

2022 ANNUAL REPORT

Town of White City
Saskatchewan, Canada

For the fiscal year ending December 31, 2022



White City

A person in traditional Indigenous regalia, including a beaded necklace and floral patterns, is performing a dance with hula hoops. The background is a dark blue gradient with a large, faint, stylized Indigenous symbol. The hula hoops are in motion, creating a blurred effect.

White City is located on Treaty 4 lands

the original lands of the nêhiyawak, Anihšīnāpēk, Dakota, Lakota, and Nakoda, and the homeland of the Métis/Michif Nation.

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

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INTRODUCTION

About White City

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

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



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:

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



SCHOOL DISTRICT:

Prairie Valley School Division No. 208

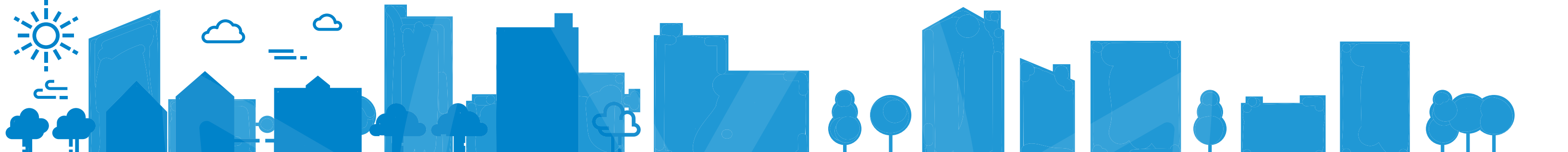
AUDITORS:

Prairie Strong Chartered Professional Accountants

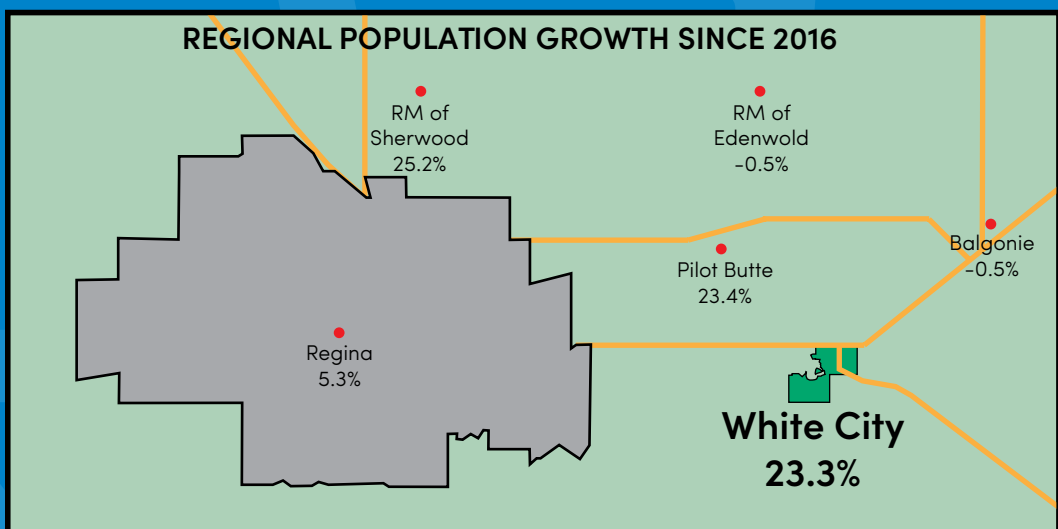
SOLICITOR:

Robertson Stromberg Law



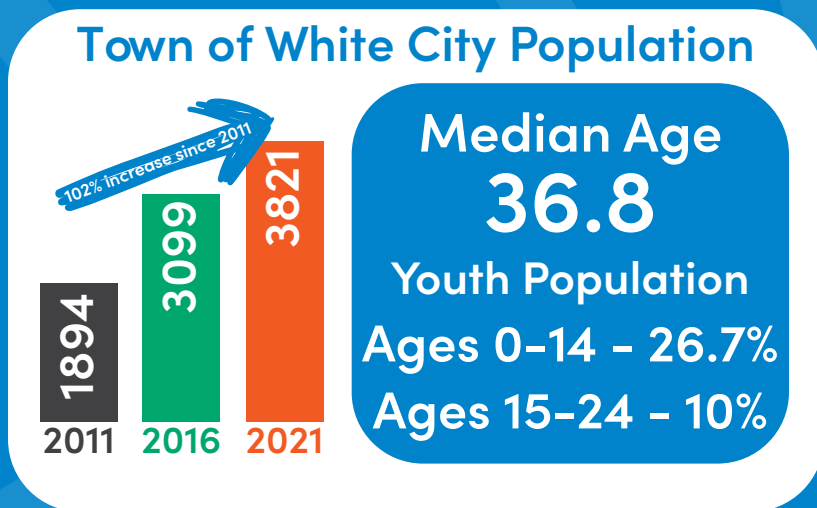


WHITE CITY AT A GLANCE



Incorporation
 Hamlet - 1959
 Village - 1967
 Town - 2000

Land Area
7.52KM²



Roads
31KM

Pathways
13KM

The 2022 Growth Study projects by 2045 the population of White City and surrounding area will grow to

22,166

Total Assessed Property Value
\$750.5M

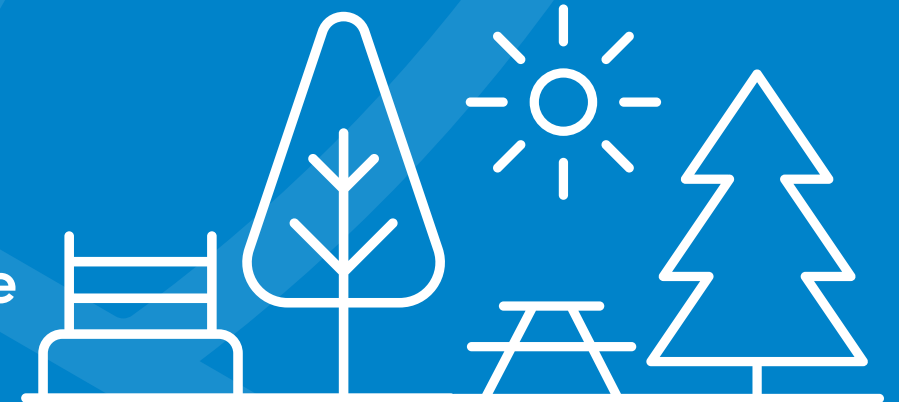
Dwellings
1242

Average Home Value
\$556.7K

Median Household Income
\$170.0K

Park Space
63.4ac

Green Space
135.9ac



URBAN FOREST

Public Trees **75%**
>3700 in excellent condition

Value of Trees **\$3.29M**

Ecological Benefits **\$410.K/year**

Message from the Mayor

Dear residents, community members, and collaborators,

I am delighted to present to you the Town of White City's 2022 annual report. It is with great pleasure that I reflect on the remarkable progress and resilience our Town has demonstrated over the past year.

In 2022, White City continued to thrive as a vibrant and inclusive community, characterized by its strong sense of belonging and collective spirit. Our town witnessed significant growth and development in various aspects, shaping a promising future for all who call White City their home.

Development and economic diversification have been focal points for Council over the decade. I am pleased to share that our goals for new development and the attraction of new businesses are one step closer with the approval of Phase I of Royal Park in the Town Centre. The Town Centre will provide an environment that encourages job creation, boosts our local economy, and provides diverse opportunities for our residents.

Transportation infrastructure has been another area of focus. We recognize the importance of efficient and well-maintained transportation networks in ensuring seamless connectivity. We undertook significant infrastructure projects, including road improvements, to enhance safety, reduce congestion, and facilitate smooth traffic flow within and around our Town. These investments will continue to yield long-term benefits for our community.

Furthermore, we prioritized the enhancement of recreational facilities and community spaces. Our parks, playgrounds, and sports facilities have been upgraded to provide a wide range of recreational opportunities for residents of all ages. These investments promote an active lifestyle, foster community engagement, and contribute to the overall health and well-being of our residents.

I would like to express my gratitude to our dedicated Council, hardworking staff, and committed volunteers who have played instrumental roles in driving the progress of our community. Their unwavering dedication and collaborative efforts have been instrumental in achieving the milestones we celebrate today.

I also extend my heartfelt appreciation to the residents of White City. Your engagement, support, and feedback have been invaluable as we strive to make White City an even better place to live, work, and play. It is through our collective efforts that we continue to build a prosperous and harmonious community.

As we look towards the future, we remain committed to fostering sustainable growth, preserving our small-town charm, and ensuring that White City remains a place where everyone can thrive. With optimism and determination, we embrace the opportunities and challenges that lie ahead, confident that our united community will overcome them.

I invite you all to peruse this annual report, which provides a comprehensive overview of our achievements, ongoing projects, and plans for the future. Together, let us continue to shape the destiny of White City and create a community that future generations will be proud to call home.

Warm regards,
Mayor Brian Fergusson



MUNICIPAL COUNCIL



Mayor
Brian Fergusson
First elected November 9, 2020



Deputy Mayor
Rebecca Otitoju
First elected October 24, 2012



Councillor
Andrew Boschman
First elected October 26, 2016



Councillor
Bill Krzysik
First elected November 9, 2020



Councillor
Kris Moen
First elected November 9, 2020



Councillor
Scott Moskal
First elected October 26, 2016



Councillor
Hal Zorn
First elected October 26, 2016

White City Town Council is a governing body that represents and makes decisions on behalf of the municipality. Council is comprised of elected officials known as councillors led by a mayor.

Their primary purpose is to provide leadership and governance to the municipality, ensuring the effective and efficient delivery of essential services and the well-being of the community.

REGULAR COUNCIL MEETINGS:

16

SPECIAL COUNCIL MEETINGS:

1

COMMITTEE MEETINGS:

23

PUBLIC HEARINGS:

1

NUMBER OF COUNCIL ACTION ITEMS:

158

NUMBER OF COUNCIL INFORMATION ITEMS:

21

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

Council's responsibilities include setting policies, passing bylaws, and making decisions on matters such as infrastructure development, land use planning, budget allocation, and community services. They are accountable for managing public funds, maintaining public infrastructure, and addressing the needs and concerns of residents.

Council also acts as a liaison between the municipality and other levels of government, advocating for the community's interests and working collaboratively to achieve local objectives. Ultimately, the municipal council plays a vital role in shaping the future and quality of life within White City.

Council holds Committee of the Whole Meetings every two-week and Regular Council Meetings every four-weeks which are open to the public in-person or through streaming via Zoom. Regular and open communication with administration is central to setting and achieving White City's mission, vision, goals, strategies and actions.



Committees & Regional Boards

The Town conducts its business through a committee structure. There is one main committee of Council: the Committee of the Whole. The purpose of the Committee of the Whole (CoTW) is to be the primary forum for policy debate and public input on items within Council's area of responsibility.

The Town adopted this structure in early 2022. This new structure was established to address some significant issues with the former Services Committee structure. After utilizing the Services Committee structure for three-years, issues were identified, specifically:

- as only a portion of the Council was part of each Service Committee, there was significant redundancy and repetition in the review, discussion and presentation of Council decision items;
- items referred back to committee or administration for revision or further review would not be revisited again for six to eight weeks due to the meeting schedule of committees;
- the scope of committees and ongoing work of the municipality resulted in some committees with a more significant workload than others; and
- information flow was not consistent between committee and council.

To address these issues and create more governance efficiency, the CoTW structure was adopted. Under this new structure, the CoTW is comprised of all members of Council and serves to:

- be the primary forum for all policy debate and on items within Council's area of responsibility;
- provide an opportunity for all members of Council to receive information and participate in discussion and debate that will result in final recommendations to Council;
- allow for more opportunities for the public and Council to digest information and provide input;
- consider the financial, risk and operational impact of policies, programs and actions, and to recommend to Council the adjustments required to make the best use of the Town's resources; and
- reduce the number of overall meetings, including reducing day-time meetings from two day-time meetings per month to one day-time meeting per month to allow more participation from the public.

Additionally, the frequency of meetings was changed – with the new wide-scope and flexibility of the CoTW it was determined that Regular Council Meetings would be held once every four-weeks and committee meetings once every two-weeks. To accommodate this change, Council delegated some routine decision-making powers to CoTW to ensure timely management of municipal activities.

Committee Membership

Committee of the Whole

- Mayor Brian Fergusson
- Deputy Mayor Rebecca Otitoju
- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Kris Moen
- Councillor Scott Moskal
- Councillor Hal Zorn

Official Community Plan and Zoning Bylaw Advisory Group

- Mayor Brian Fergusson
- Deputy Mayor Rebecca Otitoju
- Councillor Scott Moskal

White City Multi-Use Recreation Centre Project Board

- Councillor Andrew Boschman
- Councillor Bill Krzysik
- Councillor Kris Moen

White City Emergency Measures Organization

- Councillor Hal Zorn
- Councillor Scott Moskal

CoTW and Regular Council Meetings are open to the public – we encourage you to join us and get involved with your local government! You can attend in person at White City Council Chambers, 14 Ramm Avenue East or tune in virtually through our Zoom Live Streams.

Regional Board Membership

WCRM158 Wastewater Management Authority

- Mayor Brian Fergusson
- Councillor Bill Krzysik
- Councillor Hal Zorn
- Councillor Scott Moskal (Alternate)

Friends of White City Museum Board

- Deputy Mayor Rebecca Otitoju

White City Local Library Board

- Councillor Kris Moen
- Deputy Mayor Rebecca Otitoju (Alternate)

White Butte RCMP Regional Stakeholder Committee

- Councillor Hal Zorn
- Councillor Bill Krzysik (Alternate)

White Butte RCMP Regional Stakeholder Committee

- Councillor Hal Zorn
- Councillor Bill Krzysik (Alternate)
-

White Butte Regional Emergency Measure Organization

- Councillor Hal Zorn
- Councillor Scott Moskal (Alternate)

ADMINISTRATION

Message from the Town Manager

It is with great pleasure and a deep sense of pride that I introduce the Town of White City's Annual Report for the year 2022. This report encapsulates the collective efforts and administrative achievements that have propelled our Town towards greater heights, setting a strong foundation for continued progress and success.

Throughout 2022, the dedicated team at the Town Office has been wholeheartedly committed to delivering exceptional services, promoting effective governance, and enhancing the overall well-being of our community. It gives me immense satisfaction to highlight some of the administrative achievements that have been instrumental in shaping the positive trajectory of White City.

Efficient and Transparent Governance:

At the heart of our administrative endeavors lies the pursuit of efficient and transparent governance. In 2022, we focused on strengthening our administrative processes, streamlining decision-making, and fostering open communication channels. Through continuous improvements, we have strived to ensure that our operations are conducted with the utmost integrity, accountability, and responsiveness to the needs of our residents.

Financial Stewardship:

Prudent financial management has been a cornerstone of our administrative approach, allowing us to effectively allocate resources and invest in the priorities of our community. In 2022, we diligently worked toward maintaining a sound financial position and adhering to responsible fiscal policies. This prudent financial stewardship enables us to fund essential services, infrastructure development, and community initiatives that contribute to the well-being of our residents.

Collaborative Partnerships:

We firmly believe in the power of collaboration and partnerships. Throughout 2022, we actively engaged with various stakeholders, including local businesses, community organizations, neighboring municipalities, and government agencies.

These collaborative efforts have fostered synergy, shared expertise, and leveraged resources to drive positive outcomes for White City. The strength of our partnerships serves as a testament to our collective commitment to creating an inclusive, prosperous, and connected community.

Service Excellence:

Delivering exceptional services to our residents remains at the forefront of our administrative priorities. We have continuously sought ways to enhance service delivery, streamline processes, and improve access to information. Whether it be prompt response times, efficient permit processing, or the accessibility of municipal services, our team has diligently worked to ensure that the experience with the Town of White City is positive and meets the highest standards of service excellence.

Investing in Human Capital:

Our dedicated staff members are the backbone of our administration. In 2022, we placed great emphasis on investing in our human capital through professional development opportunities, training programs, and a supportive work environment. By nurturing and empowering our talented team, we foster a culture of innovation, efficiency, and dedication, ultimately benefiting the entire White City community.

I invite you to explore this annual report, which provides a comprehensive overview of our administrative accomplishments, ongoing initiatives, and plans for the future. Together, let us build upon the solid foundation we have established, seizing the opportunities that lie ahead and creating a vibrant and thriving community for all.

Thank you for your continued partnership, and I extend my warmest wishes to each of you as we embark on the next chapter of White City's journey.

- Rodney Audette
Town Manager

Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of White City
Saskatchewan**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

The Town of White City has received the Government Finance Officer Association's Distinguished Budget Presentation Award for its budget in 2022 - White City is currently the only municipality in Saskatchewan that has received the award in 2020, 2021 and 2022..

The award represents a significant achievement for the Town. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

In order to receive the budget award, White City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget services as a:

- policy document;
- financial document;
- operations guide; and
- communications device.



Organizational Framework

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

Role of the Town Manager

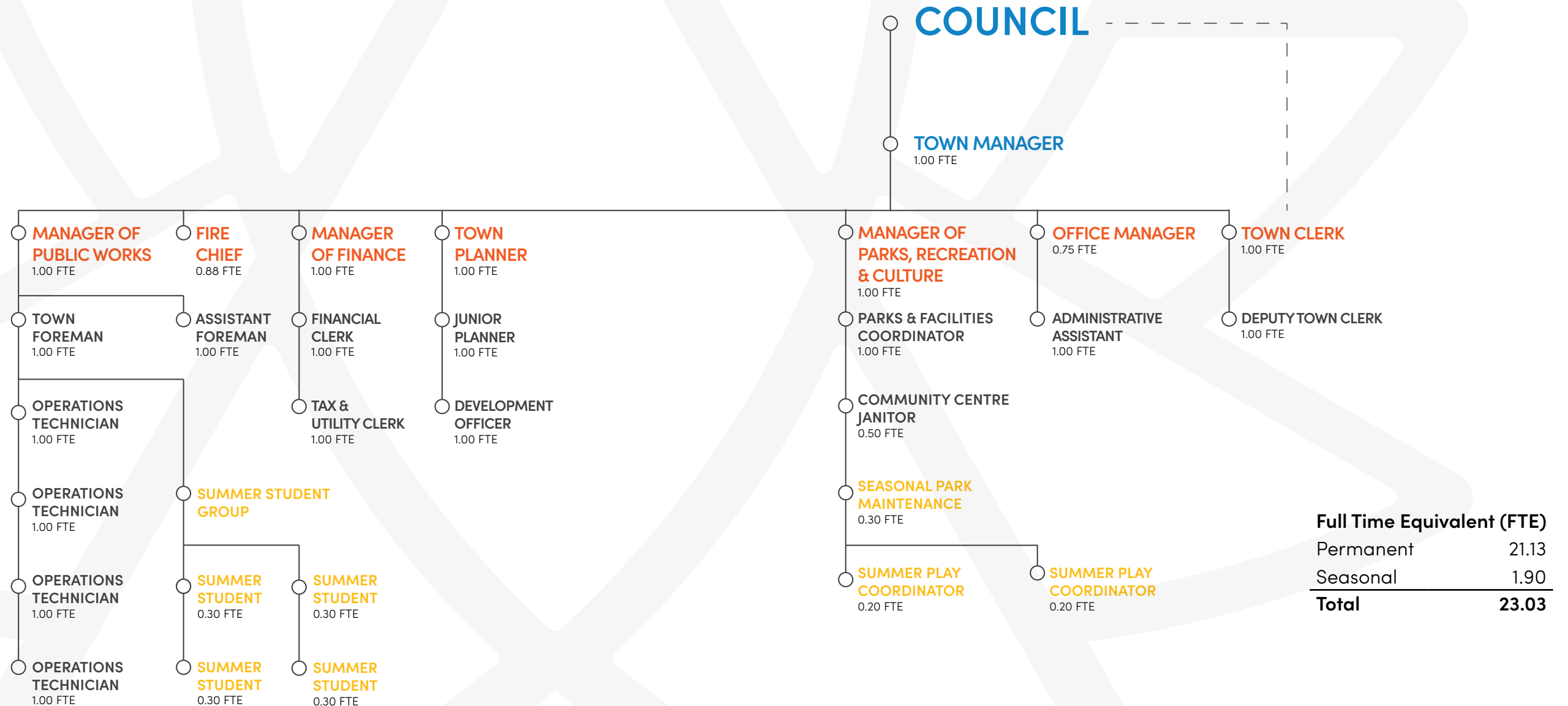
The Town Manager or Chief Administrative Officer (CAO) serves as the top administrative official responsible for the overall management and operations of a town or municipality. The role of a Town Manager is to provide strategic leadership, guidance, and support to the municipal council and ensure the efficient and effective delivery of municipal services to the community.

The Town Manager's primary purpose is to implement the policies and decisions made by the municipal council and oversee the day-to-day operations of the town.

They are responsible for managing the town's staff, budget, and resources, as well as coordinating and supervising various municipal departments and services, such as public works, finance, planning, and community development. The Town Manager also acts as an advisor to the council, providing them with information, recommendations, and options to support their decision-making process.

Overall, the Town Manager plays a crucial role in maintaining the smooth functioning of the municipality, fostering community development, and ensuring the well-being of residents in Saskatchewan towns.

Organizational Chart as at December 31, 2022:



| Full Time Equivalent (FTE) | |
|----------------------------|--------------|
| Permanent | 21.13 |
| Seasonal | 1.90 |
| Total | 23.03 |

Town Manager
Rodney Audette



Governance & Legislative Services

Town Clerk: Voula Colbow
Deputy Town Clerk: Cassandra Virgin



Business Operations

Office Manager: Chantelle Reinkens
Administrative Assistant: Dayla Yuke



Finance

Manager of Finance: Liz Li
Financial Clerk: Nadine Horvath
Tax & Utility Clerk: Dustin Haines



Planning & Development

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



Public Works

Manager of Public Works: Gary Schmidt
Town Foreman: Ryan Landry
Assistant Foreman: Ben Nameth
Public Works Maintenance Staff: Josh Challand, Andrew Morgan, Justin Lockert, Kody Knoblauch
Seasonal Summer Positions



Parks, Recreation & Culture

Manager of Parks, Recreation & Culture: Ruchelle Himmelspeck
Parks & Facilities Coordinator: Shane Graefer
Janitorial Services: Foster Martin
Seasonal Positions



Fire Services

Fire Chief: Randy Schulz
Firefighters and/or Medical Responders





COMMUNITY REPORT

STRATEGIC PLAN

2022-2025 Strategic Plan

The 2022-2025 Strategic Plan (Strategic Plan) was adopted by Council on February 7, 2022.

The purpose of a municipal strategic plan is to provide a clear and comprehensive roadmap for the development and progress of a municipality. It serves as a guiding document that outlines the municipality's long-term vision, goals, and objectives, along with the strategies and actions required to achieve them. The key purposes of a municipal strategic plan are:

- **Vision and Direction:** The plan establishes a shared vision for the municipality, defining the desired future state and the direction the community wants to move in. It sets the tone and aspirations for the municipality, serving as a reference point for decision-making and resource allocation.
- **Goal Setting:** The strategic plan identifies specific goals and objectives that align with the municipality's vision. These goals represent the desired outcomes or results the municipality aims to achieve, such as economic growth, infrastructure development, environmental sustainability, social well-being, or improved services.
- **Prioritization and Resource Allocation:** The plan helps prioritize initiatives and allocate resources effectively. It enables the municipality to identify and focus on the most critical issues and opportunities, ensuring that resources, including finances, staff, and infrastructure, are directed towards the areas of highest importance.

- **Coordination and Collaboration:** A strategic plan promotes coordination and collaboration among different departments, agencies, and collaborators within the municipality. It provides a framework for aligning efforts, sharing information, and working together towards common goals, fostering a sense of unity and purpose.
- **Decision-Making Guide:** The strategic plan serves as a decision-making tool for elected officials, administrators, and other stakeholders. It provides a basis for evaluating proposed projects, policies, and initiatives, ensuring that decisions are consistent with the overall vision and goals of the municipality.
- **Performance Measurement:** A strategic plan includes key performance indicators and targets that enable monitoring and evaluation of progress. It provides a mechanism for measuring the effectiveness of strategies and actions, allowing the municipality to assess its performance and make necessary adjustments to stay on track.

The Strategic Plan includes 6 focus areas and 38 strategic objectives. Following adoption of the Strategic Plan, administration prepared a Strategic Action Plan (SAP) to translate strategic objectives into actions and identify key performance indicators, budget and other required resources. From the 38 strategic objectives, 85 actions were identified in the SAP.

