




TOWN OF
**HITE
CITY**
SASKATCHEWAN



2021 BUDGET



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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Fast Facts

White City at a Glance:

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

<p>Incorporated: 1959</p>	<p>School District: Prairie Valley School Division No. 208</p>	
<p>Area: 7.52km²</p>	<p>Population: 3832</p> <p>Homes: 1236</p>	<p>Employees: 21</p> <p>Council: 1 Mayor 6 Councillors</p>
<p>Location: White Butte Region of Saskatchewan, located 10km east of the City of Regina and along the banks of the mighty Chuka Creek.</p>	<p>Km of Park Space: 66+</p> <p>Km of Walking Trails: 12+</p> <p>Recreation Facilities: 19</p>	<p>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.</p>
<p>Health Authority: Saskatchewan Health Authority – Regina Qu’Appelle Health Region</p>	<p>Km of Sanitary Sewer Utility: 32</p> <p>Km of Treated Water Utility: 32</p>	<p>Auditors: Dudley & Company</p> <p>Solicitor: Robertson Stromberg Law</p>



Demographic Statistics:

Statistics	2016	2017	2018	2019	2020
Population	3099	3671	3717	3754	3832
Residential Dwellings	1156	1196	1211	1223	1236
Building Permits	82	82	48	31	54
Building Permit Values	\$ 13,000,000	\$ 18,500,000	\$ 10,200,000	\$ 6,586,500	\$ 7,486,350
Average Home Value	\$ 382,000	\$ 433,000	\$ 519,000	\$ 445,833	\$ 464,615
Business Licenses	130	144	94	106	99

Message from the Mayor



Mayor Brian Fergusson

Fellow White Citizens:

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

There is no doubt that 2020 was a historic year, but now we look to the future. The 2021 Annual Budget aims to maintain and increase municipal services, provide recreation opportunities for our residents and actions to support and enable a vibrant and growing community.

Council recognizes the importance of programming and services that the town offers. It's important that services and programs that positively impact the physical and mental health of families in our community remain funded and available to residents in White City and our neighbouring communities. I am proud to say this budget continues to invest in recreation and culture in our community. While keeping the restrictions of the COVID-19 pandemic in mind, the 2021 Annual Budget includes funding for:

- A comprehensive renovation of the town's existing Splash Park facility to provide our young families safe and engaging entertainment in our own community.
- Investment in the town's pathway system to give residents of all ages an avenue for outdoor recreation. This investment will see rejuvenation to established pathways and addition of more multi-use pathways to enhance safety and the pedestrian friendly philosophy of the town.
- Funding for events, like the Summer Festival, to find innovative ways in the current public health climate to celebrate our community.

"We are dedicated to increasing public engagement and communication with our residents."

- A recreation master plan to identify improvements for recreation and culture services in the community and create a long-term strategy to meeting the needs of residents.
- Continuation of the Multi-Use Recreation Centre project, notably to provide residents with more transparent information on the process, celebrate the work completed to date and begin comprehensive public engagement on the benefits and impacts to our community.

Transparency and communication are a top priority for council. We are dedicated to increasing public engagement and communication with our residents. In 2021 we will focus on listening more and gaining valuable input from our residents to help support the decision-making process in addition to finding new ways to share information. From the 2021 Annual Budget survey we heard from participants an overall high level of satisfaction with current services, especially in the areas of customer service and town maintenance, so we incorporated innovative solutions to ensure those areas remain strong. Additionally, we'll invest in service areas where residents thought we could do better, and we strive to do just that in 2021.

As a new council, ensuring a fiscally responsible budget while still providing high quality services to our residents was one of the first priorities we tackled. This budget was challenging for several reasons including the pandemic, the upcoming provincial property revaluation year and balancing growth in our community with the needs of current residents.

We are confident we've found a good balance to provide residents with value for their taxes while maintaining services and investing in the future of our community. Residents that have been here for twenty days or twenty years will see their interests reflected in the 2021 Annual Budget.

Take Care. Keep Well.
Mayor Brian Fergusson

Message from the Town Manager

To Mayor and Council,

I am pleased to present the Town of White City 2021 budget.

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

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

The 2021 Annual Budget includes revenues of \$9.3M, with \$6.6M supporting general operations and \$2.7M supporting utilities. The overall operational costs for the town in 2021 will be \$7.2M, with the remainder of the revenues being generated from development levies to support the future growth of the community. The budget also details a capital expenditures plan of \$5.5M. As directed by council, administration was conscious of maintaining low tax rates in White City while balancing the desire for additional services and facilities.

This year, administration will focus on the development of the Town Centre. At the heart of White City's future, the Town Centre aims to give our growing community urban amenities and housing options while protecting and celebrating the rural lifestyle of our community. In 2021, the Town will focus on the planning of recreation and outdoor spaces in addition to significant public engagement on the proposed Multi-Use Recreation Centre – a greenfield opportunity to create a hub of social and recreational activity and provide health, economic, and growth opportunities for our entire community and beyond.



Town Manager Ken Kolb

"Our team is passionate about the service we provide to our residents and always strive to give-five star service with a smile."

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

As with previous years, we anticipate 2021 will be another busy year. Our administrative team looks forward to completing capital projects to improve resident's quality of life, implementing new programs and services and working with council to create a new strategic plan for our community.

Over the past four years administration has worked toward the strategic plan and vision laid out by council and the community. Following the 2020 Municipal Election we are now working to complete the final objectives of the current strategic plan and implement a new plan and vision reflective of our 2020-2024 Town Council and the community as it is today. Development of a new strategic plan will be the guiding document for administration to visualize the future and take steps toward continual improvement of our community, our services, and ourselves.

We are looking forward to the new challenges and opportunities that 2021 will bring.

Town Manager
Ken Kolb

Budget Presentation

The 2021 Annual Budget includes revenues and expenditures provided for strategic priority items and maintaining current service levels of operation.

Strategic priority items link to the 2017-2022 Strategic Plan. These items provide council with an indication of initiatives identified in the strategic plan as an action item in 2021. Administration identified these initiatives and provided a corresponding revenue or expense related to them.

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

The 2021 Annual Budget process involved an administrative review of prior year budgets and current year forecast to develop a budget for the upcoming year. The management team was held accountable to deliver a cost-conscious budget proposal for their areas of responsibility and identify service priorities, alignment of resources to expected service requirements, efficiencies and the identification of potential gaps or risks. Throughout the budget process there was collaboration among the management team to present a draft budget to council which supports the goals and objectives of council, the Strategic Plan, the Official Community Plan and the Town Centre Neighbourhood Plan.

The total percentage tax increase applied is 2.86%. This represents a 2021 mill rate of 3.719 mills and a base tax of \$990 for developed properties and \$710 for undeveloped properties.

The total operating revenues forecast for 2021 are \$7.1M, with capital grants and other contributions of \$2.2M, totaling \$9.3M. This breaks down as \$6.6M supporting general operations and \$2.7M supporting utilities. The overall operational costs of the Town for 2021 will be \$7.2M. The operating surplus of \$2.2M will be used to fund a portion of the 2021 Capital Program and repay long-term debt. The remaining 2021 Capital Program will be funded with a debt issuance of \$2.7M. Overall, the Town is presenting a balanced budget with a minimal surplus of \$5.0K.

The budget continues to maintain current service levels of operation including recreational and cultural programming, facilities, snow removal, utility services, regulatory requirements, and all other services as the Town continues to grow and change. While COVID-19 has served as a factor to both revenues and expenses included, the proposed budget demonstrates the Town's commitment to reasonable, affordable property taxes and fees which support maintenance of the Town and continued programs and services.

The Town is expecting to invest \$5.5M in the 2021 Capital Program. The 2021 Capital Program includes Phase II of the Betteridge Road project, Stage 3 of the Multi-Use Recreation Centre, a potential fire hall expansion, splash park upgrades, and several equipment and pathway upgrades.

This document outlines the Town's revenue and spending plans for 2021 and provides updates to citizens about the Town's property tax levels, reserve balances, development levies and borrowing. A five-year capital plan is also included to outline the Town's investment in capital assets for the community.

Budget Fund Structure

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

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

Department/Fund Relationship

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

Figure 1.1

Department	General Operations	Utility Services
General Governance	X	
Planning and Development	X	
Fire Services	X	
Protective Services	X	
Public Works	X	
Environmental Services	X	
Recreation and Cultural Services	X	
Utility Services		X

Basis of Budgeting

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

Basis of Accounting

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

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

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

Financial Policies

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

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

2021 Annual Budget Process

Pursuant to The Municipalities Act, council shall adopt an operating and capital budget for each financial year. No council may authorize a tax levy without having adopted the annual operating and capital budget for that year. As Saskatchewan municipalities are not permitted to budget for an operating deficit, the 2021 Annual Budget is a balanced budget, with a minimal surplus. A balanced budget is defined as a financial plan that stipulates total expected revenues are equal to total planned expenditures or spending.

To prepare the estimates for council's consideration, administration begins the process of budget preparation in August of each year and finishes with the finalization of the budget in December. The 2021 Annual Budget process overlapped with a municipal election on November 9, 2020. Due to the timing of the election, the 2021 Annual Budget was finalized and adopted by council on January 11, 2021. This planning cycle (Figure 1.2) provides council and the community with a forward view of the Town's priorities and plans for the upcoming year. It also provides for early planning for major capital projects, such that the planning phases of these projects ensure a timely procurement process to maximize value.

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

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

Figure 1.2



Environmental Scan

Impact of COVID-19

The largest and most significant impact the Town experienced in 2020 is that of the novel coronavirus. The COVID-19 pandemic has led to a drastic loss of human life worldwide and presents unprecedented challenges to public health, economies, social disruptions, jobs, travel, and additional industries.

The Town Office closed to the public and events were cancelled at the White City Community Centre on March 17, 2020, days after the World Health Organization declared COVID-19 outbreak a pandemic. After this, the restrictions tightened further with municipal playgrounds and outdoor recreation facilities closing the following week. Council meetings and administrative tasks switched to virtual to continue offering services to the community during this time.

The Town explored options to provide financial relief to support the community as businesses were closing their doors, temporarily or permanently, and individuals were faced with quarantine, job loss, and uncertainty. The Town provided financial relief for six months in the form of suspension of late payment charges on all utility and accounts receivable charges, suspension of collection activities for both utility and property taxation; and suspension of utility disconnections. To provide additional relief to residents, council approved that the 2020 Annual Budget be amended to set the 2020 Municipal Mill Rate at 3.389, a 0% increase from the 2019 Municipal Mill Rate, with the property tax deadline for 2020 extended to December 31, 2020 and the municipal tax discounts updated to extend out an additional month. While many municipalities have seen cash flow struggles due to COVID-19, the Town has seen consistent payments throughout the pandemic with the implementation of these financial aid measures.

Integrated Full-Service Community Growth (One Community, One Voice)

The Town of White City continues to work on the Integrated Full-Service Growth Community initiative. This process was launched in early 2018 and aims to bring the community under one urban municipal government, provide a sufficient land base to sustain the community's growth for the next 25 years and create an intelligent land use plan to manage growth.

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

After the public consultation phase, the Town and the Rural Municipality (RM) of Edenwold No. 158 entered into voluntary mediation to discuss the restructuring proposal and secure a complimentary resolution. After seven months of discussions with the assistance of mediators from Saskatchewan Justice, White City Town Council determined that no progress was being made on agreement of any of the items in dispute and it was time to proceed with an application to create one united urban community to the Saskatchewan Municipal Board (SMB).

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

The January 27, 2021 hearing was postponed for three months because of increasing COVID-19 cases in the province and concerns raised by SMB board members and staff concerning safety.

The Town will continue to pursue the opportunity now to create one urban community that places value on the unique way in which we want to live, raise our families, and foster economic development.

As we grow, we will need to make smart decisions today that allow even better decisions to be made in the future. As the process continues the Town is hopeful for a decision before the end of 2021.



Town Centre and Development

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

Phase II of the Betteridge Road Project includes rough grading, upgrading of the Chuka Creek crossing and final grading. The Town will complete a civil and landscaping plan for the development of the Chuka Creek Town Centre Lake in 2021.

Additionally, Caverhill Developments, the developer building Picasso Pathways, has completed the engineering design of the development to ensure adequate servicing, optimum mobility, efficient drainage and ultimately a great place to live and prosper. Caverhill Developments is prepared to break ground as soon as final subdivision approval is received from the Ministry of Government Relations.

White City Investments, the developer building the Royal Park Neighbourhood, has completed several studies and reports to ensure the suitability of the development and aims to complete the engineering design of the development before Spring of 2021. White City Investments and the Town are currently in the last revisions of the required servicing agreement for Phase I, Stage I of Royal Park, and once completed, White City Investments is prepared to break ground as soon as final subdivision approval is received from the Ministry of Government Relations.

Both neighbourhoods are designed to bring exciting new options for current and future residents, complemented by a centre for business activity, cultural and recreational activities, and a quality destination for visitors to the region.

Multi-Use Recreation Centre

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

The Town recently completed Stage 2, Schematic Design, of the Multi-Use Recreation Centre. This included the development of initial drawings for the facility including floor plans and control systems. Stage 2 work also included a preliminary geotechnical investigation on the land on which the building will be situated, a level C cost estimation, as well as the preliminary development of a financial strategy for the centre. Due to the COVID-19 pandemic, the geotechnical investigation was reduced to a preliminary investigation, with plans added to Stage 3 for a more extensive investigation.

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

Canadian Mortgage and Housing Corporation Forecast

According to the Regina Housing Market Outlook (2021) (RE/MAX Canada, 2020) COVID-19's impact on the local economy could result in lower sales for the region with a balanced market for 2021. In 2020, (January 1 – October 31) the average sale price increased by 2% to \$307,900, compared to \$301,400 in 2019 (January 1 – December 31) in Regina. In 2021, it is predicted that the average sale price will decrease by 1.5% to approximately \$303,281 which is still above the 2019 average sale price. With low interest rates, it is an attractive time for first-time homebuyers to purchase real estate. This would lower the average residential sale price with the activity of smaller properties such as condominiums, townhouses, or single-detached houses. Factors including the drive to move as people are spending more time at home during the pandemic, and historically low interest rates will continue to drive real estate activity in 2021. At least half of Canadians are confident that the house markets will remain steady in 2021.

Move-up buyers, typically young couples looking to buy a house that is larger, and/or more expensive than the house that they currently own, are driving the housing market in the Regina area, and will continue to do so in 2021. The majority of these buyers are looking for one-story detached homes and the only issues that have been experienced in 2020 is that they may have trouble getting financing as insurers have been more critical.

First-time home buyers were active in 2020 due to low interest rates. The only difficulty in this category of buyer would be if they experienced job losses in 2020 due to COVID-19, however Regina has seen very little hesitation from first-time home buyers entering the market in 2020 and predicts the same continuing in 2021.

The condominium market in Regina has fallen slightly, while all other markets are continuing to do well. As people have been instructed to stay at home during the pandemic, when it comes to real estate, individuals and families have expressed the desire for a larger home with more space and a yard. As a result, multi-family homes have had less demand.

New home construction in the Regina area has remained steady in 2020 and this is expected to continue into 2021. The number of homes being constructed is keeping up with the current demand, with sale prices being similar to those of resale properties on the market.

Healthy housing price growth is predicted across the Canadian housing market. With a house supply shortage this may drive up the average prices and present challenges for homebuyers. The 2021 outlook estimates a 4% to 6% increase in average residential prices nation-wide.

In 2020 there was a re-location trend in Canada. Canadians were moving not just within a city, but within the country. It is anticipated that this activity will continue in 2021 with buyers moving to other cities and provinces. With lifestyle changes realized due to COVID-19, this sparks the interest of suburban or rural living. As a result, White City proves to be an attractive destination for those looking to move away from the busy city life to relocate to less dense cities or neighbourhoods with a quieter way of life.

Home Build Projections

As of January 25, 2021, there were 7 MLS listings within White City, 16 in Pilot Butte, 4 in Balgonie, and 914 in Regina. There are currently 33 vacant lots in White City.

During 2020, 723 new home building permits were issued by the City of Regina (Regina & Region Home Builders' Association, 2021). This was an increase of 264 units from 2019. While the growth from 2019 to 2020 is positive, it must be noted that 2019 was the lowest year for housing starts since 1996. The number of housing starts in 2020 are 40% lower than the 5-year average and 60% lower than the 10-year average. The supply chain for product and materials, mainly the increase in lumber costs, was a challenge for the housing market. It is anticipated that the material cost will continue to be a challenge through 2021.

The Regina area is forecasted to continue to recover in 2021. The projected turnaround will start to impact growth in 2021 as the Town starts to progress with the Town Centre development and lots become available. There is a very modest growth projection for 2021 at 1%. This is due to the bulk of the growth resulting from the Town Centre and since those lots become available in 2021, the time to complete the build results in a 2022 move in.

Economic Outlook

Global Economy

As the world is still struggling to contain the spread of COVID-19, lockdowns and containment measures are still being enforced and weighing on the short-term outlook, particularly in advanced economies, as the number of COVID-19 infections rapidly increases (Bank of Canada, 2021). Policy and legislation continue to play an important role in helping households and businesses cope with the pandemic. In most advanced economies, accommodative monetary policy to provide additional fiscal stimulus remains in place.

The early arrival of vaccines indicates faster medium-term economic growth and a stronger outlook for global growth than was predicted a few months ago. The arrival of the vaccine has had a positive impact on global financial markets and commodity prices. It is predicted that the pandemic's direct economic effects will dissolve over 2021 and 2022 as countries are vaccinated.

Overall, global growth is expected to average about 5% per year in 2021 and 2022 before slowing to about 4% in 2023 (Bank of Canada, 2021).

Canadian Economy

A second wave of COVID-19 cases has resulted in tightening measures which is interrupting growth and imposing renewed hardship on households and businesses. Economic activity is expected to decline in the first quarter of 2021 before beginning to rebound. The decline and rebound is anticipated to be less severe than in 2020 as businesses and consumers have been learning how to conduct business while still complying with the public health guidelines. The early arrival of vaccines also contributes to a forecast for stronger growth later in 2021.

As Canadians are vaccinated and employment rises in the medium-term, consumption is expected to gain momentum. Progress toward broad immunity will support business investment and exports, as pandemic related uncertainty declines and business confidence continues to build up again. The impacts of the pandemic continue to be offset by fiscal and monetary stimulus expected to support growth into 2023.

Canadian economic activity is expected to grow by approximately 4% in 2021 and nearly 5% in 2022. This is after a decline of 5.5% in 2020. The medium-term outlook is stronger than originally reported months ago due to positive effects and early arrival of the vaccine, greater fiscal stimulus, stronger foreign demand and higher commodity prices.

Consumer Price Index (CPI) inflation has risen from its low point in 2020 with continued increased expected in the near term. CPI is expected to rise mainly due to gasoline price dynamics. While CPI is expected to rise, economic slack is forecast to put a downward pressure on inflation in 2021 and 2022 before getting back on target some time in 2023.



Saskatchewan and the Greater Regina Area

Saskatchewan's CPI increased by 0.7%, from 141.2 in November 2019 to 142.2 in November 2020. (Economic Development Regina Inc., 2021) The real GDP for Regina is expected to advance by 5.4% in 2021, as predicted by the Conference Board of Canada. As reference, the real GDP dropped by 4.6% in 2020 after easing by 0.1% in 2019.

In the Greater Regina Area, employment was down 6.5% or 9,267 positions in 2020 compared to 2019. In the province employment decreased by 5.2% or 28,733 positions.

