



# BUDGET 2022

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Town of White City, Saskatchewan

# FAST FACTS

## WHITE CITY AT A GLANCE:

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

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

White City respects and honours the Treaties that were made on all territories and is committed to moving forward in partnership with Indigenous Nations in the spirit of reconciliation and collaboration.

## INCORPORATED:

# 1959



### LOCATION:

White Butte Region of Saskatchewan, located 10km east of the City of Regina and along the banks of the mighty Chuka Creek.



### REGIONAL PARTNERS:

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



### SCHOOL DISTRICT:

Prairie Valley School Division No. 208

AREA:

**7.52km<sup>2</sup>**

POPULATION:

**3702**

(Per 2021 Census)

DWELLINGS:

**1242**

EMPLOYEES:

**23**

COUNCIL:

**1 MAYOR,  
6 COUNCILLORS**

KM OF PARK SPACE:

**66+**

KM OF WALKING TRAILS:

**12+**

RECREATION FACILITIES:

**19**

KM OF SANITARY  
SEWER UTILITY:

**32**

KM OF TREATED  
WATER UTILITY:

**37.6**

AUDITORS:

Dudley & Company

SOLICITOR:

Robertson Stromberg Law

Statistic	2021	2020	2019	2018	2017
Population	3702*	3832	3754	3717	3671
Residential Dwellings	1242	1236	1223	1211	1196
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	50	54	31	48	82
Building Permit Values	\$7,096,200	\$7,486,350	\$6,586,500	\$10,200,000	\$18,500,000
Average Home Value	\$533,390	\$464,615	\$445,833	\$519,000	\$433,000
Business Licenses	83	99	106	94	144

\*based on 2021 Census currently in review with Statistics Canada

# MESSAGE FROM THE MAYOR

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.

The 2022 Annual Budget aims to maintain the level and quality of our municipal services while resuming pre-pandemic recreation services and events for our residents. The Annual Budget is one of the most important items that Council considers during the year. In 2022 there was a deliberate focus on maintaining municipal services, returning recreational events and programming to pre-COVID levels and minimizing tax increases while maintaining a fiscally responsible approach to debt, reserves and utility operations.

In 2021 Council developed a new Strategic Plan to guide the municipality and identify priorities for administration and budgeting over the next four years. Developing the plan was an exciting and energizing process that began early in 2021 following the November 2020 Municipal Elections. As a Council, we are committed to ensuring the priorities for our community are shaped in partnership with our residents, therefore a strong focus on communications and public engagement has emerged as a priority woven throughout the 2022-2025 Strategic Plan. Providing opportunity for the public and staff to participate in the development process, from start to finish, enabled us to build the Strategic Plan with a strong foundation and positioned us to confidently make decisions on the priorities set out in the document.

In 2022 we aim to progress the following strategic objectives:

- Increase opportunities for youth to participate in government.
- Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies, and services.
- Work with the community to develop a plan that addresses recreational opportunities to meet the needs of our growing community.

- Complete the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park, and sufficient additional land to support a well-planned and managed community for the next 25-years into one urban community.
- Develop a municipal bylaw enforcement and policing model plan that will grow to service a population of 10,000 to 14,000.
- Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region.
- Ensure strategic goals are understood and linked to operations.

Council also expects to see significant progress in the Town Centre in 2022. Despite setbacks due to wastewater capacity that has delayed new development since 2019, the Town has committed funding to complete Phase 1b of the Wastewater Expansion Project that would increase wastewater capacity to service a population of 8,000 for the area. With wastewater capacity in place, two developments that have been pending Community Planning approval since 2019 can move forward in the Town Centre:

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

It is anticipated that both developments would be able to start construction in early 2022 with lots and potential homes for sale in late 2022 and early 2023.

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

The current plans for the Recreation Centre include two arenas, multi-purpose fieldhouse, gymnasiums, library, aquatic centre, and potential expansion for two additional arenas in the future.

After public engagement, we heard from residents the need and desire for a year-round facility that will house a wide range of recreation opportunities for all demographics. The Recreation Centre is currently in Stage 3 of the planning process and the scope of the planning has been adjusted to complete design development of the entire centre. This change allows White City to move forward with any phase of the facility based on available funding, partnerships and other opportunities that arise.

The 2022 Annual Budget introduces a dedicated portion of the base tax allocated for recreation to allow the Town to invest in recreational infrastructure and provide improved recreation services to residents. The recreation portion is partnered with the establishment of a specific Recreation Reserve where dedicated funds will be allocated for the planning, development, and construction of a Multi-Use Recreation Centre within the community. Council made the decision to dedicate the recreation portion and begin saving to fund the proposed recreation centre. Based on the public engagement conducted in the Spring of 2021, 69% of respondents indicated a preference of, at minimum, an annual property tax increase per household between \$100-\$300 per year. Council recognizes the importance of recreation services and facilities for our current residents and the appeal for future residents. With COVID-19 and rising inflation, it is important to build a fund now to provide those future services for the benefits it will bring to residents in White City and our neighbouring communities.

Transparency and communication are a top priority for council. We are dedicated to increasing public engagement and communication with our residents. In 2022 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 by developing a new Communications Strategy and Public Engagement Framework. From the 2021 Strategic Plan 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 made sure to incorporate 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 2022.

We are confident that we have once again found a good balance to provide residents with value for their taxes while maintaining services and investing in the future of our community. Residents that have been here for twenty days or twenty years will see their interests reflected in the 2022 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 2022 Annual Budget.

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

The budget this year is focused on balancing investment into the future of the community while finding innovative ways to grow service provision and programming for our resident's quality of life. The 2022 Annual Budget also restores service levels and events in the Town's Recreation and Culture departments to a pre-pandemic level.

The budget includes operating revenues of \$8.7M, operating expenditures of \$8.2M and \$5.4M for capital expenditures. Tax policy changes include a \$100.00 allocation from the base tax to a dedicated Recreation Reserve and a 9.07% mill rate increase resulting in a **2.48% tax revenue increase** for the municipality. The proposed tax revenue increase is **below** the year-over-year Consumer Price Index of 4.0% for the Regina area. 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 2022 the Town will continue improving proactive two-way communications with residents through the development of a Communications Strategy and Public Engagement Framework. Administration will also be undergoing a lengthy process of reviewing and updating the Town's Official Community Plan and Zoning Bylaw. For example, in previous years, after public engagement, we heard from residents the need and desire for a year-round facility that will house a wide range of recreation opportunities for all demographics. This work has commenced, and Administration will continue progress on the Multi-Use Recreation Centre. The project is currently in Stage 3 of the planning process and the scope of the planning has been adjusted to complete design development of the entire centre. Adapting the project now will allow the Town to capitalize on opportunities as they arise and move forward with any phase of the facility based on available funding and partnerships.



A key focus for administration in 2022 will be to complete the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park and sufficient additional land to support a well-planned and managed community for the next 25-years into one urban community. With an anticipated hearing in the Fall of 2022, we look forward to a conclusion of this project and look forward with optimism at the prospect and opportunities of working to progress one unified community and improving relationships with our regional partners.

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 2022 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 using the newly developed Strategic Plan to grow our community.

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

We are looking forward to the new challenges and opportunities that 2022 will bring.

Town Manager  
**Rodney Audette**



# CONTENTS

2

---

## Fast Facts

18

---

## Environmental Scan

4

---

## Message from the Mayor

28

---

## Strategic Plan

29 Strategic Direction

8

---

## Message from the Town Manager

35

---

## Overview

36 Departmental Overview  
37 General Operations & Utility Services  
38 Budget Overview

12

---

## Format & Process

13 Budget Presentation  
16 2022 Annual Budget Process

39

---

## General Operations

40 General Governance  
46 Planning & Development  
52 Fire Services  
56 Protective Services  
60 Public Works  
64 Environmental Services  
68 Recreation & Cultural Services

**74**

---

## **Utility Operations**

**75**    Utility Services

**78**

---

## **Revenue**

**82**

---

## **Reserves**

**90**

---

## **Development Levies**

**91**    Development Levy & Connection Fees

**96**

---

## **Five Year Capital Plan**

**97**    Capital Plan

**102**

---

## **Financing**

**106**

---

## **Assumptions**

**116**    Organizational Chart

**119**

---

## **Glossary & References**

**120**    Glossary

**122**    References

An aerial photograph of a residential neighborhood, showing rows of houses and streets. The image is overlaid with a large, semi-transparent orange geometric pattern consisting of overlapping, rounded shapes that create a grid-like effect. The text 'FORMAT & PROCESS' is centered in the lower half of the image in a bold, white, sans-serif font.

# FORMAT & PROCESS

# Budget Presentation

The 2022 Annual Budget includes revenues and expenditures provided for strategic priority items and maintaining current service levels of operation.

Strategic priority items link to the 2022-2025 Strategic Plan. These items provide council with an indication of initiatives identified in the Strategic Plan as an action item in 2022. 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 2022 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 operations of the Town consist of two business units, general operations and utilities. General operations, related to the services provided by the Town to residents, is funded primarily through property taxes. Utility operations, related to the utility services provided to residents, is funded through rate charges to residents.

The total percentage tax increase applied is 2.48%. This represents a 2022 mill rate of 4.0563 mills and a base tax of \$990.00 for developed properties and \$710.00 for undeveloped properties.

The total operating revenues forecast for 2022 are \$7.4M, with capital grants and other contributions of \$1.3M, totaling \$8.7M. This breaks down as \$5.8M supporting general operations and \$2.9M supporting utilities. The overall operational costs of the Town for 2022 will be \$8.2M. The operating surplus of \$521.4K will be used to fund a portion of the 2022 Capital Program and repay long-term debt. The remaining 2022 Capital Program will be funded with a debt issuance of \$3.8M. Overall, the Town is presenting a balanced budget with a minimal surplus of \$3.0K.

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 \$5.4M in the 2022 Capital Program. The 2022 Capital Program includes completion of Stage 3 of the Multi-Use Recreation Centre, funding of the Wastewater Expansion Project, completion of splash park upgrades, and municipal equipment renewal.

This document outlines the Town's revenue and spending plans for 2022 and provides updates to citizens about the Town's property tax levels, reserve balances, development levies and borrowing. A five-year capital plan is also included to outline the Town's investment in capital assets for the community.

## BUDGET FUND STRUCTURE

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

- General Operations relates to the services provided by the Town to the residents. It is funded primarily through property taxes and includes both operating and capital components. The majority of the services provided to the Town are supported by this fund.

- Utility services includes water and wastewater services provided to residents. It is a separate fund that operates on a full cost recovery basis and includes both operating and capital components. Utility services is funded through rate charges to residents.

## DEPARTMENT/FUND RELATIONSHIP

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

FIGURE 1.1

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

## BASIS OF BUDGETING

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

## BASIS OF ACCOUNTING

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

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

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

## FINANCIAL POLICIES

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

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

# 2022 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 2022 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.

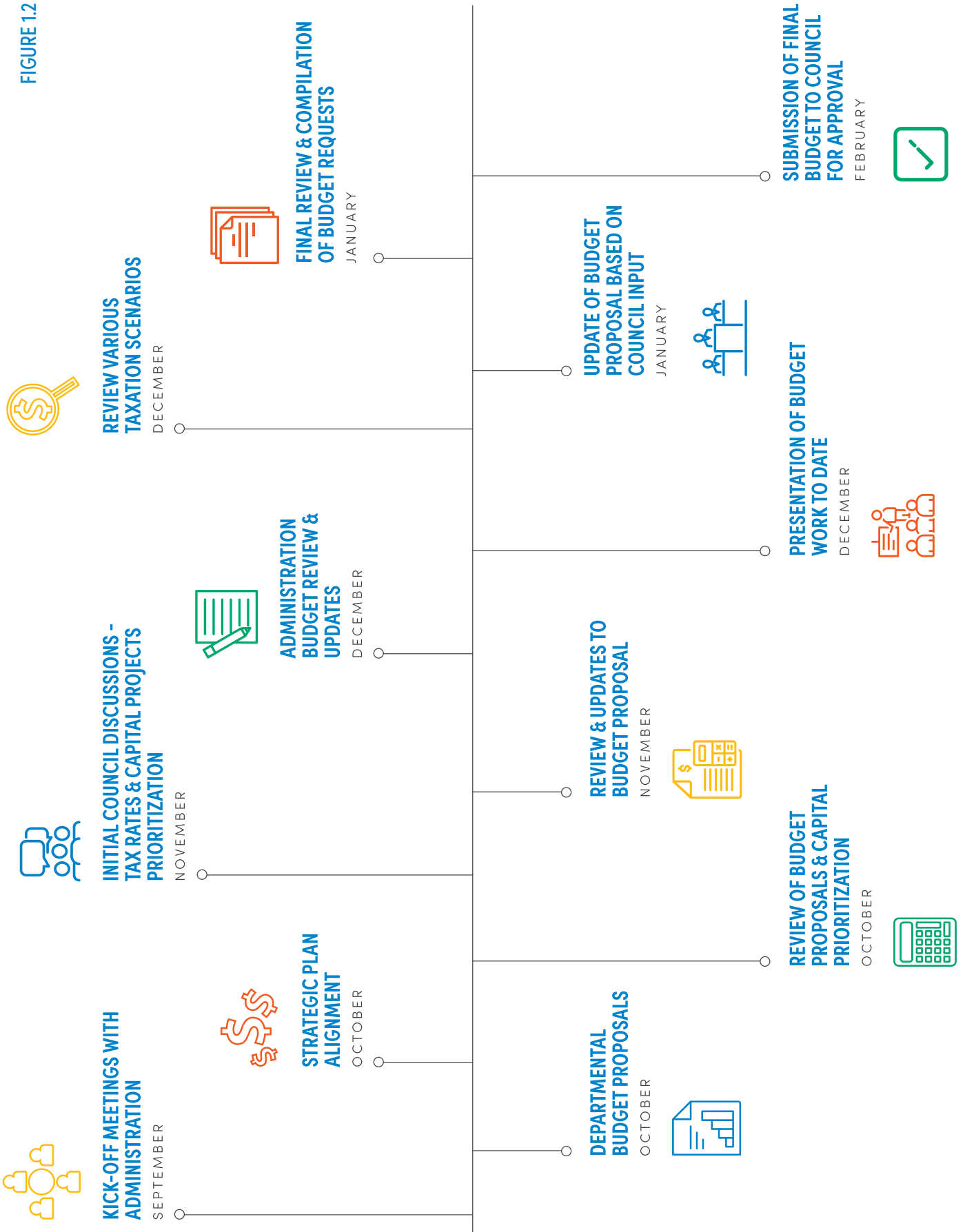
To prepare the estimates for council's consideration, administration begins the process of budget preparation in August of each year and finishes with the finalization of the budget in December. There was a transition of Manager of Finance at the end of 2021. Due to the transition, the 2022 Annual Budget was finalized and adopted by council on February 7, 2022. This planning cycle provides council and the community with a forward view of the Town's priorities and plans for the upcoming year. It also provides for early planning for major capital projects, such that the planning phases of these projects ensure a timely procurement process to maximize value.

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

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

## TOWN CENTRE DEVELOPMENT

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

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

The Town Centre development continues to move forward with many elements at play. With the installation of the water and sewer lines in 2019 and the preliminary work completed in 2020, the Town completed Phase II of the Betteridge Road Upgrade Project in 2021. Phase II of this project included the rough grading of the roadway, the upgrading of the Chuka Creek crossing and possibly the construction of the road, or portion of it to final grade. The Town is also aiming to complete a civil and landscaping plan for the development of the Chuka Creek Town Centre Lake in 2022. This will be based on the concept plan and objectives established in 2020 between the Town and White City Investments.

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

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

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

Approval of these subdivisions was put on indefinite hold by Community Planning due to the lack of wastewater capacity in place. After considerable work, the WCRM158 Wastewater Management Authority's (WMA) Wastewater Expansion Project is now back on track. In December 2021 construction was completed that brought the WMA back into wastewater capacity compliance to meet the current population.

White City's wastewater treatment, capacity and storage is managed by the WMA. The WMA is a joint partnership between White City and the RM of Edenwold No. 158 (RM). In 2018 construction began on a Wastewater Treatment Plant that would provide sufficient wastewater capacity for a population up to 15,000 in White City and the surrounding areas in the RM. Prior to the confirmation that the Wastewater Treatment Plant was fully operational, lagoons located outside the WMA's jurisdiction were decommissioned resulting in a significant decrease to wastewater capacity. Shortly after the newly constructed Wastewater Treatment Plant was deemed a failure due to not being able to treat effluent to provincial standards. Because of this the WMA did not have enough capacity to support the current population in the catchment area, including the Picasso Pathways and Royal Park subdivisions.

Had development been allowed to proceed at that time, we would likely be seeing phase two or three of the Town Centre Development taking place this year. Phase 1b of the project is targeted for completion in September 2022 which will bring wastewater capacity to a level for a population of 8,000.

It is now anticipated that both developments will be able to start construction in early 2022 with lots and potential homes for sale in late 2022 and early 2023. 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

The Town continues its commitment to advance the Multi-Use Recreation Centre – a major investment in the future of our community and our quality of life! The White City’s Town Centre Neighbourhood Plan would create a community hub for sports, recreation and culture. This is a huge opportunity to increase our quality of life, health and wellness and culture. It would also support economic development for our community and help realize a vibrant Town Centre, becoming the heart of our community. In January 2021, council approved the Public Engagement and Communications Plan, and the results were presented to council on June 14, 2021. On July 12, 2021, the Town of White Council approved the next stage of the proposed Multi-Use Recreation Centre. Stage 3 of the project anticipated finalizing the concept plans for Phase I (two arenas) and II (fieldhouse), incorporating community feedback received during the public engagement.

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

**Be Visionary:** Consider not just today and tomorrow but the future community, being prepared for the needs of the future when the facility is fully built out.

**Think Beyond:** Be really, REALLY multi-use – truly multipurpose of the entire facility. This facility needs to be flexible and be used by everyone, providing amenities to support a broader representation of the community; not a “sports” multi-use facility but a “community” multi-use facility.

**Be Adaptable:** Ensure flexibility if/as things change. This means being ready to go with whichever phase makes the most sense based on community need and desire.

Resulting from that feedback, the concept plan (schematic design) has evolved seeking to reflect the feedback received. On February 22, 2022, council approved advancing detailed design development (architectural drawings) for the two arenas, combined multi-use/fieldhouse and aquatics. This approach will allow the Town to continue to advance the phases/project when we are ready and able to do so.

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

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

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

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

After considerable work, the WMA’s Wastewater Expansion Project is now back on track. However, substantial funding has been diverted from other projects, including the Recreation Centre, to get the project back on track. The budget introduces a dedicated portion of the base tax allocated for recreation to allow the Town to invest in recreational infrastructure and provide improved recreation services to residents. The recreation portion is partnered with the establishment of a specific Recreation Reserve where dedicated funds will be allocated for the planning, development, and construction of a Multi-Use Recreation Centre within the community. The Town’s investment in

Stage 3 represents an opportunity to advance the project toward being ready when the time is right.

## CANADIAN MORTGAGE & HOUSING CORPORATION FORECAST

According to the Regina Housing Market Outlook (2022) (RE/MAX Canada, 2022), Canadian real estate market in 2022 would have a steady price growth. Inter-provincial migration continues to be a key driver of housing activity in many regions. Due to the on-going housing supply shortage, house prices will experience upward pressure. RE/MAX Canada predicts a 9.2% increase in average residential sales prices across the country.

The projected increased housing prices would potentially increase the property tax assessment value, which will likely increase the tax revenue for the Town to allow the Town to increase service levels to residents.

Based on RE/MAX Canada's Leger survey, 49 per cent of Canadians feel confident in the real estate market and believe the Canadian real estate market will remain steady in 2022, despite the global pandemic impact.

The high demand and limited housing supply would allow the Canadian real estate markets to favour sellers. Regina has experienced an influx of buyers in search of larger properties and greater affordability, which will increase demand and prices in 2022. Single-family detached homes continue to be highly demanded in 2022.

For the Regina area, the average sales price in 2022 is estimated to be \$334,305, 3.5% increase from the 2021 average sales price, which was \$323,000. An increased activity from out-of-province buyers seeking affordability in 2021. This trend is estimated to continue in 2022.

