

2018



White City

Annual Report

For the fiscal year ended December 31, 2018



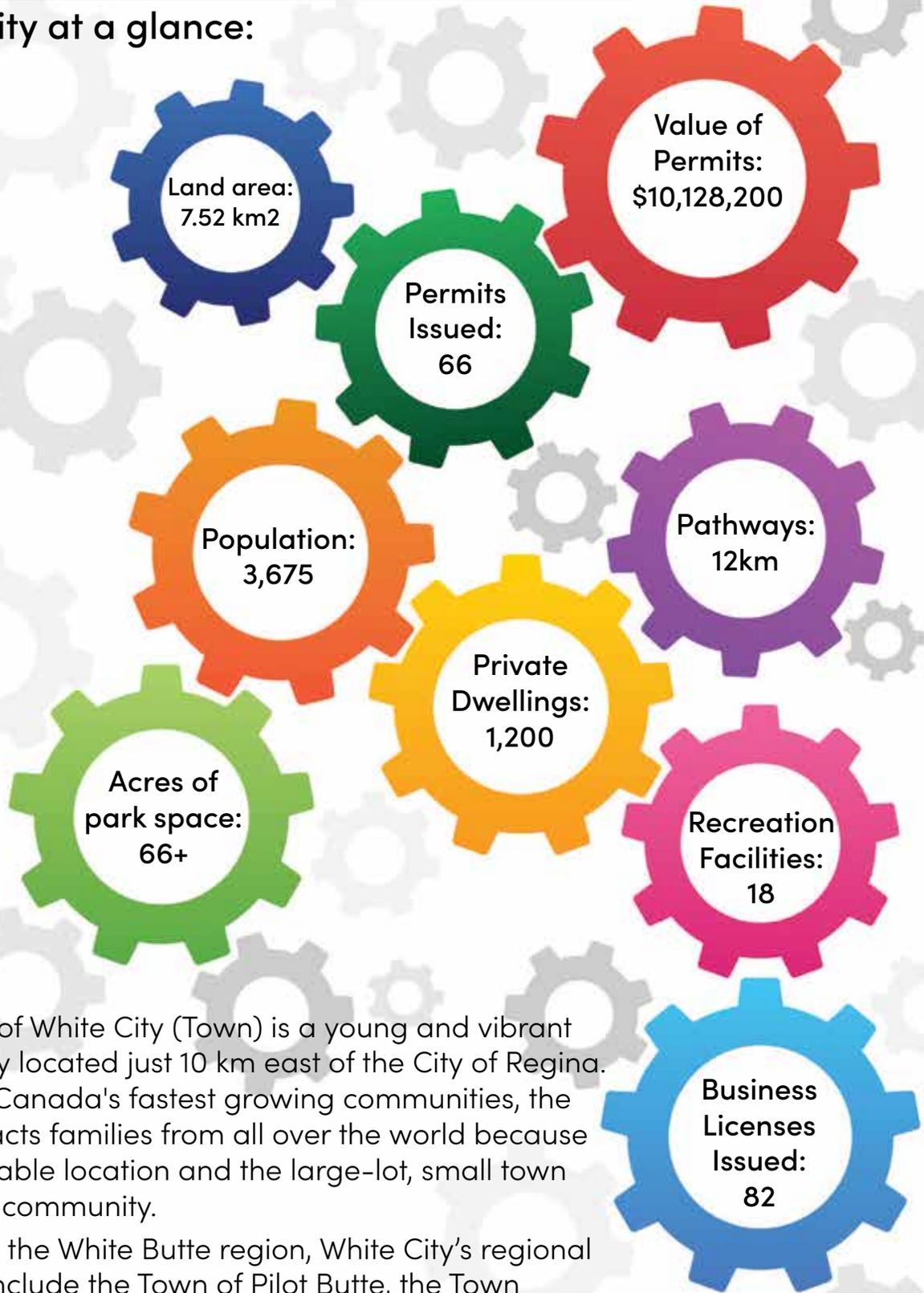


Contents

- 2** 2018 Fast Facts
- 3** Mission & Values
- 4** Strategic Priorities
- 6** Message from the Mayor
- 8** White City Municipal Council
- 10** One Community. One Voice.
- 14** Message from Town Manager
- 15** Organizational Framework
- 16** Projects
- 22** 2018 Financial Performance

2018 Fast Facts

White City at a glance:



The Town of White City (Town) is a young and vibrant community located just 10 km 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 the large-lot, small town feel of the community.

Located in the White Butte region, White City's regional partners include the Town of Pilot Butte, the Town of Balgonie, the Village of Edenwold and the RM of Edenwold No. 158 (RM).

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.

MISSION VISION VALUES

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

Responsive: We are responsive to the needs of residents and regional partners

Excellence: We have passion for what we do, and we strive for the 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



White City

Strategic Priorities 2017–2021

The 2017 to 2021 strategic plan has five main goals:

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



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



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
- ▶ 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

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



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



Message from the Mayor



Mayor Bruce Evans

It is my pleasure to present the Town of White City 2018 Annual Report on behalf of myself and White City Town Council. The focus of 2018 was to enhance resident's way of life. Council's vision is to improve the quality of life of our residents by increasing opportunities for recreation in the community, ensuring transparency of our actions, securing the long-term financial sustainability of our community and taking a long-term view to appropriately plan and develop our community. While the town manages many important assets in the community, the most important asset that the town has is our residents.

Our goal as a council in 2018 was to engage the public and look toward the long-term growth of our community. Our most important initiative in 2018 was the One Community.

One Voice. Project. In May we launched a public consultation process by bringing to the community a proposal that 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 well-planned and managed community for the next 25 years.

The Town's proposal is an opportunity for our community to come together as one and resolve the decades of dispute between the town and the RM. We believe everyone should have an equal say in the services that are provided to residents as well as the development of the community into the future. As one local government, all the residents of this community will have an opportunity to have a voice in how this community will grow over the next 25 years. For the preservation of our way of life, the One Community. One Voice. project represents an opportunity to learn from the past and create a community with responsible and responsive governance, that is financially sustainable, and employs appropriate long-term planning to manage growth. We are at a turning point in the history of our community, the time is now to come together as one so that we can leave behind a community that our children and future generations will be proud to call home.

As part of its public consultation process, the town consulted with the public, special interest groups, community partners, government officials and local organizations. Over the course of the consultations the town held 15 public open house or stakeholder meetings, conducted a public survey generating over 450 responses, and actively engaged over

2,000 residents and property owners in discussion and information sharing about the future of our community. Thoughtful questions and concerns were raised during the consultations and we thank everyone that participated. Your active participation provided us information about the impact of the town's proposal and as a result we reviewed details of our proposal and made policy and bylaw changes to protect the services, tax rates and quality of life factors most important to residents in the area.

“We are at a turning point in the history of our community”

Though a large focus was placed on the proposal for an integrated full-service growth community, council wanted to ensure that the responsible management of policy and vision for the town remained a top priority. As always, recreation was a big item in the community this year. The town held the first annual Winter Festival in February 2018 to showcase the newly constructed outdoor rink and other winter recreation facilities we

have available in our community. Although the weather was chilly, and what else can you expect for February in Saskatchewan, we kept warm after horse-drawn sleigh rides with hot chocolate and gooey marshmallows roasted over a bonfire. 2018 was the second year for our annual Summer Festival. This annual event is an opportunity for all of us to get together and renew friendships, make new friends and celebrate our community. Many of our recreation programs and events are simply not possible without our local volunteers. Volunteerism is the backbone of

our community and council appreciates the time and effort put in by local volunteers to make all our events such a great success.

