




# 2019 Annual Report

For the fiscal year ended December 31, 2019

**Town of White City**  
Saskatchewan, Canada





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

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



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

**Incorporated:** 1959

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

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

**School District:** Prairie Valley School Division No. 208

**Health Authority:** Saskatchewan Health Authority - Regina Qu'Appelle Health Region

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

**Population:** 3782

**Dwellings:** 1223

**Employees:** 19

**Council:** 1 Mayor  
6 Councillors

**Km of Sanitary Sewer Utility:** 32

**Km of Treated Water Utility:** 32

**Km of park space:** 66+

**Km of Walking Trails:** 12+

**Recreation Facilities:** 19

2019 Budgeted Operating Revenues: **\$10,681,541**

2019 Budgeted Operating Expenditures: **\$6,787,963**

2019 Capital Budget: **\$6,550,260**

Auditors: **Dudley & Company**

Solicitor: **Robertson Stromberg LLP**

## Demographic Statistics:

Statistic	2019	2018	2017	2016
Population	3754	3717	3671	3099
Residential Dwellings	1223	1211	1196	1156
Building Permits (New Home, Commercial, Accessory, Deck, Basement)	31	48	82	82
Building Permit Values	\$6,586,500	\$10,200,000	\$18,500,000	\$13,000,000
Average Home Value	\$445,833	\$519,000	\$433,000	\$382,000
Business Licenses	106	94	144	130



# Mission, Vision, and Values

## Mission

To create a community that provides peaceful living with high quality municipal services and wide-open spaces. To plan and manage growth responsibly and produce opportunities for our residents to enjoy a community that offers the services and amenities that provide for a high quality of life for all ages and for businesses to prosper.

## Vision

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

# Values

## **Responsive**

We are responsive to the needs of residents and regional partners

## **Excellence**

We have passion for what we do, and we strive for best results

## **Fairness**

We approach our work with unbiased judgment and sensitivity

## **Integrity**

We are open, honest and honour our commitments

## **Leadership**

We aspire to set examples that others will choose to follow

## **Innovation**

We are a learning organization that grows through our experiences and welcomes innovative ideas

## **Optimism**

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

# Mayor's Message

It is my pleasure to present the Town of White City 2019 Annual Report on behalf of myself and White City Town Council.

Building on the unprecedented growth of our community over the past decade, and the success of our past councils in securing an overpass, a new elementary school, relocation of the Regina RCMP detachment to the community, and securing funding for a new Wastewater Treatment Plant, council's focus in 2019 was considering the impact of future growth while maintaining focus on the municipality as it is today. Our goal for 2019 was to ensure we met the community's needs while building a path to the future. Top priorities for the year were encouraging responsible, managed growth, improving the Town's quality of life and maintaining existing services while maintaining competitive property taxes.

Through 2019 the One Community. One Voice project continued. This initiative would see the incorporation of the communities of White City, Emerald Park, Park Meadows Estates, Meadow Ridge Estates, Escott/Deneve, Great Plains Industrial Park and sufficient additional land to support a united, well-planned and managed community for the next 25 years.

The Town's proposal is an opportunity to re-unite as one community and put an end to decades of acrimony and disagreements between the RM and the Town. In 2019, the Town met with the RM a number of times to try and come to an agreement on how we can be allowed to bring the community together under one fair and democratic government, eliminate duplication of capital investment, keep our tax dollars invested in the community, increase our ability to access funding from senior levels of government and make sure the newly re-unified community will have enough land for sustainable growth over the next 25 years. It has become increasingly clear to the Town that there are two very different and incompatible visions for the future of this community. The Town's proposal intends to move forward and provide a future where our residents' desires for the community are met with cohesive and well-planned growth and to end the status quo of keeping our communities separate now and forever.



Due to the vastly different philosophies for the future of the community, the Town moved forward with an application to the Saskatchewan Municipal Board in November 2019 and is anticipating a decision before the end of 2020.

Recreation facilities and programming was once again a vital part of White City. In 2019 construction of the pavilion at Double K Recreation Facility began and upgrades were made, including basketball hoops, to transform the outdoor rink to an all-season recreation facility. A new play structure was added to Churchill Park and has proven popular among



families in the community. The Town included new events and programming for teens in our community, led by the Youth Engagement Committee including, the Color Fun Run and Car Show events that were added to the White City Summer Festival. As a council, we are looking forward to more engagement and opportunities for the teens in our community.

The largest recreation project in 2019 was the preliminary investigation of a Multi-Use Recreation Facility. During this past year we investigated the feasibility of a facility that would provide the recreation amenities that many residents want, and expect, in our community and that would be built in partnership with a much needed high-school. In addition to a feasibility study in 2019, council also commissioned a business case and fundraising feasibility study to examine the risks, opportunities, operations, and level of support in the community. The next steps for this project



**Mayor Bruce Evans**

include moving into the Master Construction Planning Phase. The focus of this phase is to give Town Council more information before making the critical decisions on how to proceed with the facility in a reasonable and financially responsible manner.

We expect to see more information on detailed cost estimates, schematic drawings for the entire facility to maximize efficiencies, geotechnical information, stage planning for construction phasing, financial readiness, sustainable funding sources that do not significantly impact property taxes and begin the Town's fundraising campaign. Before considering the next phase of this project, securing funding, through grants, donations and other sources, is the key component to the viability and sustainability of this project.

In 2019 the Town continued to move forward and expand the development of the Town Centre, an idea that began many years ago. The council of the day acknowledged that as the Town grows we need to provide more residential options and a commercial area that will grow to be the cultural hub and heart of our community. The Town has been working to ensure that the development of this area balances the needs of our growing community with the way of life our current residents enjoy.

In 2019 construction of water and sewer services to the future Town Centre were completed. We, as a council, are excited for development of Picasso Pathways and Royal Park to begin in this area. The Town Centre will be the future home of a lake surrounded by a park, and will have a dedicated parcel of land for a high-school and include an area for the proposed Multi-Use Recreation Facility. It will also provide residential diversity to accommodate entry level and empty nester residential options in our community.

Please take some time to review the following pages in this report. We have much to celebrate and as much or more to look forward to in the future.

A handwritten signature in black ink that reads "Bruce Evans". The signature is fluid and cursive, written over a horizontal line.

# White City

**Regular Council Meetings:**

24

**Special Council Meetings:**

4

**Public Hearings:**

4

**Number of Council Action Items:**

121

**Number of Council Information Items:**

24

# Municipal





# Council

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 ensure the financial sustainability of the community, mitigate risk and prepare the community for future generations through long-term planning and growth.

## Mayor Bruce Evans

Elected October 25, 2006

- **Council Committees**
  - Corporate Services Committee
  - Development Services Committee
  - Community Services Committee
  - Protective Services Committee
- **Local and Regional Committees**
  - White Butte Regional Planning Committee
- **Regional and Community Boards**
  - White City Local Library Board
  - WCRM158 Wastewater Management Authority Inc. Board

## Deputy Mayor Howard Slack

Elected October 25, 2000



- **Council Committees**
  - Corporate Services Committee
  - Development Services Committee
  - Protective Services Committee
- **Local and Regional Committees**
  - White Butte Regional Planning Committee
  - White Butte RCMP Regional Stakeholder Committee
- **Regional and Community Boards**
  - WCRM158 Wastewater Management Authority Inc. Board

## Councillor Henry (Hal) Zorn

Elected October 26, 2016



- **Council Committees**
  - Protective Services Committee
  - Annexation Negotiating Committee
- **Local and Regional Committees**
  - White Butte RCMP Regional Stakeholder Committee
- **Regional and Community Boards**
  - WCRM158 Wastewater Management Authority Inc. Board
  - White Butte Emergency Measures Organization

## Councillor Rebecca Oitoju

Elected October 24, 2012



- **Council Committees**
  - Corporate Services Committee
  - Community Services Committee
- **Regional and Community Boards**
  - White City Local Library Board
  - White City Museum Board



## Councillor Cecil Snyder

Elected October 25, 2000

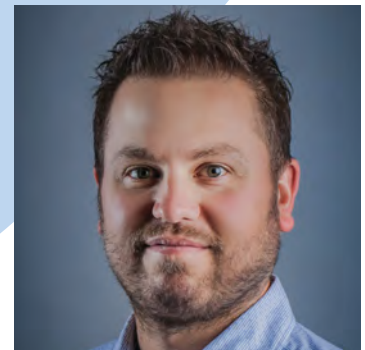
- **Council Committees**
  - Community Services Committee
  - Development Services Committee
  - Annexation Negotiating Committee
- **Regional and Community Boards**
  - WCRM158 Wastewater Management Authority Inc. Board



## Councillor Andrew Boschman

Elected October 26, 2016

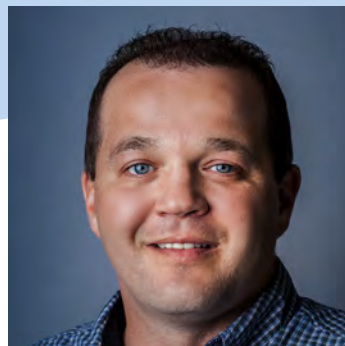
- **Council Committees**
  - Development Services Committee
  - Community Services Committee
  - Annexation Negotiating Committee
- **Local and Regional Committees**
  - White Butte Regional Planning Committee
- **Regional and Community Boards**
  - Communiskate Board



## Councillor Scott Moskal

Elected October 26, 2016

- **Council Committees**
  - Corporate Services Committee
  - Protective Services Committee



# Corporate Services

The purpose of the committee is to consider the financial, risk and operational impact of existing and proposed financial, administrative and information technology policies, programs and actions, and to recommend to council the adjustments required to make the best use of the Town's resources.

## Committee Scope:

1. The annual audit and management letter;
2. The annual operating and capital budget;
3. Property tax and utility rates;
4. Current and potential revenue sources and service fees;
5. Municipal grants;
6. Proposed tenders, contracts and agreements;
7. Major non-budgeted expenditure requests;
8. Corporate risk management;
9. Financial risk management;
10. Long-term financial planning;
11. Asset management strategy and planning;
12. Reserve levels and contributions;
13. Current and potential information technology resources;
14. The identification of and requirements for new corporate and administrative service facilities;
15. The municipality's strategic plan(s); and
16. The town manager's employment contract and annual performance review.



# Members:

Mayor  
Bruce Evans



Deputy Mayor  
Howard Slack



Councillor  
Scott Moskal



Councillor  
Rebecca Otitoju



# Members:

Mayor  
Bruce Evans



Deputy Mayor  
Howard Slack



Councillor  
Andrew Boschman



Councillor  
Cecil Snyder



# Development Services

The purpose of the committee is to consider the financial, risk and operational impact of business development, planning, public works, public utilities and environmental services policies, programs and actions, and to recommend to council the adjustments required to make the best use of the Town's resources.

## Committee Scope:

1. Business retention, attraction and expansion opportunities;
2. Planning matters such as:
  - a. Subdivision and development design;
  - b. Development servicing and public works requirements;
  - c. Drainage and stormwater management;
  - d. Identification and development of requirements for new public works, utility and environmental services facilities;
  - e. Property standards management;
  - f. Development permitting and enforcement;
3. Public works matters such as:
  - a. Road and bridge design and management;
  - b. Traffic control design and management;
  - c. Street lighting design and management;
  - d. Solid waste management;
4. Public utility matters such as:
  - a. Water treatment and distribution management;
  - b. Wastewater collection and treatment management;
5. Environmental matters such as:
  - a. Waste reduction, reuse and recycling program development;
  - b. Water and energy conservation initiatives; and
  - c. Natural environment preservation, conservation, protection and enhancement initiatives.



# Community Services

The purpose of the committee is to consider the financial risk and operational impact of recreation, parks and culture policies, programs and actions, and to recommend to council the adjustments required to make the best use of the Town's resources.

## Committee Scope:

1. Recreation, parks and culture event, program and service development and management;
2. The coordination of community parks, sport, and recreation services with the programs of other government bodies and community groups;
3. The identification of and requirements for new recreation, park and cultural facilities;
4. Tourism attraction and visitor services development and management; and
5. Heritage conservation and management.

# Members:

Mayor  
Bruce Evans



Councillor  
Andrew Boschman



Councillor  
Rebecca Otitoju



Councillor  
Cecil Snyder



# Members:

Mayor  
Bruce Evans



Deputy Mayor  
Howard Slack



Councillor  
Scott Moskal



Councillor  
Hal Zorn





# Protective Services

The purpose of the committee is to consider the financial, risk and operational impact of existing and proposed fire, emergency and policing policies, programs and actions, and to recommend to council the adjustments required to make the best use of the Town's resources.

## Committee Scope:

1. White City Fire Department program and service development and management;
2. Current fire, police and emergency service levels and integrated response effectiveness, and identification of any need and method for improvement;
3. The coordination of fire, police, animal control and bylaw services with the programs of other government bodies and community groups;
4. Activities and information reported by the White Butte Emergency Measures Organization;
5. Compliance with applicable statutes, regulations and guidelines for emergency protection, fire protection and community safety standards;
6. Emergency and security plans for municipal facilities;
7. The enforcement of regulations and policies relating to parking, property standards, animals, noise, business licensing and other regulatory bylaws;
8. The identification of and requirements for changes to regulations and policies relating to parking, property standards, animals, noise, business licensing and other regulatory bylaws; and
9. The identification of and requirements for new protective services facilities.

# Message from Town Manager



**Ken Kolb**  
Town Manager

Thank you for taking the time to read our 2019 Annual Report. In 2019 administration focused on its commitment to being one of the best municipal service providers in Canada. By driving excellence in everything that we do, we have been able to think and act strategically, measure our results for improvement, implement innovative ideas and solutions and build a strong team of motivated individuals that are passionate and driven to provide excellent quality services to residents.

It is my privilege to work with a committed team of optimistic individuals to make White City one of the best communities for residents to live.

In the following pages you will see that in 2019 we continued to focus on the priorities that are driving this community to realize its vision to be a city with an innovative attitude, driven by residents, businesses and leaders who are creative and engaged. During the year, we completed over 88 new projects and introduced new culture and recreation programs, made improvements to

our streets, pathways, and parks, enhanced our communications and citizen service response. We did this while focusing on several long-term major projects such as One Community. One Voice, the Town Centre Development, and planning and designing a new joint-use High School and Multi-Use Recreation Facility. All our efforts today are focused on creating a community that will provide citizens with the opportunity to create “your way of life” in the future.

We are living in an opportune time to lay the foundation to a much brighter future for this community. A future that will serve the needs of all citizens, exemplify small town living with big city amenities, and encourage our entrepreneurial spirit.

As we move into 2020, administration will continue to drive forward the Town’s strategic priorities and deliver on our commitment to providing a five-star service to this community.

A handwritten signature in blue ink, which appears to be "Ken Kolb", located at the bottom right of the text area.

