fieldhouse enabling more and varied indoor sports activities with related amenities.

- Expansion of the spectator arena to accommodate increased spectator seating and related amenities to enable additional community events such as tournaments, concerts, and tradeshows.
- Redesign of common areas and multi-use areas for enhanced accessibility and various uses.
- Alterations to the community arena to provide enhanced family/community usage and participation.
- Refinement to the aquatics area for enhanced amenities to accessibility and multiple uses.

On February 22, 2022, Council approved advancing detailed design development (architectural drawings) for the two arenas, combined multi-use/fieldhouse and aquatics. This approach will allow the Town to continue to advance the phases/project when ready and able to do so. In 2022 the Town will be sharing updated concept plans and design details.

After Stage 3 (architectural drawings), the Town will assess the next steps as a significant portion of the facility is intended to be funded through development and associated development levies. Progress on this project and development of the Town Centre has been impacted by wastewater capacity.

White City’s wastewater treatment, capacity and storage is managed by the WCRM158 Wastewater Management Authority (WMA). Lack of capacity to support the current population in the catchment area resulted in delays to Town Centre Developments and the Recreation Centre. After considerable work, the WMA’s Wastewater Expansion Project is back on track. However, substantial funding has been diverted from other projects, including the Recreation Centre. The Town’s investment in Stage 3 represents an opportunity to advance the project (whichever phase is subsequently determined) towards being ready when the time is right.





## WCRM158 WASTEWATER MANAGEMENT AUTHORITY

White City's wastewater treatment, collection and storage is managed by the WCRM158 Wastewater Management Authority (WMA). The WMA is a partnership between White City and the RM of Edenwold No. 158 (RM158) formed in 2010 to address wastewater concerns and jointly construct infrastructure that would service a catchment area for a combined population up to 15,000. The WMA is comprised of an administrator and six-member board operational board. The board is made up of three elected officials from White City and three elected officials from RM158.

From 2010–2016 the WMA commissioned numerous studies to address capacity shortfalls, including a Downstream User Impact Study – it was determined that due to the geographic location, and proximity to Hunter and Chuka Creeks, more stringent treatment requirements would be necessary to properly treat the wastewater and allow for continuous release to the environment.

In 2016 the WMA accepted Walker Projects Wastewater Treatment Facility and Associated Works Business case and contracted Living Sky and Ground Effects to begin construction of the Wastewater Treatment Plant. In recognition of the pending facility, the Water Security Agency issued a Parallel Growth Agreement to the WMA. The Parallel Growth Agreement allowed development and growth in White City and RM158 to continue in tandem with the construction of the required wastewater infrastructure.

Construction of the Wastewater Treatment Plant began in 2017 with a targeted completion for 2018. The treatment plant was planned to use effective and low-energy treatment process and provide high-quality discharge of wastewater efficiently and in an environmentally responsible manner. The WMA received grant funding of \$14.5 million for the project, specifically \$7.3 million dollars from both the Federal Government of Canada and the Government of Saskatchewan. White City and RM158 each contributed \$3.5 million for the completion of the project to fund the outstanding portion of the \$21 million project.

In 2019 the Wastewater Treatment Plant was deemed a failure as it was not able to treat effluent to provincial standards, the WMA is currently engaged in legal proceedings related to the treatment plant. As the treatment plant was not able to function as anticipated, the WMA no longer had the capacity to support the wastewater management of the catchment area utilizing the infrastructure. At this time, the Water Security Agency cancelled the Parallel Growth Agreement. Cancellation of the Parallel Growth Agreement resulted in significant delays to development in White City – specifically in the Town Centre Development where two subdivisions, Picasso Pathways and Royal Park, were delayed over two years.

The failure of the Wastewater Treatment Plant also had significant financial implications for the Town. White City's original contribution of \$3.5 million had been used to complete the treatment plant and additional funding is required by both White City and RM158. In 2021, an additional contribution of \$5.0 million from each municipality was dedicated to complete the Wastewater Expansion Project and bring the WMA wastewater management for the catchment area for a combined population of 15,000 by 2024. This additional financial burden for White City has resulted in substantial funding being diverted from other projects, such as the Multi-Use Recreation Centre.

After considerable work, the WMA's Wastewater Expansion Project is now back on track. In December 2021 construction was completed that brought the WMA back into wastewater capacity compliance to meet the current population of the catchment area. Phase 1b of the project is targeted for completion in November 2022 which will bring wastewater capacity to a level for a population of 8,000.

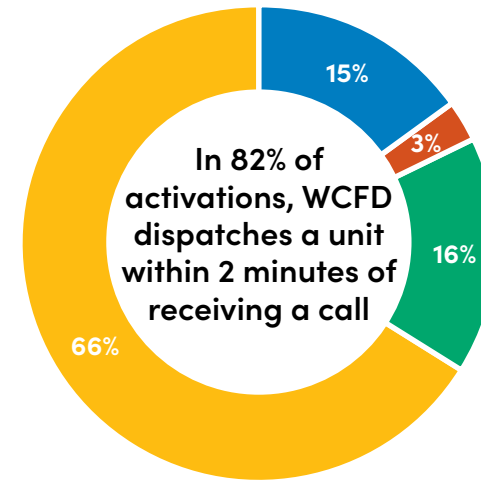
# FIRE AND EMERGENCY SERVICES

The White City Fire Department (WCFD) serves White City, Emerald Park and the surrounding region. It is made up of dedicated men and women that are neighbours, local business owners, and/or community leaders that will respond to any emergency day or night. The value that a highly trained and professional fire department brings to any community is immeasurable and a service

you never want to call on but are happy and safe knowing it is there for you.

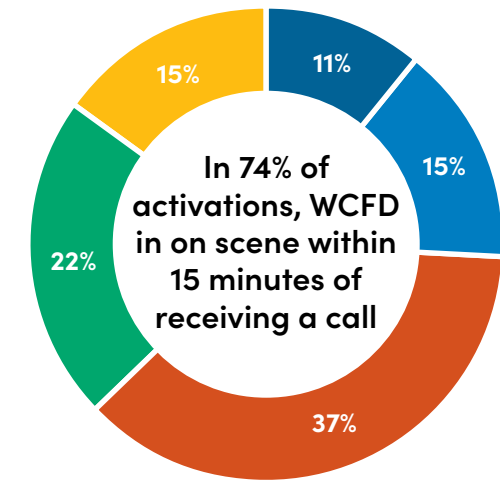
WCFD responds to approximately 150 calls for medical and fire services per year and 80 Public Education, Community Service and Training events per year:

	2021	2020	2019	2018	2017
<b>Fire Activations</b>					
White City	5	3	6	2	19
RM Edenwold	12	10	9	11	29
Misc	6	5	2	3	4
<b>False Alarm Activations</b>					
White City	9	9	5	6	3
RM Edenwold	26	22	18	9	8
<b>Vehicle Accident Activations</b>	19	26	15	31	32
<b>CO/Gas Activations</b>	2	2	6	2	1
<b>Medical Response</b>					
White City	18	22	46	53	34
RM Edenwold	34	46	54	82	43
<b>Emergency Measures Organization</b>			1	-	-
<b>Total</b>	<b>132</b>	<b>148</b>	<b>162</b>	<b>199</b>	<b>176</b>
<b>Public Education/Community Service</b>	12	16	22	-	-
<b>Training</b>	60	52	68	67	99
<b>Total</b>	<b>72</b>	<b>78</b>	<b>90</b>	<b>67</b>	<b>99</b>



**First Unit Dispatch**

- 0-1 minutes 66%
- 1-2 minutes 16%
- 3-4 minutes 3%
- 5+ minutes 15%



**First Unit on Scene**

- 7-10 minutes 22%
- 10-15 minutes 37%
- 15-20 minutes 15%
- 20-30 minutes 11%

In 2021, WCFD began taking their training to the next level by training and certifying all members at a NFPA 1001 Level 1-2. This certification is a professional designation recognized provincially and internationally with standards used in career fire departments. This will help the members of our department be even more prepared for the next event. Even though we all hope it isn't our home, business or family member that will need the help of the WCFD.

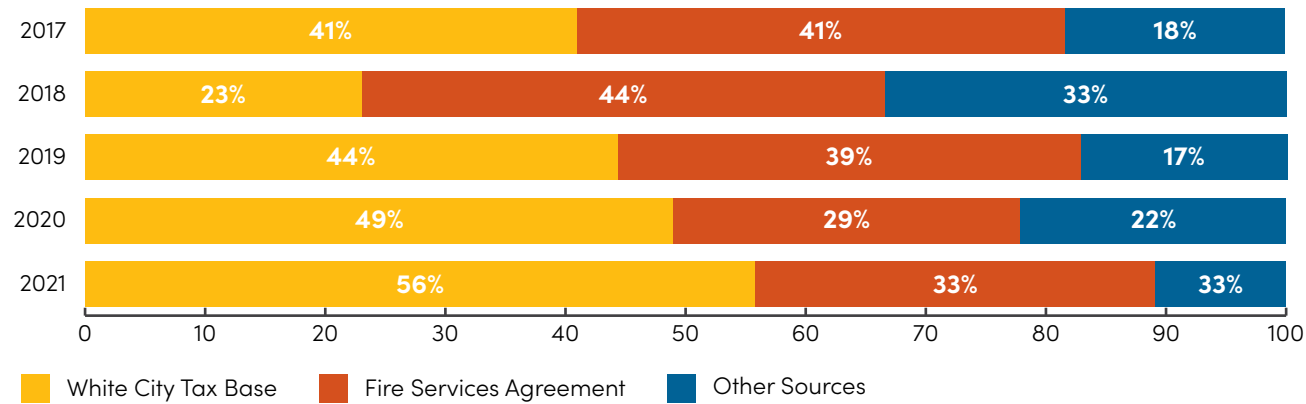
In recognition of the irreplaceable asset of our Fire Department, the Town of White City is strongly committed to investment in training, equipment

and support of the WCFD. The department has been growing, expanding and serving the broader community over the past 40 years and has grown into a thriving, well trained, well equipped and prepared service provider in our community. It takes many years of hard work, teamwork, preparedness and training to reach the level of dedication and expertise we are lucky to have in our local fire department.

Over the past five years, \$1.39M has been invested into the White City Fire Department. Here's how the revenues and expenses break down:



	2021	2020	2019	2018	2017
<b>Revenues</b>					
Fire Fees	36,490	48,997	30,050	47,115	36,399
Donations/Grants	3,300	28,600	12,850	14,920	952
Miscellaneous		10,400	5,991	8,796	2,450
Regional Capital Contributions				9,602	
Fire Services Agreement (RM158)	121,330	115,553	110,050	104,810	88,433
<b>Total</b>	<b>197,652</b>	<b>253,255</b>	<b>189,112</b>	<b>232,358</b>	<b>164,633</b>
<b>Expenses</b>					
Operating Expense	360,892	311,416	277,439	224,726	214,095
Capital Expense	3,416	88,684	8,000	15,740	
<b>Total</b>	<b>364,308</b>	<b>400,100</b>	<b>285,439</b>	<b>240,466</b>	<b>217,095</b>
<b>Funding Source</b>					
White City Tax Base	55.8%	48.9%	44.3%	23.0%	40.9%
Fire Services Agreement	33.3%	28.9%	38.6%	43.6%	40.7%
Other Sources	10.9%	22.2%	17.2%	33.4%	18.3%



Our community grew 19.5% from 2016 to 2021 – adding 603 new residents – we recognize that White City is, and will continue to be, one of the fastest growing communities in Saskatchewan. Our approach is to plan for that growth by taking a long-term view of the infrastructure, facilities, programs and services a growing population will require. Our long-term plans include ensuring our

fire protection and medical response services will meet the needs of residents now and in the future. Current plans include the ongoing development of our Fire Training Grounds – led by the current members of the Fire Department, the Fire Training Grounds will be a high-end training facility that will support and enhance the ongoing training of the White City Fire Department Members.

**MEMBERS:**  
 **25**

**NEW MEMBERS:**  
 **4**

**FIRE DEPARTMENT FLEET:**  


- Rescue 1
- Pumper 1
- Tanker 1
- Ladder 1
- Command 1
- Chief Unit



# 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, 2021. 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 Committee of the Whole, as established by Town Council in 2022, comprises all elected members of council. The Committee, in addition to considering corporate, community, development and protective services items, reviews the content of the annual financial report for presentation to Town Council and reviews external audit reports.

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.

**Liz Li, CPA, Manager of Finance**

**Rodney Audette, Town Manager**



# 2021 Financial Performance

The 2021 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.