Average year to date employment in December 2020 was up in the areas of:

Manufacturing	Information, culture, and recreation
Public Administration	Other Services

Average year to date employment in December 2020 was down in the areas of:

Agriculture	Wholesale and Retail trade	Finance, Insurance, Real Estate, and Leasing
Utilities	Transportation and Warehousing	Professional, Scientific, and Technical Services
Educational Services	Accommodation and Food Services	Business, Building, and other Support Services
Resource Extraction	Health Care and Social Assistance	

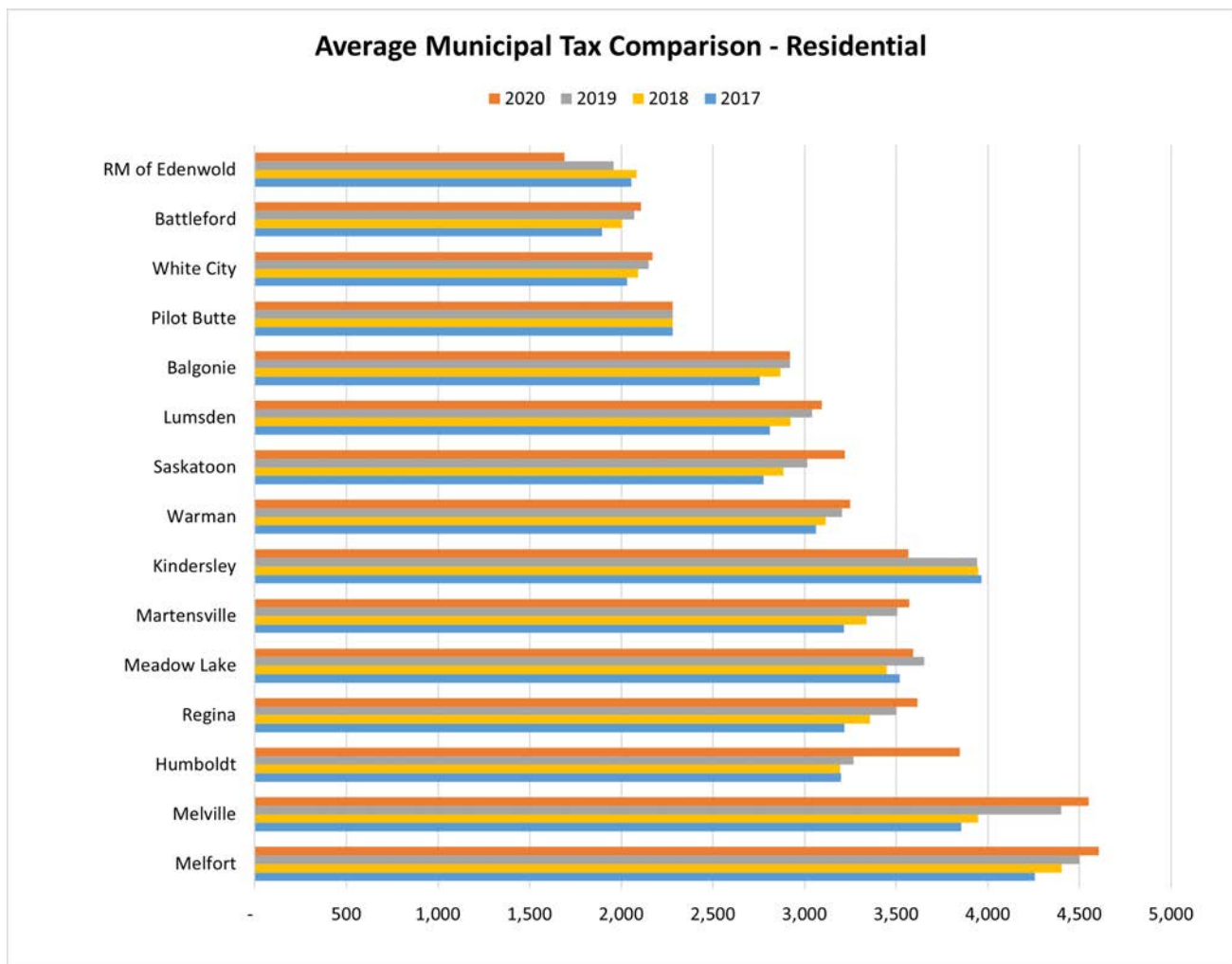
The average unemployment rate increased from 5.1% in December 2019 to 8.0% in December 2020. The number of unemployed is up 3,875 from December 2019 to December 2020.

The Regina Census Metropolitan Area increased by 0.9% in 2020. This was an increase of 2,319 from 260,865 in 2019 to 263,184 in 2020. Slowing population growth from larger increases in previous years was mainly attributed to travel restrictions causing an impact on international in-migration and weaker than expected net migration from other provinces.

Regional Tax Comparison

The Town's policy is to be competitive with property taxes while maintaining quality service levels. The following chart applies an average tax assessment of \$473.5K to the tax rates of neighbouring municipalities and municipalities throughout the province. The highest discount available for early payment has also been factored into the calculation for comparison purposes. As Figure 2.1 indicates, the Town is one of the lowest on the scale for residential municipal property taxes. To ensure an accurate comparison in this chart, tax comparisons include levies which are included in the Town's taxes; such as refuse collection, recycling and street-light levies.

Figure 2.1



Water and Sewer Utilities

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

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

As a result, the Town implemented the following rates for 2021. Beyond 2021, water and sewer rates are outlined however it is recommended that only one year be approved at a time to allow for adjustments to the rates under unforeseen circumstances.

Figure 2.2

Water	2020	2021	Change
Residential Consumption	\$ 3.06 (1-34 m ³)	\$ 3.25 (1-35 m ³)	\$ 0.19
	\$ 3.98 (>35 m ³)	\$ 4.23 (>35 m ³)	\$ 0.25
Non-Residential Consumption	\$ 3.34 (1-34 m ³)	\$ 3.58 (1-35 m ³)	\$ 0.24
	\$ 4.27 (>35 m ³)	\$ 4.65 (>35m ³)	\$ 0.38
Fixed Charge	\$ 19.75/ month	\$ 20.75/ month	\$ 1.00

Sewer	2020	2021	Change
Residential Consumption	\$ 0.75 (1-34 m ³)	\$ 1.10 (1-35 m ³)	\$ 0.35
	\$ 0.00 (>35 m ³)	\$ 0.00 (>35 m ³)	\$ 0.00
Non-Residential Consumption	\$ 0.75 (1-34 m ³)	\$ 1.10 (1-35 m ³)	\$ 0.35
	\$ 0.00 (>35 m ³)	\$ 1.10 (>35m ³)	\$ 1.10
Fixed Charge	\$ 45.33/ month	\$ 43.50/ month	\$ (1.83)

SaskWater Contract Negotiation

Over the course of 2019 the Town and Green Finance Consulting Services Ltd were in negotiations with SaskWater to restructure the current contract related to the White City Water Treatment Plant. The new agreement was executed August 27, 2020 with an effective date of September 1, 2020.

During the course of negotiations with SaskWater, the Town was able to eliminate a structural charge that would continue to have upward pressure on the Town's water rates.

The Town values the partnership it has with SaskWater and has been able to renegotiate its water supply agreement with SaskWater to create long-term rate stability for White City residents.

Over the course of the next year, the Town will be working with SaskWater to address the high mineralization content in the water in an effort to improve quality.

Wastewater Treatment Facility

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

During 2020, the WMA constructed an additional storage cell to bring storage capacity to serve approximately 5,700 population and added a fourth wastewater disposal irrigation pivot to bring disposal capacity to 4,300 people. In 2021, the WMA will be completing an additional storage cell expansion, reconfiguring the existing storage capacity to increase treatment capacity and adding additional disposal capacity. The investments made by the WMA will provide sufficient wastewater treatment, storage and disposal capacity for a population of 15,000 people.





The Town recognizes and places high importance on its community member's well-being and connectivity to the natural environment. The Recreation and Culture department's mission is to provide residents and guests enjoyable experiences by delivery of professional, quality services through programming facilities and parks thereby improving their quality of life.

The 2020 year has been challenging and many adaptations were made to the typical programming and events.

Town Organized Programs/Workshops

- The following Town Programs/Workshops were either modified or cancelled as a result of COVID-19 and provincial restrictions on gathering:
 - › Ecology Heritage Project (modified)
 - › Forever in motion (modified)
 - › White City Walks (modified)
 - › Summer Play Program (modified, virtual)
 - › Street Team (new to 2020)
 - › Slo-Pitch League (cancelled)
 - › Mature Driver Workshop (cancelled)

Projects

- White City Museum building interior paint, ageing of siding, replacement of windows
- Garden of Eden – Playground upgraded with the addition of a play structure and safety fence
- Community Centre automatic door opener & water bottle fill station installed
- Community Centre Emergency Generator installed, providing full back-up power to the community centre
- Park benches and garbage receptacles installed throughout the community.
- Construction of a parking lot at the Pickleball/Tennis Court
- Double K Recreation Facility wire fencing & pathway
- Stage 2 of the Multi-Use Recreation Centre including the creation of a schematic design, initial geotechnical investigation, and further refinement of costs. The Town also completed the purchase of lands for the recreation centre in the Town Centre



Recreation and Culture Update



- The Youth Engagement Committee was unable to be formed due to the COVID-19 situation.
- Events:
 - › Winter Festival (March 1)
 - › Get Out and Play Challenge (March 1 – 10)
 - › Pancake Breakfast (cancelled)
 - › Garage Sale (cancelled)
 - › Summer Festival: (cancelled)
 - » Warm-Up Run
 - » Family Fun Day
 - » Teens in the Park – Color Fun Run, Car Show & Park Activities
 - › Street Dance
 - › Slo-Pitch Tournament (cancelled)
 - › Volunteer Social (cancelled)
 - › Christmas Light Contest & Twinkle Tour (modified)

Community Building

Culture

- The White City Museum’s Ecology Heritage Project transitioned to a virtual setting. Working in partnership with Access 7 Community News, a trio of educational videos were created, highlighting lessons in the Teacher Resource guide.
- This year the Museum also received the following awards:
 - › Canadian Association of Municipal Administrators Environment Award for a Municipality with a Population under 20,000
 - › Museums Association of Saskatchewan Award of Merit – Institution – Project with a Budget under \$50,000
- A renovation of the museum building was completed. A Canada Cultural Spaces Grant was awarded to help offset the costs.



Vision

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

Mission

The Town's mission is to create a community that provides peaceful living with high quality municipal services and wide-open spaces. We will plan and manage our 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.

Corporate Values

The following corporate values guide the way administration and council will conduct its affairs and in dealing with residents:

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; and,

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

Business Planning Principles

Business planning principles are used to translate the corporate values into behaviours. These are the principles administration uses to plan, make decisions, and act.

Accountability: We are committed to transparent decision-making, engaging our stakeholders, and measuring and reporting our performance to the public;

Fiscal Responsibility: We serve as responsible stewards of the public's money, ensuring best value-for-money for the Town's residents;

Long-Term Perspective: We think strategically by aligning our decision-making with our long-term goals, encourage more innovative thinking and enable measured risks;

Corporate Perspective: We consider the impact on and implications for the organization when we make decisions and take actions as individuals within the organization;

Innovation and Improvement: We cultivate a progressive and creative approach to our work, incorporating continuous improvements into what we do and how we do it; and,

Teamwork: We are team members. We build a positive team and family spirit by creating a safe, healthy and fair workplace

Goals

White City has five strategic areas in which it will operate to fulfill the vision it has created.

Safe, Healthy and Vibrant Community

To create a community where residents can feel safe, develop strong connections with others, and maintain healthy, productive lives.

Responsible and Balanced Growth

To support and promote a strong, dynamic and innovative development environment and local economy.

Regional Cooperation

Support and promote intermunicipal cooperation and service sharing.

Responsive and Progressive

To be a community focused, responsive and accountable government.

Operational Excellence

To improve processes, reduce costs, improve customer service and operate with efficiency and excellence.

Departmental Overview

The following pages outline the Town's revenue and spending plans for 2021. The details below are broken down by individual departments and are highlighted in the upcoming pages.

Figure 3.1

Departmental Overview	2019 Actual	2020 Budget	2020 Forecast	2021 Budget
Taxes and Unconditional Revenue	3,408,714	3,520,703	3,632,804	3,670,438
Fees and Charges	2,324,170	2,647,918	2,514,463	2,793,585
Tangible Capital Asset Sales - Gain	(50,696)	11,900	39,220	43,000
Land Sales - Gain	-	-	-	120,000
Investment Income and Commissions	202,888	185,880	144,604	226,080
Other Revenue	30,664	28,705	53,766	23,051
Conditional Grants	988,419	360,043	277,967	214,845
Total Revenues	6,904,159	6,755,149	6,662,824	7,090,998
Expenses				
General Governance	1,444,099	1,585,187	1,583,217	1,572,819
Planning and Development	261,957	300,332	294,380	361,762
Recreation and Cultural Services	674,038	844,325	745,799	830,893
Public Works	913,926	1,100,381	935,497	1,184,585
Environment Services	263,411	294,300	263,921	274,978
Protective Services	164,480	185,450	164,897	192,700
Fire Services	279,363	305,469	303,114	334,180
Utility Services	2,594,385	2,385,717	2,540,786	2,409,573
Total Expenses	6,595,659	7,001,160	6,831,611	7,161,489
Surplus (Deficit) before Other Capital Contributions	308,501	(246,011)	(168,787)	(70,491)
Capital Grants and Other Contributions	567,590	2,738,891	1,942,434	2,231,087
Surplus (Deficit) of Revenues over Expenses	876,090	2,492,880	1,773,647	2,160,596
Capital Expenditures	4,266,936	4,208,722	2,168,396	5,540,810
Amortization	(816,371)	(964,479)	(957,609)	(1,036,666)
Debt Repayment	499,985	662,000	662,000	715,550
Net Unallocated Cash Flow	(3,074,460)	(1,413,363)	(99,140)	(3,059,097)
Transfers from/(to) Reserves	(761,443)	(25,672)	106,940	390,394
Debt Issuance	3,880,000	1,594,535	-	2,673,255
Surplus/(Deficit)	44,097	155,500	7,800	4,552

General Operations and Utility Services

Figure 3.2

Budget Overview	2019 Actual	2020 Budget	2020 Forecast	2021 Budget
General Operations				
Revenues	4,525,665	6,290,587	5,523,814	6,638,458
Expenses	4,001,274	4,615,444	4,290,825	4,751,916
Amortization	(515,125)	(648,797)	(641,881)	(716,622)
Capital Projects	818,023	3,996,699	1,786,224	5,487,310
Debt Repayments	-	-	-	30,850
Asset Renewal Contributions	231,900	290,758	288,846	322,480
Transfers from/(to) Reserves	23,224	(383,371)	(250,132)	(595,596)
Debt Issuance	-	(1,594,535)	-	(2,673,255)
Operational Surplus/(Deficit)	(33,631)	14,389	49,931	31,375
Utility Services				
Revenues	2,946,084	3,203,453	3,081,445	2,683,627
Expenses	2,594,385	2,385,717	2,540,786	2,409,573
Amortization	(301,246)	(315,683)	(315,728)	(320,045)
Capital Projects	3,448,913	212,023	382,172	53,500
Debt Repayment	499,985	662,000	662,000	684,700
Asset Renewal Contributions	141,600	303,913	-	-
Transfers from/(to) Reserves	364,719	(185,628)	(145,654)	(117,278)
Debt Issuance	(3,880,000)	-	-	-
Utility Services Surplus/(Deficit)	77,728	141,112	(42,131)	(26,823)
Overall Surplus/(Deficit)	44,097	155,501	7,800	4,552

Budget Overview

Figure 3.3

OPERATING EXPENSES BY DEPARTMENT

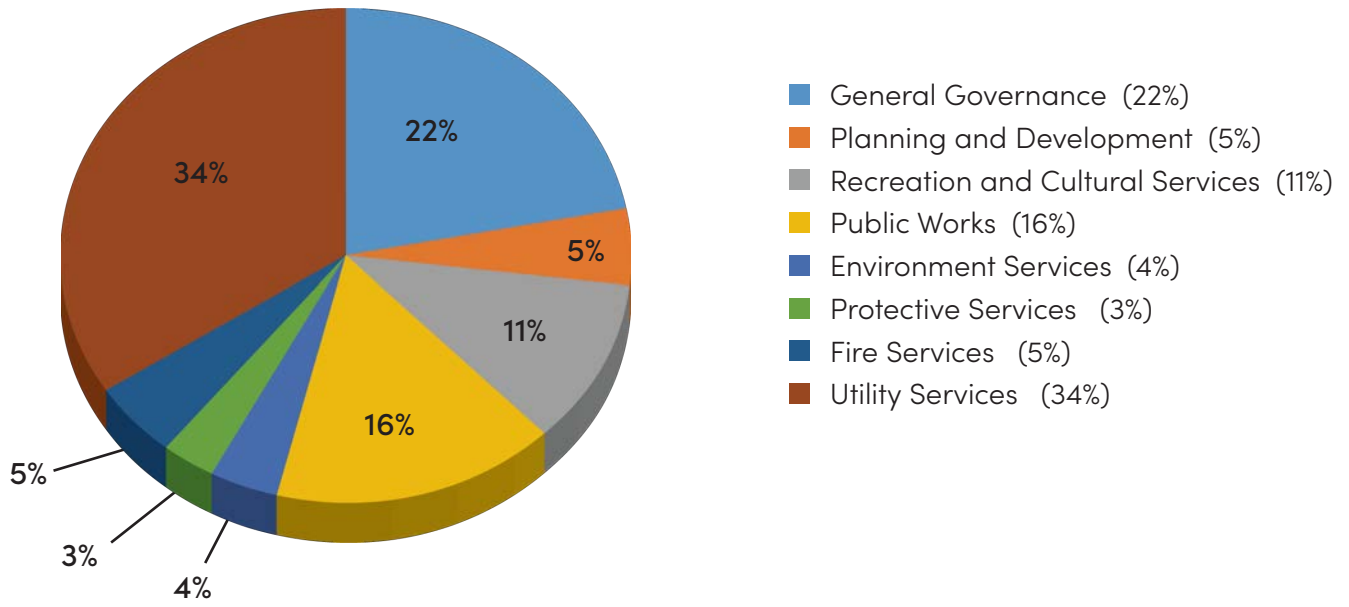
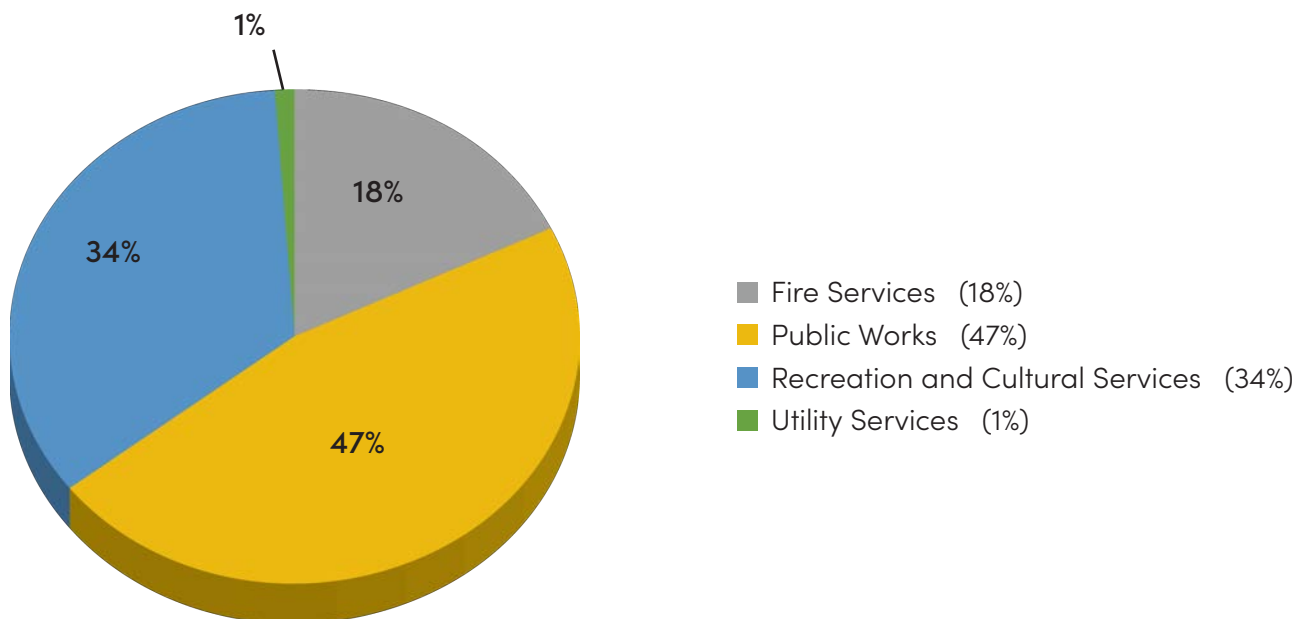