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.



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.



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.



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.

STRATEGIC FOCUS AREAS

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.

3. 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.

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.



STRATEGIC PROGRESS

In 2022, 2 of 38, or 5%, of strategic objectives were fully completed and 6 of 38, or 15%, were partially completed.

12 of 85 actions were targeted for completion in 2022.

Actions completed in 2022 include:

| Focus Area | Strategic Objective | Action | Description |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Diverse, Inclusive & Engaged Community | 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. | Development of a long-term communications strategy to identify opportunities for two-way communications with residents and other collaborators in a coordinated manner. |
| Active & Healthy Community | 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. | As part of the Parks & Recreation Master Plan, conduct an audit to measure the accessibility of municipal green spaces. |
| | Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play. | Increase pedestrian connectivity and accessibility to green spaces & facilities. | Develop and integrate audit findings to make current green spaces more accessible and incorporate requirements into future green spaces to maximize accessibility to all residents. |
| Innovative Development | 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. | Continuing the process of incorporating surrounding residential and commercial developments with sufficient undeveloped lands to support the urban community for the next 25 years. |
| | | Complete Boundary Alteration Transition Plan. | Additional work on development and elaboration on the Boundary Alteration Transition Plan to ensure a well-thought out and smooth transition following Boundary Alteration. |
| | Encourage environmentally friendly developments, programs and processes. | Water Supply Study. | Collaborate with SaskWater and the Water Security Agency to complete and adopt a water supply study to ensure a responsible long-term water supply plan for future development and sustainability and stewardship of the aquifer supply in conjunction with the region. |
| Safe & Caring Community | Develop a municipal bylaw enforcement and policing model plan that will grow to service a population of 10,000 to 14,000. | Establish and maintain municipal bylaw court. | Finalization of the implementation of a municipal bylaw court for the community to prosecute bylaw infractions. |
| | Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region. | Emergency Operations Centre Upgrades. | Development of permanent Emergency Operations Centre (EOC) for the White City EMO and proper outfitting and equipment of the EOC to be prepared for any potential municipal emergency. |

Of the 12 actions, 8, or 67%, were completed and 4, or 33%, are behind target. Additionally, 2 projects with a target completion date in 2024 were completed ahead of target in 2022 bringing the total completed projects to 10.

The four actions behind target from 2022 are slated for completion in 2023.

Actions behind target from 2022 include:

| Focus Area | Strategic Objective | Action | Description |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Diverse, Inclusive & Engaged Community | Increase opportunities for youth to participate in government. | Develop and Implement Youth Council or Youth Advisory Committee. | The research and implementation of a "Youth Council" or "Youth Advisory Committee" that will increase the opportunity for youth to participate and have a voice in their local government. |
| Active & Healthy Community | Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community. | Parks & Recreation Master Plan (PRMP). | Complete a PRMP to identify facility, programming and recreation needs within the community. Ensure that a high level of community engagement through multiple engagement techniques is used. The PRMP will direct a number of strategic objectives and actions during the 2022-2025 Strategic Plan. |
| Innovative Development | Economic development to become a community with a diversified and vibrant economy. | Develop and implement economic development plan. | Continued development of an economic development plan that implements policy to support local and regional economic development. |
| Safe & Caring Community | Develop and grow Emergency Measures Organization (EMO) to ensure emergency preparedness in the community and region. | Complete Municipal Emergency Plan. | Completion of the White City EMO emergency plan and regular testing and updating of the plan through the White City EMO Committee. |

From the 85 actions, 153 key performance indicators (KPI) were identified to track action progress in 2022. Of those, 90, or 59%, were completed. 30 KPI from future SAP years were completed for a total of 183 KPI. Overall, in 2022, 120, or 66%, of KPI were met by the organization.

Additionally, the SAP estimated that \$1.79M was required to complete the 2022 strategic objectives, \$1.57M, or 87% of the total budget was utilized. Of the 19 actions that required budget, 17 are completed or on target and 2 are behind target.

The 2 actions behind target are the Recreation Master Plan and Effluent Tree Farm project. The Recreation Master Plan has been referred to administration for additional review. The Effluent Tree Farm Project is behind target as the project will be delayed due to budgetary constraints and failure to secure grant funding.

| Item | Target | Complete | Difference | Grade |
|----------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------|--------------------------|
| Strategic Objectives | 11% Fully Complete 13% Partially Complete 100% of Objectives with Ongoing Actions on Track | 5% Fully Complete 16% Partially Complete 78% of Objectives with Ongoing Actions on Track | 6% (3%) 22% | 50.0% 120.0% 77.8% |
| Actions | 14% Complete 44% Ongoing On Target | 10% Complete 29% Ongoing On Target | 4% 15% | 71.4% 65.9% |
| Key Performance Indicators | 186 | 120 | 66 | 64.5% |
| Budget | \$1,794,045.00 | \$1,565,227.12 | \$228,817.88 | N/A |
| Average Grade | | | | 74.9% - C |

STRATEGIC ACTION PLAN

DIVERSE, INCLUSIVE & ENGAGED COMMUNITY

| Strategic Objective | Action | Status Notes |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Increase opportunities for youth to participate in government. | Develop and Implement Youth Council or Youth Advisory Committee. | Behind schedule, research is completed and additional work will proceed in Q1 2023. |
| | Work with local schools to provide additional information on municipal government, specifically related to White City for curriculums. | Plan to incorporate Youth Council or Youth Advisory Committee into this collaboration in 2023. |
| Expand cultural opportunities for residents. | In coordination with the Parks & Recreation Master Plan (PRMP), increase the number of cultural events and programming within the community. | Required work in 2022 completed with PRMP. |
| | Support the White City Museum (WCM) events and programming through the University of Regina. | Provided regular grant funding and provided the WCM with Walking Tour. |
| Enhance White City's profile. | Install signage at major entrances to White City. | Planned for 2025. |
| | Collaborate and install art pieces and identify historical sites throughout White City. | No work was completed on this item in 2022. |
| | Install billboard for effective communication with residents. | Planned for 2025. |
| | Increase direct communication with community groups. | Engagement with community groups was included in the development of the PRMP. |
| 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. | Complete. The Communications Strategy was adopted by Council on May 16, 2022. |
| | Hold regular town hall meetings for residents to share questions and concerns with council. | Part of the Communications Strategy but requires additional administrative support. |
| Increase public engagement opportunities for residents. | Engage White City is used to provide residents with an opportunity to engage with government and have their voice heard. | Ongoing. The Town currently uses Engage White City for all engagements and micro-engagements. |
| | Encouraging creation of organizations and other clubs that will bring residents of our community together. | No clubs or service groups formed in 2022. |
| Grow and encourage volunteerism in the community. | Develop and Integrate Municipal Volunteer Strategy. | Project planned for 2023 and 2024. |

ACTIVE & HEALTHY COMMUNITY

| Strategic Objective | Action | Status Notes |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. | Required work in 2022 completed with PRMP. |
| | Increase programming levels for all demographics. | Required work in 2022 completed with PRMP. Two new programs developed and implemented in 2022. |
| | Increase active winter lifestyle activities. | Required work in 2022 completed with PRMP. |
| | Provide support to increase the quantity and accessibility of community driven programming. | Administration is in the process of developing a fair and equitable process for support of community initiatives that are organized through community members that enhance or improve the quality of life and/or safety of the residents of the Town of White City or White Butte region. |
| Support and grow mental health resources directly located within White City. | Increase the quantity and accessibility to public health services through programming. | Partnered with the YMCA to offer two new programs, Home Alone Prep and Babysitting Course. |
| | Establish a partnership and relationship with mental health resources in Regina. | No work completed on this item in 2022. |
| Develop new municipal facilities that offer opportunities for a variety of activities and for all ages. | Highlight the importance of mental health. | Ongoing item. Target to communicate all Town events and programs, resources and national, provincial and local recognition days. |
| | Multi-Use Recreation Centre. | Stage 3 of the project was completed December 2022. |
| Natural public spaces are available throughout White City providing opportunities to connect with and enjoy nature and play. | Multi-Use Pathway Improvement Project. | On target. Phase I of the Motherwell Drive Multi-Use Pathway was completed in 2022 and Phase II will be constructed in 2023. |
| | Conduct an accessibility audit of municipal green spaces. | Required work in 2022 completed with PRMP. |
| Support and expand education services within the community. | Increase pedestrian connectivity and accessibility to green spaces & facilities. | Required work in 2022 completed with PRMP. |
| | Continue to advocate and prepare for a high school located within the community. | Council and administration met with the Minister of Education and Prairie Valley School Division to continue to advocate for a highschool within the community. The process to subdivide the recreation parcel that would be dedicated for a high school was started in 2022. |
| Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community. | Recreation Master Plan. | Substantially complete. The PRMP was presented to Committee on December 12, 2022. |
| | Expand Neighbourhood Capacity Building. | Required work in 2022 completed with PRMP. |

STRATEGIC ACTION PLAN

INNOVATIVE DEVELOPMENT

| Strategic Objective | Action | Status Notes |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Support the continuing development and growth of the Town Centre. | Develop plans and begin construction of new Town Office building. | Preliminary conversations have started in 2022 and plan development to continue over the next years. |
| | Development of Town Centre | Subdivision Approval of Royal Park Phase I Stage IA received in 2022 Subdivision Approval of Picasso Pathway Phase I anticipated in late 2022 or early 2023. |
| | Chuka Ponds Project | Completion of detail engineering design for Small Pond and MRI in 2022. |
| 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 | The Boundary Alteration Hearing concluded November 29, 2022. Decision was received January 12, 2023. Town's application was dismissed – no further work required. |
| | 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. | Subdivision Approval of Royal Park Phase I Stage IA received in 2022 Subdivision Approval of Picasso Pathway Phase I anticipated in late 2022 or early 2023. |
| | Attract medical facilities | Draft economic development policy document completed in 2022 to be consider by Council over the next several months. |
| | Official Community Plan and Zoning Bylaw Update | Behind target due to Boundary Alteration. Project was put on hold in September 2022 until a decision on the boundary alteration file was issued. |
| Approach development and planning of the community with an innovative philosophy that represents the community's interests. | Formalize Development Approval Procedure Guidelines | Preliminary review of development process, procedures and standards is underway. |
| | 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. | Required work in 2022 completed with PRMP. |
| | Water Meter Upgrade Project | Phase I of the project was completed in early 2022 with a total of 89 meters replaced. Project will continue with preemptive repairs of anode connections in the Emerald Creek area. |
| Encourage environmentally friendly developments, programs and processes. | Completion of the Urban Forest Management Strategy and application to become a tree city of the world. | Urban Forest Management Strategy adopted in 2022. Recognized as a Tree City of the World. |
| | Tree Farm Project | Finalized and accepted Feasibility Study and Plan for Pilot Project. |
| | Water Supply Study | Water Supply Capital plan completed in early 2022. |
| 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. | Preliminary conversations occurred in 2022. |
| Provide transportation infrastructure and services that support safe, convenient and accessible movement of people and goods throughout the town. | Gregory Avenue Intersection Improvements | Planned for 2025. |
| | Transportation Master Plan | Planned to be completed prior to target date. |
| | Complete development of Betteridge Road | Phase II of Betteridge Road Upgrading Project completed in 2021/22. |
| Economic development to become a community with a diversified and vibrant economy. | Develop and implement economic development plan. | Finance has been working with Planning & Development to prepare an Economic Development Incentive Policy & Program. This is anticipated to be presented to the committee in early 2023. |

SAFE & CARING COMMUNITY

| Strategic Objective | Action | Status Notes |
|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| To be a secure and protected community where residents and visitors feel safe. | Increase lighting in areas of town to decrease crime. | This project is on target. There are no plans for additional lighting in 2023. |
| | Install video monitoring at municipal facilities to deter vandalism | This item is behind target as proposed funding for 2023 has been deferred to 2024. |
| Implement Crime Prevention Through Environmental Design (CPTED) principles. | Complete CPTED Guide | To be completed in conjunction with the new Official Community Plan and Zoning Bylaw. |
| | Development of Volunteer Community Policing Model | Planned for 2023. |
| Develop community safety groups and programming to support a safe and caring atmosphere for residents. | Support and help facilitate the creation of a neighbourhood watch program. | Planned for 2023. |
| | Continue to work with RCMP, neighbourhoods, and community organizations to address community safety issues as they arise | A strong working relationship has been established with the Town and the White Butte RCMP detachment. |
| 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 (CSO) program. | CSO Project Plan included in 2023 Annual Budget. Business Case sent to appropriate Ministry and received approval to proceed. |
| | Establish and maintain municipal bylaw court. | Complete. Administration has completed all requirements. |
| | 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 | Planned for 2023. |
| Support the White City Fire Department in providing exceptional fire services to residents and regional partners | Fire Hall Improvements | Due to change of fire services boundaries, this expansion is no longer required and has been moved outside the strategic planning horizon. |
| | Support a regional review of emergency service provision including fire and emergency responder services within the Region | Planned for 2025. |
| | Train all White City Fire Fighters to obtain their 1001 Level 1 Training. | Currently 80% complete. This action is projected to be completed ahead of target in 2023. |
| | Complete Fire & Rescue Training Grounds | Additional practice structures added in 2022. Retrofitted structures to imitate residential structure for training purposes. |
| Develop and grow Emergency Measures Organization to ensure emergency preparedness in the community and region. | Emergency Operations Centre Upgrades | Complete. In coordination with the White City EMO, a review of the EOC and required equipment has been completed. Budget funds will be allocated on an annual basis to maintain supplies and outfitting of the EOC. |
| | Continue to work with White Butte EMO | Ongoing. Representatives on behalf of the Town continue to attend and participate in regional EMO activities. |
| | Complete Municipal Emergency Plan | This item is behind target. The White City EMO will meet in Q1 2023 to finalize Emergency Plan details. |

STRATEGIC ACTION PLAN

REGIONAL COLLABORATION

| Strategic Objective | Action | Status Notes |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Build cooperative and beneficial relationships with regional partners. | Build and maintain professional relationships with council and administration of regional partners. | Two council-to-council receptions were held in 2022. Administration is attempting to reschedule two additional receptions that were cancelled due to COVID. |
| | Establish relationship with municipalities in the broader Regina Region | Progress continues on this objective through regional recreation meetings and regional animal control meetings. |
| Optimize strategic partnerships and collaborations with local First Nations. | Establish Government Relations Working Group to focus on professional relationships with provincial partners. | Administration will work to draft terms of reference and establish a working group in 2023. |
| | Develop and implement a strategy to enhance engagement with local First Nations on policy, planning and servicing opportunities | In early September, letters were sent to First Nation communities with a reserve within 10km of White City to begin building a relationship. Letters were sent to Ochapowace, Cowassess, Muskowekwan and Zagime Anishinabek First Nations. |
| 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. | Progress continues on this objective through regional recreation meetings and regional animal control meetings. |
| Support the growth and development of the WCRM158 Wastewater Management Authority | Provide administrative and project management support to the Wastewater Management Authority to complete the Wastewater Expansion Project. | WMA administrator hired in 2022 as employee of White City, seconded to the WMA. Phase 1b is on track for completion. Plans to progress to Stage 2 in 2023, ahead of schedule. |
| | Support conversion of Wastewater Management Authority into a self-funded utility capable of supporting the entire catchment area. | Planned for 2024. |

GOVERNANCE & OPERATIONAL EXCELLENCE

| Strategic Objective | Action | Status Notes |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. | This item is on track. Management continues to encourage professional development for administration staff. Future work for this item includes the development of a formal professional/leadership development program for Council and administration. |
| | Increase organizational human resource competencies, creating consistent hiring, developing and leadership processes and tools | This item is on track. Eight directives in the Human Resources area have been developed to date. |
| Implement new technology and processes to provide more convenient access to Town services and municipal information. | Continue to nurture a team environment that values teamwork and accountability | This item is on track. Administration ensures integration of municipal values and team principles through hiring practices. Additionally, encouragement of cross functional teams on large organization projects is in practice. |
| | Complete scanning project and digitization of records. | This project is currently behind schedule at 85% complete but resources are in place to complete as soon as possible. |
| Ensure excellent management of the municipality by ensuring council and administration's actions, policies and decisions implement good governance principles. | Complete a needs assessment and project plan for new website with a customer portal | Complete. New municipal website launched December 2022. |
| | Implement technological innovations into municipal operations. | This item is on track. New software solutions in 2022 include website, online permitting module, advanced webmap capabilities and online booking software. |
| Ensure strategic goals are understood and linked to operations. | Complete accounting system review to efficiently complete administrative work | This project is planned for 2025. |
| | Have responsible management of the Town's financial and other resources, ensuring transparency and accountability | The 2022 Annual Budget document was completed and received the Government Financial Officer's Association distinguished budget award for the third consecutive year. The 2021 Annual Report was published in August 2022. |
| Create a regulatory environment that represents the community's interest. | Develop a corporate risk philosophy and framework for establishing methods to identify, evaluate and manage risk | Planned for 2025. |
| | Maintain and replace assets when they reach the end of their useful engineered life. | This item is on track. Management is currently completing self-guided asset management training and continued asset management is being conducted by administration. |
| Be an effective and responsive administration that can meet the demands of a fast-growing community. | Develop strategic review process. | Complete. Strategic review will take place on a regular basis throughout the year and be communicated to Council regularly through the budget process, department activity reports, the annual report and regular strategic plan information reports. |
| | Review and Update Municipal Bylaws and Policies | In progress. 19 Bylaws, Policies and Directives were created or updated to date in 2022. |
| Complete an administrative organizational review. | Expansion/Addition of Public Works Shop/Workspace & equipment | Planned for 2025. |
| | Identify needs assessment and services transition planning between Public Works and Parks and Recreation Services or Community Services Division. | Planned for 2025. |
| | Complete an administrative organizational review. | Contract signed and work planned for 2023 with target completion of June 2023. |

2022 HIGHLIGHTS

In 2022 the administrative team worked hard to bring council's vision for the community to life. It was another busy year in White City with a number of projects and programs completed to enhance the quality of life for residents in White City.

STRENGTHENING WHITE CITY THROUGH EFFECTIVE GOVERNANCE AND A REGULATORY ENVIRONMENT THAT REPRESENTS THE COMMUNITY'S INTERESTS

In 2021, the Town implemented a Municipal Policy Statement which served to guide the strengthening of the regulatory environment of the Town in 2022. The purpose of the Municipal Policy Statement is to assist in delivering transparent governance aligned with its role, facilitate the development and implementation of policies supporting the municipality's strategic plan, and establish a decision-making framework in line with Council's direction.

Policies, directives, and procedures serve as guidance for administrative decision-making processes that require employee judgment. They promote consistency and provide a framework for carrying out discretionary duties assigned by Council or the Town Manager.

- **Bylaws** are necessary for delegating responsibilities, imposing requirements or permissions on residents, or meeting provincial/federal legislative requirements.
- **Policies** inform residents about the town's position, set guidelines for town services, or manage recurring issues and interactions.
- **Directives** are prepared when the town manager has delegated authority, instructions are needed for administrative duties, or human resource practices are established.
- **Procedures** explain administrative tasks, assign responsibilities, or outline steps for implementing a bylaw, policy, or directive.

The principles of the policy statement emphasize that regulatory documents should inform decision-making, align with the strategic plan, comply with legal and environmental requirements, and be developed through research and collaborator consultation. Objectives should be clear, measurable, and readily translatable into operating guidelines. Decision-making should adhere to policy, with exceptions requiring formal written approval.

Bylaws in 2022

- Off-Road Vehicle Bylaw – Regulations around the operation of off-road vehicles within the boundaries of the town.
- Water and Sewer Rates Bylaw Amendment – An amendment to adopt utility rates for 2022-2024
- Borrowing Bylaw – \$3.8M Loan for funding of the WCRM158 Wastewater Management Authority's Wastewater Expansion Project
- OCP Amendment – An amendment to update the Town Centre Neighbourhood Plan.
- Zoning Bylaw Amendment – An amendment to rezone lands in the Town Centre.
- Council Procedures Bylaw Amendment – An amendment to restructure Council Committees.
- Early Fine Payment Bylaw – A bylaw to provide for the voluntary early payment of fines.
- Base Tax Bylaw – A bylaw to establish the municipal base tax.
- General Penalty Bylaw – A bylaw to establish penalties for the contravention of municipal bylaws.
- Public Notice Bylaw – A bylaw to provide for the public notice requirements.

Policies in 2022

- Leak Adjustment Policy
- Council Remuneration Policy
- Street Naming Policy
- Community Outdoor Rink
- Tax Enforcement Policy

Directives in 2022

- Progressive Discipline
- Sick Leave
- Statutory Holiday
- Hours of Work
- Vacation
- Performance Review
- Professional Development and Memberships
- Public Works Standby

INVESTING IN INNOVATION TO IMPROVE PRODUCTIVITY AND TEAMWORK

The Town implemented more innovative solutions in the workplace in 2022 and embraced an adaptive approach to delivering services to our residents. Technological improvements to the Town's workflow cultivate a progressive and creative approach to our work, incorporating continuous improvements into what we do, and how we do it.

- **Leadership Training and Team Building:** Continued investment in leadership training and team building exercises to foster team unity, enhance staff communication, instill confidence, and maintain an efficient and functional workplace.
- **Municipal Property File Digitization:** Ongoing multi-year scanning project to digitize property files to improve performance, enhance information accuracy, and increase accessibility for both administration and residents.
- **Software Integration and Website Redesign:** Review of existing municipal software and implementation of improvements to enhance integration between software systems and provide more efficient and user-friendly services to the community.
 - Redesigned website for an enhanced customer experience.
 - Integration of service tracking software.
 - Improved webmap services and capabilities.
 - Initiated the implementation of online permitting.
 - Integrated demographic information into the municipal website.
- **Internet-Based Fax Service:** Implementation of an internet-based fax service to send and receive faxes using email, resulting in monthly cost savings by eliminating the need for a physical fax line.

- **Wireless Access Point Installation:** Installation of two additional wireless access points to ensure complete wireless coverage within the office building, promoting seamless connectivity and communication among staff.
- **Staff Events and Professional Development:** Organized staff events, including lunches, summer BBQ, and team-building activities to foster relationships, boost morale, and promote continuous learning and growth among staff members.
 - "Focus on the 90%" by Darci Lang (in-person presentation).
 - "Municipal Masterclass Civilitas: Respectful Leadership in Local Government" by Gordon McIntosh (virtual presentation).
 - Staff Professional Development Session by Jacqueline Almeida of Alpha + Omega Strategies (in-person presentation).
- **Information Technology (IT) Support and Management:** Ongoing collaboration with external IT support and continuous analysis and implementation of IT device management based on the annual budget to ensure smooth IT operations, resolve issues promptly, and optimize IT services for efficient functioning of the organization.

By embracing innovation and investing in technology, the Town aims to improve productivity, enhance collaboration, and provide superior services to residents and visitors alike.

FISCAL RESPONSIBILITY AND MANAGEMENT OF MUNICIPAL ASSETS

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

The Town remains committed to being responsible stewards of public funds and efficiently managing municipal assets. Here are the actions taken and their underlying reasons to uphold fiscal responsibility and effective asset management:

- **Annual Financial Audit:** Conducted an annual audit of financial information to ensure proper stewardship of the Town's finances and assets, and provide transparency through accurate financial reporting.
- **External Audit Firm Change:** Engaged a new external auditing firm to maintain audit independence and gain fresh insights into the Town's operations.
- **Public Accountability and Transparency:** Published the Town's budget, audited financial statements, public accounts, and bi-weekly accounts for approval to maintain accountability, transparency, and provide residents with accessible financial information.
- **Cashflow Analysis:** Introduced cashflow analysis for a comprehensive financial view to assist in municipal decision-making and long-term strategic planning.
- **Accrual Basis Accounting:** Transitioned from cash basis to accrual basis accounting to improve financial records and enhance the accuracy of financial statements.
- **Accounting Procedures and Compliance:** Improved accounting procedures to comply with new public sector accounting standards to identify municipal assets with retirement obligations and reflect them accurately in financial records.

