



## REPORT | INFORMATION REPORT TO COUNCIL

**PRESENTED:** October 7, 2014

**REPORT:** 14-111

**FROM:** Corporate and Community Services

**FILE:** 4527

**SUBJECT:** SECOND QUARTER FINANCIAL REPORT

### **COMMENT/RECOMMENDATION FROM THE CHIEF ADMINISTRATIVE OFFICER**

That the recommendation of the General Manager of Corporate and Community Services be endorsed.

### **RECOMMENDATION**

**That** Council receive Information Report No. 14-111 Quarterly Financial Report for the six months ended June 30, 2014.

### **REFERENCES**

Appendix A – Quarterly Financial Report for the six months ended June 30, 2014.

### **PURPOSE**

The purpose of the report is to provide council with a comparison of the annual budget amounts with year to date actual revenues and expenditures for operating departments and projects as of June 30, 2014.

### **DISCUSSION**

Quarterly financial reporting is being prepared by the Resort Municipality of Whistler as a means to provide the community, council and the organization, with a regular overview of financial information. Quarterly financial reporting is a priority identified by council as part of its Council Action Plan priorities of fiscal responsibility and accountability.

Six months into the 2014 fiscal year overall operating revenues are at ninety percent and expenditures forty eight percent of their annual budgeted amounts. This compares to eighty two percent and forty eight percent respectively in the prior fiscal year. Total operating expenditures at the end of the second quarter are forty eight percent of annual budget which is the same proportion as the prior year and, actual net project expenditures are fourteen percent of total of total budgeted expenditure for the year.

Additional commentary and financial information is provided in the report attached as Appendix A.

## WHISTLER 2020 ANALYSIS

W2020 Strategy	TOWARD Descriptions of success that resolution moves us toward	Comments
Finance	Common evaluation criteria are used to assess actions.	A financial overview is reported and evaluated on a regular basis.

## OTHER POLICY CONSIDERATIONS

None.

## BUDGET CONSIDERATIONS

There are no direct external costs to prepare the quarterly financial report. All internal costs are accommodated within the annual operating budget of the municipality.

## COMMUNITY ENGAGEMENT AND CONSULTATION

Financial information continues to be reported publicly on a regular basis.

## SUMMARY

Municipal operating and project revenues and expenditures are reported with comparison to annual budget

Respectfully submitted,

Ken Roggeman  
DIRECTOR OF FINANCE  
for  
Norm McPhail  
GENERAL MANAGER, CORPORATE AND COMMUNITY SERVICES

# SECOND QUARTER FINANCIAL REPORT

FOR THE SIX MONTHS ENDED JUNE 30, 2014

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The Resort Municipality of Whistler | October 7, 2014

THE PREMIER MOUNTAIN RESORT COMMUNITY  
MOVING TOWARD A SUSTAINABLE FUTURE



# INTRODUCTION

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Quarterly financial reporting is being prepared by the Resort Municipality of Whistler as a means of providing the community, council and the organization with a regular overview of financial information. Quarterly financial reporting is a priority identified by council as part of its Council Action Plan in the priority areas of fiscal responsibility and accountability.

The primary information provided in the quarterly report is a comparison of the annual budget amounts to actual revenues and expenditures for operating departments and projects. All financial information is based on preliminary, unaudited information reported from the municipal financial system as of the report date. Seasonal variations in municipal operations may affect the proportion of revenues achieved or expenditures incurred to date. This is particularly evident with projects as the project activity may not have commenced or may have incurred few actual expenditures as at the end of the reporting period.

This quarterly report provides information in four parts:

*Commentary, pages 2-4*

- Charts and comments

*Summary of Operational Results, pages 5-6*

- Summary of primary revenue categories
- Summary of expenditures by division
- Other expenditures and allocations

Operational results are revenues and expenses that the municipality normally carries out on an annual basis. Operational costs are paid for by current year revenues.

*Statements of Operational Results, pages 7-14*

- Revenues and expenditures by department

*Statements of Net Project Expenditures, pages 15-21*

- Summary of net project expenditures

Net project expenditures are project costs less funding, if any, from sources outside of the municipality. Projects are used to plan and account for transactions that do not take place every year. Examples are; construction of a bridge, infrastructure maintenance and one-time activities or events.

All amounts are presented on a non-consolidated basis which may give rise to some variations from amounts included in the actual Five-Year Financial Plan Bylaw. Non-consolidated means that subsidiary companies of the municipality (Whistler Housing Authority for example) are not included and, interdepartmental sales and purchases have not been removed. The Statements of Operational Results and, Net Project Expenditure are supplementary information and provide additional detail for readers. Quarterly financial reporting follows the fiscal year of the municipality which is January 1 through December 31.