Figure 3.4

CAPITAL INVESTMENT BY DEPARTMENT





General Governance

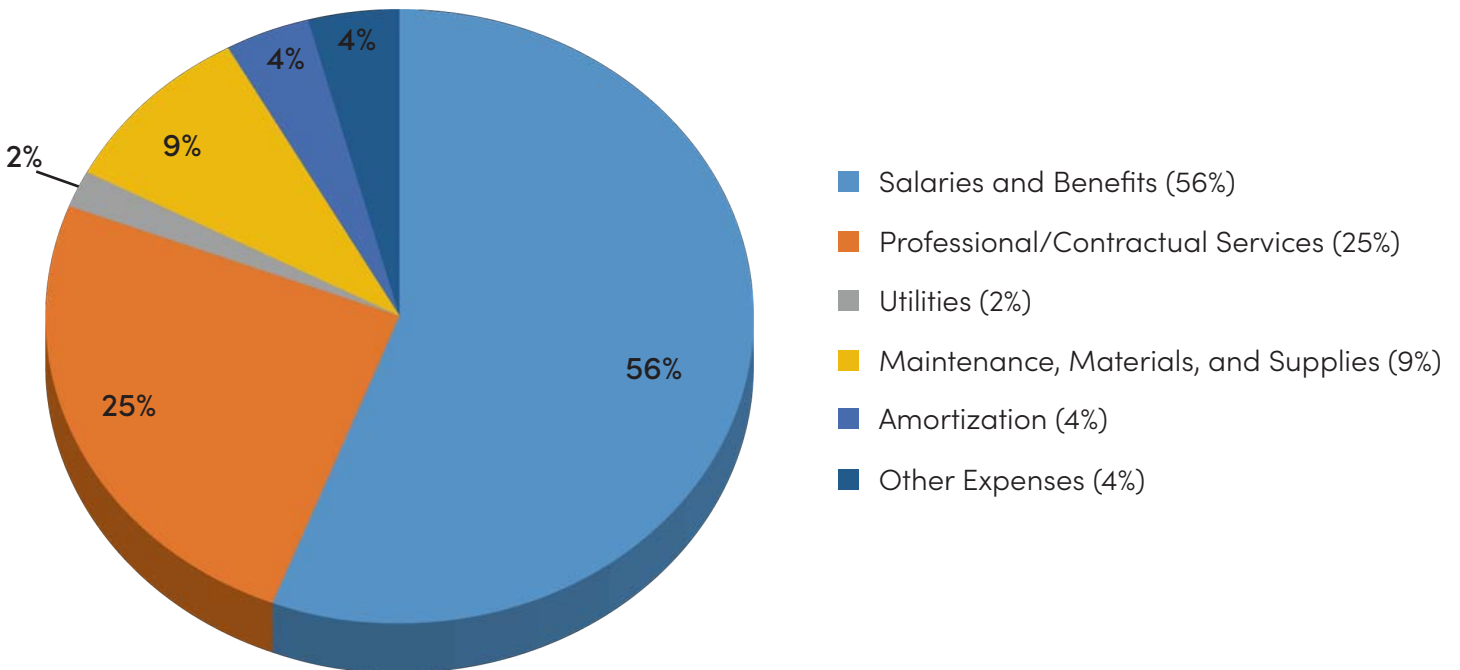
Includes:

- Legislative Services
- Financial Services
- Taxation and Assessment
- Business Operations
- Information technology
- Human Resources
- Communications

Description

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

Figure 4.1



General Governance - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Safe, Healthy and Vibrant Community	Enhance White City's profile.	Create a community marketing package to provide to new residents, developers and businesses.	An ongoing action divided into specific packages, i.e. New Resident Package, Town Centre Developments, etc. Included as part of the 2021 communications budget.
Responsive and Progressive	Ensure strategic goals are understood and linked to operations.	Develop strategy implementation plan to link strategic initiatives to budget and resources and prioritize.	Currently the strategic plan is being monitored, and review presented to council quarterly.
	Maintain and replace assets when they reach the end of their useful life.	Develop asset management policy and framework, engage in staff training initiative, renew inventory of assets and determine asset replacement cycle.	The Town has received the FCM Municipal Asset Management Program grant in 2020 and has engaged consultants to complete an asset management strategy, policy and plan. The project started in 2020 and will be completed in 2021 with ongoing continued upkeep.
	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.
Operational Excellence	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.	The Finance department has gathered a list of current human resource policies and has committed to update and create 4 policies in 2021. No budget is required in 2021 for this.
	Ensure clarity and transparency of human resource practices within the organization.	Develop human resource policies to promote customer services and operational excellence.	The Finance department will work towards creating an employee handbook and document human resource practices for clarity and transparency within the organization. No budget is required in 2021 for this.
	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.
	Be fully transparent and have residents fully informed of the Town's plans, actions, policies and services.	Implement communications strategy, including website, social media, public awareness campaigns, public open houses and other communication and consultative processes.	The Town's website contains over 150 individual pages and receives 116.7K views per year. The Town's social media following has increased 17.4% in 2020. Other messages are provided by Voyent Alert that has nearly 50% of the homes in White City subscribed to the service. The Town's goal for 2021 is to continue to increase its social media following by at least 10% and its Voyent Alert system by another 50 homes. The Town will also create and implement a communications strategy in 2021.

Figure 4.2

General Governance	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	6.83	7.42	7.33	7.83	0.41	6%
Operating						
Revenues						
Fees and Charges	21,985	31,092	30,291	30,842	(250)	-1%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	120,000	120,000	
Investment Income and Commissions	202,888	185,880	144,604	226,080	40,200	22%
Other Revenue	1,520	1,840	160	1,840	-	0%
Conditional Grants	-	65,000	50,000	-	(65,000)	-100%
Total Revenues	226,393	283,812	225,055	378,762	94,950	33%
Expenses						
Salaries and Benefits	689,054	750,461	770,692	878,853	128,393	17%
Professional/Contractual Services	533,988	559,529	548,533	395,777	(163,752)	-29%
Utilities	21,534	24,664	21,126	22,584	(2,080)	-8%
Maintenance, Materials, and Supplies	85,122	114,020	104,885	141,001	26,981	24%
Grants and Contributions	-	-	-	-	-	0%
Amortization	54,887	60,500	62,787	64,787	4,287	7%
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	300	1,000	1,000	1,000	-	0%
Other Expenses	59,214	75,013	74,196	68,816	(6,197)	-8%
Total Expenses	1,444,099	1,585,187	1,583,217	1,572,819	(12,368)	-1%
Surplus (Deficit) before Other Capital Contributions	(1,217,706)	(1,301,375)	(1,358,162)	(1,194,057)	107,318	-8%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(1,217,706)	(1,301,375)	(1,358,162)	(1,194,057)	(107,318)	-8%
Capital						
Capital Projects	-	39,500	29,585	20,000	(19,500)	-49%
Amortization	(54,887)	(60,500)	(62,787)	(64,787)	(4,287)	7%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	24,699	27,225	28,254	29,154	1,929	7%
Transfers to/(from) Reserves	-	(39,500)	(29,585)	-	39,500	-100%
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	1,187,518	1,268,100	1,323,629	1,178,424	(89,676)	-7%



Planning and Development

Includes:

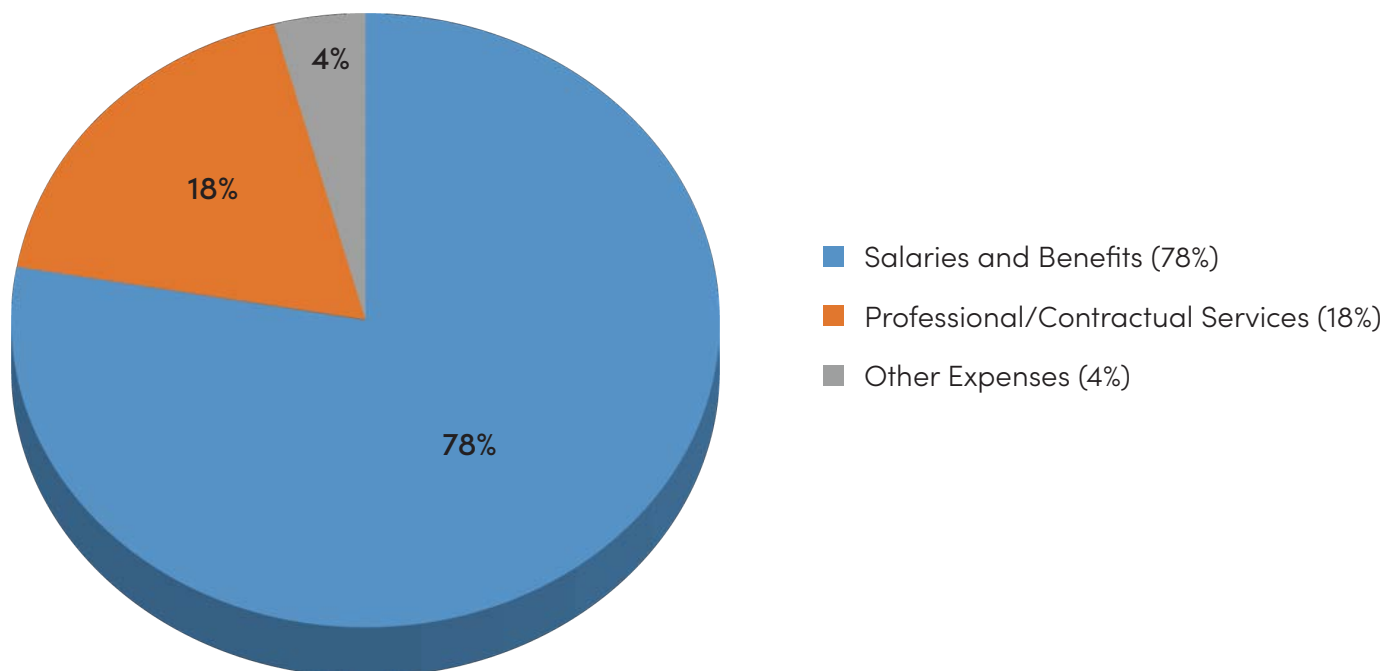
- Municipal and Regional Planning
- Long-Range Planning and Development
- Land Use and Zoning Policy
- Development Reviews and Neighbourhood Planning
- Transportation and Community Safety
- Business Licensing and Bylaw Enforcement
- Neighbourhood Development and Landscaping

Description

To manage a wide range of planning initiatives, including the implementation of the Town's Official Community Plan, which guide growth and change in the Town.

Planning and Development reviews ongoing development proposals in a fair and objective manner to ensure the creation of sustainable and complete subdivisions and development in general that is responsive to community values, while advising council on planning processes and development applications. Planning and Development strives to continue to provide a high level of services and optimum planning and development standards for the community.

Figure 4.3



Planning and Development - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Safe, Healthy and Vibrant Community	Protect and enhance the beauty of the community.	Develop an urban forest management strategy.	The 2021 Annual Budget includes funds to hire consultants to develop an urban forest management strategy. The process is beginning to get pricing and an idea of what other communities are implementing.
Responsible and Balanced Growth	Increase the number of business services for residents.	Create economic development objectives for the Town.	The Town has completed Phase 1 of its Economic Development Strategy including business and public consultations and priority setting. During 2021, the Town will complete an implementation plan for economic development priorities and release its strategy to the public.
	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.
	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.
	To develop and promote the Town Centre Neighborhood Plan.	Ensure the availability of infrastructure services (such as water and sewer) to the Town Center.	Offsite infrastructure was installed in 2019 to provide water and sewer service to the Town Centre. In 2021, the Town will complete the design of Betteridge Road to create an urban cross section. Rough grading of the new cross section is also scheduled to begin, pending the completion of development servicing agreements.
Regional Cooperation	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.	<p>The Town and the City of Regina remain members of the White Butte Regional Planning Committee. The Committee has organized two meetings with municipalities in the Regina region and as a result has formed the Capital Region Committee. The Capital Region Committee is currently defining its vision, mission and priorities. Additional meetings will be held in 2021.</p> <p>During 2021, the Town and the City of Regina will work to re-engage the RMs of Edenwold and Sherwood, communities of Pilot Butte, Balgonie and Edenwold and the Cowesses, Ochapowace, and Sakimay First Nations in the White Butte Regional Planning Committee.</p>
	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.

Figure 4.4

Planning and Development	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	2.00	2.58	2.00	3.00	0.42	16%
Operating						
<u>Revenues</u>						
Fees and Charges	-	-	-	-	-	-
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
<u>Expenses</u>						
Salaries and Benefits	196,520	244,549	204,919	282,576	38,027	16%
Professional/Contractual Services	50,782	43,388	70,283	65,113	21,725	50%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	-	500	-	-	(500)	-100%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	14,656	11,895	19,177	14,073	2,178	18%
Total Expenses	261,957	300,332	294,380	361,762	61,430	20%
Surplus (Deficit) before Other Capital Contributions	(261,957)	(300,332)	(294,380)	(361,762)	(61,430)	20%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(261,957)	(300,332)	(294,380)	(361,762)	(61,430)	20%
Capital						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	261,957	300,332	294,380	361,762	61,430	20%





ire Services

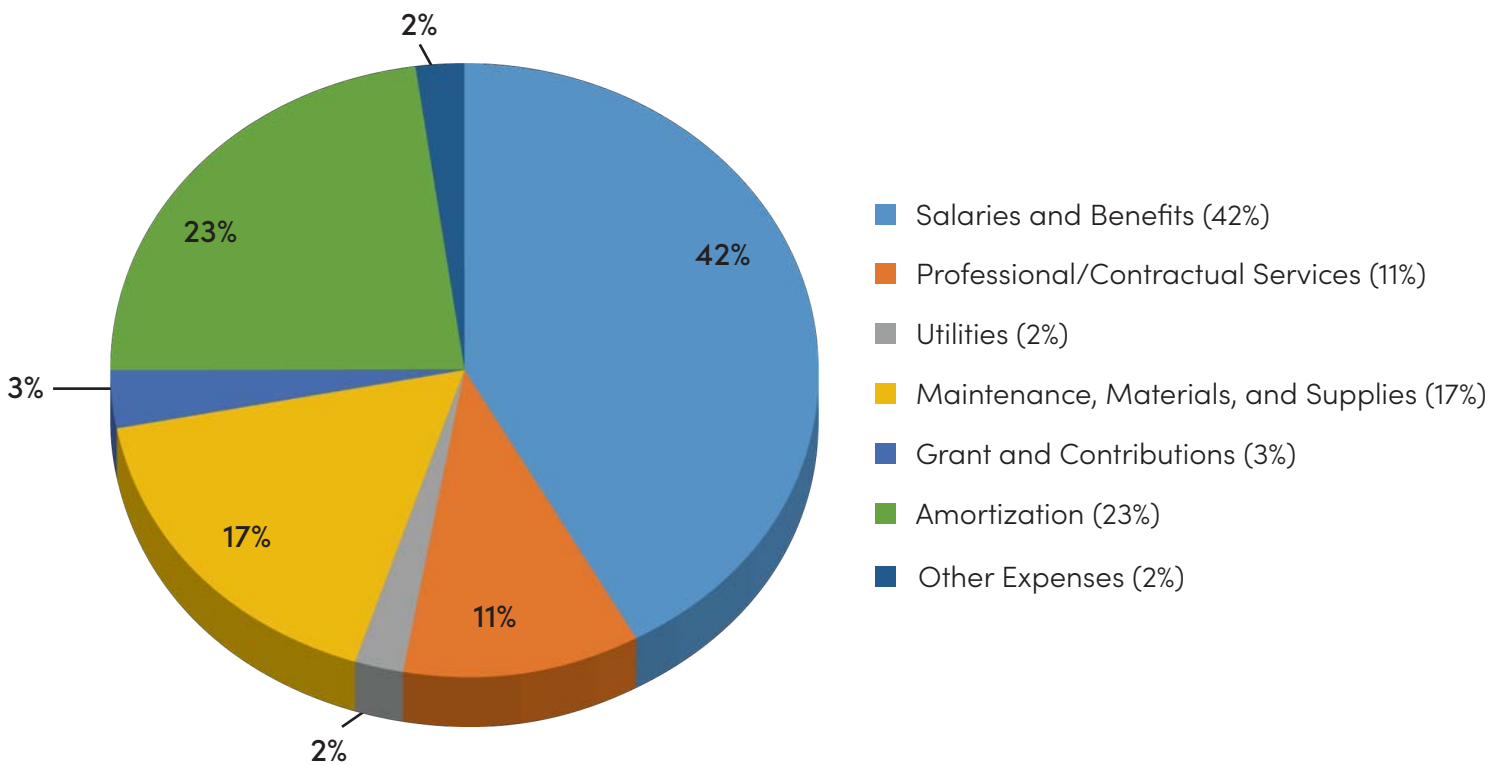
Includes:

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

Description

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

Figure 4.5



Fire Services - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Regional Cooperation	Lead cooperative and beneficial relationships with communities that are members of the White Butte Regional Planning Committee.	Review White City's fire and emergency first responder services and Regional EMO preparedness.	In 2021, the White City Fire Department will continue to support a regional review of emergency service provisions and lead discussions and intermunicipal committees.

Figure 4.6

Fire Services	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	0.50	0.63	0.63	0.88	0.25	40%
Operating						
<u>Revenues</u>						
Fees and Charges	140,100	192,053	205,125	140,830	(51,223)	-27%
Tangible Capital Asset Sales - Gain	5,991	-	10,200	-	-	
Land Sales - Gain	-	-	-	-	-	
Investment Income and Commissions	-	-	-	-	-	
Other Revenue	120	1,540	1,079	540	(1,000)	-65%
Conditional Grants	-	-	-	-	-	
Total Revenues	146,212	193,593	216,404	141,370	(52,223)	-27%
<u>Expenses</u>						
Salaries and Benefits	100,311	111,927	112,967	140,570	28,643	26%
Professional/Contractual Services	29,966	37,415	31,990	35,617	(1,798)	-5%
Utilities	8,387	8,360	7,943	8,360	-	0%
Maintenance, Materials, and Supplies	49,160	53,900	55,029	55,620	1,720	3%
Grants and Contributions	8,124	9,300	10,060	9,300	-	0%
Amortization	75,713	78,067	78,713	78,713	646	1%
Interest	-	-	-	-	-	
Allowance for Uncollectibles	-	-	-	-	-	
Other Expenses	7,702	6,500	6,412	6,000	(500)	-8%
Total Expenses	279,363	305,469	303,114	334,180	28,710	9%
Surplus (Deficit) before Other Capital Contributions	(133,151)	(111,876)	(86,710)	(192,810)	(80,933)	72%
Capital Grants and Other Contributions	12,850	3,000	20,600	731,889	728,889	24296%
Surplus (Deficit) of Revenues over Expenses	(120,301)	(108,876)	(66,110)	539,079	647,956	-595%
Capital						
Capitol Projects	8,000	55,000	95,357	993,985	938,985	1707%
Amortization	(75,713)	(78,067)	(78,713)	(78,713)	(646)	1%
Debt Repayment	-	-	-	-	-	
Asset Renewal Contributions	34,071	35,130	35,421	35,421	291	1%
Transfers to/(from) Reserves	-	-	-	(265,096)	(265,096)	
Debt Issuance	-	-	-	-	-	
Support Through Taxation, Grants	86,659	120,939	118,175	146,517	25,578	21%

Protective Services

Includes:

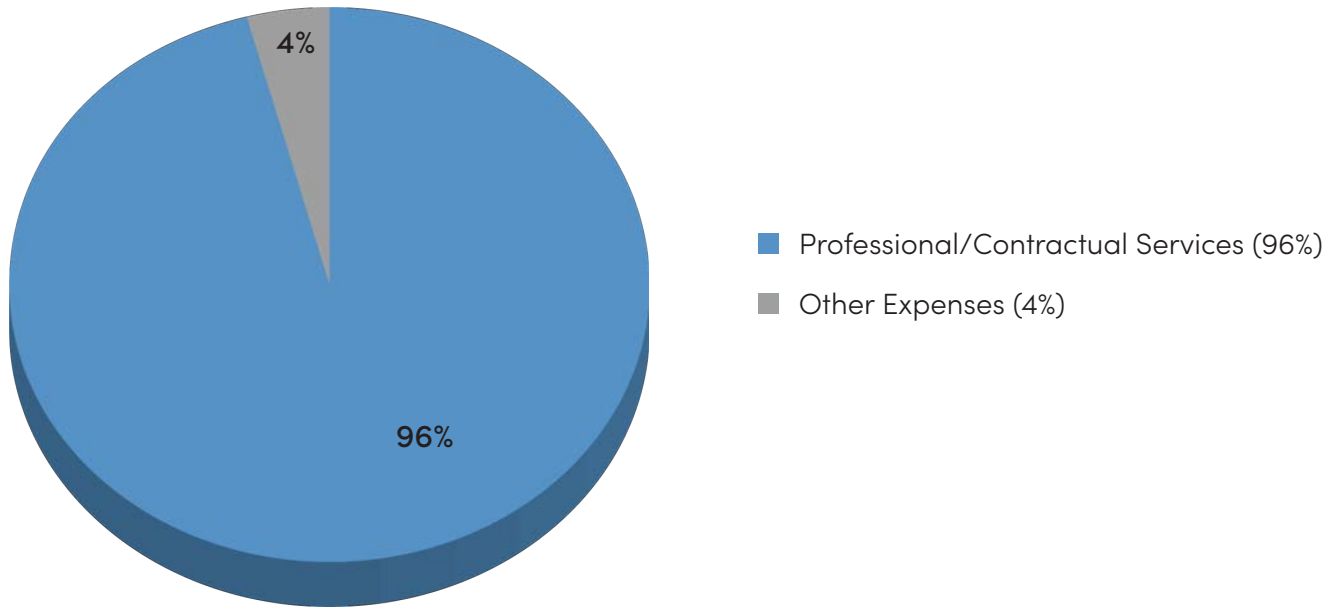
- Crime Protection
- Bylaw Enforcement

Description

Protective Services are provided by the Royal Canadian Mounted Police (RCMP) and bylaw enforcement is provided by the Corps. of Commissionaires Saskatchewan (Commissionaires).