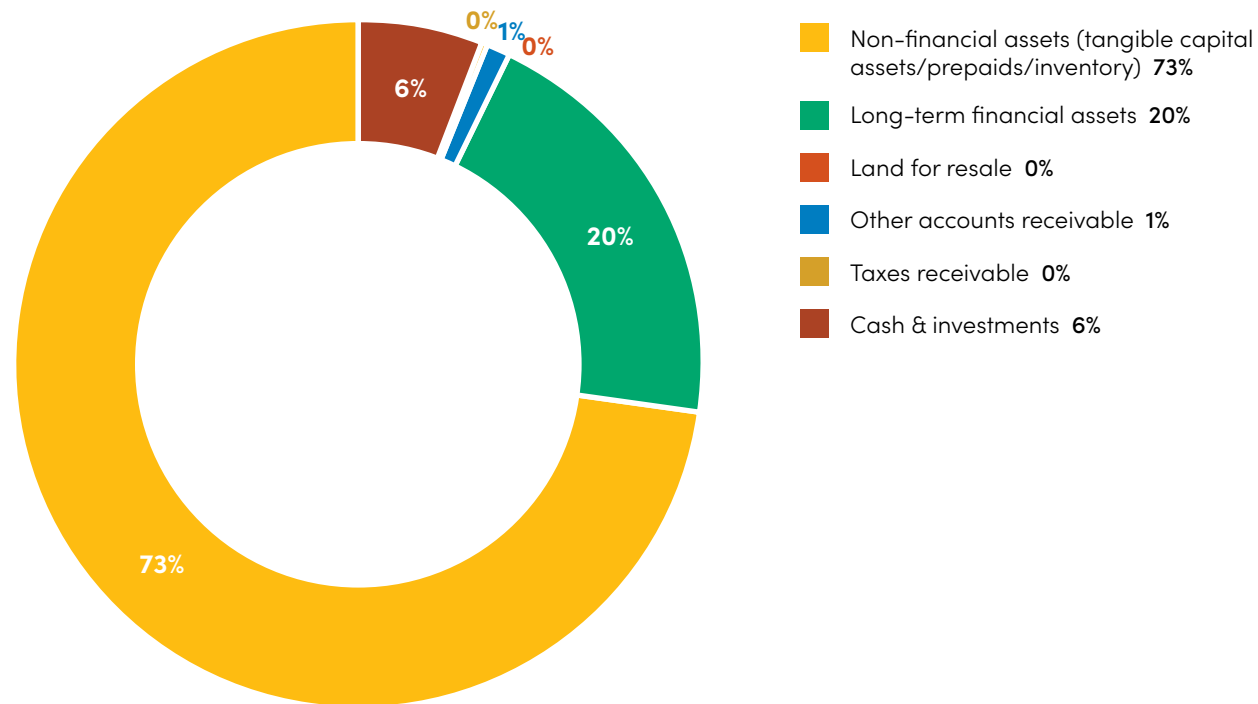
The financial highlights in the following pages of this report have been extracted from the 2021 audited financial statements, the full audited financial statements begin on page 70.



# Assets

## (WHAT WE OWN)

Assets 2021 (000's)



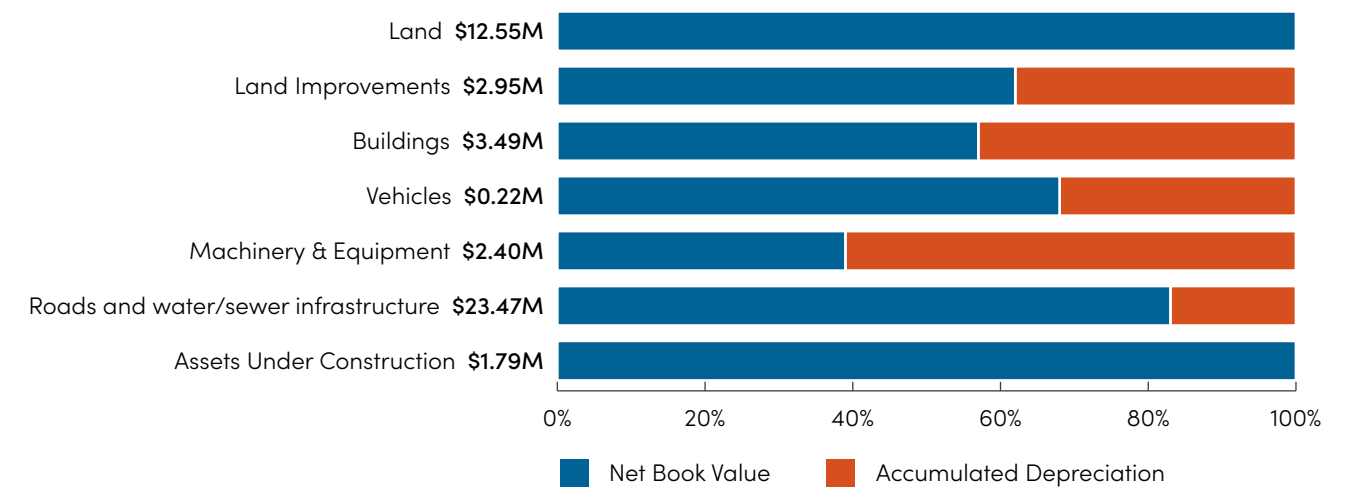
In 2020, total assets of the Town of White City were \$49.78M. The \$49.78M of total assets is largely made up of tangible capital assets, totaling \$35.32M. The remainder of the balance includes \$5.45M of cash and investments, \$8.35M of long-term financial assets, \$0.52M of other accounts receivable, \$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

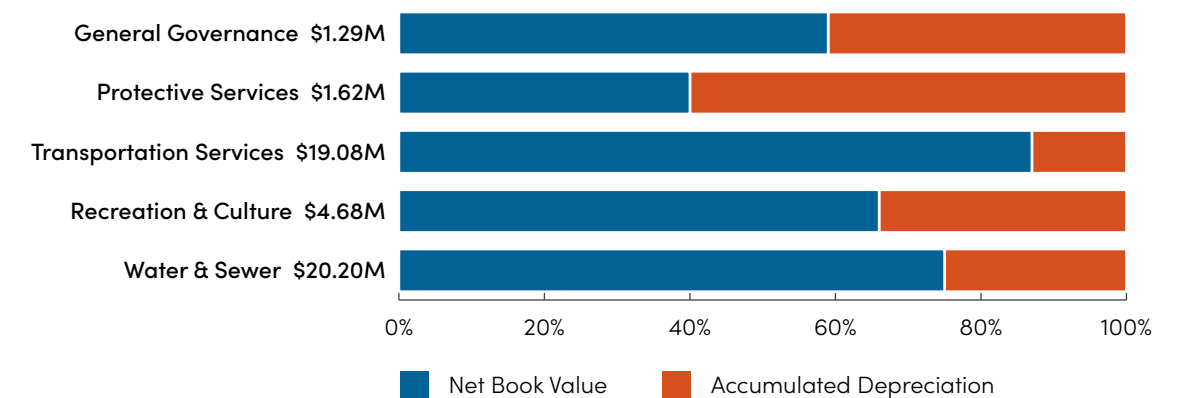
Tangible capital assets represent 73% of the total assets owned by the Town of White City in 2021. The Town saw an increase of \$2.0 million in capital assets in 2021.

The following chart shows both the historical cost and net book value of the Town's tangible capital assets split by asset type for 2021. 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.

2021 Tangible Capital Assets - Historical Cost \$46.87M and Net Book Value \$36.38M (In millions)



2021 Tangible Capital Assets - Historical Cost \$46.87M and Net Book Value \$36.38M (In millions)





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

- a. have useful economic lives extending beyond an accounting period (1 year);
- b. are to be used on a continuing basis; and

c. are not for sale in the ordinary course of operations.

Funding sources for the tangible capital assets include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies.

Capital Expenditures						
Project Name	Total	2021	2020	2019	2018	2017
<b>Benches and Waste Receptacles</b>	34,311	-	-	11,008	11,624	11,679
<b>Betteridge Road Project</b>	3,132,737	1,340,523	10,081	1,782,133	-	-
Phase I	1,788,365	-	6,232	1,782,133	-	-
Phase II	1,344,372	1,340,523	3,849	-	-	-
<b>Bower West Development Completion</b>	59,984	13,969	46,015	-	-	-
<b>Chuka Ponds</b>	59,394	52,143	7,251	-	-	-
<b>Community Centre</b>	61,483	49,279	-	-	5,655	6,549
Entryway and Accessibility Upgrades	5,655	-	-	-	5,655	-
Equipment Purchases	6,549	-	-	-	-	6,549
Generator	49,279	49,279	-	-	-	-
<b>Double K Outdoor Rink</b>	451,928	-	100,879	174,170	7,533	169,346
Basketball Hoops	6,292	-	-	6,292	-	-
Outdoor Rink	169,346	-	-	-	-	169,346
Park Pavillion	266,755	-	100,879	158,343	7,533	-
Zamboni	9,535	-	-	9,535	-	-
<b>Ecole White City School</b>	9,926	-	-	3,795	-	6,131
Football Field	3,795	-	-	3,795	-	-
Outdoor Rink	6,131	-	-	-	-	6,131
<b>Emerald Gate East Culvert &amp; Creek Dredging</b>	1,963	-	-	-	-	1,963
<b>Equipment</b>	433,815	141,272	119,185	84,298	15,040	74,020
3-Ton Truck Replacement	110,046	110,046	-	-	-	-
16 ft. Double Axle Dump Trailer	14,549	14,549	-	-	-	-
72" Rough Cut Mower	9,406	-	9,406	-	-	-
ATV Unit Snowblower	4,531	4,531	-	-	-	-
Foreman Truck (Unit Replacement)	16,230	-	16,230	-	-	-
Hotzy Unit (Unit Replacement)	16,431	-	-	16,431	-	-
K-Connect Hitch and Power Unit	12,146	12,146	-	-	-	-
Mower (Unit Replacement)	31,054	-	31,054	-	-	-
Mower (Unit Replacement)	29,677	-	-	29,677	-	-
Outdoor Rink Plow	9,640	-	-	-	-	9,640
P&R Utility Tractor	9,752	-	-	-	9,752	-
RTV Unit (Unit Replacement)	38,190	-	-	38,190	-	-
Snowblower	8,185	-	8,185	-	-	-
Sprayer	5,288	-	-	-	5,288	-
Tractor (Unit Replacement)	51,660	-	-	-	-	51,660
Truck Box Sander	12,720	-	-	-	-	12,720
Utility Tractor (Unit Replacement)	24,929	-	24,929	-	-	-
P&R Utility Tractor (Unit Replacement)	29,381	-	29,381	-	-	-
Utility Vehicle	29,381	-	29,381	-	-	-

Capital Expenditures						
Project Name	Total	2021	2020	2019	2018	2017
<b>Fernwood Park Tennis/Pickleball Courts</b>	37,208	-	8,036	-	29,172	-
Court Upgrades	29,172	-	-	-	29,172	-
Parking Lot	8,036	-	8,036	-	-	-
<b>Fire Department</b>	119,549	30,740	88,684	-	125	-
Command Unit	66,961	30,740	36,221	-	-	-
Training Grounds	52,588	-	52,463	-	125	-
<b>Lighting</b>	217,868	21,965	22,730	141,740	17,389	14,044
Pathway Lighting Upgrades	32,148	-	22,730	9,418	-	-
BWill Pathway Lighting Project	132,322	-	-	132,322	-	-
Street Light Program	53,398	21,965	-	-	17,389	14,044
<b>McKenzie Pointe As-Built Completion</b>	15,690	-	3,775	11,915	-	-
<b>Multi-Use Recreation Centre</b>	1,820,727	695,702	936,896	162,977	25,152	-
Stage 0	63,761	-	-	38,609	25,152	-
Stage 1	151,730	1,070	38,306	112,354	-	-
Stage 2	731,608	33,141	693,919	4,549	-	-
Stage 3	183,651	183,651	-	-	-	-
Land	689,976	477,840	204,671	7,465	-	-
<b>Pathways</b>	254,700	97,776	30,480	39,503	22,235	64,706
Federal Drive Pathway Repairs	33,277	-	-	33,277	-	-
Fernwood Park Trail	64,176	-	-	-	-	64,176
MUPIP - Lott Road East	97,572	71,652	25,920	-	-	-
McKenzie Pointe Pathway	22,235	-	-	-	22,235	-
Motherwell Drive Pathway	12,205	12,205	-	-	-	-
Park Pavilion to Outdoor Rink	4,560	-	4,560	-	-	-
Skate Park Trail	14,449	13,919	-	-	-	530
TransCanada Trail Pathway	6,226	-	-	6,226	-	-
<b>Pedestrian Cross Walk</b>	29,534	17,798	11,736	-	-	-
Gregory Avenue East	17,798	17,798	-	-	-	-
White City Drive	11,736	-	11,736	-	-	-
<b>Playstructures</b>	260,309	-	29,617	83,228	81,885	65,579
Churchill Park	83,228	-	-	83,228	-	-
Emerald Ridge	29,617	-	29,617	-	-	-
Garden of Eden	81,885	-	-	-	81,885	-
Treetop Park	65,579	-	-	-	-	65,579
<b>Roads</b>	549,895	-	117,592	118,825	-	313,478
Fernwood Bay & Aspen Place Repairs	68,459	-	68,459	-	-	-
Jade Place Repairs	71,586	-	-	71,586	-	-
Lott Road Repairs	313,478	-	-	-	-	313,478
Meadow Road Repairs	49,133	-	49,133	-	-	-
White City Drive to Gregory Avenue	47,239	-	-	47,239	-	-
<b>Repairs</b>						
<b>Serbu Park</b>	31,136	-	-	11,450	3,652	16,034
Backstops	8,475	-	-	8,475	-	-
Bleachers	2,975	-	-	2,975	-	-
Diamond 3 Irrigation	16,034	-	-	-	-	16,034
Portable Baseball Fencing	3,652	-	-	-	3,652	-