- **Internal Controls and Risk Reduction:** Implemented procedures to improve internal controls and reduce the risk of errors or fraud to ensure responsible financial management and safeguard municipal assets.
- **Utility Rate Adjustments:** Implemented adopted utility rate increases to meet cash requirements and achieve full-cost revenue for the utility, ensuring a self-sustaining utility service without the need for municipal tax subsidization.
- **Outstanding Balance Collection:** Improved the collection of outstanding balances to reduce the Town's liabilities and increase the collection of unpaid payments.
- **Leak Detection Program:** Implemented a leak detection program to provide excellent customer service, detect water leaks promptly, and help residents avoid excessive water bill costs.
- **Municipal Base Tax Analysis:** Analyzed the municipal base tax to ensure equitable tax collection to align tax collection with the base services provided to all residents.
- **Tax Enforcement:** Implemented measures for tax enforcement, including adjustments and transfers to ensure proper tax levy amounts, collect outstanding utility amounts, and maintain responsible financial management.
- **Tax Installment Payment Program:** Extended the Tax Installment Payment Program to enhance payment efficiency and encourage resident participation in timely tax payments.
- **Comprehensive Insurance Assessment:** Conducted a thorough assessment of municipal assets for accurate asset listing and insurance coverage to protect municipal assets adequately and mitigate financial risks.

Through these actions, the Town aims to ensure responsible financial management, transparent reporting, and efficient utilization of resources for the benefit of its residents and the community.

FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

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

- **Parks and Recreation Master Plan:** Development of the Parks and Recreation Master Plan to emphasize long-term strategic planning for parks and recreation facilities. Collaboration with the community was an important aspect of the Parks and Recreation Master Plan. Improving the functionality of outdoor recreation facilities is essential for accommodating a wide range of activities and interests. It enables residents to engage in sports, exercise, picnics, and other recreational pursuits, catering to diverse needs and preferences. Upgrading facilities may include adding new amenities, renovating existing structures, or enhancing accessibility features, all of which contribute to an enjoyable and inclusive outdoor experience.
- **Splash Park:** Completed renovation of the Splash Park facility to increase its size and enhance accessibility, empowering children to enjoy recreational activities.
- **Municipal Programming:** Expansion of programming at all levels, including initiatives like Free to Be (Youth Program), Fitness for All, Quilt Sew Fun, and public service programs like Home Alone Preparation and Babysitting Courses to provide diverse and inclusive recreational opportunities for community members of all ages and interests. By offering a wide range of programs, the Town aims to engage residents in meaningful and enjoyable activities that promote physical fitness, skill development, creativity, and personal growth.
- **Regional Recreation:** Established and expanded relationships with neighboring municipalities through regional meetings to create a stronger network of municipal connections in recreation in the region.

- **Online Booking Software:** Implementation of new technology and processes, such as Perfect Mind registration software, to improve convenience and access to Town services and information.
- **Increased Recreation and Culture:** Enhancement of the Town's annual programs and events to restore their pre-COVID delivery levels to rejuvenate community engagement, promote social connection, and revitalize the cultural fabric of the town. By returning these programs and events to their previous levels, the Town aims to create a sense of normalcy and excitement within the community, rekindling the spirit of togetherness and celebration.
- **Green Space Enhancement:** Focus on greenspaces by providing more benches, maintaining parks and facilities to a high standard, and improving the functionality of outdoor recreation facilities to create welcoming and inclusive spaces for residents to connect with nature, engage in recreational activities, and enhance their overall well-being. The Town aims to encourage people to spend time outdoors, relax, and enjoy the natural surroundings. Benches offer opportunities for rest and contemplation, allowing individuals of all ages to appreciate the beauty of greenspaces and parks.
- **Parks and Facilities Maintenance:** Maintaining parks and facilities to high standards ensures that these spaces remain safe, clean, and attractive for community members to utilize. Well-maintained parks promote a sense of pride and ownership among residents, fostering a positive community spirit and encouraging regular visits to these recreational areas.

Overall, these actions aim to continuously revitalize and strengthen community connections, while recognizing and celebrating the historical and cultural aspects of the Town.





FOSTERING COMMUNITY SPIRIT THROUGH RECREATION AND CULTURE SERVICES

COMMUNITY EVENTS:

7

COMMUNITY CENTRE BOOKINGS:

487

Programs

- Summer Play
- Home Alone Preparation
- Babysitting Course
- White City Slo-Pitch League
- Fitness for All
- Free to Be (Youth Program)
- White City Walks

Sponsored Programs

- Forever in Motion
- Quilt Sew Fun
- White City Museum Walking Tour
- White City Library Saskatchewan Lego Use Group
- White City Library Summer Reading Program

Events

- Chillfest
- Summer Sizzle
 - Family Fun Day
 - Splash Park Grand Opening
 - Street Dance
- Stanley Cup Visit
- White City Fun Run
- Volunteer Appreciation Night
- Twinkle Tour

Sponsored Events

- Communiskate
 - Youth Night
 - Grey Cup Safe Ride Event
- White City Museum Oktoberfest
- Remembrance Day Service

TOWN SPONSORED PROGRAMS:

5

SPORT FIELD, OUTDOOR FACILITY & PARK BOOKINGS:

614

Community Groups

- Citadel of Excellence
- Celis TaeKwondo
- Sing Like a Star
- Girl Guides/Brownies
- Kare 4 Kids
- Sportball
- Regina Rhythmic Gymnastics
- Prairie Storm Minor Hockey
- White Butte Minor Baseball
- Buffalo Plains Ringette

Continued Partnerships

- White City Library
- White City Museum
- Communiskate

New Partnerships

- YMCA
- Next Level Consulting
- Endurance Journey
- KidSport Saskatchewan
- Jen Ruland - Fitness Instructor

TOWN PROGRAMS:

6

MUNICIPAL RECREATION FACILITIES

19

SUPPORTING A HIGH LEVEL OF TRANSPARENCY AND RESIDENT ENGAGEMENT

Through 2022 the Town has continued with regular communications to provide residents with information, highlight community accomplishments and reach more residents through social media and face-to-face interaction. The Town is committed to transparent decision-making, engaging our collaborators and measuring and reporting our performance to the public.

- **Adoption of Communications Strategy:** Implemented a Communications Strategy to enhance outreach and connection with citizens, expand communications capacity, support internal communications, and emphasize community-focused communication to improve engagement, facilitate effective communication, and foster stronger connections with residents.
- **Redesign of Municipal Website:** Completed a redesign of the municipal website, including a new website directory, improved mobile capability, and enhanced search functionality to provide residents with up-to-date information, enhance user experience, and ensure easy access to essential resources.
- **Enhanced Communication Channels:** Increased frequency of social media, website, and print communication to improve communication methods, disseminate timely information, and engage a wider audience of residents.
- **Utilization of Engage White City:** Continued use of Engage White City, a public engagement platform, to expand the Town's reach, gather valuable feedback from residents, and promote active participation in community initiatives.
- **Development of Annual Budget:** Prepared the 2022 Annual Budget document, which includes an environmental scan, departmental overviews, and alignment with the Strategic Plan to provide a comprehensive financial forecast, ensure responsible financial management, and align budgetary decisions with strategic goals.

- **Publication of Annual Report:** Produced the 2021 Annual Report, presenting data, analysis, and updates on the Town's operations and financial performance to provide transparent reporting, share achievements, and demonstrate accountability to residents.

Through these initiatives, the Town aims to enhance transparency, foster resident engagement, and ensure that residents are well-informed about community matters. By expanding communication channels, utilizing technology, and providing comprehensive reports, the Town strives to maintain an open and inclusive decision-making process for the benefit of all collaborators.





ENSURING RESILIENCY & SECURITY BY SUPPORTING PROTECTIVE SERVICES FOR A SAFER COMMUNITY

Ensuring resiliency and security by supporting protective services for a safer community involves prioritizing and investing in measures that enhance the safety and preparedness of the community. This includes supporting and strengthening protective services such as law enforcement, emergency response teams, and other relevant agencies. The goal is to proactively address potential threats, mitigate risks, and effectively respond to emergencies, ensuring the well-being and security of community members.

- **Increased Lighting:** Implemented enhanced lighting throughout the community to discourage crime and provide safe walking paths for pedestrians to improve visibility, deter potential criminal activities, and enhance overall community safety.
- **Utilization of Commissionaires:** Employed Commissionaires for bylaw enforcement and community patrol to maintain order, ensure compliance with regulations, and enhance community security.
- **Partnership with White Butte RCMP Detachment:** Actively collaborated with the White Butte RCMP Detachment to establish proactive communication channels with residents, prevent crime, and address emergent issues to foster community-police relations, promote crime prevention, and ensure a rapid response to security concerns.
- **Bylaw Court Case Submission:** Submitted the Town's Bylaw Court Case package to the Government of Saskatchewan to streamline the bylaw court proceedings, establish ticketing procedures, and ensure efficient enforcement of municipal bylaws.
- **Vacant Lot Maintenance Reminders:** Active management of vacant lot conditions and communications with property owners to maintain community aesthetics, uphold the Nuisance Bylaw, and encourage property owners to adhere to regulations.

- **Service Tracker Software Update:** Upgraded Service Tracker software to improve incident reporting and public engagement to enhance incident tracking, streamline reporting processes, and encourage active participation from the community.
- **Off-Road Vehicle Bylaw Development:** Developed Bylaw No. 669-21, The Off-Road Vehicle Bylaw to regulate off-road vehicle operations, ensure safety, and address community preferences.
- **Regional Animal Control Workgroup:** Formed a workgroup with the Towns of Pilot Butte and Balgonie and the RM of Edenwold No. 158 to improve animal welfare and establish animal control measures and address the handling of stray or lost domestic animals, enhance animal welfare, and provide a unified approach across communities.
- **Fire Department Equipment and Training:** Acquired Grain Rescue Entrapment equipment and LifePak 15 device through donations and provided initial training to enhance firefighting capabilities, improve emergency response, and increase the chances of positive patient outcomes.

Through these initiatives, the Town aims to proactively ensure the resiliency and security of the community. By investing in safety measures, promoting community engagement, and collaborating with external partners, the Town strives to create a safe and thriving environment for its residents.

BUILDING THE ROAD TO A HEALTHY FUTURE BY INVESTING IN PLANNING AND DEVELOPMENT TODAY

A proactive approach of investing resources and efforts in strategic planning and development initiatives to create a sustainable and thriving community. This involves making informed decisions about land use, infrastructure development, environmental conservation, and social and economic factors that contribute to the overall well-being of the community.

- **Town Centre Neighbourhood Plan:** Updating of the Town Centre Neighbourhood Plan to incorporate changes directed by Community Planning including a Cost-Benefit Analysis of the development to ensure effective development and maximize benefits for the community.
- **Chuka Ponds:** Completion of Chuka Ponds Civil Design to support the development of the Chuka Ponds environmental and recreation area and the Royal Park Development aiming to enhance the community's access to nature and provide recreational opportunities.
- **Raw Water Line Improvements:** Completion of the waterline twinning project to twin the existing waterline, interconnecting raw water wells and ensuring a reliable and sufficient water supply for the community's needs.
- **Development of Betteridge Road Phase II:** Developed Betteridge Road Phase II to create adequate transportation networks with sufficient capacity and providing transportation infrastructure to accommodate new and existing developments within the Town.
- **Expansion of the Multi-Use Pathway Improvement Network:** Install new pathways over a five-year period to increase safety and visibility of pedestrians within the community.

- **Motherwell Drive Crosswalk:** Retrofitting of the crosswalk at Motherwell Drive and TransGas Pipeline Right-Of-Way with the installation of a Rectangular Rapid Flashing Beacon Pedestrian Crosswalk System and a SafePace Radar Speed Sign to enhance driver's awareness and improve pedestrian safety.
- **Consolidation of Municipal Buffer:** Completion of the consolidation of municipal buffer areas located in McKenzie Landing to complete the development and reorganize and register the subdivision with land titles.
- **Creation of an interface for exploring geospatial data on the Town's website:** Developed an interface for centralized geographical information to provide easy access and navigation of the Town's information, such as land use, zoning, and transportation.
- **Construction of SaskTel Cell Tower at Serbu Park:** Facilitate the SaskTel Cell Tower and associated utility building construction to support SaskTel's improvement of telecommunications infrastructure in the area.

Through these initiatives, the Town aims to continue to develop an intelligently designed and well-planned community. By supporting infrastructure and improving services, the Town strives to create a community that is prepared to growth and flourish.

NEW HOME PERMITS:

6

NEW HOME PERMITS OVER 20 YEARS:

954

AVERAGE NEW HOME VALUE:

\$736.0K

ACCESSORY BUILDING PERMITS:

7

BASEMENT DEVELOPMENT:

8

DRIVEWAY PERMITS:

22

DECK PERMITS:

7

LANDSCAPE PERMITS:

38

FENCE PERMITS:

24

| Subdivision | Total Lots | Developed Lots | Undeveloped Lots | % Complete |
|-----------------------|------------|----------------|------------------|--------------|
| Bower West I & II | 250 | 248 | 2 | 99.2% |
| Bower West III | 190 | 185 | 5 | 97.3% |
| Sarah's Cove | 20 | 17 | 3 | 85.0% |
| McKenzie Developments | 60 | 58 | 2 | 96.6% |
| Garden of Eden | 84 | 79 | 5 | 94.5% |
| Total | 604 | 587 | 17 | 97.2% |

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

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

- **Dust Suppression on Gravel Roads:** Application of dust suppression measures on approximately 1,646 meters of gravel surfaced roads to improve road conditions and reduce dust for the comfort and safety of residents.
- **Street Sweeping:** Completion of street sweeping services throughout the entire Town to enhance the cleanliness and appearance of roads by removing debris and maintaining a tidy environment.
- **Crack Sealing for Road and Pathway Maintenance:** Mobilization of a three-man public works crew for crack sealing to extend the useful life of road and pathway assets, ensuring a smoother and safer experience for pedestrians and drivers.
- **Scope and Clean Project:** Conduct video inspection and cleaning of sanitary sewer lines, inspection of manholes, and cleaning of sewage pumping stations in designated subdivisions to maintain the efficiency and functionality of the sewer system, contributing to a healthier environment for residents.
- **Standby Duties and Monitoring:** Rotation of standby duties among a six-man Public Works team to ensure prompt response and monitoring of street conditions, particularly during winter snow events, to maintain safe and accessible roads for residents.

- **Road Repairs:** Various road repair projects to protect and extend the life of municipal road assets.
 - **Deneve Drive:** Repair road failures, patch uneven surfaces, and chip seal road surface for improved driving conditions.
 - **White City Drive:** Perform minor repairs, including geotextile fabric installation.
 - **Lott Road:** Address minor repairs.
 - **Emerald Creek:** Repair road surface following a water leak.
 - **Princeton Drive Access:** Widening of access road.
 - **Garden of Eden:** Implement turning radius improvements.
 - **Motherwell Drive:** Install mailbox pullovers for convenience and safety.
- **Spring & Fall Clean-up Programs:** Implementation of semi-annual clean up programs to provide residents with opportunities to dispose of waste conveniently.
 - **Clean up bins:** Install large waste bins for residents to dispose of household waste, metal, and recycling twice a year.
 - **Branch chipping:** Offer semi-annual curb-side branch chipping service for residents.
 - **Leaf bag pick-up:** Provide semi-annual curb-side leaf bag pick-up service for residents.
 - **Tree pick-up:** Arrange annual curb-side Christmas tree pick-up and utilize collected trees for mulch.
- **Water Leak Repairs:** Address and repair water leaks within the municipality to prevent water loss and ensure a reliable water supply.
- **Motherwell Drive Multi-Use Pathway Improvement Project:** Completion of Phase I (Princeton Drive to Yale Place) and planning of Phase II (Yale Place to the 48 Highway) of the Motherwell Drive Multi-Use Pathway Improvement Project to enhance pedestrian accessibility and connectivity, addressing gaps in the existing pathway network.
- **Public Works Compound Expansion Project:** Expansion of the Public Works compound, adding outdoor storage space and a sliding gate for improved access to optimize the storage of seasonal equipment and facilitate efficient operations and maintenance activities.
- **Water Meter Replacement Program:** Replacement of outdated non-radio frequency water meters with new Neptune R900i v4 meters to improve leak detection capabilities, enhance infrastructure renewal efforts, and streamline water meter management.
- **Bower West Subdivision Improvements:** Undertake various improvement projects, including drainage upgrades, pavement widening, landscaping, and access enhancements to increase the functionality and visual appeal of the Bower West Subdivision, ensuring better drainage and ease of access for residents.
- **Garden of Eden Drainage Improvement Project:** Survey, design, and re-grading work to address drainage issues and prevent flooding to improve accessibility to homes and mitigate the impact of heavy rains, ensuring a safer living environment for residents.





WHITE CITY TOWN CENTRE

The White City Town Centre development aims to enhance the lifestyle of residents and expand the services available in the town. The vision for the Town Centre includes a central location that offers professional services, retail, residential and office accommodations, entertainment, food and beverage options, grocery stores, as well as art and cultural facilities in a friendly small-town atmosphere.

In 2014/15 the Town adopted The Town Centre Neighbourhood Plan. This neighbourhood plan 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 grading of a portion of the roadway and the upgrading of the Chuka Creek crossing to final grade. The Town also completed a civil and landscaping plan for the development of Chuka Ponds, a recreational and environmental focal point and key amenity in the Town Centre. Development of Chuka Ponds will be based on a concept plan and objectives established in 2020 between the Town and White City Investments.

The Town will be leading the excavation of the first phase of the Chuka Creek Ponds, which are not only key elements of the stormwater management infrastructure but also main focal points in terms of recreational opportunities for the community. With amenities such as a public plaza, playgrounds and an amphitheater, the Chuka Creek Ponds would be the place to visit and enjoy during our summer and winter months.

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 start the development of the Town Centre with:

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

Approval of these subdivisions was put on 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. With the completion of the first phases of the Wastewater Expansion Project, WMA now has capacity for a combined population of 8,000. The last phase of the Wastewater Expansion Project is anticipated to be completed in late 2024 to provide for a total combined population of 15,000.

With wastewater capacity issues resolved, the first phases of the Town Centre are now allowed to proceed. Following the approval of the development in 2022, the Developer of Royal Park completed the installation of all underground infrastructure required to support the development. In 2023 residents of White City can expect to see the installation of all surface infrastructure such as roads, sidewalks, boulevards and all of the associated infrastructure that would enable the first lot sales and show homes to be constructed.

MULTI-USE RECREATION CENTRE

The Multi-Use Recreation Centre is a major investment in the future of the community and quality of life. In coordination with the Town Centre, the project would create a community hub for sports, recreation and culture and support economic development for the community and help realize a vibrant Town Centre.

In 2022, the Town concluded Stage 3 (Architectural Drawings) of the Multi-Use Recreation Centre. This stage focused on advancing detailed design development for the two arenas, combined multiuse/fieldhouse and aquatics and a core spine. This approach allows the Town to continue to advance the phases/project when ready and able to do so. This stage of the work has resulted in a design that:

- Advances the site plan to incorporate additional amenities, adjacency to indoor activities, enhancements for vehicular and pedestrian traffic, and ensuring convenient accessible parking and access for buses and transport vehicles for events.
- Maximizes multiple, varied, and concurrent programming opportunities, optimizing revenue opportunities, competition, and tournament capabilities throughout the facility, with consideration for safety and inclusiveness.
- Maximizes non-sport events such as tradeshows, concerts, and major events to maximize revenue opportunities.
- Increases food and beverage access for spectator arena, including in-arena lounge, enabling mobile food services and maximizing access for event functions, including patio lounge opportunity and touch-down area.
- Maximizes washroom efficiency and flow, particularly in the spectator arena, with consideration for inclusiveness and accessibility throughout the facility.
- Optimizes “crush space” on both levels to support various events, including ticketing for paid events.

- Provides for flexibility of multi-use spaces that may be sublet/rented for a variety of purposes and to support various retail uses, including pro-shop, private fitness, physio, or food services, with some accessible external to the facility.
- Considers design elements to optimize the attractiveness of the overall facility and its components, from seating configuration, safety site lines, and accessibility.
- Includes a multitude of detailed design considerations, from sizing and amenities in the spectator arena to support a future Junior Hockey Team to optimizing parental support in the arenas and aquatics to optimizing the gymnasium layout to enable tournament play.

Now that Stage 3 is complete, 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. Due to significant issues with the Town’s wastewater treatment capacity, substantial funding was diverted from other projects, including the Recreation Centre, to get development back on track. The Town’s investment in Stage 3 represents an opportunity to advance the project (whichever phase is subsequently determined) towards being ready when the time is right.

While no budget is allocated in the 2023 Annual Budget, Council has directed administration to form a Fundraising Committee to begin and maintain fundraising efforts through 2023 and beyond.





URBAN FOREST MANGEMENT STRATEGY

The Urban Forest Management Strategy (UFMS) developed by White City in 2021 provides a comprehensive plan for effectively managing and sustaining the town's urban forest. With over 3,300 trees on town property, the UFMS aims to enhance social, environmental, ecological, and economic benefits for the community. This summary highlights the key components of the UFMS, including the goals, tree inventory findings, benefits of the urban forest, and the next steps in its management.

Goals and Importance:

The UFMS outlines four overarching goals to guide the management of White City's urban forest: managing and monitoring trees for health and safety, planting suitable trees to grow the urban forest, enhancing existing trees through maintenance and regulations, and engaging the community to respect, connect with, and invest in the urban forest. Recognizing the urban forest as a valuable asset, the town acknowledges its role in mitigating climate change effects, providing shade, aesthetic value, physical activity opportunities, stormwater runoff mitigation, water retention, filtration, and air purification.

Tree Inventory Findings:

As part of the UFMS White City commissioned a tree inventory conducted by Davey Resource Group, which provided essential insights into the town's urban forest. The inventory revealed that over 3,300 publicly owned trees exist, comprising 53 unique species across 26 genera. Spruce and poplar trees accounted for more than half of the inventory. Notably, 75% of the trees were in good to excellent condition, while 490 trees required pruning or removal, with 105 trees recommended for removal.

Benefits and Valuation:

The UFMS recognizes the extensive benefits provided by the urban forest in White City. Beyond the aesthetic and recreational values, trees offer ecosystem services such as pollutant extraction, stormwater mitigation, and carbon sequestration. Based on the Council of Tree and Landscape Appraisers' Guide for Plant Appraisal, the existing public trees were appraised at approximately \$3.3 million, indicating their economic significance. Furthermore, the town receives ecological benefits worth over \$410.0K annually through these trees.

Implementation and Next Steps:

To ensure the successful implementation of the UFMS, White City's administration will focus on various activities, including tree and stump removal, tree trimming, and planting plans. By adhering to the UFMS, the town aims to sustain and enhance the urban forest for the long term. Ongoing progress updates will be provided to keep the community informed and engaged in the management efforts.

Recognition as a Tree City of the World:

Completing the UFMS enabled White City to apply for recognition as a Tree City of the World, an international program honoring cities and towns committed to proper urban forest maintenance and sustainable management. In April 2022, the town proudly received recognition, joining a global network of communities dedicated to urban and community forestry.

White City's UFMS demonstrates the town's commitment to effectively manage and sustain its urban forest. By implementing the UFMS goals, utilizing tree inventory data, and recognizing the significant benefits provided by the urban forest, White City aims to ensure the longevity of this valuable asset. Through ongoing efforts and engagement with the community, the town will continue to invest in the urban forest, creating a greener, healthier, and more resilient environment for current and future generations.

FIRE AND EMERGENCY SERVICES

The White City Fire Department (WCFD) serves White City, Emerald Park and the surrounding region, it is made up of dedicated men and women that are neighbours, local business owners, and/or community leaders that will respond to any emergency day or night. The value that a highly trained and professional fire department brings to any community is immeasurable and a service you never want to call on but are happy and safe knowing it is there for you. In 2022, WCFD celebrated 40 years of service to White City and the surrounding area.

The primary services of the WCFD include:

- Fire Protection
- Medical Response
- Fire Prevention & Safety Education
- Commercial & Industrial Emergency Planning Support
- Emergency Management Planning, Preparedness & Response

2022 Service Area:



- Note that this service area was in effect until December 31, 2022. The Rural Municipality of Edenwold No.158 amended the fire boundaries to be effective January 1, 2023 and the WCFD no longer provides primary fire emergency services to Bridlewood Estates, Coppersands, Emerald Park, Escott/Deneve, Great Plains Industrial Park, Jameson Estates or surrounding rural properties. Medical first response services will remain unchanged at this time.

In 2022, WCFD continued taking their training to the next level by training and certifying all members at a NFPA 1001 Level 1-2. This certification is a professional designation recognized provincially and internationally with standards used in career fire departments. This will help the members of our department be even more prepared for the next event.