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.





**Mayor
Bruce Evans**
Elected October 25, 2006

Council Committees

- Emergency Measures
- Environmental Services
- Finance and Administration
- Parks, Recreation and Culture
- Protective Services
- Transportation Advisory
- Utilities

White Butte Regional Committee

- White Butte Regional Planning Committee

**Regular Council
Meetings:**

24

**Special Council
Meetings:**

4

Public Hearings:

4



**Deputy Mayor
Howard Slack**
Elected October 25, 2000

Council Committees

- Finance and Administration
- Planning and Development
- Protective Services

White Butte Regional Committees

- White Butte Fire Commission
- White Butte RCMP
- White Butte Regional Planning Committee

Regional and Community Boards

- Buffalo Plains Emergency Communication System Board
- WCRM158 Wastewater Management Authority Inc. Board



**Councillor
Scott Moskal**
Elected October 26, 2016

Council Committees

- Environmental Services
- Protective Services
- Transportation Advisory

White Butte Regional Committees

- White Butte Regional Planning Committee

White City Municipal Council



**Councillor
Henry (Hal) Zorn**
Elected October 26, 2016

Council Committees

- Health and Safety
- Protective Services
- Utilities

White Butte Regional Committees

- White Butte Emergency Measures Organization

Regional and Community Boards

- Prairie Valley School Division Board
- WCRM158 Wastewater Management Authority Inc. Board



**Councillor
Rebecca Otitoju**
Elected October 24, 2012

Council Committees

- Finance and Administration
- Parks, Recreation and Culture

Regional and Community Boards

- White City Museum Committee
- White City Public Library Board



**Councillor
Cecil Snyder**
Elected October 25, 2000

Council Committees

- Planning and Development
- Transportation Advisory
- Utilities

White Butte Regional Committees

- White Butte Regional Planning Committee

Regional and Community Boards

- WCRM158 Wastewater Management Authority Inc. Board



**Councillor
Andrew Boschman**
Elected October 26, 2016

Council Committees

- Finance and Administration
- Parks, Recreation and Culture
- Planning and Development
- Utilities



 **ONE COMMUNITY.
ONE VOICE.**

The Town of White City initiated a process in May to incorporate 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 well-planned and managed community for the next 25 years.

The strategic plan developed in 2017 was the first step that led to the One Community. One Voice. project. As we moved to realize the objectives of the strategic plan, four challenges were made apparent:

1 Growth. White City has been the fastest growing community in Canada for the past 10 years and has experienced a tripling of its population since 2007. With the completion of the Regina Bypass project in the region this trend is expected to continue. In the past, White City's growth and annexation of lands has occurred on a subdivision-by-subdivision basis with no long-term plan for development.

2 The challenge to provide enough recreation opportunities for youth and manage growth in programs. The town must ensure there are enough facilities and programming in place to meet the demand. However, due to the encroachment of rural subdivisions around the Town's boundary and drawing on the facilities and programs provided by the Town there is a lack of equitable contribution to the funding of those facilities and programs.

3 Diversifying the Town's fiscal capacity. A well-diversified assessment base is necessary for a vibrant community. The strategic plan set a goal of 90% residential to 10% commercial assessment in the next five years.

4 A community that meets all needs. As White City and the region grows there becomes a need for a local labour force capable of meeting the labour needs of the community as businesses grow. A driving force behind business expansion is labour supply and the labour force wanting to live where they are employed.

A common theme when examining these challenges is that while the community itself is virtually indistinguishable between White City and Emerald Park, having two different local governments presents many roadblocks to providing the required services, programming, recreation, and planning required by the growing community. Upon identifying these issues, it became clear that White City should examine the possibilities of an integrated urban community to address the unique urban needs of the area.

A key step in the process was to embark on a comprehensive consultation process with the goal of obtaining feedback from subject matter experts, residents and business owners within the community, and other governments within the region.

“It is time the invisible borders that separate our community be dissolved.”



Consultations include public information sessions, full access to all official project studies and reports in a special section of the White City’s website and invitations to all affected citizens and businesses to offer opinions and provide suggestions by way of surveys and person-to-person meetings.

Feedback

During the One Community. One Voice. project, White City conducted twenty (20) consultation sessions.

Commissioning scientific reports from subject matter experts and conducting Q&A sessions with the public and other stakeholders produced valuable feedback which directed the motivations for this project and confirmed the community and stakeholders believe it is time the invisible borders that separate our community be dissolved.

from Residents

“Growth is going to occur in the White City/Emerald Park area so let’s make sure we get it right. We share so much already. To reach our full potential we need to share a vision built on common values. We need to engage in spatial planning and make smart decisions today to begin enhancing our community now and for the future” – Senator Marty Klyne, White City Resident

“My wife and I have lived in this community for over 40 years under both RM and Town governance. I support White City’s proposal to become one community with one municipal government because we deserve an accountable, honest government focused on the issues of our growing community. We will have greater democratic representation within our community and be able to work together to build a progressive future.” – Roy Belof, Agricultural Land Owner

“The current governance structure is no longer effective. If it was, we’d be spending hot summer days at the local swimming pool, enjoying the rec centre, and sending our kids to our community’s high school. The feud between the town and the RM has been the main reason we don’t have these facilities. It’s time to become one urban community with one government focused on providing these services.” – Tim Chicilo, Emerald Park Resident and Business Person

“This is a beautiful community with wonderful neighbourhoods interconnected by roadways, residential streets and pathways. We share our schools, library, recreational facilities, the fire department, and the wastewater treatment facility to name just a few services. We are a viably interconnected community. We could gain a richer infrastructure under one legal urban identity where all of the tax dollars remain in the community, rather than being split between urban and rural initiatives” – Terisa Tarowski, PICASSO PATHWAYS subdivision.

Message from Town Manager



Town Manager Ken Kolb

2018 was a milestone year for the development of the administrative services at the Town of White City. Administration focused on individual and team professional development to work toward our goal of being one of the best municipal service providers in Canada. With the foundation laid in 2017 administration continued improving the way in which we provide information to citizens, being responsive to the needs of the community, and employing innovative practices to improve service delivery and manage costs.

In keeping with council's direction to consider long-term growth, the first two subdivisions in the town centre, the future heart of our community, were secured with developers to ensure that the vision of our community and town centre neighbourhood plan is being appropriately represented. Maintaining and upgrading infrastructure also makes up a large portion of the projects completed by administration. This year Public Works completed the construction of a new Public Works Shop giving them a home-base better equipped to respond to the needs of residents