# Organizational Framework

## General Governance

### Governance

- Town Manager: Ken Kolb
- Manager of Governance and Legislative Services: Voula Colbow

### Operations

- Office Manager: Chantelle Reinkens
- Administrative Assistant: Chazlyn Lambie

### Finance

- Manager of Finance: Chantal Yates
- Financial Clerk: Nadine Horvath
- Tax & Utility Clerk: Dustin Haines

## Planning and Development

- Town Planner: Mauricio Jimenez
- Development Officer: Delainee Behrns

## Parks, Recreation & Culture

- Recreation Director: Carla Ferstl
- Parks and Recreation Coordinator: Shane Graefer
- Community Centre Janitor: Foster Martin
- Recreation Assistant and  
Seasonal Park Maintenance Summer Student Positions

## Fire Services

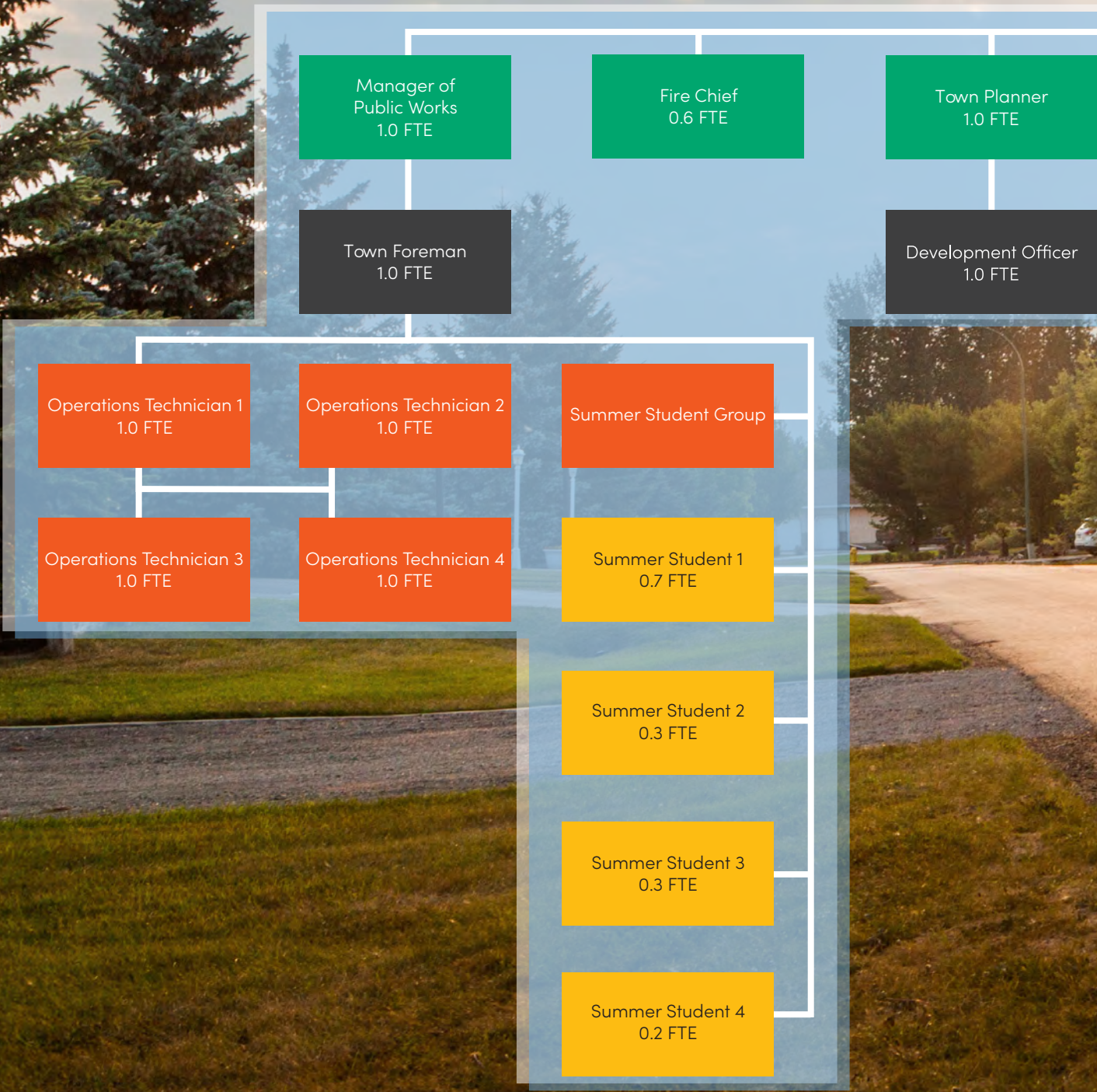
- Fire Chief: Randy Schulz
- 21 Firefighters and/or Medical Responders

## Public Works

- Manager of Public Works: Gary Schmidt
- Town Foreman: Robert Mitchell
- Public Works Operations Technicians: Joshua Challand, Ryan Landry,  
Robert Bouvier, Ben Nameth
- 4 Seasonal Summer Students

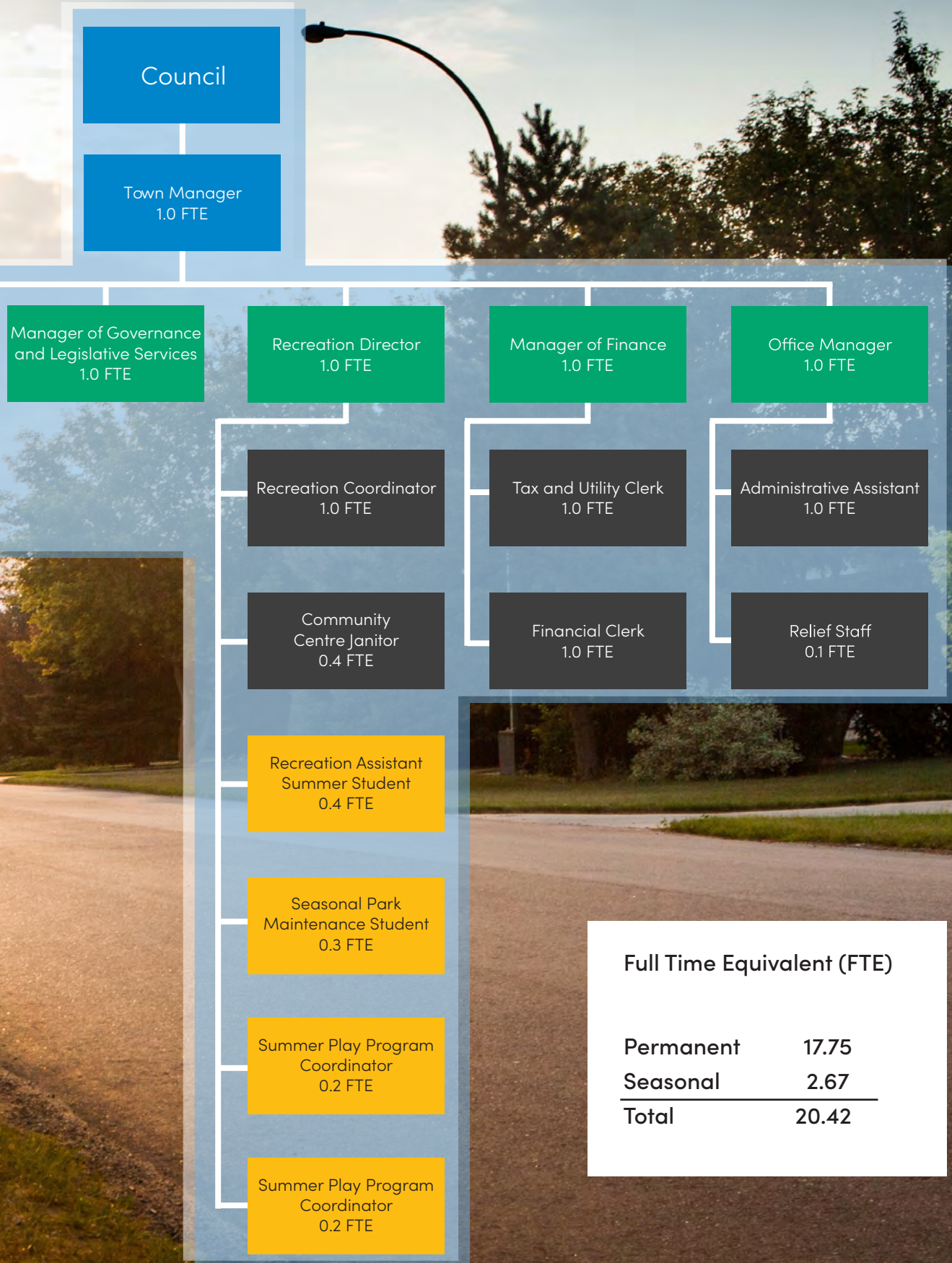








# Organizational Chart



Full Time Equivalent (FTE)	
Permanent	17.75
Seasonal	2.67
<b>Total</b>	<b>20.42</b>

# Strategic Priorities

The 2017 to 2022 strategic plan has five main goals:

## Goal 1: Create a Safe, Healthy and Vibrant Community

### Objectives:

- Enhance White City's Profile
- Provide K-12 education Services within the community
- Work with the community to develop a plan that addresses recreational opportunities to meet the needs of a growing community
- Residents feel safer within the community
- To be a safe and protected community
- Protect and enhance the environment
- Expand cultural opportunities for residents
- Protect and enhance the beauty of the community

## Goal 2: Ensure Responsible and Balanced Growth

### Objectives:

- Provide more housing options and recreational and environmental amenities for residents
- Increase the number of business services for residents
- Ensure cost-effective recovery on the infrastructure and other municipal services for new development
- Grow the non-residential assessment base to achieve a tax assessment ratio between residential and commercial of 90:10 in five years and 85:15 in ten years
- Land use policies applied within the Joint Management Growth Area
- To develop and promote the Town Centre Neighborhood Plan
- Ensure the Town has sufficient land base to grow to a community of 10,000 to 14,000 people and obtain sufficient commercial and industrial development necessary to broaden the Town's property assessment base

## Goal 3: Support and Promote Regional Cooperation

### Objectives:

- Lead cooperative and beneficial relationships with communities that are members to the White Butte Regional Planning Committee (WBRPC)
- Lead cooperative and beneficial relationships with communities that are members of the WBRPC
- Fulfill the Town's commitment respecting the 2015 Boundary Alteration Agreement with the RM of Edenwold No. 158 (RM)
- Optimize strategic partnerships and collaborations with municipal, provincial and federal governments
- Optimize strategic partnerships and collaborations with local First Nations
- The Town will secure reasonable and fair cost-recovery for services provided to other municipalities, first nations and agencies



## Goal 4: Be Responsive and Progressive

### Objectives:

- Ensure strategic goals are understood and linked to operations
- Maintain and replace assets when they reach the end of their useful engineered life
- Provide more convenient access to Town services and regulatory requirements
- To create a regulatory environment that represents the community's interest
- To have responsible management of the Town's financial and other resources, ensuring transparency and accountability
- Traffic flow is measured and evaluated within the community

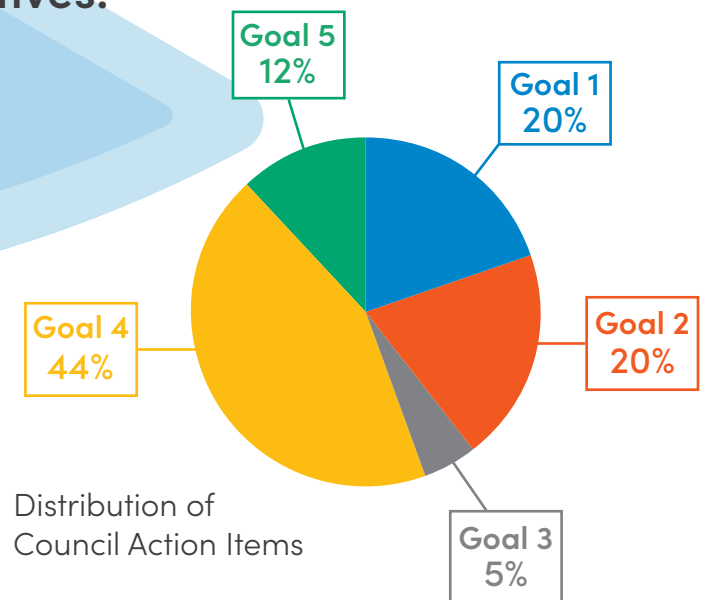
## Goal 5: Ensure Operational Excellence

### Objectives:

- To be an effective and responsive administration that can meet the demands of a fast-growing community
- Create a team environment that values teamwork and accountability
- Ensure clarity and transparency of human resource practices within the organization
- Attract and retain high quality candidates for Town positions
- Minimize productive time lost because of workplace injuries
- Be fully transparent and have residents fully informed of the Town's plans, actions, and policies and services

## Breakdown of 2019 Strategic Initiatives:

Goal	Number of Items	%
Create a Safe, Healthy and Vibrant Community	40	20%
Ensure Responsible and Balanced Growth	39	20%
Support and Promote Regional Cooperation	9	5%
Be Responsive and Progressive	87	44%
Ensure Operational Excellence	24	12%



In 2019 the administrative team worked hard to bring council's vision for the community to life. It was another busy year in White City with over 88 projects and programs completed to enhance the quality of life for residents in White City.



# Administration and Planning

## Investing in Innovation to Improve Productivity and Teamwork

The Town implemented more innovative solutions in the workplace in 2019 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.

- Implementation of Office 365 to provide staff with a seamless integration to real-time and interactive collaborating between team members and improved information technology security measures.
- Organization of an electronic shared filing system to allow administration easy access to improve organization responsiveness.

- Implemented software to connect and share bylaws, policies and procedures with municipalities across Canada.
- Providing administrative staff with Dale Carnegie Leadership and Team Building training to improve communications, instill confidence and provide a tool-kit for an efficient and functional workplace.
- Began Water Meter Replacement Program to update outdated water meters in resident homes to new radio frequency meters to provide administration and residents with a more accurate picture of water consumption.

## Fiscal Responsibility and Management of Municipal Assets

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

- Review of municipal insurance coverage to ensure comprehensive coverage and fair costs.
- Increasing council, staff and community collaboration on the annual budget with the implementation of new technology that allows our team to collaborate and easily engage the public for their valuable insight.
- Annual audit of financial statements to ensure proper stewardship of the Town's finances and assets.
- Ongoing accountability and transparency by publicly publishing the Town's budget, audited financial statements, public accounts and bi-weekly accounts for approval.
- Finalized construction of the Town's Public Works Maintenance shop to ensure longevity and efficient use of one of the Town's newest facilities.



## Supporting a High Level of Transparency and Resident Engagement

Through 2019 the Town has developed communications to provide residents with information, highlight community accomplishments and reach more residents through social media and face-to-face interaction. The Town is committed to transparent decision-making, engaging our stakeholders and measuring and reporting our performance to the public.

- Create a more dynamic approach to reaching and connecting with citizens.

### Facebook Followers:

1974

(25% increase)

### Facebook Posts:

153

### Facebook Messaging Connections:

171

### Instagram Followers:

268

### Instagram Posts:

59

- Increased advertisement of Public Notices to keep residents informed of upcoming decisions and engage our residents in municipal governance.
- Created and implemented a new Employee Code of Conduct to provide guidelines for municipal employees to conduct business in a transparent and ethical manner and protect the public interest.
- Continued commitment to providing residents with up-to-date information by reviewing and updating the Town website on a consistent basis.
- Incorporation of Townfolio, a service to provide easily accessible and up-to-date municipal information on demographics, labour force and more.



## Building the Road to a Healthy Future by Investing in Infrastructure Today

Planning and Development and Public Works put their heart and soul into building smarter infrastructure and maintaining the Town's assets to make sure our community is well-planned, healthy and meeting the needs of our residents. The Town works to provide the essential public services and services to our community and are an integral part to the sustainability and growth of our local economy.

- Investment of \$3.88 million to support the expansion of water and sewer utility services to the future Town Centre and upgrades to the Town's sanitary sewer system.
- Adoption of the Multi-Use Pathway Improvement Network to expand municipal pathways and increase safety and visibility of pedestrians within the community over the next five years.
- Continual updating and review of the Town's Zoning Bylaw and Official Community Plan to ensure that the Town's regulations reflect the reality and desires of the community.
- Receiving the Provincial Traffic Safety Fund Grant Program to improve pedestrian cross walk safety on White City Drive.