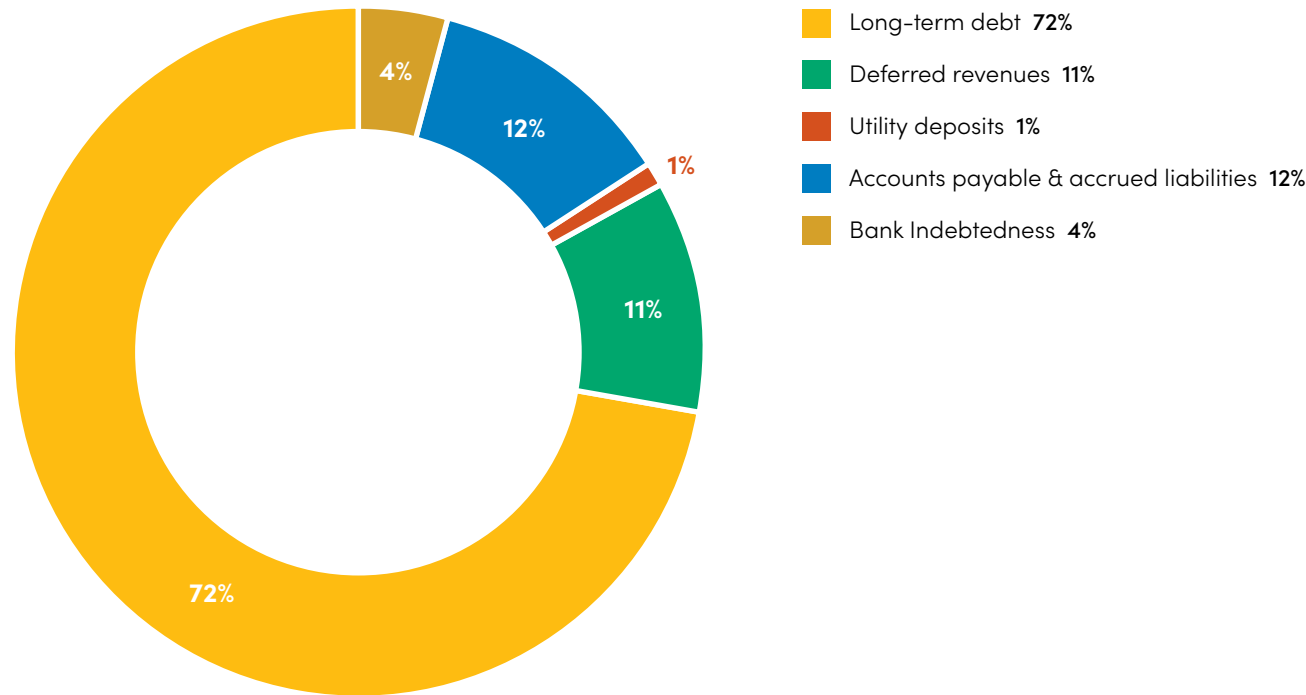
Capital Expenditures						
Project Name	Total	2021	2020	2019	2018	2017
<b>Sewage Pumping Stations</b>	<b>959,703</b>	<b>24,766</b>	<b>130,177</b>	<b>747,290</b>	<b>33,834</b>	<b>23,636</b>
SPS 1 Removal & SPS 2 Upgrade	827,779	-	23,019	747,290	33,834	23,636
SPS 4 Generator	36,066	-	36,066	-	-	-
SPS 4 Control Panel	71,092	-	71,092	-	-	-
SPS 6 Generator	11,646	11,646	-	-	-	-
SPS 6 Pump Replacement	13,120	13,120	-	-	-	-
<b>Splash Park</b>	<b>97,498</b>	<b>86,414</b>	-	-	<b>4,969</b>	<b>6,115</b>
Filtration System Upgrades	6,115	-	-	-	-	6,115
Holding Tank	4,969	-	-	-	4,969	-
Splash Park Renovation	86,414	86,414	-	-	-	-
<b>Town Maintenance Shop Expansion</b>	<b>750,388</b>	-	-	<b>49,450</b>	<b>687,925</b>	<b>13,013</b>
<b>Town Office</b>	<b>91,535</b>	<b>10,595</b>	<b>28,148</b>	<b>11,397</b>	<b>5,879</b>	<b>35,516</b>
Council Laptops/Tables	11,063	-	11,063	-	-	-
Fibre Optic Internet Upgrade	10,595	10,595	-	-	-	-
Folding Machine	3,074	-	-	-	3,074	-
Full Server Replacement	17,085	-	17,085	-	-	-
Irrigation and Landscaping	11,397	-	-	11,397	-	-
Software Implementation	2,805	-	-	-	2,805	-
Workstation Renovations	35,516	-	-	-	-	35,516
<b>Water Distribution System</b>	<b>1,171,292</b>	<b>42,128</b>	<b>24,751</b>	<b>912,468</b>	<b>12,508</b>	<b>179,437</b>
Town Centre Distribution Design	7,250	-	-	-	-	7,250
Water Distribution Pumps	172,187	-	-	-	-	172,187
Water Distribution System Upgrades	100,334	-	-	100,334	-	-
Water Meter Reading Device	12,508	-	-	-	12,508	-
Water Meter Replacement Program	37,241	10,568	18,519	8,154	-	-
Water Supply Main - WCD - TC	810,212	-	6,232	803,980	-	-
Water Treatment Pump Replacement	31,560	31,560	-	-	-	-
<b>Total</b>	<b>10,652,572</b>	<b>2,625,070</b>	<b>1,716,032</b>	<b>4,345,647</b>	<b>964,577</b>	<b>1,001,246</b>



# Liabilities

(WHAT WE OWE)

Liabilities 2021 (000's)



Overall, financial liabilities for the Town decreased by a total of \$557 thousand in 2021. The primary reason for the decrease in financial liabilities is that the WMA debenture matured in October 2021 and no new debts were obtained in 2021. Long term debt decreased by \$685 thousand in 2021.

# Net Worth

(ASSETS MINUS LIABILITIES)

NET WORTH (Assets minus Liabilities)	2021		2020	
	\$ 000's	%	\$ 000's	%
Unappropriated surplus	\$(2,371)	-6.0%	\$521	1.4%
Appropriated reserves	3,110	7.9%	2,772	7.2%
Wastewater Authority	6,573	16.6%	4,349	11.3%
Net investment in tangible capital assets	32,198	81.5%	30,889	80.2%
<b>Total NET WORTH</b>		100.0%		100.0%
Total liabilities and net worth	\$50,196		\$49,774	

In 2021, the Town's financial position, also referred to as net worth, increased by \$420 thousand as a result of the Town's investment in tangible capital assets and the WMA Wastewater Treatment Plant.

# Year End Operating Surplus

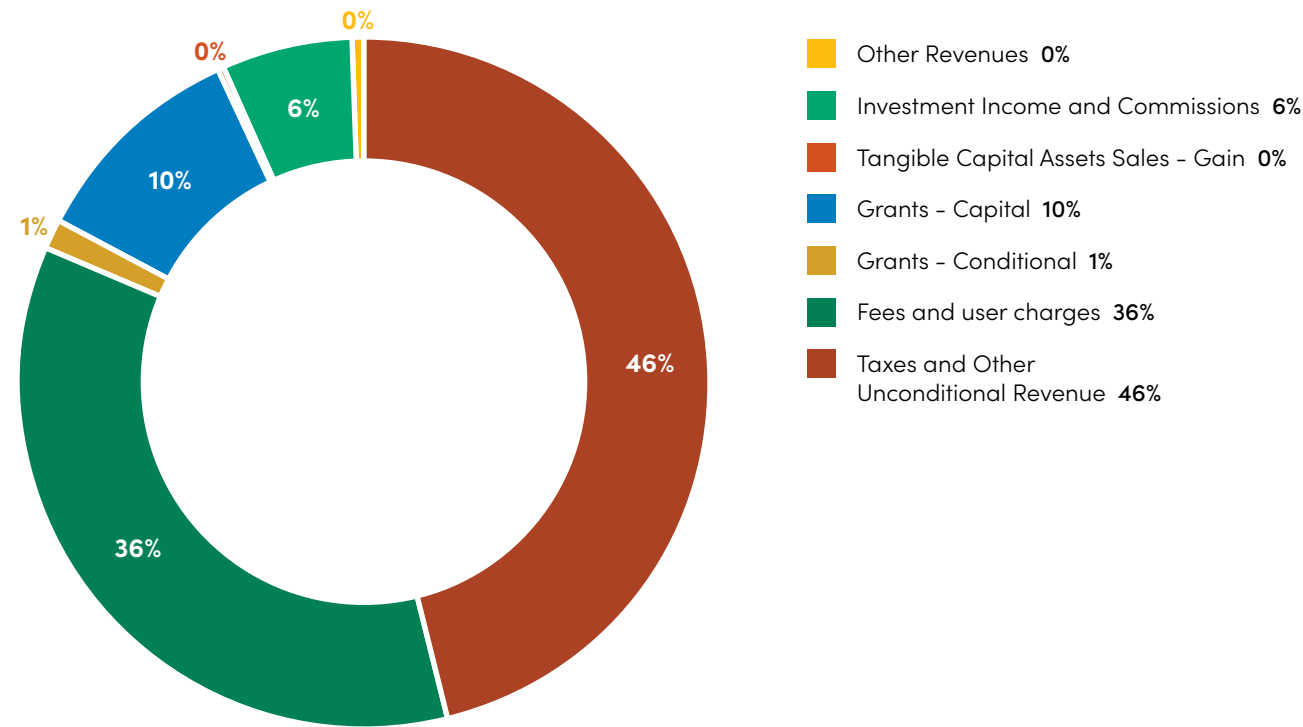
Surplus	\$000's
Net Change in Appropriated Surplus/Reserve Funds	338
Net Surplus Appropriated to Wastewater Authority	2,224
Net Investment in Capital Assets	1,309
Change in Unappropriated Surplus	-2,892
<b>2021 Surplus of Revenues over Expenses</b>	<b>979</b>

Figure above summarizes the allocation of the 2021 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.

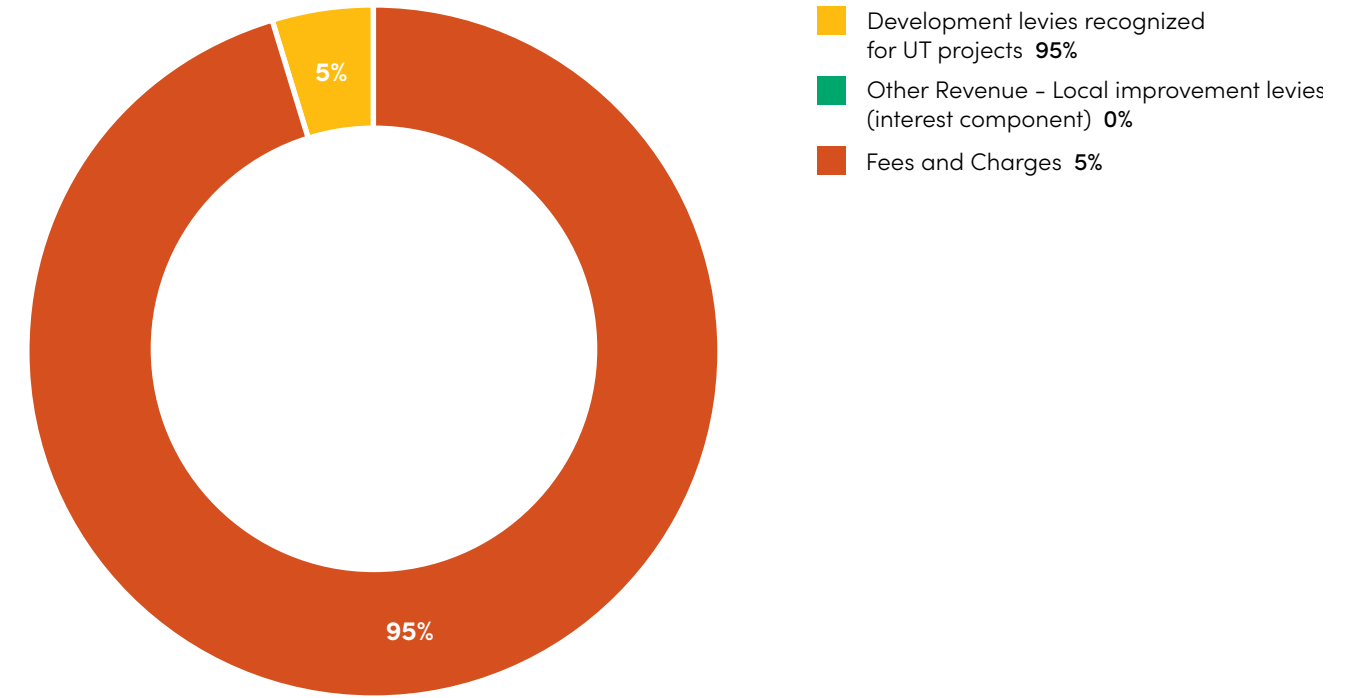
# Revenue

(WHERE THE MONEY CAME FROM)