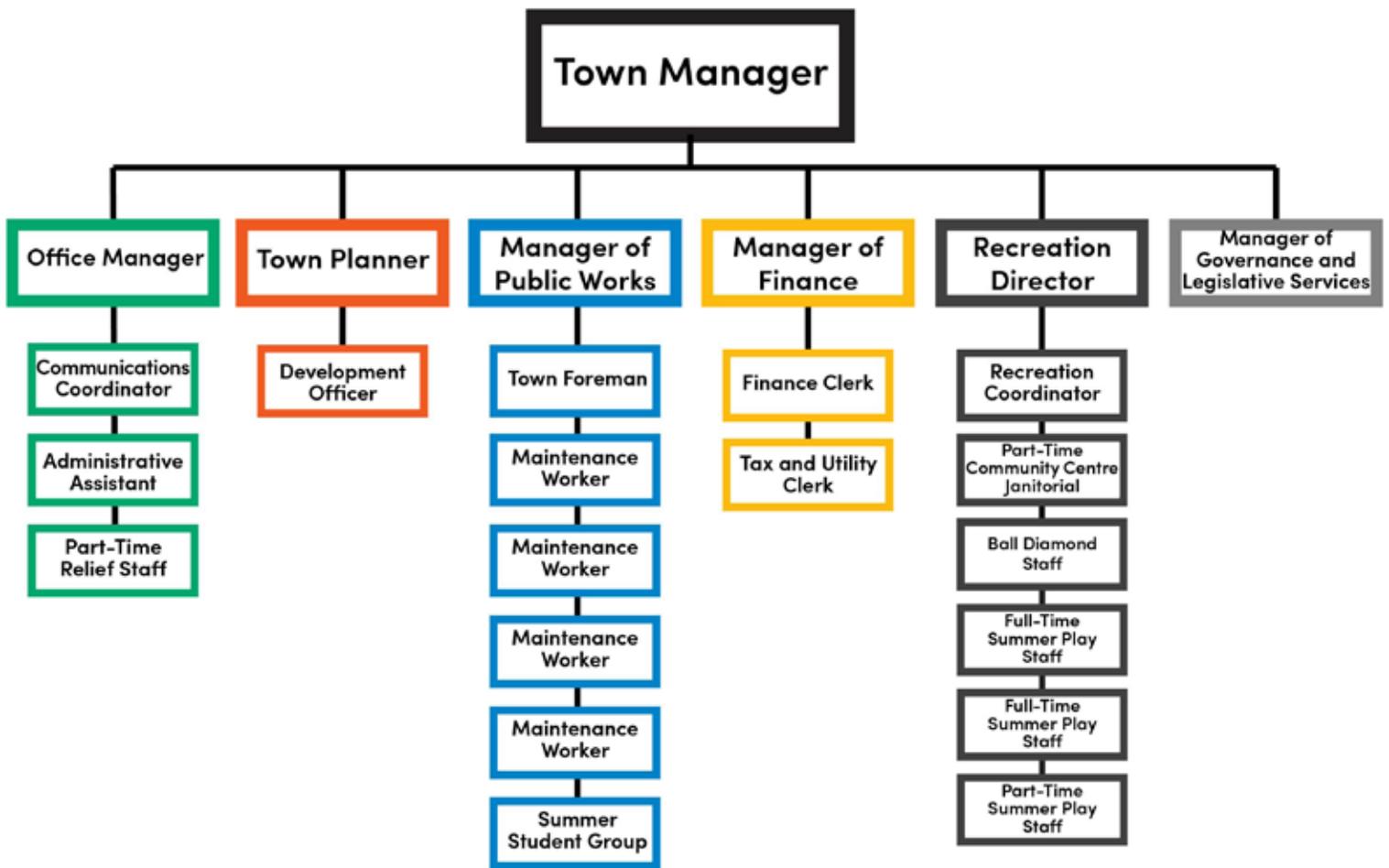
and infrastructure in the community. Finance projects included the revamping of the town's budget process to a zero-based budget where all planned expenditures were directly tied to a cost and there was shift in responsibility and accountability for budgeting to department managers.

An important project undertaken by administration at the direction of council has been the One Community. One Voice. project. Studies from professional consultants such as the Future Growth Study, Analysis of Options for Municipal Consolidation, Strategic Vision of an Integrated Community, and Financial Impact Assessment influence the direction of the project, Administration was tasked with assisting council in engaging with residents, listening to the concerns and questions from residents and preparing information to share with residents and local stakeholders.

In 2018 the community buzzed with recreational activities for our residents. The inaugural Winter Festival was held in February and we extended the Summer Play Program, which serves people from the entire community at large and from the greater White Butte Region. In addition to programming for the youth in our community we continue to hold programs for all ages like White City Walks, Forever in Motion, and an annual Slo-Pitch League.

Now that administration has tested the foundation established in 2017 we are looking forward to diving into the strategic objectives established by council over the strategic planning horizon and immersing ourselves in the betterment of administration to give the residents of White City increased customer service and work to provide the amenities that they expect in our community.

Organizational Framework



Town Manager

Ken Kolb

Community Services

Carla Ferstl, Recreation Director

Corporate Services

Chantelle Reinkens, Office Manager
Chantal Yates, Manager of Finance

Development Services

Mauricio Jimenez, Town Planner
Gary Schmidt, Manager of Public Works

Protective Services

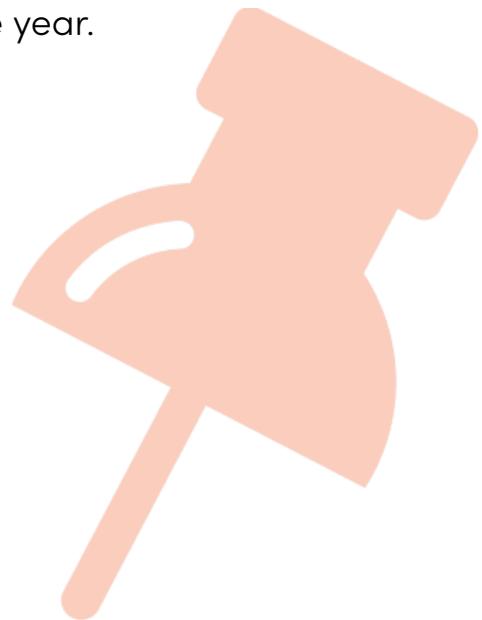
Jessica Glasser, Manager of Governance and Legislative Services
Randy Schulz, Fire Chief

Administration and Finance

In 2018 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 65 major projects completed to enhance the quality of life for resident's in White city

Administration and Finance

- ▶ Connected with more citizens throughout the year.
 - ▶ Facebook Followers: 1578
 - ▶ Average Facebook Reach: 989
 - ▶ Facebook Messaging Connections: 123
 - ▶ Instagram Followers: 198
- ▶ Royal Park Announcement
- ▶ Restructuring of staffing, new positions:
 - ▶ Manager of Finance
 - ▶ Tax and Utility Clerk
 - ▶ Administrative Assistant
 - ▶ Communications Coordinator
- ▶ Cash forecast document created to better track cash flows and investing opportunities
- ▶ Created investment portfolio
- ▶ Implemented monthly forecasting reporting
- ▶ Created new budget schedule and process
- ▶ Updated bank reconciliation software
- ▶ Completed development levy review to determine off-site fees for new development