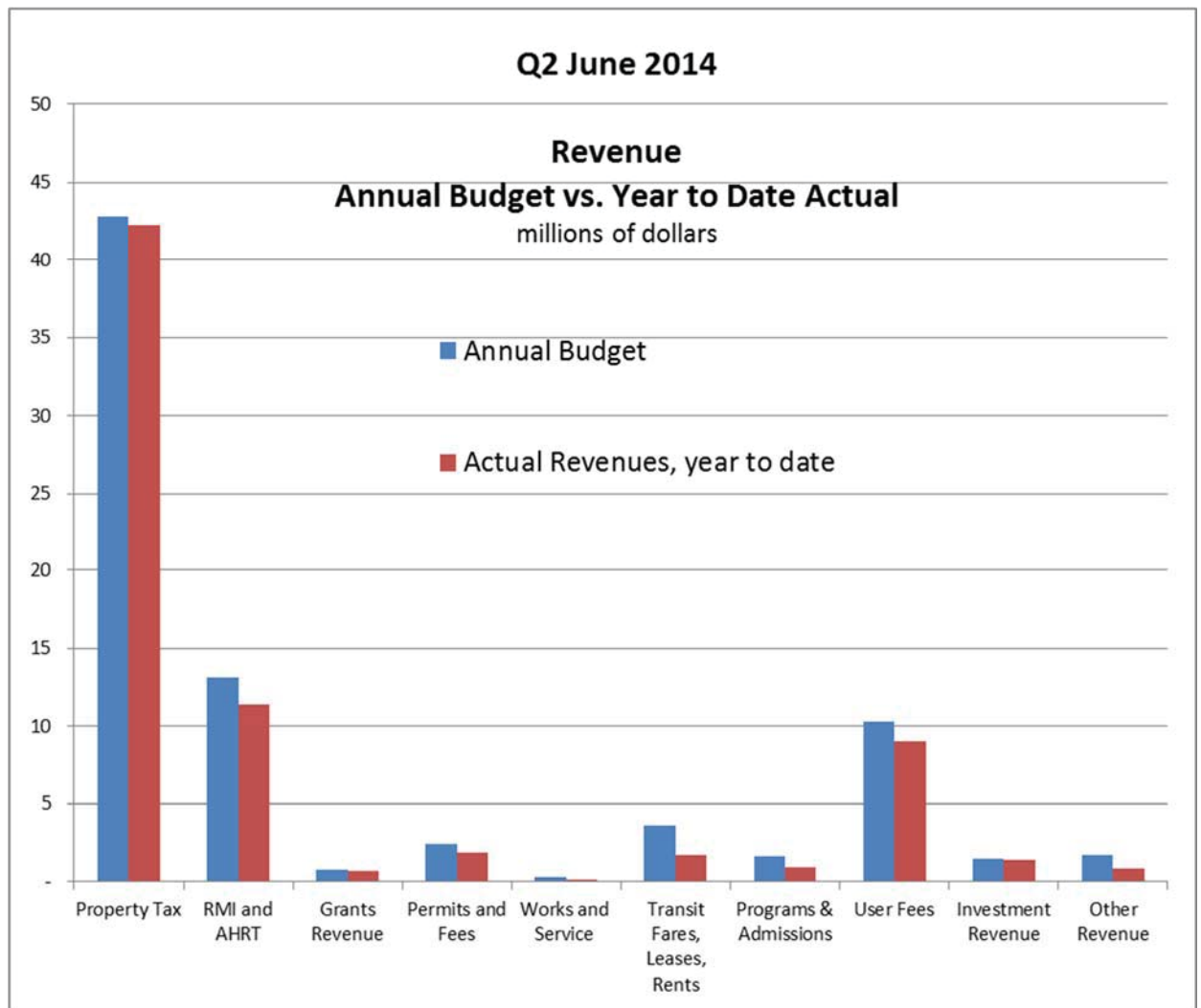
Questions or comments about this report can be made by:

Email – [budget@whistler.ca](mailto:budget@whistler.ca)

Phone – 604-932-5535 (Toll free 1-866-932-5535)

## COMMENTARY

Six months into the 2014 fiscal year overall operating revenues are at ninety percent and expenditures forty eight percent of their annual budgeted amounts. This compares to eighty two percent and forty eight percent respectively in the prior fiscal year. Revenues have increased by sixty five million since the previous quarter primarily due to completion of the property tax and utility user fee billing cycle during the second quarter. Current year revenue is nine million greater than the same period last year due to earlier receipt of Resort Municipality Initiative (RMI) funding, growth in the property tax base and improved investment performance.



Other seasonal variations and factors that impact the proportion of revenue achieved as of the end of the reporting period include:

Municipal and Regional District Tax (MRDT – Hotel Tax)

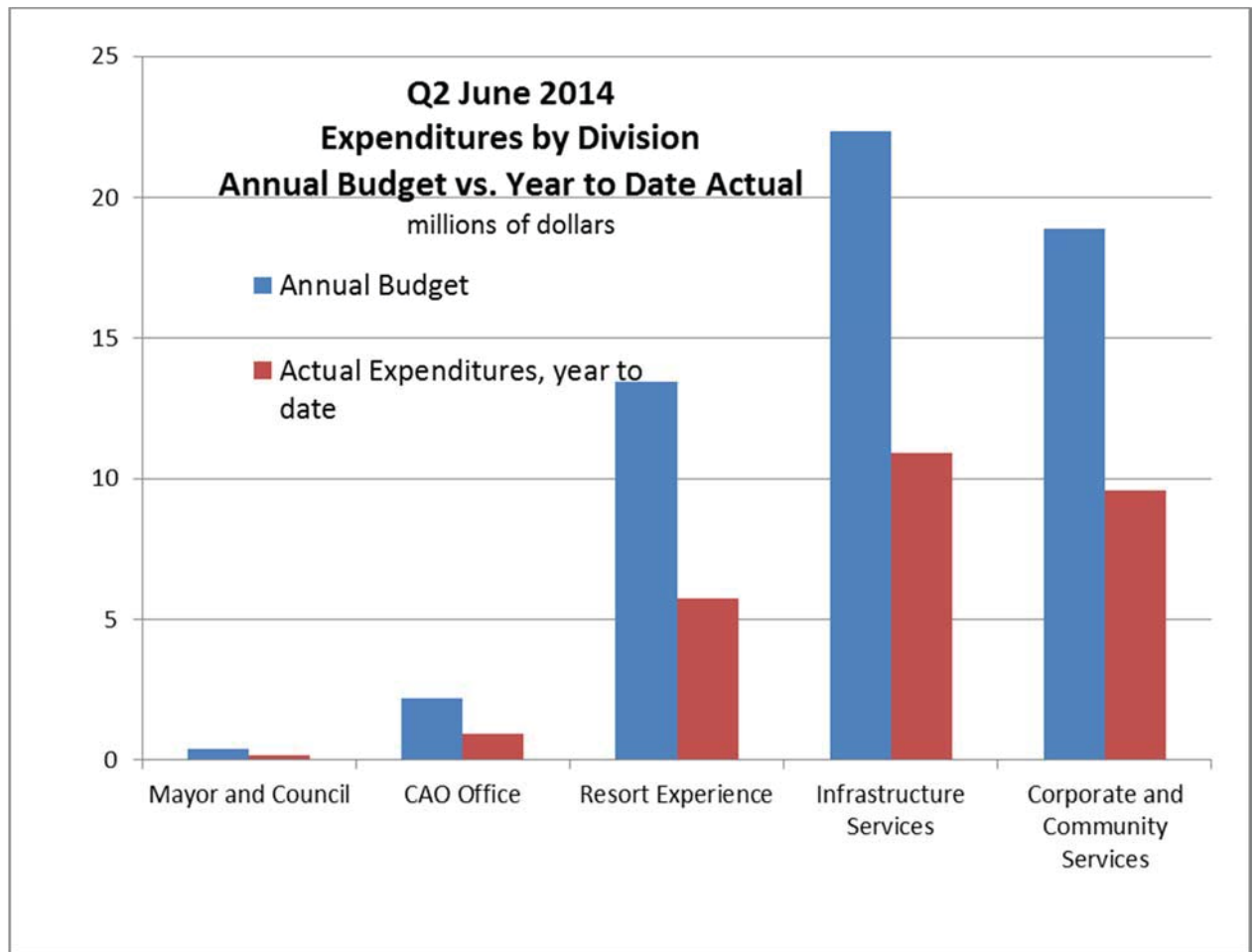
- Beginning in 2014, MRDT revenue is estimated and accrued at the end of each quarter to more accurately reflect when the revenue has been generated. Prior year reporting has not been changed to reflect this change in accounting.