Total Revenue 2021 (000's)



Utility Revenue 2021 (000's)



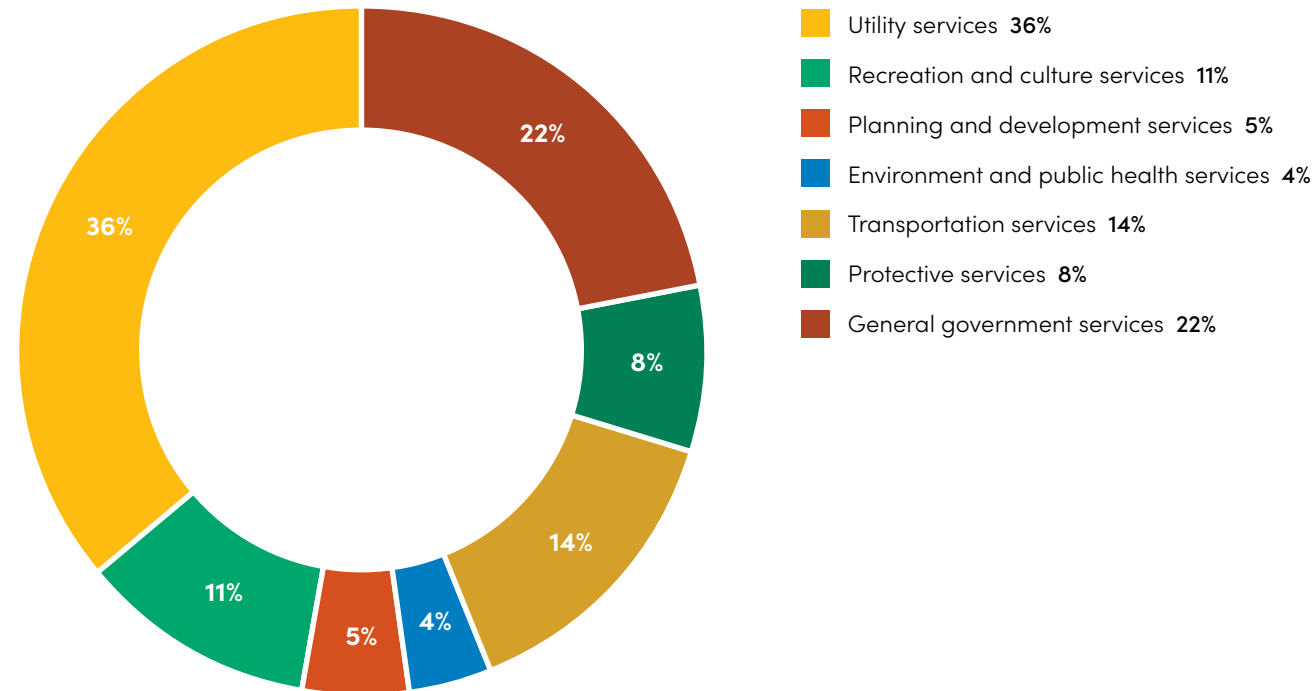
Property tax and other conditional revenue is the Town's largest source of income, accounting for 46% of total revenues or \$3.58 million in 2021. Approximately 36%, or nearly \$2.76 million, of the Town's revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals. Conditional grants decreased by approximately \$86 thousand in 2021 due to the lack of connections fees and development levies received during the year.



# Expenses

## (WHAT THE MONEY WAS USED FOR)

Expenses 2021 (000's)



A significant portion of the Town’s expenditures are in utility services. The Town spent \$2.44 million or 37% of total expenses in 2021 mainly on treated water purchases from SaskWater and long-term debt interest expenses related to utility projects. General government service expenses decreased slightly in 2021 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.

64% 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.

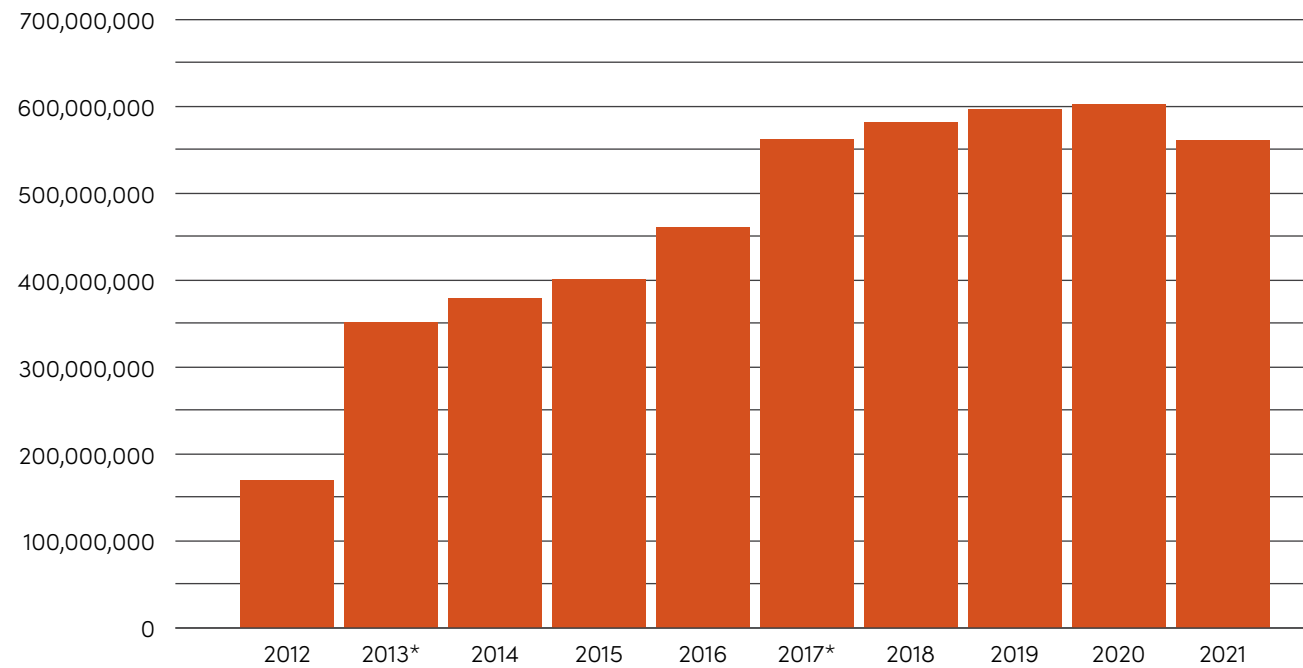
**Public Works Services** – Public Works services & facility utilities, supplies and maintenance. Town maintenance including road services (gravel, grading, dust control, general road repairs, and road cleaning), landscaping maintenance, and snow removal.

**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

Total Taxable Assessment



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

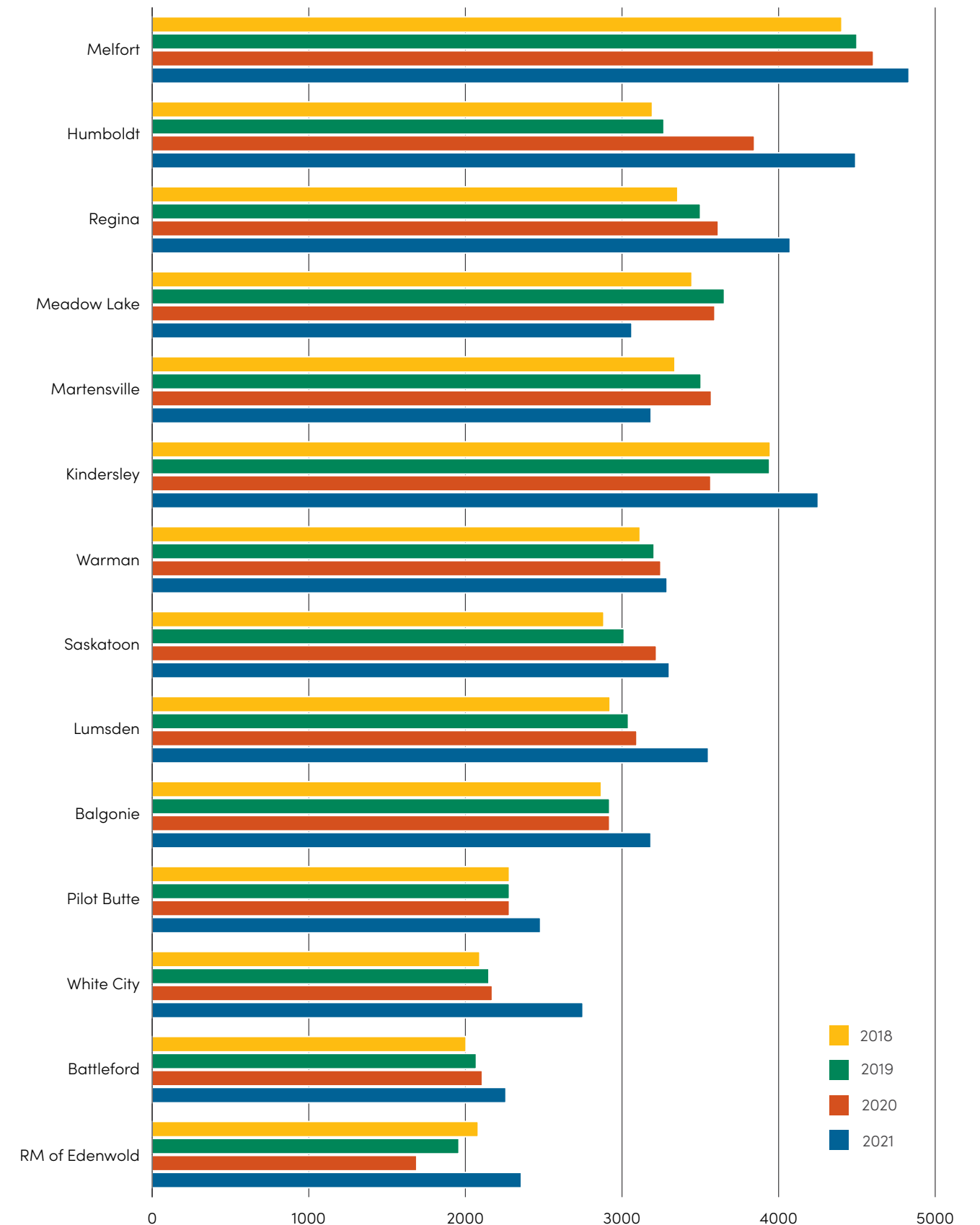
White City's assessment base over the last ten years has increased as a result of growth in the Town. A growing assessment base means stability in property tax rates for residents and the ability to improve services and amenities at an affordable cost to residents. Growth is essential for communities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

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

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

As can be seen in the figure on the next page, 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.

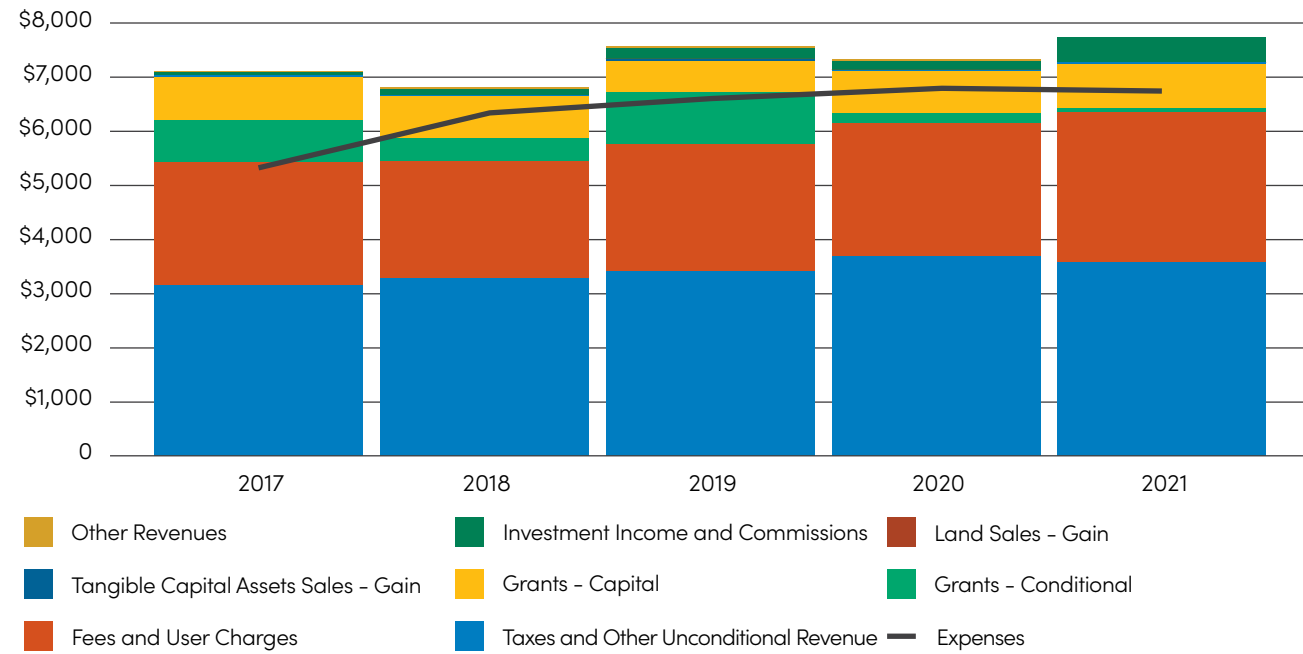
Average Municipal Tax Comparison – Residential