Planning and Development

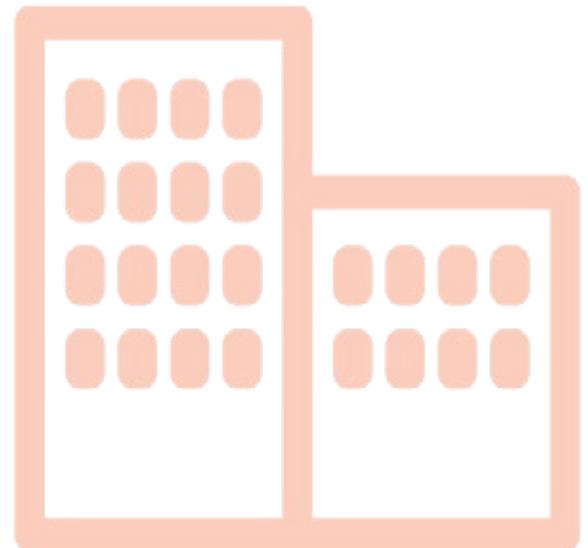
- ▶ Development of two (2) new subdivisions in the Town Centre
 - ▶ Royal Park
 - ▶ Picasso Pathways
- ▶ Completed studies and impact assessments:
 - ▶ Future Growth Study
 - ▶ Financial Impact Analysis
- ▶ Improved bylaw enforcement guidelines and procedures
- ▶ Improved landscaping guidelines
- ▶ Updated permitting applications including fence, driveway, landscaping, and businesses.
- ▶ Final Acceptance of Sarah's Cove, Bower West II, and Bower West III



Public Works

Public Works:

- ▶ Public Works Shop Addition
- ▶ Scope & Clean of 3,166 meters of sanitary sewer line in Bower West
- ▶ Completed a number of drainage improvement projects including:
 - ▶ 1000 meters creek dredging
 - ▶ 575 meters of drainage improvement within Confederation Park
 - ▶ 60 meters of gas line lowered to improve drainage in Garden of Eden
 - ▶ 204 meters of French drains to improve road structure drainage in Emerald Creek and Fairways Subdivisions
- ▶ Installation of new streetlights in Kingsmere Park subdivision to improve safety
- ▶ Playgrounds and school zones were identified with speed restrictions and new signage
- ▶ Reduced speed limits in the community from 50km/hr to 40km/hr
- ▶ Two new pedestrian cross walks with signs to improve public safety
- ▶ Annual Spring and Fall Leaf & Branch Chipping program
- ▶ Christmas Tree pick up
- ▶ 288 sq. meters of pathway added to address connectivity issues
- ▶ Installation of solar speed radar on Ramm Avenue
- ▶ Replaced 285 sq. meters of pathway
- ▶ Removal, renewal, and pruning of municipal trees
- ▶ 0.88 km of road repair in the community
- ▶ Street sweeping
- ▶ Crack sealing
- ▶ Landscaped .27 acres of municipal reserve space
- ▶ Lift Station Maintenance:
 - ▶ All six lift stations were serviced and inspected
 - ▶ Two lift station pumps replaced
 - ▶ Completed design and tender for removal of lift station 1 and upgrades to lift station 2
 - ▶ Backup generators inspected and repaired
 - ▶ Purchased new road sanding equipment
 - ▶ Purchased 20 foot sprayer to improve weed control in the Town



Fire and Emergency Services

Emergency Services:

- ▶ Smoke Detector Campaign
- ▶ New Equipment Additions:
 - ▶ New traffic signs from Regina Bypass, new foam adapter, New 1/2 ton from TC Energy
- ▶ Members: 22
- ▶ New Members: 2

Responses in 2017

Fire	50
Motor Vehicle Incident	32
False Alarms	11
Misc. Fire (grass, bush fires, etc.)	4
Medical Responses	77

Responses in 2018

Fire	15
Motor Vehicle Incident	31
False Alarms	15
Misc. Fire (grass, bush fire, etc.)	3
Medical Responses	135



Recreation, Parks and Culture



Culture:

- ▶ WCM – Heritage Ecology Project
- ▶ WCM – Formation of the Friends of the White City Museum Inc.
- ▶ WCM – Pop Up Display at Community Centre
- ▶ Bracelet Making Workshop for Teens



Community Engagement:

- ▶ Youth Engagement Project – Committee formed, and two events planned
- ▶ Emerald Ridge Elementary School grade 8 student involvement with Park Pavilion design planning
- ▶ Multi-Use Recreation Facility Feasibility Study – stakeholder meetings and design charette



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
- ▶ Volunteer Social
- ▶ Christmas Light Contest & Twinkle Tour



Facility Bookings:

- ▶ Community Centre – approximately 369 bookings: 75 events, 166 community group bookings, 24 White City Walks, 63 Forever...in Motion classes, 26 Summer Play days and 15 library bookings
- ▶ Sports Field/Facility/Park Bookings – approximately 502 bookings: 299 park and tennis court bookings, 176 minor ball bookings, 27 slo-pitch bookings

Programs:

- ▶ White City Walks
- ▶ Forever in Motion
- ▶ Summer Play Program
- ▶ Slo-Pitch League

Projects:

- ▶ Emerald Ridge Play Structure
- ▶ Park benches & receptacles
- ▶ Tennis/Pickle Ball court lighting
- ▶ Utility tractor for sport field maintenance
- ▶ Portable ball fence
- ▶ Diamond 2 Shale
- ▶ Diamond 3 Backstop Renovation
- ▶ Community Centre front entrance side walk
- ▶ Federal Park Diamond upgrades
- ▶ Beautification expansion with self-watering flower pots – Garden Club
- ▶ Multi-Use Recreation Facility Feasibility Study started with aodbt architecture & design
- ▶ Double K Rink Recreation Facility and Ecole White City School Outdoor Rink open
- ▶ Outdoor Rink Park Pavilion design process started with 1080 Architecture, Planning + Interiors
- ▶ Turf Management Program introduced for Ecole White City School Sports Field







2018 Financial Performance

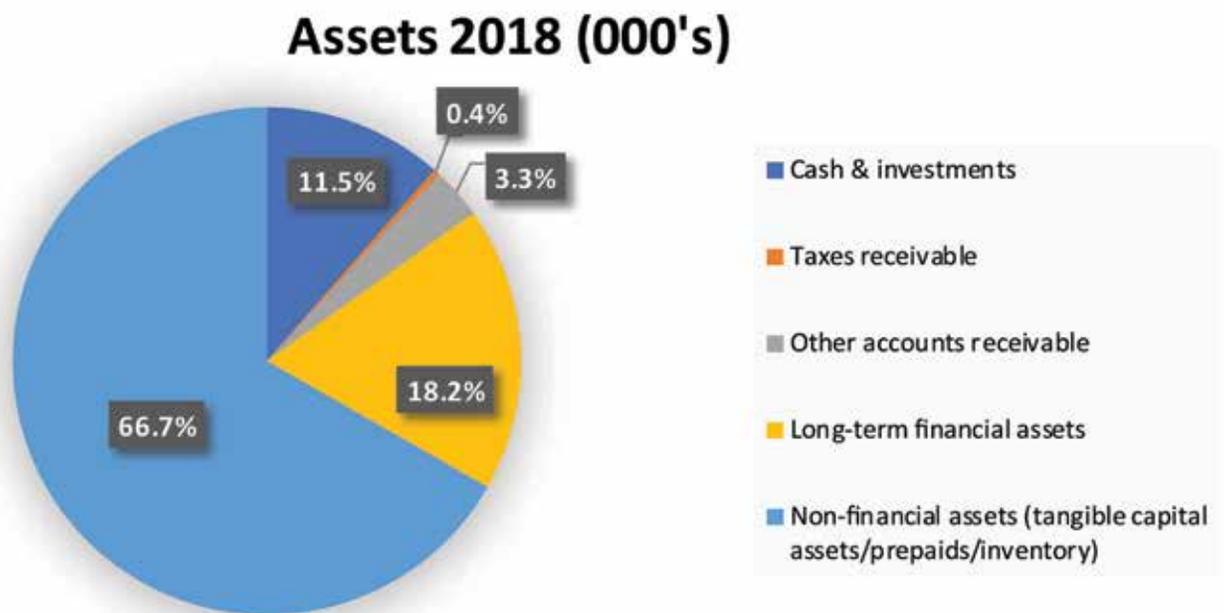
your way of life 23

2018 Financial Performance

The 2018 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 2018 audited financial statements. Go to whitecity.ca/pages/budget-finances or phone (306) 781-2355 for a copy of our full audited financial statements.