## HOME BUILD PROJECTIONS

As of March 24, 2022, there were 3 MLS listings within White City, 12 in Pilot Butte, 4 in Balgonie, and 827 in Regina. There are currently 22 vacant lots in White City.

For three quarters of 2021, 438 new home building permits were issued by the City of Regina, which is a decrease of 52 units compared to the same period in 2020 (Regina & Region Home Builders' Association, 2022). Permits for single detached homes have grown by 79.6%. The number of housing starts in 2021 are 27% lower than the 5-year average and 51% lower than the 10-year average. Disrupted supply chains, increased demand for materials, increased labour shortages and increasing infrastructure costs have made building more expensive and made forecasting for builders and developers more challenging. Higher demand in home purchases are predicted in 2022 due to low housing inventory and estimated increase for mortgage rates. A rate increase will spur an increase in sales with buyers looking to lock in their lower rate.

The Regina area is forecasted to continue to recover in 2022. The projected turnaround will start to impact growth in 2022 as the Town starts to progress with the Town Centre development and lots become available. There is a very modest growth projection for 2022 at 0.81% for the Town of White City. This is due to the bulk of the growth resulting from the Town Centre and since those lots become available in 2023, the time to complete the build results in a 2023 move in.

## POPULATION GROWTH

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

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

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According to Statistics Canada, suburban municipalities located close to urban areas experience strong population growth fuelled by an influx of young adults leaving the core of large urban areas to live on their own or to start a family. In addition, greater availability of residential developments or a desire to live closer to nature have allowed suburban municipalities to be more attractive for people.

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

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

The Town of White City is expected to have a population growth rate between 4.4% to 8.7% in 2022.

## ECONOMIC OUTLOOK

### GLOBAL ECONOMY

In 2021, the global economy recovery speed varied greatly from region to region. In some parts of the world, the COVID-19 pandemic is still very present. Due to the continued COVID-19 flare-ups, diminished fiscal support and lingering supply bottlenecks, the global growth is expected to decelerate in 2022 to 4.1% from 5.5% in 2021. (World Bank, 2022).

### CANADIAN ECONOMY

The pandemic appears to be largely under control in Canada, however, the economic activity is still facing adverse consequences of the pandemic and

has moderate growth in the country. The Canadian economy will continue to transit from pandemic recovery-driven growth to more normal growth in 2022. The growth is expected to reach 3.5% in Canada in 2022 (Business Development Bank of Canada, 2022).

The Canadian economic recovery in 2022 largely depended on Canadian households. Residential investment is expected to contribute positively to economic growth in 2022. Some residential buyers expect to lock in lower interest rates would act more aggressive in investments. The demand will remain strong and housing starts will remain at high levels.

Global demand for commodities will help to grow Canada's economy. In addition, a shift from goods spending to services spending will temper demand further.

In early 2022, high oil price is still expected. However, oil prices are expected to fall slightly and return to levels similar to those before the pandemic due to gradual increase in supply by producing countries.

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***The unemployment rate in Canada dropped to 5.5% in February of 2022 from 6.5% in January. It is now officially reaching pre-pandemic levels after 25 months. All age groups of men and women have unemployment rate at, or below, pre-pandemic levels (Trading Economics).***

---

Consumer price index (CPI) inflation was 5.1% in January 2022, which surpassed 5% for the first time since September 1991. Excluding gasoline, the CPI rose 4.3% year over year in January 2022, which is the fastest pace since the introduction of the index in 1999 (Statistics Canada, 2022). The CPI is expected to rise moderately throughout the year due to gasoline price dynamics.

## SASKATCHEWAN & THE GREATER REGINA AREA

Saskatchewan's Consumer Price Index (CPI) increased by 4.7%, from 142.4 in February 2021 to 149.1 in February 2022 (Saskatchewan Bureau of Statistics, 2022). The real GDP for Regina is expected to advance by 4.1% in 2022, as predicted

by the Conference Board of Canada. As reference, the real GDP increased by 4.9% in 2021.

In the Greater Regina Area (GRA), employment was up 3.4% or 4,500 positions in January 2022 compared to January 2021. In the province, employment increased by 5.6% or 30,100 positions.

Average year to date employment in February 2022 analysis:

### Employment up in the following areas

- Utilities
- Construction
- Trade
- Transportation and Warehousing
- Finance, Insurance, Real Estate and Leasing
- Professional, Scientific and Technical Services
- Business, Building and Other Support Services
- Educational Services
- Health Care and Social Assistance
- Information, Culture and Recreation
- Accommodation and Food Services

### Employment down in the following areas

- Agriculture
- Forestry, Mining, and Oil and Gas
- Manufacturing
- Public Administration
- Other Services

In February 2022, the unemployment rate was 5.4% in Regina, which was almost at full employment levels. Employment continues to grow steadily, which would be a bounce-back year from the pandemic.

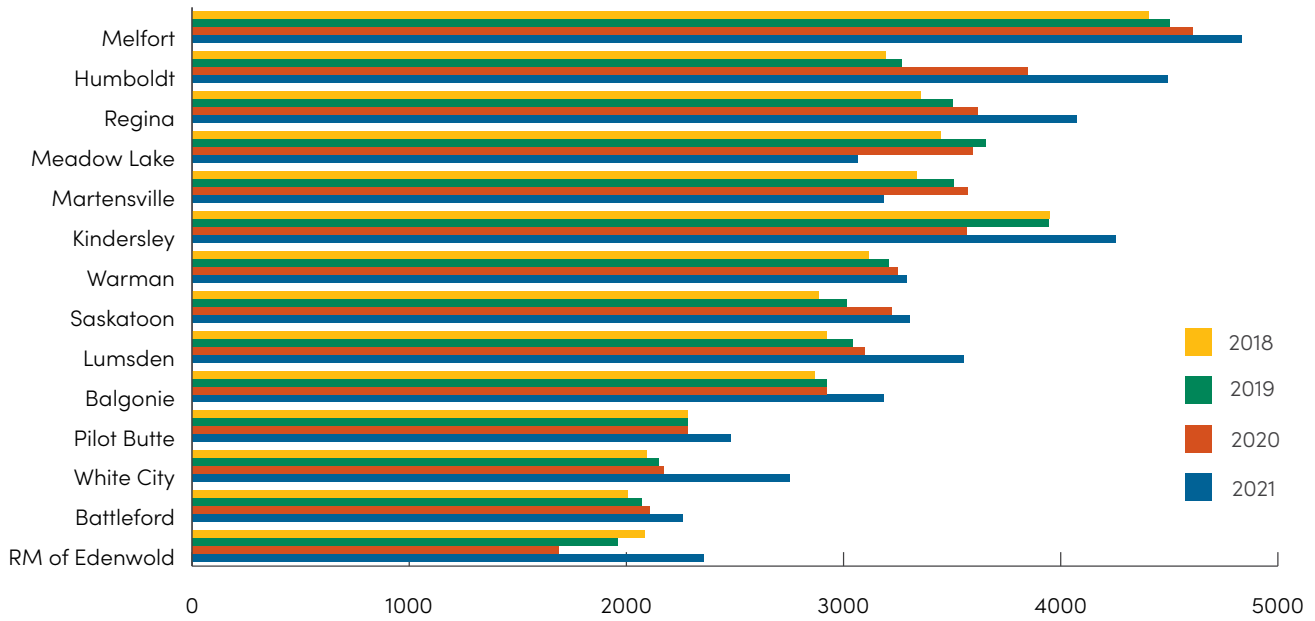
Per Statistics Canada, Regina's population grew by 5.3% from 2015 to 2021, on par with the national average.

Saskatchewan lifted the vaccine passport restrictions on February 14, 2022. In addition, the mandatory masking policy was lifted on February 28, 2022.

## 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 neighboring municipalities and municipalities throughout the province. The highest discount available for early payment has also been factored into the calculation for comparison purposes. As Figure 2.1 indicates, the Town is one of the lowest on the scale for residential municipal property taxes. To ensure an accurate comparison in this chart, tax comparisons include levies which are included in the Town's taxes; such as refuse collection, recycling and street-light levies.

**FIGURE 2.1 | Average Municipal Tax Comparison - Residential**



## WATER 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 would result in being subsidized by the municipal

tax levy. Additionally, since the existing rates are below full cost requirements, the utility would not be able to put away reserve funds to pay for future capital expenditures.

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

**FIGURE 2.2**

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



FIGURE 2.3

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

## WASTEWATER EXPANSION PROJECT

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

In 2018 construction began on a Wastewater Treatment Plant that would provide sufficient wastewater capacity for a population up to 15,000 in White City and the surrounding areas in the RM. Prior to the confirmation that the Wastewater Treatment Plant was fully operational, lagoons located outside the WMA’s jurisdiction were decommissioned resulting in a significant decrease to wastewater capacity. Shortly thereafter the newly constructed Wastewater Treatment Plant was deemed a failure due to not been able to treat effluent to provincial standards. Because of this, the WMA did not have enough capacity to support the current population in the catchment area, including the Town Centre Developments, Picasso Pathways and Royal Park.

The Wastewater Expansion Project was developed in three distinct phases:

- Phase 1a
  - Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 6,000 by December 31, 2021.
  - Estimated Cost: \$211.0K.
  - Project Plan: Temporarily converting one storage cell into primary treatment.

- Phase 1b
  - Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 8,000 by October 2022.
  - Estimated Cost: \$6.3M
  - Project Plan:
    - Increase capacity of primary treatment cell.
    - Installation of aeration systems.
    - Installation of additional irrigation pivots.
  - Construction of additional capacity will begin in Spring 2022.
- Phase 2
  - Goal: Provide wastewater collection, treatment, storage and disposal system capacity for a population of 15,000 by 2024.
  - Estimated Cost: \$21.8M.
  - Project Plan:
    - Construction of additional storage cell.
    - Installation of SAGR System.
    - Treatment Plant Upgrades.
  - Will provide sufficient capacity for long term growth of the community based on medium growth projections to 2030.

After considerable work, the WMA’s Wastewater Expansion Project is now back on track. In December 2021 construction was completed that brought the WMA back into wastewater capacity compliance to meet the current population. Phase 1b of the project is targeted for completion in September 2022 which will bring wastewater capacity to a level for a population of 8,000. This will allow the Town Centre development construction to start in the coming months, with lots and homes available for sale in late 2022 and early 2023. Phase 2 of the project is currently slated for 2023/2024.

## **INTEGRATED FULL-SERVICE GROWTH COMMUNITY PROPOSAL (ONE COMMUNITY, STRONGER TOGETHER)**

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

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

The next step is to proceed to a hearing on the merits of the Town's application. It is anticipated that the SMB will provide direction as to the scheduling of the hearing on the merits of the Town's application in early Fall 2022.





# STRATEGIC PLAN

# Strategic Direction

## VISION

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

## MISSION

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

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



## VALUES



### EXCELLENCE

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



### INNOVATION

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



### RESPONSIBILITY

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



### ENGAGEMENT

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



### INCLUSIVENESS

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



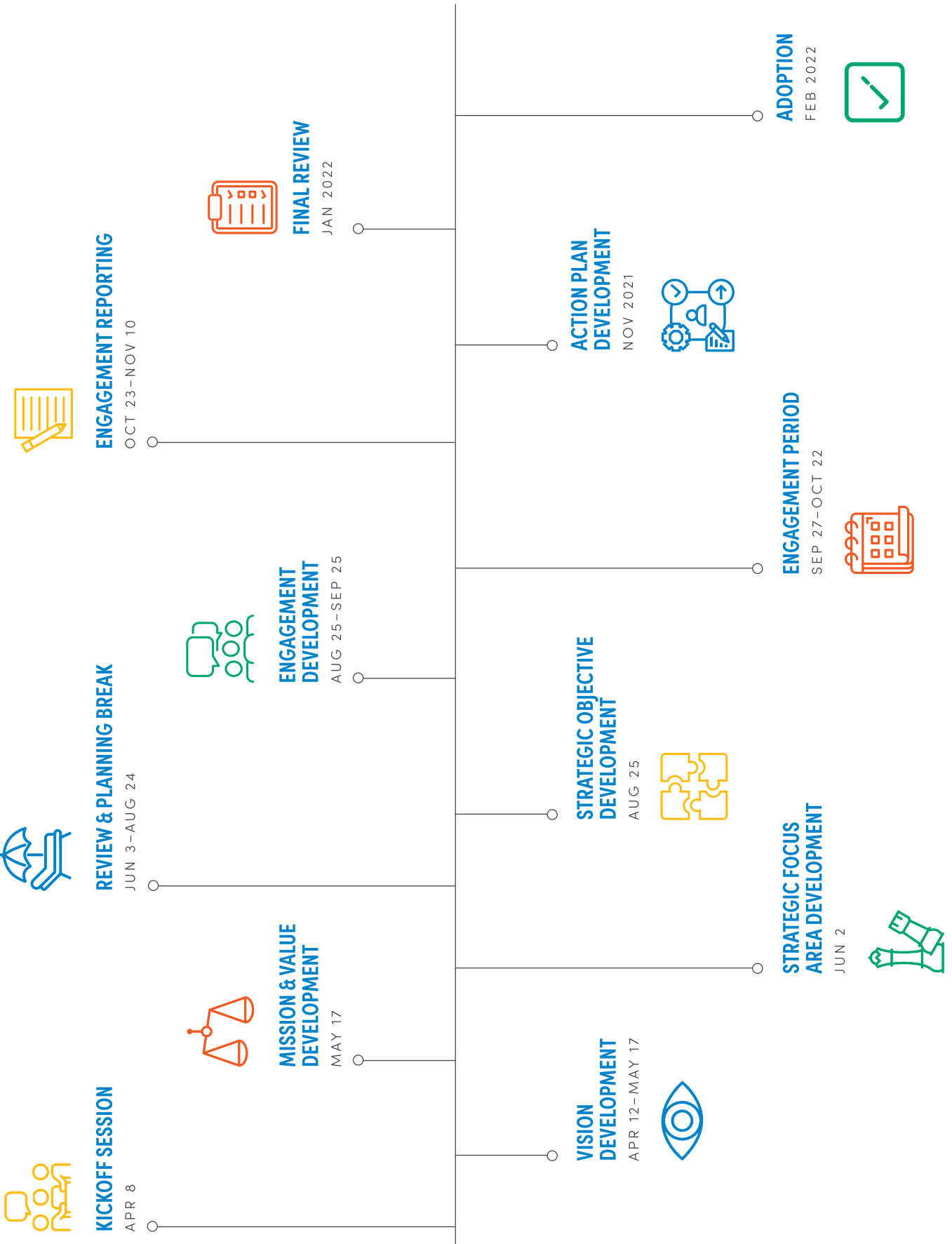
### COLLABORATION

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

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

The Town's previous Strategic Plan: 2017-2022 was adopted in 2017, as this plan was set to expire and with the municipal election in 2020, a new strategic planning cycle was established by the Town. The strategic planning cycle will include a comprehensive strategic plan review every four years to coincide with municipal elections and ensure strategic continuity and direction of the municipality. Additionally, annual reviews will take place to update objectives, actions and ensure regular reporting on the progress of the plan.

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





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

During the Strategic Planning process, six important focus areas were identified by Council and Administration:

## 1. DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

*Our residents thrive in a community where everyone, regardless of culture, background or age, feels welcome and important. Input from residents is crucial for creating great policies, designing programs and building new infrastructure. White City is committed to regularly engaging with the community and providing an equal opportunity for every voice to be heard.*

Council is committed to engaging our communities with a spirit of inclusivity and recognition that diverse feedback from residents is integral for creating great policy, programs and building new infrastructure. Moving forward, to increase opportunities for youth participation in government, expanding cultural programming, supporting community groups and encouraging volunteerism will support and foster the community within White City.

White City will provide enhanced focus on improving internal and external communication by leveraging new technologies and creative public engagement to support transparent and inclusive decision making.

## 2. ACTIVE & HEALTHY COMMUNITY

*White City residents are provided a great quality of life. We will support the development of policies and programs to promote the physical, mental and environmental well-being of White City's residents and our community.*

Providing the support of active and healthy lifestyles for residents is a Council priority. Increasing recreation program opportunities for all ages and abilities supports the physical and mental well-being of our community.

The development of a Recreation Master Plan will address and identify the recreational opportunities required to meet the needs of a growing community. The Master Plan will outline and support the development of municipal facilities and programming to grow physical and mental health resources directly located within White City.

## INNOVATIVE DEVELOPMENT

*White City is dedicated to safe, smart and accessible development. Our focus is to explore innovative and unique solutions to urban development that will support our community and enhance our resident's way of life. We encourage intelligent land-use planning to promote sustainable development and help grow our community and local economy.*

As White City grows, Council is committed to engaging our community to develop intelligent and innovative long-term planning that enhances the local character of White City. By promoting sustainable development that will help grow our local community and local economy, Council strives to meet the vision of the municipality and retain the small-town feel while supporting the development of the Town Centre, developments that encourage aging-in-place, and environmentally friendly developments.

Completing the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve and the Great Plains Industrial Park with sufficient undeveloped land for the next 25-years into one urban community will allow the community to explore innovative and unique solutions to urban development with a long-term planning horizon that represents the community's interest as a whole.

#### 4. SAFE & CARING COMMUNITY

*White City is a safe and caring atmosphere for residents, visitors and businesses. The safety of residents shall be prioritized through coordination and support for police, fire, rescue, emergency, and medical services. Access to social programming and safety initiatives creates a feeling of security and safety for the physical and mental wellbeing for all.*

Council is committed to providing a safe and caring atmosphere for residents, businesses and visitors. This area focuses on the enhancement of the White City Fire Department and Emergency Measures Organization in coordination with the development of Crime Prevention through Environmental Design principles, planning for a municipal policing model, and supporting the development of community safety groups. Through these initiatives a feeling of security for the wellbeing of the community will be fostered throughout all levels of the organization.

#### 5. REGIONAL COLLABORATION

*White City has a strong commitment to intermunicipal and regional collaboration. By working together with municipalities in the region we can create a strong base for sustainable regional growth through shared services, efficient infrastructure, and co-operative planning. White City will actively support regional initiatives that align with our goals, priorities, and values.*

As a strong and unified urban centre, White City will continue working together with municipalities in the region toward sustainable regional growth and a strong regional focus to ensure collaborative regional planning, efficient infrastructure and shared services.

#### 6. GOVERNANCE & OPERATIONAL EXCELLENCE

*White City Council and Administration are dedicated to good governance and operational excellence. The role of being an elected official or member of the administrative team requires leadership, fiscal responsibility, effective oversight, transparency and willingness for personal and team growth. Quality services, delivered cost-effectively, are critical to the wellbeing of the Town.*

The Town will make strategic internal investments to enhance customer service, service delivery, and resourcing to address the growing expectations brought about by recent population growth. Through a learning approach, Council is committed to a culture based on individual and team growth to increase governance and operational capacity to provide high-quality service and expertise to residents.



# OVERVIEW

# Departmental Overview

The following pages outline the Town's revenue and spending plans for 2022. The details below are broken down by individual departments and are highlighted in the upcoming pages.