In recognition of the irreplaceable asset of our Fire Department, the Town of White City is strongly committed to investment in training, equipment and support of the WCFD. The department has been growing, expanding and serving the broader community over the past 40 years and has grown into a thriving, well trained, well equipped and prepared service provider in our community. It takes many years of hard work, teamwork, preparedness and training to reach the level of dedication and expertise we are lucky to have in our local fire department.

White City grew 23.3% from 2016 to 2021 – adding 722 new residents – we recognize that White City is, and will continue to be, one of the fastest growing communities in Saskatchewan. Our approach is to plan for that growth by taking a long-term view of the infrastructure, facilities, programs and services a growing population will require. Our long-term plans include ensuring our fire protection and medical response services will meet the needs of residents now and in the future. Current plans include the ongoing development of our Fire Training Grounds – led by the current members of the Fire Department, the Fire Training Grounds will be a high-end training facility that will support and enhance the ongoing training of the White City Fire Department Members.

Fire Department Fleet:

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



WCFD responds to approximately 150 calls for medical and fire services per year and 70 Public Education, Community Service and Training events per year:

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------------------------------------|------------|------------|------------|------------|------------|
| Fire Activations | | | | | |
| White City | 2 | 6 | 3 | 5 | 1 |
| RM of Edenwold | 11 | 9 | 10 | 12 | 1 |
| Miscellaneous | 3 | 2 | 5 | 6 | 2 |
| False Alarm Activations | | | | | |
| White City | 6 | 5 | 9 | 9 | 5 |
| RM of Edenwold | 9 | 18 | 22 | 26 | 16 |
| Vehicle Accident Activations | | | | | |
| | 31 | 15 | 26 | 19 | 24 |
| CO/Gas Activations | | | | | |
| | 2 | 6 | 2 | 2 | 2 |
| Medical Response | | | | | |
| White City | 53 | 46 | 22 | 18 | 45 |
| RM of Edenwold | 82 | 54 | 46 | 34 | 67 |
| Emergency Measures Organization Responses | | | | | |
| | - | 1 | - | - | - |
| Total | 199 | 162 | 148 | 132 | 163 |
| Public Education & Community Service | | | | | |
| | - | 22 | 16 | 12 | 13 |
| Training | | | | | |
| | 67 | 68 | 52 | 60 | 52 |
| Total | 67 | 90 | 78 | 72 | 65 |





FINANCIAL REPORT

FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE

The financial performance section of a municipal annual report provides a comprehensive overview of the municipality's financial status and operations during the reporting period. It highlights key financial indicators and metrics that reflect the municipality's revenue generation, expenditure management, and overall financial health.

This section includes a summary of the Town's revenue sources, such as taxes, fees, grants, and other sources of income. It examines any notable changes or trends in revenue generation, highlighting areas of growth or decline. The report also analyzes the municipality's expenditure patterns, focusing on major categories like infrastructure, public services, administration, and debt servicing.

Furthermore, the financial performance section provides an analysis of the municipality's financial position, including its assets, liabilities, and fund balances. It may discuss the municipality's debt levels, credit ratings, and borrowing activities. This section may also address any financial challenges or risks faced by the municipality, along with strategies implemented to mitigate them.

Overall, the financial performance section provides stakeholders with a comprehensive understanding of the municipality's financial performance, ensuring transparency, accountability, and informed decision-making.

The financial highlights in the following pages of this report have been extracted from the 2022 Audited Financial Statements, the full Audited Financial Statements begin on page 94.

MANAGEMENT'S REPORT RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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

Prairie Strong Chartered Accountants, the Town's appointed external auditors, have audited the consolidated financial statements. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.



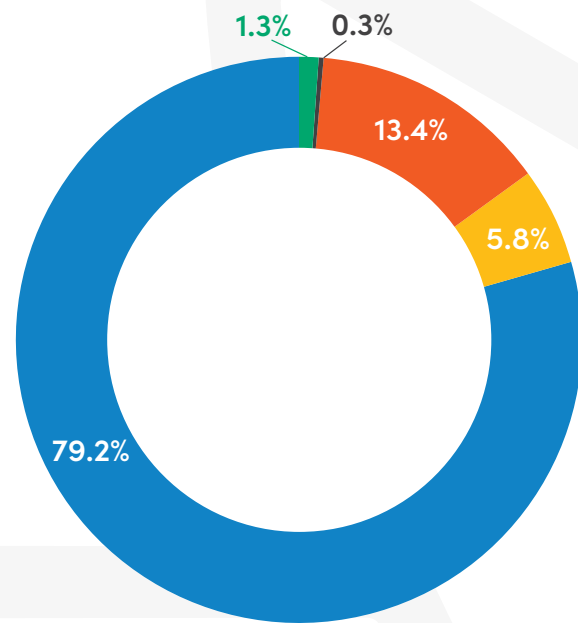
Liz Li, CPA
Manager of Finance



Rodney Audette
Town Manager

ASSETS (WHAT WE OWN)

Figure 3.1 – Assets 2022 (000's)



| | 2022 | | 2021 | |
|----------------------------|---------------|---------------|---------------|---------------|
| Cash & Investments | 695 | 1.3% | 17 | 0.0% |
| Taxes Receivable | 142 | 0.3% | 121 | 0.2% |
| Other Accounts Receivable | 7,227 | 13.4% | 512 | 1.0% |
| Long-Term Financial Assets | 3,101 | 5.8% | 13,104 | 26.1% |
| Non-Financial Assets | 42,629 | 79.2% | 36,442 | 72.6% |
| Total | 53,794 | 100.0% | 50,196 | 100.0% |

Municipal assets are things that the Town owns and are valuable. These can include physical things like buildings, land, vehicles, and equipment that the Town uses for various purposes. Assets can also include things that are not physical, such as money that the municipality has saved or invested.

Think of assets as things that have value and can help the municipality carry out its responsibilities and provide services to its residents. For example, a municipality's assets might include a town hall building, parks and recreational facilities, police cars, fire trucks, and funds in the bank.

Having assets is important for a municipality because they can be used to support the community's needs and ensure the smooth operation of services. It's also important for the municipality to keep track of its assets and manage them properly to make sure they are well-maintained and utilized effectively. In 2022, total assets of the Town of White City were

\$53.79 million. The \$53.79 million of total assets is largely made up of tangible capital assets, totaling \$46.63 million. The remainder of the balance includes \$7.23 million of other accounts receivable, \$3.10 million of long-term financial assets, \$695.0 thousand of cash and investments, and \$142.0 thousand of taxes receivable. The other accounts receivable increased by \$6.7 million and the long-term financial assets decreased by \$10.0 million. This is because of the change of accounting treatment for the WCRM158 Wastewater Management Authority (WMA) project loans.

TANGIBLE CAPITAL ASSETS

Tangible Capital Assets (TCAs) are physical things that the Town owns and are used to provide services to the community. These assets are long-term investments and are expected to be used for a significant period of time, usually more than one year.

TCAs can include things like buildings, roads, bridges, parks, playgrounds, and vehicles that a municipality owns. These assets are different from everyday items like office supplies because they are substantial and have a longer lifespan.

The purpose of these assets is to support a municipality's operations and provide services to its residents. For example, the municipality's TCAs, like buildings, are used for administrative offices, community centers, or public facilities. Roads and bridges are used for transportation, and parks and playgrounds are used for recreation and leisure activities.

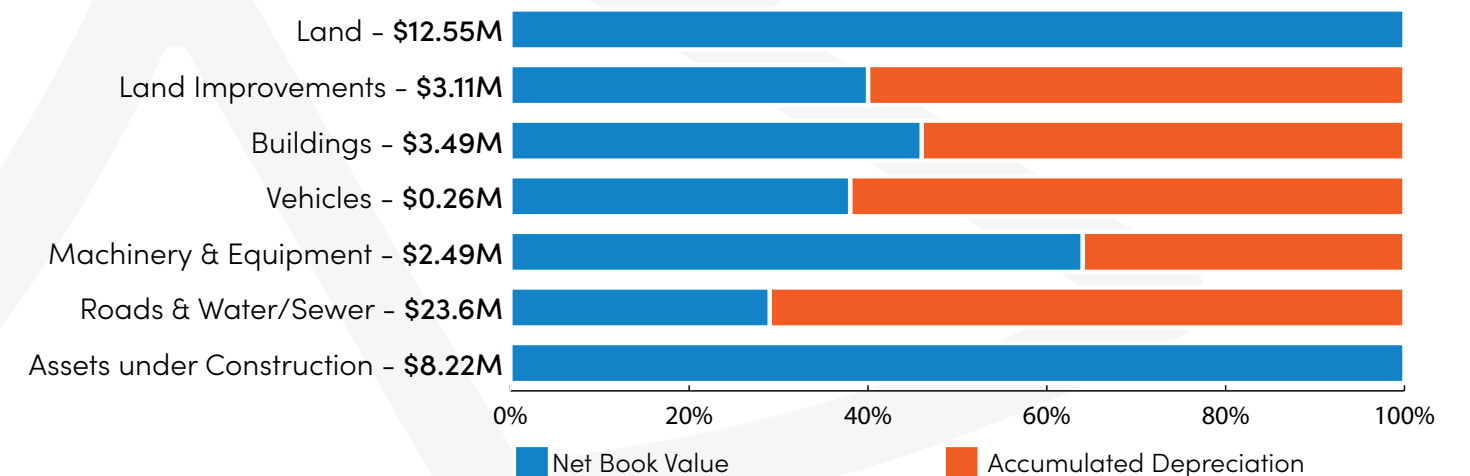
It's important for a municipality to manage and maintain these tangible capital assets properly to ensure they remain in good condition and continue to serve the community's needs for many years. Tangible capital assets represent 79% of the total

assets owned by the Town in 2022. The Town saw an increase of \$6.0 million in capital assets in 2022.

Major capital expenditures in 2022 included \$762.0 thousand toward the Multi-Use Recreation Centre schematic design, \$192.3 thousand towards the Splash Park Renovations, \$181.2 thousand toward Betteridge Road Phase 2 construction and \$43.9 thousand for Motherwell Multi-Use Pathway.

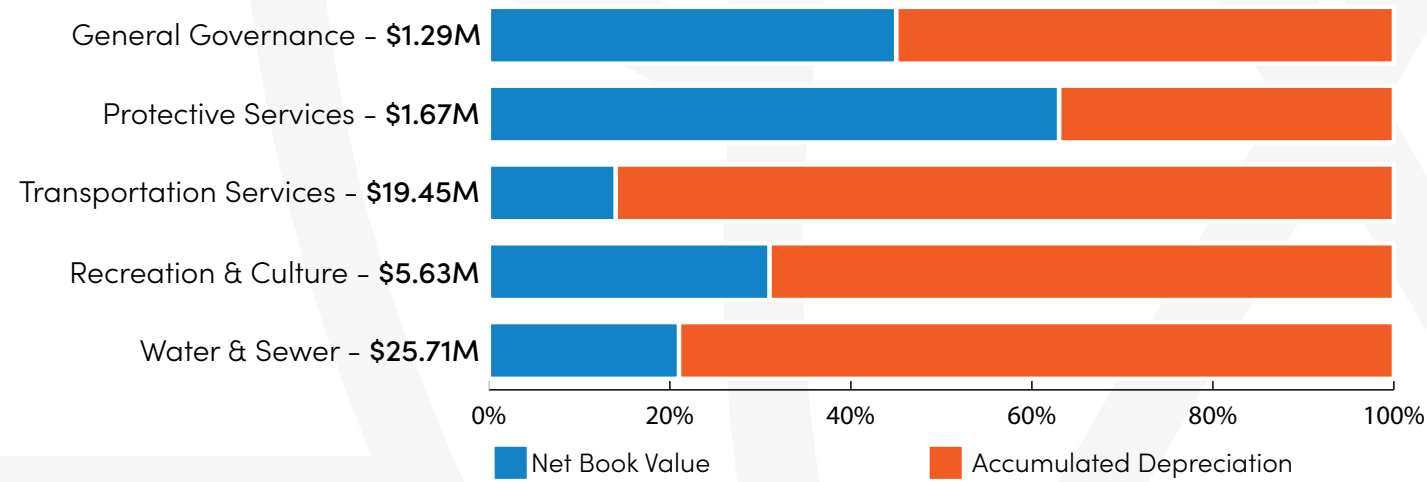
Figures 3.2 and 3.3 show both the historical cost and net book value of the Town's tangible capital assets split by asset type for 2022. Historical cost represents the acquisition value of the asset and the net book value represents the acquisition value minus amortization/depreciation accumulated since the asset was acquired.

Figure 3.2 – 2022 Tangible Capital Assets - Historical Cost \$53.75M and Net Book Value \$42.35M (in Millions)



TANGIBLE CAPITAL ASSETS

Figure 3.3 - 2022 Tangible Capital Assets - Historical Cost \$53.75M and Net Book Value \$42.35M (in Millions)



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

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

Funding sources for Tangible Capital Assets include transfer from taxes, grants, reserves, contributions from other stakeholders, long-term borrowing and debt upfronting for development levies.

Figure 3.4 - Five-Year Summary of Tangible Capital Asset Expenditures

| Project Name | Capital Expenditures | | | | | |
|------------------------------------------|----------------------|---------|-----------|---------|-----------|--------|
| | Total | 2022 | 2021 | 2020 | 2019 | 2018 |
| Benches and Waste Receptacles | 22,632 | - | - | - | 11,008 | 11,624 |
| Betteridge Road Project | 3,312,952 | 181,215 | 1,340,523 | 10,081 | 1,782,133 | - |
| Phase I | 1,788,365 | - | - | 6,232 | 1,782,133 | - |
| Phase II | 1,525,57 | 181,215 | 1,340,523 | 3,849 | - | - |
| Bower West Development Completion | 69,740 | 9,756 | 13,969 | 46,015 | - | - |
| Chuka Ponds | 77,994 | 18,600 | 52,143 | 7,251 | - | - |
| Community Centre | 61,483 | - | 49,279 | - | - | 5,655 |
| Entryway and Accessibility Upgrades | 5,655 | - | - | - | - | 5,655 |
| Equipment Purchases | 6,549 | - | - | - | - | - |
| Generator | 49,279 | - | 49,279 | - | - | - |
| Double K Outdoor Rink | 282,582 | - | - | 100,879 | 174,170 | 7,533 |
| Basketball Hoops | 6,292 | - | - | - | 6,292 | - |
| Park Pavillion | 266,755 | - | - | 100,879 | 158,343 | 7,533 |
| Zamboni | 9,535 | - | - | - | 9,535 | - |

Figure 3.4 - Five-Year Summary of Tangible Capital Asset Expenditures Continued

| Project Name | Capital Expenditures | | | | | |
|-----------------------------------------------|----------------------|---------|---------|---------|---------|--------|
| | Total | 2022 | 2021 | 2020 | 2019 | 2018 |
| Ecole White City School | 3,795 | - | - | - | 3,795 | - |
| Football Field | 3,795 | - | - | - | 3,795 | - |
| Equipment | 394,775 | 34,980 | 141,272 | 119,185 | 84,298 | 15,040 |
| 3-Ton Truck Replacement | 110,046 | - | 110,046 | - | - | - |
| 16 ft. Double Axle Dump Trailer | 14,549 | - | 14,549 | - | - | - |
| 16 ft. Mower (Unit Replacement) | 34,980 | 34,980 | - | - | - | - |
| 72" Rough Cut Mower | 9,406 | - | - | 9,406 | - | - |
| ATV Unit Snowblower | 4,531 | - | 4,531 | - | - | - |
| Foreman Truck (Unit Replacement) | 16,230 | - | - | 16,230 | - | - |
| Hotzy Unit (Unit Replacement) | 16,431 | - | - | - | 16,431 | - |
| K-Connect Hitch and Power Unit | 12,146 | - | 12,146 | - | - | - |
| Mower (Unit Replacement) | 31,054 | - | - | 31,054 | - | - |
| Mower (Unit Replacement) | 29,677 | - | - | - | 29,677 | - |
| P&R Utility Tractor | 9,752 | - | - | - | - | 9,752 |
| RTV Unit (Unit Replacement) | 38,190 | - | - | - | 38,190 | - |
| Snowblower | 8,185 | - | - | 8,185 | - | - |
| Sprayer | 5,288 | - | - | - | - | 5,288 |
| Utility Tractor (Unit Replacement) | 24,929 | - | - | 24,929 | - | - |
| P&R Utility Tractor (Unit Replacement) | 29,381 | - | - | 29,381 | - | - |
| Fernwood Park Tennis/Pickleball Courts | 37,208 | - | - | 8,036 | - | 29,172 |
| Court Upgrades | 29,172 | - | - | - | - | 29,172 |
| Parking Lot | 8,036 | - | - | 8,036 | - | - |
| Fire Department | 175,417 | 55,868 | 30,740 | 88,684 | - | 125 |
| Command Unit | 66,961 | - | 30,740 | 36,221 | - | - |
| Fire Chief Unit | 32,023 | 32,023 | - | - | - | - |
| Training Grounds | 76,433 | 23,845 | - | 52,463 | - | 125 |
| Garden of Eden Drainage | 27,116 | 27,116 | - | - | - | - |
| Lighting | 203,824 | - | 21,965 | 22,730 | 141,740 | 17,389 |
| Pathway Lighting Upgrades | 32,148 | - | - | 22,730 | 9,418 | - |
| BWIII Pathway Lighting Project | 132,322 | - | - | - | 132,322 | - |
| Street Light Program | 39,354 | - | 21,965 | - | - | 17,389 |
| McKenzie Pointe As-Built Completion | 15,690 | - | - | 3,775 | 11,915 | - |
| Multi-Use Recreation Centre | 2,582,701 | 761,975 | 695,702 | 936,896 | 162,977 | 25,152 |
| Stage 0 | 63,761 | - | - | - | 38,609 | 25,152 |
| Stage 1 | 151,730 | - | 1,070 | 38,306 | 112,354 | - |
| Stage 2 | 731,608 | - | 33,141 | 693,919 | 4,549 | - |
| Stage 3 | 945,626 | 761,975 | 183,651 | - | - | - |
| Land | 689,976 | 477,840 | 477,840 | 204,671 | 7,465 | - |
| Pathways | 233,924 | 43,930 | 97,776 | 30,480 | 39,503 | 22,235 |
| Federal Drive Pathway Repairs | 33,277 | - | - | - | 33,277 | - |
| MUPIP - Lott Road East | 97,572 | - | 71,652 | 25,920 | - | - |
| MUPIP - Motherwell Drive | 43,930 | 43,930 | 71,652 | 25,920 | - | - |
| McKenzie Pointe Pathway | 22,235 | - | - | - | - | 22,235 |
| Motherwell Drive Pathway | 12,205 | - | 12,205 | - | - | - |
| Park Pavillion to Outdoor Rink | 4,560 | - | - | 4,560 | - | - |
| Skate Park Trail | 13,919 | - | 13,919 | - | - | - |

TANGIBLE CAPITAL ASSETS

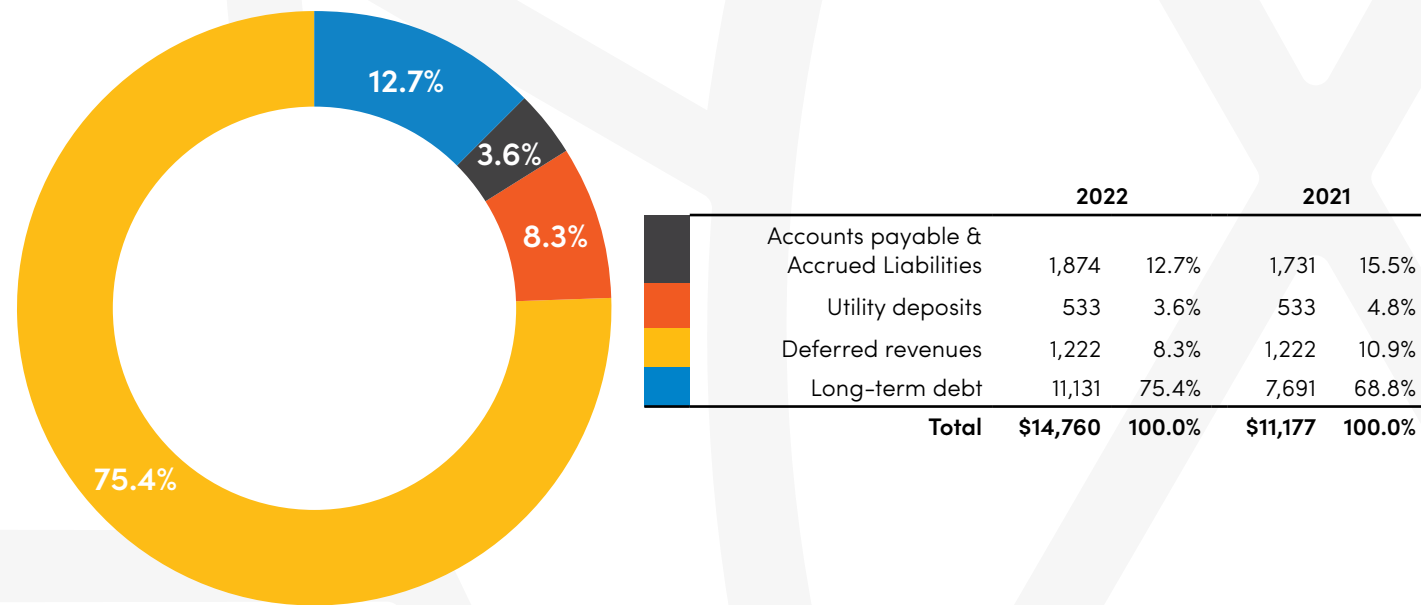
Figure 3.4 - Five-Year Summary of Tangible Capital Asset Expenditures Continued

| Project Name | Capital Expenditures | | | | | |
|----------------------------------------------------|----------------------|------------------|------------------|------------------|------------------|----------------|
| | Total | 2022 | 2021 | 2020 | 2019 | 2018 |
| Pedestrian Cross Walk | 46,061 | 16,527 | 17,798 | 11,736 | - | - |
| Gregory Avenue East | 17,798 | - | 17,798 | - | - | - |
| Motherwell Drive | 16,527 | 16,527 | - | - | - | - |
| White City Drive | 11,736 | - | - | 11,736 | - | - |
| Playstructures | 194,730 | - | - | 29,617 | 83,228 | 81,885 |
| Churchill Park | 83,228 | - | - | - | 83,228 | - |
| Emerald Ridge | 29,617 | - | - | 29,617 | - | - |
| Garden of Eden | 81,885 | - | - | - | - | 81,885 |
| Roads | 236,417 | - | - | 117,592 | 118,825 | - |
| Fernwood Bay & Aspen Place Repairs | 68,459 | - | - | 68,459 | - | - |
| Jade Place Repairs | 71,586 | - | - | - | 71,586 | - |
| Meadow Road Repairs | 49,133 | - | - | 49,133 | - | - |
| White City Drive to Gregory Avenue Repairs | 47,239 | - | - | - | 47,239 | - |
| Serbu Park | 15,102 | - | - | - | 11,450 | 3,652 |
| Backstops | 8,475 | - | - | - | 8,475 | - |
| Bleachers | 2,975 | - | - | - | 2,975 | - |
| Portable Baseball Fencing | 3,652 | - | - | - | - | 3,652 |
| Sewage Pumping Stations | 937,629 | 1,562 | 24,766 | 130,177 | 747,290 | 33,834 |
| SPS 1 Removal & SPS 2 Upgrade | 804,143 | - | - | 23,019 | 747,290 | 33,834 |
| SPS 4 Generator | 36,066 | - | - | 36,066 | - | - |
| SPS 4 Control Panel | 71,092 | - | - | 71,092 | - | - |
| SPS 6 Generator | 12,757 | 1,111 | 11,646 | - | - | - |
| SPS 6 Pump Replacement | 13,572 | 452 | 13,120 | - | - | - |
| Splash Park | 283,654 | 192,271 | 86,414 | - | - | 4,969 |
| Holding Tank | 4,969 | - | - | - | - | 4,969 |
| Splash Park Renovation | 278,685 | 192,271 | 86,414 | - | - | - |
| Town Maintenance Shop Expansion | 737,375 | - | - | - | 49,450 | 687,925 |
| Town Maintenance Storage Compound Expansion | 11,501 | 11,501 | - | - | - | - |
| Town Office | 56,019 | - | 10,595 | 28,148 | 11,397 | 5,879 |
| Council Laptops/Tables | 11,063 | - | - | 11,063 | - | - |
| Fibre Optic Internet Upgrade | 10,595 | - | 10,595 | - | - | - |
| Folding Machine | 3,074 | - | - | - | - | 3,074 |
| Full Server Replacement | 17,085 | - | - | 17,085 | - | - |
| Irrigation and Landscaping | 11,397 | - | - | - | 11,397 | - |
| Software Implementation | 2,805 | - | - | - | - | 2,805 |
| Water Distribution System | 1,004,232 | 12,377 | 42,128 | 24,751 | 912,468 | 12,508 |
| Water Distribution System Upgrades | 100,334 | - | - | - | 100,334 | - |
| Water Meter Reading Device | 12,508 | - | - | - | - | 12,508 |
| Water Meter Replacement Program | 49,618 | 12,377 | 10,568 | 18,519 | 8,154 | - |
| Water Supply Main - WCD - TC | 810,212 | - | - | 6,232 | 803,980 | - |
| Water Treatment Pump Replacement | 31,560 | - | 31,560 | - | - | - |
| Total | 11,019,004 | 1,367,678 | 2,625,070 | 1,716,032 | 4,345,647 | 964,577 |



LIABILITIES (WHAT WE OWE)

Figure 3.5 - Liabilities 2022 (000's)



Liabilities are financial obligations or debts that the Town owes to others. These obligations arise from past or current transactions or events, and the Town is legally obligated to fulfill them in the future.