Assets (What we own)

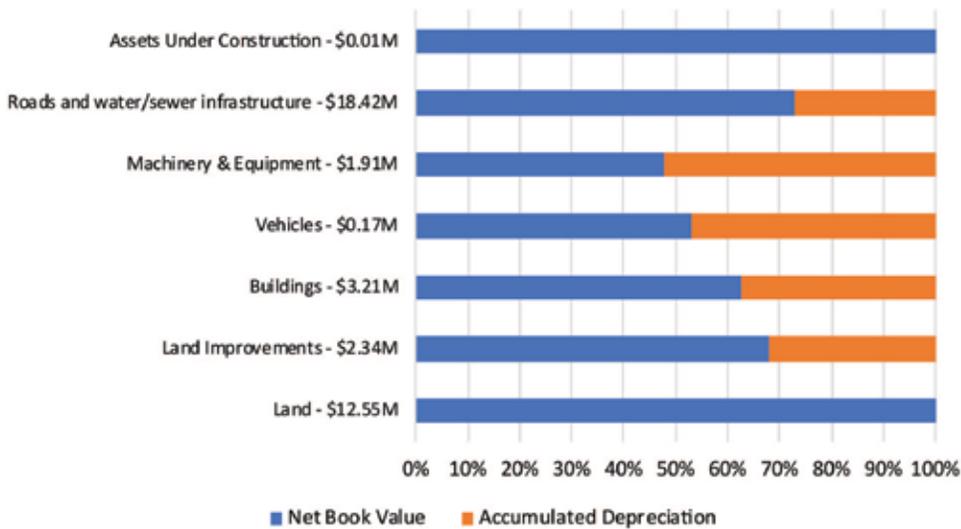


In 2018, total assets of the Town of White City were \$46.06M. Long-term financial assets saw an overall increase by \$1.96M while cash & investments saw an increase of \$516K. Conversely, taxes receivable saw a decrease of \$39K due to increased tax enforcement efforts by administration.

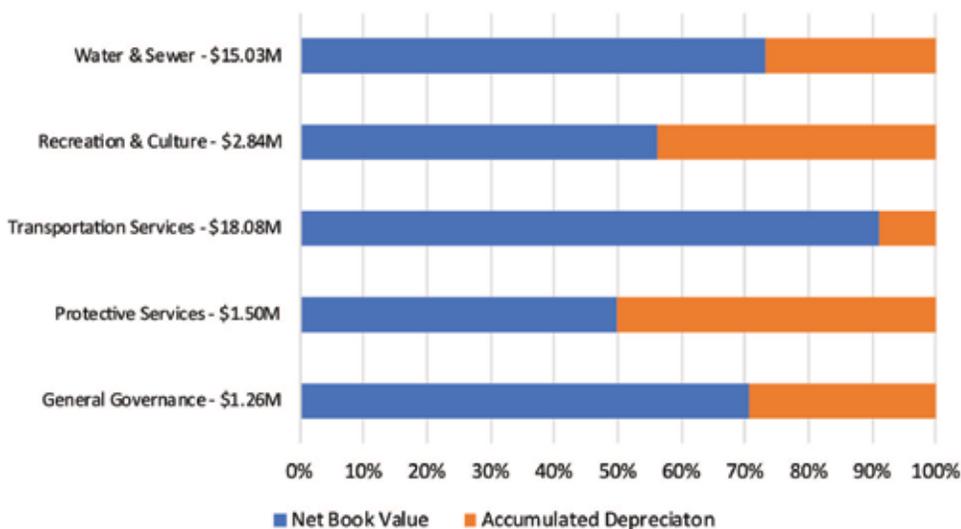
Other accounts receivable increased in 2018 by \$907k due to the timing of invoicing development levies towards the end of the year and receiving the payment in January.

Tangible Capital Assets (TCAs)

2018 Tangible Capital Assets
 Historical Cost \$37.70M and Net Book Value \$30.45M
 (In millions)



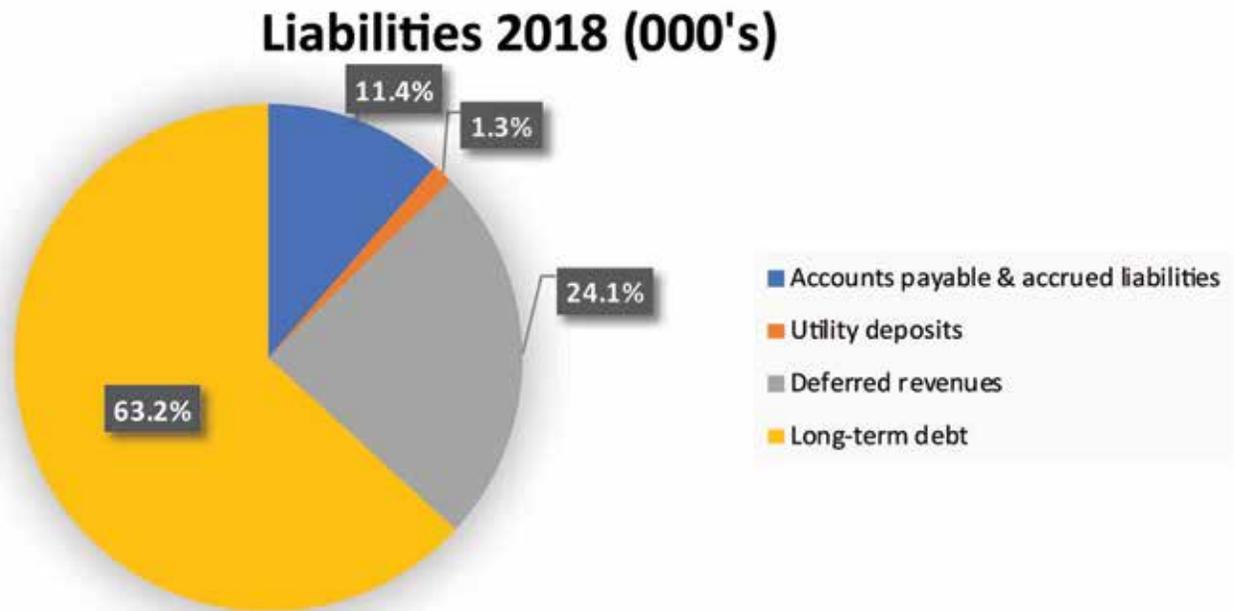
2018 Tangible Capital Assets
 Historical Cost \$37.70M and Net Book Value \$30.45M
 (In millions)



Tangible capital assets represent 67% of the total assets owned by the Town of White City in 2018. The Town invested \$1 million in capital assets in 2018 including, for example, \$700 thousand for the Town maintenance shop expansion, \$82 thousand for a play structure at Emerald Ridge Park, \$29 thousand for upgrades to the tennis court, and \$22 thousand for a pathway in McKenzie Pointe.

