



BUDGET 2016

Laying the Foundation for the Future



WHITE CITY



Budget 2016



Budget 2016

White City is laying the foundation for the future as the province's next city, while ensuring that the high quality services and small town lifestyle it affords are maintained.

The community has experienced tremendous growth since 2011, averaging 17% annually; bringing the total population to 3,300 people. Growth has created many opportunities for the community to expand recreation services including a handicap play structure in the splash park, upgrades to the Community Centre, lighted baseball field, a skate park and a sodded football field. Improvements to advance the safety of the residents include the purchase of three new fire trucks since 2013 while also improving the safety of our volunteer fire department by purchasing 10 self-contained breathing apparatuses.

Working with our regional White Butte partners, White City is excited to see the successful result of the lobbying to improve commuter safety in the region. We have worked hard to bring this issue to the forefront and look forward to the improved accessibility our residents will receive once the Highway 48 interchange is opened as a key part of the Regina Bypass project.

Work continues on the plans around the Town Centre and the Town Centre Lake. The Town Centre will draw the community together through a mixture of residential and commercial development. The commercial development includes opportunities for a mixture of street orientated commercial with many small business and major retail tenants.

We are happy to be partnering with local developers and the Regina Bypass Partners to create the Town Centre lake, a major draw for the Town Centre development that will provide an urban park for the enjoyment of residents and visitors.

The decisions that were made in White City's 2016 budget focus on ensuring capacity for long term growth, maintaining high quality services to residents, creating a long-term plan, saving for the future and collaborating with citizens to create facilities and services that they desire. This is all accomplished while maintaining the lowest taxes in the region.

Our 2016 Budget contains two projects of special note. One, the repairs to Lott Road, tendering is taking place as I write this. We are investigating options to increase the quality of the road beyond the current design as well as increase its longevity.

The second project is the upgrades to the water treatment and distribution systems, which is nearing completion with the pumps having already been installed and the upgraded distribution line in the ground. This will allow for consistent water pressure for current residents and will meet the demand of a growing population. The filtration upgrades will provide better quality water and will exceed WSA requirements.

White City has established itself as a leader in the province in terms of high performance governance. We are building infrastructure to meet the demands of our residents and the demands of a growing population. We are beginning the planning for future facilities to meet the community's desires. We are laying a strong foundation today so that current and future residents will continue to receive the highest quality services at the most affordable cost.



Message from the Mayor

A handwritten signature in blue ink, appearing to read "Bruce Evans".

Bruce Evans
Mayor, White City



Budget 2016



Budget 2016

Town Manager Message



The Town of White City has enjoyed significant growth since 2009, achieving the status the fastest growing community in Saskatchewan 2011. While growth has slowed in the last two years, the Town now has 1,065 residences and over 3,300 people call White City home.

Interest continues with developers pursuing residential and commercial projects in areas south of town and within the Town Centre Lake Development project. The 2016 budget provides funding to support new growth while maintaining current infrastructure and the high quality services White City residents expect.

The 2016 budget includes revenues of \$5.8M, operating expenditures of \$4.8M and a capital program of \$1.8M. While the budget will yield a property tax increase of 4.04 per cent, White City remains competitive with its regional neighbors, offering the lowest property taxes.

The Town is expanding its capital program by 22 percent in 2016 mainly to maintain and repair existing transportation infrastructure, including the repair and replacement of Lott Road. The capital plan will provide additional water distribution capacity to accommodate future development and improve water pressure in all parts of the Town. While debt levels will rise in the interim to support the construction of the waste water treatment plant, this debt is supported through development levies on new development.

With this budget, the Town will continue to expand the network of walking trails, improve park facilities, explore the implementation of an Eco-museum, rejuvenate the library and provide an opportunity for the Town to create a unique web interface to update and share information with residents on Town activities.

As part of its financial prudence, the Town adopted a policy of ensuring its infrastructure does not suffer the fate of many municipalities across Canada. Through an asset management program, the Town ensures its infrastructure maintenance and replacement is planned, scheduled and fully funded. This ensures continuity of service, maximization of infrastructure asset life, and eliminates the anxiety of future councils and residents to fund infrastructure replacement.

Administration is focused on improving programs and services to enhance the quality of life White City residents enjoy. In the coming year, Administration will be working on long term plans such as infrastructure maintenance, recreation facility improvement, planning and development, a five year strategic plan and benchmarking initiatives.

These forward looking plans will provide much needed information for Council and provide valuable input on programs and services that are important to this community.

With this document, our goal is to provide a clear explanation of the Town's financial plan toward achieving the vision provided in the Official Community Plan and Council priorities. Administration is committed to ensuring White City continues to be a great place to live, work and play.

A handwritten signature in blue ink, appearing to read "Ken Kolb".

Ken Kolb
Town Manager



Budget 2016



Budget 2016

Approved May 11, 2016

152/16 2016 BUDGET

Slack/Kosteniuk: THAT the Town of White City 2016 Operating & Capital Budget be approved;

AND THAT the 2016 Town of White City tax mill rate be set at 4.057 mills and the base tax be increased by \$50.00 as follows:

Property (land with improvements)	\$800.00
Land	\$550.00

CARRIED

APPROVED 2016 BUDGET

Town of White City
14 Ramm Avenue, SK S4L 5B1
T: 306 781-2355 F: 306 781-2194
Whitecity.ca

Printed June 2016



Budget 2016



Budget 2016 – Table of Contents

Contents

Executive Summary	1
Format and Process Changes	3
Environmental Scan	5
Bypass Project	5
Town Centre	5
Town Centre Lake	5
New Subdivisions	7
Projected Subdivision Growth Vs. Lot Availability	8
Population Growth	9
Infrastructure Restrictions	10
Tax Comparison	11
Tax Burden Vs Taxable Assessment	12
History of Asset Renewal Reserves in White City	13
Wastewater Treatment Plant	15
Overview	15
Funding	15
Operating Costs	15
Debt Scenario Analysis	15
Strategic Direction	17
Vision	17
Mission	17
Principles	17
Goals	17
Budget Overview	20
General Governance	22
Revenue	24
Expenditures	24
Protective Services	26
Revenue	28
Expenditures	28



Budget 2016 – Table of Contents

Public Works	30
Revenue	32
Expenditures	32
Environmental Services	34
Revenue	36
Expenditures	36
Recreation Services	38
Revenue	40
Expenditures	40
Utility Services	42
Revenue	44
Expenditures	44
Taxation	45
Historical Tax Increases	45
Reserve Transfers	48
Unallocated Net Financial Assets	49
Asset Renewal Reserves	50
Utilities Surplus	51
Development Levy and Connection Fees	52
Five Year Capital Plan	54
Financing	58
Assumption	62



Budget 2016



Budget 2016 – Executive Summary

Executive Summary

White City is a rapidly growing community located 10 kilometers east of Regina; it has grown by 1,400 residents since 2011 or 17% annually. Through White City's commitment to long term planning and investment in infrastructure, the Town is laying the foundation for ongoing growth and for its future as, potentially, the province's next city.

The 2016 proposed budget includes \$5.8M in revenue, \$4.8M in expenses and invests \$1.8M into capital projects an increase of 22% from 2015. These capital investments maintain White City's strong infrastructure foundation ensuring that residents continue to receive high quality services and lays the groundwork for future growth.

A growing community broadens the tax base and allows for the provision of more and better services for all residents. White City's Council has committed to plan and manage growth to provide peaceful living with high quality, affordable, family oriented services and wide open spaces. The Town has identified the following principles to guide its decision making to achieve this vision.

- Economic, social and environmental well-being;
- Wise stewardship of public assets;
- Services and facilities that meet the needs and aspirations of our citizens;
- A safe and viable community; and
- Good governance.

The 2016 Budget was developed using these principles. The major initiatives of note are:

- Road rehabilitations totaling over \$818K including:
 - An investment of \$658K to repair Lott Road; and
 - An investment of \$160K to repair Kingsmere Avenue and general road repairs.
- Improvements to the Water Distribution System ensuring constant water pressure and to facilitate the growth of new subdivisions. These improvements include:
 - An investment of \$300K to upgrade the Town's main water distribution line; and
 - An investment of \$297K to increase the capacity of the water distribution pumps.
- Replacement of the perimeter fence around the McKenzie Pointe Subdivision, an investment of \$160K;
- Pedestrian safety improvements of \$75K to install the new highway 48 crosswalk and connecting walking trail.
- Ensuring the continued safety of our community and our volunteer Fire Fighters by investing \$39K in upgrades to the newly purchased Water Tanker and replacing 10 self-contained breathing apparatuses (SCBA).
- Recreation infrastructure improvements of \$25K including improvements to the Splash Park parking lot, Ball Diamond upgrades and continuing the tree renewal project.
- Serbu Park playground equipment of \$30K;
- Eco-museum business plans of \$20K;
- Rebranding the Town beginning with \$25K to refresh the Town's website.



Budget 2016 – Executive Summary

- White City is committed to a governance structure that plans for the future, one that is constantly evolving and improving. As such, the Town is investing \$30K to develop a new strategic plan to guide Council and Administration for the next five years.
- The Town is continuing to move towards full cost recovery of the services provided annually through an additional investment of \$20K in annual Asset Renewal allocations raising the rate from 40% to 45% of amortization. This investment ensures the long term viability of the Town.

White City believes that its services must match the needs of its citizen and to do this the Town collaborates with its citizens through various committees. For 2016, the Town will be collaborating with:

- The Parks and Recreation Committee is funding the installation of playground equipment at Serbu Park and working to create a five-year capital program;
- The Museum Committee to develop a business plan to create an eco- museum;
- The Library Committee to rejuvenate the library making it more inviting as a community learning centre; and
- To improve the safety of its residents as well as the aesthetics of the main entrance to White City, the residents of McKenzie Pointe subdivision to install a perimeter fence around the subdivision.

The 2016 Budget recommends an average tax increase of \$7.52 per month or 4.04%. This increase provides the residents with:

- Improved water pressure through investments in water distribution upgrades;
- Enhanced quality roads through investing in the rehabilitation of Lott Road and Kingsmere Avenue;
- Improved parks and outdoor facilities through investments in capital, additional seasonal staff and upgrades through equipment renewal;
- An updated library space;
- An eco-museum to provide a historical record of White City;
- Improved access to information through an enhanced, user friendly website;
- Continued protection of the community and volunteers through investments in upgrades to the Tanker Truck and SCBAs;
- Lays the foundation to facilitate future growth by increasing capacity in the Town's water and wastewater facilities;
- Long-term financial sustainability through improved long term planning and increasing asset renewal reserves.



Budget 2016 – Format and Process

Format and Process Changes

White City is undergoing a change to the presentation of budget information, in an effort to provide Council and rate payers with more detailed information about the Town's financial position. This budget format is intended to outline the factors that contribute to the Town's revenue and expenditure estimates and those that can affect the Town's financial performance.

White City recognizes that the decisions that it makes today affects the financial well-being of the community in the future. As such this budget has created out year projections based on the decisions that have been made previously and in this budget.

For the 2017 budget process, White City will be looking to residents for input on the priorities and additional services that they would like to see undertaken by White City. The format of this interaction with residents is yet to be determined. Administration is proposing that there be pre-budget meetings with council in the late summer/late fall to discuss priorities.



Budget 2016



Budget 2016 – Environmental Scan

Environmental Scan

Bypass Project

White City's location on the crossroad of major inter-provincial highways generates great potential for commercial/light industrial uses that require convenient access to major transportation routes. The construction of the overpass at Highway No. 48 as a full access intersection provides optimum access to the community, reducing delays, alleviating traffic congestion and improving traffic safety. The construction of the overpasses at Highway No. 48 and the Pilot Butte Access will generate greater accessibility and interaction between areas identified for potential development in the northeast of Town and the Town Centre Areas. Currently, limited access constrains the development potential and economic potential of White City.

Town Centre

The development and diversification of the community is important to the economic stability and long-term viability of the town. The creation of the Town Centre is an intricate element for the growth of White City and to make the transition from a bedroom community to an inspiring fully functional community. The Town Centre will provide great opportunity for diversification and development for businesses and create a much needed balanced and diverse source of property tax revenue. The Town Centre will enable White City to carry out the long-term comprehensive and sustainable planning of this vibrant growing community.



Town Centre Lake



The presence of Chuka Creek within the future White City Town Centre represents a great opportunity for the development of an urban lake and wetland. The proposed lake provides accessible green spaces and recreational amenities adjacent to the Town Centre which is vital for the development of a cohesive Town Centre.

Urban lakes and wetlands are created to store rainwater, ensure supply for domestic use and for agriculture, however, small and shallow water bodies significantly improve the quality of



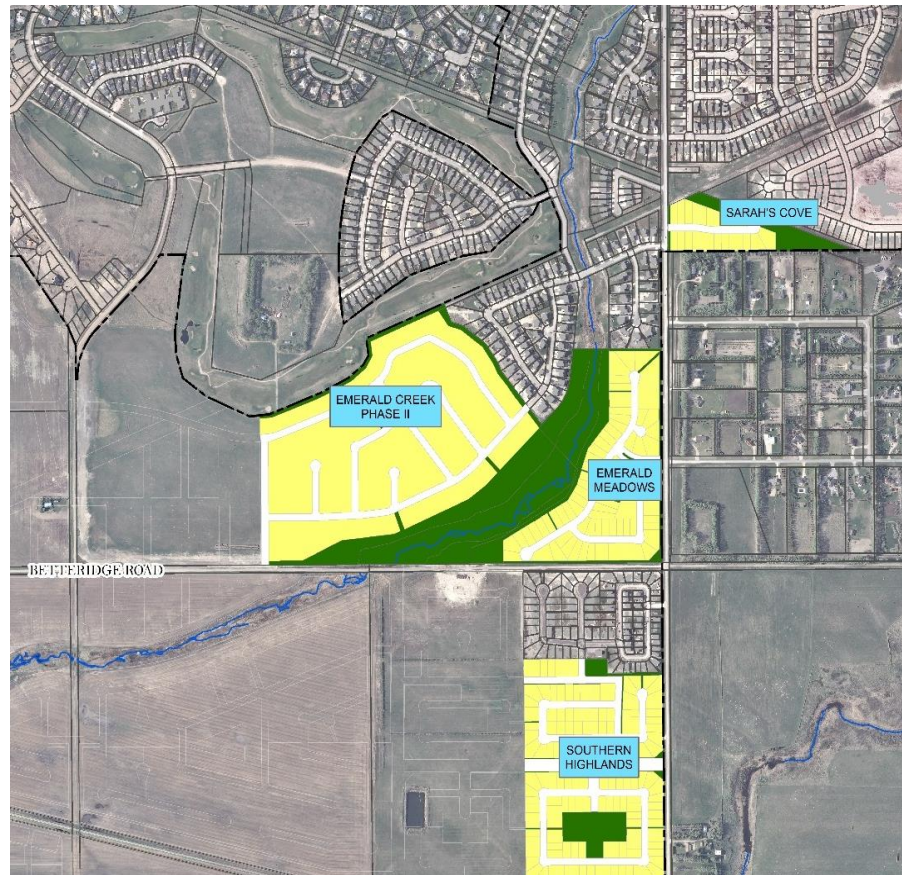
Budget 2016 – Environmental Scan

life in urban areas because they have an aesthetic and recreational value. The proposed lake is also anticipated to serve as a runoff holding facility large enough to control onsite and offsite flooding in the event of a major storm. This helps to control downstream habitat and reduce potential flooding and erosion impacts. The Town Centre Lake has the potential to be an integral part of the recreational amenities of the community as well as a dynamic water reclamation and reuse system, as a result of surface runoff, rain and flood water.