- Multi-Use Recreation Facility
  - In 2019 the Town, through partnership with experienced professional firms, engaged the community in consultation on a new Multi-Use Recreation Facility.
  - In March, a feasibility study was presented to council determining that a Multi-Use Recreation Facility, consisting of two ice surfaces, a full-size field house, gymnasiums, library, gathering spaces, and an aquatics centre, would be the ideal complement to attract a high school to the community.
  - Council proceeded to the next step of the project to establish a Business Case and Fundraising Feasibility Study to elaborate on the financial operating model, establish the governance of the facility, analyze construction options, determine the level of fundraising support in the community and develop an economic impact analysis to confirm the economic impact on the Town and area.
  - In October 2019, following receipt of the Business Case and Fundraising Feasibility Study, council made the decision to proceed to the Master Construction Planning phase of the facility which would provide more detailed cost estimates, produce schematic drawings for the entire facility to maximize efficiencies, detail the stage plan for construction phasing, establish financial readiness and begin the Town's fundraising campaign.
  - Master Construction Planning is anticipated to take place throughout 2020 and provide council with more detailed information to determine how the Town should proceed with the phasing and construction of the facility in a fiscally and socially responsible manner.

## Connecting Investors and Partnerships, Creating Vision

Working as a team and with regional and provincial partners to build a positive team spirit and consider the impact and implications for the long-term future of the organization when decisions are made, and action is taken. Strategically aligning decision-making with the Town's long-term goals encourages more innovative thinking and enable measured risks.

- Improved the current business license process to provide clear and updated regulations to support our local business community.
- Adoption of the White City Servicing Standards and Municipal Improvements policies and guidelines to ensure intelligent and consistent planning to meet the vision and desires of our community as we grow.
- Collaborating with SaskWater to review and renegotiate the Town's current water provision contract to ensure a strong, fair and equitable partnership into the future.
- Increased communication with the Government of Saskatchewan to ensure an open and mutually beneficial relationship with higher levels of government.
- Completion of the first phase of the Regional Economic Development study to understand how to support and grow business in our community.
- Partnership with local developer Picasso Pathways to negotiate a fair servicing agreement and creation of a new subdivision with a unique identity that meets the current and future profile of the community.
- Joining the Regina & Region Home Builder's Association to facilitate connection to local investors, developers and homebuilders in the region.





## Prevention is the Key to a Safe Community

Prevention is key to keeping the health and safety of our community flourishing. Investing now in safety initiatives, identifying threats and caring for our community before issues arise will ensure a proactive and rapid response to any future issues.

- Restructuring and training of the Town's Occupational Health and Safety Committee to prevent workplace injuries and provide a safe and healthy workplace for town staff.
- Increased lighting throughout the community to discourage crime and provide pedestrians with safe walking paths to connect the community.
- Installation of 23 new LED pathway lights from White City Drive East to Bower West Detention Pond including rear of College Crescent, Sarah's Cove and Cambridge Bay.

- Utilized the Commissionaires to provide bylaw enforcement and patrol of the community.
- An active partnership with the White Butte RCMP Detachment to proactively communicate with residents to prevent crime and address emergent issues.
- Annual scope and clean of 5.4km of sanitary sewer lines in Wheatland Estates to ensure optimal operations and proactive repair of the Town's asset.





## Ensuring a Beautiful and Functional Community through the Town's Public Works Department

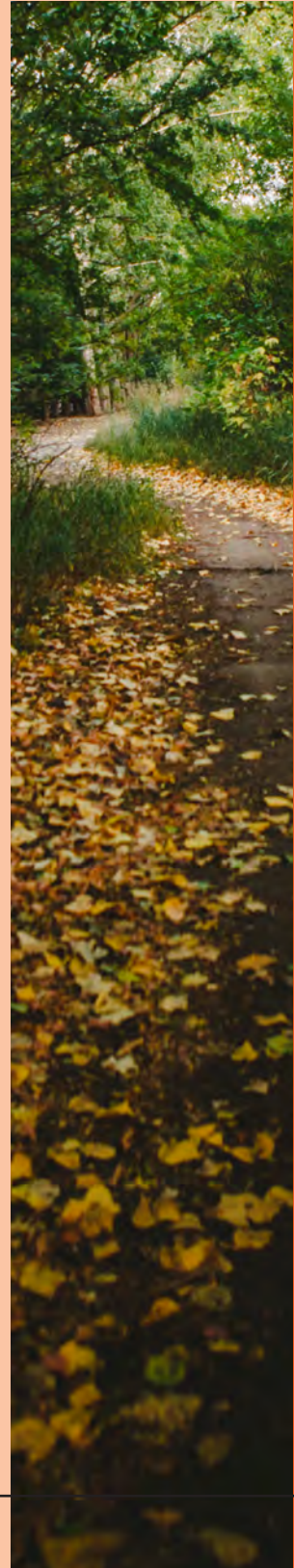
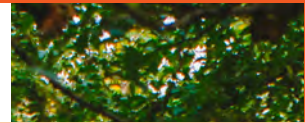
The Town's Public Works Department provide a broad range of services to our residents every day. From water and sewer services, to sanitation, to sanding and plowing the roads in the winter, and making sure potholes are filled in the spring and summer, we can rely on Public Works to do whatever it takes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

- Annual Spring and Fall Leaf Collection and Branch Chipping Program to bring the Town's equipment to provide residents with a curbside service for landscaping waste.
- Removal, renewal and pruning of municipal trees to maintain the health of the Town's urban forest.
- Annual Spring Street Sweeping to give our municipal roads a spring cleaning and remove built up dirt and gravel.
- Routine crack sealing to extend the life of community pathways.

- Repair and maintenance of municipal sewage pumping stations:
  - All six pumping stations and backup generators were inspected in 2019.
  - Two pumps were replaced.
  - Completed design and tender for removal of pumping station #1 and substantial upgrades to pumping station #2.
- Repairs to the Town's water distribution system to ensure efficient delivery of treated water to residents.

### Fast Facts:

- 9000 square meters of road restoration.
- 1150 square meters of pathway restoration.
- 20 pathway light fixtures replaced with LED lights.
- 23 new LED pathway lights installed.
- 100 meters of gravity sewer line installed.
- 3 additions to maintenance equipment fleet.



## Fostering Community Spirit Through Recreation and Culture Services



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

- Empowering children with play by installing a new play structure in Churchill Park and committing to installing more play structures throughout the community.
- Connecting people through community engagement for recreation projects:
  - Youth Engagement Project.
  - Community Survey for 2020 Budget Considerations.
  - Consultation with Local Residents on Play Structure Location.
  - Multi-Use Recreation Facility Community Consultation and Open House.

- Building spirit and growing connections through cultural initiatives:
  - Ecology Heritage Project – 2019 CAMA Award Winner.
  - Establishment of the Friends of the Museum Board and held first Annual General Meeting.
  - Rotating Display at the White City Community Centre.
- Bringing people to greenspaces by providing more benches, maintaining parks and facilities to a high standard and increasing functionality of outdoor recreation facilities.
- Improved irrigation at Ecole White City Sports Field to upgrade field conditions.
- Upgrading of the landscaping surrounding the White City Town Office to create a citizen-friendly space.



## Fast Facts:

- 533 Community Centre Bookings
- 704 Sports Field, Outdoor Facility and Park Bookings
- 13 Town Sponsored Events
- 6 Town Sponsored Programs
- 6 Municipal Recreation Facilities
- 11 Municipal Parks

## Events:

- Winter Festival
- In Motion – Go Out & Play Challenge
- Pancake Breakfast
- Garage Sale Weekend
- Summer Festival
- Warm-Up Run
- Family Fun Event
- Teens in the Park
- Street Dance
- Slo-Pitch Tournament
- Mature Driver Workshop
- Volunteer Social
- Christmas Light Contest & Twinkle Tour

## Programs:

- White City Walks
- Forever in Motion
- Baby & Me Dance Fitness
- Summer Play Program
- Summer Reading Program
- Slo-Pitch League







# Fire and Emergency Services

Over the past 40 years the White City Fire Department has provided fire services and medical aid to White City, Emerald Park and area. The department has worked hard – together with residents from both White City and Emerald Park – to form a first-class fire department with dedicated volunteers.

The Town’s long-term plans include ensuring our fire protection and medical responses services will meet the needs of residents now and in the future. The Town is fully committed to supporting and growing the White City Fire Department as a high-quality service to our residents and as a mutual aid partner to our neighbours.

**Members: 21**

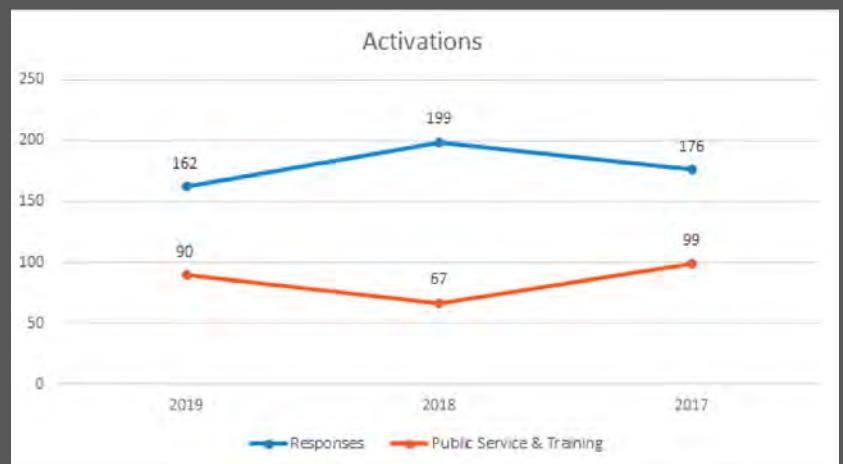
**New Members: 1**

**Fire Department Fleet:**

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

## Emergency Services:

	2019	2018	2017
Responses	162	199	176
Public Service & Training	90	67	99









**2019**

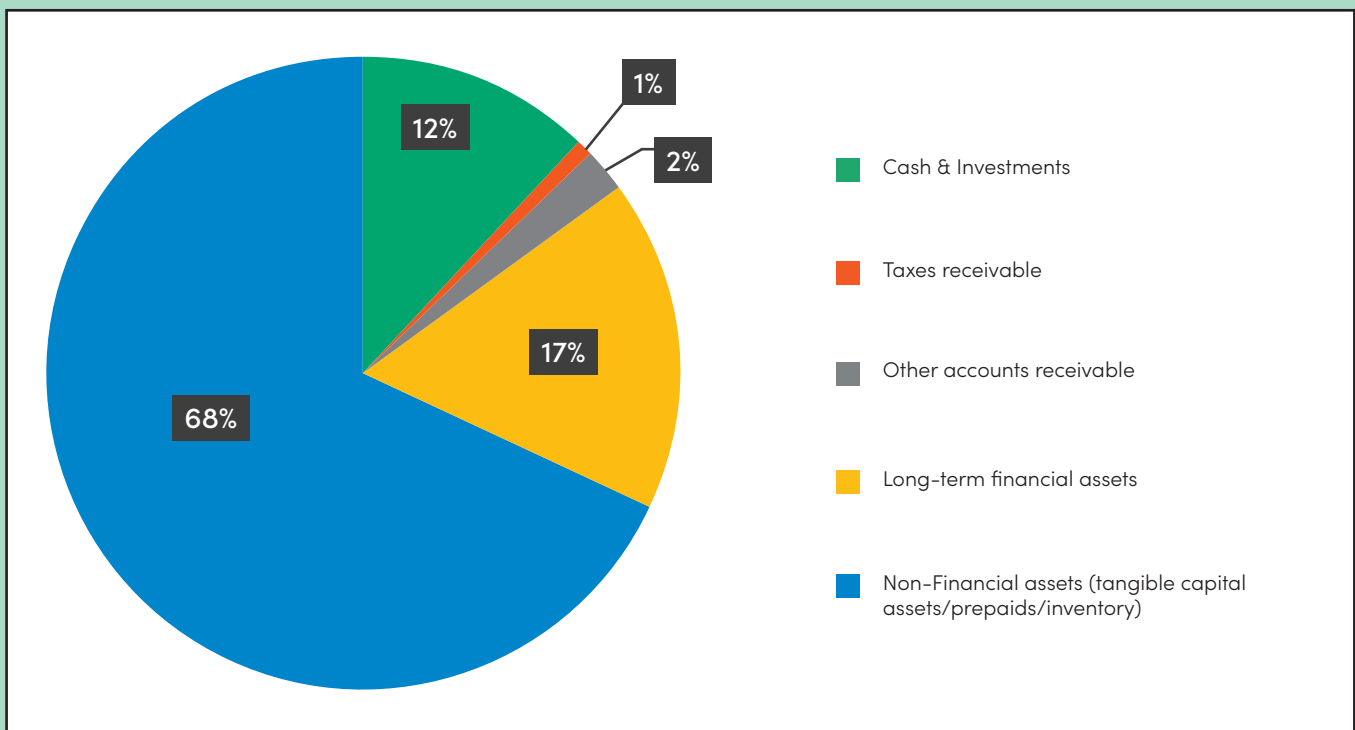
# **Financial Performance**



The 2019 Financial Performance report is based on the reporting standards set by the Public Sector Accounting Board and best practices in financial reporting as recommended by the Government Finance Officers Association.

The financial highlights in the following pages of this report have been extracted from the 2019 audited financial statements, the full audited financial statements begin on page 52.