The following chart shows both the historical cost and net book value of the Town's tangible capital assets split by asset type for 2018. 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 \$3.07M in 2018. The primary reason for the increase in financial liabilities is due to the Town's contribution to the Wastewater Treatment Plant to increase the capacity to treat effluent in the community. The loan for the Wastewater Treatment Plant was provided to the WCRM158 Wastewater Management Authority and will be repaid through connection charges on new development.

Long term debt decreased by \$517 thousand in 2018, despite the addition of the debt attributed to the Wastewater Treatment Plant. The Town repaid two long-term loans in 2018 associated with two local improvements.

Net Worth (Assets minus Liabilities)

Net Worth (Assets minus Liabilities)	2018		2017	
	\$ 000's	%	\$ 000's	%
Unappropriated surplus	\$ 1,093	2.9	\$ 511	1.4
Appropriated reserves	2,649	7.1	1,932	5.3
Wastewater Authority	3,443	9.3	4,511	12.3
Net Investment in tangible capital assets	29,924	80.6	29,609	81.0
Total Net Worth	\$ 37,109	100.0	\$ 36,563	100.0
Total liabilities and net worth	\$ 46,065		\$ 42,452	

In 2018, the Town of White City's financial position, also referred to as net worth, increased by nearly \$3.61M as a result of the Town's investment into the Wastewater Treatment facility.

Year End Operating Surplus

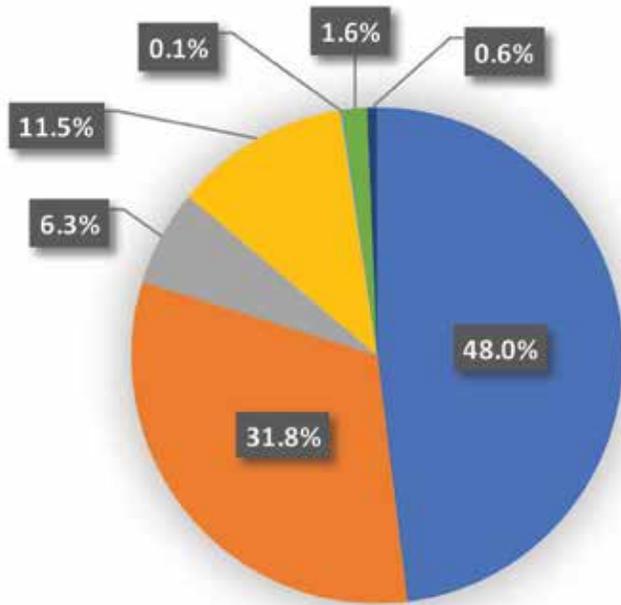
	\$ 000's
Year End Operating Surplus	\$ 407
Financial stabilization fund	(95)
Transfers from/(to) reserves	(939)
Debt issuance	661
Surplus/(deficit)	\$ 34

The financial information in this report was extracted from the Town of White City'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 2018, the Town reported an operating fund accounting surplus of \$407 thousand.

The chart above summarizes the allocation of the 2018 operating surplus and the transfers to reserves that were funded by the year-end operating surplus.

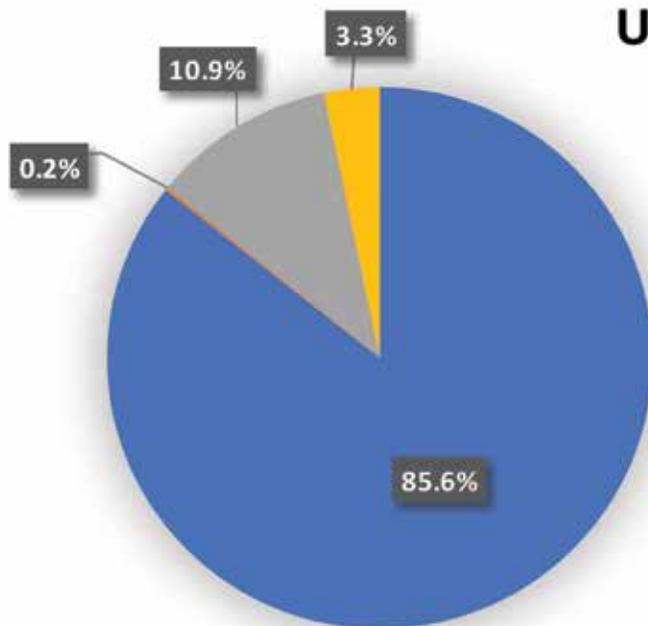


Revenue (Where the money came from)



Total Revenue 2018 (000's)

- Taxes and Other Unconditional Revenue
- Fees and user charges
- Grants - Conditional
- Grants - Capital
- Tangible Capital Assets Sales - Gain
- Investment Income and Commissions



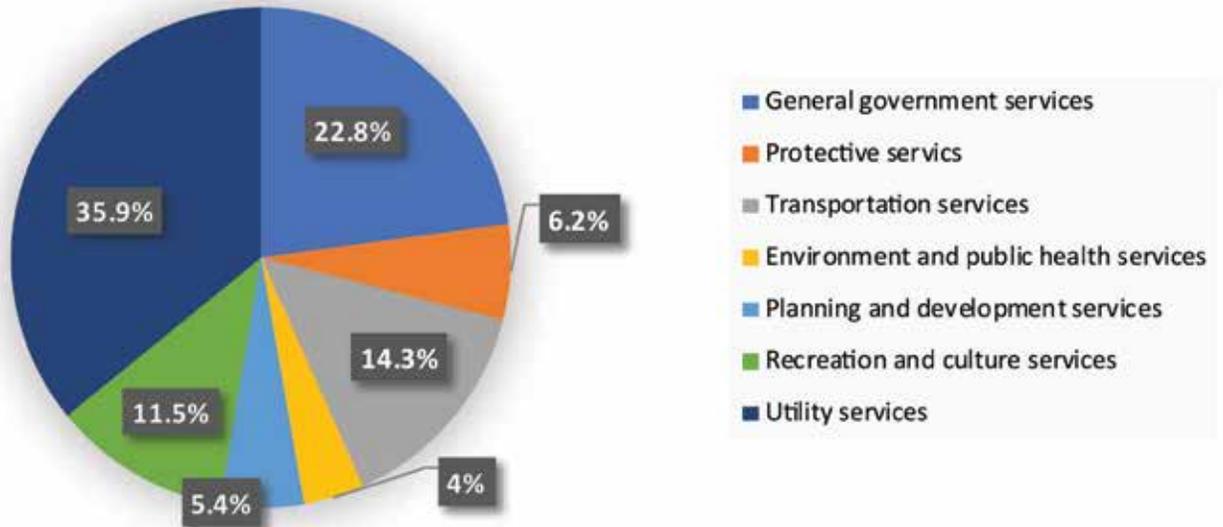
Utility Revenue 2018 (000's)

- Fees and Charges
- Other Revenue - Local improvement levies (interest component)
- Development levies recognized for UT projects
- Development levies recognized for UT capital projects

Property tax revenue is the Town of White City's largest source of income, accounting for 54% of total revenues or \$3.27M in 2018. Approximately 36%, or nearly \$2.17M, 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 and other contributions decreased by approximately \$362k in 2018 due to a reduction in conditional grants as a result of the completion of utility projects in 2017.

Expenses (What the money was used for)

Expenses 2018 (000's)



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.