New Subdivisions

There are four pending subdivisions within White City's boundary which has the potential to increase the population by 1,300 new residents over a 5 to 10 year timeframe. These subdivisions will create variety in the lots being offered; including options that are located away from the school and highway, properties near the creek, new walk out lots, as well as opportunities near the amenities of the Town Centre. These factors could contribute to an increase in annual growth by as much as 30% annually.

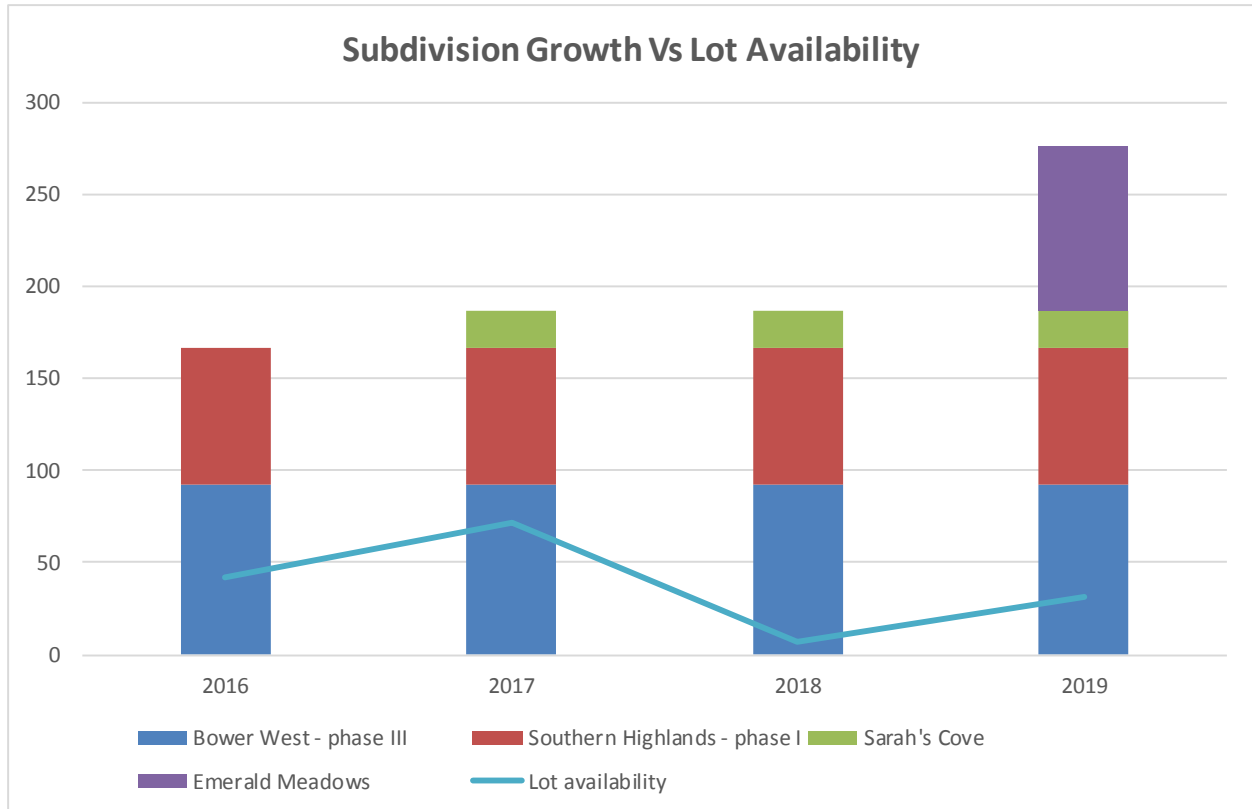




Budget 2016 – Environmental Scan

Projected Subdivision Growth vs. Lot Availability

With the addition of the above-mentioned subdivisions and the completion of the White City and Pilot Butte bypasses, White City expects to see an increase in its growth from 50 new homes to 65 new homes in 2017 to 2019. Given these growth projection, the limiting factor for future growth will be the speed of which new subdivisions can be developed.

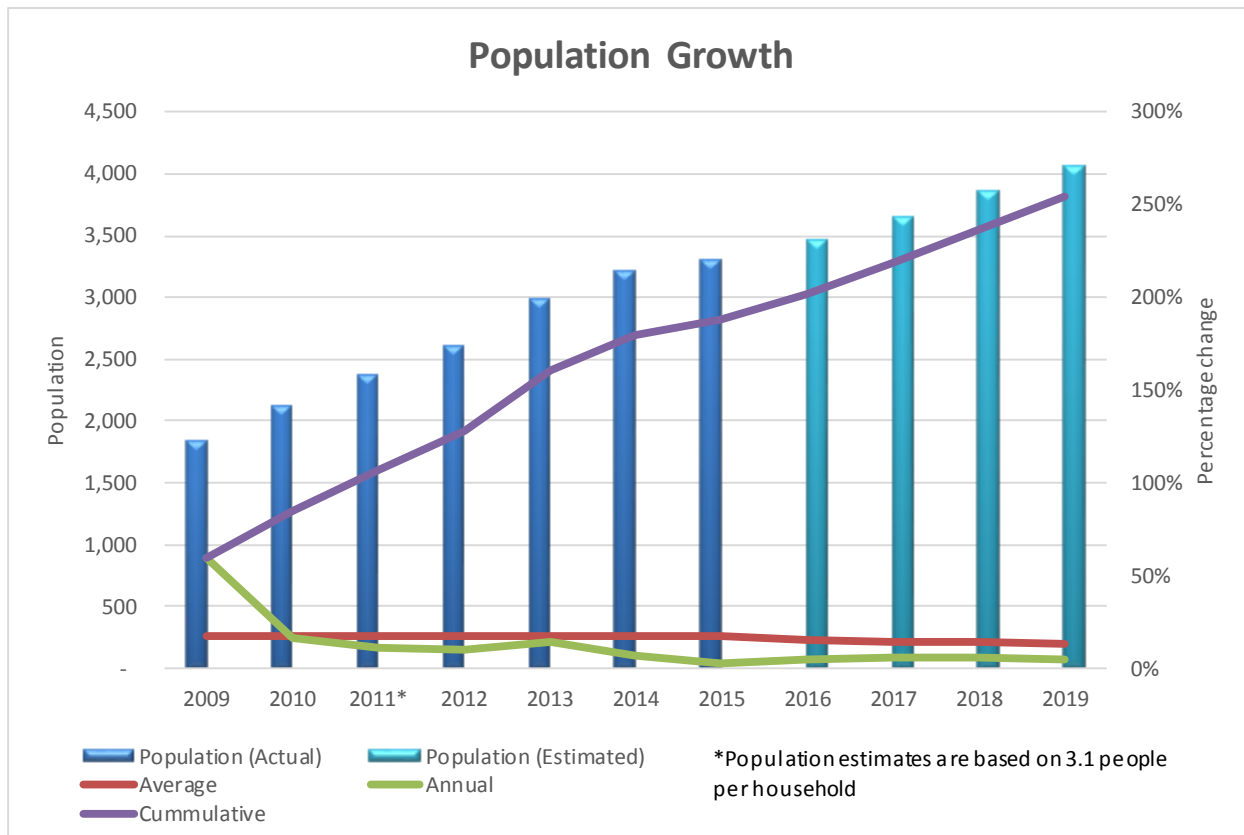




Budget 2016 – Environmental Scan

Population Growth

White City has experienced rapid growth since 2008, averaging 17% annually. This historical growth is attributed to a positive economic climate in the province coupled with the large lots offered and the small town feel of the community. Given the current economic downturn that the province is experiencing, White City has experienced a slight decrease in growth rates starting in 2014 continuing through to 2016. However, growth is expected to bounce back to between 5% and 8% annually in 2017 with the completion of the Highway 48 interchange, Town Centre Lake and additional subdivision availability.





Budget 2016 – Environmental Scan

Infrastructure Restrictions

White City's ability to approve new subdivisions has been limited over the past few years due to restricted water and wastewater treatment capacity.

In 2013, White City entered into an agreement with SaskWater to expand the current water treatment plant to provide capacity for a population of up to 6,250 people. These upgrades are expected to be completed by the end of 2016. In conjunction with these upgrades, White City will be upgrading its water distribution system to improve water pressure.

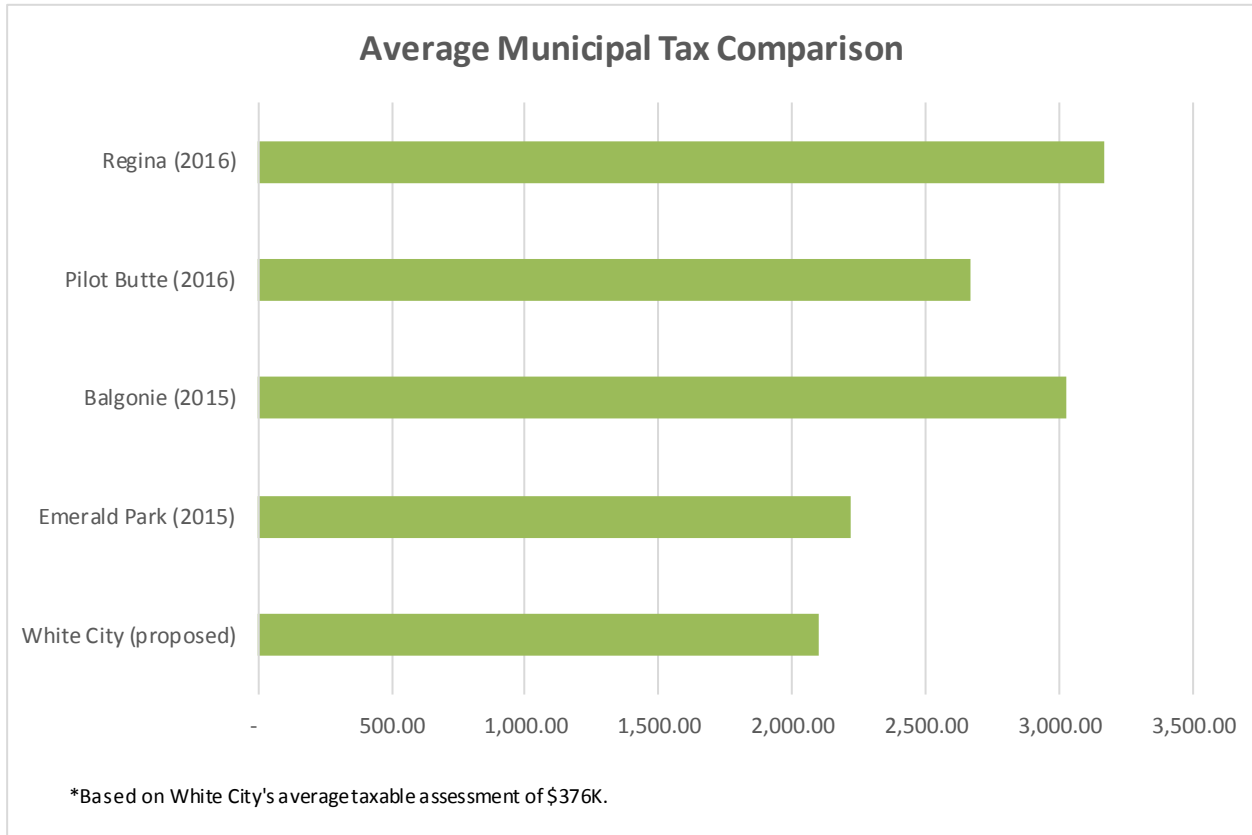
White City and the RM of Edenwold took the initiative to create a joint wastewater authority, the WCRM158 Waste Water Authority (WWA), in 2008. Through this partnership there was a lagoon upgrade and as well as a new lagoon built in 2012 as part of a long term wastewater strategy. In 2016 the WWA is implementing the next phase of its strategy to build a mechanical wastewater treatment facility. This plant will support regional population capacity of between 6,000 and 12,000 people.



Budget 2016 – Environmental Scan

Tax Comparison

White City strives to maintain a competitive tax burden while providing high quality services. The following chart applies the tax rate of neighboring municipalities to White City’s average taxable assessment. As the chart indicates, White City has the lowest property taxes out of all the communities in the region. For the purpose of this chart, tax comparisons include levies which are included in White City’s taxes; such as garbage and street light levies.