## Assets 2019 (000's)

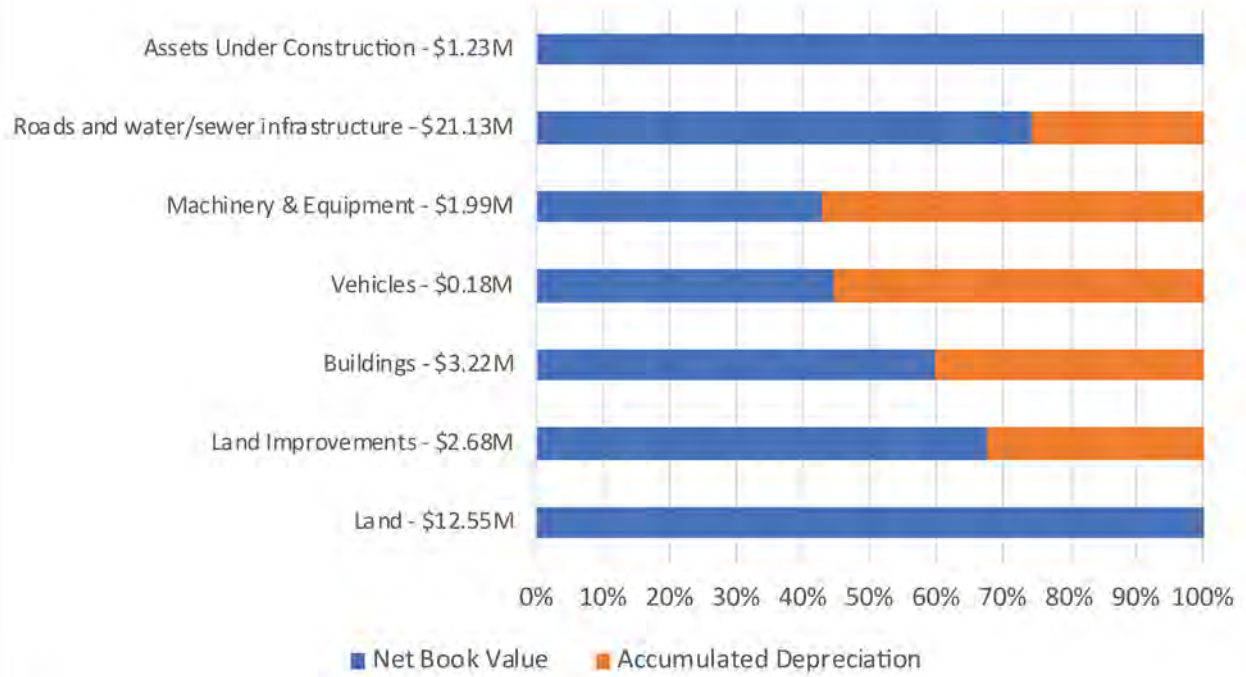


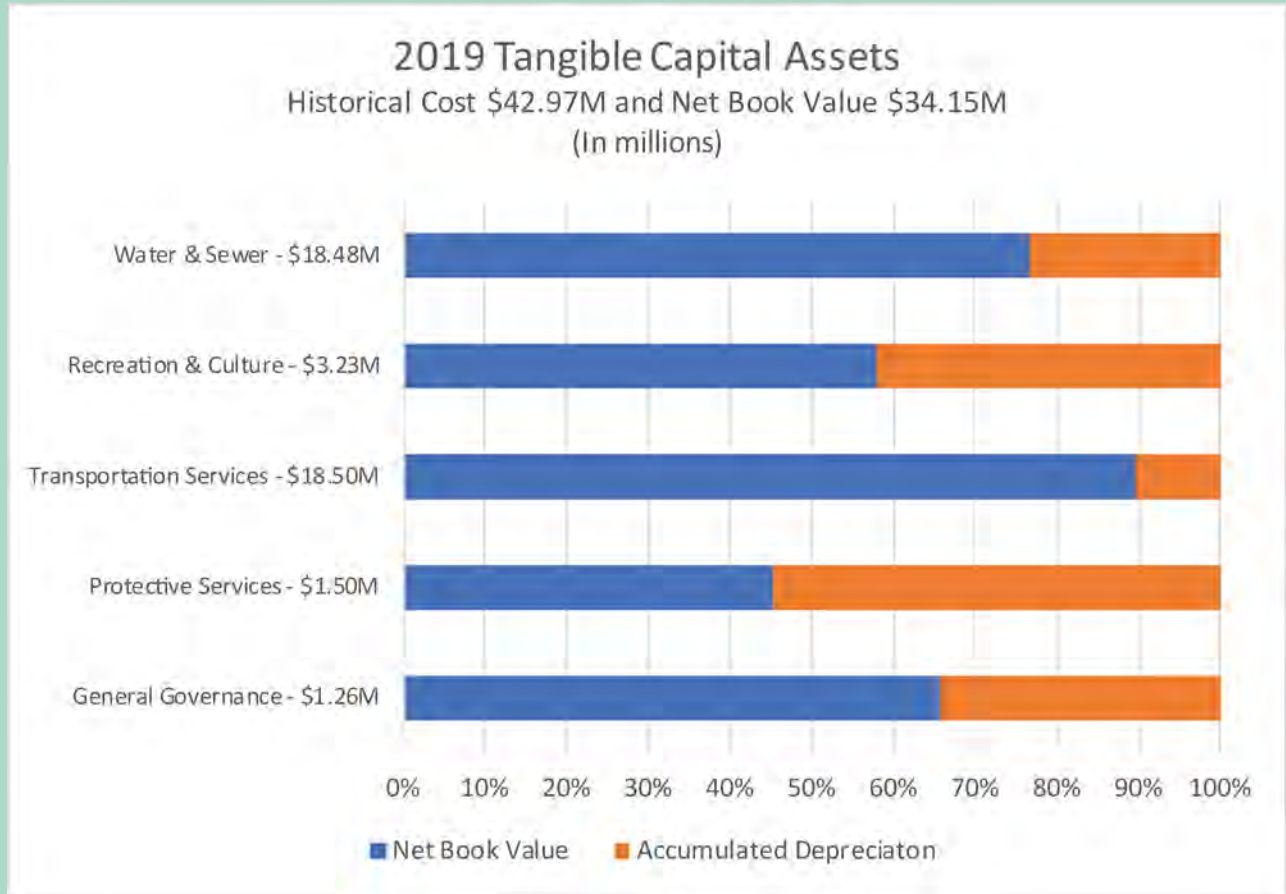
In 2019, total assets of the Town of White City (Town) were \$50.07M. The \$50.07M of total assets is largely made up of tangible capital assets, totaling \$34.15M. The remainder of the balance includes \$6.16M of cash and investments, \$8.36M of long-term financial assets, \$1.13M of other accounts receivable and \$0.22M of taxes receivable. Cash and investments saw an overall increase by \$885K in relation to debt of \$3.88 million issued and long-term investments increasing by \$279K. Conversely, other accounts receivable saw a decrease of \$394 from large development levies in 2018 to connection fees from the Wastewater Authority in 2019.

# Tangible Capital Assets (TCA's)

## 2019 Tangible Capital Assets

Historical Cost \$42.97M and Net Book Value \$34.15M  
(In millions)



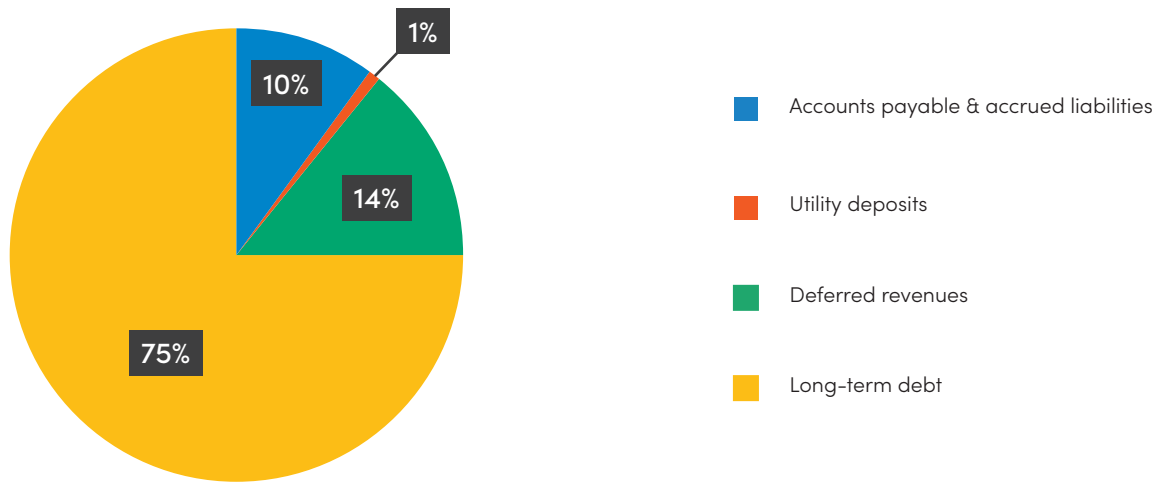


Tangible capital assets represent 68% of the total assets owned by the Town in 2019. The Town invested \$4 million in capital assets in 2019 including, for example, \$2.58 million for Betteridge Road Phase I construction, \$805K towards the removal of sewage pumping station 1 and upgrading of sewage pumping station 2, \$166K towards the Park Pavilion at Double K Rec Facility and \$132K towards the pathway lighting project.

The following chart shows both the historical cost and net book value of the Town’s tangible capital assets split by asset type for 2019. 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.



## Liabilities (What we owe)



Overall, financial liabilities for the Town increased by a total of \$3.12M in 2019. The primary reason for the increase in financial liabilities is due to a long-term loan the Town took out for the Betteridge Road and sewage pumping station projects completed during the year.

Long term debt decreased by \$500 thousand in 2019, despite the addition of the debt attributed to the capital projects.

<b>NET WORTH (Assets minus Liabilities)</b>	<b>\$ 000's</b>	<b>%</b>	<b>\$ 000's</b>	<b>%</b>
Unappropriated Surplus	\$ 1,137	3.0 %	\$ 1,093	2.9 %
Appropriated Reserves	3,411	9.0 %	2,649	7.1 %
Wasterwater Authority	3,889	10.2 %	3,443	9.3 %
Net Investment in Tangible Capital Assets	29,548	77.8 %	29,924	80.6 %
Total NET WORTH	\$37,985	100.0 %	\$37,109	100.0%
<b>Total Liabilities and Net Worth</b>	<b>\$ 50,066</b>		<b>\$46,065</b>	

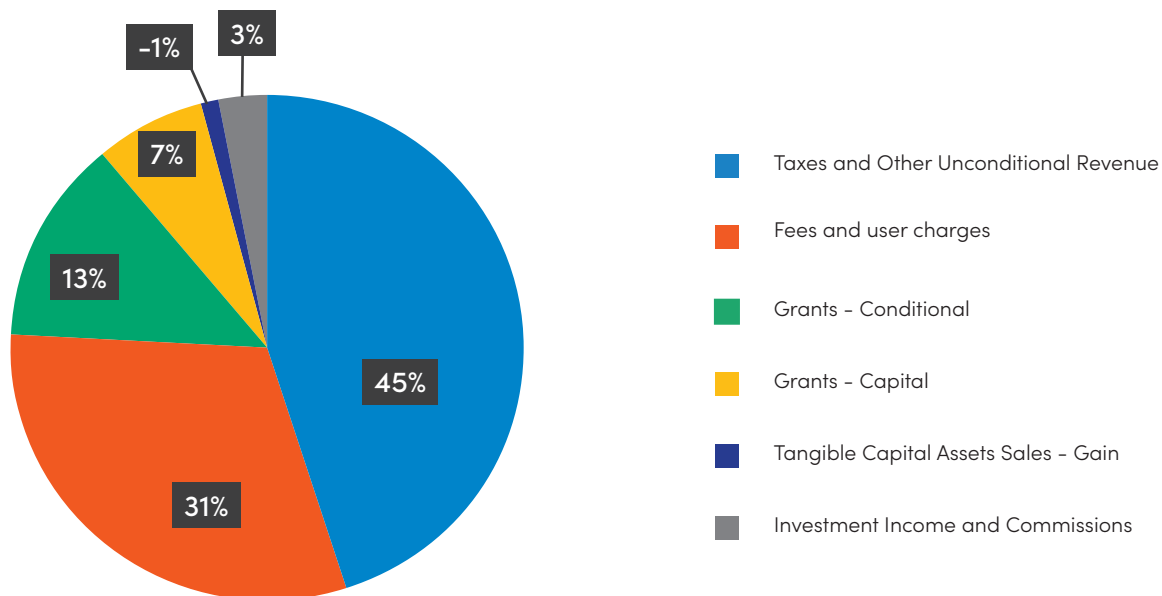
In 2019, the Town of White City's financial position, also referred to as net worth, increased by nearly \$4.00M as a result of the Town's investment in tangible capital assets and the WCRM158 Wastewater Authority Inc. Wastewater Treatment Plant.

	\$ 000's
Year End Operating Deficit	\$ (2,351)
Financial Statbilization Fund	(40)
Transfers from/(to) reserves	(1,223)
Debt Issuance	3,619
<b>Surplus/(Deficit)</b>	<b>\$ 5</b>

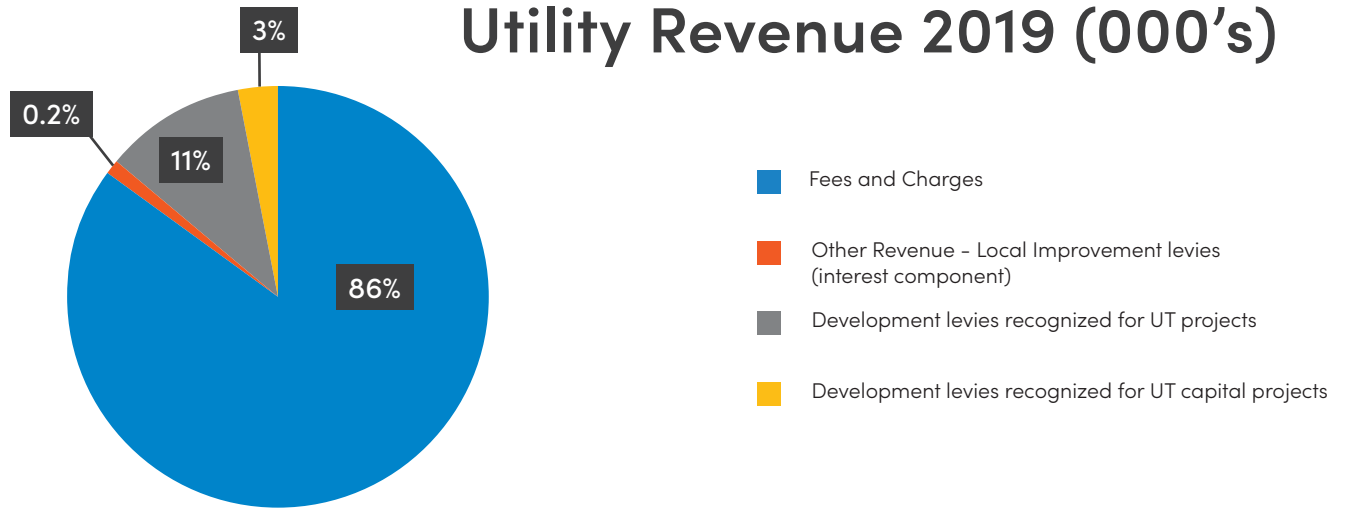
The financial information in this report was extracted from the Town's Departmental Overview Budget which were prepared on the full accrual basis of accounting. The Town's budgets are prepared on a fund accounting basis where revenues balance to expenses. At the end of 2019, the Town reported an operating fund accounting deficit of \$2.35 million where debt issuance and transfers from reserve are applied to cover the capital and operating programs and to reach a surplus of \$5 thousand for the year.

This table summarizes the allocation of the 2019 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.

## Revenue (Where the money came from)



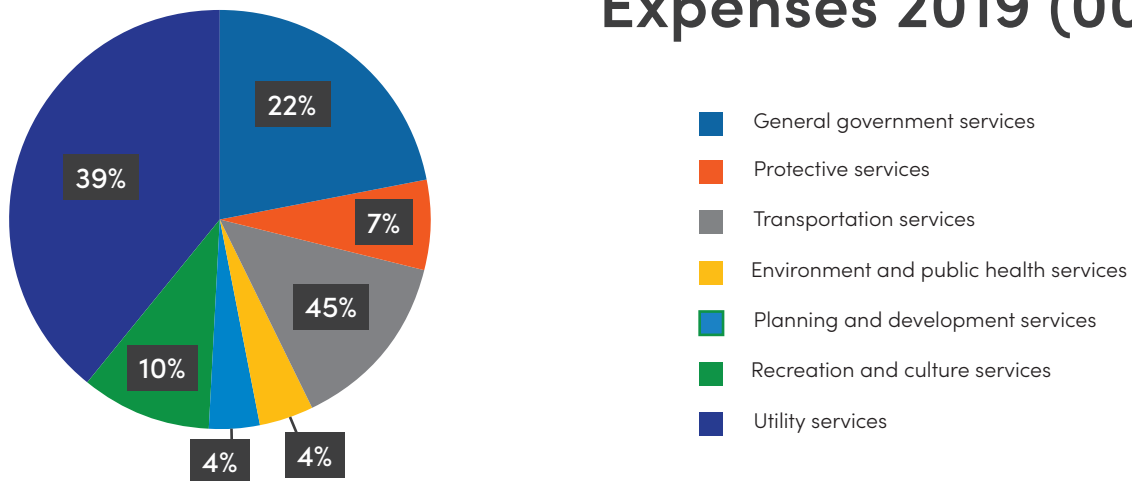
## Utility Revenue 2019 (000's)



Property tax revenue is the Town's largest source of income, accounting for 45% of total revenues or \$3.41M in 2019. Approximately 31%, or nearly \$2.35M, of the Town's revenues came from fees and user charges. The majority of these were fees from water and sewer charges and facility rentals. Conditional grants increased by approximately \$533K in 2019 due to the increase in connection fees received from the Wastewater Authority and recognized for repayment of internal borrowing.

## Expenses (What the money was used for)

### Expenses 2019 (000's)



A significant portion of the Town's expenditures are in utility services. The Town spent \$2.59M or 39% of total expenses in 2019 mainly on water purchases and connection fees from SaskWater. General government service expenses increased slightly in 2019, but remained the second highest expense group within the Town. General government services consist of administrative wages and benefits, council remuneration and travel, and professional and contractual services required to operate the Town.



The Town's most significant cost centre is the Utility Service. Utility services include the purchase of treated water from the White City Water Treatment Plant, owned by SaskWater, and the water and sewer distribution systems, owned by the Town. Expenses associated with the utility service correspond with providing safe drinking water to residents, updating and maintaining our water distribution system and improving sewer pumping capacity. The Town's Utility Service works on a full-cost recovery basis, meaning the utility is self-sufficient and does not rely on resident tax dollars to operate.