FIGURE 3.1

Departmental Overview	2020 Actual	2021 Budget	2021 Forecast	2022 Budget
Taxes and Unconditional Revenue	3,680,239	3,670,438	3,582,528	3,811,945
Fees and Charges	2,486,203	2,793,585	2,737,020	2,928,760
Tangible Capital Asset Sales - Gain	36,131	43,000	7,199	23,165
Land Sales - Gain	-	120,000	-	120,000
Investment Income and Commissions	148,604	226,080	471,110	100,660
Other Revenue	53,588	23,051	29,665	33,515
Conditional Grants	175,982	214,845	95,618	345,503
<b>Total Revenues</b>	<b>6,580,747</b>	<b>7,090,998</b>	<b>6,923,140</b>	<b>7,363,548</b>
<b>Expenses</b>				
General Governance	1,591,623	1,572,819	1,587,514	1,931,215
Planning and Development	320,415	361,762	334,133	379,944
Recreation and Cultural Services	727,686	832,893	766,106	969,185
Public Works	871,159	1,182,585	1,026,256	1,229,522
Environment Services	263,349	274,978	273,739	294,807
Protective Services	164,220	192,700	175,809	265,331
Fire Services	315,276	334,180	358,806	354,880
Utility Services	2,530,260	2,409,573	2,355,220	2,761,288
<b>Total Expenses</b>	<b>6,783,990</b>	<b>7,161,489</b>	<b>6,877,582</b>	<b>8,186,171</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(203,243)</b>	<b>(70,491)</b>	<b>45,557</b>	<b>(822,624)</b>
Capital Grants and Other Contributions	740,567	2,231,087	400,448	1,344,044
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>537,325</b>	<b>2,160,596</b>	<b>446,005</b>	<b>521,421</b>
Capital Expenditures	1,995,950	5,540,810	1,956,032	5,433,259
WMA loan repayments received	-	-	-	-
Amortization	(857,549)	(1,036,666)	(1,054,157)	(1,092,566)
Debt Repayment	662,045	715,550	684,703	360,334
Net Unallocated Cash Flow	(1,263,121)	(3,059,098)	(1,140,573)	(4,179,606)
Transfers from/(to) Reserves	638,347	390,394	137,434	382,962
Debt Issuance	-	2,673,255	-	3,800,000
<b>Surplus/(Deficit)</b>	<b>(624,774)</b>	<b>4,552</b>	<b>(1,003,140)</b>	<b>3,356</b>

# General Operations & Utility Services

FIGURE 3.2

Budget Overview	2020 Actual	2021 Budget	2021 Forecast	2022 Budget
<b>General Operations</b>				
Revenues	5,035,843	6,638,458	4,846,616	5,761,701
Expenses	4,253,729	4,751,916	4,522,362	5,424,883
Amortization	(534,925)	(716,622)	(724,333)	(746,920)
Capital Projects	1,618,557	5,487,310	1,912,906	1,733,259
Debt Repayments	102,023	30,850	-	-
Transfers from/(to) Reserves	(174,490)	(595,596)	(195,214)	588,653
Debt Issuance	-	2,673,255	-	-
<b>Operational Surplus/(Deficit)</b>	<b>(469,768)</b>	<b>31,375</b>	<b>(1,059,533)</b>	<b>(60,868)</b>
<b>Utility Services</b>				
Revenues	2,285,472	2,683,627	2,476,971	2,945,891
Expenses	2,530,260	2,409,573	2,355,220	2,961,288
Amortization	(322,624)	(320,045)	(329,824)	(345,646)
Capital Projects	377,393	53,500	43,126	3,700,000
Debt Repayment	560,022	684,700	684,703	360,334
Transfers from/(to) Reserves	(704,573)	(61,015)	(61,015)	(205,691)
Debt Issuance	-	-	-	3,800,000
<b>Utility Services Surplus/(Deficit)</b>	<b>(155,006)</b>	<b>(26,823)</b>	<b>(337,269)</b>	<b>64,224</b>
<b>Overall Surplus/(Deficit)</b>	<b>(624,774)</b>	<b>4,552</b>	<b>(1,396,802)</b>	<b>3,356</b>

# Budget Overview

FIGURE 3.3 | 2022 Budget - Operating Expenses by Department

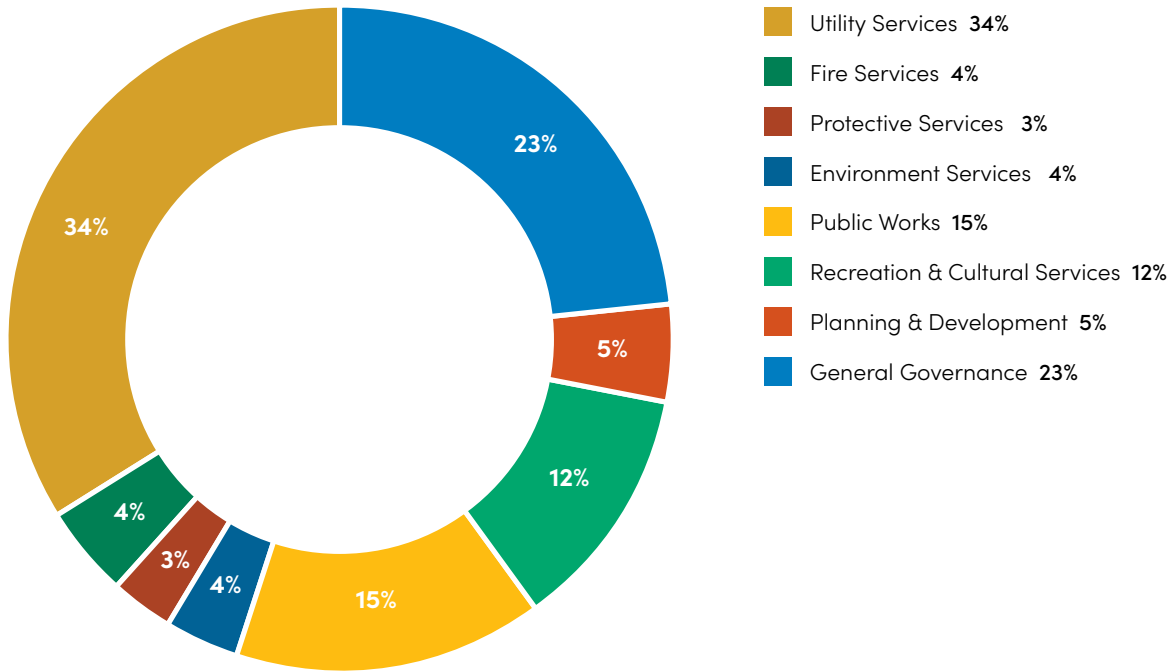
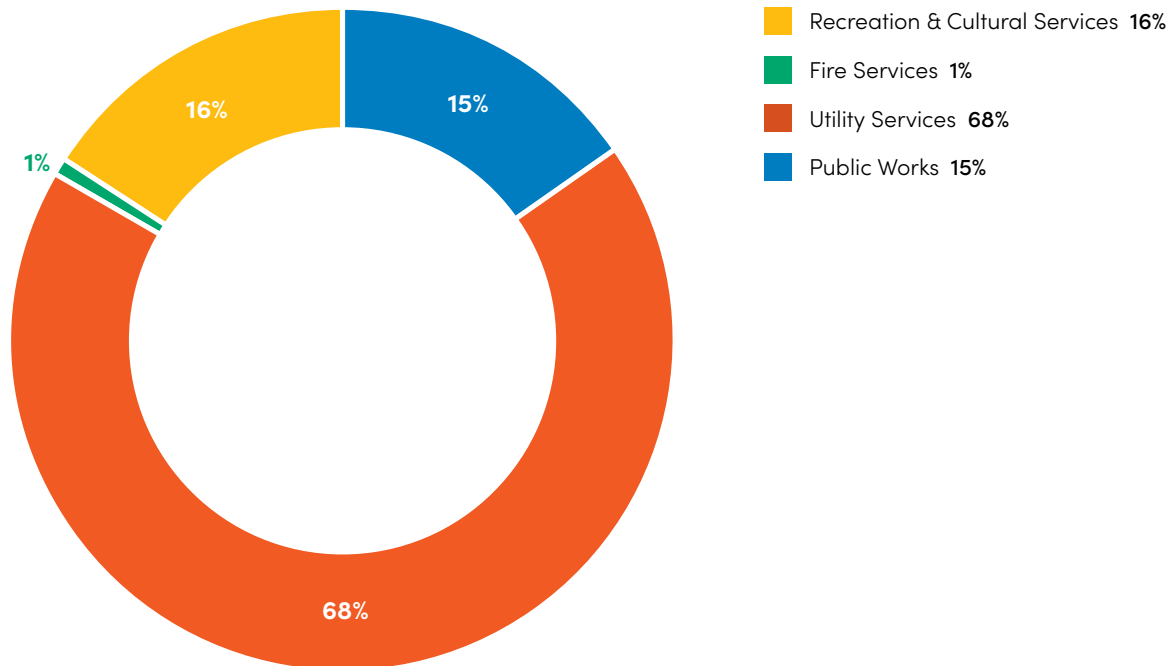


FIGURE 3.4 | Capital Investment in 2022 by Department





# GENERAL OPERATIONS

WHITE CITY  
MUNICIPAL  
OFFICE

# GENERAL OPERATIONS

General Governance



# 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

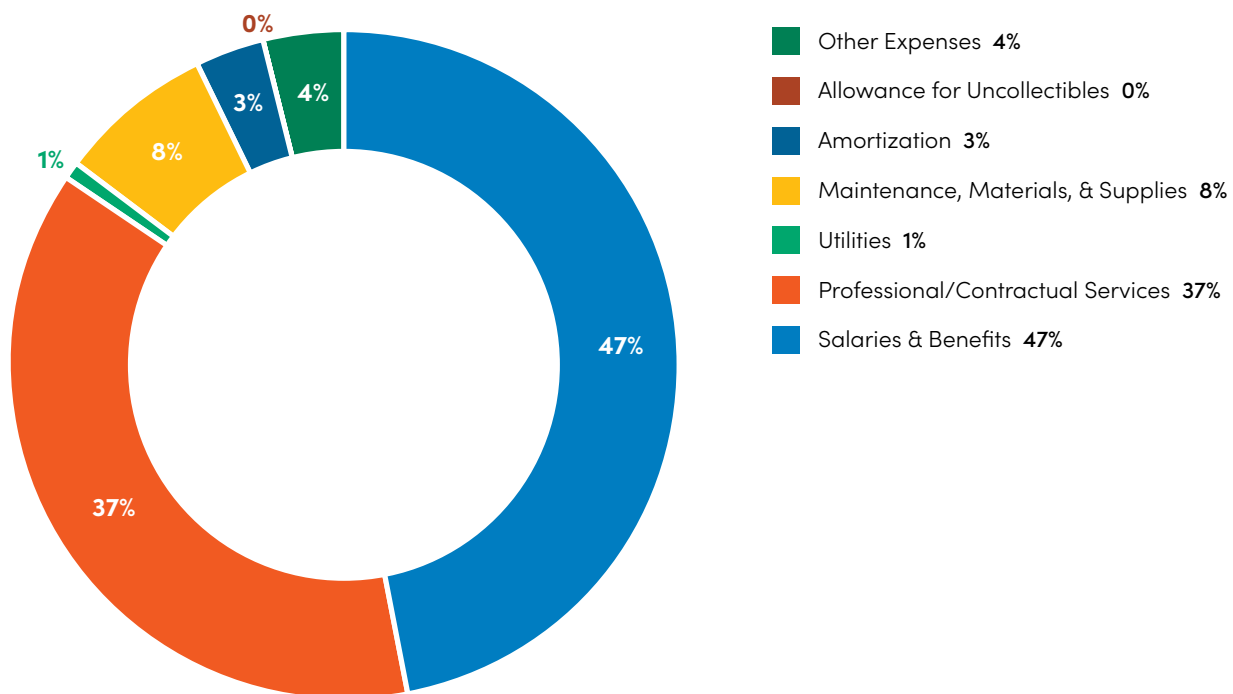


FIGURE 4.2

General Governance	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
<b>FTEs</b>	<b>7.33</b>	<b>7.83</b>	<b>7.43</b>	<b>7.83</b>	-	-
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	30,153	29,582	20,912	27,072	(2,510)	-8%
Tangible Capital Asset Sales - Gain	(3,255)	-	209	-	-	-
Land Sales - Gain	-	120,000	-	120,000	-	-
Investment Income and Commissions	148,604	226,080	471,110	100,660	(125,420)	-55%
Other Revenue	-	1,840	150	1,840	-	-
Conditional Grants	50,000	-	2,400	-	-	-
<b>Total Revenues</b>	<b>225,502</b>	<b>377,502</b>	<b>494,781</b>	<b>248,572</b>	<b>(127,930)</b>	
<b>Expenses</b>						
Salaries and Benefits	805,941	878,853	902,697	907,268	28,415	3%
Professional/Contractual Services	533,658	395,777	375,444	723,630	327,853	83%
Utilities	21,560	22,584	19,540	16,890	(5,694)	-25%
Maintenance, Materials, and Supplies	109,226	141,001	127,725	146,413	5,412	4%
Grants and Contributions	-	-	-	-	-	-
Amortization	52,853	64,787	64,964	65,847	1,060	2%
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	1,000	-	1,000	-	-
Other Expenses	68,385	68,816	97,144	70,167	1,351	2%
<b>Total Expenses</b>	<b>1,591,623</b>	<b>1,572,819</b>	<b>1,587,514</b>	<b>1,931,215</b>	<b>358,396</b>	<b>23%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(1,366,121)</b>	<b>(1,195,317)</b>	<b>(1,092,733)</b>	<b>(1,681,643)</b>	<b>(486,326)</b>	<b>41%</b>
Capital Grants and Other Contributions	-	-	-	-	-	-
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(1,366,121)</b>	<b>(1,195,317)</b>	<b>(1,092,733)</b>	<b>(1,681,643)</b>	<b>(486,326)</b>	<b>41%</b>
<b>Capital</b>						
Capital Projects	-	20,000	10,595	-	(20,000)	-100%
Amortization	(52,853)	(64,787)	(64,964)	(65,847)	(1,060)	2%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	29,154	29,234	29,631	477	2%
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
<b>Support Through Taxation, Grants</b>	<b>1,313,268</b>	<b>1,179,684</b>	<b>1,067,598</b>	<b>1,645,427</b>	<b>465,744</b>	<b>39%</b>

## General Governance Metrics

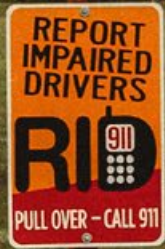
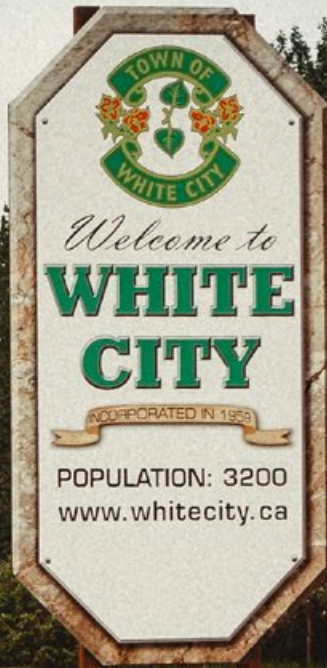
	2019	2020	2021	2022 Projected
Council Meetings	25	27	27	16
Public Hearings	5	2	3	3
Committee Meetings	24	25	26	23
Freedom of Information Requests	1	1	1	1
Public Engagement Interactions	-	-	1,000	7,500
Website Page Views	111,670	116,796	136,303	140,000
Social Media Followers	1,983	2,853	3,472	3,800
Properties under Tax Enforcement	13	13	11	10
Outstanding Tax Enforcement	\$70,235	\$43,365	\$24,159	\$20,000

## General Governance - Strategic Areas

Focus Area	Strategic Objective	Action
Diverse, Inclusive & Engaged Community	Increase opportunities for youth to participate in government.	Develop and Implement Youth Council or Youth Advisory Committee.
		Work with local schools to provide additional information on municipal government, specifically related to White City for curriculums.
	Enhance White City's profile.	Install signage at major entrances to White City.
		Install billboard for effective communication with residents.
	Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies and services.	Development and support of two-way communications with residents and the town.
Increase public engagement opportunities for residents.	Hold regular town hall meetings for residents to share questions and concerns with council.	
	Engage White City is used to provide residents with an opportunity to engage with government and have their voice heard.	
Innovative Development	Economic development to become a community with a diversified and vibrant economy.	Develop and implement economic development plan.

## General Governance - Strategic Areas Continued

Focus Area	Strategic Objective	Action
Regional Collaboration	Build cooperative and beneficial relationships with regional partners.	Build and maintain professional relationships with council and administration of regional partners.
		Establish relationship with municipalities in the broader Regina Region.
		Establish Government Relations Working Group to focus on professional relationships with provincial partners.
	Optimize strategic partnerships and collaborations with local First Nations.	Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities.
		Develop and implement regional economic development strategy with local First Nations and explore funding opportunities where interests align.
	Contribute to a strong White Butte Region by actively contributing our skills, expertise, and input on regional initiatives.	Partner with regional neighbours to assist and grow regional support networks for shared service provision.
	Support the growth and development of the WCRM158 Wastewater Management Authority	Provide administrative and project management support to the Wastewater Management Authority complete the Wastewater Expansion Project.
		Support conversion of Wastewater Management Authority into a self-funded utility capable of supporting the entire catchment area.
Governance & Operational Excellence	Develop a positive environment that encourages learning opportunities for council and administration related to the governance and operation of the town.	Develop professional development and leadership training plan for council and administrative staff.
		Increase organizational human resource competencies, creating consistent hiring, developing and leadership processes and tools.
		Continue to nurture a team environment that values teamwork and accountability.
	Implement new technology and processes to provide more convenient access to Town services and municipal information.	Complete scanning project and digitization of records.
		Complete a needs assessment and project plan for new website with a customer portal.
		Implement technological innovations into municipal operations.
		Complete accounting system review to efficiently complete administrative work.
	Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles.	Have responsible management of the Town's financial and other resources, ensuring transparency and accountability.
		Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk.
		Maintain and replace assets when they reach the end of their useful engineered life.
	Ensure strategic goals are understood and linked to operations.	Develop strategic review process.
	Create a regulatory environment that represents the community's interest.	Review and Update Municipal Bylaws and Policies.
	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Complete an administrative organizational review.