Investment Revenue

- Investment revenue is nearly eight hundred thousand greater than the same period last year. Prior year investment income was relatively low after April 2013.

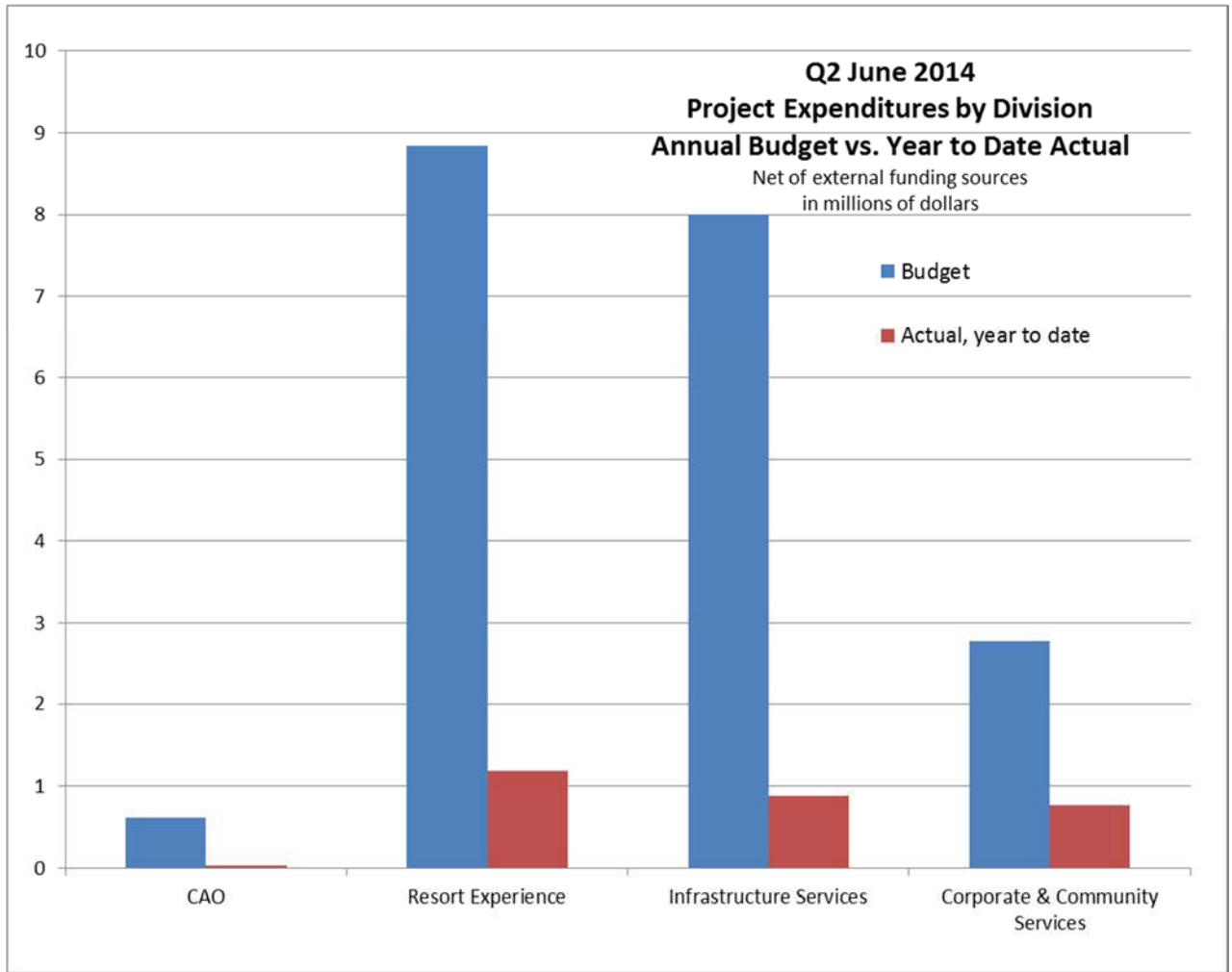
Permits and Fees

- Revenue from permits and fees have increased by five hundred thousand compared to the same period last year due to increased user volume of pay parking and Building Department services.



Total operating expenditures at the end of the second quarter are forty eight percent of annual budget which is the same proportion as the prior year. Operating expenditures in the second quarter were thirteen point nine million compared to thirteen point five million in the first quarter of the year and an increase of one point two million compared to the end of the same period in the prior year. Year over year increase is comparable to the change in annual budgeted expenditure.

Operating revenues and expenditures for individual departments can be found on the Statements of Operational Results.



As of June 30, 2014, actual net project expenditures are fourteen percent of total budgeted expenditure for the year.

A significant amount of project costs are not received until later in the fiscal year, and not all budgeted project activities will necessarily take place during the fiscal year due to unplanned or unforeseen factors. As projects are usually funded from municipal reserves, financial resources not used during the year will remain in the reserves until required and this does not directly impact the operating surplus or deficit for future fiscal planning purposes.

Net expenditures by individual project can be found on the Statements of Net Project Expenditures.