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

Figure 4.7



Protective Services - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Safe, Healthy and Vibrant Community	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.	During 2021, the Town will explore the use of a bylaw court for the purposes of enforcing bylaws for items such as parking and nuisances. A review of current policing and bylaw enforcement will be conducted in Fall 2021 to determine an appropriate level of bylaw enforcement and police services for the Town.
Responsive and Progressive	To create a regulatory environment that represents the community's interest.	Review all bylaws of the Town and update as necessary to ensure reasonability and enforceability.	The Town completed a review of the bylaws in 2020 and repealed 72 bylaws that were outdated, irrelevant, or spent. The Town will continue to update the current active bylaws. This item also relates to establishment of a bylaw court.

Figure 4.8

Protective Services	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	-	-	-	-	-	-
Operating						
Revenues						
Fees and Charges	-	-	500	150	150	
Tangible Capital Asset Sales - Gain	-	-	-	-	-	
Land Sales - Gain	-	-	-	-	-	
Investment Income and Commissions	-	-	-	-	-	
Other Revenue	27,205	24,000	36,201	19,770	(4,230)	-18%
Conditional Grants	-	-	-	-	-	
Total Revenues	27,205	24,000	36,701	19,920	(4,080)	-17%
Expenses						
Salaries and Benefits	-	-	-	-	-	
Professional/Contractual Services	163,697	171,950	164,031	184,200	12,250	7%
Utilities	-	-	-	-	-	
Maintenance, Materials, and Supplies	783	1,000	866	1,000	-	0%
Grants and Contributions	-	-	-	-	-	
Amortization	-	-	-	-	-	
Interest	-	-	-	-	-	
Allowance for Uncollectibles	-	-	-	-	-	
Other Expenses	-	12,500	-	7,500	(5,000)	-40%
Total Expenses	164,480	185,450	164,897	192,700	7,250	4%
Surplus (Deficit) before Other Capital Contributions	(137,275)	(161,450)	(128,196)	(172,780)	(11,330)	7%
Capital Grants and Other Contributions	-	-	-	-	-	
Surplus (Deficit) of Revenues over Expenses	(137,275)	(161,450)	(128,196)	(172,780)	(11,330)	7%
Capital						
Capital Projects	-	-	-	-	-	
Amortization	-	-	-	-	-	
Debt Repayment	-	-	-	-	-	
Asset Renewal Contributions	-	-	-	-	-	
Transfers to/(from) Reserves	-	-	-	-	-	
Debt Issuance	-	-	-	-	-	
Support Through Taxation, Grants	137,275	161,450	128,196	172,780	11,330	7%



Public Works

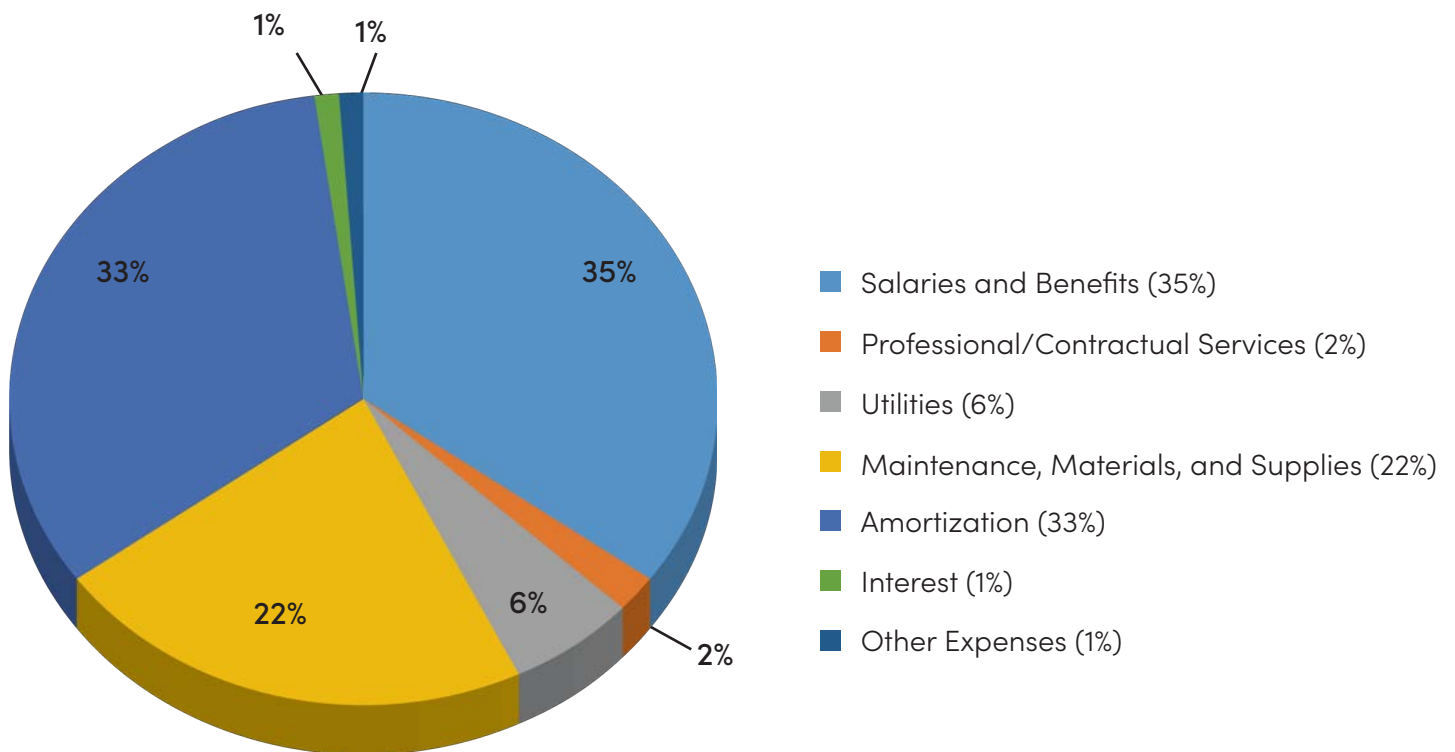
Includes:

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

Description

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

Figure 4.9



Public Works- 2021 Strategic Areas

Goal	Objective	Actions	Progress
Safe, Healthy and Vibrant Community	Residents feel safer within the community.	Expand street and pathway lighting throughout the Town to provide adequate lighting coverage.	The 2021 Capital Program includes replacing streetlights where necessary to improve lighting of streets and pathways. The Town will also install a second solar pedestrian crosswalk near the Serbu Ball Park to provide a safe crossing for pedestrians across Gregory Avenue.
Responsive and Progressive	Maintain and replace assets when they reach the end of their useful engineered life.	Develop asset management policy and framework, engage in staff training initiative, renew inventory of assets and determine asset replacement cycle.	The Town has completed an asset management policy and framework in 2020 and will be completing an asset management inventory and long-term asset renewal strategy in 2021.
Operational Excellence	Minimize productive time lost because of workplace injuries.	Review and refine current workplace safety standards and practices.	A new Occupational Health & Safety Committee has been established. Once a project is started, procedures and safety concerns are reviewed. New staff receives training which is reviewed regularly and improved. All Public Works required safety certificates will be reviewed.



Figure 4.10

Public Works	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	7.50	7.50	7.50	7.83	0.33	4%
Operating						
<u>Revenues</u>						
Fees and Charges	-	-	-	3,250	3,250	
Tangible Capital Asset Sales - Gain	7,136	11,900	23,974	43,000	31,100	261%
Land Sales - Gain	-	-	-	-	-	
Investment Income and Commissions	-	-	-	-	-	
Other Revenue	1,819	1,325	16,326	901	(425)	-32%
Conditional Grants	7,742	7,747	11,886	7,747	-	0%
Total Revenues	16,697	20,972	52,186	54,898	33,925	162%
<u>Expenses</u>						
Salaries and Benefits	347,389	412,399	382,182	420,981	8,582	2%
Professional/Contractual Services	15,872	24,120	18,586	23,166	(954)	-4%
Utilities	56,696	68,436	59,758	70,536	2,100	3%
Maintenance, Materials, and Supplies	215,839	257,921	144,617	263,100	5,179	2%
Grants and Contributions	-	-	-	-	-	
Amortization	276,787	332,155	328,491	389,232	57,077	17%
Interest	-	-	-	9,221	9,221	
Allowance for Uncollectibles	-	-	-	-	-	
Other Expenses	1,344	5,350	1,862	8,350	3,000	56%
Total Expenses	913,926	1,100,381	935,497	1,184,585	84,204	8%
Surplus (Deficit) before Other Capital Contributions	(897,229)	(1,079,409)	(883,311)	(1,129,687)	(50,279)	5%
Capital Grants and Other Contributions	403,483	341,821	201,880	1,123,056	781,235	229%
Surplus (Deficit) of Revenues over Expenses	(493,745)	(737,587)	(681,431)	(6,631)	730,957	-99%
Capital						
Capital Projects	427,818	509,671	360,630	2,577,434	2,067,763	
Amortization	(276,787)	(332,155)	(328,491)	(389,232)	(57,077)	17%
Debt Repayment	-	-	-	13,825	13,825	
Asset Renewal Contributions	124,554	149,470	147,821	175,154	25,684	17%
Transfers to/(from) Reserves	-	(321,871)	(195,618)	(120,500)	201,371	-63%
Debt Issuance	-	-	-	(1,412,780)	(1,412,780)	
Support Through Taxation, Grants	769,330	742,702	665,772	850,533	107,831	15%





Environmental Services

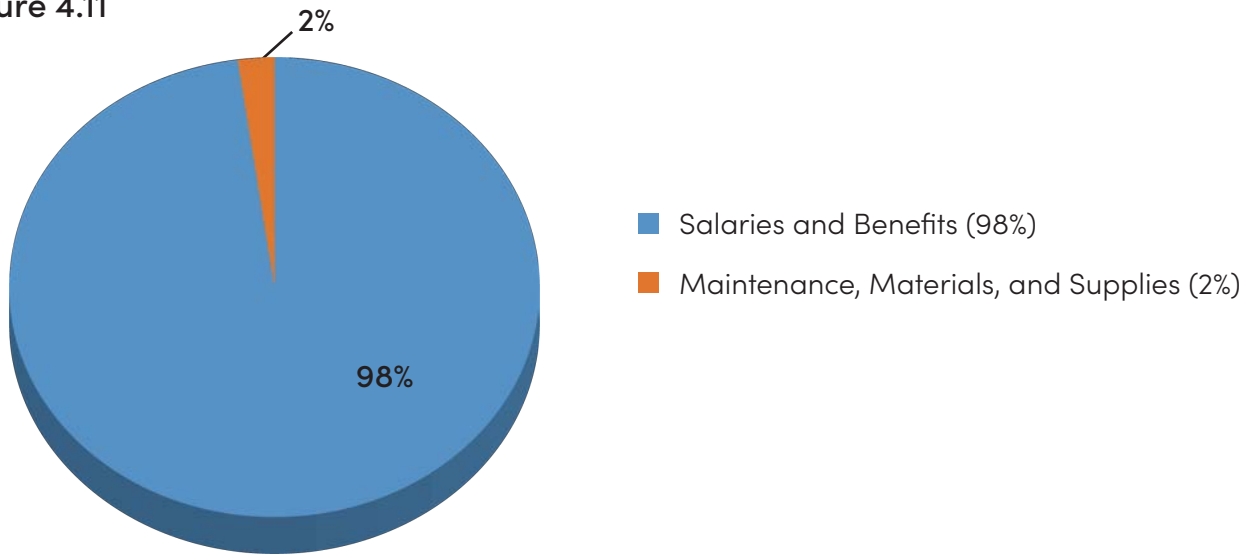
Includes:

- Waste Collection
- Recycling Services
- Clean-Up Bins
- Pest Control
- Weed Control
- Yard Refuse Pickup

Description

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

Figure 4.11



Environmental Services - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Safe, healthy and vibrant community	Protect and enhance the environment.	Expand refuse and recycling throughout the community by increasing the number of refuse and recycling containers.	The Town continues to identify and budget for additional containers in the community to help keep the community clean and provide convenient access waste containers.
	Protect and enhance the environment.	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.

Figure 4.12

Environment Services	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	-	-	-	-	-	-
Operating						
Revenues						
Fees and Charges	3,527	5,236	6,561	5,236	-	0%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	27,578	32,148	39,886	32,148	-	0%
Total Revenues	31,104	37,384	46,447	37,384	-	0%
Expenses						
Salaries and Benefits	-	-	-	-	-	-
Professional/Contractual Services	258,743	287,700	256,454	270,378	(17,322)	-6%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	4,027	6,000	6,938	4,000	(2,000)	-33%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	641	600	529	600	-	0%
Total Expenses	263,411	294,300	263,921	274,978	(19,322)	-7%
Surplus (Deficit) before Other Capital Contributions	(232,306)	(256,916)	(217,474)	(237,594)	19,322	-8%
Capital Grants and Other Contributions	-	-	-	-	-	-
Surplus (Deficit) of Revenues over Expenses	(232,306)	(256,916)	(217,474)	(237,594)	19,322	-8%
Capital						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
Support Through Taxation, Grants	232,306	256,916	217,474	237,594	(19,322)	-8%



Recreation and Cultural Services

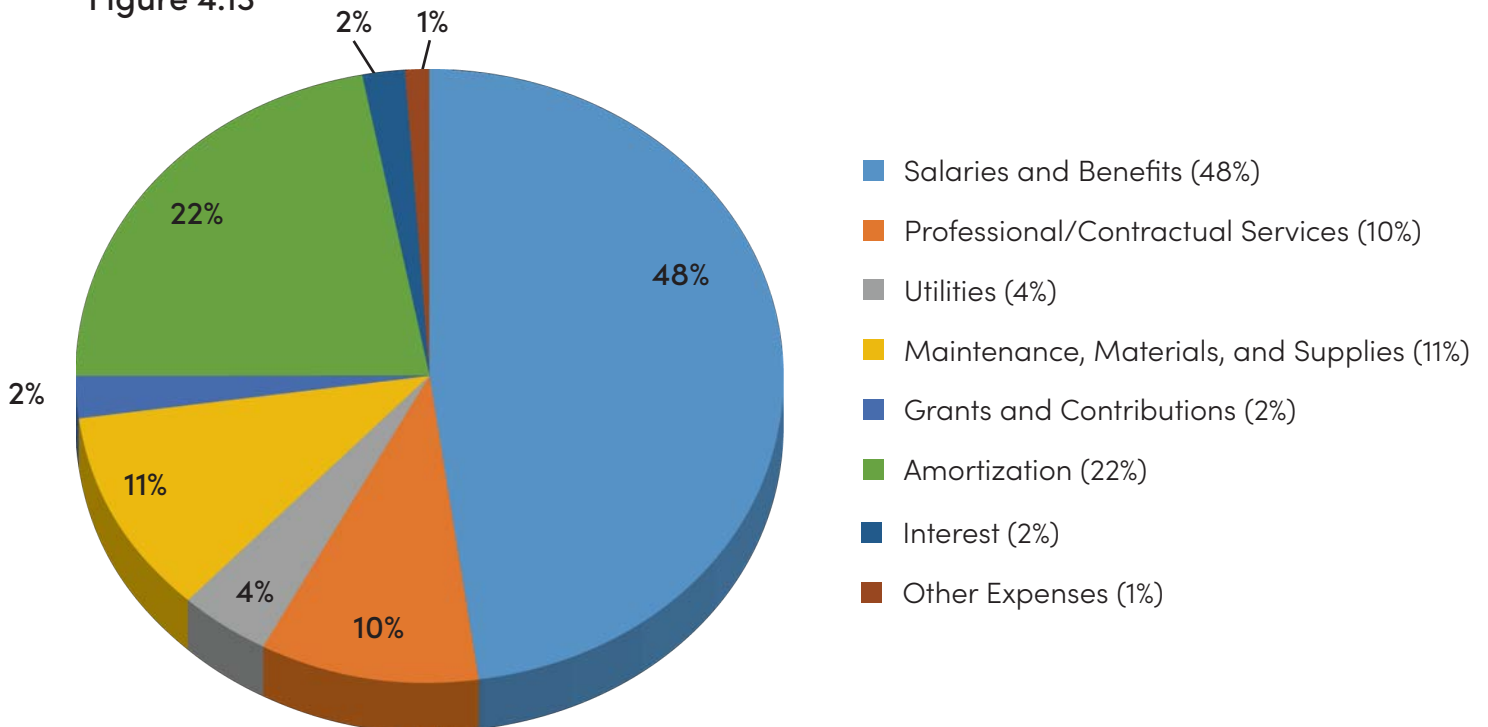
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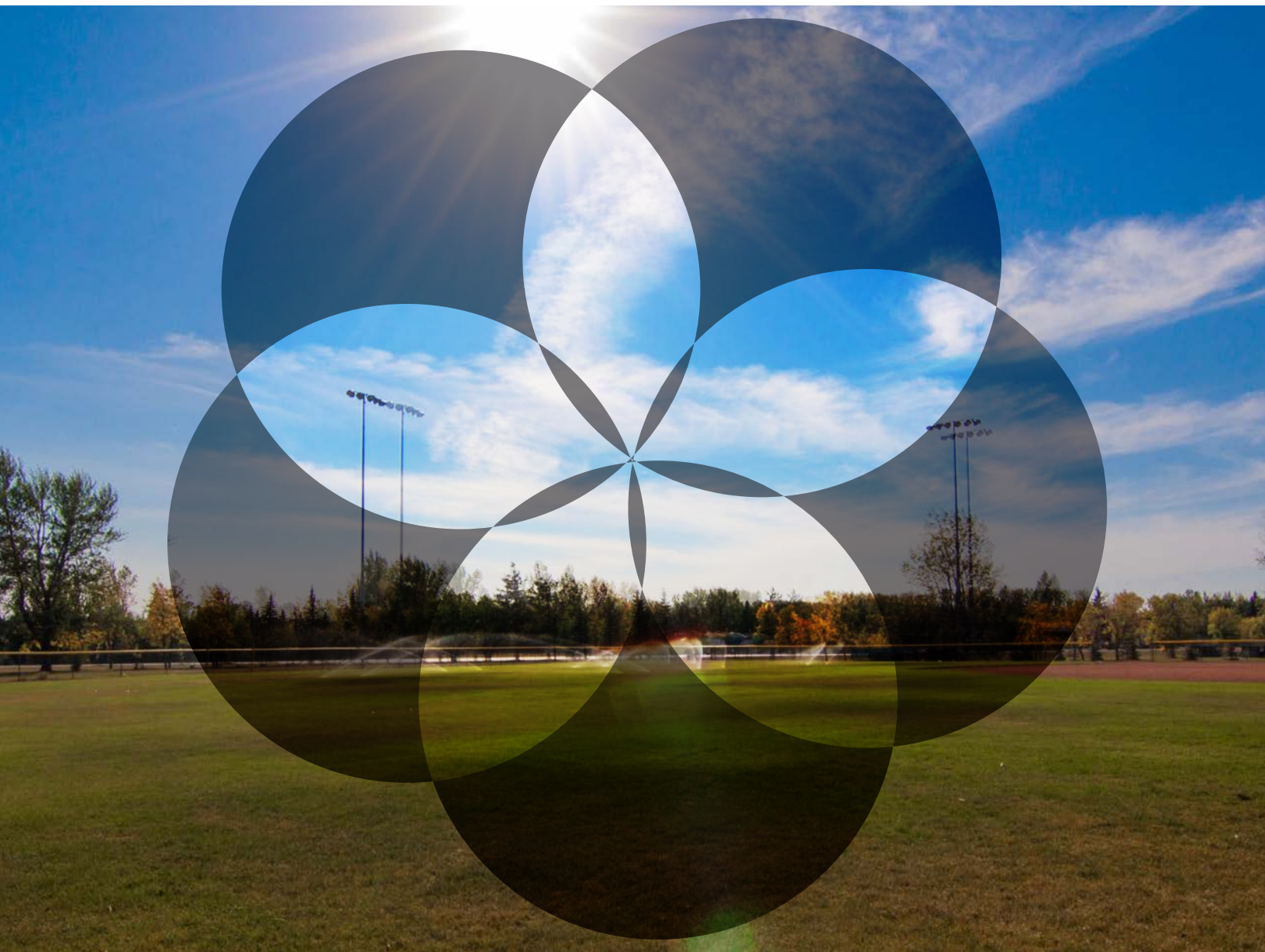
- Indoor Facilities
- Parks and Outdoor Facilities
- Youth Engagement Committee
- White City Museum
- Activity Events and Programs
- Recreation Administration

Description

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

Figure 4.13





Recreation and Cultural Services - 2021 Strategic Areas

Goal	Objective	Actions	Progress
Responsible and Balanced Growth	Provide more housing options and recreational and environmental amenities for residents.	Develop requirements and standards for parks and green spaces in all new developments.	During 2021, the Town will finalize the details for new parks and green spaces and ensure consistency between the Recreation Master Plan and Development Standards. While no budget has been allocated for 2021 the ongoing work will continue.
Safe, Healthy and Vibrant Community	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.	During 2021, the Town will create a Recreation Master Plan for the community.