# GENERAL OPERATIONS

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Planning & Development

# Planning & 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 & Development**

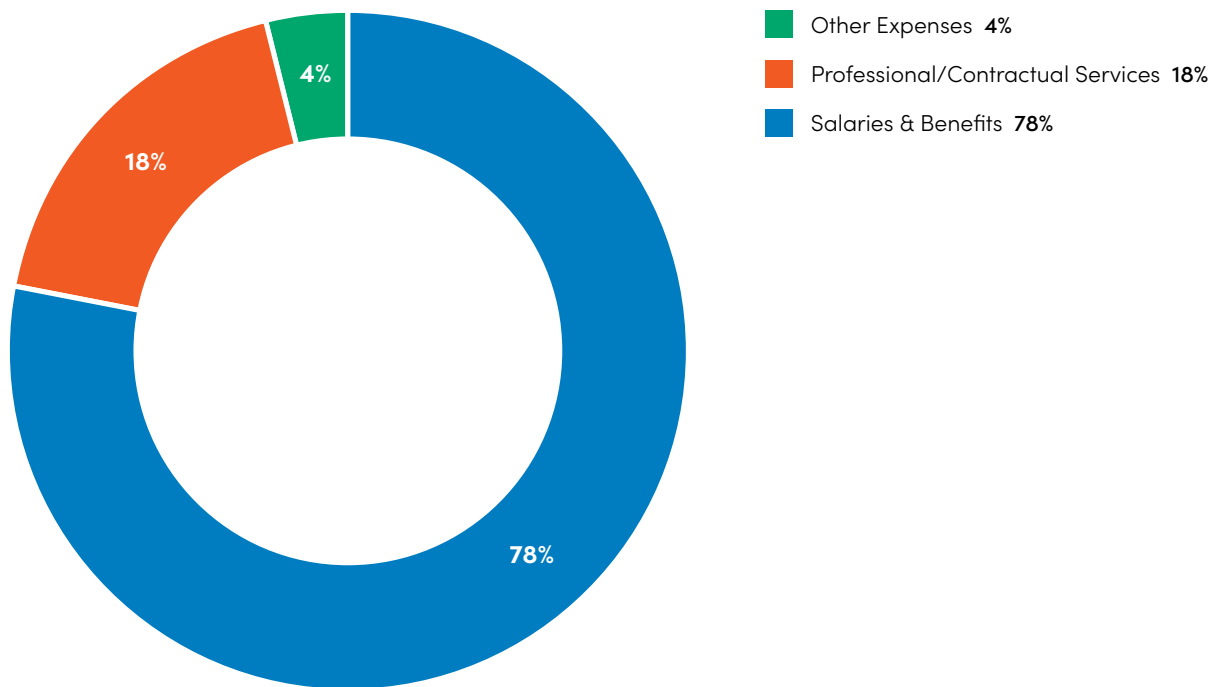


FIGURE 4.4

Planning & Development	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	2.00	3.00	2.89	3.00	-	-
<b>Operating</b>						
<b>Revenues</b>	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenses</b>						
Salaries and Benefits	214,964	282,576	278,405	296,784	14,208	5%
Professional/Contractual Services	84,752	65,113	39,171	68,710	3,597	6%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	-	-	-	-	-	-
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	20,699	14,073	16,557	14,450	377	3%
<b>Total Expenses</b>	<b>320,415</b>	<b>361,762</b>	<b>334,133</b>	<b>379,944</b>	<b>18,182</b>	<b>5%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(320,415)</b>	<b>(361,762)</b>	<b>(334,133)</b>	<b>(379,944)</b>	<b>(18,182)</b>	<b>5%</b>
Capital Grants and Other Contributions	-	-	-	-	-	-
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(320,415)</b>	<b>(361,762)</b>	<b>(334,133)</b>	<b>(379,944)</b>	<b>(18,182)</b>	<b>5%</b>
<b>Capital</b>						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
<b>Support Through Taxation, Grants</b>	<b>320,415</b>	<b>361,762</b>	<b>334,133</b>	<b>379,944</b>	<b>18,182</b>	<b>5%</b>



## Planning & Development Metrics

	2019	2020	2021	2022 Projected
Policy/Bylaw/Capital/Other Projects Started	27	25	28	21
Policy/Bylaw/Capital/Other Projects Completed	14	16	13	15
New Home Building Permits	12	13	11	20
Accessory Building Permits	10	7	7	8
Deck Permits	8	16	7	10
Basement Development Permits	11	14	8	11
Addition/Renovation Permits	2	6	8	5
Commerical Permits	3	1	1	2

**Planning & Development - Strategic Areas**

Focus Area	Strategic Objective	Action	
Active & Healthy Community	Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play.	Multi-Use Pathway Improvement Project.	
Innovative Development	Support the continuing development and growth of the Town Centre.	Develop plans and begin construction of new Town Office building. Development of Town Centre. Chuka Ponds Project.	
	Complete the process to incorporate White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park and sufficient additional land to support a well-planned and managed community for the next 25-years into one urban community.	Boundary Alteration Application Hearing before Saskatchewan Municipal Board.  Complete Boundary Alteration Transition Plan.	
	Encourage developments, urban design requirements, programs, and services that support aging in place.	Diversify housing options available within White City. Attract medical facilities	
	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Official Community Plan and Zoning Bylaw Update. Formalize Development Approval Procedure Guidelines.	
	Encourage environmentally friendly developments, programs and processes.	Completion of the Urban Forest Management Strategy and application to become a tree city of the world. Tree Farm Project. Water Supply Study.	
	Introduce development and programming that takes advantage of the Saskatchewan climate and landscape.	Explore and integrate alternative energy systems into future development and facility planning.	
	Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Gregory Avenue Intersection Improvements.	
	Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Completion of Transportation Master Plan.	
	Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town.	Complete development of Betteridge Road.	
	Safe & Caring Community	Implement Crime Prevention Through Environmental Design (CPTED) principles.	Complete CPTED Guide.





# GENERAL OPERATIONS

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## Fire Services

# Fire 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

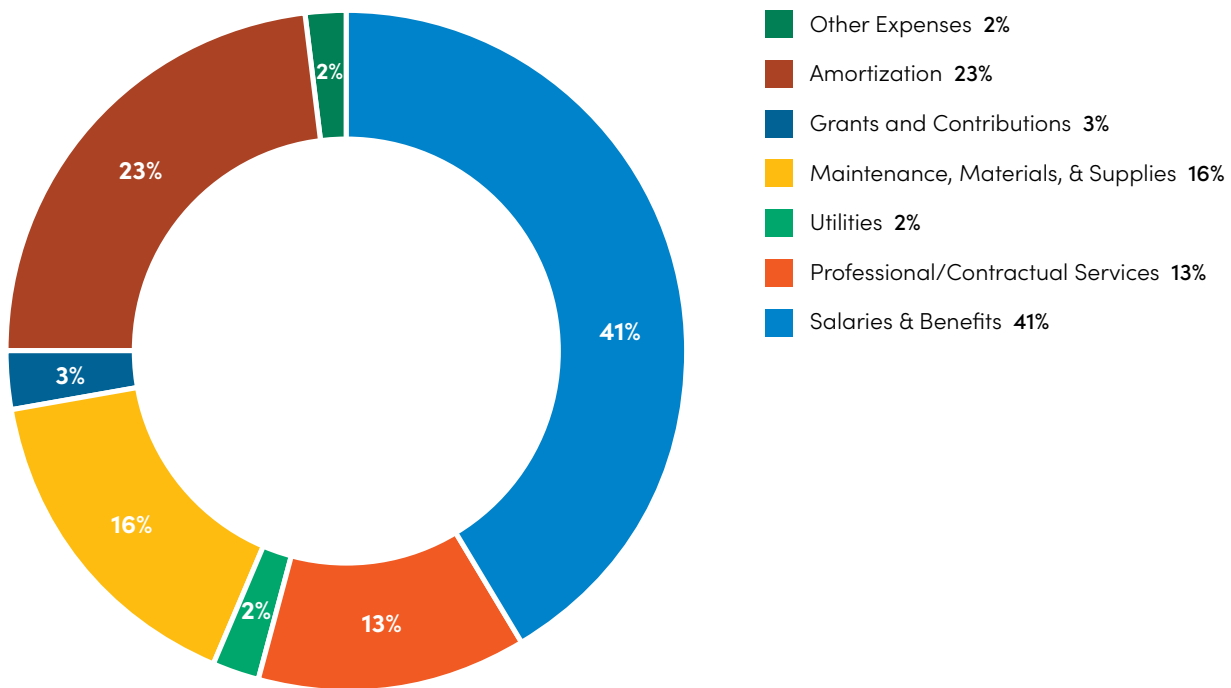


FIGURE 4.6

Fire Services	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	0.63	0.88	0.85	0.88	-	-
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	190,763	140,830	157,819	86,199	(54,632)	-39%
Tangible Capital Asset Sales - Gain	10,400	-	2,500	12,000	12,000	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	707	540	95	540	-	-
Conditional Grants	-	-	-	-	-	-
<b>Total Revenues</b>	<b>201,871</b>	<b>141,370</b>	<b>160,414</b>	<b>98,739</b>		
<b>Expenses</b>						
Salaries and Benefits	112,642	140,570	149,370	147,359	6,789	5%
Professional/Contractual Services	28,064	35,617	35,838	45,299	9,682	27%
Utilities	8,597	8,360	9,488	8,360	-	-
Maintenance, Materials, and Supplies	76,754	55,620	74,186	56,020	400	1%
Grants and Contributions	10,060	9,300	6,200	9,300	-	-
Amortization	73,197	78,713	79,994	82,542	3,829	5%
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	5,962	6,000	3,730	6,000	-	-
<b>Total Expenses</b>	<b>315,276</b>	<b>334,180</b>	<b>358,806</b>	<b>354,880</b>	<b>20,700</b>	<b>6%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(113,405)</b>	<b>(192,810)</b>	<b>(198,392)</b>	<b>(256,141)</b>	<b>(63,332)</b>	<b>33%</b>
Capital Grants and Other Contributions	28,600	731,889	3,300	3,000	(728,889)	-100%
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(84,805)</b>	<b>539,079</b>	<b>(195,092)</b>	<b>(253,141)</b>	<b>(792,221)</b>	<b>-147%</b>
<b>Capital</b>						
Capitol Projects	-	993,985	30,740	55,000	(938,985)	-94%
Amortization	(73,197)	(78,713)	(79,994)	(82,542)	(3,829)	5%
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	35,421	35,997	37,144	1,723	5%
Transfers to/(from) Reserves	-	(265,096)	-	(43,000)	222,096	-84%
Debt Issuance	-	-	-	-	-	-
<b>Support Through Taxation, Grants</b>	<b>11,609</b>	<b>146,517</b>	<b>181,835</b>	<b>219,743</b>	<b>73,226</b>	<b>50%</b>

## Fire Services Metrics

	2019	2020	2021	2022 Projected
Fire Activations				
- White City	6	3	5	5
- RM Edenwold	9	10	12	10
- Misc	2	5	6	5
False Alarm Activations				
- White City	5	9	9	10
- RM Edenwold	18	22	26	25
Vehicle Accident Activations	15	26	19	20
CO/Gas Activations	6	2	2	2
Medical Response				
- White City	46	22	18	20
- RM Edenwold	54	46	34	35
Emergency Measures Organization	1	-	-	-
Public Education/Community Service	22	16	12	15
Training	68	52	60	65

## Fire Services - Strategic Areas

Focus Area	Strategic Objective	Action
Safe & Caring Community	Support the White City Fire Department in providing exceptional fire services to residents and regional partners.	Fire Hall Improvements.
		Support a regional review of emergency service provision including fire and emergency responder services within the region.
		Train all White City Fire Fighters to obtain their 1001 Level 1 Training.
		Complete Fire & Rescue Training Grounds.

A photograph of an orange traffic barrel with a white sign attached. The sign features a silhouette of a dog on a leash and the text "DOGS MUST BE ON LEASH". Below this, there is partially visible text: "PICK UP AFTER YOUR DOG" and "MAXIMUM FINE \$75". The background is a solid orange color with faint, large-scale geometric patterns.

# GENERAL OPERATIONS

## Protective Services



# 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

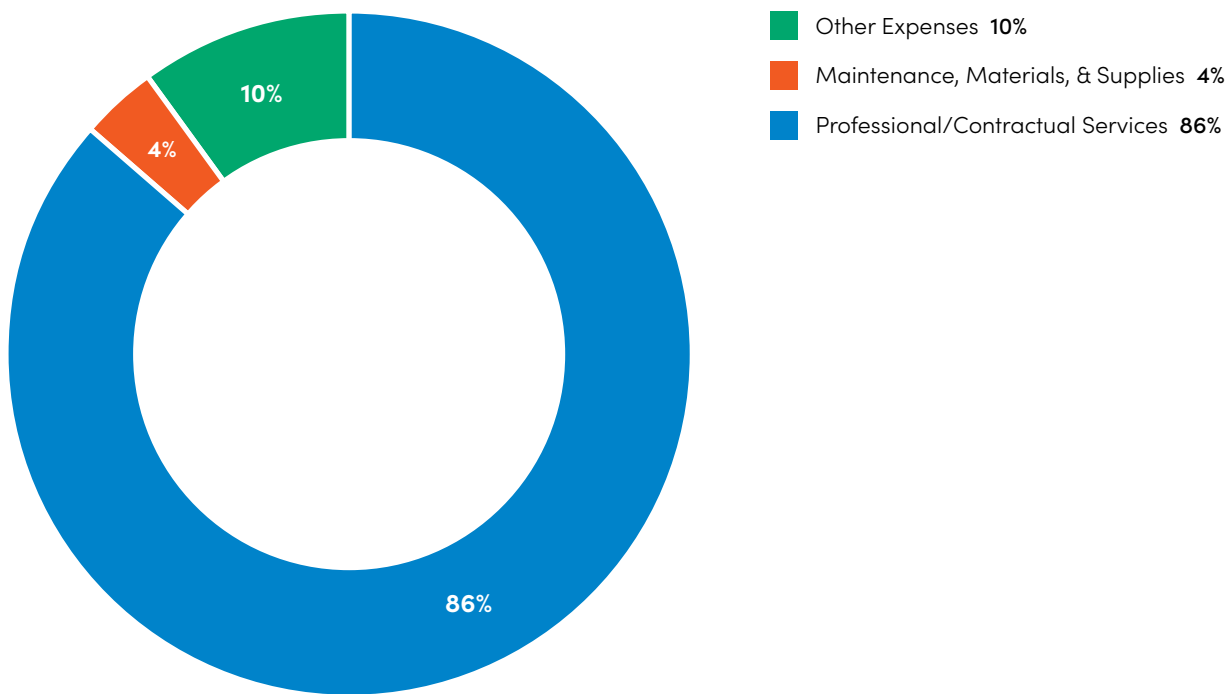


FIGURE 4.8

Protective Services	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	-	-	-	-	-	-
<b>Operating</b>						
<b>Revenues</b>	<b>915</b>	<b>1,410</b>	<b>1,075</b>	<b>1,200</b>	<b>(210)</b>	<b>-15%</b>
Fees and Charges	-	-	-	-	-	-
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Other Revenue	36,494	19,770	28,451	19,656	(114)	-1%
Conditional Grants	-	-	-	-	-	-
<b>Total Revenues</b>						
<b>Expenses</b>						
Salaries and Benefits	-	-	-	-	-	-
Professional/Contractual Services	163,855	184,200	175,809	229,331	45,131	25%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	365	1,000	-	10,000	9,000	900%
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	-	7,500	-	26,000	18,500	247%
<b>Total Expenses</b>	<b>164,220</b>	<b>192,700</b>	<b>175,809</b>	<b>265,331</b>	<b>72,631</b>	<b>38%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(126,811)</b>	<b>(171,520)</b>	<b>(146,282)</b>	<b>(244,475)</b>	<b>(72,955)</b>	<b>43%</b>
Capital Grants and Other Contributions	-	-	-	-	-	-
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(126,811)</b>	<b>(171,520)</b>	<b>(146,282)</b>	<b>(244,475)</b>	<b>(72,955)</b>	<b>43%</b>
<b>Capital</b>						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
<b>Support Through Taxation, Grants</b>	<b>126,811</b>	<b>171,520</b>	<b>146,282</b>	<b>244,475</b>	<b>72,955</b>	<b>43%</b>

## Protective Services Metrics

	2019	2020	2021	2022
Total Incidents Reported	292	172	139	156
Total Notices - Warning	62	19	14	20
Total Notices - Violation	11	6	4	5

## Protective Services - Strategic Areas

Focus Area	Strategic Objective	Action
Safe & Caring Community	Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model
	Develop community safety groups and programming to support a safe and caring atmosphere for residents.	Development of Volunteer Community Policing Model.
		Support and help facilitate the creation of a neighbourhood watch program.
		Continue to work with RCMP, neighbourhoods, and community organizations to address community safety issues as they arise.
	Develop a municipal bylaw enforcement and policing model plan that will grow to service a population of 10,000 to 14,000.	Develop community safety officer program.
		Establish and maintain municipal bylaw court.
		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.
	Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region.	Emergency Operations Centre Upgrades.
		Continue to work with White Butte EMO.
		Complete Municipal Emergency Plan.



# GENERAL OPERATIONS

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## Public Works

# Public Works

## Includes:

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

## Description

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

FIGURE 4.9 | Public Works

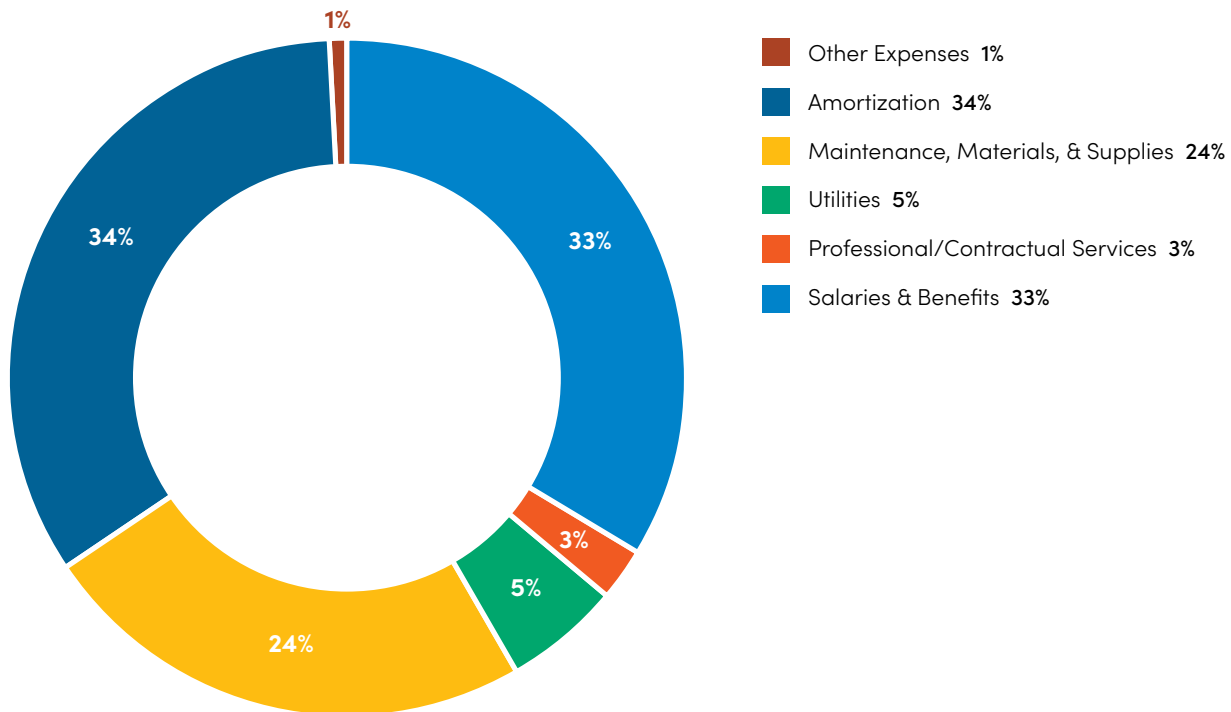


FIGURE 4.10

Public Works	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	7.50	7.83	6.91	8.13	0.30	4%
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	-	3,250	4,375	13,371	10,121	311%
Tangible Capital Asset Sales - Gain	27,842	43,000	4,490	11,165	(31,835)	-74%
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	16,387	901	968	11,479	10,578	1174%
Conditional Grants	11,886	7,747	17,263	10,000	2,253	29%
<b>Total Revenues</b>	<b>56,114</b>	<b>54,898</b>	<b>27,096</b>	<b>46,015</b>	<b>(8,883)</b>	<b>-16%</b>
<b>Expenses</b>						
Salaries and Benefits	359,327	420,981	401,066	413,296	(7,684)	-2%
Professional/Contractual Services	19,101	23,166	19,161	32,298	9,132	39%
Utilities	59,022	70,536	52,037	66,816	(3,720)	-5%
Maintenance, Materials, and Supplies	145,174	261,100	153,125	294,120	33,020	13%
Grants and Contributions	-	-	-	-	-	-
Amortization	286,673	389,232	395,486	414,642	25,410	7%
Interest	-	9,221	-	-	(9,221)	-100%
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	1,862	8,350	5,381	8,350	46,937	-
<b>Total Expenses</b>	<b>871,159</b>	<b>1,182,585</b>	<b>1,026,256</b>	<b>1,229,522</b>	<b>46,937</b>	<b>4%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>						
	<b>(815,045)</b>	<b>(1,127,688)</b>	<b>(999,159)</b>	<b>(1,183,507)</b>	<b>(55,819)</b>	<b>5%</b>
Capital Grants and Other Contributions	394,497	1,123,056	397,148	759,166	(363,890)	-32%
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(420,547)</b>	<b>(4,631)</b>	<b>(602,012)</b>	<b>(424,341)</b>	<b>(419,709)</b>	<b>9062%</b>
<b>Capital</b>						
Capital Projects	-	2,577,434	1,534,802	831,000	(1,746,434)	-68%
Amortization	(286,673)	(389,232)	(395,486)	(414,642)	(25,410)	7%
Debt Repayment	-	13,825	-	-	(13,825)	-100%
Asset Renewal Contributions	-	175,154	177,969	186,589	11,435	7%
Transfers to/(from) Reserves	-	(120,500)	(70,046)	(115,000)	5,500	-5%
Debt Issuance	-	(1,412,780)	-	-	1,412,780	-100%
<b>Support Through Taxation, Grants</b>	<b>133,874</b>	<b>848,833</b>	<b>1,849,251</b>	<b>912,288</b>	<b>63,784</b>	<b>8%</b>

## Public Works Metrics

	2019	2020	2021	2022 Projected
Road Repairs				
- Asphalt Repairs (sq.m.)	2,554	1,350	659	500
- Slurry Seal (sq.m.)	4,200	-	-	-
- Dust Control (m)	1,655	1,649	1,646	1,649
- Potholes Repaired	33	45	19	15
- Crack Sealing (man hours)	1,412	1,488	1,440	1,410
Multi-Use Pathway Project (sq.ft.)	-	470	4,803	880
Clean Up Programs				
- Branch Chipping (homes served)	475	502	491	500
- Branch Chipping (man hours)	305	357	325	330
- Leaf Pickup (homes served)	289	297	302	295
- Leaf Pickup (man hours)	175	188	193	285
- Tree Pickup (homes served)	69	73	72	75
- Tree Pickup (man hours)	28	30	32	35

## Public Works - Strategic Areas

Focus Area	Strategic Objective	Action
Safe & Caring Community	To be a secure and protected community where residents and visitors feel safe.	Increase lighting in areas of town to decrease crime.
Governance & Operational Excellence	Be an effective and responsive administration that can meet the demands of a fast-growing community.	Expansion/Addition of Public Works Shop/ Workspace & equipment.
		Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division.