# 5 Year Trend - Revenues and Expenses (000's)

## Total Taxable Assessment



Consolidated Revenues by Source	2021		2020		2019		2018		2017	
Taxes and Other Unconditional Revenue	\$ 3,583	46.2%	\$ 3,680	50.2%	\$ 3,409	45.6%	\$ 3,274	48.0%	\$ 3,148	44.3%
Fees and user charges	2,755	35.5%	2,470	33.7%	2,351	31.5%	2,165	31.8%	2,274	32.0%
Grants - Conditional	92	1.2%	178	2.4%	960	12.8%	427	6.3%	789	11.1%
Grants - Capital	806	10.4%	776	10.6%	568	7.6%	786	11.5%	786	11.1%
Tangible Capital Assets Sales - Gain	31	0.4%	36	0.5%	(51)	-0.7%	10	0.1%	29	0.4%
Land Sales - Gain	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Investment Income and Commissions	466	6.0%	149	2.0%	203	2.7%	109	1.6%	70	1.0%
Other Revenues	30	0.4%	40	0.5%	31	0.4%	44	0.6%	11	0.2%
<b>Total in Thousands (000's)</b>	<b>\$ 7,763</b>		<b>\$ 7,329</b>		<b>\$ 6,595</b>		<b>\$ 6,815</b>		<b>\$ 7,107</b>	

Revenue fluctuations throughout the 5-year period due to water and sewer revenues increases as growth occurs in the Town and to coincide with precipitation levels and water required for irrigation during the year. Investment income increased due to the gain from sale of long-term investment products as cash drawn for capital expenditures. 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 2021 waterworks, as required under *The Municipalities Regulations*:

Total waterworks revenues (as reported in the financial statements): \$2,478,273  
 Total waterworks expenditures (as reported in the financial statements): \$2,436,063  
 Total debt payments on waterworks infrastructure loans: \$684,703  
 Comparison of waterworks revenues to expenditures plus debt payments, expressed as a ratio:

$$\frac{2,478,273}{2,436,063 + 684,703} = 0.79$$

Reserves balance available for waterworks capital infrastructure: \$1,149,859

The financial overview details have been extracted from the 2021 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to [whitcity.ca/pages/budget-fincans](http://whitcity.ca/pages/budget-fincans) for a copy of our full 2022 Budget document.



# Consolidated Statement of Financial Position

Town of White City  
Consolidated Statement of Financial Position  
As at December 31, 2021

Statement 1

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash & Investments	3,037,233	5,445,536
Taxes Receivable – Municipal	121,119	128,974
Other Accounts Receivable	511,978	516,973
Land for Resale	-	20,427
Long-Term Financial Assets	10,084,395	8,346,257
Debt Charges Recoverable	-	-
<b>Total Financial Assets</b>	<b>13,754,725</b>	<b>14,458,167</b>
<b>LIABILITIES</b>		
Bank Indebtedness	474,347	-
Accounts Payable	1,240,171	1,183,017
Accrued Liabilities Payable	-	-
Utility Deposits	103,320	108,520
Deferred Revenue	1,177,898	1,576,048
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	7,691,116	8,375,819
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
<b>Total Liabilities</b>	<b>10,686,852</b>	<b>11,243,404</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b>3,067,873</b>	<b>3,214,763</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets	36,389,017	-
Prepayments and Deferred Charges	52,486	-
Stock and Supplies	53	-
Other	-	-
<b>Total Non-Financial Assets</b>	<b>36,441,556</b>	<b>35,316,642</b>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>39,509,429</b>	<b>38,531,405</b>

# Consolidated Statement of Operations and Accumulated Surplus

Town of White City  
Consolidated Statement of Operations  
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
<b>REVENUES</b>			
Taxes and Other Unconditional Revenue	3,670,438	3,582,595	3,680,238
Fees and Charges	3,612,927	2,754,828	2,469,697
Conditional Grants	200,345	91,989	178,453
Tangible Capital Asset Sales – Gain	43,000	30,873	36,132
Land Sales – Gain	120,000	-	-
Investment Income and Commissions	226,080	466,175	148,604
Other Revenues	24,551	29,544	40,088
<b>Total Revenues</b>	<b>7,897,341</b>	<b>6,956,004</b>	<b>6,553,212</b>
<b>EXPENSES</b>			
General Government Services	1,572,818	1,498,472	1,591,622
Protective Services	526,880	536,700	479,496
Transportation Services	1,184,586	947,504	871,158
Environmental and Public Health Services	276,978	274,764	263,350
Planning and Development Services	359,762	329,826	318,390
Recreation and Cultural Services	830,893	760,230	728,417
Utility Services	2,409,573	2,436,063	2,530,261
<b>Total Expenses</b>	<b>7,161,490</b>	<b>6,783,559</b>	<b>6,782,694</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>735,851</b>	<b>172,445</b>	<b>(229,482)</b>
Provincial/Federal Capital Grants and Contributions	1,424,744	805,579	775,548
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>2,160,595</b>	<b>978,024</b>	<b>546,066</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>38,531,405</b>	<b>38,531,405</b>	<b>37,985,339</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>40,692,000</b>	<b>39,509,429</b>	<b>38,531,405</b>





# Audited Financial Statements



# Audited Financial Statements

**TOWN OF WHITE CITY**  
 Financial Statements  
 December 31, 2021

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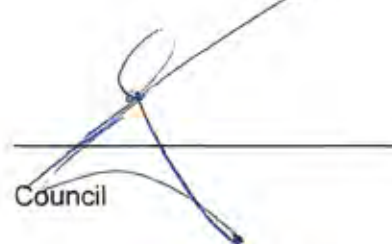
**Management's Responsibility**

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

DUDLEY & COMPANY LLP



**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, 2021 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, 2021, 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*

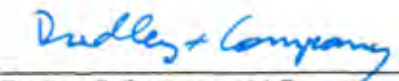
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 14, 2022



**TOWN OF WHITE CITY**  
Statement of Financial Position  
As at December 31, 2021

Statement 1

	2021	2020
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash & Investments (Note 2)	\$ 3,037,233	\$ 5,445,536
Taxes Receivable - Municipal (Note 3)	121,119	128,974
Other Accounts Receivable (Note 4)	511,978	516,973
Land for Resale (Note 5)	-	20,427
Long-Term Financial Assets (Note 6)	10,084,395	8,346,257
Debt Charges Recoverable	-	-
<b>Total Financial Assets</b>	<b>13,754,725</b>	<b>14,458,167</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 7)	474,347	-
Accounts Payable (Note 8)	1,240,171	1,183,017
Accrued Liabilities Payable	-	-
Utility Deposits	103,320	108,520
Deferred Revenue (Note 9)	1,177,898	1,576,048
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 10)	7,691,116	8,375,819
Lease Obligations	-	-
<b>Total Liabilities</b>	<b>10,686,852</b>	<b>11,243,404</b>
<b>NET FINANCIAL ASSETS</b>	<b>3,067,873</b>	<b>3,214,763</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedules 6, 7)	36,389,017	35,290,038
Prepayment and Deferred Charges	52,486	26,384
Stock and Supplies	53	220
Other	-	-
<b>Total Non-Financial Assets</b>	<b>36,441,556</b>	<b>35,316,642</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>\$ 39,509,429</b>	<b>\$ 38,531,405</b>

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

**TOWN OF WHITE CITY**  
Statement of Operations  
For the year ended December 31, 2021

Statement 2

	2021 Budget	2021	2020
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 3,670,438	\$ 3,582,595	\$ 3,680,238
Fees and Charges (Schedule 4, 5)	3,612,927	2,754,828	2,469,697
Conditional Grants (Schedule 4, 5)	200,345	91,989	178,453
Tangible Capital Assets Sales - Gain (Schedule 4, 5)	43,000	30,873	36,132
Land Sales - Gain (Schedule 4, 5)	120,000	-	-
Investment Income and Commissions (Schedule 4, 5)	226,080	466,175	148,604
Other Revenues (Schedule 4, 5)	24,551	29,544	40,088
<b>Total Revenues</b>	<b>7,897,341</b>	<b>6,956,004</b>	<b>6,553,212</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	1,572,818	1,498,472	1,591,622
Protective Services (Schedule 3)	526,880	536,700	479,496
Transportation Services (Schedule 3)	1,184,586	947,504	871,158
Environmental and Public Health Services (Schedule 3)	276,978	274,764	263,350
Planning and Development Services (Schedule 3)	359,762	329,826	318,390
Recreation and Cultural Services (Schedule 3)	830,893	760,230	728,417
Utility Services (Schedule 3)	2,409,573	2,436,063	2,530,261
<b>Total Expenses</b>	<b>7,161,490</b>	<b>6,783,559</b>	<b>6,782,694</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>735,851</b>	<b>172,445</b>	<b>(229,482)</b>
Capital Grants and Contributions (Schedule 4, 5)	1,424,744	805,579	775,548
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>2,160,595</b>	<b>978,024</b>	<b>546,066</b>
Accumulated Surplus (Deficit), Beginning of Year	38,531,405	38,531,405	37,985,339
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>\$ 40,692,000</b>	<b>\$ 39,509,429</b>	<b>\$ 38,531,405</b>

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, 2021

Statement 3

	2021 Budget	2021	2020
<b>Surplus (Deficit)</b>	\$ 2,160,595	\$ 978,024	\$ 546,066
(Acquisition) of tangible capital assets	(5,540,810)	(2,034,880)	(2,010,349)
Amortization of tangible capital assets	1,036,666	893,660	857,549
Proceeds on disposal of tangible capital assets	43,000	57,424	50,530
Write off of items included in under construction	-	15,690	-
Loss (gain) on disposal of tangible capital assets	(43,000)	(30,873)	(36,131)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(4,504,144)</b>	<b>(1,098,979)</b>	<b>(1,138,401)</b>
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(26,102)	-
Consumption of supplies inventory	-	-	678
Use of prepaid expense	-	167	20,287
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>(25,935)</b>	<b>20,965</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(2,343,549)</b>	<b>(146,890)</b>	<b>(571,370)</b>
Net Financial Assets - Beginning of Year	3,214,763	3,214,763	3,786,133
<b>Net Financial Assets - End of Year</b>	<b>\$ 871,214</b>	<b>\$ 3,067,873</b>	<b>\$ 3,214,763</b>

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, 2021

Statement 4

	2021	2020
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	\$ 978,024	\$ 546,066
Amortization	893,660	857,549
Loss (gain) on disposal of tangible capital assets	(30,873)	(36,131)
	<b>1,840,811</b>	<b>1,367,484</b>
<b>Changes in assets / liabilities</b>		
Taxes Receivable - Municipal	7,855	92,909
Other Receivables	4,995	609,335
Land for Resale	20,427	(20,427)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	57,154	(78,520)
Deposits	(5,200)	(5,000)
Deferred Revenues	(398,150)	(91,084)
Other Liabilities	-	-
Stock and Supplies for Use	167	678
Prepayments and Deferred Charges	(26,102)	20,287
Other	-	-
<b>Net cash from (used for) operations</b>	<b>1,501,957</b>	<b>1,895,662</b>
<b>Capital:</b>		
Acquisition of Capital Assets	(2,034,880)	(2,010,349)
Proceeds from the Disposal of Capital Assets	57,424	50,530
Other Capital	15,690	-
<b>Net cash from (used for) capital</b>	<b>(1,961,766)</b>	<b>(1,959,819)</b>
<b>Investing:</b>		
Long-Term Investments	(1,738,138)	10,613
Other Investments	-	-
<b>Net cash from (used for) investing</b>	<b>(1,738,138)</b>	<b>10,613</b>
<b>Financing:</b>		
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	(684,703)	(662,045)
Other Financing	474,347	-
<b>Net cash from (used for) financing</b>	<b>(210,356)</b>	<b>(662,045)</b>
<b>Increase (Decrease) in cash resources</b>	<b>(2,408,303)</b>	<b>(715,589)</b>
Cash and Investments - Beginning of Year	5,445,536	6,161,125
<b>Cash and Investments - End of Year</b>	<b>\$ 3,037,233</b>	<b>\$ 5,445,536</b>

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, 2021

**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, 2021

**(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, 2021

**(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>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	10 to 40 years
Buildings	25 to 40 years
<b>Vehicles and Equipment</b>	
Vehicles	5 to 10 years
Machinery and Equipment	5 to 20 years
<b>Infrastructure Assets</b>	
<b>Infrastructure Assets</b>	
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.