## Resort Municipality of Whistler Summary of Operational Results

For the six months ended June 30, 2014, (Unaudited)

	Annual Budget	Actuals YTD	% Budget Used to Date
<b>Revenues</b>			
Property Tax	42,860,055	42,308,211	99%
RMI and MRDT	13,138,318	11,396,717	87%
Grants Revenue	790,544	709,094	90%
Permits and Fees	2,448,300	1,919,793	78% (1)
Works and Service Revenue	278,434	137,164	49%
Transit Fares, Leases and Rent	3,585,177	1,744,546	49%
Programs & Admissions	1,636,750	917,675	56%
User Fees	10,328,015	9,065,226	88% (3)
Investment Revenue	1,478,219	1,420,264	96% (2)
Other Revenue	1,699,828	875,770	52%
	<u>78,243,640</u>	<u>70,494,459</u>	<u>90%</u>
<b>Expenditures</b>			
Mayor and Council	371,184	169,739	46%
CAO Office	2,186,628	937,020	43%
Resort Experience	13,425,264	5,759,780	43%
Infrastructure Services	22,356,036	10,912,853	49%
Corporate and Community Services	18,920,058	9,599,872	51%
<b>Total Division Expenses</b>	<u>57,259,171</u>	<u>27,379,263</u>	<u>48%</u>
<b>Internal Recoveries, Other Expenses and Transfers To Reserves:</b>			
Bank Charges & Interest	50,000	19,278	39%
Corp Expense Miscellaneous	2,333,575	1,909,063	82% (4)
Gen Ops - Contributions to/from Other Funds	6,316,753	0	0% (5)
Gen Ops - Debt Service	637,653	99,876	16%
General Operating B/S	0	7,498	0%
Interdepartmental Allocations	2,401,511	(2,210,543)	-92% (6)
Property Taxes - Municipal	0	(55)	0%
Property Taxes - Other Agencies	0	0	0%
Revenue Miscellaneous	0	5,309	0%
Sewer - Debt Service	1,403,785	418,275	30%
Sewer Ops - Contributions to/from Other Funds	2,625,460	0	0% (5)
Solid Waste - Contributions to/from Other Funds	150,000	0	0% (5)
Solid Waste - Debt Service	838,860	309,879	37%
Solid Waste - Fees & Charges	5,000	2,442	49%
Water Ops - Contributions to/from Other Funds	4,221,872	0	0% (5)
<b>Other Expenditures</b>	<u>20,984,469</u>	<u>561,022</u>	<u>3%</u>
<b>Future Expenditures, Transfers, Reserve Contributions</b>	<u>0</u>	<u>42,554,174</u>	
<b>Unallocated Revenues</b>	<u>0</u>	<u>0</u>	

See next page for notes



Notes:

- (1) A significant proportion of Permit and Fee revenue has been earned during the first and second quarter due to:

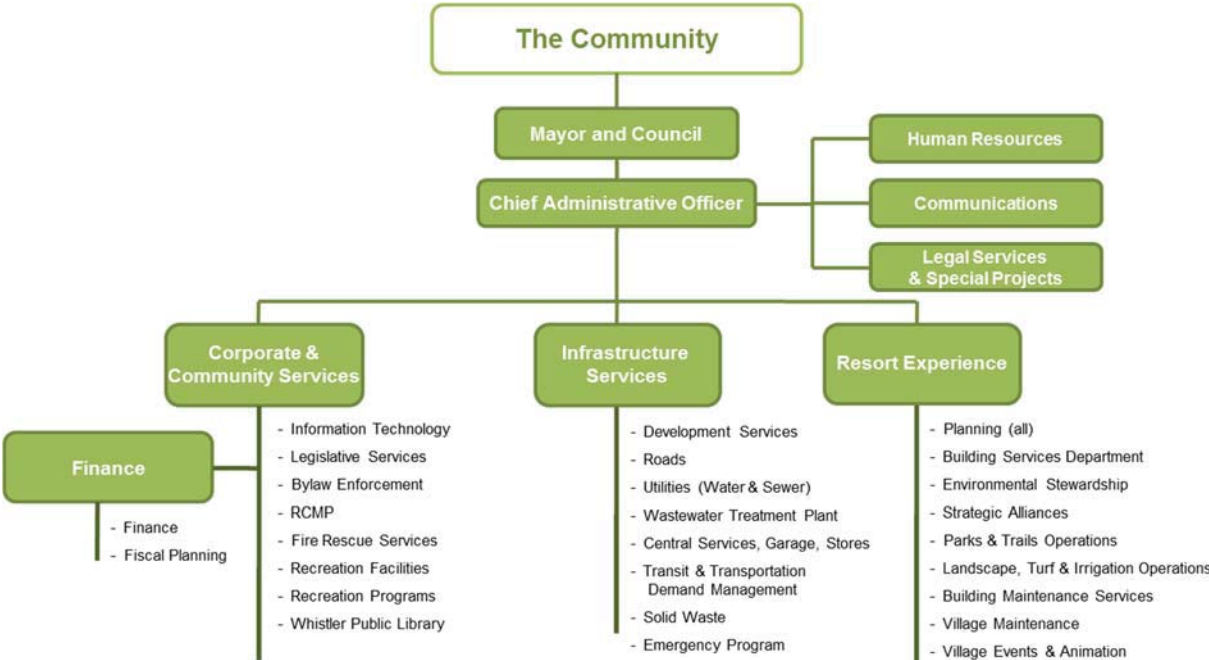
  - Pay parking revenue has exceeded budget amounts;
  - Most business license fee revenue is accounted for in the first quarter of the fiscal year; and
  - Building permit revenue has exceeded budget amounts.
- (2) Investments have performed well during the first two quarters of the year and are a reflection of the turn around from the low performance experienced during the previous fiscal year.
- (3) Most user fees are billed on the annual property tax notice and accounted for during the second quarter of the fiscal year.
- (4) MRDT allocation to Tourism Whistler and, Community Enrichment Program (CEP) and Fee for Service costs. Greater amounts to Tourism Whistler and CEP are usually paid in the first and second quarters of the fiscal year.
- (5) Planned contributions to operating and capital reserves.
- (6) A significant amount of interdepartmental costs are accounted for at year end. Mid way through the year there are more internal recoveries accounted for than costs which results in a the credit balance.

# STATEMENTS OF OPERATIONAL RESULTS

Information is categorized by division and reported for each department within the division.

Revenues and expenses are reported separately for each department.

The diagram below illustrates the RMOW’s organizational structure.