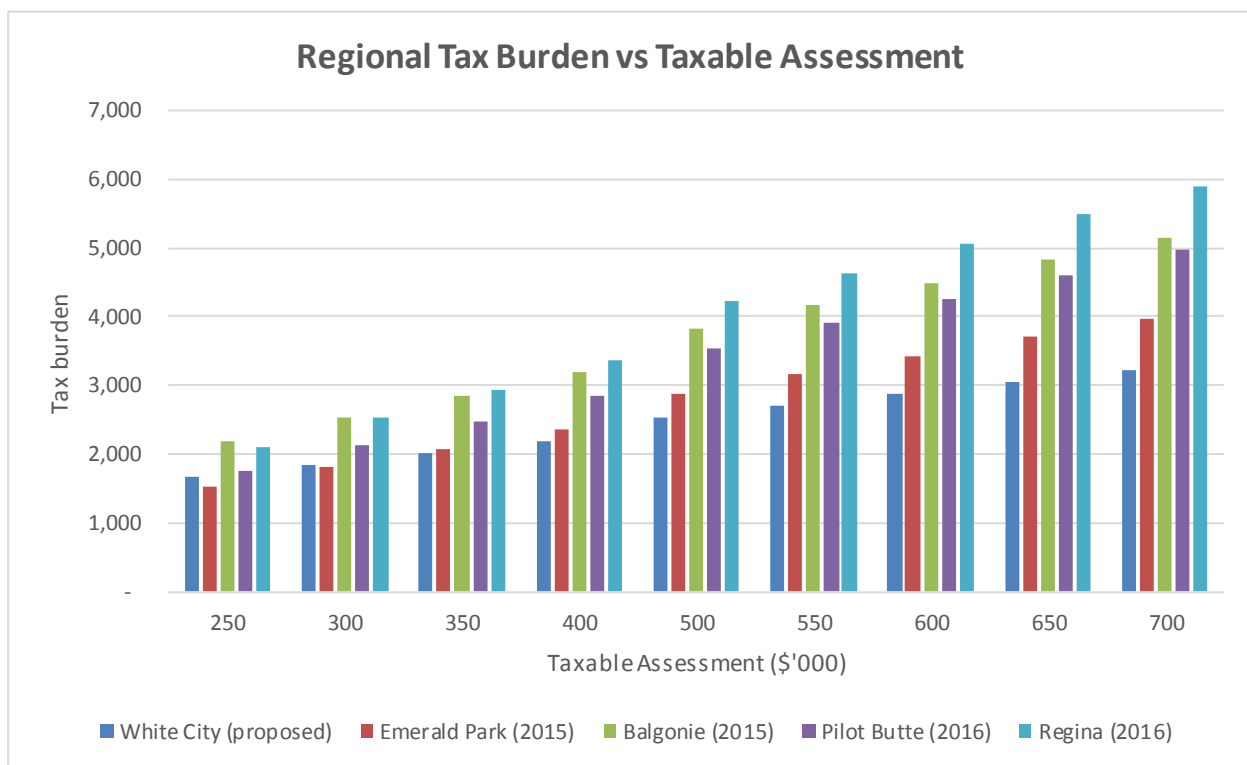




Budget 2016 – Environmental Scan

Tax Burden Vs Taxable Assessment

White City uses a combination of base tax and ad valorem to determine property taxes. The base tax is levied to cover the cost of common services provided to residents such as governance, snow clearing, parks maintenance, etc. The base tax continues to be modified to more accurately reflect the common services that are provided which in turn lowers its tax burden range (the range in tax burden in comparison to taxable assessment). White City’s range in tax burden from low valued assessments (\$250K) to high valued assessment (\$700K) is \$1.6K, which is \$1.0K lower than the next lowest municipality and \$2.2K lower than the municipality with the highest tax burden range. Using an average taxable assessment of \$376K White City’s tax burden remains the lowest in the White butte region.



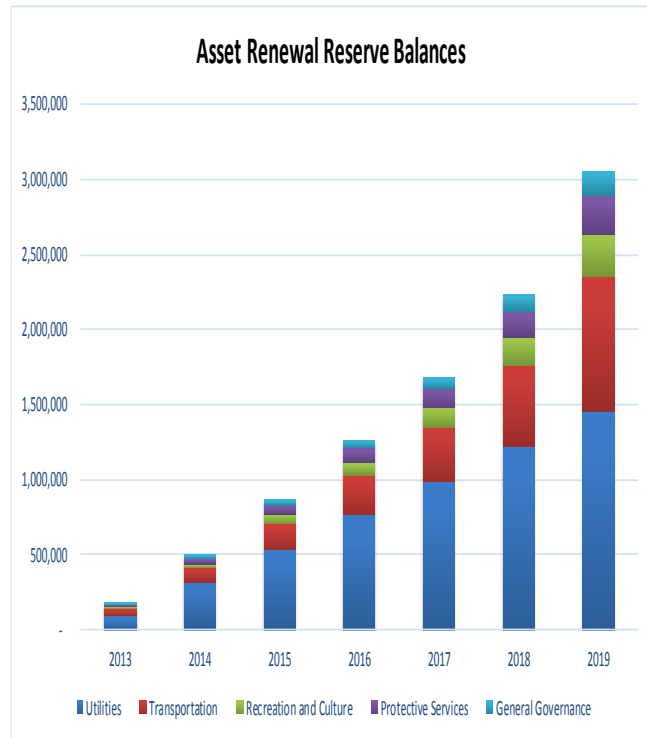


Budget 2016 – Environmental Scan

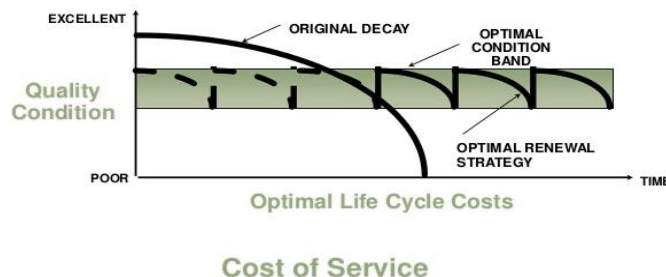
History of Asset Renewal Reserves in White City

As a public corporation, municipalities have primary role of managing assets which in turn, enable the municipality to provide services to its citizens. The Town has over \$32M in infrastructure assets ranging from playground equipment to vehicles, roads and the water distribution systems. Many of these assets have a life expectancy in excess of 25 years, some such as the wastewater collection lines have life expectancies in excess of 50 years. These long term assets are extremely expensive to replace at the end of their life cycles. Historically, in many other municipalities, this has led to assets being used past their useful lives resulting in increased service disruptions, increased maintenance costs and ultimately interest charges to pay for borrowing to eventually leading to ad hoc responses to asset renewal.

White City is has taken a long-term view to managing its assets, which is especially advantageous since the majority of its assets are relatively new. In 2012, Council directed Administration to create a fully funded asset renewal program. Under this program funds are set aside annually to ensure future replacement of the Town’s assets. The rate was initially set at 40% of amortization for all assets. Amortization is used as an approximation for the amount that should be set aside annually to replace an asset over the course of its life. In 2014, the asset renewal rate for water and sewer infrastructure was increased to 100%. This increase was factored into the utility rates ensuring the full cost of operating the utility is being charged to the residents who use these services.



The 2016 Budget has proposed to increase the asset renewal rate for general infrastructure to 45% of amortization in 2016 and incrementally increasing this amount to 100% of amortization in 2019. This graph outlines the current balances of the asset renewal reserves as well as the projected reserves up to 2019. With this program over the life of the asset, sufficient cash reserves will have accumulated to fully replace the asset, without incurring debt, White City has enacted this policy so that future generations of citizens will not be burdened with unsustainable debt. The primary purpose of this program is to recognize a ‘pay as you go’ philosophy



rather than consuming the service and encumbering future users with paying for its replacement. This ensures that 100% of tax revenue can be used to support services and programs for citizens rather than servicing debt. This program also insures that White City can continue to provide high quality services well into the future



Budget 2016



Wastewater Treatment Plant

Overview

The WCRM158 Waste Water Authority is joint public utility which provides wastewater treatment to White City and the RM of Edenwold No. 158. The WWA has created a scalable plan for a mechanical wastewater treatment facility (WWTF) that has the ability to provide wastewater treatment for a regional population between 6,000 to 12,000 people. The WWA is reviewing a mechanical treatment facility that can treat effluent to meet the Water Security Agencies standards for continuous discharge and is scalable depending on population growth and wastewater demand.

Funding

The WWA has applied for funding through the Building Canada Fund (BCF) to build the full scale facility at an estimated cost of \$22.6M. Through this fund the WWA would be responsible for 1/3 of the estimated construction costs or \$7.53M. White City's share of this amount is \$3.77M. In anticipation of the BCF application being approved, White City applied to and was approved by the Saskatchewan Municipal Board to borrow up to \$5.0M over 20 years to cover White City's share of the WWTP. White City will use connection fees from the development of new lots to offset the debt payments for the WWTP.

Operating Costs

The current system of treating wastewater is a passive system that has minimal operating costs. The wastewater is collected in the lagoons and is stored for 180 days then irrigated onto farmland and the golf course. If there is an excess of treated wastewater, then it is discharged into existing waterways. The new WWTF is a mechanical treatment system that requires plant operators and additional operating costs. The estimated annual operating costs for this system is \$0.68M of which White City will be responsible for \$0.34M. To offset these operating costs, a wastewater treatment charge of \$11.66 per month per household. This charge will decrease as White City's population grows.

Debt Scenario Analysis

The current system to repay the WWA debt is to charge developers connection fees. These connection fees are then split between the Town and the RM. The current debt associated with the repair and expansion of the WWA lagoons requires that the WWA partners have combined growth of 3.4% or 74 homes annually until 2022. Using the original method of issuing debentures, the new WWTP requires new regional growth of between 0.9% or 19 new homes to 1.7% or 36 new homes depending on the facility option that is chosen. The new combined required regional growth will be between 93 and 110 new homes per year.

However; White City has the opportunity to make interest only payments for the first five years to accommodate for the streaming of lot development and connection fees. If White City chooses to pursue this option, it reduces the need for additional regional growth to between 0.4% or 7 new homes



Budget 2016 – Wastewater Treatment Plant

to 0.7% or 14 new homes for the first five years. Increasing to 13 to 24 new homes needed in 2021, then 24 to 45 new homes in 2022 ongoing.

Over the past several years, White City has experienced average annual growth of 50 new homes. It is expecting that with the new subdivisions providing additional variety to new home buyers that annual growth will increase to 65 homes in 2017 through to 2019 then leveling off around 85 new homes in 2020 onwards. The RM of Edenwold No. 158 has had limited opportunities to approve new growth over the past few years due to limited wastewater treatment capacity. The WWA, as such both White City and the RM of Edenwold, are exposed to risk should the region not experience the growth that is required to make the obligatory debt payments. In this case, White City will be required to make the payments upfront and recoup these payments plus interest when development has caught up.



Strategic Direction

Vision

White City plans and manages growth to provide peaceful living with high quality, affordable, family oriented services and wide open spaces. Its small town atmosphere with big city amenities is what community living should be - meeting the needs and enhancing the quality of life for all.

Mission

We are committed to applying a cost effective and strategic approach to provide high quality in the following areas:

- Services and facilities that meet the needs and aspirations of our citizens;
- A safe and viable community;
- Economic, social and environmental well-being;
- Wise stewardship of public assets; and
- Good governance.

Principles

White City's success depends on how the council, staff and suppliers operate. The following guide all our actions.

- Integrity
- Accountability
- Transparency
- Inclusiveness
- Responsiveness
- Teamwork

Goals

1. Accommodate growth in a manner that is sustainable, while maintaining its small town ambience.
2. Provide, encourage, and leverage development of facilities, amenities, and programming to enhance the quality of life for all residents.
3. Be a safe and protected community.
4. Provide optimal governance and administration.
5. Be recognized as an integral component and key catalyst for regional planning and cooperation initiatives.



Budget 2016 – Assumptions

The 2016 Budget makes the following assumptions:

- Salary ranges increased by 1.8% for CPI;
- Performance increases averaged 3.0%;
- Utility expense inflation of 3%;
- New home building permits of 50;
- Average annual water consumption of 240 m³ per household;
- Average annual water treatment of 271 m³ per household;



Budget 2016



Budget 2016 – Budget Summary

Budget Overview

Town of White City	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Taxation	2,116,600	2,164,100	2,289,600	2,523,660	2,838,773	3,041,650
Grants	532,300	534,100	547,000	503,175	503,175	503,175
General Governance	95,700	130,700	109,000	111,300	113,600	115,900
Protective Services	74,000	218,000	97,600	97,600	97,600	97,600
Public Works	10,000	40,000	25,500	616,800	512,200	235,700
Environmental Services	-	4,900	5,300	5,500	5,700	5,900
Recreation Services	119,600	161,000	225,000	140,000	140,000	140,000
Utility Services	2,918,700	2,731,000	2,451,300	3,253,000	3,025,000	3,375,800
Total Revenue	5,866,900	5,983,800	5,750,300	7,251,035	7,236,048	7,515,725
Expenditures						
General Governance	943,700	979,300	1,042,100	1,134,230	1,100,440	1,178,300
Protective Services	261,300	362,800	310,800	288,200	307,200	347,100
Public Works	918,700	697,100	1,121,000	1,715,900	1,795,000	1,560,000
Environmental Services	229,300	204,200	247,000	265,600	285,100	305,500
Recreation Services	488,800	438,600	578,100	641,600	774,600	764,500
Utility Services	2,916,400	2,728,167	2,442,200	3,245,600	3,038,500	3,206,300
Total Expenditures	5,758,200	5,410,167	5,741,200	7,291,130	7,300,840	7,361,700
Surplus/(Deficit)	108,700	573,633	9,100	(40,095)	(64,792)	154,025



Budget 2016 – Budget Summary

	Taxation and Transfers	General Governance	Protective Services	Public Works	Environment	Recreation and Culture	Utilities	Total
Revenue								
Taxation	2,289,600	-	-	20,000	-	-	74,000	2,383,600
Services	-	47,600	6,000	-	2,800	71,500	1,630,600	1,758,500
Unconditional Grants	436,700	-	-	-	-	-	-	436,700
Conditional Grants	110,300	400	66,800	-	2,500	78,800	84,400	343,200
Development Levies	-	-	24,800	-	-	31,500	662,300	718,600
Disposal of Asset	-	-	-	5,500	-	-	-	5,500
Other	-	61,000	-	-	-	43,200	-	104,200
Total Revenue	2,836,600	109,000	97,600	25,500	5,300	225,000	2,451,300	5,750,300
Expenses								
Legislative Services	-	116,200	-	-	-	-	-	116,200
Salaries & Benefits	-	489,500	42,900	327,900	-	163,700	137,200	1,161,200
Services	-	271,600	124,700	21,600	230,700	48,900	432,900	1,130,400
Utilities	-	23,000	8,300	50,800	-	28,200	19,000	129,300
Maintenance	-	58,100	36,000	235,100	4,500	164,900	181,900	680,500
Interest	-	1,700	-	-	-	-	141,400	143,100
Grants, Transfers, Contributions	-	5,000	20,800	-	-	26,500	-	52,300
Other	-	-	-	-	-	37,500	728,000	765,500
Allowance for Uncollectible Accounts	-	3,500	-	-	-	-	-	3,500
Amortization	-	45,400	74,000	202,500	-	80,300	228,800	631,000
Total Expenses	-	1,014,000	306,700	837,900	235,200	550,000	1,869,200	4,813,000
Contingency	-	50,700	15,300	41,900	11,800	27,500	93,500	240,700
Surplus/ (Deficit)	2,836,600	(955,700)	(224,400)	(854,300)	(241,700)	(352,500)	488,600	696,600
Capital Expenditures	-	21,400	39,500	923,000	-	89,000	657,500	1,730,400
Amortization	-	(45,400)	(74,000)	(202,500)	-	(80,300)	(228,800)	(631,000)
Debt Repayment	-	-	-	-	-	-	577,000	577,000
Reserves - Asset Renewals	-	20,400	33,300	91,200	-	36,200	228,800	409,900
Reserves - Parks and Recreation Committee	-	-	-	-	-	2,200	-	2,200
Net Unallocated Cash Flow	2,836,600	(952,100)	(223,200)	(1,666,000)	(241,700)	(399,600)	(745,900)	(1,391,900)
Transfers from Reserves								
Reserves - Recreation Comm.	-	-	-	-	-	30,000	-	30,000
Reserves - Assets Renewal Reserves	-	4,000	-	6,500	-	-	-	10,500
Reserves- Unallocated Net Financial Assets	-	-	10,000	234,000	-	-	60,000	304,000
Previous Budgeted Items - Operating Surplus	-	15,000	-	254,000	-	16,500	-	285,500
Internal Borrowing from Unallocated Net Financial Assets	-	-	-	76,000	-	-	645,000	721,000
Previously Budgeted Items - Utilities Surplus	-	-	-	-	-	-	50,000	50,000
Utilities Surplus	-	-	-	-	-	-	-	-
Support through Taxation, Grants	(2,836,600)	933,100	213,200	1,095,500	241,700	353,100	-	-
Operating Balance	-	-	-	-	-	-	9,100	9,100