# **GENERAL OPERATIONS**

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## **Environmental Services**



# 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 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

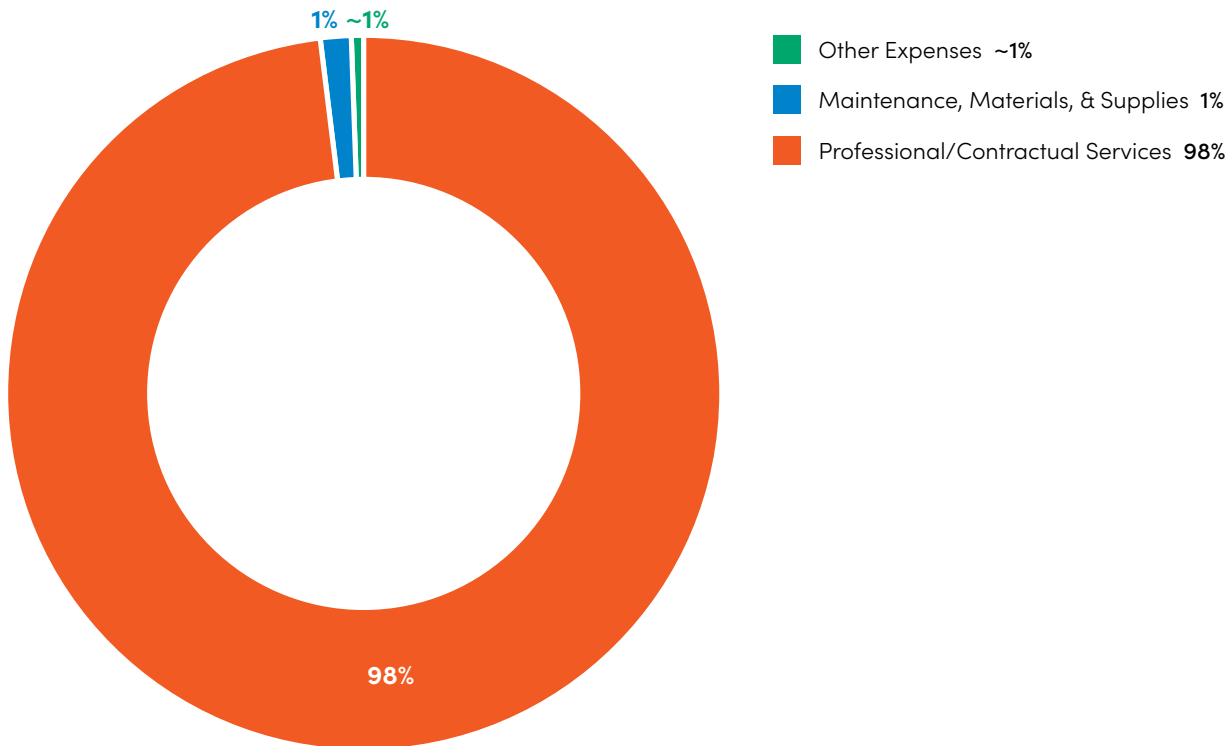


FIGURE 4.12

Environment Services	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
FTEs	-	-	-	-	-	-
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	3,439	5,236	4,567	4,796	(440)	-8%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	31,849	32,148	37,231	38,808	6,660	21%
<b>Total Revenues</b>	<b>35,288</b>	<b>37,384</b>	<b>41,798</b>	<b>43,604</b>	<b>6,220</b>	<b>17%</b>
<b>Expenses</b>						
Salaries and Benefits	-	-	-	-	-	-
Professional/Contractual Services	256,571	270,378	270,906	289,547	19,169	7%
Utilities	-	-	-	-	-	-
Maintenance, Materials, and Supplies	4,003	4,000	2,225	4,000	-	-
Grants and Contributions	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	775	600	608	1,260	660	110%
<b>Total Expenses</b>	<b>263,349</b>	<b>274,978</b>	<b>273,739</b>	<b>294,807</b>	<b>19,829</b>	<b>7%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(228,061)</b>	<b>(237,594)</b>	<b>(231,941)</b>	<b>(251,203)</b>	<b>(13,608)</b>	<b>6%</b>
Capital Grants and Other Contributions	-	-	-	-	-	-
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(228,061)</b>	<b>(237,594)</b>	<b>(231,941)</b>	<b>(251,203)</b>	<b>(13,608)</b>	<b>6%</b>
<b>Capital</b>						
Capital Projects	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Asset Renewal Contributions	-	-	-	-	-	-
Transfers to/(from) Reserves	-	-	-	-	-	-
Debt Issuance	-	-	-	-	-	-
<b>Support Through Taxation, Grants</b>	<b>228,061</b>	<b>237,594</b>	<b>231,941</b>	<b>251,203</b>	<b>13,608</b>	<b>6%</b>

**Environmental Services Metrics**

	2019	2020	2021	2022
Curbside Garbage Collection (lbs)	-	1,954,050	1,617,431	1,500,000
Curbside Recycling Collection (lbs)	-	450,900	532,419	600,000
Curbside Compost Collection (lbs)	-	-	896,685	1,000,000
Clean Up Bins - Spring & Fall (lbs)	-	145,483	123,436	105,000
Steel Bins - Spring & Fall (lbs)	-	20,417	16,600	20,000
Recyclables - Spring & Fall (lbs)	-	3,506	3,769	4,000



# GENERAL OPERATIONS

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Recreation & Cultural Services

# Recreation & Cultural Services

## Includes:

- 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 & Cultural Services

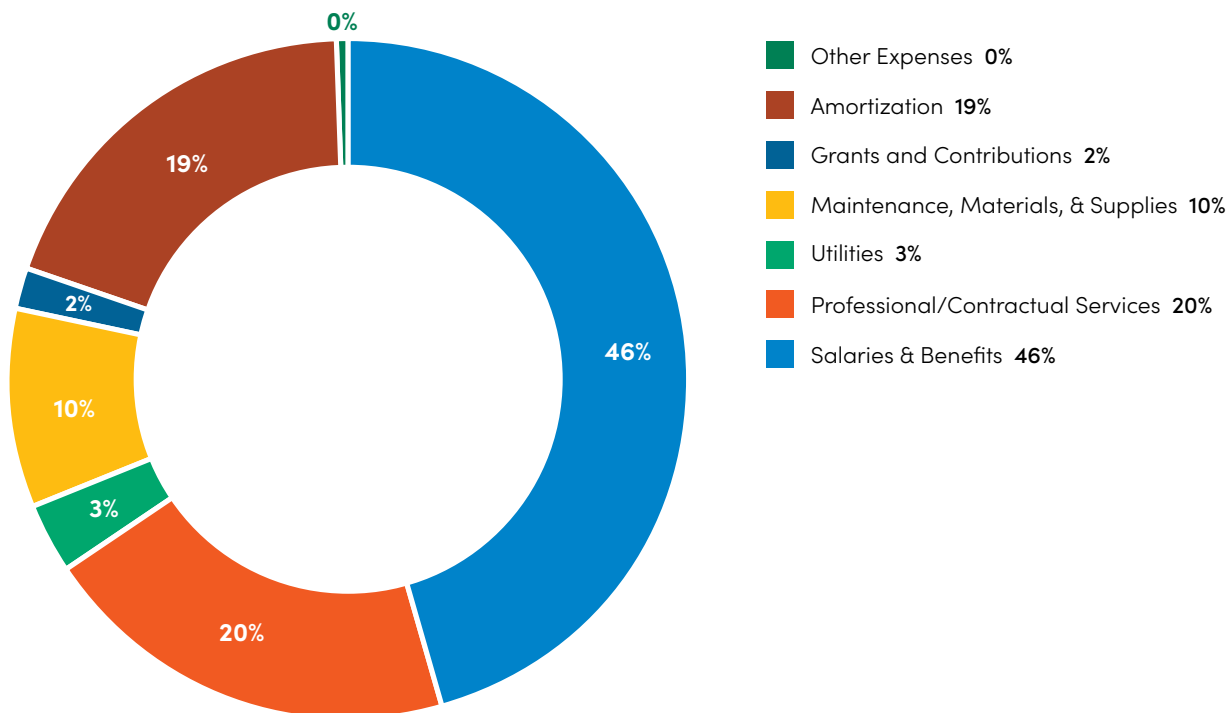


FIGURE 4.14

Recreation & Cultural Services	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
<b>FTEs</b>	3.83	3.67	3.98	3.67	-	-
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	26,078	53,860	71,300	98,300	44,440	83%
Tangible Capital Asset Sales - Gain	1,145	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	37,862	50,740	38,724	73,440	22,700	45%
<b>Total Revenues</b>	<b>65,085</b>	<b>104,600</b>	<b>110,023</b>	<b>171,740</b>	<b>67,140</b>	
<b>Expenses</b>						
Salaries and Benefits	392,648	399,874	391,255	443,891	44,017	11%
Professional/Contractual Services	97,563	87,554	81,203	193,459	105,905	121%
Utilities	25,588	30,891	24,226	30,891	-	-
Maintenance, Materials, and Supplies	70,628	88,153	66,475	92,903	4,750	5%
Grants and Contributions	18,698	19,000	18,056	19,000	-	-
Amortization	122,201	183,890	183,890	183,890	-	-
Interest	-	18,531	-	-	(18,531)	-100%
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	359	5,000	1,000	5,150	150	3%
<b>Total Expenses</b>	<b>727,686</b>	<b>832,893</b>	<b>766,106</b>	<b>969,185</b>	<b>136,291</b>	<b>16%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(662,602)</b>	<b>(728,293)</b>	<b>(656,082)</b>	<b>(797,445)</b>	<b>(69,151)</b>	<b>9%</b>
Capital Grants and Other Contributions	311,238	376,142	-	557,064	180,922	48%
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(351,364)</b>	<b>(352,152)</b>	<b>(656,082)</b>	<b>(240,381)</b>	<b>111,771</b>	<b>-32%</b>
<b>Capital</b>						
Capital Projects	-	1,895,891	336,768	847,259	(1,048,632)	-55%
Amortization	(122,201)	(183,890)	(183,890)	(183,890)	-	-
Debt Repayment	-	17,025	-	-	(17,025)	-100%
Asset Renewal Contributions	-	82,751	82,751	82,751	-	-
Transfers to/(from) Reserves	-	(210,000)	(60,690)	(67,652)	142,348	-68%
Debt Issuance	-	(1,260,476)	-	-	1,260,476	-100%
<b>Support Through Taxation, Grants</b>	<b>229,162</b>	<b>693,452</b>	<b>831,021</b>	<b>918,848</b>	<b>225,396</b>	<b>33%</b>

## Recreation & Culture Services - Strategic Areas

Focus Area	Strategic Objective	Action
Diverse, Inclusive & Engaged Community	Expand cultural opportunities for residents.	In coordination with the Recreation Master Plan, increase the number of cultural events and programming within the community.
		Support the White City Museum events and programming through the University of Regina.
	Enhance White City's profile.	Collaborate and install art pieces and identify historical sites throughout White City.
	Enhance communications with the public by being fully transparent and have residents informed of the town's plans, actions, policies and services.	Increase direct communication with community groups.
	Support creation of community service groups.	Encouraging creation of organizations and other clubs that will bring residents of our community together.
	Grow and encourage volunteerism in the community.	Develop and Integrate Municipal Volunteer Strategy.
Active & Healthy Community	Increase programming opportunities for all ages and abilities for the development of physical and mental well-being.	Increase the quantity and accessibility of self-directed leisure opportunities.
		Increase programming levels for all demographics.
		Increase active winter lifestyle activities.
		Provide support to increase the quantity and accessibility of community driven programming.
		Increase the quantity and accessibility to public health services through programming.
	Support and grow mental health resources directly located within White City.	Establish a partnership and relationship with mental health resources in Regina.
		Highlight the importance of mental health.
	Develop new municipal facilities that offer opportunities for a variety of activities and for all ages.	Multi-Use Recreation Centre.
	Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play.	Conduct an accessibility audit of municipal green spaces.
		Increase pedestrian connectivity and accessibility to green spaces & facilities.
Support and expand education services within the community.	Continue to advocate and prepare for a high school located within the community.	
Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community.	Recreation Master Plan.	
	Expand Neighbourhood Capacity Building.	
Innovative Development	Approach development and planning of the community with an innovative philosophy that represents the community's interests.	Ensure through current and innovative land use planning, the provision of gathering places and spaces where the community can come together at a street, neighbourhood, and community level.

**Recreation & Culture Services Metrics**

	2019	2020	2021	2022
Community Events Delivered	13	3	2	13
Town Sponsored Programs	6	4	5	6
Town Programs	7	4	6	7
Community Centre Bookings	533	321	278	500
Sport Field, Outdoor Facility & Park Bookings	704	246	601	700
Municipal Recreation Facilities	18	18	19	19
Pathways (KM)	12	12	12	12
Park Space (Acres)	66	79	79	79







# UTILITY OPERATIONS

# Utility Services

## Includes:

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

## Description

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

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

FIGURE 5.1 | Utility Services

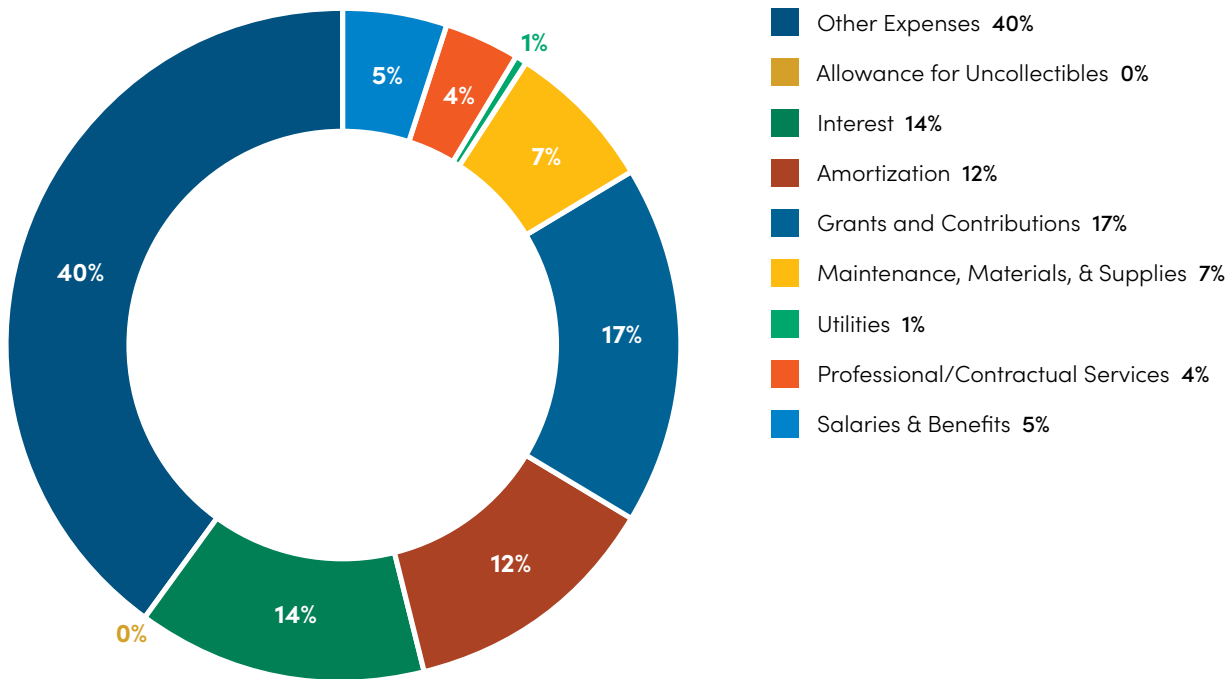


FIGURE 5.2

Utility Services	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/(Decrease) % Variance	
<b>FTEs</b>	-	-	-	-	-	-
<b>Operating</b>						
<b>Revenues</b>						
Fees and Charges	2,234,854	2,559,417	2,476,971	2,697,822	138,406	5%
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-
Investment Income and Commissions	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Conditional Grants	44,386	124,210	-	223,255	99,045	80%
<b>Total Revenues</b>	<b>2,279,240</b>	<b>2,683,627</b>	<b>2,476,971</b>	<b>2,921,077</b>	<b>237,450</b>	<b>9%</b>
<b>Expenses</b>						
Salaries and Benefits	197,162	130,837	130,837	140,621	9,785	7%
Professional/Contractual Services	144,356	47,608	100,398	97,188	49,580	104%
Utilities	19,630	22,665	16,103	22,665	-	-
Maintenance, Materials, and Supplies	122,286	164,500	112,536	197,270	32,770	20%
Grants and Contributions	213,350	326,673	286,027	476,673	150,000	46%
Amortization	322,624	320,045	329,824	345,646	25,601	8%
Interest	282,039	292,599	292,527	381,647	89,048	30%
Allowance for Uncollectibles	-	-	-	-	-	-
Other Expenses	1,228,812	1,104,646	1,086,969	1,099,578	(5,068)	0%
<b>Total Expenses</b>	<b>2,530,260</b>	<b>2,409,573</b>	<b>2,355,220</b>	<b>2,761,288</b>	<b>351,715</b>	<b>15%</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>	<b>(251,000)</b>	<b>274,054</b>	<b>121,751</b>	<b>159,789</b>	<b>(114,265)</b>	<b>-42%</b>
Capital Grants and Other Contributions	6,232	-	-	24,814	24,814	-
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(244,789)</b>	<b>274,054</b>	<b>121,751</b>	<b>184,603</b>	<b>(89,451)</b>	<b>-33%</b>
<b>Capital</b>						
Capital Projects	377,393	53,500	43,126	3,700,000	3,464,500	6818%
Amortization	(322,624)	(320,045)	(329,824)	(345,646)	(25,601)	8%
Debt Repayment	560,022	684,700	684,703	360,334	(324,366)	-47%
Asset Renewal Contributions	-	144,020	148,421	155,541	11,521	8%
Transfers to/(from) Reserves	(704,573)	(117,278)	(87,406)	50,150	167,428	-143%
Debt Issuance	-	-	-	(3,800,000)	(3,800,000)	-
<b>Utility Services Surplus/(Deficit)</b>	<b>(155,006)</b>	<b>(170,843)</b>	<b>(337,269)</b>	<b>64,224</b>	<b>235,068</b>	<b>-138%</b>

## Utility Services Metrics

	2019	2020	2021	2022
E-Notice Enrollment	467	568	632	700
Water Meter Replacements	15	28	35	35
Water Leak Detection	10	15	316	250
Pre-Authorized Debit Enrollment	131	155	168	173
Sanitary Sewer Cleaning (m)	5,400	5,200	6,037	4,992
Manholes Inspected	55	48	64	58
Sewer Pumping Stations Inspected & Cleaned	1	3	1	2
Water Main Repairs	5	10	8	5



# REVENUE

# Revenue

## TAXATION

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

The services provided by the Town are funded 71% through property taxes, 16% through unconditional revenue, 7% through capital grants and other contributions, and 6% through fees, licenses & fines and other revenue. 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.