Figure 4.14

Recreation and Cultural Services	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	3.58	3.58	3.83	3.67	0.09	3%
Operating						
Revenues						
Fees and Charges	91,639	94,256	28,713	53,860	(40,396)	-43%
Tangible Capital Asset Sales - Gain	(65,324)	-	5,046	-	-	
Land Sales - Gain	-	-	-	-	-	
Investment Income and Commissions	-	-	-	-	-	
Other Revenue	-	-	-	-	-	
Conditional Grants	75,435	72,054	33,100	50,740	(21,314)	-30%
Total Revenues	101,750	166,310	66,859	104,600	(61,710)	-37%
Expenses						
Salaries and Benefits	335,795	362,469	357,280	399,874	37,404	10%
Professional/Contractual Services	102,060	122,080	95,448	85,554	(36,526)	-30%
Utilities	24,333	30,171	24,239	30,891	720	2%
Maintenance, Materials, and Supplies	70,441	107,649	66,974	88,153	(19,496)	-18%
Grants and Contributions	17,439	36,000	29,698	19,000	(17,000)	-47%
Amortization	119,708	178,075	171,890	183,890	5,815	3%
Interest	-	-	-	18,531	18,531	
Allowance for Uncollectibles	-	-	-	-	-	
Other Expenses	4,262	7,880	270	5,000	(2,880)	-37%
Total Expenses	674,038	844,325	745,799	830,893	(13,432)	-2%
Surplus (Deficit) before Other Capital Contributions	(572,288)	(678,015)	(678,940)	(726,293)	(48,278)	7%
Capital Grants and Other Contributions	151,256	1,698,993	1,024,877	376,142	(1,322,851)	-78%
Surplus (Deficit) of Revenues over Expenses	(421,032)	1,020,978	345,937	(350,152)	(1,371,130)	-134%
Capital						
Capital Projects	382,205	3,392,528	1,270,653	1,895,891	(1,496,637)	-44%
Amortization	(119,708)	(178,075)	(171,890)	(183,890)	(5,815)	3%
Debt Repayment	-	-	-	17,025	17,025	
Asset Renewal Contributions	53,869	80,134	77,351	82,751	2,617	3%
Transfers to/(from) Reserves	-	(22,000)	(24,929)	(210,000)	(188,000)	855%
Debt Issuance	-	(1,594,535)	-	(1,260,476)	334,059	-21%
Support Through Taxation, Grants	737,398	657,074	805,247	691,452	34,379	5%





Utility Services

Includes:

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

Description

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

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

Figure 5.1

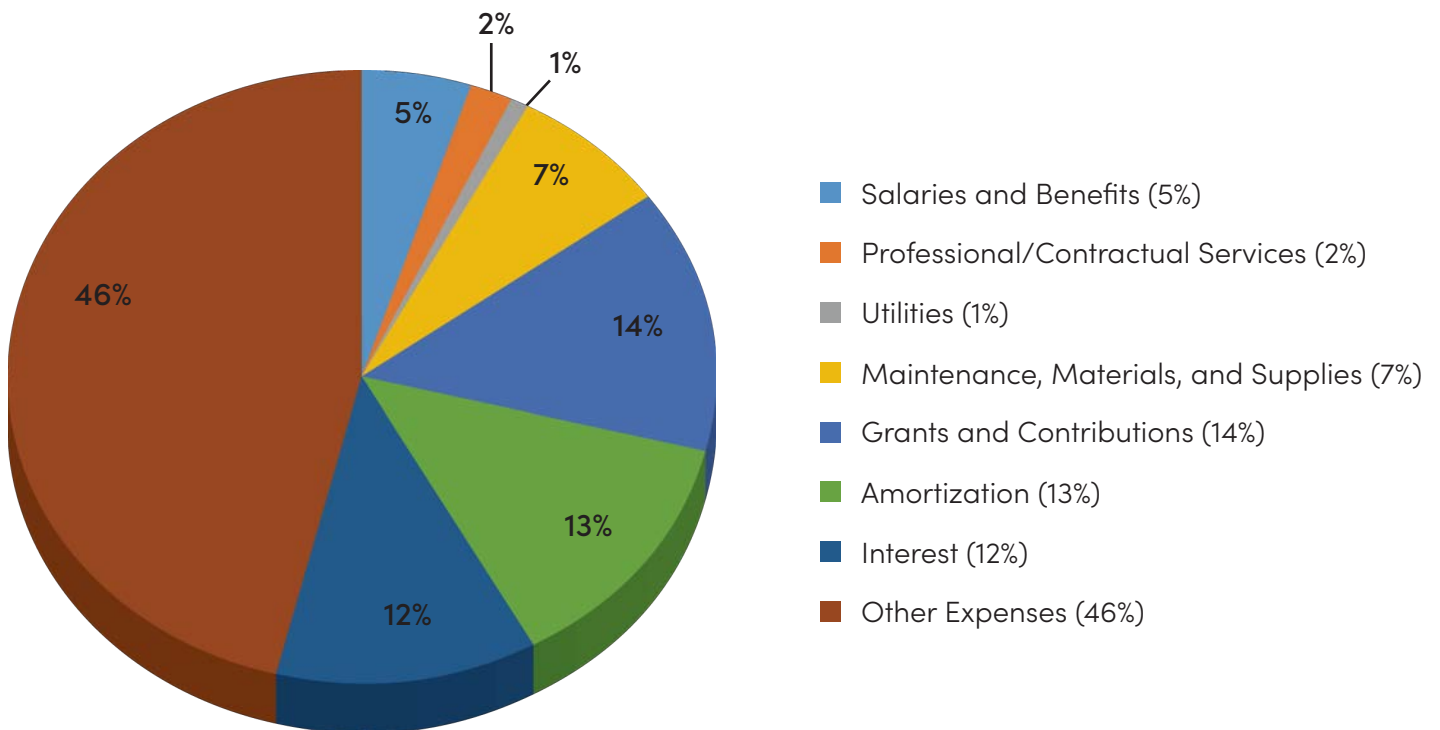


Figure 5.2

Utility Services	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
FTEs	-	-	-	-	-	-
Operating						
Revenues						
Fees and Charges	2,066,919	2,325,281	2,243,273	2,559,417	234,135	10%
Tangible Capital Asset Sales - Gain	1,500	-	-	-	-	
Land Sales - Gain	-	-	-	-	-	
Investment Income and Commissions	-	-	-	-	-	
Other Revenue	-	-	-	-	-	
Conditional Grants	877,665	183,095	143,095	124,210	(58,885)	-32%
Total Revenues	2,946,084	2,508,376	2,386,368	2,683,627	175,251	7%
Expenses						
Salaries and Benefits	185,027	192,137	176,807	130,837	(61,300)	-32%
Professional/Contractual Services	118,926	126,299	128,821	47,608	(78,691)	-62%
Utilities	21,356	24,984	18,564	22,665	(2,319)	-9%
Maintenance, Materials, and Supplies	88,392	130,700	130,142	164,500	33,800	26%
Grants and Contributions	339,550	213,350	250,000	326,673	113,323	53%
Amortization	301,246	315,683	315,728	320,045	4,362	1%
Interest	261,705	309,622	282,039	292,599	(17,023)	-5%
Allowance for Uncollectibles	-	-	-	-	-	
Other Expenses	1,278,182	1,072,942	1,238,685	1,104,646	31,705	3%
Total Expenses	2,594,385	2,385,717	2,540,786	2,409,573	23,856	1%
Surplus (Deficit) before Other Capital Contributions	351,699	122,659	(154,418)	274,054	151,394	123%
Capital Grants and Other Contributions	-	695,077	695,077	-	(695,077)	-100%
Surplus (Deficit) of Revenues over Expenses	351,699	817,736	540,659	274,054	(543,683)	-66%
Capital						
Capital Projects	3,448,913	212,023	382,172	53,500	(158,523)	-75%
Amortization	(301,246)	(315,683)	(315,728)	(320,045)	(4,362)	1%
Debt Repayment	499,985	662,000	662,000	684,700	22,700	3%
Asset Renewal Contributions	141,600	303,913	-	-	(303,913)	-100%
Transfers to/(from) Reserves	364,719	(185,628)	(145,654)	(117,278)	68,350	-37%
Debt Issuance	(3,880,000)	-	-	-	-	
Utility Services Surplus/(Deficit)	77,728	141,111	(42,131)	(26,823)	(167,934)	-119%

Revenue

Taxation

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

The services provided by the Town are funded 44% through property taxes, 34% through capital grants and other contributions, 11% through unconditional revenue, 10% through service fees and other operating revenues and 1% through other conditional grants. Since the majority of operations are funded through tax dollars, to ensure that the current services continue to be provided, tax increases typically keep pace with inflation or are even less than the increased cost of maintaining services. New programs and services are funded by the rationalization of existing programs and services, the increase in property assessment as a result of growth or a property tax increase. This creates challenges as the Town attempts to balance the increasing costs of providing services with keeping property taxes affordable.

2021 Property Tax Increase

The 2021 Annual Budget balances the desire for maintaining services with fiscal restraint to ensure affordable property taxes and high-quality programs and services. For 2021, the Town's priorities relate to maintaining status quo with maintenance of existing infrastructure, maintaining current recreation programs and services, ensuring responsible and managed growth and maintaining existing services, such as snow removal and parks maintenance.

In 2021 there will be a revaluation of property tax assessments. This revaluation is completed by Saskatchewan Assessment Management Agency (SAMA) with assessed values updated to reflect a new base date of January 1, 2019 (SAMA, 2020). A revaluation is completed on a four-year cycle with the previous revaluation completed in 2017. Preliminary trend information for 2021 shows a decrease in residential property assessments and increases in agriculture and commercial assessments. As the Town is significantly in the residential property tax class, an increase in the mill rate is needed to offset the decrease in property assessment values to raise the same dollar value of taxes for the municipality. As such, the 2021 Annual Budget will increase the mill rate from 3.389 mills to 3.719 and the base tax from \$950 to \$990 for developed properties and \$680 to \$710 for undeveloped properties. After adjusting for the decrease in the Town's total assessed value, the total percentage tax increase for 2021 will be 2.86%.

Municipal Revenue Sharing Grant

The Government of Saskatchewan provides an annual grant to municipalities that is a portion of revenues generated by the Provincial Sales Tax (PST). The program distributes the funds to municipalities based on a formula. This is an unconditional grant with no restrictions on spending. In 2021, the Town anticipates receiving a Revenue Sharing Grant of \$703.6K, the same as 2020, although the actual rates are not known at this time and will be announced with the 2021-22 Provincial Budget in the spring.

Capital Grants and Other Contributions

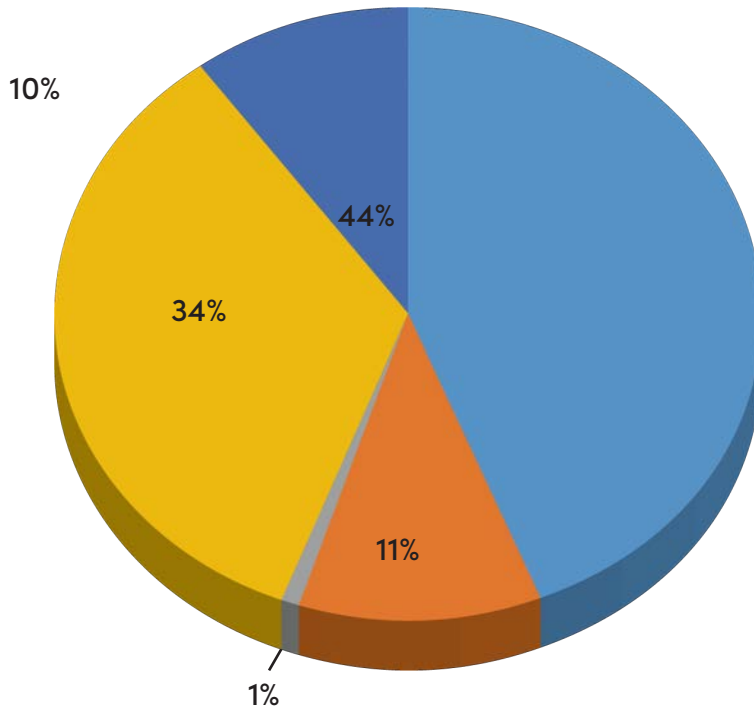
A portion of the Town's 2021 Capital Program is funded by grants and contributions from other stakeholders. These grants include conditions where the funds must be spent on approved capital expenditures and the project must be completed by a specific point in time. In 2020, the Town received the Municipal Economic Enhancement Program (MEEP) grant funding from the Government of Saskatchewan. This funding was provided to municipalities to support investments in infrastructure to stimulate economic recovery. As this funding was not fully spent in 2020, a portion of the grant was carried forward to 2021 to support infrastructure including splash park renovations and Phase II of the Betteridge Road project. The Town also anticipates receiving the Federal Gas Tax Fund grant in 2021. These funds are allocated to municipalities on a per capita basis, based on Census figures. In 2021 the Town plans to allocate this funding towards the multi-use pathway network improvement project.

Fees, Licenses, and Fines

The Town generates a portion of its revenue from fees, licenses, and fines. It is expected that in 2021 this will be 10% of revenue providing services to the Town. This is down from the 13% included in the 2020 budget as it is predicted that COVID-19 will continue to have an effect on the community, largely through recreation. Fees charged by the Town are set in Bylaw No. 624-18, The Fee Bylaw, approved by council (see Budget Assumptions) and include items such as Community Centre rentals, building permits, business licenses, and fire inspection fees.

Figure 6.1

REVENUE PROVIDING SERVICES TO THE TOWN



- Taxation (44%)
- Unconditional Revenue (11%)
- Conditional Grants (1%)
- Capital Grants and Other Contributions (34%)
- Fees, Licenses, & Fines and Other Revenue (10%)

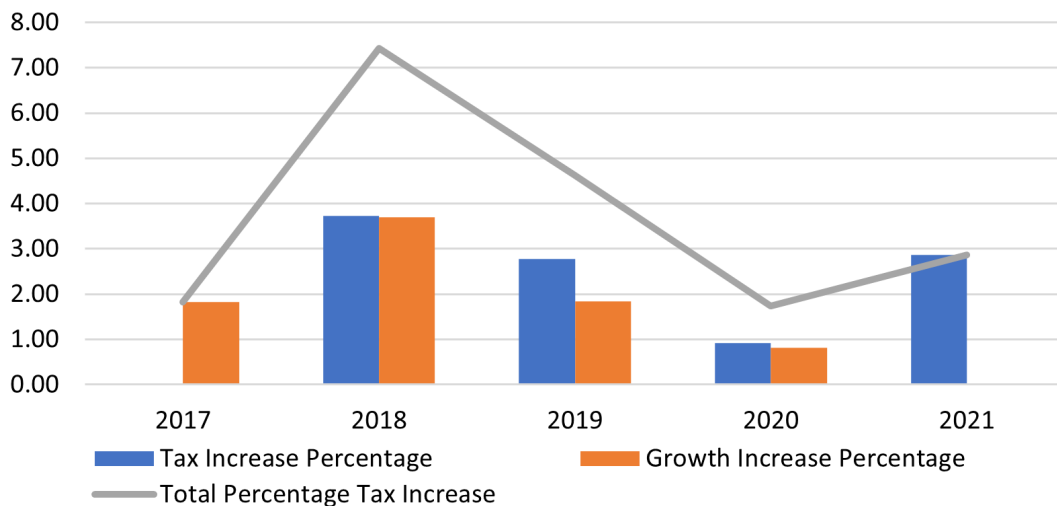
Figure 6.2

Taxation and Unconditional Revenue	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	Budget to Budget Variance Increase/(Decrease) %Variance	
Gross Municipal Taxes	3,041,208	3,293,787	3,237,777	3,330,288	36,501	1%
Discounts	(422,053)	(444,660)	(469,400)	(437,600)	7,060	-2%
Abatement	(261)	-	-	-	-	
Penalties on Taxes	36,940	34,580	17,058	29,200	(5,380)	-16%
Grant in Lieu Payments	1,804	1,904	1,878	1,927	23	1%
Total Taxation	2,657,637	2,885,611	2,787,313	2,923,815	38,204	1%
Unconditional Grants	616,426	634,342	845,491	746,623	112,281	18%
Total Taxes and Unconditional Revenue	3,274,063	3,519,953	3,632,804	3,670,438	150,485	4%

Figure 6.3

Change in Taxation							
Year	Assessment	Mill Rate	Undeveloped Base Rate	Undeveloped Properties	Developed Base Rate	Developed Properties	Gross Municipal Taxes
2020 Actual	602,556,035	3.389	680	50	950	1,224	3,237,777
2021 Budget	559,578,876	3.719	710	40	990	1,234	3,330,288
Increase (Decrease)	(42,977,159)	0.330	30	(10)	40	10	92,511

Percentage Tax Increases - 2017 to 2021



*Note: 2017 and 2021 are reassessment years

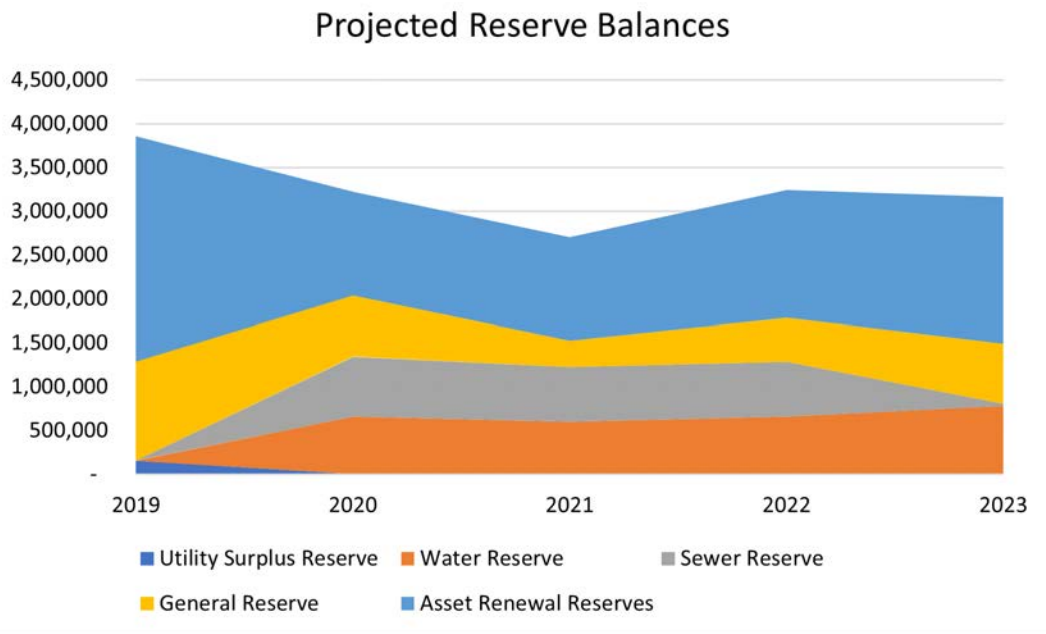
Reserves

The 2021 Annual Budget proposes a decrease in total reserves of 16%. This decrease is largely due to a significant decline in the general reserve, which is affected by an increase in internal borrowing. The utility surplus and the utility asset renewal reserves were transferred to separate water and sewer reserves in 2020 on the recommendation by CORVUS Business Advisors in the utility rate review that was completed for the Town. Asset renewal reserves will see a slight decrease with the use of these reserves to fund a number of 2021 capital projects including splash park renovations, a new 3-ton truck, Kingsmere pathway restoration and a portion of the firehall expansion. These projected reserve balances do not include development levy balances.