## 61% of the Town's expenditures is broken down into seven categories:

### Protective Services

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

### Environmental Services

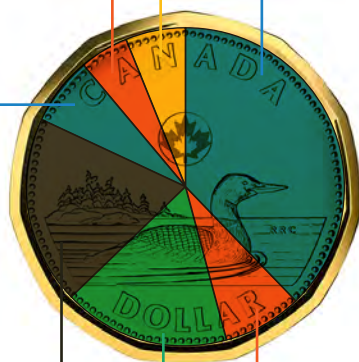
The Contracts for waste & recycling collection and composting services in addition to municipal weed and pest control and annual Spring/Fall clean up programs.

### Public Works Services

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

### Recreation Services

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



### 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.

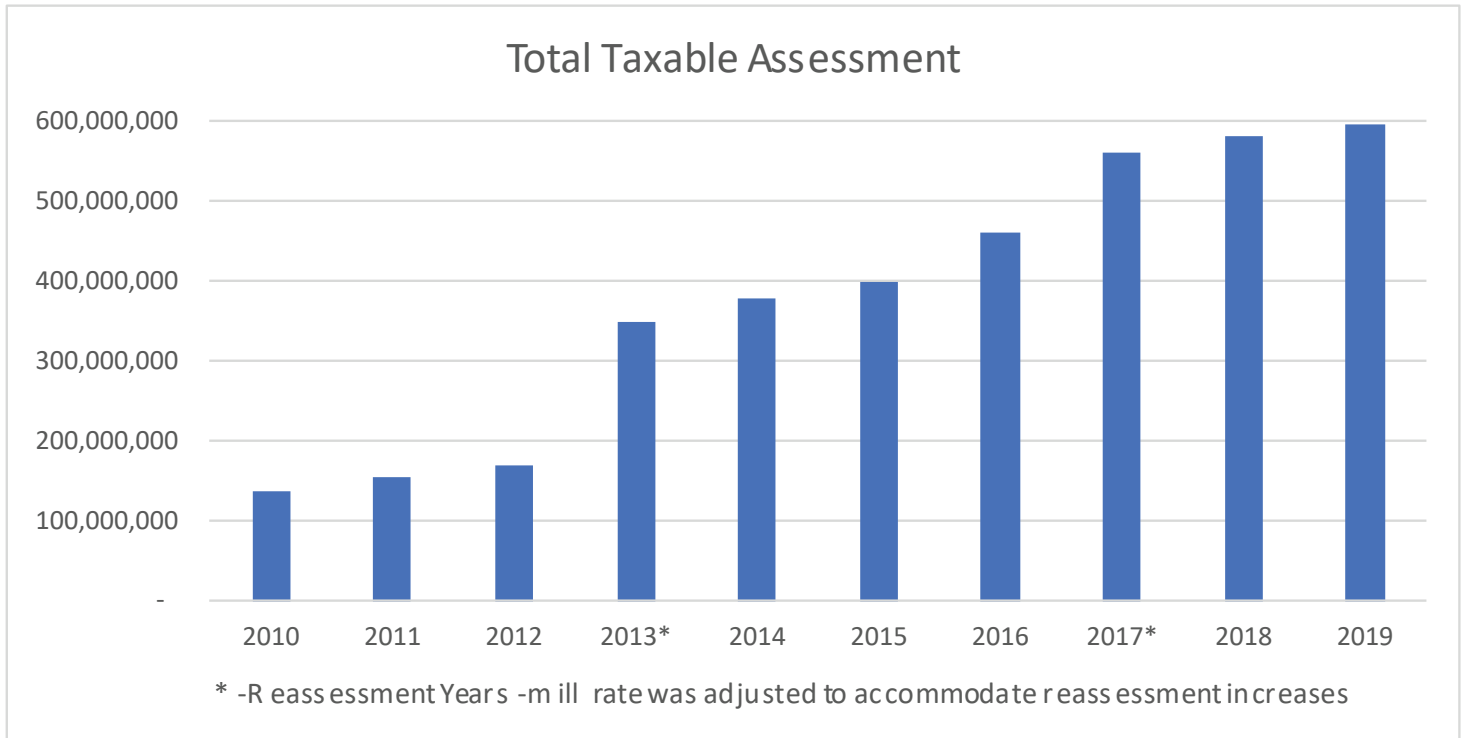
### General Governance

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.

### Planning and Development Services

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

# 10 Year Trend - Total Taxable Assessment

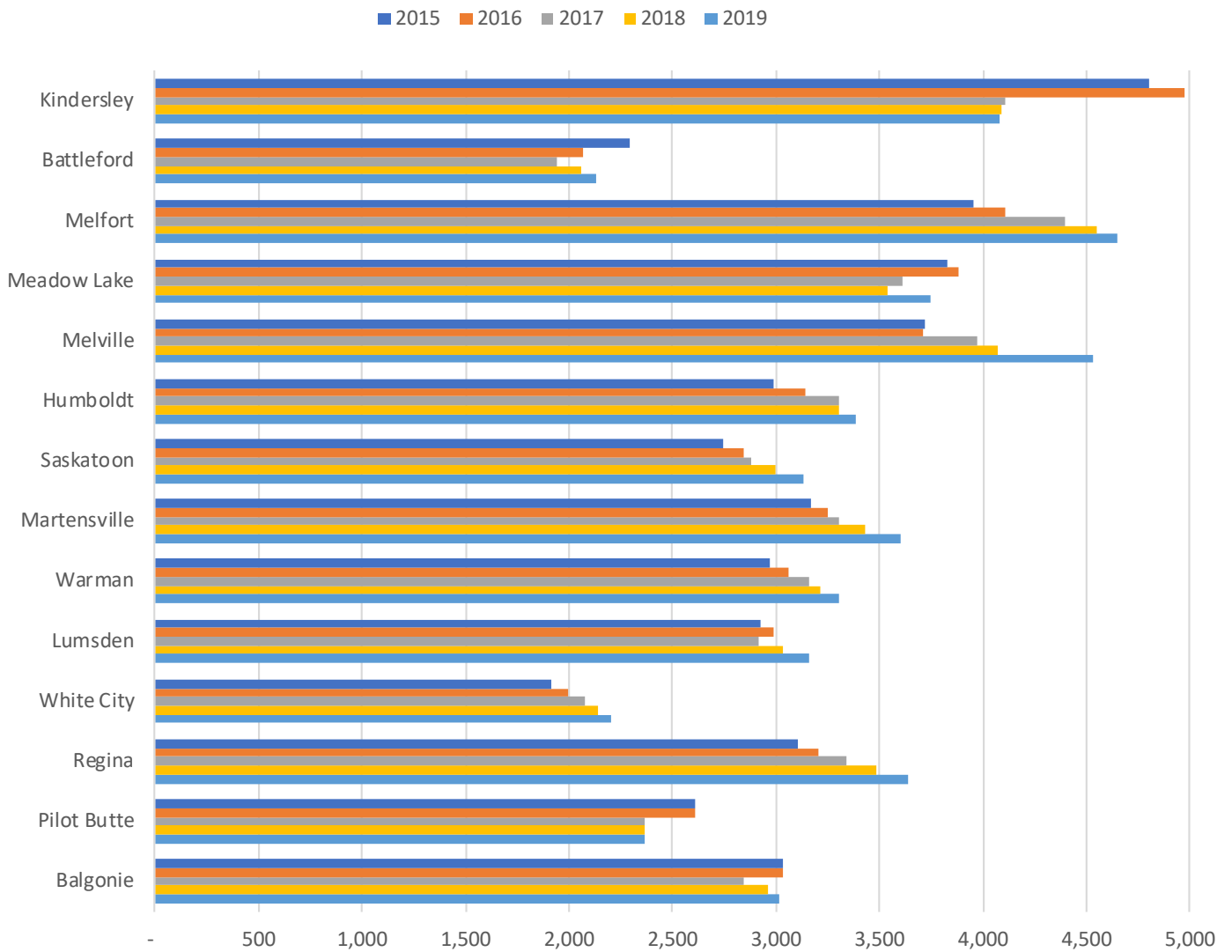


Assessment is the value placed on a property for tax purposes. The Town utilizes the Saskatchewan Assessment Management Agency (SAMA) to determine the assessed value for properties. For municipalities it is essential to maintain a diverse and healthy assessment base to ensure the longevity and viability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

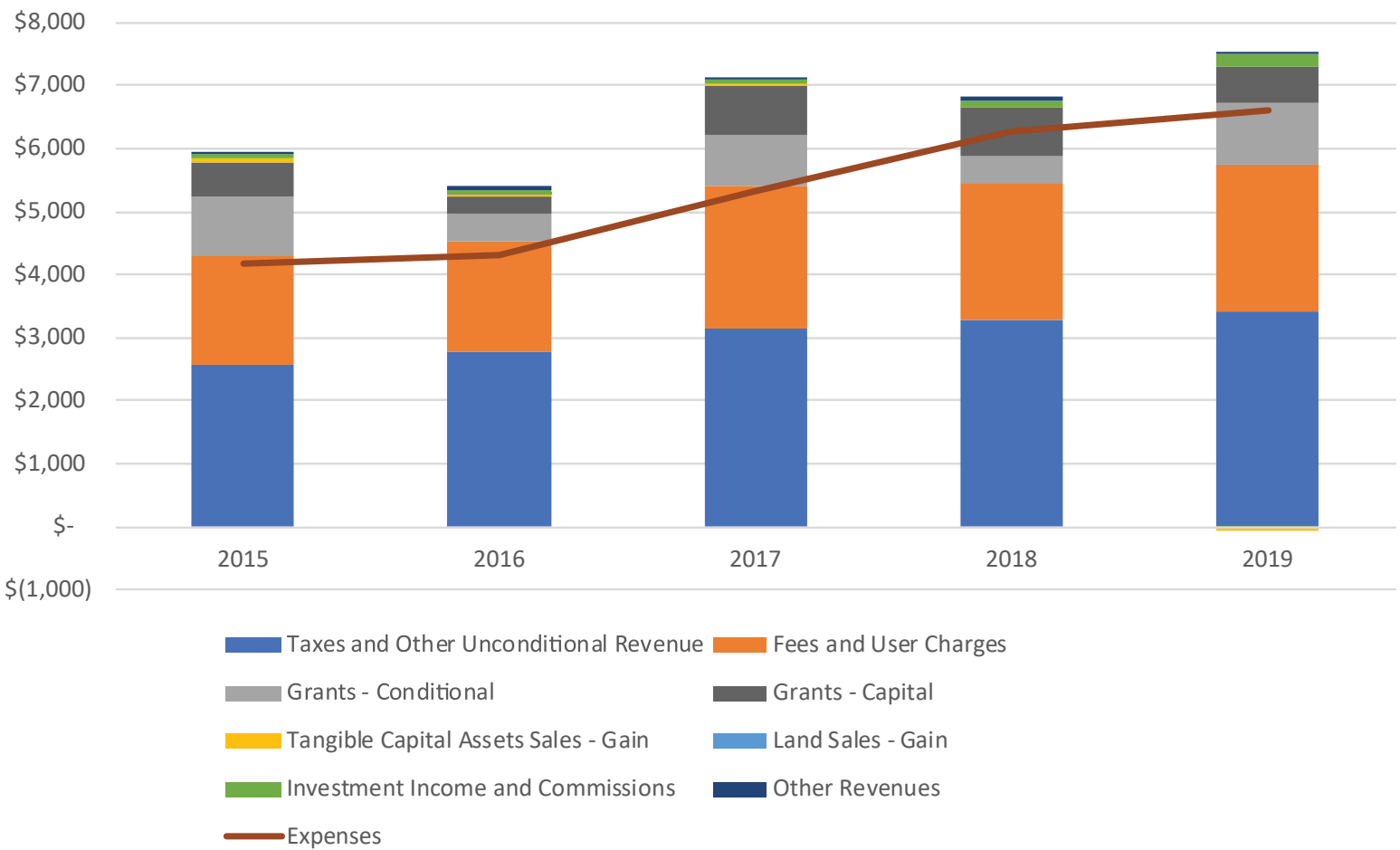
## Average Municipal Tax Comparison - Towns and Cities - Residential



As can be seen in the figure above, 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.



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



Consolidated Revenues by Source	2019		2018		2017		2016		2015	
Taxes and Other Unconditional Revenue	\$ 3,409	45.6%	\$ 3,274	48.0%	\$ 3,148	44.3%	\$ 2,782	51.5%	\$ 2,582	43.5%
Fees and User Charges	2,351	31.5%	2,165	31.8%	2,274	32.0%	1,747	32.3%	1,700	28.6%
Grants - Conditional	960	12.8%	427	6.3%	789	11.1%	453	8.4%	947	15.9%
Grants - Capital	568	7.6%	786	11.5%	786	11.1%	269	5.0%	561	9.4%
Tangible Capital Assets Sale- Gain	(51)	-0.7%	10	0.1%	29	0.4%	10	0.2%	52	0.9%
Land Sales - Gain	-	0.0%	-	0.0%	-	0.0%	5	0.1%	-	0.0%
Investment Income and Commissions	203	2.7%	109	1.6%	70	1.0%	73	1.4%	76	1.3%
Other Revenues	31	0.4%	44	0.6%	11	0.2%	66	1.2%	24	0.4%
<b>Total in Thousands (000's)</b>	<b>\$ 7,471</b>		<b>\$ 6,815</b>		<b>\$ 7,107</b>		<b>\$ 5,405</b>		<b>\$ 5,942</b>	

Revenue fluctuations throughout the 5-year period due to water and sewer revenues increases as growth occurs in the town and to coincide with precipitation levels and water required for irrigation during the year. Recreation revenues have increased due to community centre bookings, additional programming and events.

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

## Waterworks Financial Overview

The following is a financial overview of the 2019 waterworks, as required under The Municipalities Regulations:

Total waterworks revenues (as reported in the financial statements): **\$2,947,903**

Total waterworks expenditures (as reported in the financial statements): **\$2,594,384**

Total debt payments on waterworks infrastructure loans: **\$499,985**

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

$$\frac{2,947,903}{2,594,384 + 499,985} = 0.95$$

Reserves balance available for waterworks capital infrastructure: **\$1,575,219**

The financial overview details have been extracted from the 2019 audited financial statements. For a detailed explanation regarding the waterworks rate policy and waterworks capital investment strategy, please go to [whitecity.ca/pages/budget-finance](http://whitecity.ca/pages/budget-finance) for a copy of our full 2020 Budget document.