Liabilities can take various forms for a municipality. One common type is long-term debt, which includes loans or bonds that the municipality has borrowed from banks or investors to fund major projects like infrastructure development. The municipality is responsible for repaying these debts over an extended period of time, typically with interest.

Another type of liability for a municipality is accounts payable. These are short-term obligations that arise when the municipality owes money to vendors, suppliers, or service providers for goods or services received but not yet paid for.

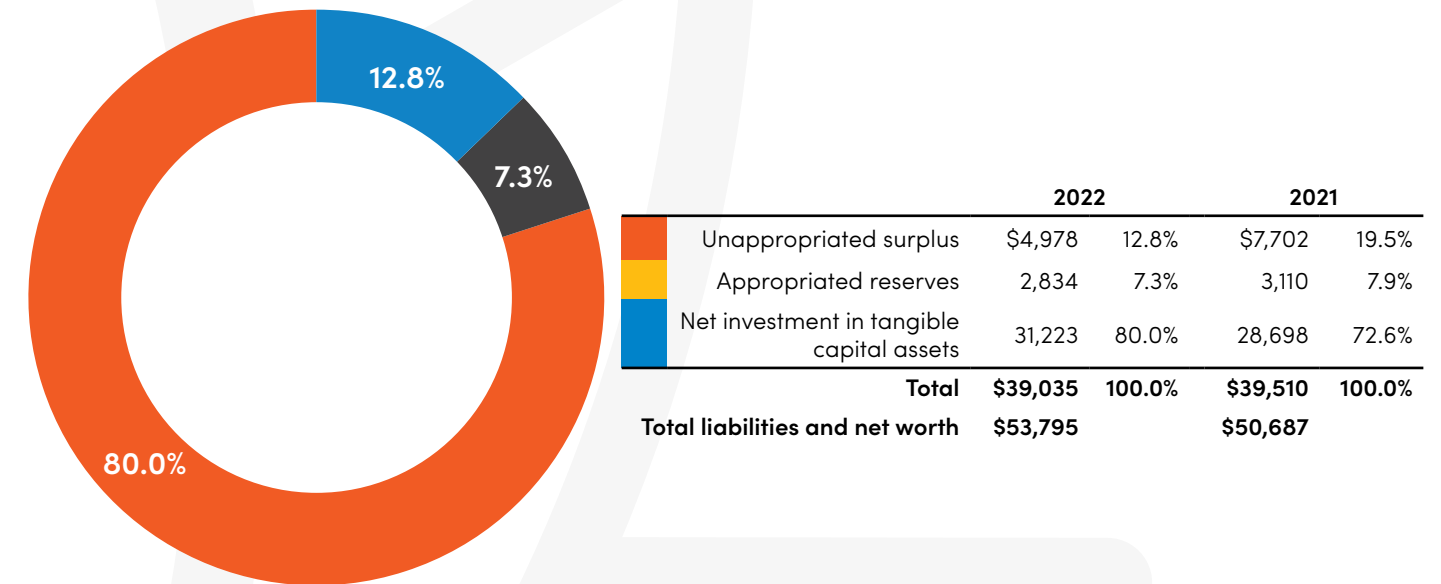
Liabilities can also include pension obligations or employee benefits, such as retirement plans or healthcare costs for current or former municipal employees. These represent future financial commitments that the municipality is obligated to fulfill.

Managing liabilities is important for a municipality to ensure financial stability. It involves budgeting and planning to meet payment obligations, monitoring debt levels, and making timely payments to vendors and employees. By responsibly managing its liabilities, a municipality can maintain its financial health and meet its obligations to stakeholders.

Overall, financial liabilities for the Town increased by a total of \$3.58 million in 2022. The primary reason for the increase in financial liabilities is \$3.80 million new debt obtained in 2022 for the WMA Wastewater Expansion Project. Long term debt increased by \$3.44 million in 2022.

NET WORTH (ASSETS MINUS LIABILITIES)

Figure 3.6 - 2022 Net Worth



Net worth refers to the overall financial value or financial position of the Town. It represents the difference between the Town's total assets and total liabilities.

Think of net worth as a measure of the municipality's financial health or wealth. If the municipality's assets, such as buildings, land, or funds in the bank, are worth more than its liabilities, such as debts or financial obligations, then the net worth is positive. This indicates that the municipality has more assets than liabilities and is in a financially favorable position.

On the other hand, if the municipality's liabilities exceed its assets, the net worth would be negative. This suggests that the municipality owes more than it owns, which may indicate financial challenges or debt burdens.

Net worth is an important indicator for assessing the municipality's financial stability and ability to meet its financial obligations. It provides a snapshot of the municipality's overall financial position and helps stakeholders understand its financial health. By monitoring and managing net worth, the municipality can make informed decisions, maintain fiscal sustainability, and plan for the future.

In 2022, the Town's financial position, also referred to as net worth, decreased by \$475.0 thousand as a result of the Town's operating deficit in 2022.

YEAR END OPERATING BALANCE

Figure 3.7 - 2022 Year End Operating Balance

| Surplus | \$000's |
|-------------------------------------------|----------------|
| Net change in Appropriated Reserves | (276) |
| Net investment in tangible capital assets | 2,525 |
| Change in Unappropriated Surplus | (2,724) |
| Surplus/(deficit) | \$(475) |

Year-end operating balance refers to the amount of money that is left over from the Town's operations at the end of the fiscal year. It represents the excess of revenue earned over the expenses incurred by the Town during that year.

To understand year-end operating surplus, let's consider a simple example. Imagine a municipality collects taxes, fees, and other sources of income throughout the year. At the same time, it incurs expenses to provide services, maintain infrastructure, pay employees, and cover other costs.

If the total revenue collected during the year exceeds the total expenses incurred, the municipality will have a surplus. This surplus is the year-end operating surplus. It shows that the municipality generated more revenue than it spent on its day-to-day operations.

The year-end operating surplus can have different uses. It can be saved for future projects or emergencies, used to pay down debts, invested in infrastructure improvements, or allocated to specific initiatives or programs.

The year-end operating surplus is an important financial metric for the municipality, as it reflects its ability to manage its expenses and generate revenue. It indicates a positive financial outcome and can contribute to the municipality's financial stability and long-term planning.

Figure 3.7 summarizes the allocation of the 2022 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.



REVENUE (WHERE THE MONEY CAME FROM)

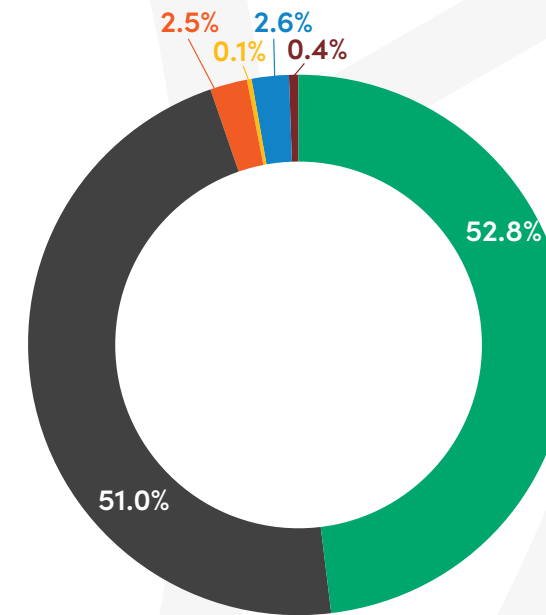
Revenue refers to the money that the Town earns or receives. It is the income generated by the Town from various sources, which is used to fund its operations and provide services to the community. Revenue for a municipality can come from different channels. The most common source is property taxes. The municipality collects these taxes from property owners within its jurisdiction. Other sources of revenue can include fees for services provided by the municipality, such as permits, licenses, or fines. Grants from higher levels of government or donations from individuals or organizations can also contribute to the municipality's revenue.

The revenue generated by the municipality is essential for financing its activities and fulfilling its responsibilities. It is used to fund services like infrastructure maintenance, public safety, parks and recreation, and other programs that benefit the community.

Monitoring and managing revenue is crucial for the municipality to ensure it has adequate resources to meet its financial obligations and provide essential services to its residents. By effectively managing revenue, the municipality can maintain its financial stability and address the needs of the community.

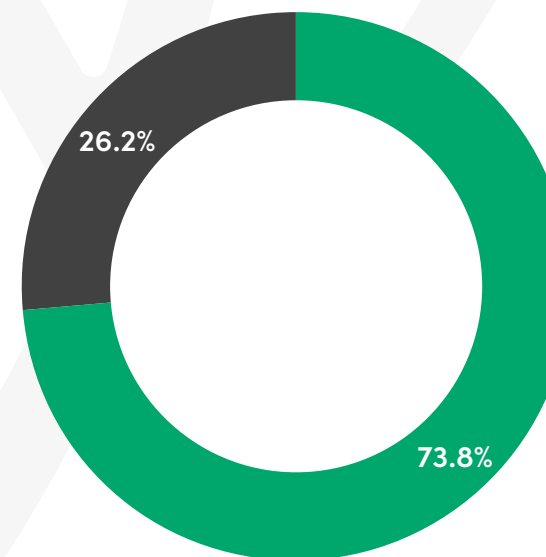
Property tax and other unconditional revenue is the Town's largest source of income, accounting for 53% of total revenues, or \$3.87 million, in 2022. Approximately 51%, or nearly \$3.74 million, of the Town's revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals. Capital grants decreased by \$1.49 million due to the change of accounting treatment made by the auditor for Canada Community Building Fund and the development levy.

Figure 3.8 - 2022 Total Revenue (000's)



| | 2022 | | 2021 | |
|---------------------------------------|----------------|---------------|----------------|---------------|
| Taxes and Other Unconditional Revenue | \$3,872 | 52.8% | \$3,583 | 46.2% |
| Fees and user charges | 3,738 | 51.0% | 2,798 | 36.0% |
| Grants - Conditional | 183 | 2.5% | 74 | 1.0% |
| Tangible Capital Assets Sales - Gain | 6 | 0.1% | 31 | 0.4% |
| Investment Income and Commissions | 193 | 2.6% | 466 | 6.0% |
| Other Revenues | 32 | 0.4% | 4 | 0.1% |
| Total | \$7,336 | 100.0% | \$7,762 | 100.0% |

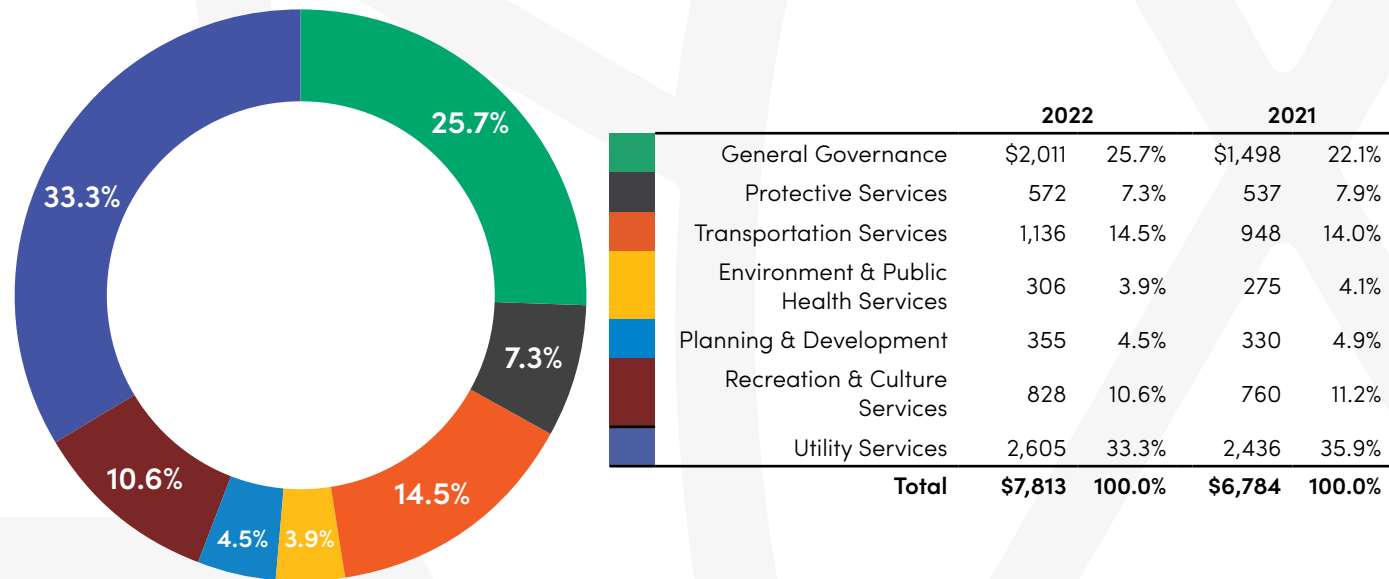
Figure 3.9 - Utility Revenue (000's)



| | \$000'S | % |
|-----------------------------------------------|---------|-------|
| Fees and Charges | \$2,353 | 73.8% |
| Development levies recognized for UT projects | 835 | 26.2% |

EXPENSES (WHAT THE MONEY WAS USED FOR)

Figure 3.10 – Expenses (000's)



Expenses refer to the money that the Town spends or uses to cover its costs and provide services to the community. Expenses are the various payments and expenditures that the Town incurs to carry out its day-to-day operations and fulfill its obligations.

Municipalities have various expenses to manage. These can include costs for maintaining and operating infrastructure, such as roads, bridges, and public buildings. Expenses may also cover personnel costs, including salaries and benefits for municipal employees, such as police officers, firefighters, and administrative staff.

Additionally, expenses can involve purchasing supplies, equipment, and services needed for municipal operations. For example, expenses may include buying office supplies, vehicles, or contracting services for waste management or utility maintenance.

The municipality also incurs expenses related to providing services and programs to the community, such as events, programs, transportation, and recreational facilities.

Managing expenses is important for the municipality to ensure that its spending is within its budgetary limits and aligns with its priorities.

By carefully managing expenses, the municipality can use its resources efficiently, maintain financial stability, and continue to provide necessary services to its residents.

A significant portion of the Town's expenditures are in utility services. The Town spent 33%, or \$2.61 million, of total expenses in 2022 on treated water purchases from SaskWater and long-term debt interest expenses related to utility projects.

The Town's highest cost centre is the Utility Service. Utility services include the purchase of treated water from the White City Water Treatment Plant, owned by SaskWater, and the water and sewer distribution systems, owned by the Town.

Expenses associated with the utility service correspond with providing safe drinking water to residents, updating and maintaining our water distribution system and improving sewer pumping capacity. The Town's Utility Service is transitioning to a full-cost recovery basis, meaning the utility is self-sufficient and does not rely on resident tax dollars to operate.

67% of the Town's expenditures is broken down into seven categories:

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

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

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

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

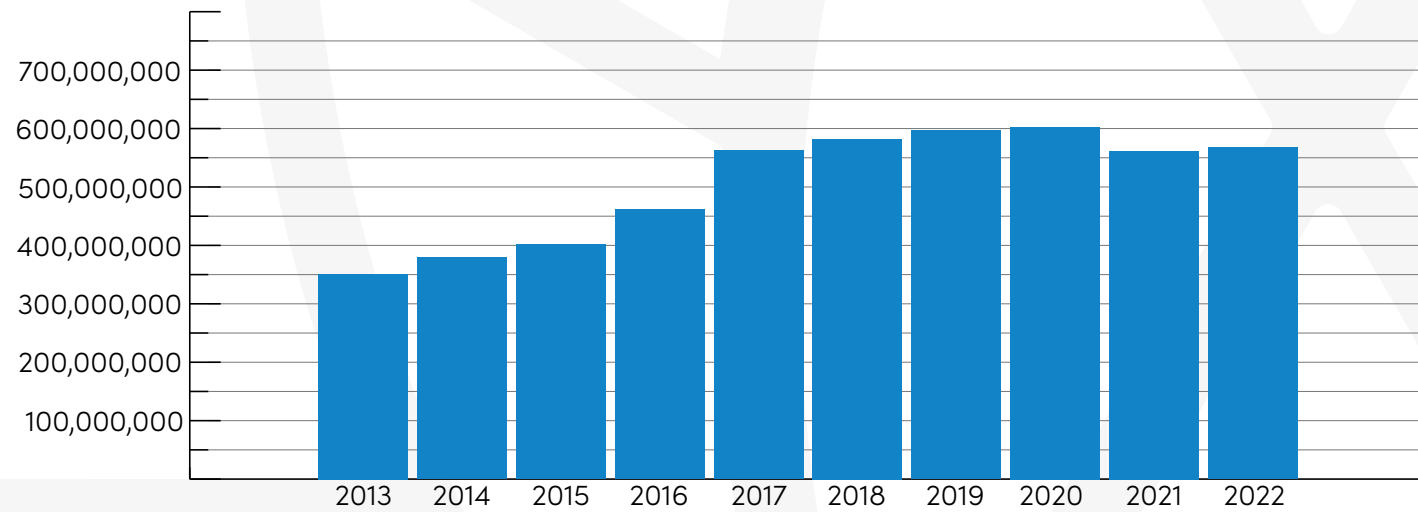
Protective Services – Protective contracts for policing and bylaw enforcement with the RCMP and Commissionaires.

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

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

10-YEAR TREND TOTAL TAXABLE ASSESSMENT

Figure 3.11 - Total Taxable Assessment



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

White City's assessment base over the last ten years has increased as a result of growth in the Town. A growing assessment base means stability in property tax rates for residents and the ability to improve services and amenities at an affordable cost to residents.

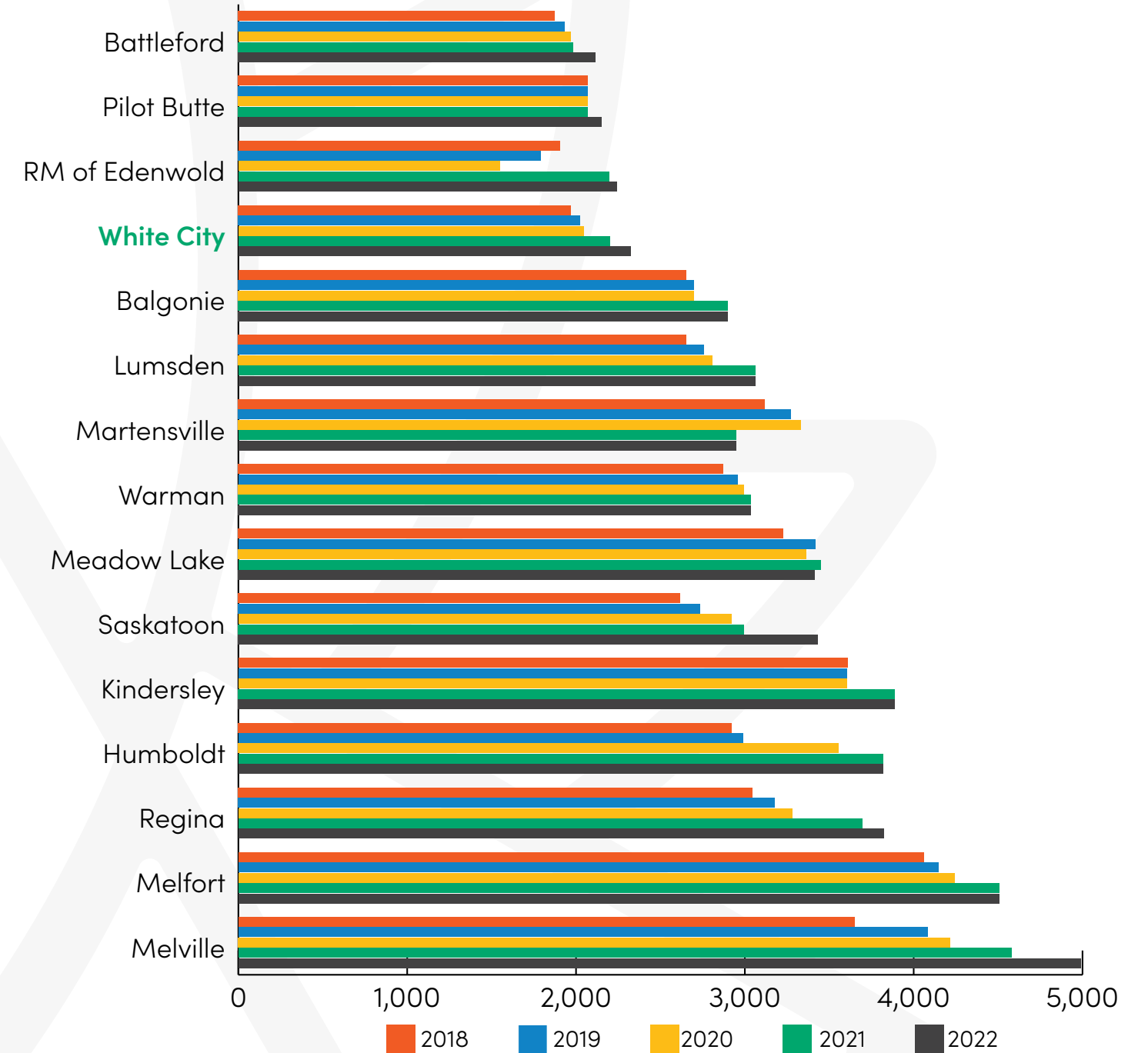
Growth is essential for communities that wish to expand amenities for residents, without growing the assessment base services could remain stagnant or require larger increases in property taxes to current residents.

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

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

As can be seen in Figure 3.12, the Town has one of the lowest average municipal taxes for the residential property class as compared to other towns and cities in the province.