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2021

**(m) Landfill Liability:**

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

**(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 11.

**(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 January 11, 2021.



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2021

(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, 2021

2. Cash and Temporary Investments	2021	2020
Cash	\$ 723	\$ 523
Bank - operating accounts	10,653	138,225
Money market funds	6,040	6,034
Other mutual funds, shares, bonds, GIC's, brokerage (market value \$3,270,894 (2021), \$5,702,834 (2020))	3,019,817	5,300,754

**Total Cash and Temporary Investments** **\$ 3,037,233** **\$ 5,445,536**

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	2021	2020
Municipal - Current	\$ 101,975	\$ 101,150
- Arrears	19,144	27,824
	121,119	128,974
- Less allowance for uncollectables	-	-
<b>Total Municipal Taxes Receivable</b>	<b>121,119</b>	<b>128,974</b>

School - Current	(29,183)	(24,487)
- Arrears	10,217	15,541
<b>Total School Taxes Receivable</b>	<b>(18,966)</b>	<b>(8,946)</b>

Other	-	-
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**Total Taxes and Grants in Lieu Receivable** **102,153** **120,028**

Deduct taxes to be collected on behalf of other organizations **18,966** **8,946**

**Total Taxes and Grants in Lieu Receivable** **\$ 121,119** **\$ 128,974**

4. Other Accounts Receivable	2021	2020
Trade receivables	\$ 184,177	\$ 219,234
Local governments	-	11,925
GST receivable	111,164	80,021
Utility accounts receivable	218,824	203,039
Accrued interest	-	4,941
<b>Total Other Accounts Receivable</b>	<b>514,165</b>	<b>519,160</b>

Less Allowance for Uncollectables **2,187** **2,187**

**Net Other Accounts Receivable** **\$ 511,978** **\$ 516,973**



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2021

5. Land for Resale	2021	2020
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	-	-
<b>Total Land for Resale</b>	<b>\$ -</b>	<b>\$ 20,427</b>

6. Long-Term Financial Assets	2021	2020
Frontage tax receivables	\$ 11,479	\$ 22,517
Wastewater Management Authority loan	10,072,916	8,323,740
<b>Total Long Term Financial Assets</b>	<b>\$ 10,084,395</b>	<b>\$ 8,346,257</b>

**7. Bank Indebtedness**  
Bank indebtedness includes an operating account overdraft of \$474,347 (2020 - \$0).

8. Accounts Payable	2021	2020
Supplier payables	\$ 374,610	\$ 175,919
Sask Water	90,152	179,308
School tax collections	56,203	55,580
Provincial Government	374	1,513
Overpaid taxes	673	1,000
Accrued interest	63,028	69,134
White Butte Regional Planning Committee	11,492	7,882
Wages and benefits payable	114,153	98,570
Community centre deposits	4,200	5,100
Building and other deposits	525,286	589,011
<b>Total Accounts Payable</b>	<b>\$ 1,240,171</b>	<b>\$ 1,183,017</b>

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2021

9. Deferred Revenue	2021	2020
Recreation Committee, SK Lotteries grant awaiting disbursal	\$ 25,544	\$ 25,544
MEEP grant funding	3,535	394,698
Funds in lieu of dedication of public reserve lands	20,127	20,127
Planning and Development Act - development fees	882,329	881,709
White Butte protective capital	29,823	29,823
Subdivision projects funding	42,175	56,143
Prepaid taxes	174,365	168,004
<b>Total Deferred Revenue</b>	<b>\$ 1,177,898</b>	<b>\$ 1,576,048</b>

**10. Long-Term Debt**

a) The debt limit of the municipality is \$5,423,222. 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 debt is repayable at 5.15% and matures in 2029.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2021	\$ -	\$ -	\$ -	\$ 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
2026	77,179	17,170	94,349	77,179
Thereafter	256,215	26,832	283,047	256,215
Balance	<b>\$ 606,116</b>	<b>\$ 148,676</b>	<b>\$ 754,792</b>	<b>\$ 1,140,819</b>

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, 2021

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2021

**10. Long-Term Debt (continued)**

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2021	\$ -	\$ -	\$ -	\$ 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	217,023	554,023	337,000
2026	353,000	205,443	558,443	353,000
Thereafter	5,757,000	1,355,531	7,112,531	5,757,000
Balance	<b>\$ 7,085,000</b>	<b>\$ 2,482,579</b>	<b>\$ 9,567,579</b>	<b>\$ 7,235,000</b>

**11. 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	2021	2020
Balance - Beginning of Year	\$ 84,383	\$ 83,845
Interest received, accrued	135	538
<b>Balance - End of Year</b>	<b>\$ 84,518</b>	<b>\$ 84,383</b>

**12. 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.

**13. 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. Employees and employers each make plan contributions of 9% of salary (subject to an annually adjusted maximum pensionable earnings amount). The municipality's pension expense in 2021 was \$126,906 (2020 - \$124,727). 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.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for the plan are not recognized in these financial statements. Rather, the plan is accounted for as a defined contribution plan where the contributions are expensed when made.

The most recent available information reports, in total, plan assets of \$3,568,400,000, plan liabilities, including pension obligations, of \$2,424,014,000, and a resulting surplus of \$1,144,386,000.

**14. 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.

**15. 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 10.

**16. 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.

**17. 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, 2021

Schedule 1

	2021 Budget	2021	2020
<b>TAXES</b>			
General municipal tax levy	\$ 3,330,288	\$ 3,339,166	\$ 3,238,862
Abatements and adjustments	-	(1,723)	(1,086)
Discount on current year taxes	(437,600)	(469,629)	(464,400)
<b>Net Municipal Taxes</b>	<b>2,892,688</b>	<b>2,867,814</b>	<b>2,773,376</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	29,200	15,893	16,493
Special tax levy	-	-	-
Other -	-	-	-
<b>Total Taxes</b>	<b>2,921,888</b>	<b>2,883,707</b>	<b>2,789,869</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	703,623	697,287	703,623
Organized Hamlet	-	-	-
Other - Safe ReStart program	43,000	-	184,868
<b>Total Unconditional Grants</b>	<b>746,623</b>	<b>697,287</b>	<b>888,491</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,927	1,601	1,878
Other -	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>1,927</b>	<b>1,601</b>	<b>1,878</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>\$ 3,670,438</b>	<b>\$ 3,582,595</b>	<b>\$ 3,680,238</b>

**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2021

Schedule 2-1

	2021 Budget	2021	2020
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work (incl office services, tax cert)	\$ 6,170	\$ 5,349	\$ 8,543
- Fines (general), claims and refunds	250	50	25
- Other - Sale of supplies	-	209	-
- Other - Licences and permits	24,572	16,828	20,476
<b>Total Fees and Charges</b>	<b>30,992</b>	<b>22,436</b>	<b>29,044</b>
- Tangible capital asset sales - gain (loss)	-	-	(3,255)
- Land sales - gain	120,000	-	-
- Investment income and commissions	226,080	466,175	148,604
- Other - Deposit forfeits	1,840	150	-
<b>Total Other Segmented Revenue</b>	<b>378,912</b>	<b>488,761</b>	<b>174,393</b>
Conditional Grants			
- Student Employment	-	-	-
- Other - FCM, MAMP, and TSS	-	-	50,000
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Total Operating</b>	<b>378,912</b>	<b>488,761</b>	<b>224,393</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-building fund	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>\$ 378,912</b>	<b>\$ 488,761</b>	<b>\$ 224,393</b>
<b>PROTECTIVE SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees and supplies	\$ 139,330	\$ 160,318	\$ 172,520
<b>Total Fees and Charges</b>	<b>139,330</b>	<b>160,318</b>	<b>172,520</b>
- Tangible capital asset sales - gain (loss)	-	9,400	10,400
- Other - Fines (protective) and lock box sales	21,810	28,493	38,701
<b>Total Other Segmented Revenue</b>	<b>161,140</b>	<b>198,211</b>	<b>221,621</b>
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Operating donations	-	-	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating</b>	<b>161,140</b>	<b>198,211</b>	<b>221,621</b>
<b>Capital</b>			
Conditional Grants and other restricted contributions			
- CP Rail grant	-	-	8,000
- MEEP grant	-	30,000	5,000
- Other - Capital donations	3,000	3,300	20,600
- Other - Lot development fees recognized for PS capital projects	-	-	26,213
<b>Total Capital</b>	<b>3,000</b>	<b>33,300</b>	<b>59,813</b>
<b>Total Protective Services</b>	<b>\$ 164,140</b>	<b>\$ 231,511</b>	<b>\$ 281,434</b>



**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2021

Schedule 2-2

	2021 Budget	2021	2020
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 3,250	\$ 4,375	\$ -
- Sales of supplies	-	4,490	-
- Road maintenance agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	3,250	8,865	-
- Tangible capital asset sales - gain (loss)	43,000	21,473	27,842
- Other -	-	-	-
Total Other Segmented Revenue	46,250	30,338	27,842
Conditional Grants			
- Provincial Traffic Safety	-	-	-
- Student Employment	7,747	17,263	11,886
- Other -	-	-	-
Total Conditional Grants	7,747	17,263	11,886
<b>Total Operating</b>	<b>53,997</b>	<b>47,601</b>	<b>39,728</b>
<b>Capital</b>			
Conditional Grants and Other Capital Contributions			
- Canada Community-building fund	75,615	377,613	274,262
- Truck donation	-	-	15,000
- MEEP grant	277,414	271,162	2,716
- Lot development fees recognized for TS capital projects	197,100	13,969	54,398
- Provincial Disaster Assistance	-	-	-
- Other - Provincial Traffic Safety	12,000	19,535	15,121
<b>Total Capital</b>	<b>562,129</b>	<b>682,279</b>	<b>361,497</b>
<b>Total Transportation Services</b>	<b>\$ 616,126</b>	<b>\$ 729,880</b>	<b>\$ 401,225</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 5,236	\$ 4,569	\$ 3,439
- Other -	-	-	-
Total Fees and Charges	5,236	4,569	3,439
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	5,236	4,569	3,439
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Recycling	32,148	37,232	31,849
Total Conditional Grants	32,148	37,232	31,849
<b>Total Operating</b>	<b>37,384</b>	<b>41,801</b>	<b>35,288</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-building fund	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>\$ 37,384</b>	<b>\$ 41,801</b>	<b>\$ 35,288</b>

**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2021

Schedule 2-3

	2021 Budget	2021	2020
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Developer fees	\$ 470,927	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	470,927	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	470,927	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>470,927</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-building fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>\$ 470,927</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees and rentals	\$ 403,775	\$ 81,268	\$ 29,840
Total Fees and Charges	403,775	81,268	29,840
- Tangible capital asset sales - gain (loss)	-	-	1,145
- Other -	-	-	-
Total Other Segmented Revenue	403,775	81,268	30,985
Conditional Grants			
- Sask Culture, SE Connection, SPRA, CIF	5,040	7,394	4,000
- Local Government	-	-	-
- Parks and Recreation fundraising	2,200	1,000	1,000
- Other - Sask Lotteries	29,000	29,100	29,100
Total Conditional Grants	36,240	37,494	34,100
<b>Total Operating</b>	<b>440,015</b>	<b>118,762</b>	<b>65,085</b>
<b>Capital</b>			
Conditional Grants and other restricted contributions			
- Lot development fees recognized for RC projects	40,726	-	311,238
- MEEP grant	90,000	90,000	43,000
- Local	-	-	-
- Trans Canada Trail	-	-	-
- Other - Library committee and capital project	-	-	-
<b>Total Capital</b>	<b>130,726</b>	<b>90,000</b>	<b>354,238</b>
<b>Total Recreation and Cultural Services</b>	<b>\$ 570,741</b>	<b>\$ 208,762</b>	<b>\$ 419,323</b>



**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2021

Schedule 2-4

	2021 Budget	2021	2020
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 1,484,565	\$ 1,481,329	\$ 1,337,201
- Sewer	1,020,592	941,645	850,729
- Other - Penalties, dumping, and other	54,260	54,398	46,924
<b>Total Fees and Charges</b>	<b>2,559,417</b>	<b>2,477,372</b>	<b>2,234,854</b>
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Local improvement levies (interest component)	901	901	1,387
<b>Total Other Segmented Revenue</b>	<b>2,560,318</b>	<b>2,478,273</b>	<b>2,236,241</b>
Conditional Grants and Other Contributions			
- FCM MAMP, TSS	-	-	-
- Other - Lot development fees recognized for UT projects	124,210	-	50,618
<b>Total Conditional Grants</b>	<b>124,210</b>	<b>-</b>	<b>50,618</b>
<b>Total Operating</b>	<b>2,684,528</b>	<b>2,478,273</b>	<b>2,286,859</b>
<b>Capital</b>			
Conditional Grants and Other Capital Contributions			
- Canada Community-building fund	-	-	-
- Lot development fees recognized for UT capital projects	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Other - ICIP	728,889	-	-
<b>Total Capital</b>	<b>728,889</b>	<b>-</b>	<b>-</b>
<b>Total Utility Services</b>	<b>\$ 3,413,417</b>	<b>\$ 2,478,273</b>	<b>\$ 2,286,859</b>

**TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION**    \$ 5,651,647    \$ 4,178,988    \$ 3,648,522

**SUMMARY**

Total Other Segmented Revenue	\$ 4,026,558	\$ 3,281,420	\$ 2,694,521
Total Conditional Grants and Other Contributions	200,345	91,989	178,453
Total Capital Grants and Other Capital Contributions	1,424,744	805,579	775,548

**TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION**    \$ 5,651,647    \$ 4,178,988    \$ 3,648,522

**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2021

Schedule 3-1

	2021 Budget	2021	2020
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 149,920	\$ 185,809	\$ 150,355
Wages and benefits	737,243	659,208	663,501
Professional/Contractual services	420,323	428,143	592,904
Utilities	22,584	18,859	21,560
Maintenance, materials, and supplies	121,661	99,605	109,449
Grants and contributions - operating	2,500	1,000	1,000
- capital	-	-	-
Amortization	64,787	54,910	52,853
Interest	52,800	50,938	-
Allowance for Uncollectible	1,000	-	-
Other -	-	-	-
<b>Total General Government Services</b>	<b>\$ 1,572,818</b>	<b>\$ 1,498,472</b>	<b>\$ 1,591,622</b>

**PROTECTIVE SERVICES**

**Police and Other Protection**

Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	191,700	175,809	163,855
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	365
Grants and contributions - operating	-	-	7,750
- capital	-	-	-
Other -	-	-	-

**Fire Protection**

Wages and benefits	140,570	149,370	112,642
Professional/Contractual services	58,167	62,144	28,976
Utilities	8,360	9,488	8,597
Maintenance, materials, and supplies	33,520	49,266	76,754
Grants and contributions - operating	14,350	11,250	7,360
- capital	-	-	-
Amortization	78,713	79,373	73,197
Interest	-	-	-
Other - EMO and bylaw supplies	1,500	-	-

**Total Protective Services**    \$ 526,880    \$ 536,700    \$ 479,496

**TRANSPORTATION SERVICES**

Wages and benefits	\$ 403,961	\$ 375,288	\$ 349,072
Council remuneration and travel	-	-	-
Professional/Contractual services	239,736	132,761	31,217
Utilities	70,536	52,475	59,022
Maintenance, materials, and supplies	56,900	80,465	134,294
Gravel and sand	15,000	12,964	10,880
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	389,232	293,551	286,673
Interest	9,221	-	-
Other -	-	-	-

**Total Transportation Services**    \$ 1,184,586    \$ 947,504    \$ 871,158



**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2021

Schedule 3-2

	2021 Budget	2021	2020
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	272,378	271,931	259,230
Utilities	600	608	-
Maintenance, materials, and supplies	4,000	2,225	4,003
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Christopher Place servicing agreement	-	-	117
Other -	-	-	-
<b>Total Environmental and Public Health Services</b>	<b>\$ 276,978</b>	<b>\$ 274,764</b>	<b>\$ 263,350</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits	\$ 282,576	\$ 275,731	\$ 214,964
Professional/Contractual services	72,946	51,976	103,426
Maintenance, materials, and supplies	4,240	2,119	-
Grants and contributions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Utilities	-	-	-
<b>Total Planning and Development Services</b>	<b>\$ 359,762</b>	<b>\$ 329,826</b>	<b>\$ 318,390</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	\$ 399,874	\$ 416,823	\$ 393,378
Professional/Contractual services	72,554	62,521	97,609
Utilities	30,891	24,390	25,042
Maintenance, materials, and supplies	74,653	91,102	62,406
Grants and contributions - operating	19,000	18,056	18,698
- capital and football field	-	-	-
Amortization	183,890	124,879	122,201
Interest	18,531	-	-
Allowance for Uncollectibles	-	-	89
Other - Recreation Committee programs and events	31,500	22,459	8,994
<b>Total Recreation and Cultural Services</b>	<b>\$ 830,893</b>	<b>\$ 760,230</b>	<b>\$ 728,417</b>

**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2021

Schedule 3-3

	2021 Budget	2021	2020
<b>UTILITY SERVICES</b>			
Wages and benefits	\$ 130,837	\$ 198,484	\$ 197,163
Professional/Contractual services	165,608	179,929	144,356
Utilities	22,665	16,106	19,631
Maintenance, materials, and supplies	46,500	43,986	122,286
Grants and contributions - operating	326,673	286,027	213,350
- capital	-	-	-
Amortization	320,045	340,947	322,624
Interest	292,599	286,422	282,039
Allowance for Uncollectibles	-	-	-
Other - Water purchases	1,104,646	1,084,162	1,062,145
Other - SaskWater connection fee	-	-	166,667
<b>Total Utility Services</b>	<b>\$ 2,409,573</b>	<b>\$ 2,436,063</b>	<b>\$ 2,530,261</b>
<b>TOTAL EXPENSES BY FUNCTION</b>			
	<b>\$ 7,161,490</b>	<b>\$ 6,783,559</b>	<b>\$ 6,782,694</b>



**Net Surplus (Deficit)** **\$ 978,024**

Taxation and Other Unconditional Revenue (Schedule 1) **\$ 3,582,595**

Surplus (Deficit) by Function	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Surplus (Deficit) by Function</b>	<b>\$ (1,009,711)</b>	<b>\$ (305,189)</b>	<b>\$ (217,624)</b>	<b>\$ (232,963)</b>	<b>\$ (329,826)</b>	<b>\$ (551,469)</b>	<b>\$ 42,210</b>	<b>\$ (2,604,571)</b>
Taxation and Other Unconditional Revenue (Schedule 1)								
							<b>\$ 3,582,595</b>	
<b>Net Surplus (Deficit)</b>								<b>\$ 978,024</b>

Schedule 4

**TOWN OF WHITE CITY**  
Schedule of Segment Disclosure by Function  
For the year ended December 31, 2021

Revenues (Schedule 2)	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Fees and Charges	\$ 22,436	\$ 160,318	\$ 8,865	\$ 4,569	\$ -	\$ 81,268	\$ 2,477,372	\$ 2,754,828
Tangible Capital Asset Sales - Gain	-	9,400	21,473	-	-	-	-	30,873
Investment Income and Commissions	466,175	-	-	-	-	-	-	466,175
Other Revenues	150	28,493	-	-	-	-	901	29,544
Grants - Conditional	-	-	17,263	37,232	-	37,494	-	91,989
- Capital	-	33,300	682,279	-	-	90,000	-	805,579
<b>Total Revenues</b>	<b>488,761</b>	<b>231,511</b>	<b>729,880</b>	<b>41,801</b>	<b>-</b>	<b>208,762</b>	<b>2,478,273</b>	<b>4,178,988</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	845,017	149,370	375,288	-	275,731	416,823	198,484	2,260,713
Professional/Contractual Services	428,143	237,953	132,761	271,931	51,976	62,521	179,929	1,365,214
Utilities	18,659	9,488	52,475	608	-	24,390	16,106	121,926
Maintenance, Materials, and Supplies	99,605	49,266	93,429	2,225	2,119	91,102	43,986	381,732
Grants and Contributions	1,000	11,250	-	-	-	18,056	286,027	316,333
Amortization	54,910	79,373	293,551	-	-	124,879	340,947	893,660
Interest	50,938	-	-	-	-	-	286,422	337,360
Other	-	-	-	-	-	22,459	1,084,162	1,106,621
<b>Total Expenses</b>	<b>1,498,472</b>	<b>536,700</b>	<b>947,504</b>	<b>274,764</b>	<b>329,826</b>	<b>760,230</b>	<b>2,436,063</b>	<b>6,783,559</b>

Schedule 5

**TOWN OF WHITE CITY**  
Schedule of Segment Disclosure by Function  
For the year ended December 31, 2021

Revenues (Schedule 2)	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Fees and Charges	\$ 29,040	\$ 172,520	\$ -	\$ 3,436	\$ -	\$ 29,840	\$ 2,234,856	\$ 2,469,697
Tangible Capital Asset Sales - Gain	(3,255)	10,400	27,842	-	-	1,145	-	36,132
Investment Income and Commissions	408,604	-	-	-	-	-	-	408,604
Other Revenues	-	-	-	-	-	-	1,387	1,387
Grants - Conditional	50,000	38,107	11,886	64,813	-	34,100	50,618	178,553
- Capital	-	318,665	361,196	-	-	354,238	-	775,548
<b>Total Revenues</b>	<b>222,392</b>	<b>281,432</b>	<b>401,225</b>	<b>35,288</b>	<b>-</b>	<b>419,323</b>	<b>2,286,859</b>	<b>3,648,522</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	813,856	122,642	349,072	-	214,964	393,378	197,193	2,081,075
Professional/Contractual Services	592,904	192,831	31,217	259,230	103,426	97,609	144,356	1,421,573
Utilities	21,560	8,597	59,022	-	-	25,042	19,631	133,852
Maintenance, Materials, and Supplies	109,449	77,119	45,174	4,003	-	62,406	122,286	520,437
Grants and Contributions	1,000	15,110	-	-	-	18,698	213,350	248,158
Amortization	52,859	73,197	286,673	-	-	122,201	322,624	857,548
Interest	-	-	-	-	-	-	282,039	282,039
Allowance for Uncollectibles	-	-	-	-	-	89	-	89
Other	-	-	-	111	-	8,994	1,228,812	1,237,923
<b>Total Expenses</b>	<b>1,599,191</b>	<b>997,474</b>	<b>691,178</b>	<b>293,292</b>	<b>318,396</b>	<b>614,727</b>	<b>2,530,261</b>	<b>6,782,694</b>
<b>Surplus (Deficit) by Function</b>	<b>\$ (1,376,799)</b>	<b>\$ (716,042)</b>	<b>\$ (289,953)</b>	<b>\$ (258,004)</b>	<b>\$ (318,396)</b>	<b>\$ (309,099)</b>	<b>\$ (243,402)</b>	<b>\$ (3,134,172)</b>
Taxation and Other Unconditional Revenue (Schedule 1)								
								<b>\$ 3,680,238</b>
<b>Net Surplus (Deficit)</b>								<b>\$ 546,066</b>



**Schedule 7**

**TOWN OF WHITE CITY**  
Schedule of Tangible Capital Assets by Function  
For the year ended December 31, 2021

	2020										Closing Asset Costs
	Total	Water & Sewer	Recreation & Culture	Planning & Development	Environmental & Public Health	Transportation Services	Protective Services	General Government	General / Infrastructure Assets Under Construction	Total	
<b>Asset Cost</b>											
Opening Asset Costs	\$ 42,977,828	\$ 18,859,352	\$ 4,366,900	\$ -	\$ -	\$ 88,538,811	\$ 695,335.1	\$ 1,275,288	\$ -	\$ -	\$ 42,977,828
Additions during the year	2,010,349	1,340,771	314,305	-	-	338,379	30,740	10,595	-	-	2,010,349
Disposals and write-downs during the year	(57,378)	-	-	-	(88)	(191,88)	(1,000.8)	-	-	-	(57,378)
<b>Closing Asset Costs</b>	<b>\$ 44,930,799</b>	<b>\$ 20,200,123</b>	<b>\$ 4,681,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,798,011</b>	<b>\$ 693,335.1</b>	<b>\$ 1,285,883.1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,930,799</b>
<b>Accumulated Amortization</b>											
Opening Accum. Costs	\$ 8,826,191	\$ 4,641,741	\$ 1,175,332	\$ -	\$ -	\$ 2,153,759	\$ 888,692	\$ 171,267	\$ -	\$ -	\$ 8,826,191
Add. Amortization taken	857,549	340,947	124,879	-	-	294,551	79,373	54,910	-	-	857,549
Less: Accum. Amort. Disposals	(42,979)	-	-	-	-	(50,752)	(3,200)	-	-	-	(42,979)
<b>Closing Accumulated Amortization</b>	<b>\$ 9,640,761</b>	<b>\$ 4,982,688</b>	<b>\$ 1,600,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,396,558</b>	<b>\$ 974,835</b>	<b>\$ 526,177</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,640,761</b>
<b>Net Book Value</b>	<b>\$ 35,290,038</b>	<b>\$ 15,217,435</b>	<b>\$ 3,081,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,689,228</b>	<b>\$ 141,504</b>	<b>\$ 759,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,290,038</b>