Budget 2016 – General Governance

General Governance

Includes:

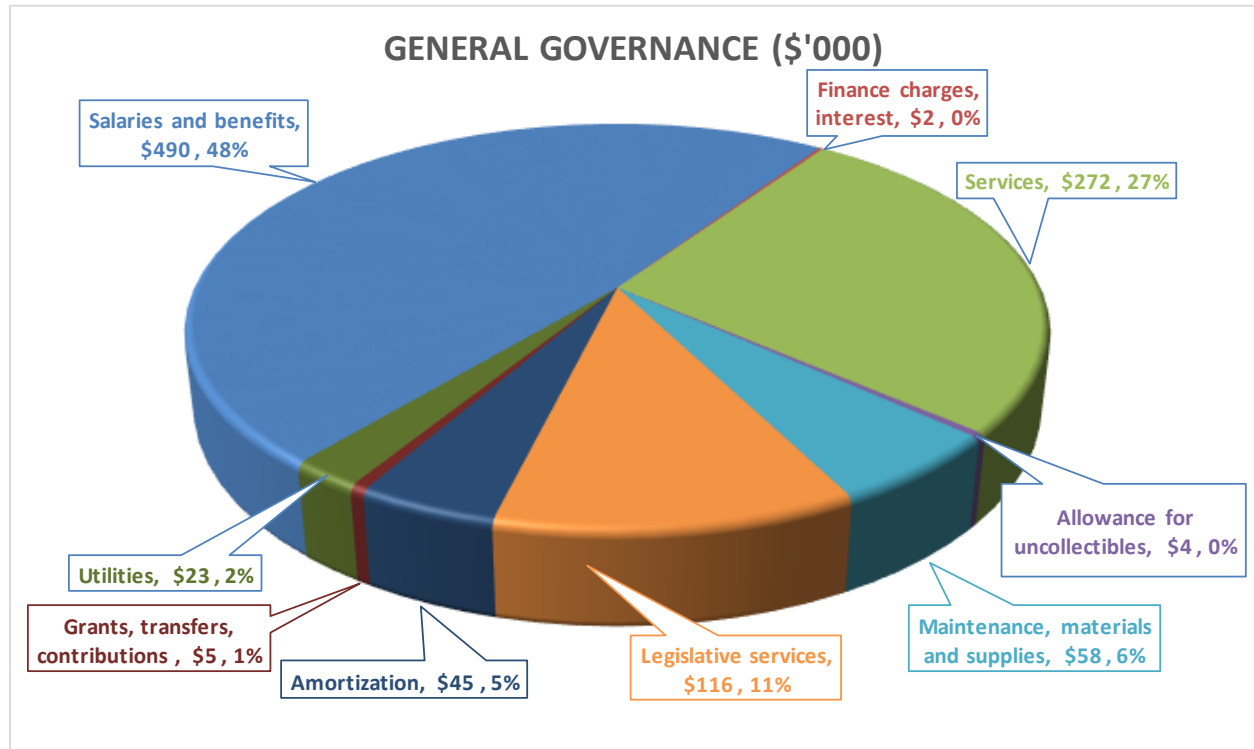
- Legislative Services
- Planning
- Development and Landscaping Enforcement
- Financial Management
- Taxation and Assessment
- Information Technology Management
- Human Resource Management

Description

General Governance provides leadership and professional services to support the delivery of public services to the citizens of White City. By providing financial, human resources, and other specialized services, General Governance ensures that the civic organization has the capability and technical expertise to support the delivery of public services.

Key Goals

1. To provide optimal governance and administration.
2. To create long term plans which accommodate sustainable growth, while maintaining White City’s small town ambience.
3. To provide high quality responses to enquiries and request within a reasonable time frames.
4. To ensure that the Town remains financial sustainable, while maintaining high quality services and a reasonable level of taxation.





Budget 2016 – General Governance

General Governance	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Services	25,100	54,200	47,600	48,600	49,600	50,600
Conditional grants	400	400	400	400	400	400
Investments and interest	70,200	76,100	61,000	62,300	63,600	64,900
Total Revenue	95,700	130,700	109,000	111,300	113,600	115,900
Legislative services	123,500	116,900	116,200	128,600	121,200	133,700
Administrative services						
Salaries and benefits	488,200	436,100	489,500	529,000	575,500	604,300
Services	193,500	171,300	271,600	223,100	229,800	236,700
Utilities	14,500	12,000	23,000	23,700	24,500	25,300
Maintenance, materials and supplies	43,400	32,600	58,100	51,200	55,000	59,000
Grants, transfers, contributions	70,000	68,900	5,000	5,000	5,000	5,000
Finance charges, interest	1,700	800	1,700	1,700	1,700	1,700
Allowance for uncollectibles	1,000	300	3,500	1,000	1,000	1,000
Amortization	26,000	22,800	45,400	45,400	55,400	55,400
Other	-	69,700	-	-	-	-
Total Administrative services	838,300	814,500	897,800	880,100	947,900	988,400
Capital expenditures	469,000	570,300	21,400	100,000	-	-
Remove non-cash expenses	(26,000)	(22,800)	(45,400)	(45,400)	(55,400)	(55,400)
Asset renewal reserve transfers	10,400	10,400	20,400	20,430	33,240	55,400
Total expenditures	1,415,200	1,489,300	1,010,400	1,083,730	1,046,940	1,122,100
Contingency	38,500	-	50,700	50,500	53,500	56,200
Internal funding						
Internal borrowing	-	-	-	-	-	-
Previously budgeted surplus	510,000	510,000	15,000	-	-	-
Asset Renewal Reserves	-	-	4,000	-	-	-
Unallocated Net Financial Assets	-	-	-	-	-	-
Support through taxation, grants	848,000	848,600	933,100	1,022,930	986,840	1,062,400



Budget 2016 – General Governance

Revenue

Base Increases - \$2.5K

- Collection of additional SAMA fees to offset SAMA charges.

Growth Related Increases - \$20K

- Service Agreement fees to offset engineering expenses.

Reductions – (\$9.2K)

- Interest revenue due to fluctuations in cash balances.

Expenditures

Base Increase -\$74K

- Salaries and benefits;
- Renew the strategic plan;
- Elections;
- Office equipment replacement;
- Inflation.

Growth Related Increases - \$79K

- Long term planning;
- Part-time office assistant;
- Information Technology upgrades;
- Utilities related to the expansion of the Town Office;
- Equipment purchases;
- Asset Renewal related to office expansion.

New Initiative Increases - \$27K

- Rebranding Strategy including redesign of the Town Website;
- Raise the Asset Renewal Rates to 45% of amortization.

Reallocations – (\$42K)

- Allocation of administrative salaries and expenses to Utilities to reflect cost accounting practices.

Reductions - (\$543K)

- Reductions as a result of the completion of the Town Office expansion and purchase of office equipment.



Budget 2016



Budget 2016 – Protective Services

Protective Services

Includes:

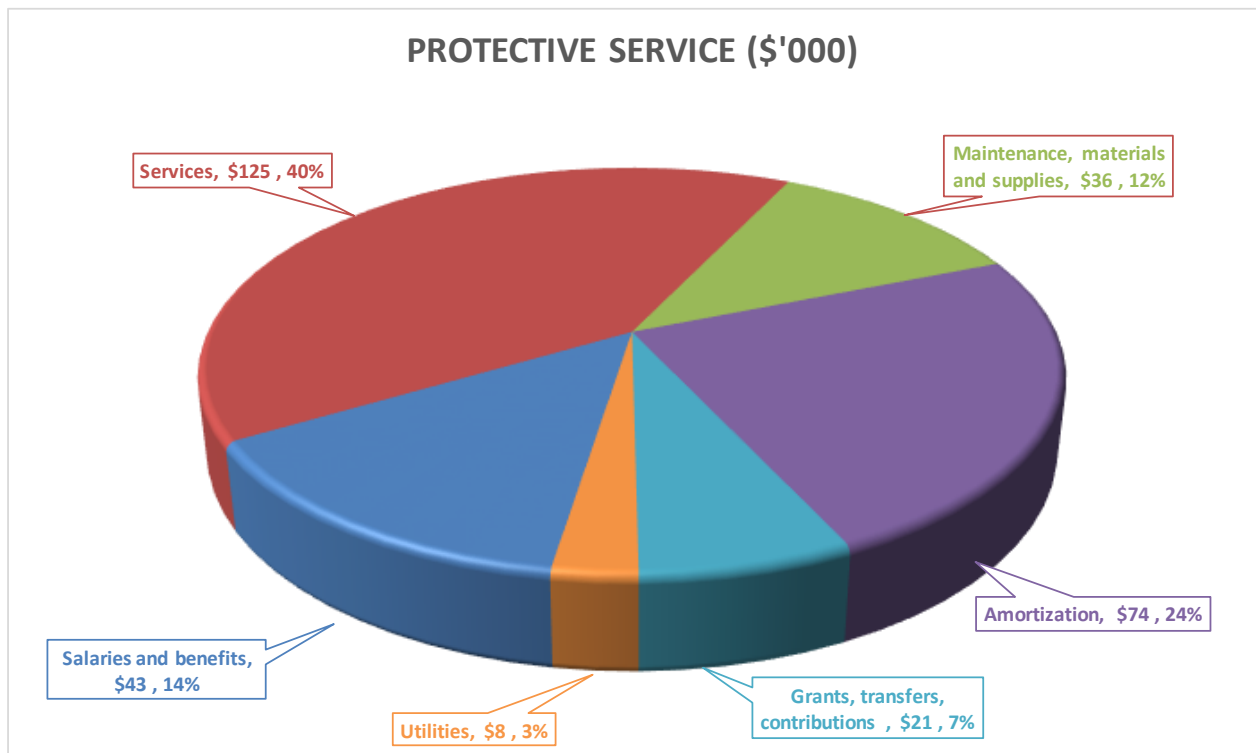
- Policing
- Fire Department
- Emergency Management Organization
- Bylaw Enforcement
- First Responders

Description

To provide quick, proficient, emergency and nonemergency fire suppression and rescue assistance to victims of fire, accidents, and other disasters or emergencies in order to prevent or minimize loss of life or property. This includes fire suppression, notification and evacuation of citizens, rescue services including motor vehicle extrication.

Key Goals

1. Improve capacity to effectively respond to emergencies and disasters in a manner that is financially sustainable for the citizens of White City.
2. Invest in technology, equipment, and staff training to maximize safety for all emergency responders as well as the public.
3. Invest in technology, equipment, and staff training to protect the environment.
4. Ensure a respectful work environment and positive public image.





Budget 2016 – Protective Services

Protective Services	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Services	12,000	5,500	6,000	6,000	6,000	6,000
Fundraising	-	78,600	-	-	-	-
Development levies	10,000	31,300	24,800	24,800	24,800	24,800
Grants, transfer, contributions	52,000	102,600	66,800	66,800	66,800	66,800
Total Revenue	74,000	218,000	97,600	97,600	97,600	97,600
Operating expenses						
Salaries and benefits	42,900	42,000	42,900	43,800	44,700	45,600
Services	114,200	110,400	124,700	128,500	132,400	136,400
Utilities	8,000	5,700	8,300	8,600	8,900	9,200
Maintenance, materials and supplies	35,000	28,800	36,000	37,100	38,300	39,500
Grants, transfers, contributions	20,400	20,400	20,800	20,800	20,800	20,800
Amortization	66,400	66,400	74,000	78,950	78,950	78,950
Total operating expenses	286,900	273,700	306,700	317,750	324,050	330,450
Capital expenditures	32,000	153,700	39,500	-	-	-
Remove non-cash expenses	(66,400)	(66,400)	(74,000)	(78,950)	(78,950)	(78,950)
Asset renewal reserve transfers	26,600	26,600	33,300	35,600	47,400	79,000
Total expenditures	279,100	387,600	305,500	274,400	292,500	330,500
Contingency	11,200	-	15,300	13,800	14,700	16,600
Internal funding						
Internal borrowing	-	-	-	-	-	-
Previously budgeted surplus	29,000	24,800	-	-	-	-
Unallocated Net Financial Assets	-	-	10,000	-	-	-
Support through taxation, grants	187,300	144,800	213,200	190,600	209,600	249,500



Budget 2016 – Protective Services

Revenue

Base Reductions – (\$6K)

- Reduced SGI reimbursements from reduced accidents;
- Reduced provincial fine revenue transfers as a result of a decrease in tickets issued.

Growth Related Increases - \$29K

- Increased RM and offsite charges for the tanker truck upgrades.

Expenditures

Base Increases - \$52K

- Replacement of self-contained breathing apparatuses (SCBA);
- Upgrade of the tanker truck;
- Inflation increase in RCMP contract costs and insurance premiums;
- Increase in asset renewal charges related to the purchase of the tanker truck.

Growth Related Increases - \$5K

- Increase in insurance premiums as a result of the purchase of the squint and tanker trucks;
- Maintenance;
- Increase in asset renewal charges related to the Squint fire truck;
- Increased support to STARS based on \$2.0 per capita contribution.

New Initiatives Increases - \$1K

- Increase in overall asset renewal charges to bring total contribution to 45% of asset depreciation.

Reductions (\$32K)

- Completion of the firehall parking lot and fence.