**Resort Municipality Of Whistler**  
**Statement of Operational Results by Department**  
**For the six months ended June 30, 2014, (Unaudited)**

Division 1100 Mayor and Council	Annual Budget	Actuals YTD	% Budget Used to Date
<b>Mayor &amp; Council</b>			
Expenses	371,184	169,739	46%
<b>Total</b>	<b>371,184</b>	<b>169,739</b>	
<b>Mayor and Council Total</b>			
	<b>371,184</b>	<b>169,739</b>	

**Resort Municipality Of Whistler**  
**Statement of Operational Results by Department**  
**For the six months ended June 30, 2014, (Unaudited)**

Division 1200 CAO Office	Annual Budget	Actuals YTD	% Budget Used to Date
<b>Administrator</b>			
Revenues	0	(120)	0%
Expenses	1,396,453	570,044	41%
<b>Total</b>	<b>1,396,453</b>	<b>569,924</b>	
<b>Policy &amp; Program Development</b>			
Expenses	0	5,103	0%
<b>Total</b>	<b>0</b>	<b>5,103</b>	
<b>Human Resources</b>			
Revenues	0	(1,494)	0%
Expenses	790,175	361,873	46%
<b>Total</b>	<b>790,175</b>	<b>360,378</b>	
<b>CAO Office Total</b>			
	<b>2,186,628</b>	<b>935,405</b>	

**Resort Municipality Of Whistler**  
**Statement of Operational Results by Department**  
**For the six months ended June 30, 2014, (Unaudited)**

<b>Division 5000 Resort Experience</b>	<b>Annual Budget</b>	<b>Actuals YTD</b>	<b>% Budget Used to Date</b>	
<b>Strategic Alliances</b>				
Revenues	(78,241)	0	0%	(1)
Expenses	167,282	73,499	44%	
<b>Total</b>	<b>89,041</b>	<b>73,499</b>		
<b>Village Events and Animation</b>				
Revenues	(3,732,181)	(45,114)	1%	(1)
Expenses	3,783,694	1,842,947	49%	
<b>Total</b>	<b>51,513</b>	<b>1,797,833</b>		
<b>Division Administration</b>				
Revenues	(125,000)	0	0%	(1)
Expenses	442,481	160,518	36%	
<b>Total</b>	<b>317,481</b>	<b>160,518</b>		
<b>Park/Village Operations</b>				
Revenues	(1,618,289)	(312,067)	19%	(2)
Expenses	6,484,870	2,558,597	39%	(3)
<b>Total</b>	<b>4,866,581</b>	<b>2,246,530</b>		
<b>Planning (ALL)</b>				
Revenues	(60,200)	(53,301)	89%	(4)
Expenses	1,426,178	588,030	41%	
Grants & Contributions	(57,000)	(58,731)	103%	(4)
Project Expenditures	55,900	59,962	107%	(4)
<b>Total</b>	<b>1,364,878</b>	<b>535,960</b>		

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Resort Experience continued.....

<b>Environment Stewardship</b>				
<b>Revenues</b>	0	(125)	0%	
<b>Expenses</b>	260,190	109,741	42%	
<b>Total</b>	<b>260,190</b>	<b>109,616</b>		
<b>Building Department Services</b>				
<b>Revenues</b>	(583,800)	(670,136)	115%	(5)
<b>Expenses</b>	804,668	366,486	46%	(5)
<b>Total</b>	<b>220,868</b>	<b>(303,650)</b>		
<b>Resort Experience Total</b>	<b>7,170,553</b>	<b>4,620,306</b>		

Notes:

- (1) Most budgeted revenue is Resort Municipality Initiative (RMI) funding that will be allocated at the end of the fiscal year.
- (2) A significant amount of budgeted revenue is MRDT and RMI funding that will be allocated at the end of the fiscal year.
- (3) Summer seasonal expenditures not yet incurred as of June 30.
- (4) The Planning Department includes contributions and costs resulting from development applications. Cost of processing development applications are recovered from the applicant. Timing and amount of costs and contributions is dependent on the timing and number of development applications received.
- (5) The Building Department has realized a significant amount of permit fee revenue from the Audain Art Museum and increased permit requests. Fees associated with the museum are not collected from the builder and an offsetting cost is accounted for in a project.

**Resort Municipality Of Whistler**  
**Statement of Operational Results by Department**  
**For the six months ended June 30, 2014, (Unaudited)**

<b>Division 6000 Infrastructure Services</b>	<b>Annual Budget</b>	<b>Actuals YTD</b>	<b>% Budget Used to Date</b>
<b>General Manager</b>			
<b>Expenses</b>	388,612	155,364	40%
<b>Total</b>	<b>388,612</b>	<b>155,364</b>	
<b>Development Services/Engergy Mgmt</b>			
<b>Revenues</b>	(8,500)	(14,447)	170%
<b>Expenses</b>	662,105	295,547	45%
<b>Total</b>	<b>653,605</b>	<b>281,100</b>	
<b>Transportation</b>			
<b>Revenues</b>	(14,000)	0	0%
<b>Expenses</b>	2,257,412	1,130,804	50%
<b>Total</b>	<b>2,243,412</b>	<b>1,130,804</b>	
<b>Central Services</b>			
<b>Revenues</b>	(2,636,496)	(1,265,329)	48%
<b>Expenses</b>	2,137,657	996,621	47%
<b>Total</b>	<b>(498,839)</b>	<b>(268,708)</b>	
<b>Environmental Operations</b>			
<b>Revenues</b>	(2,216,525)	(1,005,241)	45%
<b>Expenses</b>	2,216,525	1,005,241	45%
<b>Total</b>	<b>(0)</b>	<b>0</b>	(1)

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Infrastructure Services continued.....

