



Resort Municipality of Whistler

2017 CORPORATE PLAN

Including 2016 Annual Report and Financial Statements



TABLE OF CONTENTS

1	MESSAGE FROM THE MAYOR	1
2	MESSAGE FROM THE CHIEF ADMINISTRATOR	2
3	EXECUTIVE SUMMARY	3
4	INTRODUCTION	8
4.1	POLICY GUIDANCE	8
4.1.1	Whistler2020 Community Vision	8
4.1.2	Official Community Plan	9
4.2	COUNCIL PRIORITIES	10
5	WHO WE ARE, AND WHAT WE DO	12
5.1	MUNICIPAL RESPONSIBILITIES AND REQUIREMENTS	12
5.2	ORGANIZATIONAL STRUCTURE	13
5.3	MUNICIPAL COUNCIL	14
5.4	MUNICIPAL STAFF	15
5.4.1	Chief Administrator's Office	15
5.4.2	Corporate and Community Services	16
5.4.3	Infrastructure Services	17
5.4.4	Resort Experience	18
5.5	MUNICIPAL OPERATIONS – FACTS & FIGURES SNAPSHOT	20
6	ANNUAL PERFORMANCE REPORTING (2016)	24
6.1	CORE COMMUNITY PERFORMANCE INDICATORS	24
6.2	KEY CURRENT EXTERNAL TRENDS	26
6.3	2016 MUNICIPAL FINANCE OVERVIEW	30
6.3.1	RMOW Consolidated Financial Statements	31
6.3.2	Permissive Tax Exemptions	31
6.4	2017 PROJECT HIGHLIGHTS	32
7	THE 2017 CORPORATE PLAN	33
7.1	CORPORATE PLAN ON A PAGE—BALANCED SCORECARD APPROACH	33
7.1.1	Measuring Success—Community Priorities	35
7.1.2	Measuring Success – Corporate Goals	36
7.1.3	Taking Action - Corporate Strategies	37
7.1.4	Taking Action - Employee Objectives	37
7.2	DIVISION BY DIVISION DELIVERABLES	38
7.2.1	Taking Action - Chief Administrator's Office	38
7.2.2	Taking Action - Corporate and Community Services	42
7.2.3	Taking Action - Resort Experience	45
7.2.4	Taking Action - Infrastructure Services	50
8	THE 2017-2021 FIVE-YEAR FINANCIAL PLAN	53
8.1.1	2017 Budget in Perspective	53
8.1.2	Sources of Municipal Revenue	53
8.1.3	Uses of Municipal Revenue	54
8.1.4	Projects for 2017	55
9	CLOSING COMMENTS	57
10	APPENDICES	58

1 MESSAGE FROM THE MAYOR

The Resort Municipality of Whistler is unique in its mandate of serving almost 12,000 residents and three million annual visitors. Whistler provides world-class amenities, infrastructure, recreation, arts and culture, and a thriving economy in an all-season destination resort—and the opportunity to escape from it all in pristine nature. The 2017 Corporate Plan and Annual Report is both a strategic plan aligning staff activities with Council priorities, and documentation of our progress on behalf of the community.

As we enter a new era in Whistler's community evolution, we can look back proudly on what we have accomplished since the municipality was incorporated in 1975. We can move ahead confidently, too, knowing we have laid the groundwork for our success with rational planning and established partnerships with other levels of government, neighbouring communities, First Nations, and resort partners.

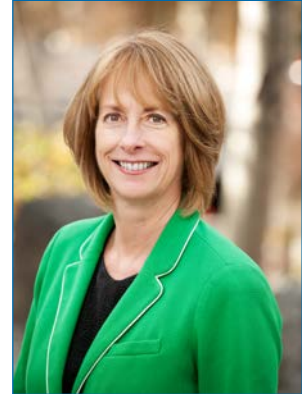
We are continuing extensive community planning and research with the development of an updated Recreation and Leisure Master Plan, Economic Partnership Initiative Report, Mayor's Housing Task Force on Housing, and other foundational work.