Budget 2016



Budget 2016 – Public Works

Public Works

Includes:

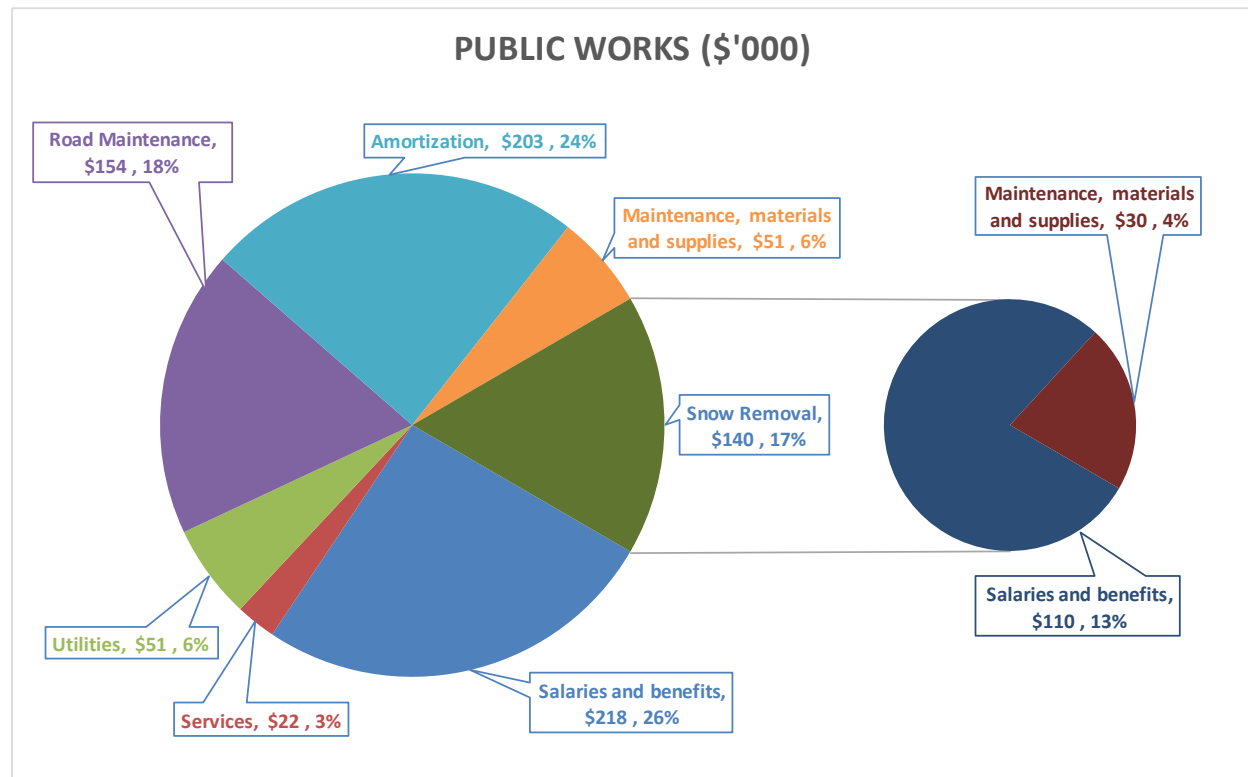
- Road Maintenance
- Road Construction
- Road Rehabilitation
- Snow Removal
- Drainage
- Walking Trails

Description

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

Key Goals

1. To develop and maintain a suitable and safe transportation network that meets or exceeds residents’ expectations, that reflects the various functions intended for the community.
2. To expand and refine roadway asset management systems to better fund infrastructure projects.
3. To recognize the importance of a highly connected pathways to facilitate connectivity, safety, and enjoyment for pedestrian and cycling traffic.
4. To design and upgrade a road network that supports the development of the new Town Centre.





Budget 2016 – Public Works

Public Works	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Taxation	-	-	20,000	20,000	20,000	20,000
Development levies	-	-	-	596,800	492,200	215,700
Disposal of assets	10,000	38,400	5,500	-	-	-
Conditional grants	-	1,600	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	10,000	40,000	25,500	616,800	512,200	235,700
Transportation services						
Salaries and benefits	198,300	237,700	217,800	228,700	310,200	325,800
Services	26,700	15,400	21,600	22,300	23,000	23,700
Utilities	52,600	43,800	50,800	52,400	54,000	55,700
Maintenance, materials and supplies	50,000	35,600	50,500	54,400	58,400	62,600
Road Maintenance	163,000	64,400	154,300	166,000	178,200	191,000
Amortization	185,000	172,900	202,500	202,500	314,500	370,500
Total Transportation services	675,600	569,800	697,500	726,300	938,300	1,029,300
Snow Removal						
Salaries and benefits	103,400	23,100	110,100	115,700	121,500	127,600
Maintenance, materials and supplies	30,300	12,800	30,300	32,600	35,000	37,600
Total Snow Removal	133,700	35,900	140,400	148,300	156,500	165,200
Total Public Works expenses	809,300	605,700	837,900	874,600	1,094,800	1,194,500
Capital expenditures	238,000	190,300	923,000	2,858,000	1,659,000	70,000
New debt payments	-	-	-	96,800	192,200	215,700
Remove non-cash expenses	(185,000)	(172,900)	(202,500)	(202,500)	(314,500)	(370,500)
Asset renewal reserve transfers	74,000	74,000	91,200	91,200	188,700	370,500
Total expenditures	936,300	697,100	1,649,600	3,718,100	2,820,200	1,480,200
Contingency	32,400	-	41,900	43,800	54,800	59,800
Internal funding						
Internal borrowing	-	-	76,000	(20,000)	(20,000)	(20,000)
External borrowing	-	-	-	2,300,000	1,100,000	
Previously budgeted surplus	50,000	-	254,000			
Asset Renewal Reserves	-	-	6,500			
Unallocated Net Financial Assets	-	-	234,000	(234,000)		
Support through taxation, grants	908,700	657,100	1,095,500	1,099,100	1,282,800	1,324,300



Budget 2016 – Public Works

Revenue

Base Increases - \$5.5K

- Purchase of snow equipment.

New Initiative Increases - \$20K

- Local Improvement for McKenzie Pointe Fence.

Reductions - \$10K

- Reflects the sale of the ¾ ton truck.

Expenditures

Base Increases - \$733K

- Lott Road Rehabilitation;
- Kingsmere Avenue Rehabilitation;
- Increased allocation for general road repairs in several subdivisions;
- Purchase of new mower and other small equipment required for Town maintenance;
- Inflationary pressure on salary, benefits and general supplies.

Growth Related Increases - \$53K

- Removal of partial year position vacancy from 2015;
- Increase in salaries for additional park maintenance staff;
- Increase in maintenance costs for Betteridge Road.

New Initiative Increases - \$173K

- McKenzie Pointe Fence;
- Enhancement of lane maintenance program;
- Ongoing drainage improvements;
- Billboard signs for communicating roadwork projects;
- Increase in asset renewal charges to reflect 45% of amortization.

Reductions – (\$246K)

- Elimination of the temporary Public Works Assistant position;
- Reduction in overtime expense allocation;
- Reduction in equipment purchase expense allocation.



Budget 2016



Budget 2016 – Environmental Services

Environmental Services

Includes:

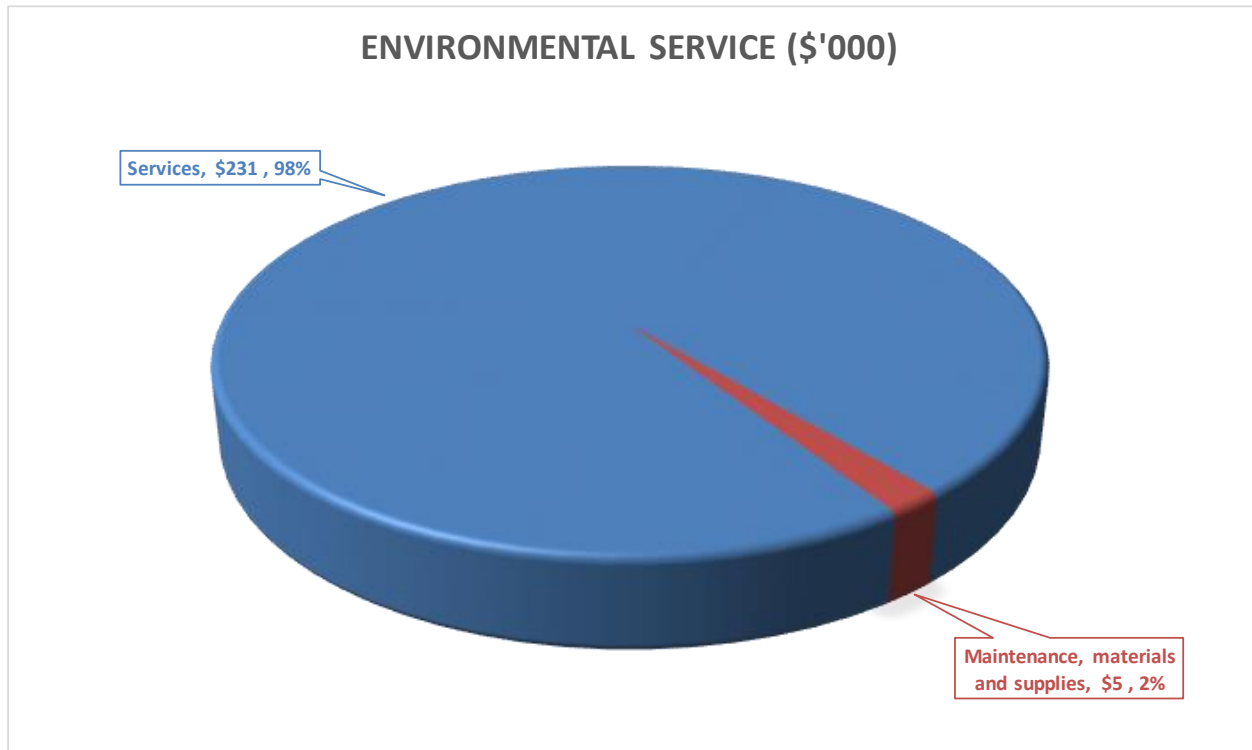
- Waste Collection
- Recycling Services
- Clean-up Bins
- Pest Control
- Weed Control
- Yard Refuse Pickup

Description

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

Key Goals

1. To reduce waste destined to the landfills through education of the public to reduce reuse, and recycle waste products
2. To provide residents with programs that promote a safe and beautiful community.
3. To provide exceptional refuse collection through our partnerships with third party agents.





Budget 2016 – Environmental Services

Environmental Services	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Services	-	2,500	2,800	3,000	3,200	3,400
Grants	-	2,400	2,500	2,500	2,500	2,500
Total Revenue	-	4,900	5,300	5,500	5,700	5,900
Operating expenses						
Services	213,200	199,500	230,700	248,200	266,600	285,800
Maintenance, materials and supplies	4,500	1,100	4,500	4,700	4,900	5,100
Other- Disaster cleanup	70,000	73,600	-	-	-	-
Total operating expenses	287,700	274,200	235,200	252,900	271,500	290,900
Total expenditures	287,700	274,200	235,200	252,900	271,500	290,900
Contingency	11,600	-	11,800	12,700	13,600	14,600
Internal funding						
Internal borrowing	-	-	-	-	-	-
Previously budgeted surplus	-	-	-	-	-	-
Unallocated Net Financial Assets	70,000	70,000	-	-	-	-
Support through taxation, grants	229,300	199,300	241,700	260,100	279,400	299,600



Budget 2016 – Environmental services

Revenue

Base Increases - \$5K

- Increase in recycling funding through Multi-Material Stewardship Western (MMSW);
- Increase in fees for additional recycling and refuse bins.

Expenditures

Base Increases - \$6

- Inflationary increases for waste and recycling program.

Growth Related Increases - \$12K

- Increased costs as a result of population growth for waste and recycling pickup;
- Increased usage of spring and fall cleanup bins.

Reductions – (\$70K)

- Completion of the windstorm clean up.



Budget 2016



Budget 2016 – Recreation Services

Recreation Services

Includes:

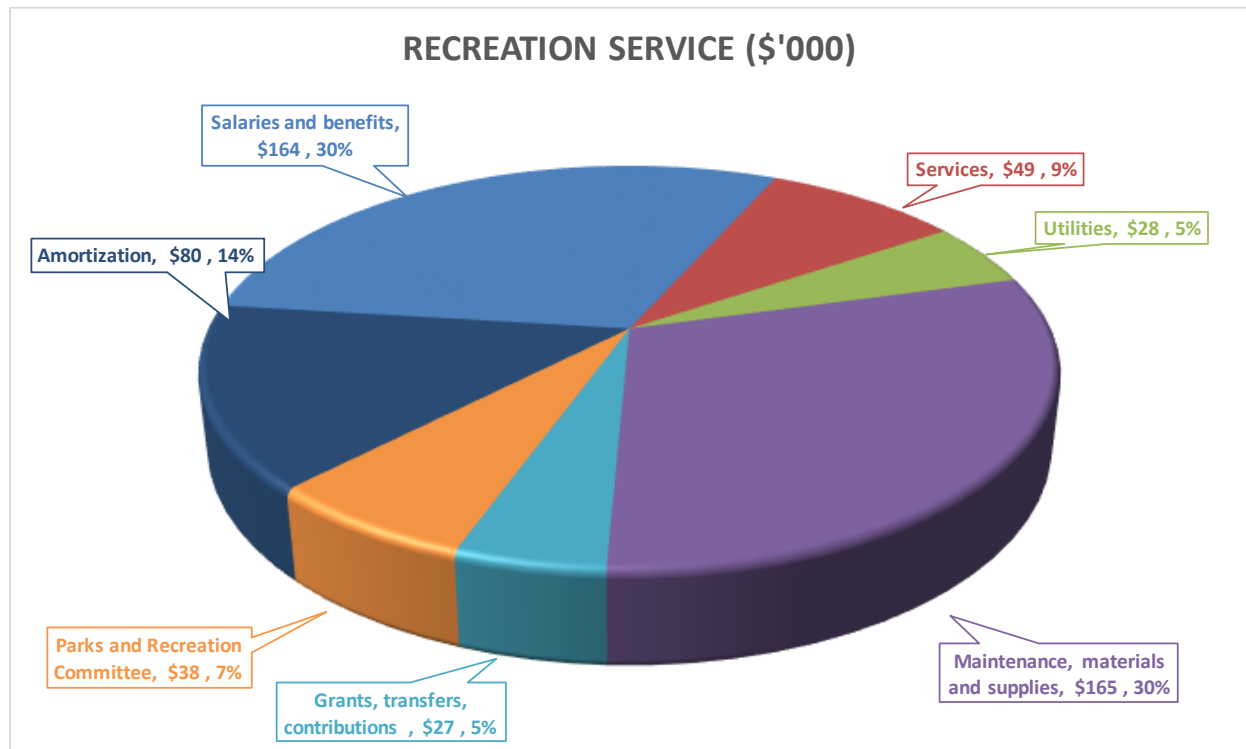
- Indoor Facilities
- Parks and Outdoor Facilities
- Parks and Recreation Committee
- Activity Programs
- Recreation Administration

Description

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

Key Goals

1. Recognize the importance of tourism to the economy of White City and encourage new businesses, services and attractions for the community and visitors such as a museum or a farmers’ market.
2. Examine the feasibility of expanding and varying the types of recreational programs and facilities in the community from time to time.
3. Encourage public and private partnerships and other mechanisms to contribute to the expansion and provision of additional parks, recreation and cultural amenities.
4. Work towards promoting meaningful parks within a 5-minute walking distance, recognizing the topography of the area, for the majority of residents of the community.