<b>Solid Waste</b>				
<b>Revenues</b>	(4,750,030)	(3,350,369)	71%	(2)
<b>Expenses</b>	4,539,685	2,242,830	49%	
<b>Total</b>	<b>(210,345)</b>	<b>(1,107,539)</b>		
<b>Transit</b>				
<b>Revenues</b>	(3,758,820)	(1,299,683)	35%	(4)
<b>Expenses</b>	6,308,400	3,277,892	52%	
<b>Total</b>	<b>2,549,580</b>	<b>1,978,209</b>		
<b>Water Fund</b>				
<b>Revenues</b>	(6,429,394)	(6,336,942)	99%	(2)
<b>Expenses</b>	2,949,585	980,631	33%	(3)
<b>Total</b>	<b>(3,479,809)</b>	<b>(5,356,312)</b>		
<b>Sewer Fund</b>				
<b>Revenues</b>	(7,352,929)	(7,076,395)	96%	(2)
<b>Expenses</b>	4,478,260	2,003,543	45%	(3)
<b>Total</b>	<b>(2,874,669)</b>	<b>(5,072,851)</b>		
<b>Infrastructure Services Total</b>				
	<b>(1,228,452)</b>	<b>(8,259,933)</b>		

Notes:

- (1) All expenditures of the Environmental Operations Department are allocated to the Water and Sewer Funds.
- (2) All or most of these revenues are billed on the annual property tax notice in the second quarter of the fiscal year.
- (3) Budgeted expenditures include administration costs allocated from the operating fund and are not accounted for until the end of the fiscal year.
- (4) A greater proportion of the transit revenues are earned during the first and last quarters of the fiscal year.

**Resort Municipality Of Whistler**  
**Statement of Operational Results by Department**  
**For the six months ended June 30, 2014, (Unaudited)**

<b>Division 7000</b>	<b>Annual Budget</b>	<b>Actuals YTD</b>	<b>% Budget Used to Date</b>
<b>Corporate and Community Services</b>			
<b>Finance</b>			
Revenues	(95,500)	(43,452)	45%
Expenses	1,694,290	1,188,352	70%
<b>Total</b>	<b>1,598,790</b>	<b>1,144,900</b>	<b>(1)</b>
<b>Legislative Services</b>			
Revenues	(21,760)	(6,114)	28%
Expenses	895,466	341,809	38%
<b>Total</b>	<b>873,706</b>	<b>335,695</b>	
<b>Information Technology</b>			
Revenues	0	(3,600)	0%
Expenses	1,202,814	560,623	47%
<b>Total</b>	<b>1,202,814</b>	<b>557,023</b>	
<b>Bylaw</b>			
Revenues	(1,985,800)	(1,248,401)	63%
Expenses	1,347,484	573,304	43%
<b>Total</b>	<b>(638,316)</b>	<b>(675,098)</b>	<b>(3)</b>
<b>RCMP</b>			
Revenues	(409,801)	(215,642)	53%
Expenses	3,666,860	1,818,618	50%
<b>Total</b>	<b>3,257,059</b>	<b>1,602,977</b>	

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Corporate and Community Services continued.....

<b>Fire Rescue Service</b>			
Revenues	(68,750)	(48,470)	71%
Expenses	3,383,822	1,979,554	59%
<b>Total</b>	<b>3,315,072</b>	<b>1,931,085</b>	<b>(4)</b>
<b>Whistler Public Library</b>			
Revenues	(162,700)	(113,491)	70%
Expenses	994,510	484,720	49%
<b>Total</b>	<b>831,810</b>	<b>371,229</b>	
<b>Recreation</b>			
Revenues	(1,072,882)	(558,676)	52%
Expenses	1,857,319	977,881	53%
<b>Total</b>	<b>784,437</b>	<b>419,205</b>	
<b>Meadow Park Sports Centre</b>			
Revenues	(1,549,000)	(904,834)	58%
Expenses	3,229,746	1,577,095	49%
<b>Total</b>	<b>1,680,746</b>	<b>672,261</b>	
<b>Corporate and Community Services General</b>			
Revenues	0	(750)	0%
Expenses	273,790	97,915	36%
<b>Total</b>	<b>273,790</b>	<b>97,165</b>	<b>(5)</b>
<b>Corporate and Community Services Total</b>	<b>13,179,909</b>	<b>6,456,441</b>	

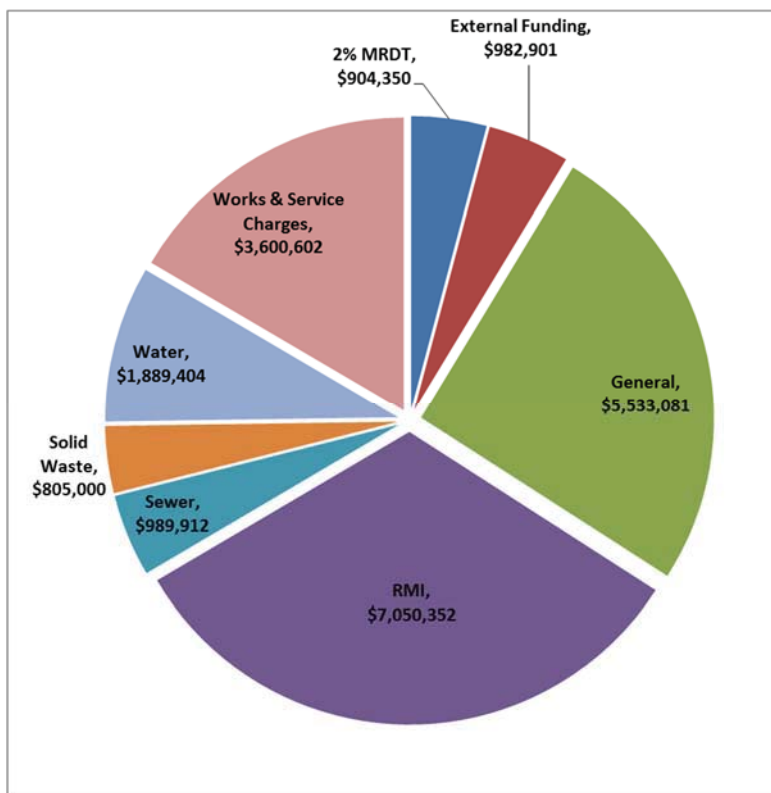
Notes:

- (1) A larger proportion of costs are incurred during the first and second quarters due to external audit and insurance expenditures.
- (2) Less than half of the budget has been utilized due to lower than planned labour costs.
- (3) Parking revenues have been more than expected and most business license fee revenue is accounted for during the first quarter of the fiscal year.
- (4) Fire Rescue Service costs are greater than planned due to labour rate settlements and overtime requirements.
- (5) Less than half of the budget has been utilized due to lower than planned labour costs.