A recent memorandum of understanding between RMOW, the Province, Lil'wat and Squamish Nations, and Whistler Blackcomb sets the stage for future discussions to resolve the approval of Whistler's updated Official Community Plan. Reviewing and strengthening existing tourist accommodation regulations is in progress, as well as implementing recommendations of the Transportation Advisory Group, Community Energy and Climate Action Plan, Wildfire Protection Strategy, and updating recommendations of the Economic Partnership Initiative.

The community is facing some new challenges as visitation continues to grow. Housing and transportation are very real concerns across the country including Whistler, and we are working with our partners towards creative solutions to ensure the long-term sustainability and vibrancy of the community.

As Whistler evolves, we will continue to work together to enhance and optimize what we have here. The planning that went into developing our community is the same planning that will go into maintaining it, and providing visitors with a once in a lifetime experience, and residents a place they are proud to call home.

Sincerely,
Nancy Wilhelm-Morden



2 MESSAGE FROM THE CHIEF ADMINISTRATOR

The Resort Municipality of Whistler's Corporate Plan and Annual Report look back on what we have achieved in the last year, and what we have set out to achieve in the future with Council, staff and resources focused on the same priorities, strategies and goals.

2016 was another exceptional year for our organization, and for the broader community. Our updated Economic Partnership Initiative (EPI) Report confirmed what we had suspected: Visitation is up with three million annual visitors to Whistler, and Whistler now contributes \$1.53 billion to the annual provincial GDP and 25 per cent of B.C.'s total tourism export revenue. Many of the recommendations of the 2013 EPI Report have been implemented by the municipality and partners, contributing to the ongoing economic success of the resort community.

At the same time, Whistler's population has increased and demographics have shifted, as Whistler's work force has expanded, and the community is facing pressures related to housing, affordability and transportation—issues being felt across the country.

This is a critical time for the municipality to address these issues, along with environmental performance and wildfire protection. These are some of Council's priorities for the next two years.

Whistler has been shaped by thoughtful and deliberate planning, and with the foundation of several community plans is ready to embark on its next chapter. The Corporate Plan is the municipality's overarching strategic plan, guiding activities and accountabilities for the coming years.

The Resort Municipality of Whistler has embraced evidence-based decision making in all areas, and the role of the community in decision making is significant. In the last year, community members have come together to discuss ideas and share insights at the Community Forum, Transportation Community Forum and annual budget community meeting. In addition, citizens provided input through the Community Life Survey and overwhelming responses to the online transportation and housing needs surveys.

Some significant accomplishments last year included the allocation of land for resident-restricted housing projects in Cheakamus Crossing; short-term action planning for transportation and transit service improvements; completion of additional phases of the Wayfinding Project, construction of portions of the Cultural Connector; and completion of the Skate Park improvements, BMX track, Train Wreck Bridge, Nesters Crossing Valley Trail.

Looking ahead Whistler has several major capital projects underway including the Gateway Loop Reconstruction, Nesters Depot construction, St. Andrews Alley waterproofing, and Emerald water quality upgrades. We will continue to implement housing initiatives and changes to our transportation systems, while managing budgets diligently and the needs of the community, as it evolves.

As we continue with another ambitious year of work, I commend staff for their professionalism and expertise; Council members for their dedication and service; and community members for their involvement and investment in this amazing place—a destination like no other for visitors and the place that we proudly call home.

Sincerely,
Mike Furey



3 EXECUTIVE SUMMARY

The Resort Municipality of Whistler's 2017 Corporate Plan provides strategic direction to the organization through goals, strategies and actions, as well as performance and progress measurement.