**Consolidated Statement of Financial Position**  
**As of December 31, 2019**  
**Statement 1**

<b>Financial Assets</b>	<b>2019</b>	<b>2018</b>
Cash & Investments	6,161,125	5,276,436
Taxes Receivable - Municipal	221,883	161,576
Other Accounts Receivable	1,126,308	1,520,001
Land for Resale	-	-
Long-Term Financial Assets	8,356,870	8,367,075
Debt Charges Recoverable	-	-
<b>Total Financial Assets</b>	<b>15,866,186</b>	<b>15,325,088</b>
<b>Liabilities</b>		
Bank Indebtedness	-	-
Accounts Payable	1,261,537	1,021,973
Accrued Liabilities Payable	-	-
Utility Deposits	113,520	118,620
Deferred Revenue	1,667,132	2,156,781
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	9,037,864	5,657,850
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
<b>Total Liabilities</b>	<b>12,080,053</b>	<b>8,955,224</b>
<b>Net Financial Assets (Debt)</b>	<b>3,786,133</b>	<b>6,369,864</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	34,151,637	30,701,072
Prepayment and Deferred Charges	46,671	38,313
Stock and Supplies	898	-
Other	-	-
<b>Total Non-Financial Assets</b>	<b>34,199,206</b>	<b>30,739,385</b>
<b>Accumulated Surplus (Deficit)</b>	<b>37,985,339</b>	<b>37,109,249</b>



**Consolidated Statement of Operations and Accumulated Surplus  
As of December 31, 2019  
Statement 2**

	2019 Budget	2019	2018
<b>Revenues</b>			
Taxes and Other Unconditional Revenue	3,391,388	3,408,713	3,274,063
Fees and Charges	2,522,721	2,351,439	2,164,681
Conditional Grants	3,301,122	959,994	427,023
Tangible Capital Assets Sales-Gain	-	(50,697)	9,634
Land Sales - Gain	-	-	-
Investment Income and Commissions	126,300	202,888	108,625
Other Revenues	16,928	30,664	44,086
<b>Total Revenues</b>	<b>9,358,459</b>	<b>6,903,001</b>	<b>6,028,112</b>
<b>Expenses</b>			
General Government Services	1,406,361	1,444,099	1,432,131
Protective Services	453,128	443,841	386,821
Transportation Services	1,101,762	913,926	896,452
Environmental and Public Health Services	263,160	263,411	245,620
Planning and Development Services	342,738	260,802	339,330
Recreation and Development Services	752,936	674,038	718,838
Utility Services	2,464,177	2,594,384	2,248,902
<b>Total Expenses</b>	<b>6,784,262</b>	<b>6,594,501</b>	<b>6,268,094</b>
<b>Surplus (Deficit) of Revenues over Expenses before other Capital Costs</b>	<b>2,574,197</b>	<b>308,500</b>	<b>(239,982)</b>
<b>Provincial/Federal Capital Grants and Contributions</b>	<b>1,319,384</b>	<b>567,590</b>	<b>786,343</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>3,893,581</b>	<b>876,090</b>	<b>546,361</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>37,109,249</b>	<b>37,109,249</b>	<b>36,562,888</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>41,002,830</b>	<b>37,985,339</b>	<b>37,109,249</b>



**2019**

**Audited  
Financial  
Statements**

**TOWN OF WHITE CITY**  
Financial Statements  
December 31, 2019

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Page 30	Schedule of Council Remuneration



## Management's Responsibility

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

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

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

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.



Council



Administration

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors  
Town of White City

### *Opinion*

We have audited the financial statements of the **TOWN OF WHITE CITY**, which comprise the statement of financial position as at December 31, 2019 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

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

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

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



## TOWN OF WHITE CITY

### *Independent Auditors' Report (continued)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Dudley & Company LLP  
Chartered Professional Accountants

Regina, Saskatchewan  
May 20, 2020



**TOWN OF WHITE CITY**  
Statement of Financial Position  
As at December 31, 2019

Statement 1

	2019	2018
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash & Investments (Note 2)	\$ 6,161,125	\$ 5,276,436
Taxes Receivable - Municipal (Note 3)	221,883	161,576
Other Accounts Receivable (Note 4)	1,126,308	1,520,001
Land for Resale	-	-
Long-Term Financial Assets (Note 5)	8,356,870	8,367,075
Debt Charges Recoverable	-	-
<b>Total Financial Assets</b>	<b>15,866,186</b>	<b>15,325,088</b>
<b>LIABILITIES</b>		
Bank Indebtedness	-	-
Accounts Payable (Note 6)	1,261,537	1,021,973
Accrued Liabilities Payable	-	-
Utility Deposits	113,520	118,620
Deferred Revenue (Note 7)	1,667,132	2,156,781
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 8)	9,037,864	5,657,850
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
<b>Total Liabilities</b>	<b>12,080,053</b>	<b>8,955,224</b>
<b>NET FINANCIAL ASSETS</b>	<b>3,786,133</b>	<b>6,369,864</b>
Tangible Capital Assets (Schedules 6, 7)	34,151,637	30,701,072
Prepayment and Deferred Charges	46,671	38,313
Stock and Supplies	898	-
Other	-	-
<b>Total Non-Financial Assets</b>	<b>34,199,206</b>	<b>30,739,385</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>\$ 37,985,339</b>	<b>\$ 37,109,249</b>

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

**TOWN OF WHITE CITY**  
**Statement of Operations**  
**For the year ended December 31, 2019**

Statement 2

		<b>2019 Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenues</b>				
Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 3,391,388	\$ 3,408,713	\$ 3,274,063
Fees and Charges	(Schedule 4, 5)	2,522,721	2,351,439	2,164,681
Conditional Grants	(Schedule 4, 5)	3,301,122	959,994	427,023
Tangible Capital Assets Sales - Gain	(Schedule 4, 5)	-	(50,697)	9,634
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	126,300	202,888	108,625
Other Revenues	(Schedule 4, 5)	16,928	30,664	44,086
<b>Total Revenues</b>		<b>9,358,459</b>	<b>6,903,001</b>	<b>6,028,112</b>
<b>Expenses</b>				
General Government Services	(Schedule 3)	1,406,361	1,444,099	1,432,131
Protective Services	(Schedule 3)	453,128	443,841	386,821
Transportation Services	(Schedule 3)	1,101,762	913,926	896,452
Environmental and Public Health Services	(Schedule 3)	263,160	263,411	245,620
Planning and Development Services	(Schedule 3)	342,738	260,802	339,330
Recreation and Cultural Services	(Schedule 3)	752,936	674,038	718,838
Utility Services	(Schedule 3)	2,464,177	2,594,384	2,248,902
<b>Total Expenses</b>		<b>6,784,262</b>	<b>6,594,501</b>	<b>6,268,094</b>
<b>Surplus (Deficit) before Other Capital Contributions</b>		<b>2,574,197</b>	<b>308,500</b>	<b>(239,982)</b>
Capital Grants and Contributions (Schedule 4, 5)		1,319,384	567,590	786,343
<b>Surplus (Deficit) of Revenues over Expenses</b>		<b>3,893,581</b>	<b>876,090</b>	<b>546,361</b>
Accumulated Surplus (Deficit), Beginning of Year		37,109,249	37,109,249	36,562,888
<b>Accumulated Surplus (Deficit), End of Year</b>		<b>\$ 41,002,830</b>	<b>\$ 37,985,339</b>	<b>\$ 37,109,249</b>

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

**TOWN OF WHITE CITY**  
Statement of Changes in Net Financial Assets  
For the year ended December 31, 2019

Statement 3

	2019 Budget	2019	2018
<b>Surplus (Deficit)</b>	\$ 3,893,581	\$ 876,090	\$ 546,361
(Acquisition) of tangible capital assets	(6,550,260)	(4,347,223)	(1,012,353)
Amortization of tangible capital assets	861,100	828,341	760,446
Proceeds on disposal of tangible capital assets	-	17,620	11,597
Loss (gain) on disposal of tangible capital assets	-	50,696	(9,634)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(5,689,160)</b>	<b>(3,450,566)</b>	<b>(249,944)</b>
(Acquisition) of supplies inventories	-	(898)	-
(Acquisition) of prepaid expense	-	(8,357)	(12,588)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>(9,255)</b>	<b>(12,588)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(1,795,579)</b>	<b>(2,583,731)</b>	<b>283,829</b>
Net Financial Assets - Beginning of Year	6,369,864	6,369,864	6,086,035
<b>Net Financial Assets - End of Year</b>	<b>\$ 4,574,285</b>	<b>\$ 3,786,133</b>	<b>\$ 6,369,864</b>

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



**TOWN OF WHITE CITY**  
Statement of Cash Flows  
For the year ended December 31, 2019

Statement 4

	<b>2019</b>	<b>2018</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	\$ 876,090	\$ 546,361
Amortization	828,341	760,446
Loss (gain) on disposal of tangible capital assets	50,696	(9,634)
	<u>1,755,127</u>	<u>1,297,173</u>
<b>Changes in assets / liabilities</b>		
Taxes Receivable - Municipal	(60,307)	38,998
Other Receivables	393,693	(907,050)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	239,564	(270,464)
Deposits	(5,100)	(5,700)
Deferred Revenues	(489,649)	358,609
Other Liabilities	-	-
Stock and Supplies for Use	(898)	-
Prepayments and Deferred Charges	(8,358)	(12,588)
Other	-	-
<b>Net cash from (used for) operations</b>	<b>1,824,072</b>	<b>498,978</b>
<b>Capital:</b>		
Acquisition of Capital Assets	(4,347,223)	(1,012,353)
Proceeds from the Disposal of Capital Assets	17,620	11,597
Other Capital	-	-
<b>Net cash from (used for) capital</b>	<b>(4,329,603)</b>	<b>(1,000,756)</b>
<b>Investing:</b>		
Long-Term Investments	10,205	(1,964,457)
Other Investments	-	-
<b>Net cash from (used for) investing</b>	<b>10,205</b>	<b>(1,964,457)</b>
<b>Financing:</b>		
Long-Term Debt Issued	3,880,000	3,500,000
Long-Term Debt Repaid	(499,985)	(517,057)
Other Financing	-	-
<b>Net cash from (used for) financing</b>	<b>3,380,015</b>	<b>2,982,943</b>
<b>Increase (Decrease) in cash resources</b>	<b>884,689</b>	<b>516,708</b>
<b>Cash and Investments - Beginning of Year</b>	<b>5,276,436</b>	<b>4,759,728</b>
<b>Cash and Investments - End of Year</b>	<b>\$ 6,161,125</b>	<b>\$ 5,276,436</b>

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

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

**Basis of Accounting:**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

**(a) Reporting Entity:**

The financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

**(b) Collection of Funds for Other Authorities:**

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation.

**(c) Government Transfers:**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

**(d) Deferred Revenue:**

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

**(e) Local Improvement Charges:**

Local improvement projects financed by frontage taxes recognize the taxes as capital revenue in the period the project is undertaken and the prepayments are accepted. Any frontage taxes not prepaid are reported as a long-term asset to be reduced by the principle portion of each annual frontage tax levy.



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**(f) Net-Financial Assets:**

Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

**(g) Non-Financial Assets:**

Tangible capital and other Non-Financial Assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

**(h) Appropriated Reserves:**

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

**(i) Property Tax Revenue:**

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

**(j) Investments:**

Portfolio investments are valued at cost, less any provision for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

**(k) Measurement Uncertainty:**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of stock and supplies inventories, if any, are based on estimates of volume and quality.

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**(l) Tangible Capital Assets:**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. Amortization is recorded on capital assets beginning in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
<b>General Assets</b>	
<b>Land</b>	Indefinite
<b>Land Improvements</b>	10 to 40 years
<b>Buildings</b>	25 to 40 years
<b>Vehicles and Equipment</b>	
Vehicles	5 to 10 years
Machinery and Equipment	5 to 20 years
<b>Infrastructure Assets</b>	
<b>Infrastructure Assets</b>	
Water and Sewer	30 to 100 years
Road Network Assets	10 to 60 years

**Government Contributions:** Contributions from governments and others for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

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

**Capitalization of Interest:** The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases:** All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

**(m) Landfill Liability:**

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

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**(n) Trust Funds:**

Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 9.

**(o) Employee Benefit Plans:**

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

**(p) Basis of Segmentation / Segment Report:**

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

**General Government:** The General Government segment provides for the administration of the municipality.

**Protective Services:** The Protective Services segment is comprised of expenses for Police and Fire protection.

**Transportation Services:** The Transportation Services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

**Environmental and Public Health:** The Environmental segment provides waste disposal and other environmental services. The Public Health segment provides for items relating to public health services in the municipality.

**Planning and Development:** The Planning and Development segment provides for neighbourhood development and sustainability.

**Recreation and Culture:** The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

**Utility Services:** The Utility Services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

**(q) Budget Information:**

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on December 17, 2018.

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

(r) **New Accounting Standards:**

**Effective January 1, 2019**, the municipality adopted the following standard to comply with Canadian Public Sector Accounting Standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgement to comply with the disclosure requirements of each standard.

**PS 3430 Restructuring Transactions** provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related programs or operating responsibilities. The new standard has been adopted on a prospective basis. This standard has no impact on the financial statements at present, and so no further note or schedule reporting is provided.

**Future Accounting Standards:  
Effective On or After April 1, 2021:**

**PS 1201 Financial Statement Presentation**, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements, effective in the period PS 3450 and PS 2601 are adopted.

**PS 2601 Foreign Currency Translation**, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

**PS 3041 Portfolio Investments**, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments, effective in the period PS 3450, PS 2601, and PS 1201 are adopted.

**PS 3450 Financial Instruments**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives.

**PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

**Effective On or After April 1, 2022:**

**PS 3400, Revenue**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

The full extent of the impact on adoption of these future standards is not known at this time.



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

<b>2. Cash and Temporary Investments</b>	<b>2019</b>	<b>2018</b>
Cash	\$ 500	\$ 410
Bank - operating accounts	835,758	230,262
Money market funds	6,002	5,921
Other mutual funds, shares, bonds, GIC's, brokerage (market value \$5,517,235 (2019), \$4,876,328 (2018))	5,318,865	5,039,843
<b>Total Cash and Temporary Investments</b>	<b>\$ 6,161,125</b>	<b>\$ 5,276,436</b>

Cash and temporary investments include balances with banks, redeemable term deposits, marketable securities and other investments that are cashable or have maturities within twelve months or less.

<b>3. Taxes and Grants in Lieu Receivable</b>	<b>2019</b>	<b>2018</b>
Municipal - Current	\$ 177,251	\$ 48,235
- Arrears	44,632	113,341
	221,883	161,576
- Less allowance for uncollectables	-	-
Total Municipal Taxes Receivable	221,883	161,576
School - Current	(3,481)	44,994
- Arrears	25,603	65,127
Total School Taxes Receivable	22,122	110,121
Other	-	-
Total Taxes and Grants in Lieu Receivable	244,005	271,697
Deduct taxes to be collected on behalf of other organizations	(22,122)	(110,121)
<b>Total Taxes and Grants in Lieu Receivable</b>	<b>\$ 221,883</b>	<b>\$ 161,576</b>

<b>4. Other Accounts Receivable</b>	<b>2019</b>	<b>2018</b>
Trade receivables	\$ 751,758	\$ 1,271,490
GST receivable	169,666	62,753
Utility accounts receivable	200,611	182,747
Accrued interest	6,460	5,198
Total Other Accounts Receivable	1,128,495	1,522,188
Less Allowance for Uncollectables	2,187	2,187
<b>Net Other Accounts Receivable</b>	<b>\$ 1,126,308</b>	<b>\$ 1,520,001</b>

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**5. Long-Term Financial Assets**

	<b>2019</b>	<b>2018</b>
Frontage tax receivables	\$ 33,130	\$ 43,335
Wastewater Management Authority loan	8,323,740	8,323,740
<b>Total Long Term Financial Assets</b>	<b>\$ 8,356,870</b>	<b>\$ 8,367,075</b>

**6. Accounts Payable**

	<b>2019</b>	<b>2018</b>
Trade payables	\$ 314,415	\$ 74,769
Sask Water	104,370	99,778
School tax collections	49,368	42,448
Overpaid taxes	813	283
Accrued interest	75,313	57,389
White Butte Regional Planning Committee	11,334	-
Wages and benefits payable	19,371	945
Community centre deposits	4,950	4,050
Building and other deposits	681,603	742,311
<b>Total Accounts Payable</b>	<b>\$ 1,261,537</b>	<b>\$ 1,021,973</b>

**7. Deferred Revenue**

	<b>2019</b>	<b>2018</b>
Recreation Committee, SK Lotteries grant awaiting disbursement	\$ 25,544	\$ 25,544
Protective services	20,403	20,403
Funds in lieu of dedication of public reserve lands	20,127	20,127
Planning and Development Act - development fees	1,241,641	1,794,983
White Butte protective capital	56,036	56,036
Subdivision projects funding	102,158	239,688
Prepaid taxes	201,223	-
<b>Total Deferred Revenue</b>	<b>\$ 1,667,132</b>	<b>\$ 2,156,781</b>

**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**8. Long-Term Debt**

a) The debt limit of the municipality is \$4,878,546. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (*The Municipalities Act* Section 161(1)). Future borrowings above the limit require Saskatchewan Municipal Board approval.

b) Debenture debts (\$934,605 operating, \$723,259 capital) are repayable at 3.2% and 5.15% and mature in 2021 and 2029.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2019	\$ -	\$ -	\$ -	\$ 499,986
2020	517,045	67,155	584,200	517,045
2021	534,703	49,497	584,200	534,703
2022	63,134	31,215	94,349	63,134
2023	66,385	27,964	94,349	66,385
2024	69,804	24,545	94,349	69,804
Thereafter	406,793	64,951	471,744	406,793
Balance	\$ 1,657,864	\$ 265,327	\$ 1,923,191	\$ 2,157,850

c) Bank Debt: In 2018 a Royal Bank debt was incurred in the form of a bankers' acceptance loan. This loan is payable with interest-only payments for the first five years under a 3.93% interest rate swap contract, followed by principal and interest payments for the remaining fifteen year period (2024 - 2038). The loan is for financing wastewater treatment projects being undertaken by the local wastewater management authority. During the year a new debt was incurred also in the form of a bankers' acceptance loan. This loan is repayable quarterly under a 2.9% interest rate swap over twenty years (2020-2039). This loan is for financing construction of the Betteridge Road and sewage pumping station removal & upgrade projects.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2019	\$ -	\$ -	\$ -	\$ -
2020	145,000	249,400	394,400	-
2021	150,000	243,941	393,941	-
2022	154,000	239,567	393,567	-
2023	159,000	235,322	394,322	-
2024	325,000	229,931	554,931	-
Thereafter	6,447,000	1,775,107	8,222,107	3,500,000
Balance	\$ 7,380,000	\$ 2,973,268	\$ 10,353,268	\$ 3,500,000



**TOWN OF WHITE CITY**  
Notes to the Financial Statements  
For the year ended December 31, 2019

**9. Trusts of the Municipality**

A summary of the trust fund activity by the municipality during the year is as follows:

<b>McKenzie Point deposit, held in-trust</b>	<b>2019</b>	<b>2018</b>
Balance - Beginning of Year	\$ 83,429	\$ 83,097
Interest received, accrued	416	332
<b>Balance - End of Year</b>	<b>\$ 83,845</b>	<b>\$ 83,429</b>

**10. Related Parties**

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

**11. Pension Plan**

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2019 was \$115,708 (2018 - \$94,821). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

**12. Fair Value**

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature. The fair value of the municipality's long term debt approximates the carrying value as the terms and conditions are comparable to current market conditions, or they are due in a relatively short period of time.