Figure 3.12 - Average Municipal Tax Comparison - Residential



5-YEAR TREND REVENUES AND EXPENSES

Figure 3.13 - 5-Year Revenues and Expenses (000's)

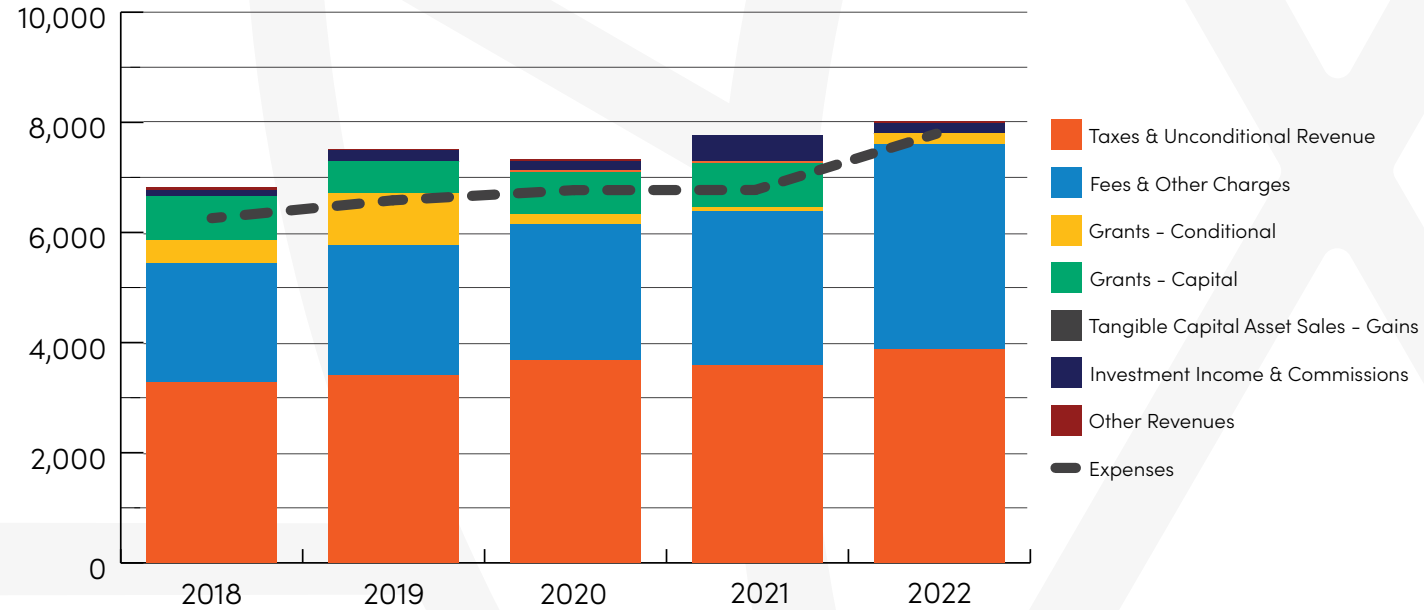


Figure 3.14 - Consolidated Revenues by Source (000's)

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Taxes and Other Unconditional Revenue | 3,274 | 3,409 | 3,680 | 3,583 | 3,872 |
| Fees and Other Charges | 2,165 | 2,351 | 2,470 | 2,798 | 3,738 |
| Grants - Conditional | 427 | 960 | 178 | 74 | 183 |
| Grants - Capital | 786 | 568 | 776 | 806 | (688) |
| Tangible Capital Asset Sales - Gain | 10 | (51) | 36 | 31 | 6 |
| Land Sales - Gain | - | - | - | - | - |
| Investment Income and Commissions | 109 | 203 | 149 | 466 | 193 |
| Other Revenues | 44 | 31 | 40 | 4 | 32 |
| Expenses | 6,268 | 6,595 | 6,781 | 6,784 | 7,813 |

Revenue fluctuations throughout the 5-year period due to water and sewer revenues increases as growth occurs in the Town and to coincide with precipitation levels and water required for irrigation during the year. Fees and charges increased due to the change of accounting treatment for the development levy made by our auditor. The capital grants decreased due to the auditor's change of accounting treatment for the Canada Community Building Fund.

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

WATERWORKS FINANCIAL OVERVIEW

The following is a financial overview of the 2022 waterworks, as required under The Municipalities Regulations:

Total waterworks revenues (as reported in the financial statements): **\$3,188,109**

Total waterworks expenditures (as reported in the financial statements): **\$2,605,261**

Total debt payments on waterworks infrastructure loans: **\$359,634**

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

$$\frac{3,188,109}{2,605,261 + 359,634} = 1.08$$

Reserves balance available for waterworks capital infrastructure: **\$1,341,287**

The financial overview details have been extracted from the 2022 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to <https://whitecity.ca/p/budget> for a copy of our full 2023 Budget document.



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

| | 2022 | 2021 |
|--------------------------------------|--------------------|-------------------|
| FINANCIAL ASSETS | | |
| Cash & Investments | 694,809 | 17,416 |
| Taxes Receivable - Municipal | 142,200 | 121,119 |
| Other Accounts Receivable | 7,227,364 | 511,978 |
| Land for Resale | - | - |
| Long Term Financial Assets | 3,101,176 | 13,104,212 |
| Debt Charges Recoverable | - | - |
| Total Financial Assets | 11,165,549 | 13,754,725 |
| LIABILITIES | | |
| Bank Indebtedness | - | 474,347 |
| Accounts Payable | 1,731,344 | 569,767 |
| Accrued Liabilities Payable | 142,281 | 151,964 |
| Deposits | 532,989 | 621,760 |
| Deferred Revenue | 1,222,089 | 1,177,898 |
| Accrued Landfill Costs | - | - |
| Liability for Contaminated Sites | - | - |
| Other Liabilities | - | - |
| Long-Term Debt | 11,131,482 | 7,691,116 |
| Lease Obligations | - | - |
| Total Liabilities | 14,760,185 | 10,686,852 |
| NET FINANCIAL ASSETS (DEBT) | (3,594,636) | 3,067,873 |
| NON-FINANCIAL ASSETS | | |
| Tangible Capital Assets | 42,354,783 | 36,389,017 |
| Prepayments and Deferred Charges | 274,537 | 52,486 |
| Stock and Supplies | 53 | 53 |
| Other | - | - |
| Total Non-Financial Assets | 42,629,373 | 36,441,556 |
| ACCUMULATED SURPLUS (DEFICIT) | 39,034,737 | 39,509,429 |

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

TOWN OF WHITE CITY
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
AS AT DECEMBER 31, 2022

| | 2022 (Budget) | 2022 | 2021 |
|---------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| REVENUES | | | |
| Taxes and Other Unconditional Revenue | 3,811,945 | 3,872,482 | 3,582,595 |
| Fees and Charges | 4,100,421 | 3,738,311 | 2,798,149 |
| Conditional Grants | 79,848 | 182,981 | 73,720 |
| Tangible Capital Asset Sales - Gain | 23,165 | 6,430 | 30,873 |
| Land Sales - Gain | 120,000 | - | - |
| Investment Income and Commissions | 101,300 | 192,734 | 466,175 |
| Other Revenues | 4,740 | 32,432 | 4,492 |
| Total Revenues | 8,421,419 | 8,025,370 | 6,956,004 |
| EXPENSES | | | |
| General Government Services | 1,931,215 | 2,010,886 | 1,498,472 |
| Protective Services | 620,211 | 571,499 | 536,700 |
| Transportation Services | 1,229,519 | 1,135,787 | 947,504 |
| Environmental & Public Health Services | 296,807 | 305,538 | 274,764 |
| Planning & Development Services | 377,944 | 354,660 | 329,826 |
| Recreation & Cultural Services | 969,184 | 828,425 | 760,230 |
| Utility Services | 2,761,291 | 2,605,261 | 2,436,063 |
| Total Expenses | 8,186,171 | 7,812,056 | 6,783,559 |
| Surplus (Deficit) of Revenues over Expenses before other Capital Contributions | 55,248 | 213,314 | 172,445 |
| Provincial/Federal Capital Grants and Contributions | 466,173 | (688,006) | 805,579 |
| Surplus (Deficit) of Revenues over Expenses | 521,421 | (474,692) | 978,024 |
| Accumulated Surplus (Deficit), Beginning of Year | 39,509,429 | 39,509,429 | 38,531,405 |
| Accumulated Surplus (Deficit), End of Year | 40,030,850 | 39,034,737 | 39,509,429 |

AUDITED FINANCIAL STATEMENTS

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Management's Responsibility

To the Ratepayers of the Town of White City:

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

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

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

Prairie Strong, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and Management to discuss their audit findings.



Mayor



Administrator

INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Council
Town of White City

Opinion

We have audited the financial statements of the Town of White City (the Municipality) which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town of White City as at December 31, 2022, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

The prior year financial statements were audited by another firm:

Prairie Strategic

PAUL SIE STRONG
Chartered Professional Accountants

Weyburn, Saskatchewan
May 29, 2023

Town of White City
Statement of Financial Position
As at December 31, 2022

| | 2022 | Statement 1 2021 |
|------------------------------------------|-------------------|---------------------|
| FINANCIAL ASSETS | | |
| Cash and Temporary Investments (Note 7) | 691,809 | 17,416 |
| Taxes Receivable - Municipal (Note 3) | 11,767 | 121,119 |
| Other Accounts Receivable (Note 4) | 7,127,364 | 511,978 |
| Assets Held for Sale | - | - |
| Long-Term Investments (Note 5) | 3,100,175 | 13,164,212 |
| Debt Charges Recoverable | - | - |
| Other (Specify) | - | - |
| Total Financial Assets | 11,168,549 | 13,754,725 |
| LIABILITIES | | |
| Bank Indebtedness (Note 6) | - | 474,547 |
| Accounts Payable | 1,731,411 | 589,767 |
| Accrued Liabilities Payable | 142,281 | 151,964 |
| Deposits | 532,989 | 621,760 |
| Deferred Revenue (Note 7) | 1,222,089 | 1,177,898 |
| Accrued Landfill Costs | - | - |
| Liability for Contaminated Sites | - | - |
| Other Liabilities | - | - |
| Long-Term Debt (Note 8) | 1,137,482 | 7,691,116 |
| Lease Obligations | - | - |
| Total Liabilities | 4,766,183 | 11,686,832 |
| NET FINANCIAL ASSETS (DEBT) | 6,402,366 | 2,067,893 |
| NON-FINANCIAL ASSETS | | |
| Long-Term Capital Assets (Schedule 6, 7) | 42,284,783 | 36,489,017 |
| Prepayments and Deferred Charges | 274,537 | 57,484 |
| Stock and Supplies | 53 | 53 |
| Other | - | - |
| Total Non-Financial Assets | 42,629,373 | 36,421,554 |
| ACCUMULATED SURPLUS (Schedule 8) | 39,034,737 | 39,509,429 |

Town of White City
Statement of Operations
As at December 31, 2022

| | 2022 Budget | 2022 | Statement 2 2021 |
|---------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|
| REVENUES | | | |
| Levies and Other Financial Revenues (Schedule 1) | 7,811,945 | 7,872,482 | 8,587,545 |
| Fees and Charges (Schedule 4, 5) | 4,790,421 | 5,738,711 | 2,798,179 |
| Conditional Grants (Schedule 4, 5) | 79,648 | 78,081 | 71,720 |
| Transferable Capital Asset Sales - Grants (Schedule 4, 5) | 23,769 | 6,436 | 30,873 |
| Land Sales - Grants (Schedule 4, 5) | 120,000 | - | - |
| Investment Income and Dividends (Schedule 4, 5) | 1,075,891 | 192,775 | 468,175 |
| Restructurings (Schedule 4, 5) | - | - | - |
| Other Revenues (Schedule 4, 5) | 4,749 | 32,432 | 4,497 |
| Total Revenues | 8,241,419 | 8,025,370 | 6,956,004 |
| EXPENSES | | | |
| General Government Services (Schedule 3) | 1,931,715 | 2,010,886 | 1,498,477 |
| Personnel Services (Schedule 3) | 670,711 | 573,494 | 536,700 |
| Transportation Services (Schedule 3) | 1,229,519 | 1,135,787 | 917,501 |
| Environmental and Public Health Services (Schedule 3) | 296,847 | 328,545 | 271,764 |
| Planning and Development Services (Schedule 3) | 377,954 | 351,604 | 329,829 |
| Recreation and Cultural Services (Schedule 3) | 969,181 | 828,475 | 760,271 |
| Utility Services (Schedule 3) | 2,761,397 | 2,675,261 | 2,456,083 |
| Restructurings (Schedule 3) | - | - | - |
| Total Expenses | 8,186,171 | 7,812,050 | 6,783,559 |
| Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions | 55,248 | 213,314 | 172,445 |
| Provincial Federal Capital Grants and Contributions (Schedule 1, 5) | 466,173 | 1,881,661 | 505,579 |
| Surplus (Deficit) of Revenues over Expenses | 521,421 | 1,474,692 | 978,021 |
| Accumulated Surplus, Beginning of Year | 39,509,579 | 39,209,429 | 38,531,405 |
| Accumulated Surplus, End of Year | 40,030,950 | 39,684,121 | 39,509,429 |

Town of White City
Statement of Change in Net Financial Assets (Debt)
As at December 31, 2022

| | 2022 Budget | 2022 | Statement 3 2021 |
|-------------------------------------------------------------------------------|------------------|---------------------|---------------------|
| Surplus (Deficit) of Revenues over Expenses | | | |
| | 521,421 | 1,474,692 | 978,021 |
| Surplus (Deficit) of capital expenses over expenditures | | | |
| Acquisition of tangible capital assets | (758,970) | (9,906,715) | 2,054,800 |
| Amortization of tangible capital assets | 1,092,967 | 970,929 | 874,666 |
| Provision for disposal of tangible capital assets | 15,000 | 16,430 | 57,424 |
| Loss (Gain) on the disposal of tangible capital assets | - | 16,430 | (15,187) |
| Transfer of Assets Liabilities in Restructuring Transactions | - | - | - |
| Surplus (Deficit) of capital expenses over expenditures | 368,967 | (5,965,766) | (1,409,979) |
| Surplus (Deficit) of expenses of other non-financial over expenditures | | | |
| Acquisition of supplies inventories | - | - | - |
| Acquisition of prepaid expense | - | (222,051) | (25,935) |
| Consumption of supplies inventory | - | - | - |
| Loss of prepaid expense | - | - | 167 |
| Surplus (Deficit) of expenses of other non-financial over expenditures | - | (222,051) | (25,935) |
| Increase/Decrease in Net Financial Assets | 890,388 | (16,667,509) | (1,446,890) |
| Net Financial Assets - Beginning of Year | 3,661,873 | 3,067,873 | 3,211,763 |
| Net Financial Assets (Debt) - End of Year | 3,958,261 | 13,594,636 | 3,067,873 |

Town of White City
Statement of Cash Flow
As at December 31, 2022

| | 2022 | 2021 |
|-----------------------------------------------------------------|--------------------|---------------------|
| Cash provided by (used for) the following activities: | | |
| Operating: | | |
| Surplus (Deficit) of Revenues over Expenses | (174,692) | 978,021 |
| Amortization | 530,949 | 502,669 |
| Loss (Gain) on disposal of tangible capital assets | (8,430) | (15,183) |
| | 418,827 | 1,876,507 |
| Change in assets/liabilities: | | |
| Cashes Receivable - Municipal | 121,081 | 7,855 |
| Other Receivables | (5,715,369) | 4,995 |
| Assets Held for Sale | - | - |
| Other Financial Assets | - | - |
| Accounts and Accrued Liabilities Payable | 1,151,894 | 57,151 |
| Deposits | (88,771) | (5,294) |
| Deferred Revenue | 11,19 | (298,150) |
| Accrued For DEH Costs | - | - |
| Liability for Certain Int'l Sales | - | - |
| Other Liabilities | - | - |
| Stock and Supplies | - | 187 |
| Prepayments and Deferred Charges | (272,051) | (76,102) |
| Other (Specials) | - | - |
| Cash provided by operating transactions | (5,401,377) | 1,497,220 |
| Capital: | | |
| Cash used to acquire tangible capital assets | (6,815,713) | (2,034,889) |
| Proceeds on sale of tangible capital assets | 16,430 | 57,121 |
| Cash applied to capital transactions | (6,800,285) | (1,977,454) |
| Investing: | | |
| Proceeds on disposal of investments | 10,103,036 | - |
| Acquisition of Investment | - | (1,737,528) |
| Cash provided by (applied to) investing transactions | 10,103,036 | (4,737,528) |
| Financing: | | |
| Debt charges recovered | - | - |
| Proceeds from debt issuances | 5,800,000 | - |
| Debt repayment | (179,634) | (684,739) |
| Other Financing | - | - |
| Cash provided by (applied to) financing transactions | 5,620,366 | (684,739) |
| Change in Cash and Temporary Investments during the year | 1,151,710 | (15,902,467) |
| Cash and Temporary Investments - Beginning of Year | (126,911) | 5,418,936 |
| Cash and Temporary Investments - End of Year | 694,809 | (156,931) |

Town of White City
Notes to the Financial Statements
As at December 31, 2022

1. Significant Accounting Policies

The financial statements of the Municipality are prepared by Management in accordance with Canadian public sector accounting standards (PSAS) as prescribed by the Council of Canadian Accountants (CCA) and the Canadian Society of Accountants (CSA) and are prepared by the Municipality as follows:

Basis of Accounting: The financial statements are prepared using the accrual basis of accounting. The normal basis of accounting. The accrual basis of accounting is used to record the economic substance of transactions and events, regardless of whether they are a normal and recurring event, or not, and regardless of the timing of payment of cash or the receipt of cash or the obligation of cash.

- a) **Reporting Entity:** The financial statements of the Municipality are prepared for the flow of resources of the Municipality. The entity is composed of all of the organizations that are owned or controlled by the Municipality and therefore, account for the financial statements of the Municipality. There are no entities included in these financial statements.
- b) **Partnerships:** A partnership prepared as a contract of an agreement between the municipality and one or more persons inside the reporting entity. The partners have significant, clearly defined, and measurable financial investment in the partnership. Since control or decision-making and liability are shared equally among the partners, the significant risks and benefits associated with the operations of the partnership are shared equally among the partners.
- c) **Collection of Funds for Other Authorities:** Collected on behalf of the Municipality for these authorities are collected on behalf of the municipality and will be recorded as receivable.
- d) **Government Transfers:** Government transfers are recorded as revenue when the government transfers the result of a transaction that is not expected to be repaid in the future. Government transfers are recorded as revenue when they are recognized as revenue in the period of the local government to the transferor or providing to the transferee, as applicable.
- e) **Financial Instruments:** Financial instruments are any contracts that give rise to financial assets or liabilities of the reporting entity or equity instrument issued or sold by a reporting entity. A contract is a liability or financial instrument if it is a contract that is not a contract to receive or deliver a commodity, such as a commodity contract. The Municipality recognizes a financial instrument when it is a contract that is not a contract to receive or deliver a commodity, such as a commodity contract. The Municipality recognizes a financial instrument when it is a contract that is not a contract to receive or deliver a commodity, such as a commodity contract.
- f) **Net Financial Assets:** Net financial assets are the difference between the total amount of financial assets and liabilities outstanding at the end of the reporting period. Financial assets are those assets that are not classified as cash and cash equivalents, receivables, and accounts receivable.
- g) **Non-financial Assets:** Non-financial assets are those assets that are not classified as cash and cash equivalents, receivables, and accounts receivable. Non-financial assets are those assets that are not classified as cash and cash equivalents, receivables, and accounts receivable.
- h) **Appropriated Reserves:** Reserves are funds held at the discretion of the Council for a specific purpose, such as for the payment of debt service, and are not available for general use.
- i) **Property Tax Revenue:** Property tax revenue is recognized when the tax is levied on the property. Property tax revenue is recognized when the tax is levied on the property. Property tax revenue is recognized when the tax is levied on the property.
- j) **Investments:** Investments are those assets that are not classified as cash and cash equivalents, receivables, and accounts receivable. Investments are those assets that are not classified as cash and cash equivalents, receivables, and accounts receivable.

Town of White City
Notes to the Financial Statements
As at December 31, 2022

o Inventories: Inventories of materials and supplies expected to be used by the Municipality are valued at the lower of cost or replacement cost. Inventories of land and material are valued at the lower of cost or fair value less costs to sell, determined by the agent, as stated below. Net realizable value is the estimated selling price in the ordinary course of business.

oo Tangible Capital Assets: All tangible capital assets, capital assets of financial institutions and equipment the value of which is stated at the historical cost. Interest costs for land (20%) and assets that were acquired before development prior to 2009 were obtained via a letter of confirmation or using current fair market values derived from a letter of confirmation from back to the point of acquisition. Depreciable tangible capital assets received are recorded at their fair market value at the date of confirmation. The tangible capital assets that are recognized at a market value are valued based on historical cost of the asset. Tangible capital assets less carry-over value are amortized over the asset's useful life using the straight-line method of amortization. The Municipality's tangible capital assets and useful lives are estimated as follows:

| <u>Asset</u> | <u>Useful Life</u> |
|------------------------------|--------------------|
| General Assets | |
| Land | Indefinite |
| Land Improvements | 10 to 40 Yrs |
| Buildings | 25 to 40 Yrs |
| Vehicles & Equipment | |
| Vehicles | 5 to 11 Yrs |
| Machinery and Equipment | 5 to 20 Yrs |
| Leased Capital Assets | 1 year term |
| Infrastructure Assets | |
| Water & Sewer | 30 to 100 Yrs |
| Road Network Assets | 20 to 30 Yrs |

Government contributions: Government contribution to the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

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

Capitalization of Interest: The Municipality does not capitalize interest on land with a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statements as the leased asset is operating lease. Any lease that transfers substantially all of benefits and risks associated with the leased asset is classified as a capital lease and recorded as tangible capital assets. All lease payments of a capital lease, an asset, an impairment expense are recorded at the amount equal to the lessor of the present value of the remaining lease payments (including a residual amount) or the fair value of the leased asset. Assets on a capital lease are amortized using a straight-line basis over their estimated useful lives, unless the lease term is shorter than the useful life and meeting the lease commencement criteria is classified as a operating lease and their payments are expensed as incurred.

oo Landfill Liabilities: The Municipality does not maintain a liability for landfill.

oo Trust Funds: Landfill trust funds are not subject to the same accounting standards as the financial statements as they are not controlled by the Municipality. Information on trust funds is disclosed in Note 11.

oo Employee Benefit Plans: Contributions to the Municipality's defined benefit plan are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are funded by the contributions.

oo Liability for Contaminated Sites: Contaminated sites are subject to government regulations and standards that require the owner of the site to clean up or remediate the site. The liability is recognized when the owner of the site is notified of the contamination and the liability is probable and the amount can be reasonably estimated.

- o the owner of the site is notified of the contamination and the liability is probable and the amount can be reasonably estimated.
- o the owner of the site is notified of the contamination and the liability is probable and the amount can be reasonably estimated.
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Town of White City
Notes to the Financial Statements
As at December 31, 2022

o Measurement Uncertainty: The preparation of financial statements in conformity with Canadian public accounting standards requires the use of estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses including the profit. Accounting estimates are based on the best available information, including the appropriate allowance for credit risk, as well as provided where not clearly necessary.

o the measurement of materials and supplies are based on estimates of volume and quality.
o the Operating Assets costs of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and are adjusted to reflect changes in facts and circumstances in the periods in which they become known.

oo Basis of Segmentation/Segment Report: Municipal services have been segmented by program activities that have similar service objectives and functions. Revenues that are directly related to the cost of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments of the town are as follows:

- General Government:** Provides for the administration of the Municipality.
- Protective Services:** Includes all expenses for Police and Fire protection.
- Transportation Services:** Is responsible for the delivery of public works services related to the development and maintenance of the highway system and street lighting.
- Environmental and Public Health:** Provides waste disposal, environmental services and public health services to the public party.
- Planning and Development:** Provides for the coordinated development and sustainability.
- Recreation and Culture:** Provides for community services through the provision of recreation and leisure services.
- Utility Services:** Provides for delivery of water, collecting and treatment of wastewater, solid waste collection and disposal of solid waste.

oo Budget Information: Budget information is presented on a basis consistent with the used for financial results. The budget was approved by Council on February 7, 2022.

oo Future Accounting Standards effective on or after April 1, 2022:
1) **PS 1201 Financial Statement Presentation**, effective PS 1201 will amend general accounting principles and standards of presentation and disclosures in government financial statements. Effective in the period PS 1150 and PS 2601 are adopted.
2) **PS 2601 Foreign Currency Translation**, replaces PS 2601 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

3) **PS 3043 Portfolio Investments**, replaces PS 3043 with revised guidance on accounting for the presentation and disclosure of portfolio investments. Effective in the period PS 1150, PS 2601 and PS 1201 are adopted.

oo Future Accounting Standards effective on or after April 1, 2022 (continued):
4) **PS 3450 Financial Instruments**, a new standard establishing guidance on the presentation and disclosure of financial instruments, including derivatives.

5) **PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of liability for a current or future obligation to retire an asset, including the recognition and disclosure of post-closing obligations, a modification of the standard, existing Solid Waste Landfill Liabilities and Post-Closure Liability section PS 3722 will be withdrawn.

Future Accounting Standards effective on or after April 1, 2023:
1) **PS 3400 Revenue**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.
The effect of the impact on the adoption of these future standards is not known at this time.

oo Other (Non-Government Transfer) Contributions: The estimated total contributions received as a result of the general or specific tax levies are reported to the municipality of the municipality. The reasonable estimate of collection is based on the actual, historically verified contribution amounts. In which the contribution to the planned contributions with respect to the revenues. The reasonable estimate of contributions received will be reported for the purpose of financial reporting. The contribution is reported to the municipality as a liability when the contribution is received.