The Corporate Plan also contains the:

- 2016 Annual Report—financial information including the organization's audited 2016 financial statements, highlights of 2016 activities, and the Director of Finance's report
- Summary of 2017–2021 Five-Year Financial Plan

The plan is based on direction set by Council at the start of their term in December 2014 and updated Council priorities for 2017, which include:

1. Continue to prioritize core municipal service delivery excellence
2. Deliver on existing work plan and project commitments in the Corporate Plan
3. Mitigate the pressures from increases in resort visitation levels in areas of housing, affordability and transportation
4. Facilitate improved community environmental performance through increased behaviour change advocacy and engagement
5. Expand wildfire protection activities

Corporate “Plan on a Page”—Balanced Scorecard Approach

The Resort Municipality of Whistler's Corporate Plan is modelled on the Balanced Scorecard Approach—a strategic planning and management system used extensively in business, industry and government to align business activities with the vision and strategy of an organization, to improve internal and external communications, and to monitor organization performance against strategic goals. The Corporate Plan is presented as a “Plan on a Page,” so it is clear to see how departmental deliverables support corporate strategies, goals, and the community's vision.

Corporate Goals

Six corporate goals are articulated in the 2017 Corporate Plan:

1. A vibrant local economy and resort community experience are effectively reinforced by organizational activities.
2. Policies, programs and services are reliably delivered with exceptional customer service.
3. The local government maintains a high level of community trust and engagement.
4. Municipal decision-making supports the effective stewardship of natural assets and ecological function.
5. Corporate policies and operations ensure continuous excellence in infrastructure, facility and program management.
6. Corporate financial health is maintained, accountable and transparent.

Corporate Strategies

The corporate goals are, in turn, supported by seven strategies:

1. Implement key visitor experience and economic development strategies.
2. Advance progressive community planning tools, policies and processes.
3. Execute on organizational commitments to improve customer service.
4. Ensure community engagement is structured to effectively support municipal decision-making.
5. Implement strategies and practices to drive improved environmental performance outcomes.
6. Advance cultural tourism development opportunities across the municipality.
7. Demonstrate excellence in the delivery of core municipal services and facility management.

These strategies are, in turn, supported by the departmental activities and deliverables.

2016 Annual Performance Reporting

For more than a decade, the Resort Municipality of Whistler has been committed to monitoring and reporting on over 100 indicators related to RMOW's social, economic and environmental performance. Annual performance reporting provides a snapshot of the state of both the community and municipal organization, including indicators which are moving in the desired direction and indicators which are trending away from Whistler's community vision (Whistler2020).

One component of Whistler's monitoring program is the RMOW's annual Community Life Survey, which has been conducted since 2006. Benchmarking surveys were also conducted in 2015 and 2017 in five comparable communities. Similar to last year, 2017 overall satisfaction with Whistler as a place to live or spend time continues to be significantly higher than in benchmark communities.

Community life indicators demonstrate generally positive results: satisfaction with municipal services and with key aspects of life in Whistler is generally high, although for some indicators, results have decreased from peak values of 2015. Survey results indicate that housing affordability remains a key concern for both permanent and seasonal residents, and transportation-related concerns are growing significantly for both permanent and part-time residents. Key economic and resort experience indicators continue to demonstrate strong performance results; however, the most recent performance monitoring shows that in many cases, key environmental indicators are still not meeting established long-term performance targets.

For more information about performance tracking, monitoring and reporting visit whistler.ca/monitoring.

Key Trends

Key external trends influence and shape the resort community and Whistler's ongoing success. They provide context for the Corporate Plan and implementing key deliverables.

Some of these trends include the global economic upturn and a weak Canadian dollar, which have contributed to increased visitation from key markets such as the United States. Whistler has experienced year-over-year growth in winter and summer business, record visitation numbers (close to 3 million visitors annually), and disappearance of shoulder seasons. In addition, Whistler's tourism export revenue (revenue from international guests) has increased from \$750 million in 2011/12 to close to \$1 billion annually. The community's permanent population has also grown from 9,824 to 11,854 over the last ten years.

Whistler's event strategy and collaboration with resort partners and other levels of government have continued to contribute meaningfully to Whistler's ongoing economic success.

2016 Financial Report

Municipalities are required by law to have balanced financial plans. The Resort Municipality of Whistler managed an operating budget of \$82 million in 2016 on behalf of the resort community providing municipal programs, services and infrastructure to approximately 12,000 permanent residents and a total average daily population of approximately 32,000, which accounts for part-time residents, seasonal workers and 3 million visitors per year.