Schedule 7

**TOWN OF WHITE CITY**  
Schedule of Tangible Capital Assets by Function  
For the year ended December 31, 2021

**Schedule 6**

**TOWN OF WHITE CITY**  
Schedule of Tangible Capital Assets by Object  
For the year ended December 31, 2021

	2021						2020					
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Infrastructure Assets	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Infrastructure Assets
<b>Asset Cost</b>												
Opening Asset Costs	\$ 12,547,598	\$ 2,811,389	\$ 3,487,676	\$ 183,697	\$ 2,290,831	\$ 22,294,727	\$ 12,547,598	\$ 2,811,389	\$ 3,487,676	\$ 183,697	\$ 2,290,831	\$ 22,294,727
Additions during the year	-	43,922	-	110,046	104,121	-	-	43,922	-	110,046	104,121	-
Disposals and write downs during the year	-	-	-	(80,503)	-	-	-	-	-	(80,503)	-	-
Transfers (from) assets under construction	-	97,572	-	-	-	1,173,477	-	97,572	-	-	1,173,477	-
<b>Closing Asset Costs</b>	<b>\$ 12,547,598</b>	<b>\$ 2,952,893</b>	<b>\$ 3,487,676</b>	<b>\$ 223,240</b>	<b>\$ 2,394,952</b>	<b>\$ 23,468,204</b>	<b>\$ 12,547,598</b>	<b>\$ 2,952,893</b>	<b>\$ 3,487,676</b>	<b>\$ 223,240</b>	<b>\$ 2,394,952</b>	<b>\$ 23,468,204</b>
<b>Accumulated Amortization</b>												
Opening Accum. Cost	\$ -	\$ 992,557	\$ 1,388,525	\$ 113,184	\$ 1,262,630	\$ 5,893,885	\$ -	\$ 992,557	\$ 1,388,525	\$ 113,184	\$ 1,262,630	\$ 5,893,885
Add. Amortization taken	-	124,862	99,465	9,183	177,027	483,143	-	124,862	99,465	9,183	177,027	483,143
Less: Accum. Amort on Disposals	-	-	-	(53,952)	-	-	-	-	-	(53,952)	-	-
<b>Closing Accumulated Amort.</b>	<b>\$ -</b>	<b>\$ 1,117,419</b>	<b>\$ 1,487,990</b>	<b>\$ 68,375</b>	<b>\$ 1,429,657</b>	<b>\$ 6,377,028</b>	<b>\$ -</b>	<b>\$ 1,117,419</b>	<b>\$ 1,487,990</b>	<b>\$ 68,375</b>	<b>\$ 1,429,657</b>	<b>\$ 6,377,028</b>
<b>Net Book Value</b>	<b>\$ 12,547,598</b>	<b>\$ 1,835,474</b>	<b>\$ 1,999,686</b>	<b>\$ 154,865</b>	<b>\$ 965,295</b>	<b>\$ 17,091,176</b>	<b>\$ 12,547,598</b>	<b>\$ 1,835,474</b>	<b>\$ 1,999,686</b>	<b>\$ 154,865</b>	<b>\$ 965,295</b>	<b>\$ 17,091,176</b>

1. Total contributed/donated assets received in 2021: \$ -
2. List of assets recognized at nominal value are:
  - Infrastructure assets \$ -
  - Vehicles \$ -
  - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2021: \$ -



**TOWN OF WHITE CITY**  
Schedule of Accumulated Surplus  
For the year ended December 31, 2021

Schedule 8

	2020	Changes	2021
<b>UNAPPROPRIATED SURPLUS</b>	\$ 521,150	\$ (2,892,350)	\$ (2,371,200)
<b>APPROPRIATED RESERVES</b>			
Asset Renewal - General Government	116,135	23,784	139,919
Asset Renewal - Protective	232,039	34,978	267,017
Asset Renewal - Transportation	492,329	65,276	557,605
Asset Renewal - Recreation & Culture	276,161	56,196	332,357
Asset Renewal - Utilities	-	-	-
Recreation Committee	2,400	-	2,400
Fire Department fundraising	7,000	-	7,000
Occupancy Deposit Forfeitures	13,900	-	13,900
Carried-Over Projects	57,469	(5,500)	51,969
Water Reserve	666,461	(50,289)	616,172
Sewer Reserve	582,375	(48,688)	533,687
Unexpended Safe ReStart & New Deal grants	326,027	261,760	587,787
Utilities Surplus	-	-	-
<b>Total Appropriated to Reserves</b>	<b>2,772,296</b>	<b>337,517</b>	<b>3,109,813</b>
<b>OTHER APPROPRIATED - NET INVESTMENT IN WASTEWATER MANAGEMENT AUTHORITY</b>			
Loan to WCRM158 Wastewater Management Authority	8,323,740	1,749,175	10,072,915
Less: Related debt	(3,974,661)	474,661	(3,500,000)
<b>Net Surplus Appropriated to Wastewater Authority</b>	<b>4,349,079</b>	<b>2,223,836</b>	<b>6,572,915</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible Capital Assets (Schedule 6)	35,290,038	1,098,979	36,389,017
Less: Related debt	(4,401,158)	210,042	(4,191,116)
<b>Net Investment in Tangible Capital Assets</b>	<b>30,888,880</b>	<b>1,309,021</b>	<b>32,197,901</b>
<b>OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Accumulated Surplus</b>	<b>\$ 38,531,405</b>	<b>\$ 978,024</b>	<b>\$ 39,509,429</b>

Schedule 9

**TOWN OF WHITE CITY**  
Schedule of Mill Rates and Assessments  
For the year ended December 31, 2021

	PROPERTY CLASS					Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	
Taxable Assessment	\$ 1,165,750	\$ 550,909,440	\$ 4,009,920	\$ -	\$ 5,427,675	\$ 561,512,785
Regional Park Assessment						
Total Assessment						561,512,785
Mill Rate Factor(s)	1,000	1,000	1,000	-	1,000	
Total Base Tax		1,245,090			5,810	1,250,900
Total Municipal Tax Levy	\$ 4,335	\$ 3,293,922	\$ 14,913	\$ -	\$ 25,996	\$ 3,339,166

	MILLS
Average Municipal*	5.947
Average School*	4.482
Potash Mill Rate	-
Uniform Municipal Mill Rate	3.719

\* 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, 2021

Schedule 10

<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Mayor, Brian Fergusson	47,135	117	47,252
Councillor, Rebecca Otitoju	20,498	-	20,498
Councillor, Andrew Boschman	22,022	136	22,158
Councillor, Henry Zorn	20,893	-	20,893
Councillor, Scott Moskal	17,194	-	17,194
Councillor, William Krzysik	22,565	-	22,565
Councillor, Kris Moen	21,770	-	21,770
<b>Total</b>	<b>\$ 172,077</b>	<b>\$ 253</b>	<b>\$ 172,330</b>



# Statement of Public Accounts



# Statement of Public Accounts

## Town Council Remuneration and Expenses

For the Year Ended December 31, 2021  
(in dollars)

Name	Title	Remuneration	Reimbursed Costs	Total
Fergusson, Brian	Mayor	47,135	117	47,252
Otitoju, Rebecca	Deputy Mayor	20,498	-	20,498
Boschman, Andrew	Councillor	22,022	136	22,158
Krzysik, William	Councillor	22,565	-	22,565
Moen, Kris	Councillor	21,770	-	21,770
Moskal, Scott	Councillor	17,194	-	17,194
Zorn, Henry	Councillor	20,893	-	20,893
		<b>\$ 172,077</b>	<b>\$ 253</b>	<b>\$ 172,330</b>

## Board Remuneration and Expenses

For the Year Ended December 31, 2021  
(in dollars)

Board Member	Board Payments
<b>DEVELOPMENT APPEALS BOARD</b>	
Gould, Dennis	380
Schill, Cory	320
Strudwick, Dale	320
Weir, Glenn	160
Wood, Bill	320

## Grants – Town of White City

For the Year Ended December 31, 2021  
(in dollars)

Name	Amount
Canada Summer Jobs	17,263
Community Initiative Fund	4,000
Gas Tax Program	377,613
Municipal Revenue Sharing	697,287
Sask Lotteries	29,100
MSMW Recycling Grant	37,231
Traffic Safety	19,535

## Employee Remuneration

For the Year Ended December 31, 2021  
(in dollars)  
(over \$50,000)

Employee Name	Employee Title	Salary
Behrns, Delainee	Junior Planner	76,180
Challand, Josh	Maintenance Technician	77,568
Colbow, Voula	Town Clerk	103,895
Graefer, Shane	Recreation Co-ordinator	65,567
Haines, Dustin	Tax & Utility Clerk	64,751
Horvath, Nadine	Financial Clerk	77,883
Jimenez, Mauricio	Town Planner	110,086
Kolb, Ken	Town Manager	118,490
Lambie, Chazlyn	Administrative Assistant	53,940
Landry, Ryan	Foreman	69,976
Morgan, Andrew	Maintenance Technician	59,199
Nameth, Ben	Assistant Foreman	66,274
Reinkens, Chantelle	Office Manager	73,937
Schmidt, Gary	Manager of Public Works	111,284
Schulz, Randy	Fire Chief	78,260
Virgin, Cassandra	Deputy Town Clerk	52,701
Wall, Jordan	Manager of Community, Recreation and Stakeholder Relations	101,225
Yates, Chantal	Manager of Finance	83,846
	19 Employees Under \$50,000	284,634
	25 Volunteer Firefighters	48,358

**Note:** Employee title represents the employment title of the employee as of December 31, 2021 or at the date of termination or leave.



**Expenditures – Town of White City**

For the Year Ended December 31, 2021

(in dollars):

(over \$50,000)

<b>Payee</b>	<b>Amount</b>
Aon Canada Inc	52,870
Bennett Dunlop Ford Sales Ltd.	70,398
Double K Excavating Ltd.	1,115,000
Edge Rock Concrete Inc.	68,543
Fort Garry Industries Ltd	55,812
Loraas Disposal South Ltd	245,670
Midgard	54,876
Minister of Finance	2,697,190
Municipal Employees Pension	263,701
Playgrounds-R-U's	75,768
Prairie Sky Enterprises Ltd.	50,400
Receiver General	574,980
Regina Business Systems Inc.	70,547
Richard M. Delaney and Associates inc.	72,619
Robertson Stromberg LLP	61,941
SaskPower	88,510
SaskWater	1,323,332
Stantec Consulting Ltd	196,271
SUMA	118,303
WCRM158 Wastewater	1,998,552



# Financial and Statistical Schedules



# Statistical Section

Financial and Statistical Schedules      2021      2020      2019      2018      2017

## CONSOLIDATED EXPENSES BY FUNCTION

General Government	1,498,472	1,591,622	1,444,099	1,432,131	851,737
Protective Services	536,700	479,496	443,841	386,821	361,943
Transportation Services	947,504	871,158	913,926	896,452	738,056
Environmental & Public Health	274,764	263,350	263,411	245,620	218,159
Planning and Development	329,826	318,390	260,802	339,330	407,781
Recreation and Culture	760,230	728,417	674,038	718,838	594,205
Utility Services	2,436,063	2,530,261	2,594,384	2,248,902	2,143,863
<b>Total</b>	<b>6,783,559</b>	<b>6,782,694</b>	<b>6,594,501</b>	<b>6,268,094</b>	<b>5,315,744</b>

## CONSOLIDATED EXPENSES BY OBJECT

Wages and Benefits	2,260,713	2,102,843	1,859,051	1,644,330	1,426,380
Professional/Contractual Services	1,365,214	1,399,805	1,343,780	1,464,900	1,032,895
Utilities	121,926	133,852	132,305	126,546	112,316
Maintenance, Materials, and Supplies	381,732	520,437	518,514	602,513	478,412
Grants and Contributions	316,333	248,158	367,324	146,995	133,262
Amortization	893,660	857,548	828,341	760,446	722,548
Interest	337,360	282,039	261,705	196,226	115,540
Allowance for Uncollectibles	-	89	300	-	-
Other	1,106,621	1,237,923	1,283,181	1,306,138	1,294,391
<b>Total</b>	<b>6,783,559</b>	<b>6,782,694</b>	<b>6,594,501</b>	<b>6,248,094</b>	<b>5,315,744</b>

## CONSOLIDATED REVENUES BY SOURCE

Taxation and Other Unconditional Revenue	3,582,595	3,680,238	3,408,713	3,274,063	3,148,057
Fees and Charges	2,754,828	2,469,697	2,315,439	2,164,681	2,273,967
Tangible Capital Asset Sales - Gain	30,873	36,132	-50,697	9,634	28,805
Land Sales - Gain	-	-	-	-	-
Investment Income and Commissions	466,175	148,604	202,888	108,625	70,117
Other Revenues	29,544	40,088	30,664	44,086	10,507
Grants - Conditional	91,989	178,453	959,994	427,023	789,164
Grants - Capital	805,579	775,548	567,590	786,343	386,684
<b>Total</b>	<b>7,761,583</b>	<b>7,328,760</b>	<b>7,434,591</b>	<b>6,814,455</b>	<b>6,707,301</b>

Financial and Statistical Schedules      2021      2020      2019      2018      2017

**Consolidated annual surplus/ (deficit)**      **978,024**      546,066      876,090      546,361      1,391,557

**Consolidated accumulated surplus/ (deficit)**      **39,509,429**      38,531,405      37,985,339      36,562,888      35,171,331

**Net financial assets**      **3,067,873**      3,214,763      3,786,133      6,369,864      6,086,035

**Assessed values for general municipal purposes of land and improvements**      **561,512,785**      602,556,035      596,084,315      582,006,255      561,963,975

**Property tax collections**      **3,339,166**      3,238,862      3,181,160      3,041,257      2,874,333

**Gross and net long-term debt**      **7,691,116**      8,375,819      9,037,864      5,657,850      2,674,907

**Total debt that is supported by property taxes**      -      -      -      -      -

**Total debt of self-supporting utilities and municipal enterprises**      **7,691,116**      8,375,819      9,037,864      5,657,850      2,674,907

**Long-term debt per capita**      **2,077.56**      2,185.76      2,407.53      1,522.15      728.66

## DEMOGRAPHIC STATISTICS

Population <small>Per Stats Canada revised 2021 Census data</small>	3,821*	3,832*	3,754*	3,717*	3,671*
Residential Dwellings	1,242	1,236	1,223	1,211	1,196
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	50	54	31	48	82
Building Permit Values	\$ 7,096,200	\$ 7,486,350	\$ 6,586,500	\$ 10,200,000	\$ 18,500,000
Average Home Value	\$ 533,390	\$ 464,615	\$ 445,833	\$ 519,000	\$ 433,000
Business Licenses	83	99	106	94	144







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