64% of the Town's expenditures is broken down into seven categories:

<p>General Governance Administrative wages, council remuneration, communications, advertising, reassessments, legal services, I.T. services, website hosting, office supplies</p>	<p>Recreation Services Recreation programming such as Summer Play, White City Walks and Forever in Motion, events such as summer and winter festivals, White City Museum services, maintenance of parks and recreation facilities, Community Centre services, workshops, turf management, Southeast Regional Library annual contributions, application and disbursement of grants to local community groups, long-term municipal parks and recreation planning</p>	<p>Public Works Public Works staff salaries, maintenance and operation of public works equipment snow removal and sanding, street cleaning, landscaping services, spring and fall branch and leaf services, dust control, pathway maintenance and upgrades, road maintenance, repairs and upgrades, drainage control, maintenance of municipal green spaces</p>
<p>Fire Services Emergency Measure Organization services, maintenance and operation of fire equipment, firefighter & medical responder uniforms, firefighter & medical responder training, radios, Volunteer Fire Fighter Association and Critical Incident Stress Management donations, annual STARS donation, annual Fire Fighter honorarium</p>	<p>Protective Services RCMP Policing Contract, bylaw enforcement services</p>	<p>Environmental Services Waste and recycling collection, Spring and Fall clean-up programs, pest control, weed control</p>
<p>Planning and Development Services Planning and mapping software, legal consultation services, surveying, approvals of development permits, long-term municipal planning, collaboration with land developers</p>		

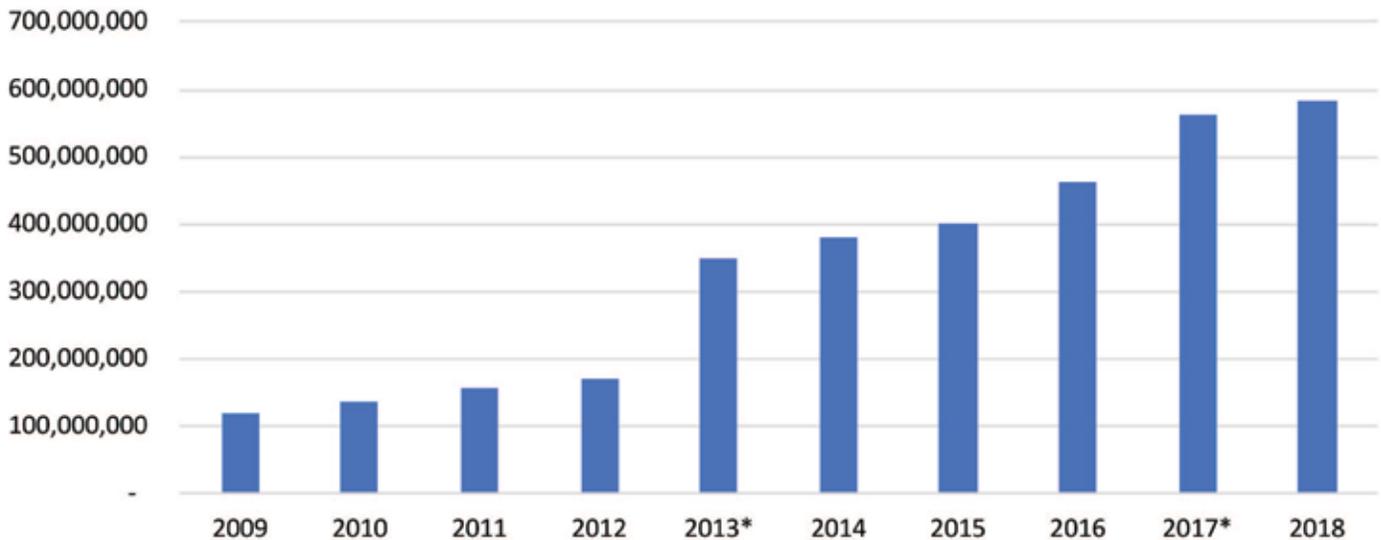
10 Year Trend - Total Taxable Assessment

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, sustained growth of the Town and the assessment base is the best way to meet the desires of residents without excessive tax increases.

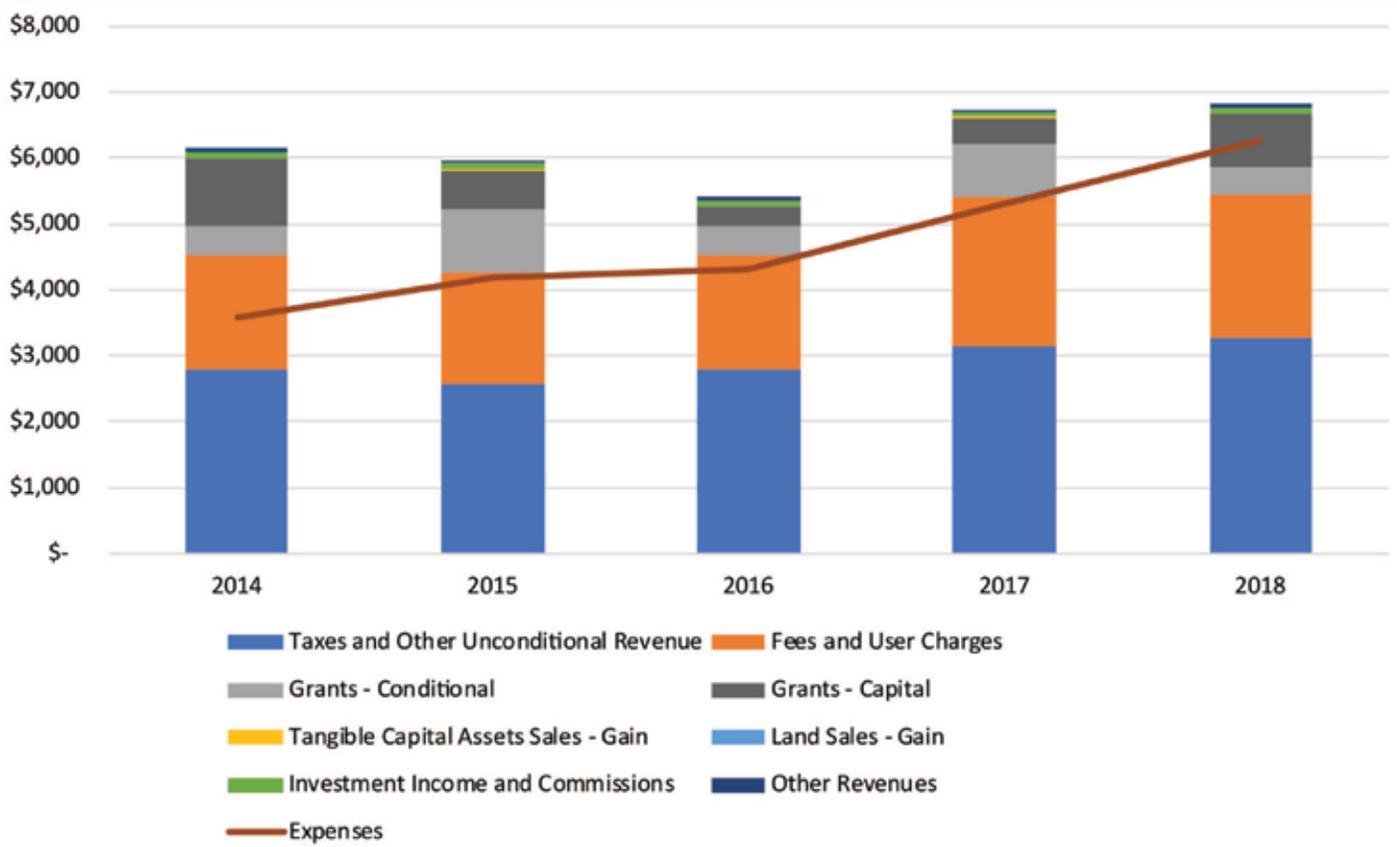
SAMA undertakes a revaluation every four years, the next revaluation year is 2021. During a revaluation year all properties in the province are revaluated to ensure a fair and equitable assessment value based on a common base date. For the 2021 revaluation the base date is January 1, 2019.