## 2022 PROPERTY TAX CHANGES

The 2022 Annual Budget balances the desire for maintaining services with fiscal restraint to ensure affordable property taxes and high-quality programs and services. For 2022, 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 a revaluation of property tax assessments was completed by Saskatchewan Assessment Management Agency (SAMA) with assessed values updated to reflect a new base date of January 1, 2019. A revaluation is completed on a four-year cycle with the previous revaluation completed in

2017. The revaluation in 2021 shows a decrease in residential property 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 2022 Annual Budget will increase the mill rate from 3.719 mills to 4.0563 mills. The overall tax revenue increase is 2.48% in 2022, which is below the year-over-year Consumer Price Index of 4.0% for the Regina Region.

The 2022 Annual Budget introduces a recreation component in the base tax for investment in recreational infrastructure and provision of improved recreation services to residents. Based on the public engagement conducted in Spring 2021, 69% of respondents indicated a preference of, at minimum, an annual property tax increase per household between \$100 – \$300 per year. Council recognizes the importance of recreation services and facilities for our current residents and the appeal for future residents. With COVID-19 and rising inflation it is important to build a fund to provide those services now for the benefits it will bring to residents in White City and our neighbouring communities.

87.7% of properties in White City will see a minor annual increase to their municipal taxes of \$1.19 – \$102.39 without the inclusion of the annual recreation component and \$101.19 – \$202.39 with the recreation component.

## 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 2022, the Town anticipates receiving a Revenue Sharing Grant of \$703.6K, although the actual rates are not known at this time and will be announced with the 2022-2023 Provincial Budget in the spring of 2022.

## CAPITAL GRANTS & OTHER CONTRIBUTIONS

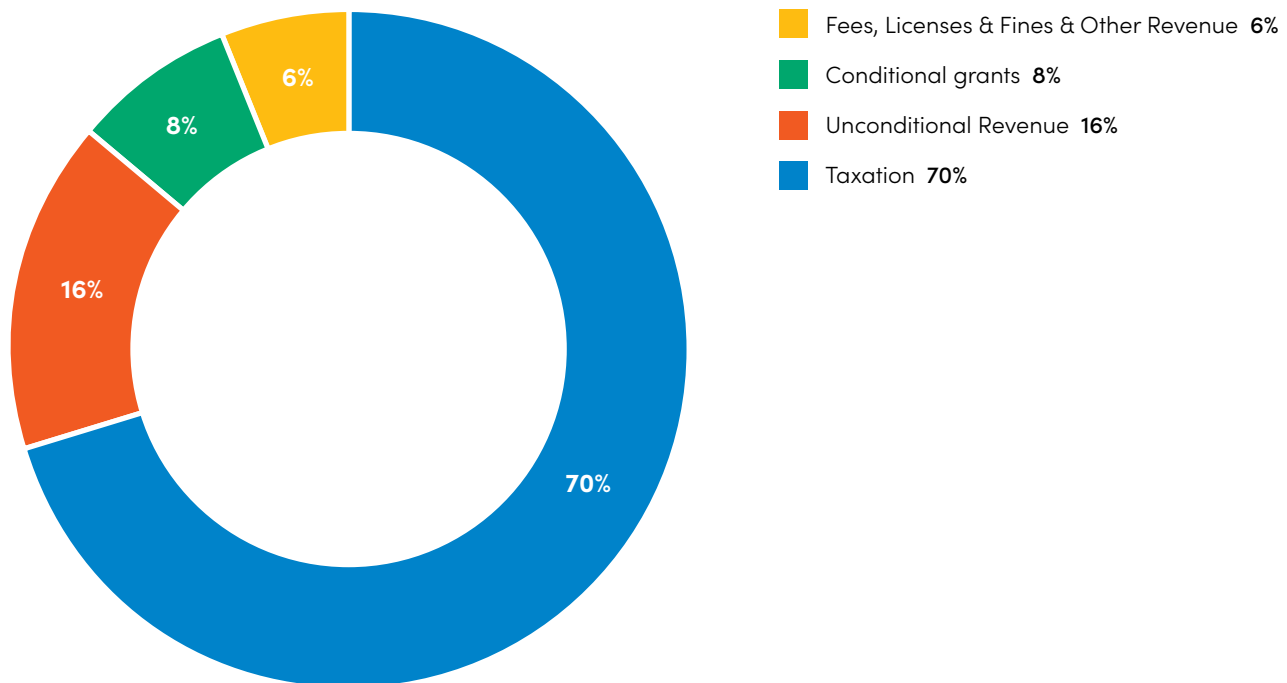
A portion of the Town's 2022 Capital Program is funded by grants and contributions from other stakeholders. These grants include conditions where the funds must be spent on approved capital expenditures and the project must be completed by a specific point in time. In 2020, the Town received the Municipal 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 and in 2021, a portion of the grant was carried forward to 2022 to support infrastructure including the splash park renovations project. The Town also anticipates receiving the Federal Gas Tax Fund grant in 2022. These funds are allocated to municipalities on a per capita basis, based on Census figures.

## FEES, LICENSES, & FINES

The Town generates a portion of its revenue from fees, licenses, and fines. It is expected that in 2022 this will be 6% of revenue providing services to the Town. This is down from the 10% included in the 2021 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





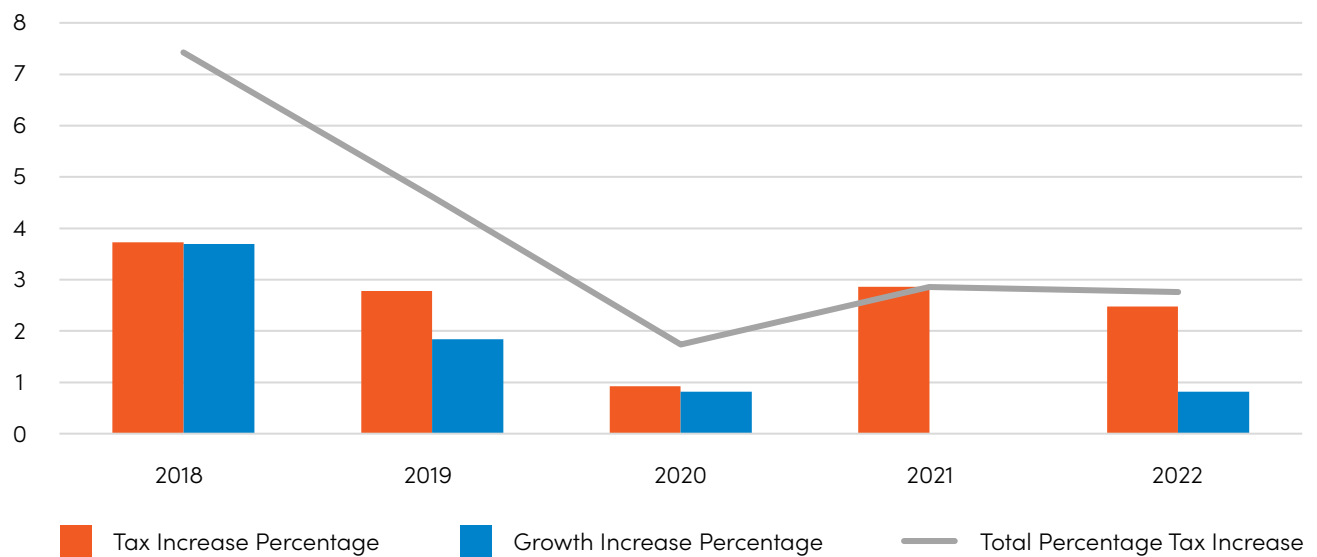
**FIGURE 6.2**

Taxation and Unconditional Revenue	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	Budget to Budget Variance Increase/Decrease % Variance	
Gross Municipal Taxes	3,238,862	3,330,288	3,338,137	3,548,395	218,107	7%
Discounts	(464,400)	(437,600)	(469,628)	(462,000)	(24,400)	6%
Abatement	(1,086)	-	(694)	-	-	-
Penalties on Taxes	16,493	29,200	15,825	20,000	(9,200)	-32%
Grant in Lieu Payments	1,878	1,927	1,601	1,927	-	-
<b>Total Taxation</b>	<b>2,791,748</b>	<b>2,923,815</b>	<b>2,885,241</b>	<b>3,108,322</b>	<b>184,507</b>	
Unconditional Grants	888,491	746,623	697,287	703,623	(43,000)	-6%
<b>Total Taxes and Unconditional Revenue</b>	<b>3,680,239</b>	<b>3,670,438</b>	<b>3,582,528</b>	<b>3,811,945</b>	<b>141,507</b>	<b>4%</b>

**FIGURE 6.3 | Change in Taxation**

Year	Assessment	Mill Rate	Undeveloped Base Rate	Undeveloped Properties	Developed Base Rate	Developed Properties	Gross Municipal Taxes
2021 Actual	561,512,785	3.719	710	37	990	1,237	3,330,288
2022 Budget	565,724,131	4.056	710	28	990	1,247	3,548,762
<b>Increase (Decrease)</b>	<b>4,211,346</b>	<b>0.337</b>	<b>-</b>	<b>(9)</b>	<b>-</b>	<b>10</b>	<b>209,751</b>

**FIGURE 6.4 | Percentage Tax Increases - 2018 to 2022**





# RESERVES

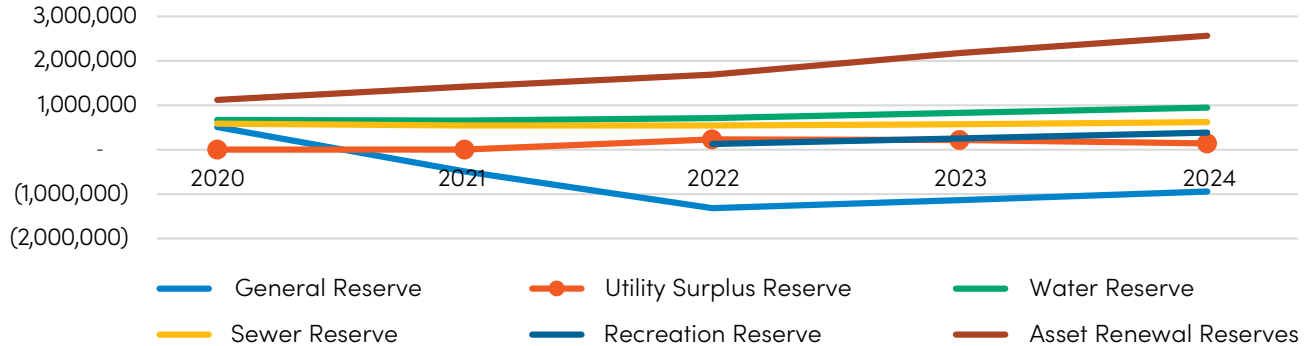
# Reserves

The 2022 Annual Budget proposes a decrease in total reserves of 18%. This decrease is largely due to a significant decline in the general reserve, which is affected by an increase in internal borrowing. Asset renewal reserves will see a slight decrease with the use of these reserves to fund a number of 2022 capital projects including a fire chief truck, fire training grounds, general pathway restoration, a watering truck replacement and woods mower replacement. These projected reserve balances do not include development levy balances.

**FIGURE 7.1 | Schedule of Projected Reserve Balances**

	2020	2021	2022	2023	2024
General Reserves	512,409	(490,730)	(1,313,889)	(1,138,491)	(940,525)
Water Reserve	666,461	658,300	711,072	829,661	944,450
Sewer Reserve	582,375	546,257	543,635	570,775	619,741
Recreation Reserve	-	-	127,400	254,800	382,200
Asset Renewal Reserves	1,119,066	1,419,574	1,685,577	2,177,231	2,563,886
<b>Total Reserves</b>	<b>3,858,802</b>	<b>3,223,117</b>	<b>1,753,794</b>	<b>2,693,976</b>	<b>3,569,752</b>

**FIGURE 7.2 | Projected Reserve Balances**



## GENERAL RESERVES

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

Wastewater connection fees. The following schedule provides a breakdown of the General Reserve activities along with projections through to 2024. The increase in internal borrowing in 2021 relates to the last payment on the wastewater authority debenture. Repayment will continue through to 2024 with the collection of connection fees and development levies.

**FIGURE 7.3 | General Reserves**

	2020	2021	2022	2023	2024
Opening Balance	1,137,183	512,409	(490,730)	(1,313,889)	(1,138,491)
Internal Borrowing	-	-	(837,994)	-	-
Repayment of Internal Borrowing	-	-	11,479	171,974	194,474
Operating Surplus/(Deficit)	(624,774)	(1,003,140)	3,356	3,424	3,492
Other	-	-	-	-	-
<b>Closing Balance</b>	<b>512,409</b>	<b>(490,730)</b>	<b>(1,313,889)</b>	<b>(1,138,491)</b>	<b>(940,525)</b>

## 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 2022 it is proposed internal borrowing will be used to pay for portion of the cost of Betteridge Road Phase 2 and Multi-Use Recreation Centre Stage 3, and loan payment for the 2022 long-term borrowing for the Wastewater Expansion Project.

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 No. 158 (RM), 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 and half to the Town. These funds are then used by the RM and the Town to repay any borrowing or upfront capital provided to the WMA to expand the wastewater collection and treatment system.

**FIGURE 7.4 | Internal Borrowing Activities**

	2020	2021	2022	2023	2024	Total
WWA - Lagoon Upgrade						
Debenture Payment	(489,900)	(474,700)	-	-	-	
-Connection Fees - WWA	-	-	-	-	-	
-Development Levies - Sewer	-	-	-	-	-	
<b>Repayment/(Increase)</b>	<b>(489,900)</b>	<b>(474,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,505,211)</b>
WWA - WWTF Debenture	(137,550)	(137,200)	(138,304)	(137,550)	(297,558)	
-Connection Fees - WWA	-	-	-	-	-	
Development Levies - Sewer	137,500	137,200	138,304	137,550	297,558	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Water Distribution Upgrade	-	-	-	-	-	
-Development Levies - Water	20,000	20,000	-	100,000	100,000	
<b>Repayment/(Increase)</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>70,800</b>
Water Distribution Pump Upgrade	-	-	-	-	-	
-Development Levies - Water	10,000	50,000	-	57,500	80,000	
<b>Repayment/(Increase)</b>	<b>10,000</b>	<b>50,000</b>	<b>-</b>	<b>57,500</b>	<b>80,000</b>	<b>(80,000)</b>
McKenzie Pointe Fence	-	-	-	-	-	
-Local Improvement	10,613	11,038	11,479	-	-	
<b>Repayment/(Increase)</b>	<b>10,613</b>	<b>11,038</b>	<b>11,479</b>	<b>-</b>	<b>-</b>	<b>-</b>
2011 Kubota Mower	-	-	-	-	-	
Transfer from Taxes	-	-	-	5,935	5,935	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,935</b>	<b>5,935</b>	<b>(11,871)</b>
Pathway Lighting Upgrades	-	-	-	-	-	
Pathway Restoration (Federal)	-	-	-	-	-	
Transfer from Taxes	-	-	-	8,539	8,539	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,539</b>	<b>8,539</b>	<b>(17,078)</b>
Betteridge Road Phase 2	-	-	(323,400)	-	-	
Development Levy Collection	-	-	-	-	-	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>(323,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Multi-Use Recreation Centre Stage 3	-	-	(262,000)	-	-	
Development Levy Collection	-	-	-	-	-	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>(262,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2022 WMA Loan (\$3.8M)	-	-	(252,594)	-	-	
Transfer from Taxes	-	-	-	-	-	
<b>Repayment/(Increase)</b>	<b>-</b>	<b>-</b>	<b>(252,594)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total (Increase in Internal Borrowing)</b>	<b>(489,900)</b>	<b>(474,700)</b>	<b>(837,994)</b>	<b>-</b>	<b>-</b>	<b>(4,484,149)</b>
<b>Total Repayment of Internal Borrowing</b>	<b>40,613</b>	<b>81,038</b>	<b>11,479</b>	<b>171,974</b>	<b>194,474</b>	<b>1,126,045</b>

## 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**

	2020	2021	2022	2023	2024
Contributions	23,784	29,234	29,631	29,631	29,631
Withdrawals	(28,148)	-	-	-	-
<b>Closing Balance</b>	<b>116,136</b>	<b>145,370</b>	<b>175,001</b>	<b>204,631</b>	<b>234,262</b>
<b>Fire Services</b>	<b>199,100</b>	<b>232,039</b>	<b>268,036</b>	<b>262,180</b>	<b>299,324</b>
Contributions	32,939	35,997	37,144	37,144	37,144
Withdrawals	-	-	(43,000)	-	-
<b>Closing Balance</b>	<b>232,039</b>	<b>268,036</b>	<b>262,180</b>	<b>299,324</b>	<b>366,468</b>
<b>Public Works</b>	<b>578,300</b>	<b>492,329</b>	<b>600,252</b>	<b>671,840</b>	<b>858,429</b>
Contributions	129,003	177,969	186,589	186,589	186,589
Withdrawals	(214,974)	(70,046)	(115,000)	-	-
<b>Closing Balance</b>	<b>492,329</b>	<b>600,252</b>	<b>671,840</b>	<b>858,429</b>	<b>1,045,018</b>
<b>Recreation Services</b>	<b>248,500</b>	<b>278,562</b>	<b>300,623</b>	<b>315,721</b>	<b>398,472</b>
Contributions	54,991	82,751	82,751	82,751	82,751
Withdrawals	(24,929)	(60,690)	-	-	(105,000)
<b>Closing Balance</b>	<b>278,562</b>	<b>300,623</b>	<b>(67,652)</b>	<b>398,472</b>	<b>376,222</b>
<b>Utility Services</b>	<b>1,422,600</b>	<b>-</b>	<b>315,721</b>	<b>260,834</b>	<b>416,375</b>
Contributions	-	148,421	155,541	155,541	155,541
Withdrawals	-	(43,127)	-	-	-
Transfer to Water Reserve	(711,300)	-	-	-	-
Transfer to Sewer Reserve	(711,300)	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>105,294</b>	<b>260,834</b>	<b>416,375</b>	<b>571,916</b>
<b>Total Reserve Balance</b>	<b>1,119,066</b>	<b>1,419,574</b>	<b>1,685,577</b>	<b>2,177,231</b>	<b>2,563,886</b>

## 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 was moved over in 2020.

**FIGURE 7.6 | Utility Surplus Reserve**

	2020	2021	2022	2023	2024
Opening Balance	152,619	-	-	-	-
Contributions	-	-	-	-	-
Withdrawals	-	-	-	-	-
-Water Meter Upgrades	-	-	-	-	-
-Water Meter Reading Towers	-	-	-	-	-
Transfer to Water Reserve	(76,310)	-	-	-	-
Transfer to Sewer Reserve	(76,310)	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FIGURE 7.7 | Water Reserve**

	2020	2021	2022	2023	2024
Opening Balance	-	666,461	658,300	711,072	829,661
Transfer from Utility Surplus Reserve and Asset Renewal Reserve	787,610	-	-	-	-
Contributions	-	-	62,772	118,589	114,789
Withdrawals	(93,090)	(8,161)	-	-	-
-Water Meter Upgrades	(18,519)	-	(10,000)	-	-
-Water Meter Reading Towers/MRX Reader	(9,540)	-	-	-	-
-WTP Pump Replacement	-	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>711,072</b>	<b>829,661</b>	<b>944,450</b>

**FIGURE 7.8 | Sewer Reserve**

	2020	2021	2022	2023	2024
Opening Balance	-	582,375	546,257	543,635	570,775
Transfer from Utility Surplus Reserve and Asset Renewal Reserve	787,610	-	-	-	-
Contributions	-	39,875	73,259	103,245	124,955
Withdrawals	(25,891)	-	-	-	-
-Sewer Lifecycle and Maintenance	-	-	-	-	-
-SPS Control Panel	(71,092)	-	-	-	-
-SPS Lift Station 4 Generator	(36,066)	-	-	-	-
-SPS Project Loan Repayment	(36,066)	(75,993)	(75,881)	(76,105)	(75,989)
<b>Closing Balance</b>	<b>582,375</b>	<b>546,257</b>	<b>543,635</b>	<b>570,775</b>	<b>619,741</b>

## RECREATION RESERVES

In 2022, the Town introduced a recreation component in base tax to allow the Town to invest in recreational infrastructure and provide improved recreation services to residents. The recreation component is partnered with the establishment of a specific Recreation Reserve where levy funds will be allocated for the planning, development and construction of a Multi-Use Recreation Centre within the community. The Town will collect \$100.00 per property annually to build up the recreation reserve.