Budget 2016 – Recreation Services

Recreation Services	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Services	64,100	75,200	71,500	71,500	71,500	71,500
Fundraising	-	-	3,500	-	-	-
Parks and Recreation Committee	32,700	60,700	39,700	39,700	39,700	39,700
Grants, transfers, contributions	22,800	25,100	78,800	28,800	28,800	28,800
Development Levies	-	-	31,500	-	-	-
Disposal of assets	-	-	-	-	-	-
Total Revenue	119,600	161,000	225,000	140,000	140,000	140,000
Recreation services						
Salaries and benefits	151,400	157,800	163,700	171,900	180,500	189,600
Services	21,700	9,900	48,900	20,400	21,100	21,800
Utilities	31,000	18,900	28,200	29,100	30,000	30,900
Maintenance, materials and supplies	77,500	60,500	164,900	89,900	92,600	95,400
Grants, transfers, contributions	25,000	25,000	26,500	27,300	28,200	29,100
Parks and Recreation Committee	31,500	37,600	37,500	37,500	37,500	37,500
Amortization	60,000	78,700	80,300	83,875	87,208	90,642
Total Recreation services	398,100	388,400	550,000	459,975	477,108	494,942
Capital expenditures	121,500	80,500	89,000	202,500	306,200	242,500
Remove non-cash expenses	(60,000)	(78,700)	(80,300)	(83,875)	(87,208)	(90,642)
Transfer to Parks and Recreation Reserve	7,200	29,100	2,200	2,200	2,200	2,200
Asset renewal reserve transfers	24,000	31,500	36,200	37,800	52,400	90,700
Total expenditures	490,800	450,800	597,100	618,600	750,700	739,700
Contingency	16,000	-	27,500	23,000	23,900	24,800
Internal funding						
Internal borrowing	-	-	-	-	-	-
Previously budgeted surplus	12,000	6,200	16,500	-	-	-
Parks and Recreation contribution	6,000	6,000	30,000	-	-	-
Unallocated Net Financial Assets	-	-	-	-	-	-
Support through taxation, grants	369,200	277,600	353,100	501,600	634,600	624,500



Budget 2016 – Recreation Services

Revenue

Base Increases - \$24K

- Slow Pitch Fees;
- Summer Play Program;
- Playschool;
- Halloween Cabaret;
- Museum Grant.

New Initiative Increases - \$81K

- Library Rejuvenation Project grants
 - Development Levies
 - Grants;
 - Fundraising;
 - Other Municipal contributions.

Expenditures

Base Increases \$69K

- Creation of the Eco-Museum Business plan;
- Increase in salary and benefits as a result of inflation;
- Increased storage fees;
- Increased park maintenance costs;
- Installation of walking trail benches and refuse bins;

Growth Related Increases - \$5K

- Additional seasonal staff for ball diamond maintenance and recreation events;

New Initiative Increases - \$143K

- Library Rejuvenation Project;
- Installation of Serbu Park playground equipment;
- Installation of ball diamond safety equipment;
- Chuka Creek dredging project at White City Drive and Lott Road;
- Splash Park upgrades;
- Walking trail signage;
- Increase in asset renewal charges to 45% of amortization.

Reductions – (\$111K)

- Reductions for equipment purchases, tree renewal project, splash park and other park improvements and community center improvements.



Budget 2016



Budget 2016 – Utility Services

Utility Services

Includes:

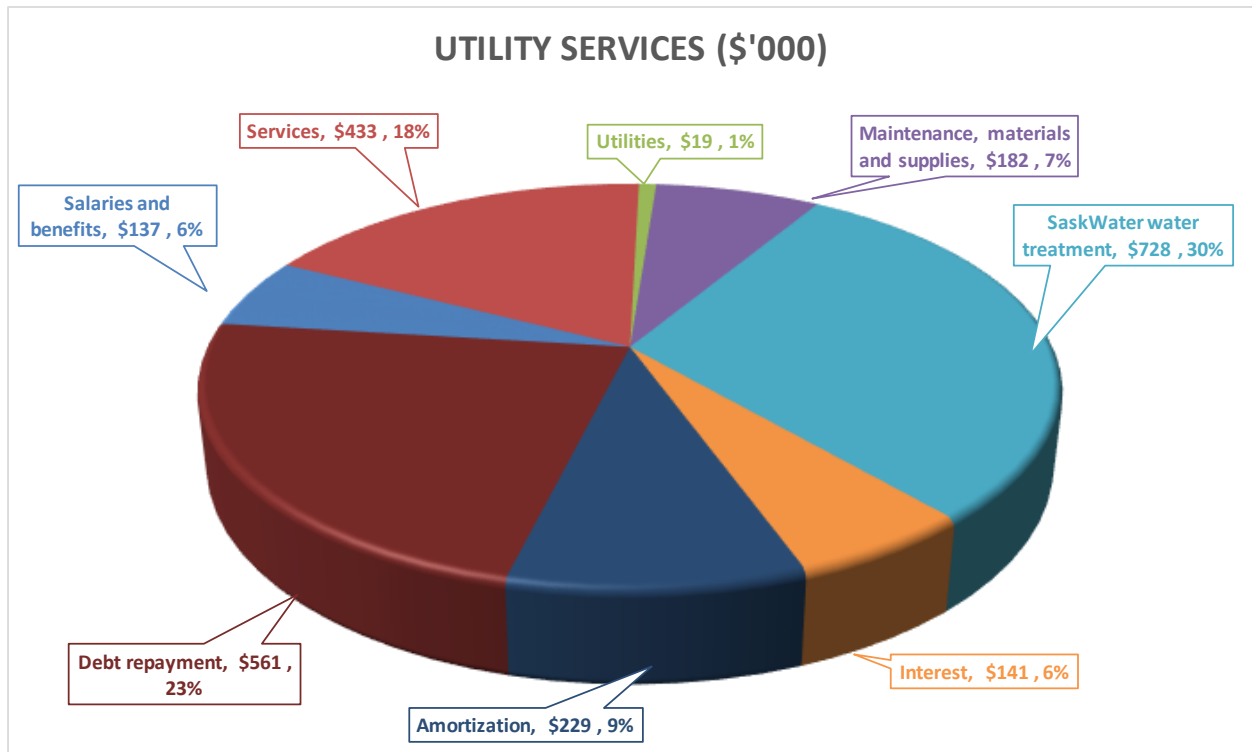
- Water Treatment
- Water Distribution
- Wastewater Collection
- Wastewater Treatment
- Utility Billing

Description

To provide citizens with a safe and adequate supply of potable water through water supply, storage, treatment, pumping, distribution and metering. To provide the collection, transmission, disposal, treatment and monitoring of wastewater in order to ensure the environmentally appropriate handling of high volume sewage discharge.

Key Goals

1. To improve the state of the environment / public health.
2. To exceed our customers' needs and expectations.
3. To increase the efficiency and effectiveness of our services.





Budget 2016 – Utility Services

Utility Services	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Local Improvement Levies	111,500	74,100	74,000	48,300	27,400	-
Services	1,439,200	1,574,700	1,630,600	1,766,600	1,933,400	2,112,700
Wastewater Authority Fees	-	-	-	150,000	320,000	375,000
Development Levies	1,271,000	985,200	662,300	1,288,100	744,200	888,100
Grants, transfers, contributions	97,000	97,000	84,400	-	-	-
Total Revenue	2,918,700	2,731,000	2,451,300	3,253,000	3,025,000	3,375,800
Utility services						
Salaries and benefits	110,100	77,400	137,200	144,100	172,400	181,100
Services	425,100	412,900	432,900	441,600	450,500	459,600
Utilities	20,000	16,000	19,000	19,600	20,200	20,900
Maintenance, materials and supplies	164,400	125,700	181,900	187,400	193,100	198,900
SaskWater water supply	620,000	694,000	728,000	789,800	855,400	924,900
Wastewater treatment plant operations	-	-	-	170,000	357,000	374,900
Interest	161,600	156,700	141,400	120,700	101,300	84,200
Amortization	224,000	213,100	228,800	249,700	249,700	249,700
Total Utility services	1,725,200	1,695,800	1,869,200	2,122,900	2,399,600	2,494,200
Capital expenditures	583,000	467,867	657,500	430,000	30,000	-
Debt repayment	551,000	553,600	560,900	559,200	517,100	500,000
New debt payment	-	-	16,100	48,200	48,200	48,200
Remove non-cash expenses	(224,000)	(213,100)	(228,800)	(249,700)	(249,700)	(249,700)
Asset renewal reserve transfers	224,000	224,000	228,800	228,800	228,800	228,800
Total expenditures	2,859,200	2,728,167	3,103,700	3,139,400	2,974,000	3,021,500
Contingency	57,200		93,500	106,200	120,000	124,800
Internal funding						
Internal borrowing	-	-	645,000	-	-	-
Previously budgeted surplus	-	-	50,000	-	-	-
Unallocated Net Financial Assets	-	-	60,000	-	-	(60,000)
Utilities Surplus	-	-	-	-	55,500	-
Support through taxation, grants	(2,300)	(2,833)	(9,100)	(7,400)	13,500	(169,500)



Budget 2016 – Utility Services

Revenue

Base Increases - \$141K

- Annual water and sewer rate increase to reflect actual costs;
- Increase in base revenue to reflect increase in usage per household.

Growth Related Increases - \$133K

- New connections to the utility system;
- Development levy collection on new lots;
- Connection fees.

Reductions – (\$742K)

- Elimination of the Saskatchewan Infrastructure Grant Initiative funding for Waste Water Authority debenture interest;
- Retirement of the Kingsmere Local Improvement debt;
- Development levy adjustment to reflect completion of lift station 3.

Expenditures

Base Increases - \$169K

- Increased water line repair expense as a result of the Emerald Creek copper line failure;
- SaskWater supply rate increase;
- Water supply from consumption returning to normal levels;
- Increased allocation of salaries and benefits to reflect cost accounting practices.

Growth Related Increases - \$21K

- Water supply from new connections to the water system.

New Initiative Increases - \$407K

- Feasibility study to eliminate lift station 1 and redirect flows to lift station 2;
- Water Distribution Line and pump upgrades to provide constant water pressure to residents;
- Relocation of backup generator to mitigate the risk of sewage backups.

Reductions – (\$353K)

- Reduction of debt interest charges;
- Reductions for one-time projects.



Budget 2016 – Taxation and Grants

Taxation

Description

White City has the lowest taxes in the region based on its average taxable assessment. White City uses a combination of base tax and ad valorem to determine property taxes. The base tax is levied to cover the cost of common services provided to residents such as governance, snow clearing, parks maintenance, etc.

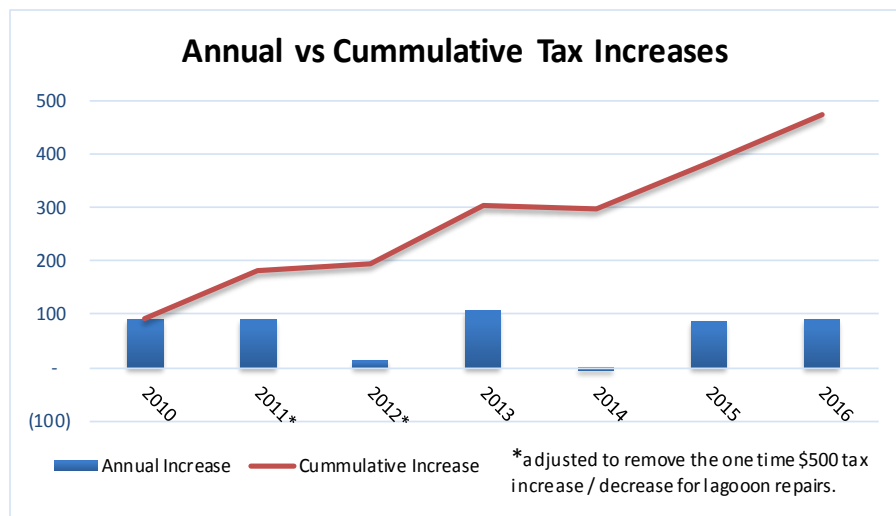
2016 Increases

The proposed 2016 Budget recognizes Saskatchewan’s current economic conditions. As a growing community there are many demands to improve infrastructure and maintain service delivery. To meet the increasing demands, the 2016 Budget proposes to draw down reserves and minimize property tax increases. The 2016 Budget includes an average per property tax increase of \$7.52 per month or 4.04%. This increase provides the residents with:

- Improved water pressure through investments in water distribution upgrades;
- Enhanced quality roads through investing in the rehabilitation of Lott Road and Kingsmere Avenue;
- Improved parks and outdoor facilities through investments in capital, additional seasonal staff and upgrades through equipment renewal;
- An updated library space;
- An eco-museum to provide a historical record of White City;
- Improved access to information through an enhanced, user friendly website;
- Continued protection of the community and volunteers through investments in upgrades to the Tanker Truck and SCBAs;
- Lays the foundation to facilitate future growth by increasing capacity in the Town’s water and wastewater facilities;
- Long-term financial sustainability through improved long term planning and increasing asset renewal reserves.

Historical Tax Increases

Between 2010 and 2015 White City has averaged tax increases of \$64 or 4.2% annually. When inflation is factored in the real increase in taxation is 2.2% annually. In 2014, there was no tax increase as Utility rates were raised to fund 100% of the asset renewal reserves and ensure that utility users were not being subsidized through taxation; which freed up tax dollars for general operations.





Budget 2016 – Taxation and Grants

Taxation and Grants	Budget 2015	Actual 2015	Budget 2016	Estimate 2017	Estimate 2018	Estimate 2019
Revenue						
Taxation	2,116,600	2,164,100	2,289,600	2,523,660	2,838,773	3,041,650
Unconditional grants	424,800	426,500	436,700	392,945	392,945	392,945
Conditional grants	107,500	107,600	110,300	110,231	110,231	110,231
Total Revenue	2,648,900	2,698,200	2,836,600	3,026,835	3,341,948	3,544,825

Revenue

Base Increases - \$114.7K

- \$100K or 4.04% increase in tax revenue resulting in a mill rate of 4.057 and a base tax rate of \$800;
- \$11.9K increase in Provincial Operating Transfers;
- \$2.8K increase in New Deal grant funding.

Growth Related Increases - \$73K

- \$73K increase in tax revenue due to estimated new construction and expanded property tax assessment base.