Figure 7.1

Schedule of Projected Reserve Balances					
	2019	2020	2021	2022	2023
General Reserves	1,137,183	695,696	306,586	505,045	704,255
Utility Surplus Reserve	152,619	-	-	-	-
Water Reserve	-	656,717	598,056	660,828	779,417
Sewer Reserve	-	685,591	626,974	624,352	22,533
Asset Renewal Reserves	2,569,000	1,185,114	1,176,404	1,486,883	1,767,363
Total Reserves	3,858,802	3,223,117	2,708,019	3,277,108	3,273,569

Figure 7.2



General Reserves

General Reserves are like a personal savings account. They can be used to manage unexpected expenditures or emergencies, such as the storm damage from 2014. General Reserves can also be used to finance asset purchases or be borrowed against to cover short term payments such as the WCRM158 Wastewater connection fees. The following schedule provides a breakdown of the General Reserve activities along with projections through to 2023. The increase in internal borrowing in 2021 relates to the last payment on the wastewater authority debenture. Repayment will continue through to 2023 with the collection of connection fees and development levies.

Figure 7.3

General Reserves					
	2019	2020	2021	2022	2023
Opening Balance	1,093,086	1,137,183	695,696	306,586	505,045
Internal Borrowing	-	(489,900)	(474,700)	-	-
Repayment of Internal Borrowing	-	40,613	81,038	193,816	194,474
Operating Surplus/(Deficit)	44,097	7,800	4,552	4,643	4,736
Closing Balance	1,137,183	695,696	306,586	505,045	704,255

Internal Borrowing

Internal borrowing is used to fund capital or other projects from reserves rather than borrowing from the bank. The primary use of internal borrowing has been to upfront the funds provided to the WCRM158 Wastewater Management Authority (WMA) for the Wastewater Treatment Plant. This borrowing will be paid back through development levies charged on all new developments. The Internal Borrowing Activities Schedule in Figure 7.4 provides detailed information on projects that utilized internal borrowing and the corresponding repayment plan. In 2021 it is proposed internal borrowing will remain similar to 2020 activities with a small increase and minimal repayment.

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

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

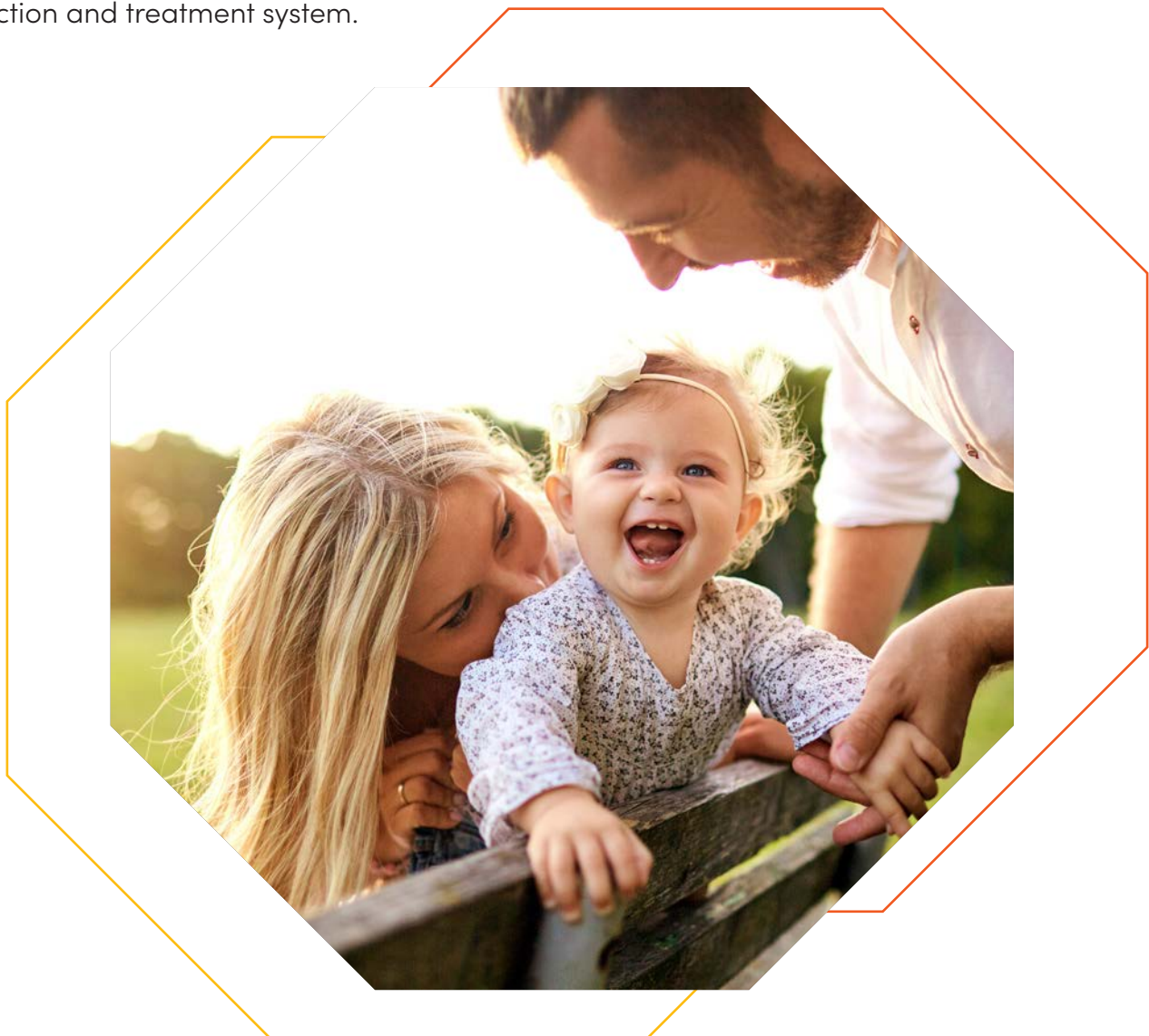


Figure 7.4

Internal Borrowing Activities						
	2019	2020	2021	2022	2023	Total
SaskWater Payment	(350,000)					
-Connection Fees - SaskWater	-					
Development Levies - Water	-					
Repayment/(Increase)	(350,000)	-	-	-	-	(1,136,750)
WWA - Lagoon Upgrade Debenture Payment	(489,900)	(489,900)	(474,700)	-	-	
-Connection Fees - WWA	720,115	-	-	10,362	-	
-Development Levies - Sewer	-	-	-	-	-	
Repayment/(Increase)	230,215	(489,900)	(474,700)	10,362	-	(1,494,848)
WWA - WWTF Debenture	(137,550)	(137,550)	(137,200)	(138,300)	(137,550)	
-Connection Fees - WWA	137,550					
Development Levies - Sewer	-	-	-	-	-	
Repayment/(Increase)	-	-	-	-	-	-
Water Distribution Upgrade	-	-	-	-	-	
-Development Levies - Water	10,000	20,000	20,000	100,000	100,000	
Repayment/(Increase)	10,000	20,000	20,000	100,000	100,000	(29,200)
Water Distribution Pump Upgrade	-	-	-	-	-	
-Development Levies - Water	10,000	10,000	50,000	57,500	80,000	
Repayment/(Increase)	10,000	10,000	50,000	57,500	80,000	-
McKenzie Pointe Fence	-	-	-	-	-	
-Local Improvement	10,205	10,613	11,038	11,479		
Repayment/(Increase)	10,205	10,613	11,038	11,479	-	-
2011 Kubota Mower	(29,677)	-				
Transfer from Taxes	-			5,935	5,935	
Repayment/(Increase)	(29,677)	-	-	5,935	5,935	(17,806)
Pathway Lighting Upgrades	(9,418)					
Pathway Restoration (Federal)	(33,277)					
Transfer from Taxes				8,539	8,539	
Repayment/(Increase)	(42,695)	-	-	8,539	8,539	(25,617)
Total (Increase in Internal Borrowing)	(422,372)	(489,900)	(474,700)	-	-	(3,646,155)
Total Repayment of Internal Borrowing	260,420	40,613	81,038	193,816	194,474	941,933

Asset Renewal Reserves

The Town follows best practices to ensure there are sufficient funds available to replace major assets when they reach the end of their useful life. Much of the infrastructure, such as water and sewer distribution and collection lines, is less than 15 years old.

In 2012, the Town created a policy to set aside funds every year for the replacement of current assets, these funds are placed into an asset renewal reserve. The Town uses amortization as an approximation for what it should be setting aside every year. To ease the tax burden of this policy, council set the asset renewal rate at 40% of amortization. However, in 2014 the asset renewal rate for all water and sewer assets was increased to 100% and this adjustment was fully incorporated into the water and sewer rates. The asset renewal rate was increased to 45% for the Town's general assets in 2016. In 2020 the utility services asset renewal reserves were transferred to separate water and sewer reserves on the recommendation during the utility rate review.

As the Town completes its Asset Renewal Framework, policy and inventory, the renewal rates will be reviewed and adjusted to ensure there is an appropriate asset renewal reserve in place for the Town.

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

Figure 7.5

Schedule: Asset Renewal Reserves					
	2019	2020	2021	2022	2023
General Governance	95,800	120,500	119,169	148,323	177,477
Contributions	24,700	28,254	29,154	29,154	29,154
Withdrawals	-	(29,585)	-	-	-
Closing Balance	120,500	119,169	148,323	177,477	206,632
Fire Services	165,000	199,100	234,521	119,942	155,363
Contributions	34,100	35,421	35,421	35,421	35,421
Withdrawals	-	-	(150,000)	-	-
Closing Balance	199,100	234,521	119,942	155,363	190,783
Public Works	459,100	578,300	530,503	585,157	748,311
Contributions	119,200	147,821	175,154	175,154	175,154
Withdrawals	-	(195,618)	(120,500)	(12,000)	(42,000)
Closing Balance	578,300	530,503	585,157	748,311	881,465
Recreation Services	194,600	248,500	300,922	322,982	405,733
Contributions	53,900	77,351	82,751	82,751	82,751
Withdrawals	-	(24,929)	(60,690)	-	-
Closing Balance	248,500	300,922	322,982	405,733	488,483
Utility Services	1,281,000	1,422,600	-	-	-
Contributions	141,600	-	-	-	-
Withdrawals	-	-	-	-	-
Transfer to Water Reserve	-	(711,300)	-	-	-
Transfer to Sewer Reserve	-	(711,300)	-	-	-
Closing Balance	1,422,600	-	-	-	-
Total Reserve Balance	2,569,000	1,185,114	1,176,404	1,486,883	1,767,363

Utility Reserves

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

The Utility Surplus Reserve table in Figure 7.6 explains the transfer to the water and sewer reserves. The water and sewer reserves were set up to align with the water and sewer fees and capital expenditures. Contributions are made to these reserves to help fund future capital expenditures. These reserves include transfers of the Utility Services Asset Renewal Reserve which is moved over in 2020.



Figure 7.6

Utility Surplus Reserve					
	2019	2020	2021	2022	2023
Opening Balance	166,090	152,619	-	-	-
Contributions	1,706				
Withdrawals					
-Water Meter Upgrades	(8,154)				
-Water Meter Reading Towers	(7,023)				
Transfer to Water Reserve		(76,310)			
Transfer to Sewer Reserve		(76,310)			
Closing Balance	152,619	-	-	-	-

Figure 7.7

Water Reserve					
	2019	2020	2021	2022	2023
Opening Balance	-	-	656,717	598,056	660,828
Transfer from Utility Surplus Reserve and Asset Renewal Reserve		787,610			
Contributions				62,772	118,589
Withdrawals		(93,090)	(8,161)		
-Water Meter Upgrades		(26,673)	(19,500)		
-Water Meter Reading Towers/MRX Reader		(11,130)			
-WTP Pump Replacement			(31,000)		
Closing Balance	-	656,717	598,056	660,828	779,417

Figure 7.8

Sewer Reserve					
	2019	2020	2021	2022	2023
Opening Balance	-	-	685,591	626,974	624,352
Transfer from Utility Surplus Reserve and Asset Renewal Reserve		787,610			
Contributions			39,875	73,259	103,245
Withdrawals		(25,891)			
-Sewer Lifecycle and Maintenance					(657,937)
-Back-Up Generator SPS #6			(22,500)		
-SPS Project Loan Repayment		(76,128)	(75,992)	(75,881)	(47,126)
Closing Balance	-	685,591	626,974	624,352	22,533

Development Levy and Connection Fees

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

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

The 2021 Annual Budget proposes to include a net decrease of development levies of \$1.0M. The medium-range forecast to 2023 includes a small increase of \$631.0K from 2021 to 2023 in development levies. As the Town continues to grow, some of the infrastructure costs will need to be paid upfront by the Town for future developments. As a result, you can see in Figure 8.1 that in 2021 the development levies will be at negative \$4.4M. These costs will be recovered via future development levies. The development levies collected will be used to fund projects needed as a result of future growth. Projects will continue out past 2023 as the Town expects to grow and these current balances will be used for projects throughout the years to come.

Figures 8.2 to 8.13 identify the expected collections and withdrawals of development levies and connection fees until 2023.

Figure 8.1

Total Development Levies					
	2019	2020	2021	2022	2023
Opening Balance	1,711,405	(1,428,726)	(3,334,343)	(4,414,370)	(4,414,370)
Withdrawals	(3,157,245)	(1,912,618)	(2,802,921)		
Contribution	17,114	7,001	1,722,895		1,711,519
Closing Balance	(1,428,726)	(3,334,343)	(4,414,370)	(4,414,370)	(2,702,851)

Figure 8.2

Schedule of Development Levies - Storm					
	2019	2020	2021	2022	2023
Opening Balance	15,922	(68,331)	(69,014)	(186,236)	(186,236)
Withdrawals	(84,412)	(683)	(117,221)		
Contribution	159				135,653
Closing Balance	(68,331)	(69,014)	(186,236)	(186,236)	(50,583)

Figure 8.3

Schedule of Development Levies - Transportation					
	2019	2020	2021	2022	2023
Opening Balance	103,633	41,361	37,056	(1,412,231)	(1,412,231)
Withdrawals	(63,309)	(4,718)	(1,449,658)		
Contribution	1,036	414	371		579,802
Closing Balance	41,361	37,056	(1,412,231)	(1,412,231)	(832,429)

Figure 8.4

Schedule of Development Levies - Water					
	2019	2020	2021	2022	2023
Opening Balance	127,925	(2,060,458)	(2,146,416)	(2,059,246)	(2,059,246)
Withdrawals	(2,189,662)	(85,958)	(78,191)		
Contribution	1,279		165,361		809,547
Closing Balance	(2,060,458)	(2,146,416)	(2,059,246)	(2,059,246)	(1,249,698)

Figure 8.5

Schedule of Development Levies - Sanitary					
	2019	2020	2021	2022	2023
Opening Balance	794,593	242,356	244,780	268,055	268,055
Withdrawals	(560,183)				
Contribution	7,946	2,424	23,275		186,517
Closing Balance	242,356	244,780	268,055	268,055	454,572

Figure 8.6

Schedule of Development Levies - Recreation					
	2019	2020	2021	2022	2023
Opening Balance	669,332	416,346	(1,400,750)	(1,024,712)	(1,024,712)
Withdrawals	(259,679)	(1,821,259)	(1,157,850)		
Contribution	6,693	4,163	1,533,887		
Closing Balance	416,346	(1,400,750)	(1,024,712)	(1,024,712)	(1,024,712)

Figure 8.7

Schedule of Connection Fees - SaskWater					
	2019	2020	2021	2022	2023
Opening Balance	-	-	-	-	-
Withdrawals					
SaskWater Connection Fees					
Contribution					
Closing Balance	-	-	-	-	-

Figure 8.8

Schedule of Connection Fees - WasteWater					
	2019	2020	2021	2022	2023
Opening Balance	360,000	-	-	20,724	-
Withdrawals					
Connection fees due to WCRM158	(360,000)			(20,724)	
Contribution					
Connection Fees Collected by White City			20,724		186,517
Closing Balance	-	-	20,724	-	186,517

Figure 8.9

Schedule of WasteWater Authority Connection Fees Received					
	2019	2020	2021	2022	2023
Opening Balance	-	-	-	-	-
Withdrawals					
Revenue Recognized - WWA Connection Fees	(857,665)			(10,362)	
Contribution					
Connection Fees - half received from WCRM158	180,000			10,362	
RM of Edenwold	677,665				
Closing Balance	-	-	-	-	-

Figure 8.10

Schedule of Federal Gas Tax Deferred Revenue					
	2019	2020	2021	2022	2023
Opening Balance	-	-	244,262	-	518
Grant Funding Received		274,262	95,759	191,518	195,237
Funds Spent on Projects					
-Multi-Use Pathway Network Improvement		(30,000)	(75,615)	(191,000)	(145,000)
-Fire Hall Expansion			(115,096)		
-Splash Park Renovations			(149,310)		
Closing Balance	-	244,262	-	518	50,755

Figure 8.11

Schedule of Public Reserves Deferred Revenue					
	2019	2020	2021	2022	2023
Opening Balance	20,100	20,100	20,100	20,100	20,100
Withdrawals					
Contributions					
Closing Balance	20,100	20,100	20,100	20,100	20,100

Figure 8.12

Schedule of White Butte Fire Commission Deferred Revenue					
	2019	2020	2021	2022	2023
Opening Balance	56,036	56,036	1,036	1,036	1,036
Withdrawals					
Training Area		(25,000)			
Fire Hall Standby Generator		(30,000)			
Contribution					
Closing Balance	56,036	1,036	1,036	1,036	1,036

Figure 8.13

Schedule of Fire Department Fundraising Reserves					
	2019	2020	2021	2022	2023
Opening Balance	7,000	7,000	7,000	7,000	7,000
Withdrawals					
Contribution					
Closing Balance	7,000	7,000	7,000	7,000	7,000

Capital Plan

Asset management planning is an element the Town is focusing on as a long-term strategic approach. The 2021 Annual Budget proposes an \$87.3 million capital expenditure plan over the next five years addressing the Town's most critical capital needs with the renewal of aging infrastructure, updating of fleet vehicles and equipment, and investing in infrastructure to support future developments.

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

- 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.

The capital plan outlines a number of different projects proposed by each department, including Betteridge Road of \$9.1 million in multiple phases, Multi-Use Recreation Centre of \$48.0M in the next five years, and a raw water line twinning of \$2.6M currently proposed.