Figure 7.9 provides a projection of recreation reserve balances.

**FIGURE 7.9 | Recreation Reserve**

	2020	2021	2022	2023	2024
Opening Balance	-	-	-	127,400	254,800
Contributions	-	-	127,400	127,400	127,400
Withdrawals	-	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>127,400</b>	<b>254,800</b>	<b>382,200</b>







# DEVELOPMENT LEVIES

# Development Levy & 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.

As the Town continues to grow, some of the infrastructure costs will need to be paid upfront by the Town for future developments. As a result, Figure 8.1 shows that in 2022 the development levies will be at negative \$ 4.1M. 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 2024 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 2024.

**FIGURE 8.1 | Total Development Levies**

	2020	2021	2022	2023	2024
Opening Balance	(1,428,726)	(2,529,683)	(4,120,300)	(4,120,300)	(4,120,300)
Withdrawals	(1,105,533)	(1,590,979)			(3,157,245)
Contribution	4,577	362			1,711,519
<b>Closing Balance</b>	<b>(2,259,683)</b>	<b>(4,120,300)</b>	<b>(4,120,300)</b>	<b>(4,120,300)</b>	<b>(5,566,026)</b>

**FIGURE 8.2 | Schedule of Development Levies - Storm**

	2020	2021	2022	2023	2024
Opening Balance	(68,331)	(82,914)	(131,773)	(131,773)	(131,773)
Withdrawals	(14,583)	(48,858)	-	-	(84,412)
Contribution	-	-	-	-	135,653
<b>Closing Balance</b>	<b>(82,914)</b>	<b>(131,733)</b>	<b>(131,773)</b>	<b>(131,773)</b>	<b>(80,532)</b>

**FIGURE 8.3 | Schedule of Development Levies - Transportation**

	2020	2021	2022	2023	2024
Opening Balance	41,361	36,219	(1,026,057)	(1,026,057)	(1,026,057)
Withdrawals	(5,555)	(1,062,639)	-	-	(63,309)
Contribution	414	362	-	-	579,802
<b>Closing Balance</b>	<b>36,219</b>	<b>(1,026,057)</b>	<b>(1,026,057)</b>	<b>(1,026,057)</b>	<b>(509,564)</b>

**FIGURE 8.4 | Schedule of Development Levies - Water**

	2020	2021	2022	2023	2024
Opening Balance	(2,060,458)	(2,171,506)	(2,276,494)	(2,276,494)	(2,276,494)
Withdrawals	(111,048)	(104,988)	-	-	(2,189,662)
Contribution	-	-	-	-	809,547
<b>Closing Balance</b>	<b>(2,171,506)</b>	<b>(2,276,494)</b>	<b>(2,276,494)</b>	<b>(2,276,494)</b>	<b>(3,656,609)</b>

**FIGURE 8.5 | Schedule of Development Levies - Sanitary**

	2020	2021	2022	2023	2024
Opening Balance	(3,433,165)	(3,646,530)	(3,859,867)	(3,859,867)	(3,859,867)
Withdrawals	(213,365)	(213,337)	-	-	(560,183)
Contribution	-	-	-	-	186,517
<b>Closing Balance</b>	<b>(3,646,530)</b>	<b>(3,859,867)</b>	<b>(3,859,867)</b>	<b>(3,859,867)</b>	<b>(4,233,533)</b>

**FIGURE 8.6 | Schedule of Development Levies - Recreation**

	2020	2021	2022	2023	2024
Opening Balance	416,346	(340,472)	(501,629)	(501,629)	(501,629)
Withdrawals	(760,982)	(161,157)	-	-	(259,679)
Contribution	4,163	-	-	-	-
<b>Closing Balance</b>	<b>(340,472)</b>	<b>(501,629)</b>	<b>(501,629)</b>	<b>(501,629)</b>	<b>(761,308)</b>

**FIGURE 8.7 | Schedule of Connection Fees - SaskWater**

	2020	2021	2022	2023	2024
Opening Balance	-	-	-	-	-
Withdrawals	-	-	-	-	-
SaskWater Connection Fees	-	-	-	-	-
Contribution	-	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FIGURE 8.8 | Schedule of Connection Fees - WasteWater**

	2020	2021	2022	2023	2024
Opening Balance	-	-	-	-	186,517
Withdrawals	-	-	-	-	-
Connection fees due to WCRM158	-	-	-	-	(186,517)
Contribution	-	-	-	-	-
Connection Fees Collected by White City	-	-	-	186,517	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,517</b>	<b>-</b>

**FIGURE 8.9 | Schedule of WasteWater Authority Connection Fees Received**

	2020	2021	2022	2023	2024
Opening Balance	-	-	-	-	-
Withdrawals	-	-	-	-	-
Revenue Recognized - WWA Connection Fees	-	-	-	-	(93,258)
Contribution	-	-	-	-	-
Connection Fees - half received from WCRM158	-	-	-	-	93,258
RM of Edenwold	-	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FIGURE 8.10 | Schedule of Federal Gas Tax Deferred Revenue**

	2020	2021	2022	2023	2024
Opening Balance	-	248,342	554,303	745,821	941,058
Grant Funding Received	274,262	377,613	191,518	195,237	195,237
Funds Spent on Projects	-	-	-	-	-
-Multi-Use Pathway Network Improvement	(25,920)	(71,652)	-	-	-
-Fire Hall Expansion	-	-	-	-	-
<b>Closing Balance</b>	<b>248,342</b>	<b>554,303</b>	<b>745,821</b>	<b>941,058</b>	<b>1,136,295</b>

**FIGURE 8.11 | Schedule of Public Reserves Deferred Revenue**

	2020	2021	2022	2023	2024
Opening Balance	20,100	20,100		20,100	20,100
Withdrawals	-	-	-	-	-
Contributions	-	-	-	-	-
<b>Closing Balance</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>

**FIGURE 8.12 | Schedule of White Butte Fire Commission Deferred Revenue**

	2020	2021	2022	2023	2024
Opening Balance	56,036	29,823	29,823	29,823	29,823
Withdrawals	-	-	-	-	-
Training Area	(26,213)	-	-	-	-
Fire Hall Standby Generator	-	-	-	-	-
Contribution	-	-	-	-	-
<b>Closing Balance</b>	<b>29,823</b>	<b>29,823</b>	<b>29,823</b>	<b>29,823</b>	<b>29,823</b>

**FIGURE 8.13 | Schedule of Fire Department Fundraising Reserves**

	2020	2021	2022	2023	2024
Opening Balance	7,000	7,000	7,000	7,000	7,000
Withdrawals	-	-	-	-	-
Contribution	-	-	-	-	-
<b>Closing Balance</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>



WHITE CITY  
FIRE  
DEPARTMENT

MOBILE OPERATIONS UNIT

WHITE CITY



# FIVE YEAR CAPITAL PLAN



# Capital Plan

Asset management planning is an element the Town is focusing on as a long-term strategic approach. The 2022 Annual Budget proposes a \$21.4 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:

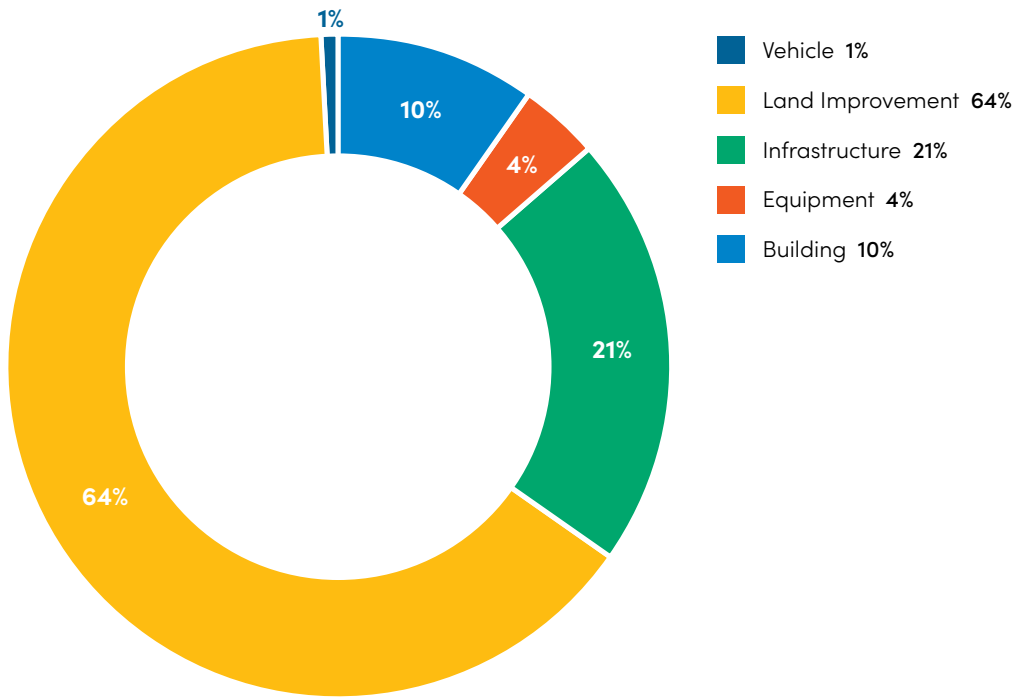
- a. have useful economic lives extending beyond an accounting period (1 year);
- b. are to be used on a continuing basis; and
- c. are not for sale in the ordinary course of operations.

The capital plan outlines a number of different projects proposed by each department, including Betteridge Road of \$3.9 million in multiple phases, White City Water Line Distribution System Upgrade of \$3.0 million, and Wastewater Expansion Project of \$7.2M currently proposed.

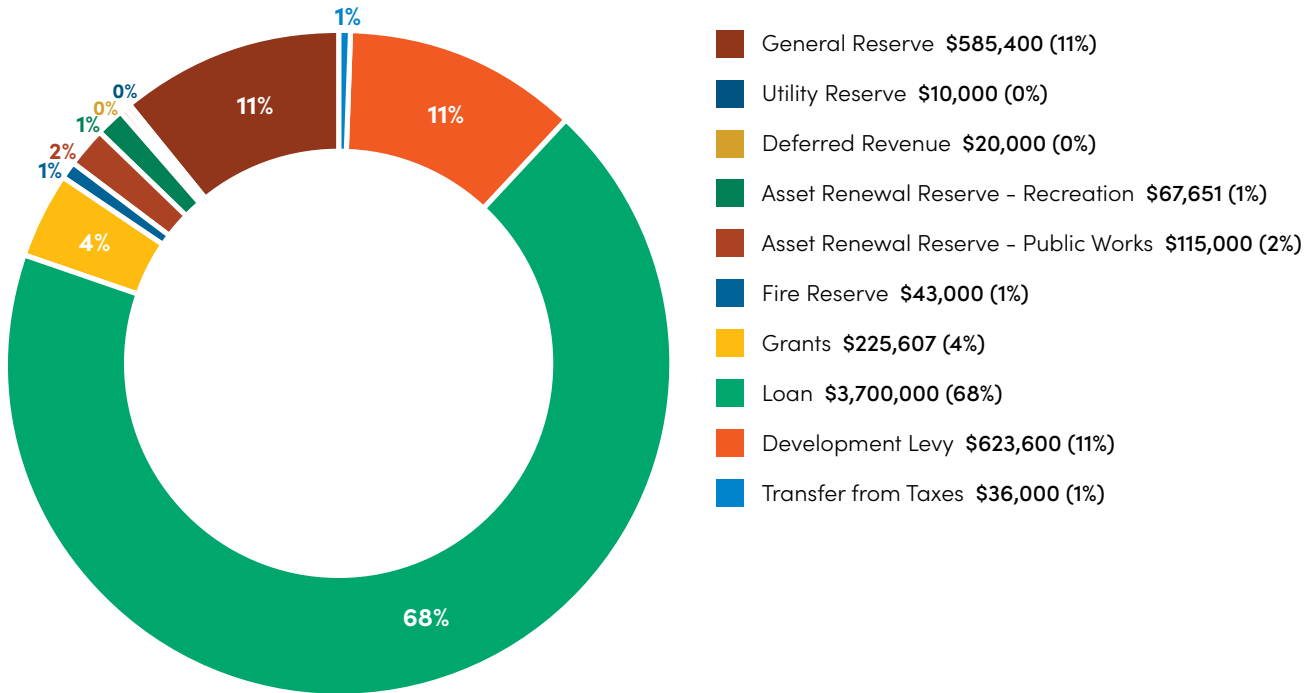
The 2022 Capital Program totals \$5.4 million. This includes completion of Stage 3 of the Multi-Use Recreation Centre, splash park upgrades, Wastewater Expansion Project and several equipment and pathway upgrades. Capital projects are identified by management at the start of the budget process. First 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, 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 2022 Capital Program include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies. The largest funding source is debt of \$3.8 million in 2022 to support the Wastewater Expansion Project. Grants of \$80.0K are projected toward splash park renovations. From the operating budget, a transfer of taxes of \$176.6K will support the 2022 Capital Program.

**FIGURE 9.1 | 5 Year Capital Investment by Type**



**FIGURE 9.2 | 2022 Capital Plan Funding Sources**



**FIGURE 9.3 | Capital Expenditures Plan**

Project Name	2022	2023	2024	2025	2026
Fire Hall Expansion				200,000	800,000
Fire Training Grounds	25,000	25,000	25,000		
Water Safety Boat			15,000		
Fire Chief Truck	30,000				
Digital Welcome Sign				80,000	
Town Centre Office Design				500,000	
Betteridge Road	600,000	657,000		2,622,000	
Town Centre Chuka Creek Lake - Planning & Engineering	50,000			1,000,328	
Multi-use Pathway Network Improvement			191,000	145,000	100,000
Bower West Development Completion	20,000				
Water Meter Replacement Program	10,000				
LED Pathway Lighting			50,626		
35-Ton Mini Excavator		50,000			
Public Works 200 sqft compound	11,500				
2002 Chevrolet 1500 Replacement - Watering Unit	30,000				
16ft Woods Mower Replacement	35,000				
2015 John Deere Utility Vehicle Replacement with Cab		27,000			
2016 F350 1-Ton Truck with Plow Replacement		76,000			
Massey Tractor Model 1758 Replacement			68,000		
2014 Kubota ZD331 Zero Turn Mower Replacement		31,500			
2016 New Holland 108" Snow Blower Replacement		10,500			
2008 Schulte HX10012 12ft Mower Replacement		26,500			
Line Painter Replacement				12,000	
2014 Crack Pro Replacement				90,000	
2000 Woods Chipper 254XP Replacement				93,000	
2017 Western UTV Sander				6,500	
2015 Dodge Ram 2500 Replacement				68,000	
General Pathway Restoration	50,000	40,000	40,000		
New Pathway Construction			13,500	40,000	40,000
Garden of Eden Drainage	24,500				
Detention Pond #1 Cleanup and Investigation		34,500			
Pole Shed for Equipment Storage			53,000		
Road Repairs		50,000	100,000		
T19 Intersection - Hwy 48 and Gregory Avenue				385,000	
M8 450mm Stormwater System for Town Centre				1,009,470	
Multi-Use Recreation Centre Stage 3	559,000				
Splashpark Renovations	288,529				
Play Structures				100,000	100,000
Park Benches & Receptacles				15,000	
Batting Cage Netting and Posts			30,000		
Emerald Ridge Elementary Sportsfield				105,000	
Tennis/Pickleball Court Upgrades			55,000		
Splash Park Redesign				175,000	
Double K Outdoor Rink Refurbishment			40,000		
October 2021 - WMA Funding	1,000,000				
Contribution to WMA Phase 1b	2,700,000				
Contribution to WMA Phase 2		3,500,000			
White City Water Line - Distribution System Upgrade Phases II & III			3,038,625		
<b>Total</b>	<b>5,433,259</b>	<b>4,528,000</b>	<b>3,719,687</b>	<b>6,646,298</b>	<b>1,040,000</b>

## 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 2022 and completed during the year.

**FIGURE 9.4 | Schedule of Carried Over Projects**

Project	Department	Prior Amount Carried Over	2021 Budget	Amount Spent	Remaining Funds to General Reserves	Amount Carried Over to 2022
TransCanada Trail	Recreation	19,774	-	-	-	19,774
Batting Cage Netting & Posts	Recreation	15,000	-	-	-	15,000
Kingsmere Pathway Restoration	Public Works	-	50,000	-	-	50,000
Generator SPS #6	Public Works	-	22,500	11,646	-	10,854
Splashpark Renovations	Public Works	-	300,000	86,414	-	213,586
Betteridge Road Phase 2	Public Works	-	2,095,620	1,173,477	-	922,143
Recreation Centre Stage 3	Recreation	-	1,118,051	559,051	-	559,000
<b>Total</b>		<b>34,774</b>	<b>3,586,171</b>	<b>1,830,588</b>	<b>-</b>	<b>1,790,357</b>





# FINANCING

# Financing

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

Any municipality may utilize debt financing, subject to debt limits determined in one of two ways. The Municipalities Act provides the option to calculate a debt limit based on prior year own source revenues, or by applying to the Saskatchewan Municipal Board (SMB) to have their debt limit established. The Town has a debt limit that is established based on prior year own source revenues. In 2022 the Town's debt limit will be \$6.1M. Since the Town currently exceeds the debt limit, it must apply to the SMB to obtain approval for any future borrowing while over the legislated limit.

The gravity sewer project phases 2 and 3 debt are funded through utility rates. This debenture will be retired in 2029. 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 2022 Annual Budget includes new debt issuance of \$3.8M, with debt repayments of \$252.6K. The debt issuance in 2022 is required for the Town's portion of the Wastewater Expansion Project Phase 1b. Issuing this debt ensures that the wastewater capacity for the Town will be expanded to allow continuous growth. This debt will be repaid through the government funding, connection fees and development levies from developments that will benefit from the project. At the end of 2022, the total outstanding debt balance will reach approximately \$11.5M. The impact to operations from borrowing costs in 2022 is \$381.6K of interest payments.

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

- \$2.5M for the Wastewater Expansion Project Phase 2. This investment will further expand the wastewater capacity for the Town to support future growth;
- \$3.5M for the Water Line Distribution System Upgrade. This investment will improve the water system and support the Town to continue to grow;
- \$3.9M for the Betteridge Road Phases 4 and 5. This investment will aid the development of the Town Centre and provide more services to residents; and
- \$2.0M for the stormwater system for the Town Centre. This investment will facilitate the growth of the Town Centre.