## STATEMENTS OF NET PROJECT EXPENDITURE

Projects are used to plan and account for transactions that do not take place every year and are most often funded from municipal reserves. Projects can vary in size and carry over many years. At any given time, a division may have several projects in progress. Current policy is to allocate an annual budget to the project based on the work anticipated for the coming year.

For 2014 the budgeted amount to be funded from reserves and external sources is \$21.8 million. The chart below provides a breakdown of funding sources for projects in 2014 and the amount that each will be contributing.



Projects are sorted by division and categorized as follows:

### Annual Recurring Projects

Projects that are carried out on a regular, periodic basis but the type and scope of the work may change. Maintenance and reconstruction projects for example.

### Continuing Projects

Projects that were planned for a prior year and will continue into the next year.

### New Projects

Projects that have a start and end date within the five year financial plan and, are not an annual recurring project.

### Other Projects

Projects that have been included in prior financial plans and are subject to discussion with senior levels of government.

**Resort Municipality of Whistler**  
**Statement of Project Position**  
 For the six months ended June 30, 2014, (Unaudited)

DIVISION 1200	Annual	Actuals	% Budget
CAO Office	Budget	YTD	YTD
<b>Annual Recurring Projects</b>			
Collective Bargaining	36,000	0	0%
<b>Continuing Projects</b>			
Website	15,000	(12,380)	-83%
Audain Art Museum	2,000	83	4%
Energy Upgrade Incentives (Res & Com)	15,000	4,100	27%
Community Energy Plan Update	(20,000)	0	0%
Corporate Communications	40,000	11,686	29%
Barnfield Housing	0	8,041	0%
<b>New Projects</b>			
Learning, Education and Cultural Tourism Initiatives	150,000	496	0%
Conference Centre Expansion Study	40,000	0	0%
Spearhead Hut Project Support	150,000	0	0%
Village Gate and Taxi Loop Enhancement	25,000	9,298	37%
Whistler Welcome Strategy Update	150,000	0	0%
Human Resources Records Management	12,000	15,827	132%
<b>Other Projects</b>			
OCP Litigation	0	0	0%
<b>CAO Office Total</b>	<b>615,000</b>	<b>37,150</b>	

## Resort Municipality of Whistler

### Statement of Project Position

For the six months ended June 30, 2014, (Unaudited)

DIVISION 5000	Annual	Actuals	% Budget
Resort Experience	Budget	YTD	YTD
<b>Annual Recurring Projects</b>			
Olympic Plaza Enhancements	89,500	10,196	11%
General Improvements - Environment	30,000	10,879	36%
Village Enhancement	150,000	18,995	13%
Subdivision Signs	5,000	320	6%
Parks Accessibility Program	25,000	6,924	28%
Community Wildfire Protection	297,045	139,380	47%
Bear Management Program	30,000	15,256	51%
Valley Trail Reconstruction	110,000	6,543	6%
Air Quality Management Plan	5,000	2,568	51%
Annual Building Maintenance	90,000	41,702	46%
Cheakamus Community Forest / Forestry Co	39,000	24,428	63%
Recreation Trail Program	50,000	10,555	21%
Park Operations General Improvement	200,000	24,268	12%
Ecosystem Monitoring Program	25,000	7,473	30%
<b>Continuing Projects</b>			
Village Host Booth Renovation	12,000	0	0%
Resort Municipality Initiative Projects	197,500	0	0%
Conference Centre Improvements	285,491	0	0%
Municipal Hall Rejuvenation	100,000	124,233	124% (2)
Streetscape Guide and Regulations	4,200	208	5%
Recreation Leisure Master Plan	10,000	698	7%
Library	(250,000)	73	0% (1)
Whistler Gateway Project	33,000	13,379	41%
Village Square & Mall Rejuvenation	1,500,000	87,718	6%
Valley Trail Mons RR Xing to Cypress Pl	15,000	1,339	9%
Funicular / Inclined Elevator	12,500	0	0%
Energy Reduction Program	0	5,378	0%
Spruce Grove Valley Trail Bridge Removal	18,000	0	0%
Universal Access Trail	0	33	0%
Cheakamus Bridge Sea to Sky	191,811	2,549	1%
Bayly Park (Cheakamus Crossing Park)	127,644	52,687	41%
Rainbow Theatre Renovation	475,000	450,134	95%
Alpine Trail Program	272,000	25,133	9%

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Resort Experience continued.....

### New Projects

Rainbow Park Event Power Upgrade	10,000	1,195	12%
Sponsorship Policy	25,000	20,000	80%
Public Art Project	20,000	0	0%
Park and Trail Summer Survey	15,000	1,096	7%
Basic Toilet Service at WCSS Field	5,000	0	0%
Building Department File Scanning	139,000	0	0%
Cultural Connector	65,000	0	0%
REX GIS Project	15,000	0	0%
Skate Park Rejuvenation Plan	25,000	0	0%
Western Toad Underpass	19,500	120	1%
Lost Lake Park North Bridge Replacements	565,000	13,681	2%
19 Mile Creek Valley Trail Lighting	38,400	0	0%
Municipal Hall Continuing Improvements	80,000	25,769	32%
Blackcomb Way Valley Trail Lights	117,500	0	0%
Building Asset Replacement Program	150,000	1,687	1%
Emerald Valley Trail Segmented Retaining V	350,000	5,265	2%
Fire Hall 1 Parking Area Resurfacing	32,000	0	0%
Fitzsimmons Creek Trail Upgrades	127,000	0	0%
Former Hostel Site Improvements	133,200	20,552	15%
Lakeside Park Parking Area Paving	35,000	6,814	19%
Train Wreck Pedestrian Bridge	75,000	1,869	2%
WVLC Parkade Rehabilitation Program	267,250	4,134	2%
Alpha Lake Dog Park Rebuild & Upgrade	125,000	5,901	5%

### Other Projects

Visitor Amenity Hub	2,251,200	0	0%
<b>Resort Experience Total</b>	<b>8,834,741</b>	<b>1,191,130</b>	

Note:

- (1) The second and final half of the Green Municipal Fund Grant for the energy efficient operation of the Whistler Public Library is expected to be received in 2014.
- (2) Total budget for this project for the 2013 and 2014 fiscal years was \$475,000. Actual project costs for the two fiscal years are \$481,000.