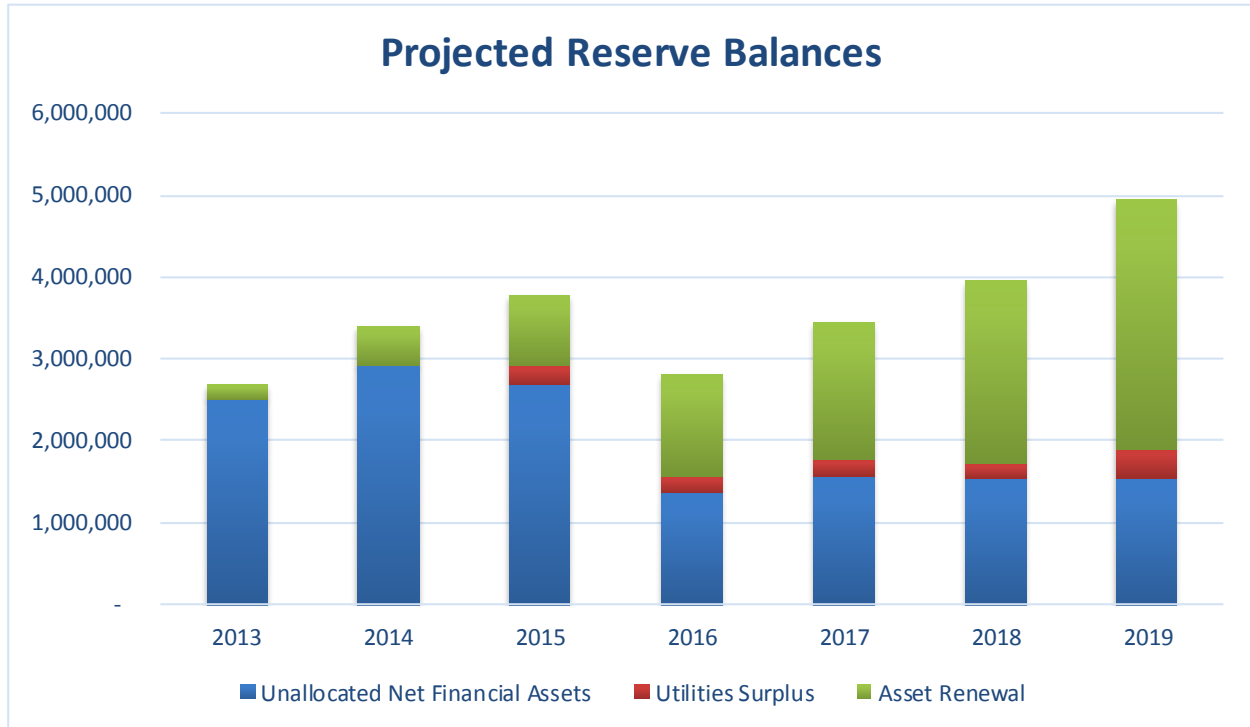
Budget 2016



Budget 2016 – Reserve Transfers

Reserve Transfers

The 2016 Budget proposes to draw down reserves to build infrastructure to support growth and maintain and upgrade existing assets. While overall reserve balances decrease by 25% in 2016 the Town is forecasting a cumulative increase of 81% or 22% annually based on projected capital improvements and infrastructure renewal savings.





Budget 2016 – Reserve Transfers

Unallocated Net Financial Assets

Unallocated Net Financial Assets (UNFA) are similar to a personal savings account. UNFA can be used to deal with unexpected expenditures or emergencies, such as the Storm damage from 2014. It can also be used to finance assets purchases. The 2016 budget proposes to create a new policy which allows for internal borrowing. Internal borrowing is borrowing money from reserves rather than the bank for the purpose to fund projects that are needed for growth. This borrowing will be paid back through development levies as they are collected and the borrowing will accumulate interest that is charged back through the development levies and connection fees. In 2016, it is proposed that \$690K be used for the purpose of funding growth related projects. These funds will be paid back over a 10-year period.

Schedule of Unallocated Net Financial Assets	
2014 Closing Unallocated Net Financial Assets (UNFA)	2,903,622
Expended in 2015	
Museum	(2,500)
Anexation	(35,000)
Traffic Study	(15,000)
Disaster Cleanup	(63,900)
FireHall Fence	(24,700)
Office Expansion	(570,600)
Bleachers	(6,143)
	(717,843)
2015 Operating UNFA Surplus	496,518
2016 Opening Balance	2,682,297
Budgeted Surplus	-
Previously Budgeted	
General Governance - Strategic Plan	(15,000)
Public Works - Lott Road	(204,000)
Public Works - hwy 48 crosswalk	(50,000)
Recreation - Museum Relocation	(6,500)
Recreation - Trees	(10,000)
	(285,500)
Total Previously Budgeted Items	(285,500)
New Initiatives	
Public Works - McKenzie Pointe Fence	(64,000)
Public Works - Lott Road	(170,000)
Fire Department - SCBA x 10	(10,000)
Utilities - Water Distribution Line	(60,000)
	(304,000)
Total New Initiatives	(304,000)
Internal Borrowing	
Public Works - McKenzie Pointe Fence	(96,000)
Utilities - Water Distribution Line	(240,000)
Utilities - Water Distribution Pump Upgrades	(297,000)
Utilities - SaskWater Connection Fees	(91,400)
Utilities - WWA Connection Fees	(1,900)
	(726,300)
Total Internal Borrowing	(726,300)
Budgeted 2016 Closing Balance	1,366,497

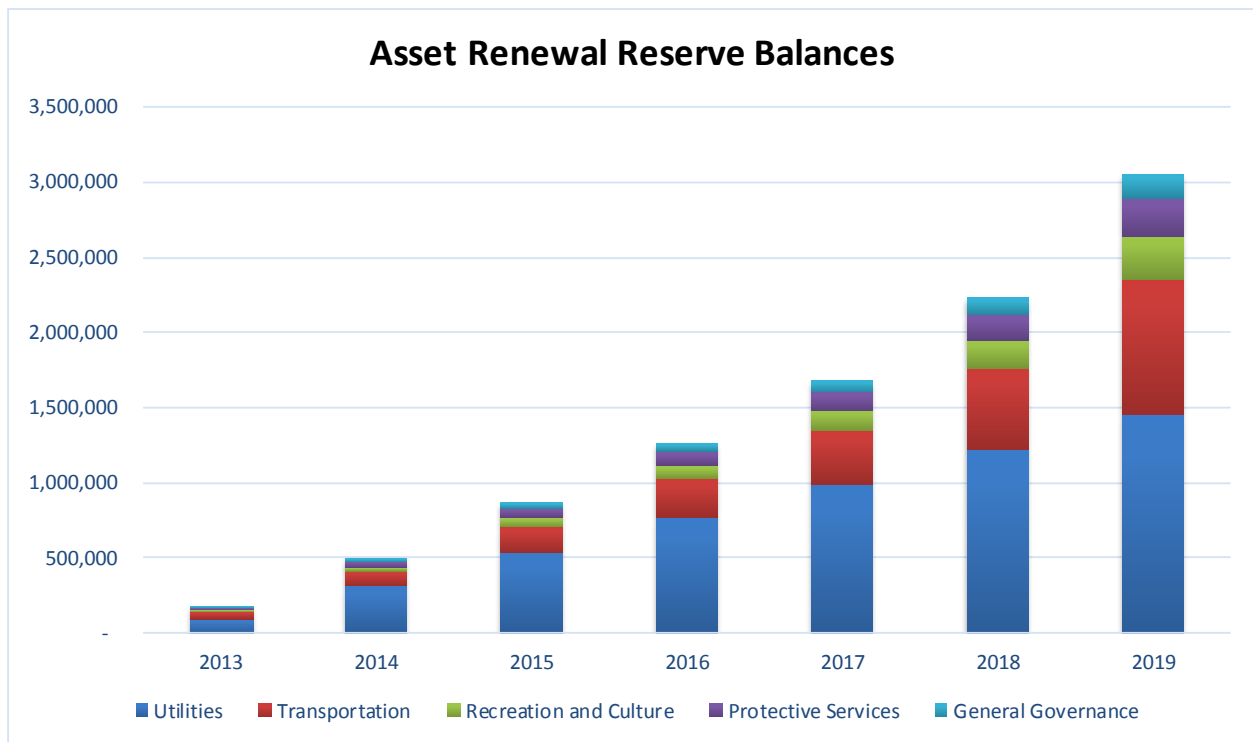


Budget 2016 – Reserve Transfers

Asset Renewal Reserves

White City strives to follow best practices and believes strongly in a user pay system where the residents who use the service, in this case the assets, are the residents that pay for them. In 2012, White City created a policy to set aside funds every year for the replacement of current assets, these funds are placed into an asset renewal reserve. White City 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. 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 2016 budget is raising the general asset renewal rate to 45% of amortization and proposes that over the next three years this rate is increased to 100%. This allows White City to replace the assets at the end of their useful life without having to issue debt and reduces the financial pressures on operation in the year that these assets are replaced. These reserves will create significant cash balances. As such, Administration will be bringing an investment policy forward in mid to late 2016 that will outline the types and durations these funds may be invested in and a target rate to be used as a benchmark for investment returns.





Budget 2016 – Reserve Transfers

Utilities Surplus

2015 was the first year that White City separated the Utilities Surplus from White City's Unallocated Net Financial Assets. Until 2014, Utilities Services have been heavily subsidized through taxation. This resulted in White City adjusting its utility rates so that the rates covered the full cost of operating the services and fully funding the annual asset renewal reserves. The schedule below explains the changes in the Utility Surplus.

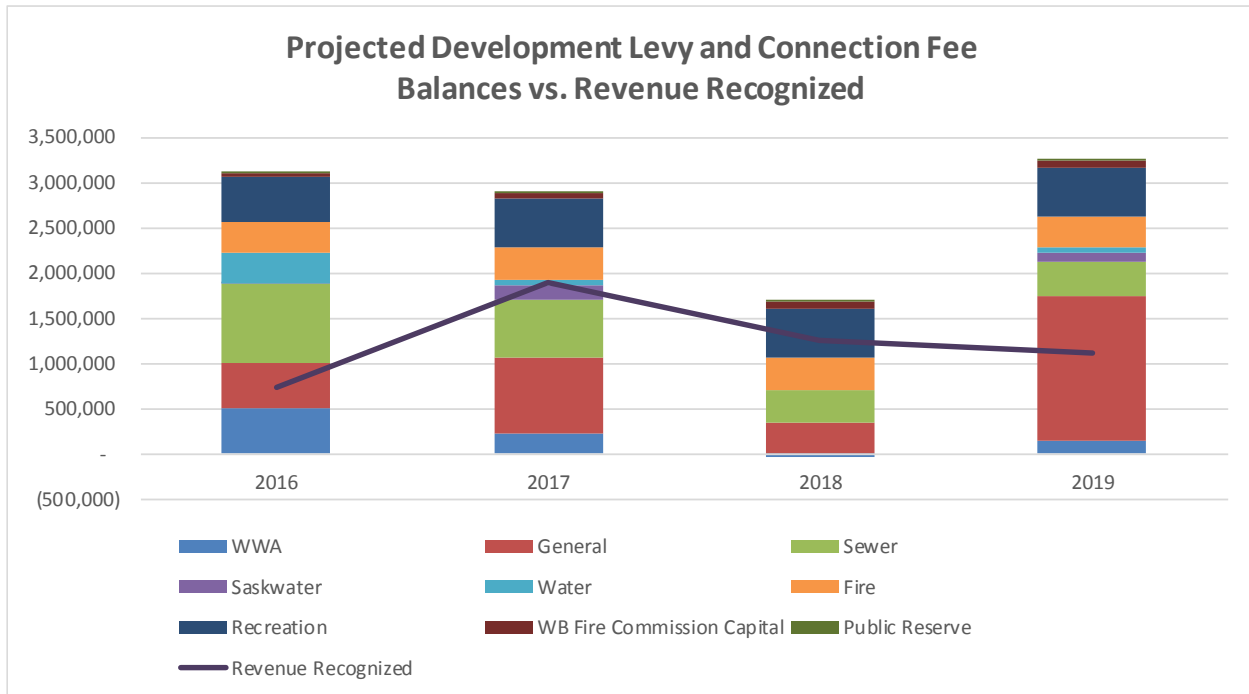
Schedule of Utilities Surplus	
2016 Opening Balance	233,627
Budgeted Surplus	9,100
Previously Budgeted	
Water Main Repairs	(50,000)
Total Previously Budgeted	(50,000)
Budgeted 2016 Closing Balance	192,727



Budget 2016 – Reserve Transfers

Development Levy and Connection Fees

Part of White City’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. The 2016 Budget proposes a municipal wide levy of \$351.2K / hectare for new residential developments. The amount of the levy recommended for the Town was determined following a study that reviewed the costs of development, future growth projections and reviewed levies in the region and similar municipalities.





Budget 2016



Budget 2016 – Five Year Capital Plan

Five Year Capital Plan

The 2016 Budget proposes \$27.7M capital plan over the next five years. The following table outlines the proposed capital projects for 2016 to 2020.