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**

	2021	2022	2023	2024	2025	2026	2027
Gravity Sewer - Phase 2 and 3	668,545	608,511	545,331	478,841	408,867	335,226	257,727
Wastewater Treatment Plant	3,500,000	3,500,000	3,500,000	3,500,000	3,338,000	3,169,000	2,990,000
Betteridge Road	2,614,500	2,509,500	2,401,700	2,401,700	2,176,300	2,058,700	1,937,600
Sewer Pumping Station	1,120,500	1,075,500	1,029,300	1,029,300	932,700	882,300	830,400
Wastewater Expansion Project Phase 1b	-	3,800,000	3,656,846	3,656,846	3,358,050	3,202,167	3,041,795
Wastewater Expansion Project Phase 2	-	-	2,500,000	2,500,000	2,308,927	2,209,243	2,106,689
Waterline - Distribution Upgrade	-	-	-	-	3,368,147	3,232,497	3,092,941
Betteridge Road Phase 4	-	-	-	-	2,380,000	2,290,340	2,198,098
Town Centre Lake	-	-	-	-	1,020,000	981,574	942,042
Betteridge Road Phase 5	-	-	-	-	-	-	1,560,000
Town Centre Lake	-	-	-	-	-	-	1,040,000
<b>Total Outstanding Debt</b>	<b>7,903,545</b>	<b>11,493,511</b>	<b>13,633,177</b>	<b>16,666,229</b>	<b>19,290,991</b>	<b>18,361,048</b>	<b>19,997,292</b>

**FIGURE 10.2 | Debt Payments**

	2021	2022	2023	2024	2025	2026	2027
Gravity Sewer - Phase 2 and 3	95,065	95,065	95,065	95,065	95,065	95,065	95,065
Wastewater Treatment Plant	137,173	138,304	137,550	297,558	297,691	300,580	302,451
Betteridge Road	179,474	179,212	179,740	179,467	179,433	179,804	179,290
Sewer Pumping Station	76,917	76,805	77,032	76,914	76,900	77,059	76,839
Wastewater Expansion Project Phase 1b	-	252,594	252,594	252,594	252,594	252,594	252,594
Wastewater Expansion Project Phase 2	-	-	166,180	166,180	166,180	166,180	166,180
Waterline - Distribution Upgrade	-	-	-	232,653	232,653	232,653	232,653
Betteridge Road Phase 4	-	-	-	-	158,204	158,204	158,204
Town Centre Lake	-	-	-	-	67,802	67,802	67,802
Betteridge Road Phase 5	-	-	-	-	-	-	120,979
Town Centre Lake	-	-	-	-	-	-	51,848
<b>Annual Debt Payment</b>	<b>488,630</b>	<b>741,981</b>	<b>908,162</b>	<b>1,300,432</b>	<b>1,526,521</b>	<b>1,529,941</b>	<b>1,703,906</b>



**FIGURE 10.3 | Interest Payments**

	2021	2022	2023	2024	2025	2026	2027
Gravity Sewer - Phase 2 and 3	35,032	31,886	28,575	25,091	21,425	17,566	13,505
Wastewater Treatment Plant	137,173	138,304	137,550	135,558	128,691	121,580	114,451
Betteridge Road	74,474	71,412	68,440	65,367	61,833	58,704	54,690
Sewer Pumping Station	31,917	30,605	29,332	28,014	26,500	25,159	23,439
Wastewater Expansion Project Phase 1b	-	109,440	105,317	101,076	96,712	92,222	87,604
Wastewater Expansion Project Phase 2	-	-	72,000	69,288	66,497	63,626	60,673
Waterline - Distribution Upgrade	-	-	-	100,800	97,003	93,096	89,077
Betteridge Road Phase 4	-	-	-	-	68,544	65,962	63,305
Town Centre Lake	-	-	-	-	29,376	28,269	27,131
Betteridge Road Phase 5	-	-	-	-	-	-	44,928
Town Centre Lake	-	-	-	-	-	-	22,464
<b>Annual Interest</b>	<b>488,630</b>	<b>381,647</b>	<b>441,214</b>	<b>525,194</b>	<b>596,579</b>	<b>566,184</b>	<b>601,266</b>

Figure 10.4 breaks down how the debt is paid for.

**FIGURE 10.4 | Repayment by Funding Source**

	2022	2023	2024	2025	2026	2027
Utility Fees	95,065	95,065	95,065	95,065	95,065	95,065
Development Levies	570,110	736,065	1,128,452	1,354,556	1,357,817	1,532,002
Asset Renewal Reserve	76,805	77,032	76,914	76,900	77,059	76,839
Taxation	-	-	-	-	-	-
<b>Funding by Source</b>	<b>741,981</b>	<b>908,162</b>	<b>1,300,432</b>	<b>1,526,521</b>	<b>1,529,941</b>	<b>1,703,906</b>



# ASSUMPTIONS

# Assumptions

As with any forward-looking document there are certain assumptions that need to be made. This document follows the principle of conservatism when creating these estimations. On the following pages are the assumptions that were used in creating the 2022 estimates.

FIGURE 11.1

Assumptions	Incremental Changes	
	2021	2022
General Escalation	2.50%	2.50%
Labour Escalation		
Average Performance Increase	3.00%	3.00%
Benefits Load	14.00%	14.00%
Headcount		
Full Time Permanent	19	20
Part Time Permanent	2	2
Full Time Seasonal	10	9
Taxation		
Mill Rate	3.719	4.056
Base Rate - Developed	990	990
Base Rate - Undeveloped	710	710
Water and Sewer		
Connections	1,230	1,271
Asset Renewal Rate		
Water and Sewer	100%	100%
All Other Asset Classes	45%	45%

## 1. General

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

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

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

## 3. Permits

### (1) Building Permits

Project Class	Project Type	Building Size (m <sup>2</sup> )	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	up to 99m <sup>2</sup>	\$960	\$288	\$100	\$40	\$500	\$130	\$2,018
Residential	New Dwelling	100-139m <sup>2</sup>	\$1,120	\$336	\$100	\$40	\$500	\$130	\$2,226
Residential	New Dwelling	140-179m <sup>2</sup>	\$1,280	\$384	\$100	\$40	\$500	\$130	\$2,434
Residential	New Dwelling	180-219m <sup>2</sup>	\$1,440	\$432	\$100	\$40	\$500	\$130	\$2,642
Residential	New Dwelling	220-259m <sup>2</sup>	\$1,600	\$480	\$100	\$40	\$500	\$130	\$2,850
Residential	New Dwelling	260-299m <sup>2</sup>	\$1,760	\$528	\$100	\$40	\$500	\$130	\$3,058

**(1) Building Permits Continued**

Project Class	Project Type	Building Size (m <sup>2</sup> )	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	New Dwelling	300–339m <sup>2</sup>	\$1,920	\$576	\$100	\$40	\$500	\$130	\$3,266
Residential	New Dwelling	340–379m <sup>2</sup>	\$2,080	\$624	\$100	\$40	\$500	\$130	\$3,474
Residential	New Dwelling	380–419m <sup>2</sup>	\$2,240	\$672	\$100	\$40	\$500	\$130	\$3,682
Residential	New Dwelling	420–459m <sup>2</sup>	\$2,400	\$720	\$100	\$40	\$500	\$130	\$3,890
Residential	New Dwelling	460–499m <sup>2</sup>	\$2,560	\$768	\$100	\$40	\$500	\$130	\$4,198
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
Residential	RTM/Modular Home/Post-Move	up to 99m <sup>2</sup>	\$800	\$240	\$100	\$40	\$500	\$130	\$1,810
Residential	RTM/Modular Home/Post-Move	100–139m <sup>2</sup>	\$960	\$288	\$100	\$40	\$500	\$130	\$2,018

## (1) Building Permits Continued

Project Class	Project Type	Building Size (m <sup>2</sup> )	Building Inspect. Fee	Permit Fee	Admin. Fee	SAMA Fee	Water Meter Fee	Consumption Fee	Total Fee
Residential	RTM/Modular Home/Post-Move	140-179m <sup>2</sup>	\$1,120	\$336	\$100	\$40	\$500	\$130	\$2,226
Residential	RTM/Modular Home/Post-Move	180-219m <sup>2</sup>	\$1,280	\$384	\$100	\$40	\$500	\$130	\$2,434
Residential	RTM/Modular Home/Post-Move	220-259m <sup>2</sup>	\$1,440	\$432	\$100	\$40	\$500	\$130	\$2,642
Residential	RTM/Modular Home/Post-Move	260-299m <sup>2</sup>	\$1,600	\$480	\$100	\$40	\$500	\$130	\$2,850
Commercial	Principal Building	over 20m <sup>2</sup>	\$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 <sup>2</sup>	\$600	\$180	\$100	\$40	N/A	N/A	\$820
Commercial	Accessory Building- Not Insulated	up to 20m <sup>2</sup>	\$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	\$700
Fire Suppression 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
Additional Composting Bin	Per Additional Bin, Per Month	\$5
Replacement Bin	Per Bin	\$121

## 8. Water and Sewer Utility Services

Item	Unit	Fee
Replacement 1" R900 Meter	Per Meter	\$650
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	\$900
Rental - Room A or B	Per Day	\$357
Rental - Room A and B	Per Day	\$639
Rental - Room B and C	Per Day	\$777
Rental - Room C with Kitchen	Per Day	\$421
Room Rental	Per Room, Per Hour	\$40
Room Rental - Community Group	Per Room, Per Hour	\$23
Kitchen Rental	Per Hour	\$40
Damage Deposit	Per Non-recurring Booking	\$400
Booking Fee	Per Booking Valued Over \$150	\$150
Bartender Rate	Per Bartender, Per Hour	\$15
Corkage Rate	Per Person	\$4
Stage Rental	Per Booking	\$175
Projector Rental	Per Booking	\$100
Re: Sound Music License Fee	1-100 People with Dancing	\$18.51
Re: Sound Music License Fee	101-300 People with Dancing	\$26.63
Re: Sound Music License Fee	1-100 People without Dancing	\$9.25
Re: Sound Music License Fee	101-300 People without Dancing	\$13.30
SOCAN Music License Fee	1-100 People with Dancing	\$44.13
SOCAN Music License Fee	101-300 People with Dancing	\$63.49
SOCAN Music License Fee	1-100 People without Dancing	\$22.06
SOCAN Music License Fee	101-300 People without Dancing	\$31.72

### (2) Community Centre Booking Discounts

Item	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	\$400
Tournament - Full Service	Three Day	\$1,200
Tournament - Adult Resident/Youth Non-resident	One Day	\$300
Tournament - Adult Resident/Youth Non-resident	Two Day	\$400
Tournament - Adult Resident/Youth Non-Resident	Three Day	\$450
Tournament - Commercial/Adult Non-resident	One Day	\$400
Tournament - Commercial/Adult Non-resident	Two Day	\$500
Tournament - Commercial/Adult Non-resident	Three Day	\$550
Tournament Tent Rent - Resident	Per Tent	\$150
Tournament Tent Rent - Commercial/Adult Non-resident	Pet Tent	\$250
Batting Cages - Youth Resident	Per Booking	\$25
Batting Cages - Adult Resident/Youth Non-resident	Per Booking	\$38
Batting Cages - Commercial/Adult Non-resident	Per Booking	\$57
Batting Cages - Minor Ball Season Fee	Per Season	\$2,000
Town of White City Slo Pitch Team Fee	Per Team	\$900

### (4) Ecole White City School Sports Field

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

**(5) Double K Outdoor Rink and Park Pavilion**

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

**(6) Community Parks**

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

**(7) Piebroch School Building**

Item	Unit	Fee
Rental	Per Month	\$695

**10. Recreational Programming**

**(1) Summer Play Program**

Item	Unit	Fee
Half Day	Per Week	\$60
Full Day	Per Week	\$100
Short Week, Full Day	Per Week	\$80

**11. Appeal Boards**

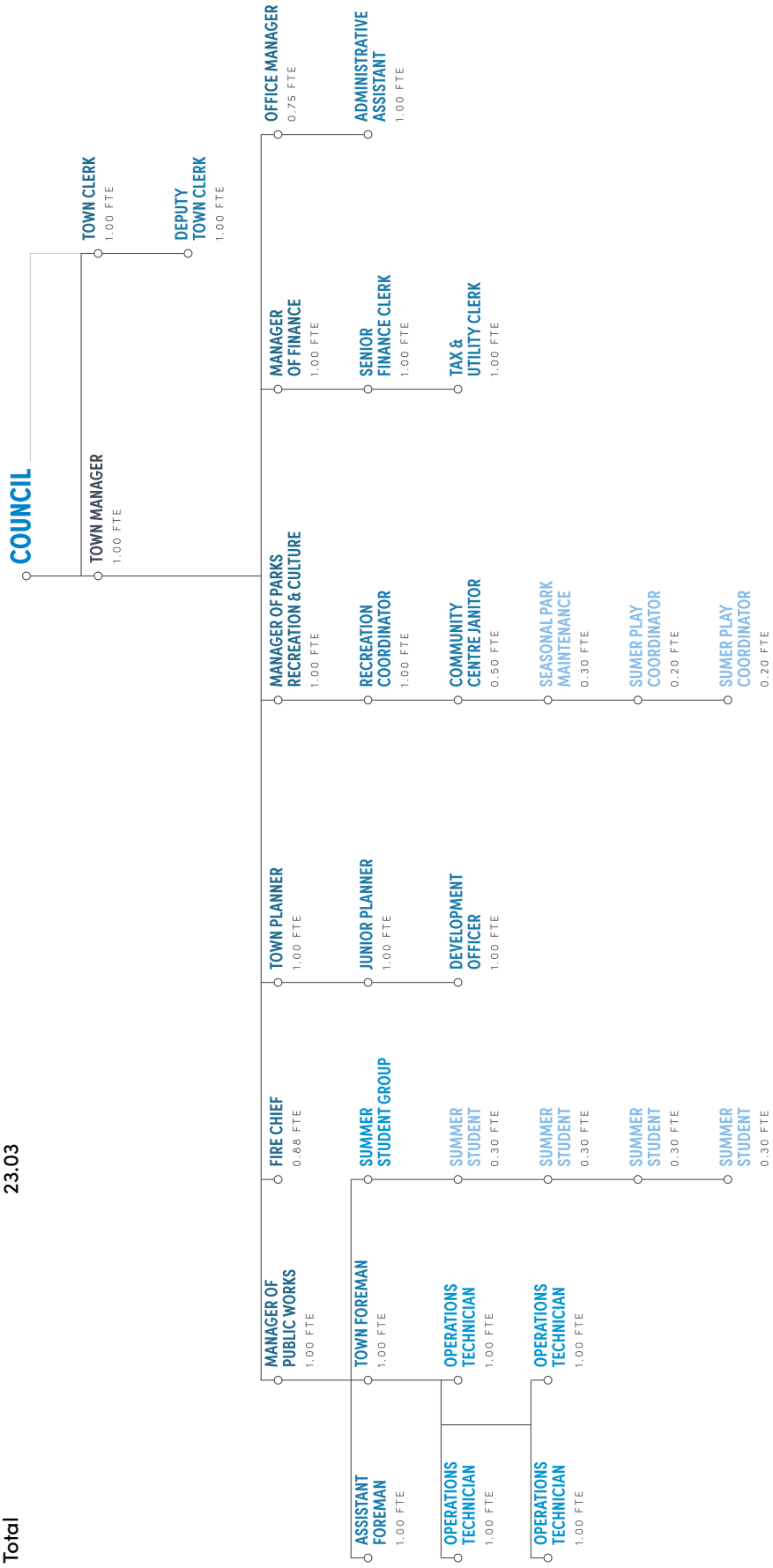
Item	Unit	Fee
Board of Revision Appeal	Per Appeal	\$50
Development Appeals Board Appeal	Per Appeal	\$50



# Organizational Chart

FIGURE 12.1 | Full Time Equivalent (FTE)

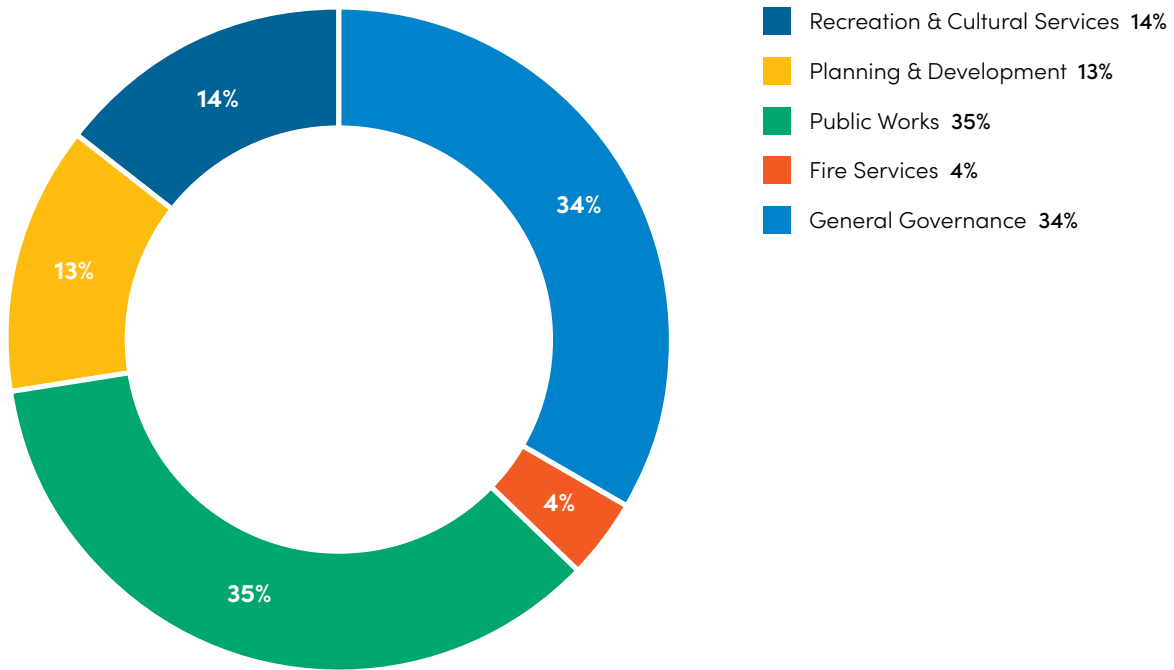
Permanent	21.13
Seasonal	1.90
<b>Total</b>	<b>23.03</b>



**FIGURE 12.2 | Full Time Equivalents - Detailed (FTE)**

Fund	Department	Position	Actual 2020 FTEs	Forecast 2021 FTEs	Budget 2022 FTEs
General	General Governance	Town Manager	1.00	1.00	1.00
General	General Governance	Town Clerk	0.58	1.00	1.00
General	General Governance	Deputy Town Clerk	-	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	Office Manager	0.75	0.75	0.75
General	General Governance	Administrative Assistant	1.00	1.00	1.00
General	General Governance	Part Time Admin Staff	-	0.08	-
General	General Governance	Manager of Governance and Legislative Services	0.42	-	-
General	General Governance	Manager of Bylaws and Policy	0.58	-	-
General	Public Works	Manager of Public Works	1.00	1.00	1.00
General	Public Works	Town Foreman	1.00	1.00	1.00
General	Public Works	Assistant Foreman	-	-	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	Summer Student	0.67	0.67	-
General	Public Works	Summer Student	0.33	0.33	0.30
General	Public Works	Summer Student	0.33	0.33	0.30
General	Public Works	Summer Student	0.17	0.17	0.30
General	Public Works	Summer Student	-	0.33	0.30
General	Planning and Development	Town Planner	1.00	1.00	1.00
General	Planning and Development	Junior Planner	-	1.00	1.00
General	Planning and Development	Development Officer	1.00	1.00	1.00
General	Recreation and Cultural Services	Manager of Parks, Recreation and Culture	0.17	1.00	1.00
General	Recreation and Cultural Services	Recreation Coordinator	1.00	1.00	1.00
General	Recreation and Cultural Services	Janitorial	0.50	0.50	0.50
General	Recreation and Cultural Services	Seasonal Park Maintenance	0.83	0.50	0.30
General	Recreation and Cultural Services	Summer Play Program Coordinator	0.17	0.17	0.20
General	Recreation and Cultural Services	Summer Play Program Coordinator	-	-	0.20
General	Recreation and Cultural Services	Recreation Director	0.50	-	-
General	Fire Services	Fire Chief	0.63	0.88	0.88
			<b>20.96</b>	<b>23.21</b>	<b>23.03</b>

**FIGURE 12.3 | 2022 FTE's by Department**





# GLOSSARY & REFERENCES

# Glossary

## ACCRUAL ACCOUNTING

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

## ACTUAL

Referring to actual revenues and expenditures for the fiscal year indicated, as opposed to budgeted.

## AMORTIZATION

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

## ASSESSMENT

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

## BUDGET

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

## CAPITAL ASSET

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

## CAPITAL BUDGET

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

## CAPITAL EXPENDITURE

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

## CAPITAL FINANCING

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

## CONSUMER PRICE INDEX (CPI)

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

## DEBENTURE

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

## DEBT

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

## DEVELOPMENT LEVY

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

## FISCAL YEAR

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

## FULL TIME EQUIVALENT (FTE)

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

## FUND

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

## GRANT

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

## INFRASTRUCTURE

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

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

## INTERNAL CONTROL

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



**MILL RATE**

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

**OPERATING BUDGET**

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

**OPERATING EXPENSES**

It includes all costs for all required resources for a department to function.

**OPERATING REVENUE**

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

**PERFORMANCE MEASURE**

A technique to analyze how well we are doing and meeting our goals.

**RESERVES**

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

**REVENUE**

Income received by the Town for the fiscal year.

**SURPLUS**

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

**TANGIBLE CAPITAL ASSETS (TCA)**

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

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