The 2021 Capital Program totals \$5.5 million. This includes Phase II of the Betteridge Road project, Stage 3 of the Multi-Use Recreation Centre, a potential fire hall expansion, splash park upgrades, and several equipment and pathway upgrades. Capital projects are identified by management at the start of the budget process. First the five-year capital plan is reviewed for need and timing of capital projects. Once the preliminary list of projects is gathered, management adds any additional items for proposal they feel are needed. Once the entire list of proposed capital projects for the year is consolidated, the items are reviewed and prioritized based on several criteria including funding availability, safety, condition of current asset if a replacement, and level of interest from the residents. The scaled and prioritized list is then presented to council for the final decision and approval.

Funding sources for the 2021 Capital Program include transfer from taxes, grants, reserves, contributions from other stakeholders, and debt upfront for development levies. The largest funding source is debt of \$2.7 million in 2021 to support future developments such as the Town Centre, and to continue to invest in growth. Grants of \$1.3 million are projected toward capital projects including Betteridge Road Phase II, splash park renovations, multi-use pathway network improvement, solar cross walk, and fire hall expansion. From the operating budget, a transfer of taxes of \$27.3K will support the 2021 Capital Program.

Figure 9.1

5 YEAR CAPITAL INVESTMENT BY TYPE

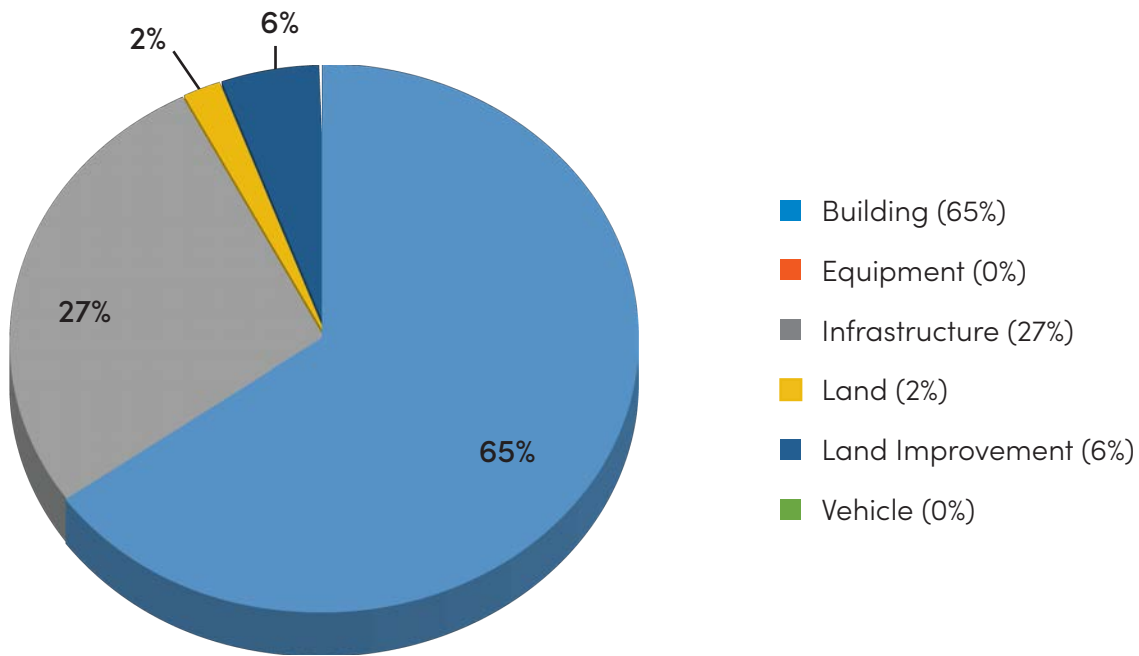


Figure 9.2

CAPITAL PROGRAM FUNDING SOURCES

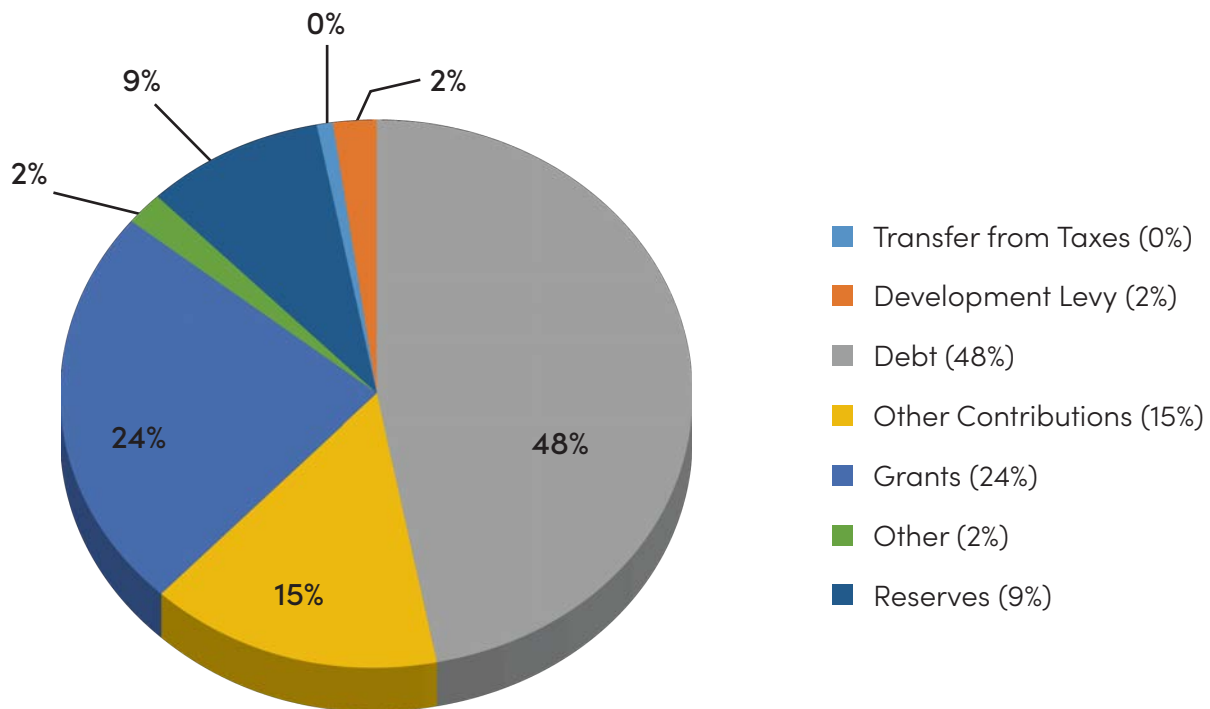


Figure 9.3

Capital Expenditures Plan					
Project Name	2021	2022	2023	2024	2025
Fire Hall Expansion	993,985				
Jaws of Life		35,000			
Water Safety Boat				15,000	
Fire Training Grounds		25,000	25,000	25,000	
Town Centre Office			5,000,000		
Digital Welcome Sign		100,000			
Community Safety Officer Vehicle		65,000			
Back-up Generator Sewage Pumping Station #6	22,500				
New LED Pathway Lighting		46,500			
Betteridge Road Project	2,095,620			3,500,000	3,500,000
Intersection - Hwy 48 and Gregory Avenue			360,000		
Pathway Restoration		28,000	60,000		
Road Repairs		100,000	100,000	100,000	100,000
Multi-Use Pathway Improvement Project	75,615	191,000	145,000	100,000	199,150
Kingsmere Pathway Restoration	50,000				
Additional Street Light Program	25,500	15,000	15,000	15,000	
Town Centre Lake Project	115,449		1,783,650	1,081,350	
3-Ton Truck 2013	110,500				
1-Ton Truck 2016			42,000		
Bower West Development Completion	43,000				
Water Meter Replacement Program	19,500				
Water Treatment Plant Pump Replacement	31,000				
Dentention Pond #1 Clean-up and Investigation		21,500			
Solar Cross Walk	12,000				
16 Ft. Double Axle Dump Trailer	14,000				
K-Connect Hitch and Power Unit 2020 Kubota ATV	12,000				
New Line Painter		12,000			
200 Square Meter Compound		10,000			
35 Ton Mini Excavator		50,000			
66 inch Kubota Snow Blower for 2020 Kubota	4,250				
Muti-Use Recreation Centre Stage 3	1,118,051				
Multi-Use Recreation Centre Stage 4		9,380,000			
Multi-Use Recreation Centre Phase 1			23,000,000	13,000,000	
Community Centre Upgrades		20,000			
Park Benches and Receptacles		15,000	15,000	15,000	15,000
Multi-Use Recreation Centre Land	477,840	1,071,805			
Serbu Park Score Board		15,000			
Conversation Areas		30,000		40,000	
John Deer HPX Diesel Utility Vehicle		25,000			
Fibre into Town Office Building	20,000				
Town Vehicle for Shared Administrative Purposes		15,000			
Batting Cage Netting and Posts		25,000			
PickleBall Court Upgrades			70,000		
Splash Park Pavilion			75,000		
Splash Park Upgrades	300,000				
Splash Park Play Structure			100,000		
New South Emerald Creek Play Structure		120,000			
Emerald Ridge Elementary School Sportsfield			105,000		
M8 450 mm Stormwater System for Town Centre - Storm		1,009,470			
W2 - Water Distribution System Upgrade - Phase 2 and 3				3,038,625	
W3 - Raw Water Line Twinning		2,756,000			
W4 - Treated Water Reservoir - Reservoir at Treatment Plant					5,000,000
Total	5,540,810	15,181,275	30,895,650	20,929,975	8,814,150

Carried Over Projects

Every year there are projects that are not fully completed due to time constraints or challenges during the year. The projects listed in Figure 9.4 are to be carried over to 2021 and completed during the year.

Figure 9.4

Schedule of Carried Over Projects						
Project	Department	Prior Amount Carried Over	2020 Budget	Amount Spent	Remaining Funds to General Reserves	Amount Carried Over to 2021
Software Implementation	General Governance	17,195				17,195
Fire Training Area	Fire Services	26,375		26,375		-
TransCanada Trail	Recreation	19,774				19,774
Outdoor Rink Park Pavilion	Recreation	226,591		100,879	125,711	-
Lift Station 1 Removal/ Lift Station 2 Upgrade	Utility Services	378,189		234,019	144,170	-
Additional Street Light Program	Public Works		5,500			5,500
Batting Cage Netting and Posts	Recreation		15,000			15,000
Total		668,124	20,500	361,273	269,882	57,469

Financing

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

Any municipality may utilize debt financing, subject to debt limits determined in one of two ways. *The Municipalities Act* provides the option to calculate a debt limit based on prior year own source revenues, or by applying to the Saskatchewan Municipal Board (SMB) to have their debt limit established. The Town has a debt limit that is established based on prior year own source revenues. In 2021 the Town's debt limit will be \$5.3M. Since the Town currently exceeds the debt limit, it must apply to the SMB to obtain approval for any future borrowing while over the legislated limit.

The gravity sewer project's phase 2 and 3 debt are funded through utility rates. This debenture will be retired in 2029. The WCRM158 Wastewater Management Authority debenture is funded through connection fees and 2021 is the last year of the term.

In 2018 the Town acquired a long-term loan of \$3.5M for the Town's portion of the working capital for the Wastewater Treatment Plant. This loan has a 20-year maturation period and will be repaid through connection fees collected from growth. This investment will improve the quality of treated wastewater and to expand capacity to allow for future growth.

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

As the Town continues to invest in growth and infrastructure to support future developments such as the Town Centre, the Town's overall debt will increase. The 2021 Annual Budget includes new debt issuance of \$2.7M, with debt repayments of \$0.7M. The debt issuance in 2021 is required to front-end costs for the purchase of land and Stage 3 of the Multi-Use Recreation Centre, and Phase II of the Betteridge Road project. Issuing this debt ensures that the needed infrastructure for new subdivisions and future facilities is in place while not impacting taxes or services. This debt will be repaid through the development levies from developments that will benefit from these projects. At the end of 2021, the total outstanding debt balance will reach approximately \$10.4M. The impact to operations from borrowing costs in 2021 is \$312.8K of interest payments. Principal and interest payments will decrease in 2022 due to a sewer debenture reaching full term and ending in 2021.

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

- \$2.8M for the twinning of the raw water supply line to the Water Treatment Facility. This will complete Phase 3 of the water treatment upgrades and increase the daily water treatment capacity to 3,735 m³;
- \$1.0M for the stormwater system for the Town Centre. This investment will facilitate the growth of the Town Centre; and
- \$5.0M for a potential municipal office in the Town Centre. As the Town continues to grow, so does the administration to be able to provide services to the community. As administration outgrows the current office, a new building may be required in several years. This investment would begin in 2023 or later.

Figure 10.1 outlines the Town's repayment obligations by source project. The debt payments in Figure 10.2 outlines the total principal and interest portion while Figure 10.3, the interest payments table, shows the interest cost to the Town.

Figure 10.1

Outstanding Debt Balance								
	Fund	2019	2020	2021	2022	2023	2024	2025
Gravity Sewer - Phase 2 and 3	Utility Services	723,300	666,200	606,100	543,000	476,600	406,800	333,400
WWA Debenture	Utility Services	934,600	474,700					
WWA - Wastewater Treatment Facility	Utility Services	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,338,000	3,169,000
Betteridge Road/Trunk Main Extensions	Utility Services	2,730,000	2,653,307	2,549,173	2,441,521	2,330,351	2,216,366	2,098,863
SPS 1 Removal/SPS 2 Upgrade	Utility Services	1,150,000	1,117,693	1,073,827	1,028,479	981,649	933,634	884,137
Multi-Use Recreation Centre - Land	General Operations			468,490	450,190	432,590	417,290	402,590
Betteridge Road Project Phase 2	General Operations			1,398,955	1,344,155	1,291,555	1,240,955	1,192,355
Multi-Use Recreation Centre - Stage 3	General Operations			774,961	744,561	715,461	687,461	660,561
Raw Water Line Twinning	Utility Services				2,756,000	2,648,100	2,544,500	2,444,900
Stormwater System for Town Centre	General Operations				1,009,470	969,970	931,970	895,470
Town Centre Office	General Operations					5,000,000	4,804,200	4,616,200
Total Outstanding Debt		9,037,900	8,411,900	10,371,505	13,817,375	18,346,275	17,521,175	16,697,475

Figure 10.2

Debt Payments								
	Fund	2019	2020	2021	2022	2023	2024	2025
Gravity Sewer - Phase 2 and 3	Utility Services	94,300	94,300	94,300	94,300	94,300	94,300	94,300
WWA Debenture	Utility Services	489,900	489,900	489,900				
WWA - Wastewater Treatment Facility	Utility Services	137,550	137,550	137,200	138,300	137,550	297,600	297,700
Betteridge Road/Trunk Main Extensions	Utility Services		180,772	180,399	180,136	111,874	114,688	118,206
SPS 1 Removal/SPS 2 Upgrade	Utility Services		76,128	75,992	75,881	47,126	48,312	49,794
Multi-Use Recreation Centre - Land	General Operations			15,350	30,100	28,900	30,500	29,400
Betteridge Road Project Phase 2	General Operations			22,675	89,800	86,300	82,900	79,700
Multi-Use Recreation Centre - Stage 3	General Operations			12,575	49,800	47,800	45,900	44,100
Raw Water Line Twinning	Utility Services					176,800	169,900	163,300
Stormwater System for Town Centre	General Operations					64,800	62,300	59,800
Town Centre Office	General Operations					-	320,800	308,200
Annual Debt Payment		721,750	978,600	1,028,391	658,317	795,450	1,267,200	1,244,500

Figure 10.3

Interest Payments								
	Fund	2019	2020	2021	2022	2023	2024	2025
Gravity Sewer - Phase 2 and 3	Utility Services	40,000	37,200	34,300	31,200	28,000	24,500	21,000
WWA Debenture	Utility Services	44,200	30,000	15,200				
WWA - Wastewater Treatment Facility	Utility Services	137,550	137,550	137,200	138,300	137,550	135,600	128,700
Betteridge Road/Trunk Main Extensions	Utility Services		78,699	74,858	71,780	56,221	53,696	50,793
SPS 1 Removal/SPS 2 Upgrade	Utility Services		33,151	31,534	30,237	23,683	22,619	21,396
Multi-Use Recreation Centre - Land	General Operations			6,000	11,800	11,300	15,200	14,700
Betteridge Road Project Phase 2	General Operations			8,850	35,000	33,700	32,300	31,100
Multi-Use Recreation Centre - Stage 3	General Operations			4,900	19,400	18,700	17,900	17,200
Raw Water Line Twinning	Utility Services					68,900	66,300	63,700
Stormwater System for Town Centre	General Operations					25,300	24,300	23,300
Town Centre Office	General Operations					-	125,000	120,200
Annual Interest		221,750	316,600	312,842	337,717	403,353	517,415	492,089

Figure 10.4

Repayment by Funding Source								
	Fund	2019	2020	2021	2022	2023	2024	2025
Utility Fees	Utility Services	94,300	94,300	94,300	94,300	94,300	94,300	94,300
Connection Fees	Utility Services	627,450	627,450	627,100	138,300	137,550	297,600	297,700
Development Levies	General Operations and Utility Services		180,722	230,999	349,836	516,474	506,188	494,506
Sewer Reserve	Utility Services		76,128	75,992	75,881	47,126	48,312	49,794
Taxation	General Operations						320,800	308,200
Funding by Source		721,750	978,600	1,028,391	658,317	795,450	1,267,200	1,244,500

Assumptions

As with any forward-looking document, there are certain assumptions that need to be made. This document follows the principle of conservatism when creating these estimations. On the following pages are the assumptions that were used in creating the 2021 estimates.