**Resort Municipality of Whistler**  
**Statement of Project Position**  
 For the six months ended June 30, 2014, (Unaudited)

DIVISION 6000	Annual	Actuals	% Budget
Infrastructure Services	Budget	YTD	YTD

**Annual Recurring Projects**

Water Annual Reconstruction	450,000	77,142	17%
Water Loss Reduction Program	5,000	0	0%
Sewer Annual Reconstruction	200,000	27,478	14%
Reservoir Upgrades	50,000	2,677	5%
Fire Hydrant Maintenance	85,000	13,788	16%
Benchmarking Water	1,500	0	0%
Reservoir Cleaning	100,000	0	0%
Solid Waste Annual Reconstruction	400,000	58,081	15%
Groundwater Monitoring for Final Capital	26,000	0	0%
Workplace Safety-Maint. and Oversight - W/	10,000	0	0%
Annual Reconstruction - Roads	1,600,000	17,795	1%
Fitz Creek Gravel Removal	270,000	28,391	11%
Bridge Reconstruction Program	120,000	0	0%
Fleet Replacement	1,433,803	267,184	19%
Central Services Annual Reconstruct	30,000	0	0%

**Continuing Projects**

WWTP Process - Energy Optimization	30,000	83	0%
WWTP Annual Reconstruction	250,000	78,234	31%
West Side Alta Lake Sewers	380,000	136,753	36%
Environmental Monitoring - Cheakamus Riv	0	69,333	0%
Zone 775 Water Infrastructure Update	200,000	4,205	2%
Source Water Protection Plan	21,904	0	0%
Major Water Infrastructure Renewal Program	936,000	5,484	1%
PLC Replacement Program	55,000	3,638	7%
Long Term Water Supply Plan Update	30,000	0	0%
Infra. Capacity Analysis-GFA Exclusions Wa	20,000	0	0%
Infra. Capacity Analysis-GFA Exclusions Sev	20,000	0	0%
Workplace Safety-Maint. and Oversight - SE	10,000	0	0%
Solid Waste Contract Development	0	7,611	0%
LWMP Review	50,000	0	0%
Master Sewer Plan	150,000	0	0%
Benchmarking Sewer	7,500	0	0%
Function or 21 Mile Supply Well	0	683	0%
Stormwater Management Plan	0	4,500	0%
Fitz Creek Debris Barrier & Sediment Basir	20,000	822	4%

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Infrastructure Services continued.....

**New Projects**

Compost Facility	325,000	0	0%
Cross Connection Prevention Program	0	0	0%
WWTP Site Cross-Connection Prevention	0	5,637	0%
Emerald Well Water Quality	20,000	0	0%
Fortis Site Master Plan	20,000	0	0%
MMBC Depot Upgrades	60,000	54,615	91%
GIS Platform Change to ESRI	25,500	16,585	65%
Mapping Updates - Orthophotos and LiDAR	88,000	0	0%
Emergency Planning Equipment and Updates	44,000	3,450	8%
Pedestrian Crossing Light - Alta Lk Road	175,000	0	0%
Flood Plain Mapping	30,000	0	0%
Fitz Creek Freeboard Deficiency Study	20,000	0	0%
Fitz Creek Early Warning System	50,000	0	0%
Bus Shelter - Cheakamus Lake Rd at Hwy 91	80,000	0	0%
Bus Shelter Cheakamus Crossing - Legacy V	50,000	0	0%
Rebuild PWY Stores/Reception Area	50,000	0	0%
<b>Infrastructure Services Total</b>	<b>7,999,207</b>	<b>884,167</b>	

**Resort Municipality of Whistler**  
**Statement of Project Position**  
 For the six months ended June 30, 2014, (Unaudited)

DIVISION 7000	Annual	Actuals	% Budget
Corporate and Community Services	Budget	YTD	YTD
<b>Annual Recurring Projects</b>			
Municipal Elections	80,000	472	1%
Computer Systems Replacement	196,651	134,659	68%
Library Furniture and Equipment	63,000	(8,255)	-13%
Library Collection	100,000	46,057	46%
MPSC Recreation Equipment	125,000	9,768	8%
MPSC Infrastructure Replacement	625,000	389,204	62%
Recreation Accessibility Upgrades	25,000	0	0%
Recreation Services Equipment	55,000	2,743	5%
Recreation Services Infrastructure Replacem	85,000	19,023	22%
Firefighting Equipment Replacement	50,000	2,481	5%
Project Fires Record Management System	63,740	0	0%
<b>Continuing Projects</b>			
Financial Systems Modifications	140,300	14,069	10%
Property Appraisal for Insurance Purposes	17,000	0	0%
Local Infrastructure & Server Room	122,595	181	0%
Corporate Software	50,000	0	0%
Fiber-Optic Network Improvements	0	37,462	0%
Smoking Regulation Communication	0	0	0%
Structural Protection Units	153,200	0	0%
<b>New Projects</b>			
Records Management	60,650	47,922	79%
UBCM 2014 Convention	50,000	30,021	60%
Whistler Coat of Arms	6,000	640	11%
Cemetery Software	7,500	0	0%
Conference Microphone System - Council Cl	20,000	0	0%
Customer Service Strategy	170,000	0	0%
Reserve Policy Planning	50,000	0	0%
Email Replacement	80,000	8,355	10%
PS Building Space Utilization - Fire Bylaw IT	50,000	4,239	8%
Library Infrastructure & Improvements	42,873	1,089	3%
MPSC Rejuvenation Study	100,000	(4,700)	-5%
Recreation Department Software Upgrades	35,000	0	0%
Strategic Planning	35,000	5,000	14%
Animal Shelter Flooring	18,000	5,096	28%
Fire Smart Neighbourhood Program	25,000	10,555	42%
Asset Inventory Audit	25,000	0	0%
Turnout Gear Decon Washer	7,500	6,783	90%
RCMP Facility Maintenance	46,600	0	0%
<b>Corporate and Community Services Total</b>	<b>2,780,609</b>	<b>762,863</b>	







**THE RESORT MUNICIPALITY OF WHISTLER**

**Host Mountain Resort**  
2010 Olympic and Paralympic  
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4325 Blackcomb Way  
Whistler, BC Canada V0N1B4  
[www.whistler.ca](http://www.whistler.ca)

**TEL** 604 932 5535  
**TF** 1 866 932 5535  
**FAX** 604 935 8109