Budget 2016 – Five Year Capital Plan

Capital Expenditures	Notes	2016	2017	2018	2019	2020
Equipment						
Protective Services						
Tanker Truck Upgrades		29,500	-	-	-	-
SCBA replacements		10,000	-	-	-	-
Total Protective Services		39,500	-	-	-	-
Recreation						
Kobota Mower 2011		-	12,500	-	-	-
John Deere 997D Mower w/ Bagging System	Upgrade to Hydraulic Deck	-	30,000	-	-	-
Kobota Zero Turn - 2014		-	-	14,000	-	-
Kubota ATV		-	20,000	-	-	-
Floor Scrubber		-	-	6,000	-	-
John Deere Gator	Upgrade to bigger unit	-	-	-	-	28,000
TV140 Snow Blower		7,800	-	-	-	-
Bobcat Snow Blower		8,200	-	-	-	-
Bobcat Walking Trail Broom		6,000	-	-	-	-
Land Pride Mower		10,000	-	-	-	-
Total Recreation		32,000	62,500	20,000	-	28,000
Transportation						
Hotsey		-	8,000	-	-	-
Bush Hog Boom Mower	Upgrade to bigger system	-	-	-	28,000	-
Forman Truck		-	-	9,000	-	-
Total Transportation		-	8,000	9,000	28,000	-
Snow Removal						
3-Ton 2013 Ford	Includes Box/Plow/Augur/Lights	-	-	50,000	-	-
1-Ton 2016 Ford	Includes Plow/Lights	-	-	-	42,000	-
TV6070		-	-	-	-	-
Snow Removal		-	-	50,000	42,000	-
Total Equipment		71,500	70,500	79,000	70,000	28,000



Budget 2016 – Five Year Capital Plan

Capital Expenditures	Notes	2016	2017	2018	2019	2020
Projects						
Transportation						
Lott Road Deep Repairs and Recap		658,000	-	-	-	-
Lott Road E. Connection		20,000	-	-	-	-
Lighted Crosswalk		50,000	-	-	-	-
Street Light		3,000	-	-	-	-
Mckenzie Pointe Fence		160,000	-	-	-	-
Kennedy Road		-	-	200,000	-	-
White City Drive Paving	1.4M in 2025	-	-	-	-	-
Betteridge Road Phase 1- White City Drive to Town Centre		-	2,800,000	-	-	-
Betteridge Road Phase 2 -Town Centre to Viterra Road		-	-	1,400,000	-	-
Betteridge Road Bridge	Significant disruptions and costs to build this out of step with phase 1	-	-	-	-	1,320,000
Emerald Park Upgrade		-	-	-	-	1,320,000
Shop		-	-	-	-	1,000,000
Temporary Shop		-	50,000	-	-	-
Total Transportation		891,000	2,850,000	1,600,000	-	3,640,000
Utilities						
Distribution Pumps		297,500	-	-	-	-
Distribution Lines		300,000	-	-	-	-
Water Main Repairs		50,000	-	-	-	-
LS Generator relocation		10,000	-	-	-	-
Town Centre Reservoir		-	-	-	-	7,000,000
Town Centre Trunk Mains		-	-	-	-	2,600,000
Looping Mains- NE Highway Commercial		-	-	-	-	1,680,000
Lift Station 4 generator		-	30,000	-	-	-
Lift Station 5 generator		-	-	30,000	-	-
RM Lagoon Outlet	1.0M in 2017?	-	-	-	-	-
LS2 Upgrade/ LS 1 Elimination	Generator/ Pumps/ Redirection of Sewer Lines/ Demolition of LS 1/ Upgrade controls	-	400,000	-	-	-
Total Utilities		657,500	430,000	30,000	-	11,280,000



Budget 2016 – Five Year Capital Plan

Capital Expenditures	Notes	2016	2017	2018	2019	2020
Recreation						
Pathway Lighting Upgrades - LED			20,000	20,000	20,000	20,000
Pathway Rehabilitaion		31,500	25,000	25,000	25,000	25,000
Conversation Areas			40,000	41,200	42,500	43,800
Digital Board			55,000			
Community Centre Upgrades					40,000	
Tennis Court LED Upgrades					5,000	
Tree Renewal		10,000				
Ball Diamond Upgrades		10,000				
Benches, Refuse Bins		14,000			10,000	
Fitness Equipment					25,000	
Playground Equipment		30,000			50,000	
Outdoor Ice Rink				200,000		
Hummingbird Park Beautification					25,000	
Total Recreation		95,500	140,000	286,200	242,500	88,800
General Governance						
Office Landscaping		7,000				
Council Tablets		6,400				
Server Replacement		15,000				
Software Upgrades			100,000			
Town Centre Office						5,000,000
Total Governance		28,400	100,000	-	-	5,000,000
Total Projects		1,672,400	3,520,000	1,916,200	242,500	20,008,800
Total Capital Expenditures		1,743,900	3,590,500	1,995,200	312,500	20,036,800



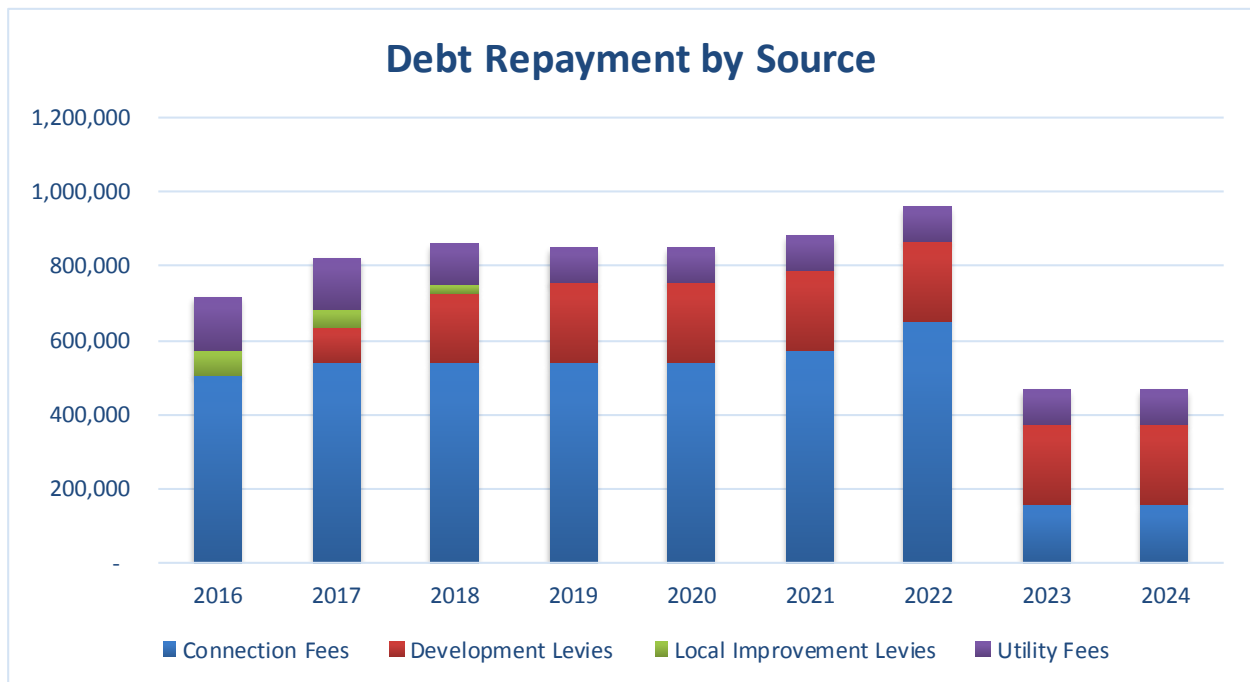
Budget 2016 – Financing

Financing

The Town finances projects to upgrade or install new services for residents. This financing is supported through a combination of development levies, connection fees, local improvements and utility rates. The gravity sewer projects’ debt is funded through a combination of local improvements and utility rates. This includes:

- Wheatland
- Confederation
- Poplar Park
- Gravity Sewer – phase 1
- Gravity Sewer – phase 2 & 3

For the next 3 to 5 years debt incurred by the Town will be used primarily to finance projects for future growth. The most recent debt issuance, for the 2012 lagoon upgrades and repairs, was used to add capacity to allow for growth. This type of debt issuance places minimal burden on tax payers as repayment is funded through development levies rather than through taxation.



Given the growing infrastructure needs, White City is expecting to issue the following debt:

- \$2.0M to \$5.0M in 2016 for the Town’s share of building the wastewater treatment plant. This investment will improve the quality of treated wastewater and to expand capacity to allow for future growth;
- \$1.8M in 2017 to upgrade Betteridge Road from White City Drive to Emerald Park Road. This investment will facilitate the growth of the Town Centre and improve transportation options for residents;



Budget 2016 – Financing

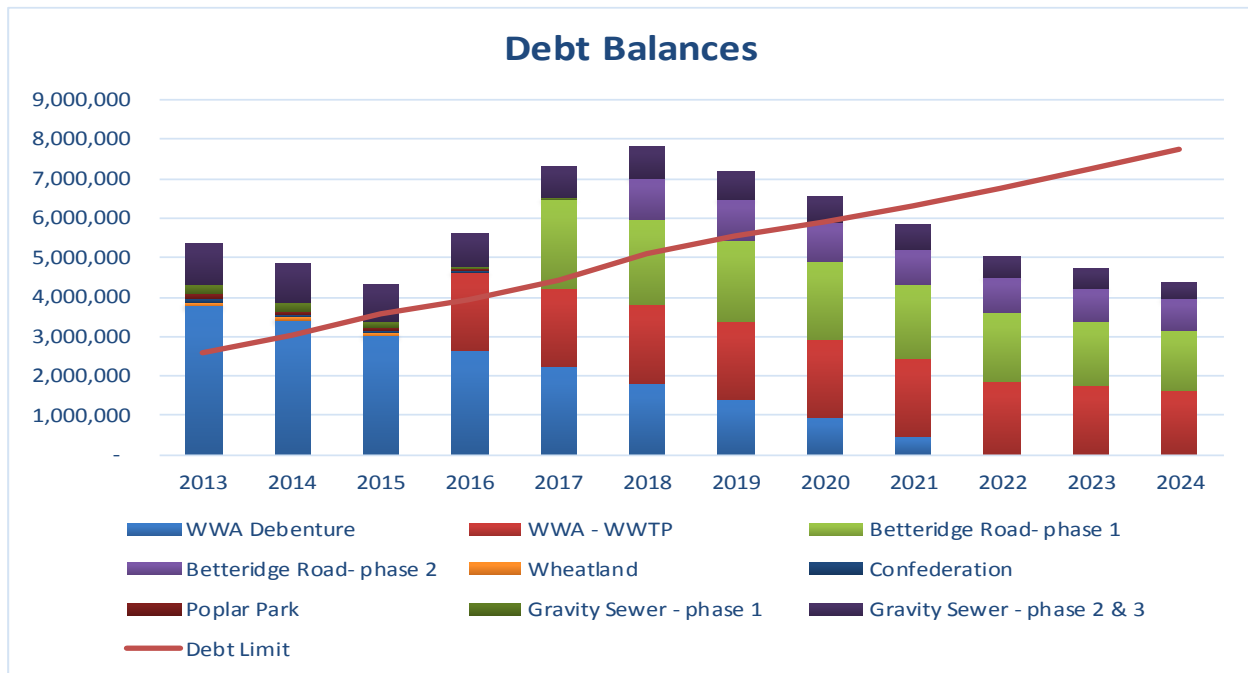
- \$1.4M in 2018 to upgrade Betteridge Road from Emerald Park Road to Viterra Road. This investment will further facilitate the growth of the Town Centre and improve transportation options for residents.

The following table outlines all of the Town’s repayment obligation’s by source project.

Payments	2016	2017	2018	2019	2020	2021	2022	2023	2024
Betteridge Road- phase 2	-	-	47,080	70,620	70,620	70,620	70,620	70,620	70,620
Betteridge Road- phase 1	-	96,720	145,080	145,080	145,080	145,080	145,080	145,080	145,080
WWA - WWTP	16,067	48,200	48,200	48,200	48,200	85,138	159,015	159,015	159,015
WWA Debenture	489,851	489,851	489,851	489,851	489,851	489,851	489,851	-	-
Wheatland	27,254	7,670	-	-	-	-	-	-	-
Confederation	17,190	14,340	-	-	-	-	-	-	-
Poplar Park	25,107	25,107	20,950	-	-	-	-	-	-
Gravity Sewer - phase 1	48,484	48,484	13,216	-	-	-	-	-	-
Gravity Sewer - phase 2 & 3	94,349	94,349	94,349	94,349	94,349	94,349	94,349	94,349	94,349
Total Debt Payments	718,301	824,721	858,726	848,100	848,100	885,038	958,915	469,064	469,064

This new debt will be repaid through the development levies and connection fees from the new developments that will benefit from these projects.

The Town’s Debt Limit is expected to increase as development occurs which increases the Town’s revenues. The debt limit as depicted in the Debt Balances chart increases in correlation to the number of projected new building permits and the corresponding increase in assessment.





Budget 2016 – Financing

The Municipalities Act stipulates that a municipality's debt limit is set at equivalent to a municipality's own source revenue. However, a municipality has the ability to exceed its debt limit by applying to the Saskatchewan Municipal Board (SMB) with a business case as to how repayment will occur. White City has exceeded this debt limit, with SMB approval, for several years and is expected to until 2021 when growth catches up with investment and the original WWA debenture will be mostly repaid. White City has been 'approved in principle' by the SMB to borrow up to \$5.0M for the wastewater treatment plant; which is expected to begin construction in 2016.



Budget 2016



Budget 2016 – 2017 to 2019 Assumptions

Assumption

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 2017 to 2019 estimates.



Budget 2016 – 2017 to 2019 Assumptions

Assumptions	Incremental Changes		
	2017	2018	2019
Expenditures			
Legislative Services			
Inflation	2%	2%	2%
Suma Convention	10,000	(10,000)	10,000
Salaries			
Annual Salary Inflation	2.00%	2.00%	2.00%
Annual Honorarium Inflation	2.00%	2.00%	2.00%
Average Performance Increase	3.00%	3.00%	3.00%
Part Time Office Staff	15,000	20,000	-
Maintenance Staff	-	70,000	-
Services			
Inflation	3.00%	3.00%	3.00%
Garbage/ Recycling Growth	4.54%	4.34%	4.16%
Remove Strategic Plan	(30,000)	-	-
Remove Webpage	(25,000)	-	-
Remove Museum Study/Relocation	(30,000)	-	-
Utilities			
Inflation	3.00%	3.00%	3.00%
Maintenance, materials, supplies			
Inflation	3.00%	3.00%	3.00%
Growth	4.54%	4.34%	4.16%
Hosted Exchange Project	(3,500)	-	-
Postage Meter Purchase	(4,500)	-	-
Library Renovations	(80,000)	-	-
SaskWater water treatment			
Rate increase	4.00%	4.00%	4.00%
Growth	4.54%	4.34%	4.16%
Wastewater treatment plant operating			
Operating expenses	170,000	187,000	17,900
Inflation	-	5.00%	5.00%
Asset Renewal			
Asset Renewal Rate	45%	60%	100%



Budget 2016 – 2017 to 2019 Assumptions

Assumptions	Incremental Changes		
	2017	2018	2019
Amortization			
New Software 2018	10,000	-	-
Tanker Upgrades - 2018	2,950	-	-
SCBAs- 2018	2,000	-	-
Betteridge Road Phase 1	-	112,000	-
Betteridge Road Phase 2	-	-	56,000
Serbu Park Playground Equipment	2,000	-	-
Walking trails	1,575	-	-
Conversation Area 2017	-	3,333	-
Conversation Area 2018	-	-	3,433
Distribution Pumps	14,875	-	-
Trunk Main Upgrades	6,000	-	-
Southern Highland	-	TBD	-
Sarah's Cove	-	TBD	-
Revenue			
Taxation			
Tax increases	4.00%	4.00%	1.99%
Home Growth	65	65	65
Grants			
PST Sharing	(43,700)	-	-
Subdivision Lot Development			
Southern Highlands	75	-	-
Sarah's Cove	20	-	-
Emerald Meadows	-	-	89
Development Levies			
Wastewater Connection Fees	14,185	15,036	15,938
Saskwater Connection Fees	4,680	4,867	5,062
General Levies	15,496	16,116	16,760
Utility Rates			
Water and Sewer Rate Increases	5.00%	5.00%	5.00%
WWTP Quarterly Charge	65	67	75
Borrowing			
Wastewater Treatment Plant	2,000,000	-	-
Betteridge Road Phase 1	-	2,300,000	-
Betteridge Road Phase 2	-	-	1,100,000