Figure 11.1

Assumptions	Incremental Changes	
	2020	2021
General Escalation	2.50%	2.50%
Labour Escalation		
Annual Salary Range Inflation	2.00%	2.00%
Average Performance Increase	3.00%	3.00%
Benefits Load	13.00%	14.00%
Headcount		
Full Time Permanent	17	19
Part Time Permanent	2	2
Full Time Seasonal	8	10
Taxation		
Mill Rate	3.389	3.719
Base Rate - Developed	950	990
Base Rate - Undeveloped	680	710
Water and Sewer		
Connections	1,214	1,230
Asset Renewal Rate		
Water and Sewer (switched to water and sewer reserves)	100%	0%
All Other Asset Classes	45%	45%

1 General

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

2 Local Authority Freedom of Information and Protection of Privacy Act

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

3 Permits

(1) Building Permits

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	up to 99m ²	\$960	\$288	\$100	\$40	\$500	\$110	\$1,998
Residential	New Dwelling	100-139m ²	\$1,120	\$336	\$100	\$40	\$500	\$110	\$2,206
Residential	New Dwelling	140-179m ²	\$1,280	\$384	\$100	\$40	\$500	\$110	\$2,414

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	180-219m ²	\$1,440	\$432	\$100	\$40	\$500	\$110	\$2,622
Residential	New Dwelling	220-259m ²	\$1,600	\$480	\$100	\$40	\$500	\$110	\$2,830
Residential	New Dwelling	260-299m ²	\$1,760	\$528	\$100	\$40	\$500	\$110	\$3,038
Residential	New Dwelling	300-339m ²	\$1,920	\$576	\$100	\$40	\$500	\$110	\$3,246
Residential	New Dwelling	340-379m ²	\$2,080	\$624	\$100	\$40	\$500	\$110	\$3,454
Residential	New Dwelling	380-419m ²	\$2,240	\$672	\$100	\$40	\$500	\$110	\$3,662
Residential	New Dwelling	420-459m ²	\$2,400	\$720	\$100	\$40	\$500	\$110	\$3,870
Residential	New Dwelling	460-499m ²	\$2,560	\$768	\$100	\$40	\$500	\$110	\$4,178
Residential	Addition	N/A	\$800	\$240	N/A	\$20	N/A	N/A	\$1,060
Residential	Attached Garage - Insulated	N/A	\$480	\$144	N/A	\$20	N/A	N/A	\$644
Residential	Attached Garage - Uninsulated	N/A	\$400	\$120	N/A	\$20	N/A	N/A	\$540
Residential	Detached Garage/ Accessory Building - Insulated	N/A	\$320	\$96	N/A	\$20	N/A	N/A	\$436
Residential	Detached Garage/ Accessory Building - Uninsulated	N/A	\$240	\$72	N/A	\$20	N/A	N/A	\$332
Residential	Renovation	N/A	\$320	\$96	N/A	\$20	N/A	N/A	\$436
Residential	Basement Development	N/A	\$320	\$96	N/A	\$20	N/A	N/A	\$436
Residential	Deck (not covered or enclosed)	N/A	\$160	\$48	N/A	\$20	N/A	N/A	\$228
Residential	Solar Panels (PV or Domestic Hot Water)	N/A	\$160	\$48	N/A	\$20	N/A	N/A	\$228
Residential	Retaining Wall	N/A	\$320	\$96	N/A	\$20	N/A	N/A	\$436
Residential	Foundation Replacement	N/A	\$640	\$192	N/A	\$20	N/A	N/A	\$852
Residential	Mobile Home	N/A	\$480	\$144	N/A	\$20	N/A	N/A	\$644

Project Class	Project Type	Building Size (m ²)	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	RTM/Modular Home/Post-Move	up to 99m ²	\$800	\$240	\$100	\$40	\$500	\$110	\$1,790
Residential	RTM/Modular Home/Post-Move	100-139m ²	\$960	\$288	\$100	\$40	\$500	\$110	\$1,998
Residential	RTM/Modular Home/Post-Move	140-179m ²	\$1,120	\$336	\$100	\$40	\$500	\$110	\$2,206
Residential	RTM/Modular Home/Post-Move	180-219m ²	\$1,280	\$384	\$100	\$40	\$500	\$110	\$2,414
Residential	RTM/Modular Home/Post-Move	220-259m ²	\$1,440	\$432	\$100	\$40	\$500	\$110	\$2,622
Residential	RTM/Modular Home/Post-Move	260-299m ²	\$1,600	\$480	\$100	\$40	\$500	\$110	\$2,830
Commercial	Principal Building	over 20m ²	\$1,200	\$360	\$100	\$40	N/A	N/A	\$1,710
Commercial	Addition	N/A	\$1,000	\$300	\$100	\$40	N/A	N/A	\$1,440
Commercial	Renovation	N/A	\$800	\$240	\$100	\$40	N/A	N/A	\$1,180
Commercial	Leasehold Improvements	N/A	\$800	\$240	\$100	\$40	N/A	N/A	\$1,180
Commercial	Accessory Building- Insulated	up to 20m ²	\$600	\$180	\$100	\$40	N/A	N/A	\$820
Commercial	Accessory Building- Not Insulated	up to 20m ²	\$400	\$120	\$100	\$40	N/A	N/A	\$660
Commercial	Barrier-Free Washroom	N/A	\$600	\$180	\$100	\$40	N/A	N/A	\$920
Commercial	Barrier-Free Ramp	N/A	\$400	\$120	\$100	\$40	N/A	N/A	\$660
Commercial	Value of Construction (VOC) ≥\$200,000	N/A	VOC x \$4.50	VOC x \$1.35	\$100	\$40	N/A	N/A	TBD

(2) Other Permits

Item	Unit	Fee
Occupancy Deposit	Per Parcel	\$1,080
Landscaping Deposit	Per Parcel	\$2,000
Ditch Deposit	Per Parcel	\$400
Pool Development Permit	Per Pool	\$100

4 Licenses

Item	Unit	Fee
Animal License - Sterilized Dog or Cat over 6 Months of Age	Per License	\$25
Animal License - Non-Sterilized Dog or Cat over 6 Months of Age	Per License	\$50
Animal License - Service Dog	Per License	No Charge
Business License	Per License	\$50
Business License - Home Based with Fire Inspection	Per License	\$100
Business License - Temporary License	Per License	\$10
Business License - Late Renewal Fee	Per License	\$25
Business License - Commercial Business that pays Town of White City Property Taxes	Per License	No Charge
All-Terrain Vehicle Certificate of Registration	Per ATV	\$30
All-Terrain Vehicle Annual Registration	Per ATV	\$15
Taxi Broker's License	Per Broker	\$100
Taxi Cab License	Per Vehicle	\$25
Taxi Driver License	Per Driver	\$25

5 Protective Services

Item	Unit	Fee
Fire Inspection Fee	Per Property	\$50
Private Swimming Pool Fee	Per Pool	\$500
Fire Supression Fee	Per Hour	Rate as determined by SGI

6 Map Printing

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

7 Waste Management

Item	Unit	Fee
Additional Garbage Bin	Per Additional Bin, Per Month	\$11
Additional Recycling Bin	Per Additional Bin, Per Month	\$11
Replacement Bin	Per Bin	\$100

8 Water and Sewer Utility Services

Item	Unit	Fee
Replacement 1" R900 Meter	Per Meter	\$500
Replacement 2" R900 Meter	Per Meter	\$1,050
Replacement 3" R900 Meter	Per Meter	\$1,855
Replacement 4" R900 Meter	Per Meter	\$2,465

9 Recreation Facilities

(1) Community Centre

Item	Unit	Fee
Rental - All Rooms	Per Day	\$845
Rental - Room A or B	Per Day	\$335
Rental - Room A and B	Per Day	\$600
Rental - Room B and C	Per Day	\$730
Rental - Room C with Kitchen	Per Day	\$395
Rental - Community Group Rate	Per Hour	\$20
Rental	Per Hour	\$35
Kitchen Rental	Per Hour	\$35
Damage Deposit	Per Non-recurring Booking	\$400
Booking Fee	Per Booking Valued Over \$150	\$150
Bartender Rate	Per Bartender, Per Hour	\$15
Corkage Rate	Per Person	\$3.50
Stage Rental	Per Booking	\$150
Stage & Skirting Rental	Per Booking	\$175
Projector Rental	Per Booking	\$100
Re: Sound Music License Fee	1-100 People with Dancing	\$18.51
Re: Sound Music License Fee	101-300 People with Dancing	\$26.63
Re: Sound Music License Fee	1-100 People without Dancing	\$9.25
Re: Sound Music License Fee	101-300 People without Dancing	\$13.30
SOCAN Music License Fee	1-100 People with Dancing	\$44.13
SOCAN Music License Fee	101-300 People with Dancing	\$63.49
SOCAN Music License Fee	1-100 People without Dancing	\$22.06
SOCAN Music License Fee	101-300 People without Dancing	\$31.72

(2) Community Centre Booking Discounts

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

(3) Serbu Park

Item	Unit	Fee
Diamond One - Youth Resident	Per Booking	\$44
Diamond One (w/lights) - Youth Resident	Per Booking	\$50
Diamond Two or Three - Youth Resident	Per Booking	\$44
Diamond One - Adult Resident/Youth Non-resident	Per Booking	\$65
Diamond One (w/lights) - Adult Resident/Youth Non-resident	Per Booking	\$68
Diamond Two - Adult Resident/Youth Non-resident	Per Booking	\$65
Diamond Three - Adult Resident/Youth Non-resident	Per Booking	\$55
Diamond One - Commercial/Adult Non-resident	Per Booking	\$97
Diamond One (w/lights) - Commercial/Adult Non-resident	Per Booking	\$100
Diamond Two - Commercial/Adult Non-resident	Per Booking	\$97
Diamond Three - Commercial/Adult Non-resident	Per Booking	\$82
Tournament - Youth Resident	One Day	\$200
Tournament - Youth Resident	Two Day	\$300
Tournament - Youth Resident	Three Day	\$350
Tournament - Adult Resident/Youth Non-resident	One Day	\$300
Tournament - Adult Resident/Youth Non-resident	Two Day	\$400
Tournament - Adult Resident/Youth Non-Resident	Three Day	\$450
Tournament - Commercial/Adult Non-resident	One Day	\$400
Tournament - Commercial/Adult Non-resident	Two Day	\$500
Tournament - Commercial/Adult Non-resident	Three Day	\$550
Tournament Tent Rent - Resident	Per Tent	\$150
Tournament Tent Rent - Commercial/Adult Non-resident	Pet Tent	\$250
Batting Cages - Youth Resident	Per Booking	\$25
Batting Cages - Adult Resident/Youth Non-resident	Per Booking	\$38
Batting Cages - Commercial/Adult Non-resident	Per Booking	\$57
Batting Cages - Minor Ball Season Fee	Per Season	\$2,000
Town of White City Slo Pitch Team Fee	Per Team	\$850

(4) Ecole White City School Sports Field

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

(5) Double K Outdoor Rink and Park Pavilion

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

(6) Community Parks

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

(7) Piebroch School Building

Item	Unit	Fee
Rental	Per Month	\$695

10 Recreational Programming

(1) Summer Play Program

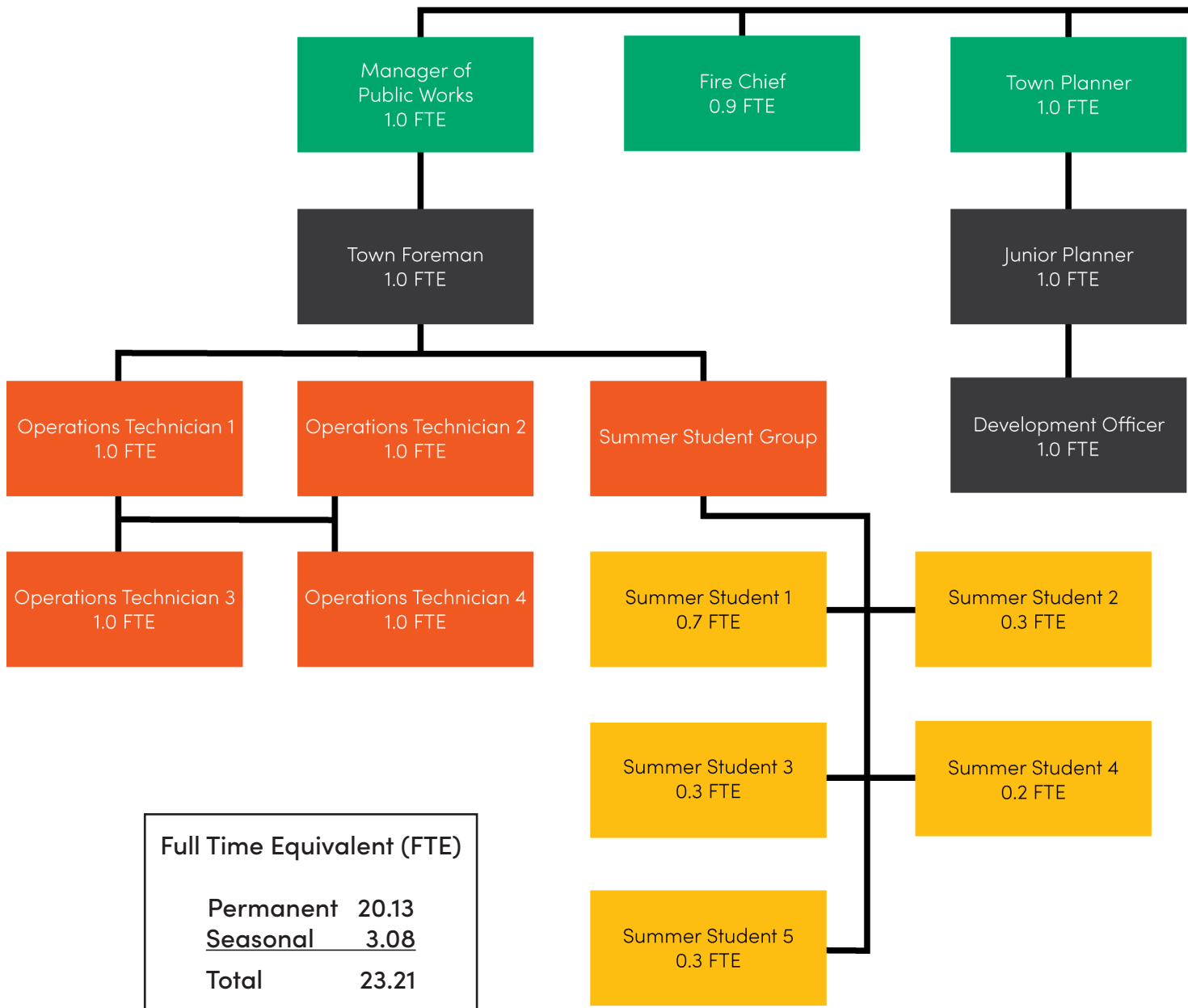
Item	Unit	Fee
Half Day	Per Week	\$40
Full Day	Per Week	\$90
Short Week, Full Day	Per Week	\$70

11 Appeal Boards

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

Organizational Chart

Figure 12.1



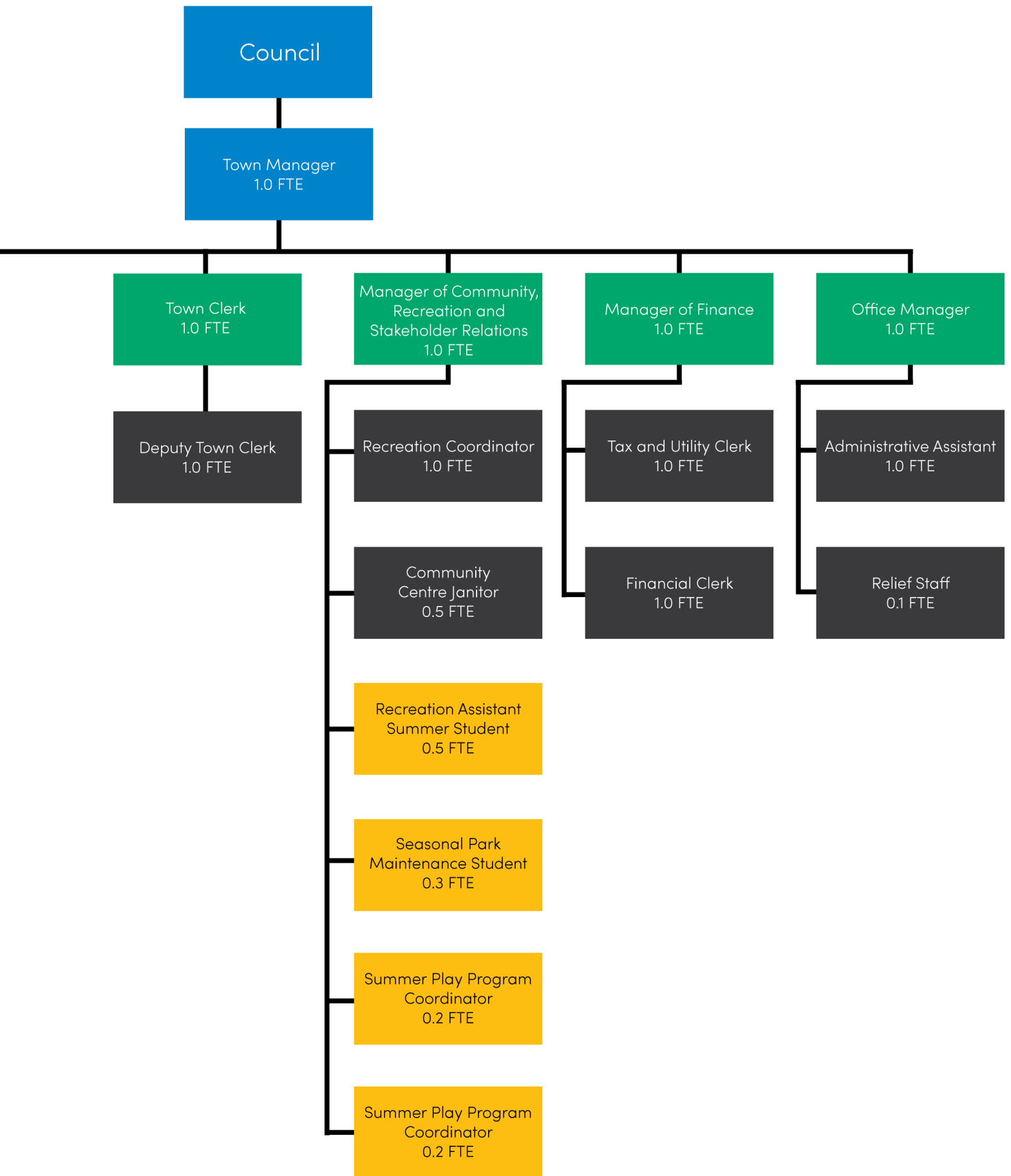


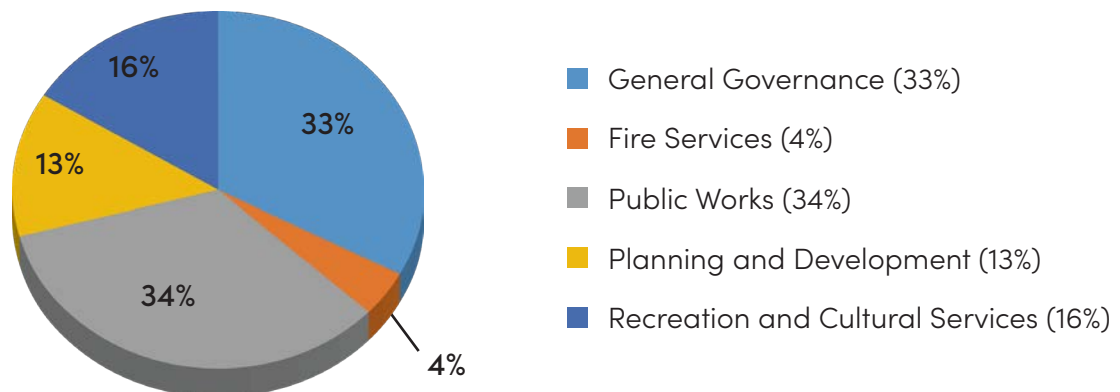
Figure 12.2

Full Time Equivalents (FTE)

Fund	Department	Position	Actual 2019 FTEs	Forecast 2020 FTEs	Budget 2021 FTEs
General	General Governance	Town Manager	1.00	1.00	1.00
General	General Governance	Manager of Finance	1.00	1.00	1.00
General	General Governance	Senior Finance Clerk	1.00	1.00	1.00
General	General Governance	Tax and Utility Clerk	1.00	1.00	1.00
General	General Governance	Administrative Assistant	1.00	1.00	1.00
General	General Governance	Office Manager	0.75	0.75	0.75
General	General Governance	Manager of Governance and Legislative Services	1.00	0.42	-
General	General Governance	Manager of Bylaws and Policy	-	0.58	-
General	General Governance	Part Time Admin Staff	0.08	-	0.08
General	General Governance	Town Clerk	-	0.58	1.00
General	General Governance	Deputy Town Clerk	-	-	1.00
General	General Governance	Fire Chief	0.50	0.63	0.88
General	Public Works	Manager of Public Works	1.00	1.00	1.00
General	Public Works	Foreman	1.00	1.00	1.00
General	Public Works	Operations Technician 1	1.00	1.00	1.00
General	Public Works	Operations Technician 2	1.00	1.00	1.00
General	Public Works	Operations Technician 3	1.00	1.00	1.00
General	Public Works	Operations Technician 4	1.00	1.00	1.00
General	Public Works	Seasonal Worker	0.67	0.67	0.67
General	Public Works	Seasonal Worker	0.33	0.33	0.33
General	Public Works	Seasonal Worker	0.33	0.33	0.33
General	Public Works	Seasonal Worker	0.17	0.17	0.17
General	Public Works	Seasonal Worker	-	-	0.33
General	Planning and Development	Town Planner	1.00	1.00	1.00
General	Planning and Development	Junior Planner	-	-	1.00
General	Planning and Development	Development Officer	1.00	1.00	1.00
General	Recreation and Cultural Services	Recreation Director	1.00	0.50	-
General	Recreation and Cultural Services	Manager of Community, Recreation and Stakeholder Relations	-	0.17	1.00
General	Recreation and Cultural Services	Recreation Coordinator	1.00	1.00	1.00
General	Recreation and Cultural Services	Recreation Assistant - Summer Student	0.42	0.83	0.50
General	Recreation and Cultural Services	Janitorial	0.50	0.50	0.50
General	Recreation and Cultural Services	Seasonal Park Maintenance	0.33	0.33	0.33
General	Recreation and Cultural Services	Summer Play Program Coordinator	0.17	0.17	0.17
General	Recreation and Cultural Services	Summer Play Program Coordinator	0.17	-	0.17
			20.42	20.96	23.21

2021 Full-Time Employee's by Department

Figure 12.3



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