Town of White City
Notes to the Financial Statements
As at December 31, 2022

10. **Assets Held for Sale:** the municipality is committed to sell the asset, the asset is in a condition to be sold, the asset publicly available for sale, there is an active market for the asset, there is a plan to sell the asset and the municipality is not expected to be completed within one year of the financial statement date.

| 2. Cash and Temporary Investments | | 2022 | 2021 |
|---------------------------------------------|--|----------------|---------------|
| Cash | | 694,809 | 17,416 |
| Temporary Investments | | - | - |
| Total Cash and Temporary Investments | | 694,809 | 17,416 |

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

| 3. Taxes Receivable - Municipal | | 2022 | 2021 |
|----------------------------------------------------------------------|--|----------------|----------------|
| Municipal - Current | | 84,088 | 101,975 |
| - Arrears | | 58,112 | 19,144 |
| | | 142,200 | 121,119 |
| - Less Allowance for Uncollectibles | | - | - |
| Total Municipal Taxes Receivable | | 142,200 | 121,119 |
| School - Current | | 162,469 | 179,883 |
| - Arrears | | 11,744 | 10,217 |
| Total School Taxes Receivable | | 174,213 | 190,100 |
| Other | | - | - |
| Total Taxes Receivable | | 316,413 | 311,219 |
| Medical taxes receivable to be collected on behalf of municipalities | | 57,213 | 18,566 |
| Total Taxes Receivable - Municipal | | 373,626 | 329,785 |

| 4. Other Accounts Receivable | | 2022 | 2021 |
|--------------------------------------|--|------------------|----------------|
| Federal government | | 2,050,273 | 131,184 |
| Provincial government | | 2,050,373 | - |
| Contractor fees | | 3,289,505 | - |
| Utility | | 273,341 | 218,824 |
| Trade | | 618,704 | 284,177 |
| Total Other Accounts Receivable | | 8,282,196 | 634,185 |
| Less Allowance for Unpaid Fees | | (7,295) | (7,287) |
| Net Other Accounts Receivable | | 8,274,901 | 626,898 |

| 5. Long-Term Investments | | 2022 | 2021 |
|-------------------------------------------------------------------------------|--|-------------------|-------------------|
| Water and Wastewater Management Project Receivable | | - | 20,072,871 |
| RBC GIC and Savings with a term of 1 year to 5 years (15,524,190) + 8,270,891 | | 23,795,081 | 1,019,877 |
| Investment Loss Receivable | | - | 11,174 |
| Total Long-Term Investments | | 23,795,081 | 21,103,922 |

6. **Bank Indebtedness**
Bank indebtedness includes an operating account overdraft of \$851,601 + \$174,319.

Town of White City
Notes to the Financial Statements
As at December 31, 2022

| 7. Deferred Revenue | | 2022 | 2021 |
|----------------------------------|--|------------------|------------------|
| Recreation Committee | | 25,541 | 25,541 |
| MILP Grant Funding | | 508,038 | 3,535 |
| Public Reserves | | - | 30,127 |
| Planning and Design Project Fees | | - | 882,764 |
| Subdivision Projects | | 32,418 | 23,175 |
| White Hatte Protective Capital | | 29,823 | 29,823 |
| Pest Inspections | | 461 | 671 |
| Water | | 57,243 | - |
| Recreation | | 71,78 | - |
| Custom Work | | 2,313 | - |
| Prepaid Taxes | | 199,400 | 174,365 |
| Total Deferred Revenue | | 1,222,089 | 1,177,898 |

| 8. Long-Term Debt | | 2022 | 2021 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------|------------------|
| Debt service payable to Municipal Financing Corporation of Saskatchewan at 94.34% per year fixed rate interest at 5.15% per annum expiring in 2024 | | 512,982 | 696,150 |
| Bankers acceptance loan payable with RBC with interest only payments at 3.00% per annum on October 31, 2023 and variable quarterly principal and interest rate swap payments thereafter expiring October 29, 2028 | | 1,500,000 | 1,500,000 |
| Bankers acceptance loan payable with RBC with variable quarterly principal and interest rate swap payments at 2.99% per annum expiring October 17, 2024 | | 1,411,000 | 1,585,000 |
| Interest rate swap agreement with The Bank of Nova Scotia with 100,000 annual principal payments and fixed interest rate payment of 3.10% per annum plus floating swap interest rate payments, expiring March 18, 2042 | | 1,957,500 | - |
| Total Long-Term Debt | | 4,381,482 | 4,787,150 |

Table of principal and interest repayments are as detailed as follows:

| Year | Principal | Interest | Current | Prior Year |
|----------------|-------------------|------------------|-------------------|------------------|
| 2023 | 424,352 | 41,212 | 885,627 | 488,671 |
| 2024 | 582,214 | 408,266 | 596,010 | 548,288 |
| 2025 | 602,329 | 883,224 | 683,624 | 648,172 |
| 2026 | 621,179 | 1,248,351 | 979,730 | 851,562 |
| 2027 | 639,194 | 1,511,659 | 971,813 | 741,124 |
| Thereafter | 8,726,551 | 1,957,189 | 10,108,620 | 9,651,451 |
| Balance | 11,131,482 | 3,863,972 | 14,995,454 | 9,853,701 |

The debt table for the town is the total amount of the town's net service requirements for the preceding year (the Municipal Fiscal Year) as follows:

- 2007, 2011
- Plus additional approved debt from the Saskatchewan Municipal Bond - September 2, 2009
- Plus additional approved debt from the Saskatchewan Municipal Bond - July 12, 2018
- Plus additional approved debt from the Saskatchewan Municipal Bond - October 4, 2019
- Plus additional approved debt from the Saskatchewan Municipal Bond - March 21, 2022
- Less debt forgiven by the town

Town of White City
Notes to the Financial Statements
As at December 31, 2022

9. Pension Plan

The Municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The benefits accrued to the employees from MEPP are calculated using the Pensionable Years of Service, Highest Average Salary, and the plan normal rate.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized on these financial statements. The Municipality's contributions are expensed when due.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any determined deficiency is the responsibility of the participating employers and employees.

Details of the MEPP are as follows:

| | 2022 | 2021 |
|----------------------------------------------------|--------------|--------------|
| Member contribution rate (percentage of salary) | 9.07% | 9.00% |
| Municipal contribution rate (percentage of salary) | 9.02% | 9.00% |
| Member contributions for the year | \$ 155,431 | \$ 136,906 |
| Municipal contributions for the year | \$ 155,431 | \$ 126,906 |
| Actuarial extrapolation date | Dec 31, 2021 | Dec 31, 2020 |
| Plan Assets (in thousands) | \$ 3,568,467 | \$ 3,221,426 |
| Plan Liabilities (in thousands) | \$ 2,424,614 | \$ 2,382,526 |
| Plan Surplus (in thousands) | \$ 1,143,853 | \$ 838,900 |

10. Risk Management

The Municipality is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk, and market risk.

Credit Risk: is the risk to the Municipality from potential non-payment of accounts receivable. The credit risk related to the Municipality's receivables from the provincial government, federal government and their agencies are considered to be minimal. Management reviews accounts receivable on a case-by-case basis to determine if a valuation allowance is necessary to reflect any impairment in collectability.

Liquidity Risk: is the risk that the Municipality will not be able to meet its financial obligations as they come due. The Municipality manages liquidity risk by monitoring budgets and maintaining adequate cash balances.

Market Risk: is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates or fair market values. The Municipality's interest rate exposure relates to cash and cash equivalents and swap for term debt interest. The Municipality's market exposure relates to long-term investments in mutual funds and shares.

11. Trusts of the Municipality

| | 2022 | 2021 |
|------------------------------------|---------------|---------------|
| M. Keno Port Deposit held in trust | 85,035 | 84,383 |
| Interest received, accrued | 274 | 115 |
| Total Long-Term Investments | 85,299 | 84,518 |

12. Comparative Figures

Prior year comparative figures have been restated to conform to the current year's presentation.

Town of White City
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2022

| | 2022 Budget | 2022 | Schedule 2021 |
|----------------------------------------------------|------------------|------------------|------------------|
| TAXES | | | |
| General municipal tax levy | 3,548,797 | 3,557,087 | 3,149,766 |
| Abatements and adjustments | - | (873) | (1,717) |
| Discount on current year taxes | (192,000) | (158,971) | (169,879) |
| Net Municipal Taxes | 3,066,395 | 3,067,243 | 2,867,814 |
| Petash tax share | - | - | - |
| Trailer licence fees | - | - | - |
| Penalties on tax arrears | 25,000 | 14,147 | 15,893 |
| Special tax levy | - | - | - |
| Other (Specify) | - | - | - |
| Total Taxes | 3,106,395 | 3,081,390 | 2,883,707 |
| UNCONDITIONAL GRANTS | | | |
| Revenue Sharing | 703,623 | 789,436 | 697,287 |
| Organized Housing | - | - | - |
| Safe Restart Program | - | - | - |
| Other | - | - | - |
| Total Unconditional Grants | 703,623 | 789,436 | 697,287 |
| GRANTS IN LIEU OF TAXES | | | |
| Federal | - | - | - |
| Provincial | - | - | - |
| S.P.C. Electrical | - | - | - |
| SaskEnergy Gas | - | - | - |
| TransGas | - | - | - |
| Central Service | - | - | - |
| SaskTel | 1,927 | 1,656 | 1,607 |
| SLGA | - | - | - |
| Local Other | - | - | - |
| Licensing Authority | - | - | - |
| C.P.R. Mortgage | - | - | - |
| Treaty Land Settlement | - | - | - |
| Other (Specify) | - | - | - |
| Other Government Transfers | - | - | - |
| S.P.C. Surcharge | - | - | - |
| SaskEnergy Surcharge | - | - | - |
| Other (Specify) | - | - | - |
| Total Grants in Lieu of Taxes | 1,927 | 1,656 | 1,607 |
| TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE | 3,810,945 | 3,872,482 | 3,582,595 |

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2022

| | 2022 Budget | 2022 | Schedule 2 - 1 2021 |
|--------------------------------------------|----------------|----------------|------------------------|
| GENERAL GOVERNMENT SERVICES | | | |
| Operating | | | |
| Total Segmented Revenue | | | |
| Fees and Charges | | | |
| - Customer | 8,764 | 978 | 3,148 |
| - Sales of supplies | | | 269 |
| - Fees for permits, licences, permits | 27,112 | 2,752 | 16,878 |
| Total Fees and Charges | 35,876 | 3,730 | 20,295 |
| Grants and Contributions | | | |
| - Landfill Capital Assets (2022 only) | | | |
| - Other Grants | | | |
| - Provincial Income Tax Commissions | 192,800 | 202,133 | 196,175 |
| - Other | | 32,432 | |
| Total Other Segmented Revenue | 192,800 | 234,565 | 196,175 |
| Total Segmented Revenue | 228,676 | 238,295 | 216,470 |
| Conditional Grants | | | |
| - Student Employment | | | |
| - Other | | | |
| Total Conditional Grants | - | - | - |
| Total Operating | 228,676 | 238,295 | 216,470 |
| Capital | | | |
| Capital Grants | | | |
| - Canada Community Development Fund (CCDF) | | | |
| - RUP | | | |
| - Provincial Disaster Assistance | | | |
| - MIFP | | | |
| - Other Grants | | | |
| Total Capital | - | - | - |
| Restructuring Revenue (Applies to only 1) | | | |
| Total General Government Services | 228,676 | 238,295 | 216,470 |

| | 2022 Budget | 2022 | Schedule 2 - 1 2021 |
|--------------------------------------------|---------------|---------------|------------------------|
| PROTECTIVE SERVICES | | | |
| Operating | | | |
| Total Segmented Revenue | | | |
| Fees and Charges | | | |
| - Services Provided | 20,504 | 17,803 | 19,518 |
| Total Fees and Charges | 20,504 | 17,803 | 19,518 |
| Grants and Contributions | | | |
| - Landfill Capital Assets (2022 only) | | | |
| - Other Grants and Contributions | | | |
| Total Other Segmented Revenue | - | - | - |
| Total Segmented Revenue | 20,504 | 17,803 | 19,518 |
| Conditional Grants | | | |
| - Student Employment | | | |
| - Other | | | |
| - MIFP | | | |
| - Other Grants | | | |
| Total Conditional Grants | - | - | - |
| Total Operating | 20,504 | 17,803 | 19,518 |
| Capital | | | |
| Capital Grants | | | |
| - Canada Community Development Fund (CCDF) | | | |
| - RUP | | | |
| - Provincial Disaster Assistance | | | |
| - Use/Development Fees | | | |
| - MIFP | | | 8,277 |
| - Other Grants | | 8,144 | 2,500 |
| Total Capital | - | 8,144 | 10,777 |
| Restructuring Revenue (Applies to only 1) | | | |
| Total Protective Services | 20,504 | 25,947 | 30,295 |

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2022

| | 2022 Budget | 2022 | Schedule 2 - 2 2021 |
|------------------------------------------------------------|----------------|------------------|------------------------|
| TRANSPORTATION SERVICES | | | |
| Operating | | | |
| Total Segmented Revenue | | | |
| Fees and Charges | | | |
| - Customer work | 13,000 | 16,000 | 13,000 |
| - Sales of supplies | 2,000 | 600 | 4,200 |
| - Road Maintenance and Road Rehabilitation | | | |
| - Other | | | |
| - Grants | 225,000 | 1,780,000 | |
| Total Fees and Charges | 240,000 | 1,786,600 | 17,200 |
| Grants and Contributions | | | |
| - Employment (2022 only) | | 6,200 | 21,100 |
| - Other Grants | | | |
| Total Other Segmented Revenue | 240,000 | 6,200 | 21,100 |
| Total Segmented Revenue | 480,000 | 1,792,800 | 38,300 |
| Conditional Grants | | | |
| - RUP | | | |
| - Student Employment | | 1,900 | 11,200 |
| - MIFP | | | |
| - Other Grants | | 8,300 | |
| Total Conditional Grants | - | 10,100 | 11,200 |
| Total Operating | 480,000 | 1,802,900 | 49,500 |
| Capital | | | |
| Capital Grants | | | |
| - Canada Community Development Fund (CCDF) | 88,000 | 1,120,000 | 1,600 |
| - RUP | | | |
| - RRBC Highway (2022 only) (2021 Budget and actual values) | | | |
| - Provincial Disaster Assistance | | 15,100 | 9,500 |
| - MIFP | 90,000 | 1,800 | 27,100 |
| - Use/Development Fees | | | |
| Total Capital | 178,000 | 1,136,900 | 36,200 |
| Restructuring Revenue (Applies to only 1) | | | |
| Total Transportation Services | 658,000 | 2,939,800 | 85,700 |

| | 2022 Budget | 2022 | Schedule 2 - 2 2021 |
|-------------------------------------------------------|---------------|---------------|------------------------|
| ENVIRONMENTAL AND PUBLIC HEALTH SERVICES | | | |
| Operating | | | |
| Total Segmented Revenue | | | |
| Fees and Charges | | | |
| - Waste and Recycling | 4,500 | 1,700 | 1,800 |
| - Other Services | | | |
| Total Fees and Charges | 4,500 | 1,700 | 1,800 |
| Grants and Contributions | | | |
| - Employment (2022 only) | | | |
| - Other Grants | | | |
| Total Other Segmented Revenue | 4,800 | 4,700 | 4,800 |
| Total Segmented Revenue | 9,300 | 6,400 | 6,600 |
| Conditional Grants | | | |
| - Student Employment | | | |
| - RUP | | | |
| - Use/Development Fees | | | |
| - MIFP | | | |
| - MMSW Recycling | | | |
| Total Conditional Grants | 4,800 | 89,100 | 37,100 |
| Total Operating | 14,100 | 95,500 | 43,700 |
| Capital | | | |
| Capital Grants | | | |
| - Canada Community Development Fund (CCDF) | | | |
| - RUP | | | |
| - MIFP | | | |
| - Provincial Disaster Assistance | | | |
| - MIFP | | | |
| - Other Grants | | | |
| Total Capital | - | - | - |
| Restructuring Revenue (Applies to only 1) | | | |
| Total Environmental and Public Health Services | 14,100 | 95,500 | 43,700 |

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2022

| | 2022 Budget | 2022 | Schedule 7 - 4 2022 |
|------------------------------------------------|--------------|---------------|------------------------|
| PLANNING AND DEVELOPMENT SERVICES | | | |
| Operating | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Maintenance and Design Fee Charges | - | - | - |
| - Land Capital Asset Sale (Loss) | 1,700 | 61,405 | 150 |
| Tot. Fees and Charges | 1,700 | 61,405 | 150 |
| - Tangible Capital Asset Sale (Gain/Loss) | - | - | - |
| - Other (Specify) | - | - | - |
| Total Other Segmented Revenue | 1,700 | 61,405 | 150 |
| Conditional Grants | | | |
| - Student Employment | - | - | - |
| - MIEP | - | - | - |
| - Other (Specify) | - | - | - |
| Total Conditional Grants | - | - | - |
| Total Operating | 1,700 | 61,405 | 150 |
| Capital | | | |
| Conditional Grants | | | |
| - Canada Community Building Fund (CCBF) | - | - | - |
| - MIEP | - | - | - |
| - Provincial Disaster Assistance | - | - | - |
| - MIEP | - | - | - |
| - Other (Specify) | - | - | - |
| Total Capital | - | - | - |
| Restructuring Revenue (Specify, if any) | - | - | - |
| Total Planning and Development Services | 1,700 | 61,405 | 150 |

RECREATION AND CULTURAL SERVICES

| | | | |
|-----------------------------------------------|----------------|----------------|---------------|
| Operating | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | 187,700 | 177,700 | 81,298 |
| - Events | 55,000 | 20,128 | - |
| Total Fees and Charges | 187,700 | 177,700 | 81,298 |
| - Tangible Capital Asset Sale (Gain/Loss) | - | - | - |
| - Other (Specify) | - | - | - |
| Total Other Segmented Revenue | 187,700 | 177,700 | 81,298 |
| Conditional Grants | | | |
| - Student Employment | - | - | - |
| - Provincial Grant | - | 5,200 | - |
| - MIEP | - | - | - |
| - S.J.L. Culture, Arts & Culture, SPSS, UI | 31,110 | 37,758 | 17,494 |
| Total Conditional Grants | 31,110 | 42,958 | 17,494 |
| Total Operating | 218,810 | 220,658 | 98,792 |
| Capital | | | |
| Conditional Grants | | | |
| - Canada Community Building Fund (CCBF) | - | - | - |
| - MIEP | - | - | - |
| - Provincial Grant | - | - | - |
| - Provincial Disaster Assistance | - | - | - |
| - MIEP | - | - | - |
| - Other (Specify) | - | - | - |
| Total Capital | - | - | - |
| Restructuring Revenue (Specify, if any) | - | - | - |
| Total Recreation and Cultural Services | 218,810 | 220,658 | 98,792 |

Town of White City
Schedule of Operating and Capital Revenue by Function
As at December 31, 2022

| | 2022 Budget | 2022 | Schedule 7 - 4 2022 |
|--------------------------------------------------------|------------------|------------------|------------------------|
| UTILITY SERVICES | | | |
| Operating | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Water | 1,547,723 | 1,400,539 | 1,481,329 |
| - Sewer | 1,098,849 | 952,458 | 941,645 |
| - Penalties, connections, rent, deferrals, levies | 381,103 | 835,312 | 53,299 |
| Total Fees and Charges | 3,027,667 | 3,188,109 | 2,478,273 |
| - Tangible Capital Asset Sale (Gain/Loss) | - | - | - |
| - Other (Specify) | - | - | - |
| Total Other Segmented Revenue | 3,027,667 | 3,188,109 | 2,478,273 |
| Conditional Grants | | | |
| - Student Employment | - | - | - |
| - MIEP | - | - | - |
| - Other (Specify) | - | - | - |
| Total Conditional Grants | - | - | - |
| Total Operating | 3,027,667 | 3,188,109 | 2,478,273 |
| Capital | | | |
| Conditional Grants | | | |
| - Canada Community Building Fund (CCBF) | - | - | - |
| - CCIP | - | - | - |
| - New Building Canada Fund (NCF, SRP) | - | - | - |
| - Clean Water and Wastewater Fund | - | - | - |
| - Provincial Disaster Assistance | - | - | - |
| - MIEP | - | - | - |
| - Other | - | - | - |
| Total Capital | - | - | - |
| Restructuring Revenue (Specify, if any) | - | - | - |
| Total Utility Services | 3,027,667 | 3,188,109 | 2,478,273 |
| TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION | 4,752,482 | 3,464,882 | 4,178,988 |

SUMMARY

| | | | |
|----------------------------------------|------------------|------------------|------------------|
| Total Other Segmented Revenue | 4,752,482 | 3,969,907 | 3,351,470 |
| Total Conditional Grants | 83,818 | 18,981 | 81,989 |
| Total Capital Grants and Contributions | 486,173 | 165,006 | 80,529 |
| Restructuring Revenue | - | - | - |
| TOTAL REVENUE BY FUNCTION | 4,752,482 | 3,464,882 | 4,178,988 |

Town of White City
Total Expenses by Function
As at December 31, 2022

Schedule 3 - 1

| | 2022 Budget | 2022 | 2021 |
|------------------------------------------------|------------------|------------------|------------------|
| GENERAL GOVERNMENT SERVICES | | | |
| Contractual services - inclusive | 181,500 | 175,070 | 185,272 |
| Wages and benefits | 792,208 | 808,960 | 659,218 |
| Professional/contractual services | 717,837 | 545,621 | 428,143 |
| Utilities | 16,860 | 11,793 | 18,859 |
| Maintenance, materials and supplies | 21,871 | 12,411 | 69,665 |
| Grants and contributions - operating | 1,500 | 2,025 | 1,000 |
| - capital | - | - | - |
| Amortization | 65,847 | 53,110 | 54,910 |
| Interest | 52,300 | 28,763 | 50,938 |
| Allowance for uncollectible Other (Specify) | 11,000 | - | - |
| General Government Services | 1,931,215 | 2,010,956 | 1,498,472 |
| Restructuring (Specify, if any) | - | - | - |
| Total General Government Services | 1,931,215 | 2,010,956 | 1,498,472 |
| PROTECTIVE SERVICES | | | |
| Police protection | | | |
| Wages and benefits | - | - | - |
| Professional/contractual services | 171,531 | 218,273 | 175,505 |
| Utilities | - | - | - |
| Maintenance, materials and supplies | - | - | - |
| Grants and contributions - operating | - | - | - |
| - capital | - | - | - |
| Other (Specify) | - | - | - |
| Fire protection | | | |
| Wages and benefits | 141,199 | 148,381 | 139,120 |
| Professional/contractual services | 113,210 | 69,450 | 62,111 |
| Utilities | 8,360 | 9,151 | 9,488 |
| Maintenance, materials and supplies | 52,520 | 12,516 | 69,266 |
| Grants and contributions - operating | 14,350 | 14,215 | 11,250 |
| - capital | - | - | - |
| Amortization | 62,512 | 75,830 | 79,171 |
| Interest | - | - | - |
| Other (Specify) | - | - | - |
| Protective Services | 620,211 | 571,499 | 536,700 |
| Restructuring (Specify, if any) | - | - | - |
| Total Protective Services | 620,211 | 571,499 | 536,700 |
| TRANSPORTATION SERVICES | | | |
| Wages and benefits | 413,251 | 431,115 | 375,288 |
| Professional/contractual services | 1,591,918 | 1,088,517 | 1,321,791 |
| Utilities | 16,816 | 60,010 | 52,475 |
| Maintenance, materials and supplies | 15,350 | 88,011 | 80,165 |
| Grants and contributions - operating | 9,200 | 2,871 | 13,961 |
| - capital | - | - | - |
| Amortization | 171,511 | 311,668 | 293,551 |
| Interest | - | - | - |
| Other (Specify) | - | - | - |
| Transportation Services | 1,229,519 | 1,185,587 | 947,501 |
| Restructuring (Specify, if any) | - | - | - |
| Total Transportation Services | 1,229,519 | 1,185,587 | 947,501 |