Total Taxable Assessment



* - Reassessment Years - mill rate was adjusted to accommodate reassessment increases

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



Consolidated Revenues by Source	2018		2017		2016		2015		2014	
Taxes and Other Unconditional Revenue	\$ 3,274	54.3%	\$ 3,148	49.8%	\$ 2,782	54.2%	\$ 2,582	48.0%	\$ 2,390	49.1%
Fees and user chargers	2,165	35.9%	2,274	36.0%	1,747	34.0%	1,700	31.6%	1,437	29.5%
Conditional Grants	427	7.1%	789	12.5%	453	8.8%	947	17.6%	839	17.2%
Tangible Capital Assets Sales - Gain	10	0.2%	29	0.5%	10	0.2%	52	1.0%	20	0.4%
Land Sales - Gain	-	0.0%	-	0.0%	5	0.1%	-	0.0%	-	0.0%
Investment Income and Commissions	109	1.8%	70	1.1%	73	1.4%	76	1.4%	84	1.7%
Other Revenues	44	0.7%	11	0.2%	66	1.3%	24	0.4%	99	2.0%
Total in Thousands (000's)	\$ 6,029		\$ 6,321		\$ 5,136		\$ 5,381		\$ 4,869	

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's infrastructure.

Waterworks Financial Overview

The following is a financial overview of the 2018 waterworks, as required under The Municipalities Regulations:

Total waterworks revenues (as reported in the financial statements): \$2,248,851

Total waterworks expenditures (as reported in the financial statements):
\$2,248,902

Total debt payments on waterworks infrastructure loans: \$517,057

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

$$\frac{2,248,851}{2,248,902 + 517,057} = 0.81$$

Reserves balance available for waterworks capital infrastructure: \$1,477,090



Consolidated Statement of Financial Position

As of December 31st, 2018

Statement 1

Financial Assets	2018	2017
Cash & Investments	5,276,436	4,759,728
Taxes Receivable - Municipal	161,576	200,574
Other Accounts Receivable	1,520,001	612,951
Land for Resale	-	-
Long-Term Financial Assets	8,367,075	6,402,618
Debt Charges Recoverable	-	-
Total Financial Assets	15,325,088	11,975,871
Liabilities		
Bank Indebtedness	-	-
Accounts Payable	1,021,973	1,292,437
Accrued Liabilities Payable	-	-
Utility Deposits	118,620	124,320
Deferred Revenue	2,156,781	1,798,172
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	5,657,850	2,674,907
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	8,955,224	5,889,836
Net Financial Assets (DEBT)	6,369,224	6,086,035
Non-Financial Assets		
Tangible Capital Assets	30,701,072	30,451,128
Prepayment and Deferred Charges	38,313	25,725
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	30,739,385	30,476,853
Accumulated Surplus (Deficit)	37,109,249	36,562,888

Consolidated Statement of Operations and Accumulated Surplus

As of December 31st, 2018

Statement 2

Revenues	2018 Budget	2018	2017
Taxes and Other Unconditional Revenue	3,277,944	3,274,063	3,148,057
Fees and Charges	2,170,000	2,164,681	2,273,967
Conditional Grants	1,575,300	427,023	789,164
Tangible Capital Asset Sales - Gain	3,000	9,634	28,805
Land Sales - Gain	-	-	-
Investment Income and Commissions	61,000	108,625	70,117
Other Revenues	4,700	44,086	10,507
Total Revenues	7,091,944	6,028,112	6,320,617
Expenses			
General Government Services	1,223,901	1,432,131	851,737
Protective Services	427,100	386,821	361,943
Transportation Services	982,800	896,452	738,056
Environmental and Public Health Services	250,800	245,620	218,159
Planning and Development Services	320,000	339,330	407,781
Recreation and Cultural Services	727,800	718,838	594,205
Utility Services	2,222,700	2,248,902	2,143,863
Total Expenses	6,155,101	6,268,094	5,315,744
Surplus (Deficit) of Revenue over Expenses before Other Capital Contributions	936,843	(239,982)	1,004,873
Provincial/Federal Capital Grants and Contributions	516,912	786,343	386,684
Surplus (Deficit) of Revenues over Expenses	1,453,755	546,361	1,391,557
Accumulated Surplus (Deficit), Beginning of Year	36,562,888	36,562,888	35,171,331
Accumulated Surplus (Deficit), End of Year	38,016,643	37,109,249	36,562,888

Statement of Public Accounts

Mayor and Council Remuneration and Other Expenses for the year ended December 31, 2018

Name	Title	Remuneration	Reimbursed Costs	Total
Bruce Evans	Mayor	\$ 23,749	\$ 210	\$ 23,959
Rebecca Otitoju	Councillor	12,277	133	12,410
Andrew Boschman	Councillor	16,807	-	16,807
Henry Zorn	Councillor	14,297	-	14,297
Scott Moskal	Councillor	12,309	92	12,401
Howard Slack	Councillor	11,017	123	11,140
Cecil Snyder	Councillor	19,675	61	19,736
		\$ 110,131	\$ 619	\$ 110,750

Employee Remuneration for the year ended December 31, 2018

Job Title	Salary (\$50,000 or more)
Town Manager	147,096
Manager of Public Works	94,508
Town Planner	93,075
Manager of Governance and Legislative Services	87,354
Foreman	72,805
Maintenance	69,790
Recreation Director	69,254
Development Officer	64,365
Financial Clerk	62,833
Office Manager	62,141
Parks & Recreation Coordinator	59,059
Maintenance	58,462
Maintenance	55,772
Financial Officer	51,477
	1,047,993
19 Employees Under \$50,000 (various departments)	268,909
21 Volunteer Firefighters under &50,000	42,598
	\$ 1,359,500

Expenditures and Contractual Services over \$50,000 for the year ended December 31, 2018

Vendor	2018 Total
WC RM158 Wastewater	2,565,411
Minister of Finance (Education Property Tax)	2,406,432
SaskWater	1,431,967
Casey Melle Mechanical Inc	686,680
Receiver General	432,149
Loraas Disposal Services Ltd	272,228
Municipal Employees Pension	197,480
Harris Greenaway	173,859
Minister of Finance (RCMP Policing Contract)	141,439
Corvus Business Advisors Inc	108,889
Sask Power	107,020
SUMA	105,755
Double K Excavating Ltd	102,766
BLS Asphalt Products	88,450
Canadian Arena Products	80,200
Flaman Fitness	78,324
Green Finance Consult Ser Ltd	71,597
KGS Group Consulting Engineers	70,196
Crosby, Hanna & Associates	68,091
Midgard	66,875
Microage - Regina Business Systems Inc	51,092
Total	\$ 9,306,901



General Inquiries

Box 220 Station Main
White City, SK
S4L 5B1

306 781 2355
306 781 2194

townoffice@whitecity.ca
whitecity.ca