**13. Interest Rate Risk**

The town is not exposed to significant interest rate risk on its monetary current assets and current liabilities due to their short term maturity. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. Risks have been mitigated by entering into an interest rate swap contract. The interest rate and maturity date of the debt is disclosed in Note 8.

**14. Credit Risk**

The municipality is exposed to credit risk on the accounts receivable. Accounts receivable by type/ source are disclosed in Notes 3-5.

**15. Subsequent Events**

On March 11, 2020, the World Health Organization declared a global pandemic for the COVID-19 virus. The overall financial impact on the municipality's overall operations has not yet been determined.

**TOWN OF WHITE CITY**  
 Schedule of Taxes and Other Unconditional Revenue  
 For the year ended December 31, 2019

Schedule 1

	2019 Budget	2019	2018
<b>TAXES</b>			
General municipal tax levy	\$ 3,174,563	\$ 3,181,160	\$ 3,041,208
Abatements and adjustments	(6,000)	(1,070)	(261)
Discount on current year taxes	(428,600)	(438,110)	(422,053)
<b>Net Municipal Taxes</b>	<b>2,739,963</b>	<b>2,741,980</b>	<b>2,618,894</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	33,400	30,538	36,940
Special tax levy	-	-	-
Other -	-	-	-
<b>Total Taxes</b>	<b>2,773,363</b>	<b>2,772,518</b>	<b>2,655,834</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	616,425	634,342	616,426
Organized Hamlet	-	-	-
Other -	-	-	-
<b>Total Unconditional Grants</b>	<b>616,425</b>	<b>634,342</b>	<b>616,426</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,600	1,853	1,803
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers			
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>1,600</b>	<b>1,853</b>	<b>1,803</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>\$ 3,391,388</b>	<b>\$ 3,408,713</b>	<b>\$ 3,274,063</b>

**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2019

Schedule 2-1

	2019 Budget	2019	2018
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work (incl office services, tax cert)	\$ 9,875	\$ 2,964	\$ 12,133
- Fines (general), claims and refunds	100	75	634
- Other -	-	-	-
- Other - Licences and permits	33,082	17,691	21,308
Total Fees and Charges	43,057	20,730	34,075
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	126,300	202,888	108,625
- Other - Deposit forfeits	1,270	1,520	15,930
Total Other Segmented Revenue	170,627	225,138	158,630
Conditional Grants			
- Student Employment	-	-	-
- Other - Local	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>170,627</b>	<b>225,138</b>	<b>158,630</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>\$ 170,627</b>	<b>\$ 225,138</b>	<b>\$ 158,630</b>

<b>PROTECTIVE SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees	\$ 148,051	\$ 140,100	\$ 47,115
Total Fees and Charges	148,051	140,100	47,115
- Tangible capital asset sales - gain (loss)	-	5,991	8,796
- Other - Fines (protective) & lock box sales	3,120	27,325	24,152
Total Other Segmented Revenue	151,171	173,416	80,063
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	104,810
- Other - Operating donations	-	-	-
Total Conditional Grants	-	-	104,810
<b>Total Operating</b>	<b>151,171</b>	<b>173,416</b>	<b>184,873</b>
<b>Capital</b>			
Conditional Grants and other restricted contributions			
- Gas Tax	-	-	-
- Local Government	-	-	-
- Other - Capital donations	15,820	12,850	24,522
- Other - Lot development fees recognized for TS capital projects	45,000	-	-
<b>Total Capital</b>	<b>60,820</b>	<b>12,850</b>	<b>24,522</b>
<b>Total Protective Services</b>	<b>\$ 211,991</b>	<b>\$ 186,266</b>	<b>\$ 209,395</b>



**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2019

Schedule 2-2

	2019 Budget	2019	2018
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ -
- Sales of supplies	-	-	-
- Road maintenance agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	7,136	838
- Other -	-	-	-
Total Other Segmented Revenue	-	7,136	838
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	9,500	7,742	5,130
- Other - Disaster assistance, flood control	-	-	-
Total Conditional Grants	9,500	7,742	5,130
<b>Total Operating</b>	<b>9,500</b>	<b>14,878</b>	<b>5,968</b>
<b>Capital</b>			
Conditional Grants and Other Capital Contributions			
- Gas Tax	118,564	271,161	115,723
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Corporate contributions	-	-	-
- Lot development fees recognized for TS capital projects	-	132,322	404,849
- Provincial Disaster Assistance	-	-	-
- Other - Local Improvement	-	-	-
<b>Total Capital</b>	<b>118,564</b>	<b>403,483</b>	<b>520,572</b>
<b>Total Transportation Services</b>	<b>\$ 128,064</b>	<b>\$ 418,361</b>	<b>\$ 526,540</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 2,896	\$ 3,014	\$ 2,317
- Other - Christopher Place agreement	2,200	513	1,001
Total Fees and Charges	5,096	3,527	3,318
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	5,096	3,527	3,318
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Recycling	14,420	27,578	14,274
Total Conditional Grants	14,420	27,578	14,274
<b>Total Operating</b>	<b>19,516</b>	<b>31,105</b>	<b>17,592</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>\$ 19,516</b>	<b>\$ 31,105</b>	<b>\$ 17,592</b>

**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2019

Schedule 2-3

	2019 Budget	2019	2018
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Developer fees	\$ -	\$ -	\$ 45,607
- Other -	-	-	-
Total Fees and Charges	-	-	45,607
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	45,607
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	45,607
<b>Capital</b>			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	-	-	-
<b>Total Planning and Development Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,607</b>

<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees, rentals	\$ 98,984	\$ 120,163	\$ 108,425
Total Fees and Charges	98,984	120,163	108,425
- Tangible capital asset sales - gain (loss)	-	(65,324)	-
- Other -	-	-	-
Total Other Segmented Revenue	98,984	54,839	108,425
Conditional Grants			
- Sask Culture, SE Connection, SPRA, CIF	5,040	5,260	4,000
- Local Government	18,000	-	18,000
- Parks and Recreation fundraising	9,768	4,255	10,259
- Other - Sask Lotteries	25,544	37,494	25,544
Total Conditional Grants	58,352	47,009	57,803
<b>Total Operating</b>	<b>157,336</b>	<b>101,848</b>	<b>166,228</b>
<b>Capital</b>			
Conditional Grants and other restricted contributions			
- Lot development fees recognized for RC projects	1,140,000	173,342	118,590
- Other donations for tangible capital assets	-	-	20,754
- Local	-	-	-
- Trans Canada Trail	-	(22,085)	28,205
- Other - Library committee, capital project	-	-	-
<b>Total Capital</b>	<b>1,140,000</b>	<b>151,257</b>	<b>167,549</b>
<b>Total Recreation and Cultural Services</b>	<b>\$ 1,297,336</b>	<b>\$ 253,105</b>	<b>\$ 333,777</b>

**TOWN OF WHITE CITY**  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2019

Schedule 2-4

	2019 Budget	2019	2018
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 1,311,117	\$ 1,210,291	\$ 1,212,206
- Sewer	844,366	799,093	655,828
- Other - Penalties, dumping, and other	72,050	57,535	58,107
Total Fees and Charges	2,227,533	2,066,919	1,926,141
- Tangible capital asset sales - gain (loss)	-	1,500	-
- Other - Local improvement levies (interest component)	12,538	1,819	4,004
Total Other Segmented Revenue	2,240,071	2,070,238	1,930,145
Conditional Grants and Other Contributions			
- SIGI interest subsidy	-	-	-
- Other - Lot development fees recognized for UT projects	3,218,850	877,665	245,006
Total Conditional Grants	3,218,850	877,665	245,006
<b>Total Operating</b>	<b>5,458,921</b>	<b>2,947,903</b>	<b>2,175,151</b>
<b>Capital</b>			
Conditional Grants and Other Capital Contributions			
- Gas Tax	-	-	-
- Lot development fees recognized for UT capital projects	-	-	73,700
- New Building Canada Fund (SCF, NRP)	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>73,700</b>
<b>Total Utility Services</b>	<b>\$ 5,458,921</b>	<b>\$ 2,947,903</b>	<b>\$ 2,248,851</b>

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 7,286,455</b>	<b>\$ 4,061,878</b>	<b>\$ 3,540,392</b>
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**SUMMARY**

Total Other Segmented Revenue	\$ 2,665,949	\$ 2,534,294	\$ 2,327,026
Total Conditional Grants and Other Contributions	3,301,122	959,994	427,023
Total Capital Grants and Other Capital Contributions	1,319,384	567,590	786,343

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 7,286,455</b>	<b>\$ 4,061,878</b>	<b>\$ 3,540,392</b>
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**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2019

Schedule 3-1

	2019 Budget	2019	2018
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 126,115	\$ 126,961	\$ 118,498
Wages and benefits	546,160	577,043	520,671
Professional/Contractual services	551,231	577,690	654,214
Utilities	26,900	21,534	13,557
Maintenance, materials, and supplies	102,355	85,434	70,304
Grants and contributions - operating	-	250	-
- capital	-	-	-
Amortization	52,600	54,887	54,887
Interest	-	-	-
Allowance for uncollectible	1,000	300	-
Other -	-	-	-
<b>Total General Government Services</b>	<b>\$ 1,406,361</b>	<b>\$ 1,444,099</b>	<b>\$ 1,432,131</b>

<b>PROTECTIVE SERVICES</b>			
<b>Police and Other Protection</b>			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	175,825	163,697	160,715
Utilities	-	-	-
Maintenance, materials, and supplies	-	782	-
Grants and contributions - operating	7,750	6,200	6,200
- capital	-	-	-
Other -	-	-	-
<b>Fire Protection</b>			
Wages and benefits	99,056	100,310	72,210
Professional/Contractual services	26,442	31,268	19,916
Utilities	9,320	8,387	7,739
Maintenance, materials, and supplies	55,335	49,160	43,211
Grants and contributions - operating	4,400	8,324	1,379
- capital	-	-	-
Amortization	75,000	75,713	75,451
Interest	-	-	-
Other -	-	-	-
<b>Total Protective Services</b>	<b>\$ 453,128</b>	<b>\$ 443,841</b>	<b>\$ 386,821</b>

<b>TRANSPORTATION SERVICES</b>			
Wages and benefits	\$ 418,238	\$ 337,396	\$ 300,796
Council remuneration and travel	-	-	-
Professional/Contractual services	46,952	27,209	24,060
Utilities	64,896	56,695	54,266
Maintenance, materials, and supplies	230,176	190,625	253,397
Gravel and sand	17,500	25,214	7,836
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	299,500	276,787	256,097
Interest	24,500	-	-
Other -	-	-	-
<b>Total Transportation Services</b>	<b>\$ 1,101,762</b>	<b>\$ 913,926</b>	<b>\$ 896,452</b>

**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2019

Schedule 3-2

	2019 Budget	2019	2018
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	256,560	258,743	239,882
Utilities	-	-	-
Maintenance, materials, and supplies	6,000	4,027	4,481
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Christopher Place servicing agreement	600	641	1,257
Other -	-	-	-
<b>Total Environmental and Public Health Services</b>	<b>\$ 263,160</b>	<b>\$ 263,411</b>	<b>\$ 245,620</b>

<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits	\$ 200,380	\$ 196,519	\$ 176,515
Professional/Contractual services	140,448	64,283	159,666
Maintenance, materials, and supplies	1,910	-	-
Grants and contributions	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Utilities	-	-	3,149
<b>Total Planning and Development Services</b>	<b>\$ 342,738</b>	<b>\$ 260,802</b>	<b>\$ 339,330</b>

<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	\$ 301,638	\$ 335,795	\$ 319,836
Professional/Contractual services	134,757	101,964	112,887
Utilities	27,918	24,333	27,890
Maintenance, materials, and supplies	144,004	74,880	125,275
Grants and contributions - operating	11,544	13,000	14,016
- capital, and football field	-	-	-
Amortization	126,700	119,708	115,867
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other - Recreation Committee programs and events	6,375	4,358	3,067
<b>Total Recreation and Cultural Services</b>	<b>\$ 752,936</b>	<b>\$ 674,038</b>	<b>\$ 718,838</b>

**TOWN OF WHITE CITY**  
 Schedule of Total Expenses by Function  
 For the year ended December 31, 2019

Schedule 3-3

	2019 Budget	2019	2018
<b>UTILITY SERVICES</b>			
Wages and benefits	\$ 210,185	\$ 185,027	\$ 155,804
Professional/Contractual services	97,178	118,926	93,560
Utilities	19,311	21,356	19,945
Maintenance, materials, and supplies	135,520	88,392	98,009
Grants and contributions - operating	125,400	339,550	125,400
- capital	-	-	-
Amortization	307,300	301,246	258,144
Interest	218,316	261,705	196,226
Allowance for uncollectibles	-	-	-
Other - Water purchases	1,000,967	928,182	951,814
Other - SaskWater connection fee	350,000	350,000	350,000
<b>Total Utility Services</b>	<b>\$ 2,464,177</b>	<b>\$ 2,594,384</b>	<b>\$ 2,248,902</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 6,784,262</b>	<b>\$ 6,594,501</b>	<b>\$ 6,268,094</b>