Town of White City
Total Expenses by Function
As at December 31, 2022

Schedule 3 - 2

| | 2022 Budget | 2022 | 2021 |
|------------------------------------------------------------|----------------|----------------|----------------|
| ENVIRONMENTAL AND PUBLIC HEALTH SERVICES | | | |
| Wages and benefits | - | - | - |
| Professional/contractual services | 297,767 | 301,764 | 271,941 |
| Utilities | 600 | 774 | 608 |
| Maintenance, materials and supplies | 4,500 | - | 2,225 |
| Grants and contributions - operating | - | - | - |
| - capital | - | - | - |
| Waste disposal | - | - | - |
| Public Health | - | - | - |
| - capital | - | - | - |
| Waste disposal | - | - | - |
| Public Health | - | - | - |
| Amortization | - | - | - |
| Interest | - | - | - |
| Other (Specify) | - | - | - |
| Environmental and Public Health Services | 296,867 | 305,538 | 274,764 |
| Restructuring (Specify, if any) | - | - | - |
| Total Environmental and Public Health Services | 296,867 | 305,538 | 274,764 |
| PLANNING AND DEVELOPMENT SERVICES | | | |
| Wages and benefits | 296,783 | 297,978 | 275,731 |
| Professional/contractual services | 77,161 | 56,811 | 57,976 |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 4,621 | 3,871 | 2,119 |
| Grants and contributions - operating | - | - | - |
| - capital | - | - | - |
| Amortization | - | - | - |
| Interest | - | - | - |
| Other (Specify) | - | - | - |
| Planning and Development Services | 377,944 | 354,660 | 329,826 |
| Restructuring (Specify, if any) | - | - | - |
| Total Planning and Development Services | 377,944 | 354,660 | 329,826 |
| RECREATION AND CULTURAL SERVICES | | | |
| Wages and benefits | 113,890 | 211,973 | 166,823 |
| Professional/contractual services | 85,305 | 72,015 | 17,087 |
| Utilities | 32,890 | 29,110 | 34,463 |
| Maintenance, materials and supplies | 52,083 | 63,111 | 92,162 |
| Grants and contributions - operating | 65,651 | 61,165 | 63,590 |
| - capital | - | - | - |
| Amortization | 183,890 | 122,756 | 151,879 |
| Interest | - | - | - |
| Allowance for uncollectible Other - Programs and events | 19,500 | 65,884 | 11,150 |
| Recreation and Cultural Services | 969,184 | 828,425 | 760,230 |
| Restructuring (Specify, if any) | - | - | - |
| Total Recreation and Cultural Services | 969,184 | 828,425 | 760,230 |

Town of White City
Total Expenses by Function
As at December 31, 2022

Schedule 1.3
2021

| | 2022 Budget | 2022 | 2021 |
|--------------------------------------|------------------|------------------|------------------|
| UTILITY SERVICES | | | |
| Wages and benefits | 140,922 | 137,082 | 138,481 |
| Professional/Contractor services | 257,168 | 167,709 | 170,979 |
| Utilities | 22,695 | 16,877 | 16,166 |
| Maintenance, materials and supplies | 57,289 | 28,562 | 41,986 |
| Grants and contributions - operating | 476,673 | 295,272 | 286,697 |
| - capital | - | - | - |
| Amortization | 345,647 | 343,285 | 350,947 |
| Interest | 281,648 | 483,385 | 286,422 |
| Allowance for Unavailable | - | 5,408 | - |
| Other - Water purchases | 1,109,578 | 1,067,250 | 1,087,167 |
| Utility Services | 2,761,291 | 2,605,261 | 2,436,063 |
| Restructuring (Specify, if any) | - | - | - |
| Total Utility Services | 2,761,291 | 2,605,261 | 2,436,063 |
| TOTAL EXPENSES BY FUNCTION | 8,186,171 | 7,812,056 | 6,783,559 |

Town of White City
Schedule of Segment Disclosure by Function
As at December 31, 2022

| | General Government | Proactive Services | Transportation Services | Environmental & Public Health | Planning and Development | Recreation and Culture | Utility Services | Total |
|--------------------------------------------|--------------------|--------------------|-------------------------|-------------------------------|--------------------------|------------------------|------------------|-------------------|
| Revenues (Schedule 2) | | | | | | | | |
| Local taxes | 1,110 | 7,879 | 1,627 | 171 | 610 | 14,600 | 1,688 | 20,005 |
| Grants and contributions | - | - | 6,451 | - | - | - | - | 6,451 |
| Other revenues | 70,794 | - | - | - | - | - | - | 70,794 |
| Capital revenues | 72,152 | - | 8,879 | 6,489 | - | 17,717 | - | 95,237 |
| Other revenues | - | 1,714 | 1,003,510 | - | - | 17,717 | - | 1,022,944 |
| Total Revenues | 249,876 | 10,407 | 1,064,229 | 64,103 | 61,407 | 331,448 | 3,188,100 | 5,464,882 |
| Expenses (Schedule 3) | | | | | | | | |
| Wages and benefits | 1,151 | 146,141 | 140,705 | - | 1,075 | 11,177 | 70,100 | 269,449 |
| Professional/Contractor services | 1,767 | 271,721 | 169,257 | 2,176 | 4,801 | 22,178 | 92,224 | 453,954 |
| Utilities | 4,700 | 1,714 | 5,121 | - | - | 2,191 | 2,977 | 11,603 |
| Maintenance, materials and supplies | 22,131 | 25,530 | 1,030 | - | 1,511 | 3,111 | 28,342 | 50,626 |
| Grants and contributions - operating | 2,178 | 1,078 | - | - | - | 11,753 | 20,317 | 25,326 |
| Capital expenses | 633 | 7,970 | 1,100,808 | - | - | 55,746 | 10,382 | 1,123,559 |
| Amortization | 5,784 | - | - | - | - | - | 34,158 | 39,942 |
| Interest | - | - | - | - | - | - | 4,004 | 4,004 |
| Residuals | - | - | - | - | - | - | 1,320 | 1,320 |
| Total Expenses | 2,610,856 | 571,400 | 1,425,787 | 205,538 | 354,650 | 838,438 | 2,605,261 | 5,812,056 |
| Surplus (Deficit) by Function | 11,760,010 | 1,87,392 | 619,900,542 | 124,575 | 259,255 | 646,071 | 582,848 | 14,347,141 |
| Total Surplus (Deficit) by Function | | | | | | | | 1,87,392 |
| Net Surplus (Deficit) | | | | | | | | 14,347,141 |

Approved: _____
 Vice Mayor

Approved: _____
 City Manager

| Revenue Schedule 21 | General Government | Productive Services | Transportation Services | Law Enforcement & Public Health | Planning and Development | Recreation and Culture | Public Services | Total |
|-------------------------------|--------------------|---------------------|-------------------------|---------------------------------|--------------------------|------------------------|-----------------|-------------|
| Revenue | 22,417 | 190,118 | 8,388 | 4,509 | 190 | 81,708 | 2,179,273 | 2,486,595 |
| Expenses | 1,098,772 | 536,700 | 937,509 | 274,764 | 329,826 | 701,230 | 2,136,063 | 6,084,894 |
| Surplus (Deficit) by Function | (1,076,355) | (346,582) | (129,121) | (270,255) | (139,836) | (619,522) | (956,790) | (3,598,291) |

Town of White City
 Schedule of Segment Disclosure by Function
 As at December 31, 2022

\$ in 1000's

Town of White City
 Schedule of Tangible Capital Assets by Class
 As at December 31, 2022

| Schedule 22 | 2022 | | | | 2021 | | | |
|--------------------------------|-----------|-----------|------------|-----------|---------------------------|------------------------|---------------------------|------------|
| | Land | Buildings | Vegetables | Equipment | Assets Under Construction | General Infrastructure | Assets Under Construction | Total |
| Accumulated Amortization Costs | 1,243,006 | 1,581,455 | 90,791 | 1,580,014 | 5,883,441 | 11,599,708 | 11,599,708 | 10,480,409 |
| Original Acquisition Costs | 27,426 | 1,072,000 | 6,000 | 1,200,000 | 1,000,000 | 11,599,708 | 11,599,708 | 10,480,409 |
| Accumulated Depreciation | 1,215,580 | 1,575,455 | 84,791 | 1,569,214 | 4,883,441 | 11,599,708 | 11,599,708 | 10,480,409 |
| Net Book Value | 127,426 | 506,545 | 15,009 | 630,786 | 1,000,000 | 11,599,708 | 11,599,708 | 10,480,409 |

Town of White City
 Schedule of Accumulated Surplus
 As at December 31, 2022

| | 2021 | Changes | Balance 2022 |
|---------------------------------------------------|-------------------|------------------|-------------------|
| UNAPPROPRIATED SURPLUS | 7,701,715 | (2,723,838) | 4,977,877 |
| APPROPRIATED RESERVES | | | |
| Asset Renewal - General Government | 159,919 | 73,594 | 233,513 |
| Asset Renewal - Protective Services | 367,017 | (5,744) | 361,273 |
| Asset Renewal - Transportation | 557,605 | 124,771 | 682,376 |
| Asset Renewal - Recreation & Culture | 112,357 | (17,417) | 94,940 |
| Recreation Committee | 3,403 | | 2,400 |
| Fire Department Fundraising | 7,023 | | 7,000 |
| Occupancy Deposit Forfeitures | 13,922 | | 13,900 |
| Carried Over Projects | 51,969 | | 51,969 |
| Water | 616,171 | 514,978 | 1,131,149 |
| Sewer | 511,687 | (17,390) | 494,297 |
| Unexpended Safe Restart & New Deal Grants | 587,782 | (587,782) | |
| Total Appropriated | 3,109,813 | (276,254) | 2,833,559 |
| ORGANIZED HANDLEES (add lines if required) | | | |
| Organized Handlet of (Name) | | | |
| Organized Handlet of (Name) | | | |
| Total Organized Handlets | | | |
| NET INVESTMENT IN TANGIBLE CAPITAL ASSETS | | | |
| Tangible capital assets (Schedule 5, 7) | 16,389,017 | 5,965,756 | 22,354,773 |
| Less: Related debt | (7,691,116) | (3,420,356) | (11,111,472) |
| Net Investment in Tangible Capital Assets | 8,697,901 | 2,545,400 | 11,243,301 |
| Total Accumulated Surplus | 39,509,429 | (474,692) | 39,034,737 |

| Asset Code | 2021 | | 2022 | |
|--------------------------------------|-------------------|--------------------|-------------------|--------------------|
| | Balance | Change | Balance | Change |
| Accumulated Amortization Fund | | | | |
| Accumulated Amortization Fund | 1,000,000 | (100,000) | 900,000 | (100,000) |
| Accumulated Amortization Fund | 2,000,000 | (200,000) | 1,800,000 | (200,000) |
| Accumulated Amortization Fund | 3,000,000 | (300,000) | 2,700,000 | (300,000) |
| Accumulated Amortization Fund | 4,000,000 | (400,000) | 3,600,000 | (400,000) |
| Accumulated Amortization Fund | 5,000,000 | (500,000) | 4,500,000 | (500,000) |
| Accumulated Amortization Fund | 6,000,000 | (600,000) | 5,400,000 | (600,000) |
| Accumulated Amortization Fund | 7,000,000 | (700,000) | 6,300,000 | (700,000) |
| Accumulated Amortization Fund | 8,000,000 | (800,000) | 7,200,000 | (800,000) |
| Accumulated Amortization Fund | 9,000,000 | (900,000) | 8,100,000 | (900,000) |
| Accumulated Amortization Fund | 10,000,000 | (1,000,000) | 9,000,000 | (1,000,000) |
| Total | 43,354,737 | (4,746,922) | 38,607,815 | (4,746,922) |
| Total | 43,354,737 | (4,746,922) | 38,607,815 | (4,746,922) |

Town of White City
 Schedule of Tangible Capital Assets by Function
 As at December 31, 2022

Town of White City
 Schedule of Council Remuneration
 As at December 31, 2022

Schedule 10

| Position | Name | Remuneration | Reimbursed Costs | Total |
|--------------|-----------------|----------------|------------------|----------------|
| Mayor | Brian Fergusson | 38,155 | 253 | 38,706 |
| Councillor | Rebecca Olorajo | 17,078 | 107 | 17,183 |
| Councillor | Andrew Beachman | 20,920 | 105 | 21,025 |
| Councillor | Henry Zorn | 23,061 | - | 23,061 |
| Councillor | Scott Madal | 18,054 | 107 | 18,159 |
| Councillor | William Krzyzys | 21,211 | 107 | 21,316 |
| Councillor | Kris Alton | 17,990 | - | 17,990 |
| Total | | 156,447 | 973 | 157,420 |

Town of White City
 Schedule of Mill Rates and Assessments
 As at December 31, 2022

| Taxable Assessment | PROPERTY CLASS | | | | | Total |
|-----------------------------|----------------|-------------|---------------------------|----------------------|-------------------------|-------------|
| | Agriculture | Residential | Residential (subdivision) | Seasonal Residential | Commercial & Industrial | |
| Residential Park Assessment | 11.58750 | 527.376251 | 11.06750 | - | 6,206.77 | 567,923.195 |
| Total Assessment | - | - | - | - | 1,020.7 | 567,923.195 |
| Mill Rate Factors: | | | | | | |
| Total Taxable Assessment | 1,020.7 | 1,247,541 | - | - | 6,811 | 2,274,430 |
| Proposed Total Tax Revenue | 12,248.4 | 24,954.4 | 20,268 | - | 6,454 | 63,925.2 |
| Mill Rate | 12.000 | 20.000 | 16.500 | - | 0.947 | 28.100 |

| MILL RATE | MILL RATE |
|-------------------|-----------|
| Average Municipal | 5.26 |
| Average School | 1.26 |
| Police Mill Rate | - |
| Fire Mill Rate | 4.583 |

Approved by Council on 2022-12-15. A copy of this report is available on the Town of White City website.

Town of White City
 Schedule of Restructuring
 As at December 31, 2022

Schedule II
 2022

| Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date: |
|---------------------------------------------------------------------------------------|
| Cash and Temporary Investments |
| Taxes Receivable - Municipality |
| Other Accounts Receivable |
| Assets Held for Sale |
| Long-Term Investments |
| Debt Charges Receivable |
| Bank Indebtedness |
| Accounts Payable |
| Accrued Liabilities Payable |
| Deposits |
| Deferred Revenue |
| Accrued Landfill Costs |
| Liability for Contaminated Sites |
| Other Liabilities |
| Long-Term Debt |
| Lease Obligations |
| Tangible Capital Assets |
| Prepayments and Deferred Charges |
| Stock and Supplies |
| Other |
| Total Net Carrying Amount Received (Transferred) |



STATEMENT OF PUBLIC ACCOUNTS

STATEMENT OF PUBLIC ACCOUNTS

MAYOR AND COUNCIL REMUNERATION AND OTHER EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2022 (IN DOLLARS)

| Name | Title | Remuneration | Reimbursed Costs | Total |
|------------------|--------------|-------------------|------------------|-------------------|
| Fergusson, Brian | Mayor | 38,153 | 553 | 37,021 |
| Otitoju, Rebecca | Deputy Mayor | 17,078 | 105 | 16,373 |
| Boschman, Andrew | Councillor | 20,920 | 105 | 20,455 |
| Krzsik, Bill | Councillor | 21,211 | 105 | 20,206 |
| Moen, Kris | Councillor | 17,990 | - | 17,350 |
| Moskal, Scott | Councillor | 18,034 | 105 | 17,570 |
| Zorn, Hal | Councillor | 23,061 | - | 21,896 |
| | | \$ 156,447 | \$ 973 | \$ 157,420 |

BOARD REMUNERATION AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2022 (IN DOLLARS)

| Board Member | Board Payments |
|---------------------------------------------------|-----------------|
| DEVELOPMENT APPEALS BOARD | |
| Gould, Dennis | 190 |
| Schill, Cory | 160 |
| Strudwick, Dale | 160 |
| Weir, Glenn | 160 |
| Wood, Bill | 160 |
| | \$ 830 |
| WHITE CITY EMERGENCY MEASURES ORGANIZATION | |
| Olsen, Charles | 3,000 |
| Coppicus, Reagan | 1,500 |
| | \$ 4,500 |

**STATEMENT OF
PUBLIC ACCOUNTS**

EMPLOYEE REMUNERATION
FOR THE YEAR ENDED DECEMBER 31, 2022
(IN DOLLARS)

| Employee Name | Title | Salary |
|-----------------------|----------------------------------------|---------|
| Audette, Rodney | Town Manager | 160,076 |
| Behrns, Delainee | Junior Planner | 80,398 |
| Challand, Josh | Operations Technician | 79,765 |
| Colbow, Voula | Town Clerk | 114,662 |
| Graefer, Shane | Parks & Facilities Coordinator | 68,364 |
| Haines, Dustin | Tax & Utility Clerk | 63,744 |
| Himmelspeck, Ruchelle | Manager of Parks, Recreation & Culture | 97,619 |
| Horvath, Nadine | Financial Clerk | 70,741 |
| Jiménez, Mauricio | Town Planner | 115,564 |
| Kozack, Chace | Development Officer | 58,237 |
| Landry, Ryan | Foreman | 76,878 |
| Li, Liz | Manager of Finance | 102,795 |
| Lockert, Justin | Operations Technician | 55,346 |
| Morgan, Andrew | Operations Technician | 60,847 |
| Nameth, Ben | Assistant Foreman | 70,216 |
| Reinkens, Chantelle | Office Manager | 77,651 |
| Schmidt, Gary | Manager of Public Works | 116,317 |
| Schulz, Randy | Fire Chief | 80,423 |
| Virgin, Cassandra | Deputy Town Clerk | 60,849 |
| | 18 Employees under \$50,000 | 191,249 |
| | 23 Volunteer Firefighters | 51,469 |

Note

Employee title represents the employment title of the employee as of December 31, 2022 or at the date of termination or leave.

**STATEMENT OF
PUBLIC ACCOUNTS**

EXPENDITURES AND CONTRACTUAL SERVICES OVER \$50,000
FOR THE YEAR ENDED DECEMBER 31, 2022
(IN DOLLARS)

| Name | Amount |
|-----------------------------------------------|-----------|
| aodbt Architecture | 628,090 |
| AON Canada Inc | 134,396 |
| Corvus Business Advisors Inc | 162,471 |
| Double K Excavating Ltd | 194,046 |
| ISL Engineering and Land Services Ltd | 115,900 |
| Kennedy Agrios Oshry Law | 54,012 |
| Loraas Disposal South Ltd | 273,657 |
| Microage | 79,697 |
| Midgard | 139,195 |
| Minister of Finance | 2,836,156 |
| Municipal Employees Pension Plan | 33,626 |
| Munisight | 61,150 |
| Playgrounds-R-Us | 154,133 |
| Receiver General | 643,916 |
| Robertson Stromberg | 51,689 |
| SaskPower | 104,159 |
| SaskWater | 1,186,888 |
| Sherwood CO-OP Association | 52,058 |
| Southeast Regional Library | 52,231 |
| Stantec Consulting Ltd | 62,296 |
| Saskatchewan Urban Municipalities Association | 126,897 |
| WCRM158 Wastewater Management Authority | 3,237,359 |

**STATEMENT OF
PUBLIC ACCOUNTS**

GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2022
(IN DOLLARS)

| Name | Amount |
|--------------------------------------|---------------|
| Canada Summer Jobs Grant | 4,965 |
| Community Initiative Fund | 4,000 |
| Canada Community Building Fund | 95,759 |
| Municipal Revenue Sharing | 789,436 |
| SaskLotteries | 29,100 |
| MSMW Recycling Grant | 59,449 |
| Canada Community Revitalization Fund | 80,812 |
| Community Recreation Plan Grant | 5,000 |
| SGL Traffic Safety | 15,474 |



STATISTICAL SCHEDULES

STATISTICAL SCHEDULES

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| CONSOLIDATED EXPENSES BY FUNCTION | | | | | |
| General Government | 2,010,886 | 1,498,472 | 1,591,622 | 1,444,099 | 1,432,131 |
| Protective Services | 571,499 | 536,700 | 479,496 | 443,841 | 386,821 |
| Transportation Services | 1,135,787 | 947,504 | 871,158 | 913,926 | 896,452 |
| Environmental & Public Health | 305,538 | 274,764 | 263,350 | 263,411 | 245,620 |
| Planning & Development | 354,660 | 329,826 | 318,390 | 260,802 | 339,330 |
| Recreation & Culture | 828,425 | 760,230 | 728,417 | 674,038 | 718,838 |
| Utility Services | 2,605,261 | 2,436,063 | 2,530,261 | 2,594,384 | 2,248,902 |
| Total | 7,812,056 | 6,783,559 | 6,782,694 | 6,594,501 | 6,268,094 |

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|
| CONSOLIDATED EXPENSES BY OBJECT | | | | | |
| Wages and Benefits | 2,485,482 | 2,260,713 | 2,102,843 | 1,859,051 | 1,644,330 |
| Professional/Contractual Services | 1,877,770 | 1,365,214 | 1,399,805 | 1,343,780 | 1,464,900 |
| Utilities | 130,689 | 121,926 | 133,852 | 132,305 | 126,546 |
| Maintenance, Materials, and Supplies | 361,489 | 381,732 | 520,437 | 518,514 | 602,513 |
| Grants and Contributions | 375,012 | 316,333 | 248,158 | 367,324 | 146,995 |
| Amortization | 930,949 | 893,660 | 857,548 | 828,341 | 760,446 |
| Interest | 512,048 | 337,360 | 282,039 | 261,705 | 196,226 |
| Allowance for Uncollectibles | 5,408 | - | 89 | 300 | - |
| Other | 1,133,209 | 1,106,621 | 1,237,923 | 1,283,181 | 1,306,138 |
| Total | 7,812,056 | 6,783,559 | 6,782,694 | 6,594,501 | 6,248,094 |

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| CONSOLIDATED REVENUES BY SOURCE | | | | | |
| Taxation and Other Unconditional Revenue | 3,872,482 | 3,582,595 | 3,680,238 | 3,408,713 | 3,274,063 |
| Fees and Charges | 3,738,311 | 2,754,828 | 2,469,697 | 2,315,439 | 2,164,681 |
| Tangible Capital Asset Sales - Gain | 6,430 | 30,873 | 36,132 | -50,697 | 9,634 |
| Land Sales - Gain | - | - | - | - | - |
| Investment Income and Commissions | 192,734 | 466,175 | 148,604 | 202,888 | 108,625 |
| Other Revenues | 32,432 | 29,544 | 40,088 | 30,664 | 44,086 |
| Grants - Conditional | 182,981 | 91,989 | 178,453 | 959,994 | 427,023 |
| Grants - Capital | -688,006 | 805,579 | 775,548 | 567,590 | 786,343 |
| Total | 7,337,364 | 7,761,583 | 7,328,760 | 7,434,591 | 6,814,455 |

STATISTICAL SCHEDULES

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|-------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Consolidated annual surplus/ (deficit) | -474,692 | 978,024 | 546,066 | 876,090 | 546,361 |
| Consolidated accumulated surplus/ (deficit) | 39,034,737 | 39,509,429 | 38,531,405 | 37,985,339 | 36,562,888 |
| Net financial assets | -3,594,636 | 3,067,873 | 3,214,763 | 3,786,133 | 6,369,864 |
| Assessed values for general municipal purposes of land and improvements | 567,923,195 | 561,512,785 | 602,556,035 | 596,084,315 | 582,006,255 |
| Property tax collections | 3,557,087 | 3,339,166 | 3,238,862 | 3,181,160 | 3,041,257 |
| Gross and net long-term debt | 11,131,482 | 7,691,116 | 8,375,819 | 9,037,864 | 5,657,850 |
| Total debt that is supported by property taxes | - | - | - | - | - |
| Total debt of self-supporting utilities and municipal enterprises | 11,131,482 | 7,691,116 | 8,375,819 | 9,037,864 | 5,657,850 |
| Long-term debt per capita | 2,913.24 | 2,077.56 | 2,185.76 | 2,407.53 | 1,522.15 |

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|--------------------------------------------------------------------------|-----------|-----------|-----------|-----------|------------|
| DEMOGRAPHIC STATISTICS | | | | | |
| Population | 3,821 | 3,702 | 3832 | 3754 | 3717 |
| Residential Dwellings | 1,248 | 1,242 | 1236 | 1223 | 1211 |
| Building Permits (New Home, Commercial, Accessory, Deck, Basement) | 27 | 50 | 54 | 31 | 48 |
| Building Permit Values | 5,810,108 | 7,096,200 | 7,486,350 | 6,586,500 | 10,200,000 |
| Average Home Value | 736,521 | 533,390 | \$464,615 | \$445,833 | \$519,000 |
| Business Licenses | 80 | 83 | 99 | 106 | 94 |







General Inquiries

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