**TOWN OF WHITE CITY**  
 Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2019

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 20,730	\$ 140,100	\$ -	\$ 3,527	\$ -	\$ 120,163	\$ 2,066,919	\$ 2,351,439
Tangible Capital Asset Sales - Gain	-	5,991	7,136	-	-	(65,324)	1,500	(50,697)
Investment Income and Commissions	202,888	-	-	-	-	-	-	202,888
Other Revenues	1,520	27,325	-	-	-	-	1,819	30,664
Grants - Conditional	-	-	7,742	27,578	-	47,009	877,665	959,994
- Capital	-	12,850	403,483	-	-	151,257	-	567,590
<b>Total Revenues</b>	<b>225,138</b>	<b>186,266</b>	<b>418,361</b>	<b>31,105</b>	<b>-</b>	<b>253,105</b>	<b>2,947,903</b>	<b>4,061,878</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	704,004	100,310	337,396	-	196,519	335,795	185,027	1,859,051
Professional/Contractual Services	577,690	194,965	27,209	258,743	64,283	101,964	118,926	1,343,780
Utilities	21,534	8,387	56,695	-	-	24,333	21,356	132,305
Maintenance, Materials, and Supplies	85,434	49,942	215,839	4,027	-	74,880	88,392	518,514
Grants and Contributions	250	14,524	-	-	-	13,000	339,550	367,324
Amortization	54,887	75,713	276,787	-	-	119,708	301,246	828,341
Interest	-	-	-	-	-	-	261,705	261,705
Allowance for Uncollectibles	300	-	-	-	-	-	-	300
Other	-	-	-	641	-	4,358	1,278,182	1,283,181
<b>Total Expenses</b>	<b>1,444,099</b>	<b>443,841</b>	<b>913,926</b>	<b>263,411</b>	<b>260,802</b>	<b>674,038</b>	<b>2,594,384</b>	<b>6,594,501</b>
<b>Surplus (Deficit) by Function</b>	<b>\$ (1,218,961)</b>	<b>\$ (257,575)</b>	<b>\$ (495,565)</b>	<b>\$ (232,306)</b>	<b>\$ (260,802)</b>	<b>\$ (420,933)</b>	<b>\$ 353,519</b>	<b>\$ (2,532,623)</b>
Taxation and Other Unconditional Revenue (Schedule 1)								\$ 3,408,713
<b>Net Surplus (Deficit)</b>								<b>\$ 876,090</b>

**TOWN OF WHITE CITY**  
Schedule of Segment Disclosure by Function  
For the year ended December 31, 2018

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 34,075	\$ 47,115	\$ -	\$ 3,318	\$ 45,607	\$ 108,425	\$ 1,926,141	\$ 2,164,681
Tangible Capital Asset Sales - Gain	-	8,796	838	-	-	-	-	9,634
Investment Income and Commissions	108,625	-	-	-	-	-	-	108,625
Other Revenues	15,930	24,152	-	-	-	-	4,004	44,086
Grants - Conditional	-	104,810	5,130	14,274	-	57,803	245,006	427,023
- Capital	-	24,522	520,572	-	-	167,549	73,700	786,343
<b>Total Revenues</b>	<b>158,630</b>	<b>209,395</b>	<b>526,540</b>	<b>17,592</b>	<b>45,607</b>	<b>333,777</b>	<b>2,248,851</b>	<b>3,540,392</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	639,169	72,210	300,796	-	176,515	319,836	155,804	1,664,330
Professional/Contractual Services	654,214	180,631	24,060	239,882	159,666	112,887	93,560	1,464,900
Utilities	13,557	7,739	54,266	-	3,149	27,890	19,945	126,546
Maintenance, Materials, and Supplies	70,304	43,211	261,233	4,481	-	125,275	98,009	602,513
Grants and Contributions	-	7,579	-	-	-	14,016	125,400	146,995
Amortization	54,887	75,451	256,097	-	-	115,867	258,144	760,446
Interest	-	-	-	-	-	-	196,226	196,226
Other	-	-	-	1,257	-	3,067	1,301,814	1,306,138
<b>Total Expenses</b>	<b>1,432,131</b>	<b>386,821</b>	<b>896,452</b>	<b>245,620</b>	<b>339,330</b>	<b>718,838</b>	<b>2,248,902</b>	<b>6,268,094</b>
<b>Surplus (Deficit) by Function</b>	<b>\$ (1,273,501)</b>	<b>\$ (177,426)</b>	<b>\$ (369,912)</b>	<b>\$ (228,028)</b>	<b>\$ (293,723)</b>	<b>\$ (385,061)</b>	<b>\$ (51)</b>	<b>\$ (2,727,702)</b>

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 3,274,063

**Net Surplus (Deficit)**

\$ 546,361

**TOWN OF WHITE CITY**  
 Schedule of Tangible Capital Assets by Object  
 For the year ended December 31, 2019

Schedule 6

	2019						2018		
	General Assets					Infrastructure Assets	General / Infrastructure Assets Under Construction	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets			
<b>Asset Cost</b>									
Opening Asset Costs	\$ 12,547,598	\$ 2,343,923	\$ 3,207,495	\$ 169,467	\$ 1,907,961	\$ 18,420,953	\$ 113,495	\$ 38,710,892	\$ 37,707,327
Additions during the year	-	338,208	13,426	8,000	98,530	2,704,938	1,184,121	4,347,223	1,012,353
Disposals and write downs during the year	-	-	-	-	(14,963)	-	(65,324)	(80,287)	(8,788)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
<b>Closing Asset Costs</b>	<b>\$ 12,547,598</b>	<b>\$ 2,682,131</b>	<b>\$ 3,220,921</b>	<b>\$ 177,467</b>	<b>\$ 1,991,528</b>	<b>\$ 21,125,891</b>	<b>\$ 1,232,292</b>	<b>\$ 42,977,828</b>	<b>\$ 38,710,892</b>
<b>Accumulated Amortization</b>									
Opening Accum. Amort. Cost	\$ -	\$ 747,383	\$ 1,195,835	\$ 83,628	\$ 1,006,461	\$ 4,976,513	\$ -	\$ 8,009,820	\$ 7,256,199
Add: Amortization taken	-	121,943	94,395	14,768	149,697	447,538	-	828,341	760,446
Less: Accum. Amort. on Disposals	-	-	-	-	(11,970)	-	-	(11,970)	(6,825)
<b>Closing Accumulated Amort.</b>	<b>\$ -</b>	<b>\$ 869,326</b>	<b>\$ 1,290,230</b>	<b>\$ 98,396</b>	<b>\$ 1,144,188</b>	<b>\$ 5,424,051</b>	<b>\$ -</b>	<b>\$ 8,826,191</b>	<b>\$ 8,009,820</b>
<b>Net Book Value</b>	<b>\$ 12,547,598</b>	<b>\$ 1,812,805</b>	<b>\$ 1,930,691</b>	<b>\$ 79,071</b>	<b>\$ 847,340</b>	<b>\$ 15,701,840</b>	<b>\$ 1,232,292</b>	<b>\$ 34,151,637</b>	<b>\$ 30,701,072</b>

- |   |    |       |
|---|----|-------|
| 1. Total contributed/donated assets received in 2019: | \$ | 8,000 |
| 2. List of assets recognized at nominal value are:    | \$ | -     |
| - Infrastructure assets                               | \$ | -     |
| - Vehicles  | \$ | -     |
| - Machinery and Equipment                             | \$ | -     |
| 3. Amount of interest capitalized in 2019:            | \$ | -     |



**TOWN OF WHITE CITY**  
 Schedule of Tangible Capital Assets by Function  
 For the year ended December 31, 2019

Schedule 7

	2019							Total	2018	Total
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer			
<b>Asset Cost</b>										
Opening Asset Costs	\$ 1,261,038	\$ 1,496,915	\$ 18,076,583	\$ -	\$ -	\$ 2,843,310	\$ 15,033,046	\$ 38,710,892	\$ 37,707,327	
Additions during the year	-	8,000	442,781	-	-	447,529	3,448,913	4,347,223	1,012,353	
Disposals and write-downs during the year	-	-	(14,963)	-	-	(65,324)	-	(80,287)	(8,788)	
<b>Closing Asset Costs</b>	<b>\$ 1,261,038</b>	<b>\$ 1,504,915</b>	<b>\$ 18,504,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,225,515</b>	<b>\$ 18,481,959</b>	<b>\$ 42,977,828</b>	<b>\$ 38,710,892</b>	
<b>Accumulated Amortization</b>										
Opening Accum. Amort. Costs	\$ 373,950	\$ 749,752	\$ 1,628,974	\$ -	\$ -	\$ 1,239,274	\$ 4,017,870	\$ 8,009,820	\$ 7,256,199	
Add: Amortization taken	54,887	75,713	276,787	-	-	119,708	301,246	828,341	760,446	
Less: Accum. Amort. Disposals	-	-	(11,970)	-	-	-	-	(11,970)	(6,825)	
<b>Closing Accumulated Amortization</b>	<b>\$ 428,837</b>	<b>\$ 825,465</b>	<b>\$ 1,893,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,358,982</b>	<b>\$ 4,319,116</b>	<b>\$ 8,826,191</b>	<b>\$ 8,009,820</b>	
<b>Net Book Value</b>	<b>\$ 832,201</b>	<b>\$ 679,450</b>	<b>\$ 16,610,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,866,533</b>	<b>\$ 14,162,843</b>	<b>\$ 34,151,637</b>	<b>\$ 30,701,072</b>	

**TOWN OF WHITE CITY**  
 Schedule of Accumulated Surplus  
 For the year ended December 31, 2019

Schedule 8

	2018	Changes	2019
<b>UNAPPROPRIATED SURPLUS</b>	\$ 1,093,086	\$ 44,097	\$ 1,137,183
<b>APPROPRIATED RESERVES</b>			
Asset renewal - General Government	95,800	24,700	120,500
Asset renewal - Protective	165,000	34,100	199,100
Asset renewal - Transportation	459,100	119,200	578,300
Asset renewal - Recreation & Culture	192,200	53,900	246,100
Asset renewal - Utilities	1,281,000	141,600	1,422,600
Recreation Committee	2,400	-	2,400
Fire Department fundraising	7,000	-	7,000
Occupancy deposit forfeitures	13,900	-	13,900
Carried-over projects	266,711	401,413	668,124
Utilities Surplus	166,090	(13,471)	152,619
<b>Total Appropriated to Reserves</b>	<b>2,649,201</b>	<b>761,442</b>	<b>3,410,643</b>
<b>OTHER APPROPRIATED - NET INVESTMENT IN WASTEWATER MANAGEMENT AUTHORITY</b>			
Loan to WCRM158 Wastewater Management Authority	8,323,740	-	8,323,740
Less: Related debt	(4,880,287)	445,682	(4,434,605)
<b>Net Surplus Appropriated to Wastewater Authority</b>	<b>3,443,453</b>	<b>445,682</b>	<b>3,889,135</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible Capital Assets (Schedule 6)	30,701,072	3,450,565	34,151,637
Less: Related debt	(777,563)	(3,825,696)	(4,603,259)
<b>Net Investment in Tangible Capital Assets</b>	<b>29,923,509</b>	<b>(375,131)</b>	<b>29,548,378</b>
<b>OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Accumulated Surplus</b>	<b>\$ 37,109,249</b>	<b>\$ 876,090</b>	<b>\$ 37,985,339</b>

**TOWN OF WHITE CITY**  
 Schedule of Mill Rates and Assessments  
 For the year ended December 31, 2019

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
<b>Taxable Assessment</b>	\$ 1,316,615	\$ 583,215,760	\$ 4,732,240	\$ -	\$ 6,819,700	\$ -	\$ 596,084,315
<b>Regional Park Assessment</b>							-
<b>Total Assessment</b>							596,084,315
<b>Mill Rate Factor(s)</b>	1.000	1.000	1.000	-	1.000		
<b>Total Base Tax</b>	-	1,155,595	-	-	5,435		1,161,030
<b>Total Municipal Tax Levy</b>	\$ 4,462	\$ 3,132,113	\$ 16,038	\$ -	\$ 28,547		\$ 3,181,160

MILL RATES:	MILLS
Average Municipal*	5.337
Average School*	4.147
Potash Mill Rate	-
Uniform Municipal Mill Rate	3.389

\* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).



**TOWN OF WHITE CITY**  
 Schedule of Council Remuneration  
 For the year ended December 31, 2019

Schedule 10

<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Mayor, Bruce Evans	\$ 19,304	\$ 644	\$ 19,948
Councillor, Rebecca Otitoju	12,814	283	13,097
Councillor, Andrew Boschman	17,528	302	17,830
Councillor, Henry Zorn	15,610	120	15,730
Councillor, Scott Moskal	10,929	-	10,929
Councillor, Howard Slack	17,057	333	17,390
Councillor, Cecil Snyder	17,868	420	18,288
<b>Total</b>	<b>\$ 111,110</b>	<b>\$ 2,102</b>	<b>\$ 113,212</b>





**2019**

# Statement of Accounts



## Statement of Public Accounts

### Town Council Remuneration and Expenses For the Year Ended December 31, 2019 (in dollars)

	Remuneration	Reimbursed Costs	Total
<b>Mayor</b>			
Evans, Bruce	19,304	644	19,948
<b>Councillors</b>			
Boschman, Andrew	17,528	302	17,830
Moskal, Scott	10,929	-	10,929
Otitoju, Rebecca	12,814	283	13,097
Slack, Howard	17,057	333	17,390
Snyder, Cecil	17,868	420	18,288
Zorn, Hal	15,610	120	15,730

### Board Remuneration and Expenses For the Year Ended December 31, 2019 (in dollars)

Board Member	Board Payments
<b>Board of Revision</b>	
Gould, Dennis	190
Schill, Cory	160
Strudwick, Dale	160
Weir, Glenn	160
<b>Development Appeals Board</b>	
Gould, Dennis	570
Schill, Cory	480
Strudwick, Dale	480
Weir, Glenn	320
Wood, Bill	480



**Grants - Town of white City**  
**For the Year Ended December 31, 2019**  
**(in dollars)**

Name	Amount
Canada Summer Jobs	7,742
Community Initiative Fund	4,000
Gas Tax Program	271,161
Municipal Revenue Sharing	634,342
SaskLotteries	37,494

**Employee Remuneration**  
**For the Year Ended December 31, 2019**  
**(in dollars)**  
**(Over \$50,000)**

Employee Name	Employee Title	Salary
Behrns, Delainee	Development Officer	68,331
Challand, Josh	Operations Technician	66,212
Colbow, Voula	Manager of Governance and Legislative Services	72,520
Ferstl, Carla	Recreation Director	71,826
Graefer, Shane	Parks and Recreation Coordinator	61,253
Haines, Dustin	Tax/Utilities Clerk	63,564
Horvath, Nadine	Financial Clerk	63,376
Jimenez, Mauricio	Town Planner	104,036
Kolb, Ken	Town Manager	176,034
Landry, Ryan	Operations Technician	53,912
Mitchell, Bob	Foreman	72,962
Reinkens, Chantelle	Office Manager	68,209
Schmidt, Gary	Manager of Public Works	103,863
Yates, Chantal	Manager of Finance	101,863
	20 Employees Under \$50,000	316,738
	21 Firefighters and Medical Responders	50,000

**Note:**

Employee title represents the employment title of the employee as of December 31, 2019 or at the date of termination or leave

**Expenditures**  
**For the Year Ended December 31, 2019**  
(in dollars)  
(over \$50,000)

<b>Payee</b>	<b>Amount</b>
B-creative Group	63,000
BLS Asphalt Inc	189,122
Fresh Electric Ltd	116,290
Harris Greenaway	97,540
ISL Engineering and Land	53,931
KGS Group Consulting Engineers	65,294
KMS Construction	652,255
Loraas Disposal Services Ltd	217,990
MarNew Construction Ltd	131,266
Midgard Project Management	210,098
Minister of Finance (Education Property Taxes)	2,573,184
Minister of Finance (RCMP Policing Contract)	144,075
Municipal Employees Pension	231,416
Playgrounds-R-Us	93,743
Proline Construction Ltd	53,416
R & D Paving & Landscaping	60,578
Receiver General	440,757
Regina Business Systems Inc	62,021
Robertson Stromberg LLP	61,048
SaskPower	157,651
SaskWater	1,433,035
Stantec Consulting Ltd	313,267
SUMA	115,392
Wappel Construction Co.Ltd	2,155,016
WCRM158 Wastewater Management Authority	699,550











**General Inquiries**

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**White City**