Whistler's 2016 budget included a 1.5-per cent increase to property taxes, 1.3-per cent increase to water parcel taxes and user fees, and 1.2-per cent increase to sewer parcel taxes and user fees. There were no increases to solid waste fees.

Some factors affecting the 2016 budget were:

- Increasing demands for municipal services due to increased visitation and development in the community
- Revenue increases due to new growth in the assessment roll (i.e. new development)
- Revenue increases due to increased visitation to municipal facilities (and related fees)
- Increasing Municipal and Regional District Tax (hotel tax) revenue
- Continued reserve contributions for the maintenance and replacement of municipal infrastructure

2016 Project Highlights

Some of the key accomplishments from 2016, which reflect performance towards corporate goals and strategies include:

- Completion of Alpine Water Main replacement project
- Tapley's flood protection improvements
- Master Wayfinding and Guest Arrival Experience (phase three continuing in 2017)
- Skate Park and BMX Track
- Train Wreck Suspension Bridge
- Nesters Crossing Valley Trail Underpass
- Traffic study to support work of the Transportation Advisory Group
- Phase Two of the Cultural Connector Project

2017–2021 Five-Year Financial Plan

The Resort Municipality of Whistler's 2017–2021 Five-Year Financial Plan, the organization's budget document, is aligned with the goals and strategies in the Corporate Plan.

The 2017 budget includes increases of 1.9 per cent to property taxes and one per cent to sewer parcel taxes and user fees. There are no increases to water parcel taxes and user fees.

Whistler's budget not only funds important current programs, services and infrastructure, but also helps to ensure adequate contributions to reserves to repair and replace municipal infrastructure in the future.

The 2017 budget also includes a \$40.5-million investment in 166 projects ranging from Community Wildfire Protection, Spearhead Hut Project support to new Village infrastructure, such as the Gateway Loop Reconstruction and the final phase of the Wayfinding signage system.

Projects are funded through municipal reserves, Province of B.C. Resort Municipality Initiative, Municipal and Regional District (hotel) tax, and other sources, such as grants. As such, projects do not have a direct impact on municipal tax increases.

For more information about the annual budget process visit whistler.ca/budget.

Additional Resources

The 2017 Corporate Plan can be found on the municipal website at whistler.ca/corporateplan. Corporate and community monitoring reporting can be found at whistler.ca/monitoring. Charts and data are updated annually. Any questions about the 2017 Corporate Plan can be directed to staff or members of Council. Find contact information at whistler.ca/contact.

Figure 1 RMOW Corporate 'Plan-on-a-Page' Overview

Community PRIORITIES	1. Enriching Community Life		2. Enhancing the Resort Experience		3. Protecting the Environment		4. Ensuring Economic Viability		5. Partnering for Success					
2018 Corporate GOALS	1. A vibrant local economy and resort community experience is effectively reinforced by organizational activities		2. Policies, programs and services are reliably delivered with exceptional customer service		3. The local government maintains a high level of community trust & engagement		4. Municipal decision-making supports the effective stewardship of natural assets and ecological function		5. Corporate policies and operations ensure continuous excellence in infrastructure, facility and program management		6. Corporate financial health is maintained, accountable and transparent			
2015-2018 Key Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies		2. Advance progressive community planning tools, policies and processes		3. Execute on organizational commitments to improve customer service		4. Ensure community engagement is structured to effectively support municipal decision-making		5. Implement strategies and practices to drive improved environmental performance outcomes		6. Advance cultural tourism development opportunities across the community		7. Demonstrate excellence in the delivery of core municipal services and facility management	
Employee OBJECTIVES	1. Support a culture of ongoing engagement			2. Attract and retain professional and proficient staff			3. Maintain a culture of continuous improvement			4. Maintain and support stable labour relations				

Navigating this Document

Sections 1 through 4 of the plan provides a summary, introduction to the structure and content of the plan, as well as key messages from both the Mayor and the RMOW's Chief Administrative Officer (CAO).

Section 5 answers the questions, "Who are we?" and "What do we do?". Section 5.1 provides an overview of the role of municipal governments defined by the *Community Charter* and the *Local Government Act*, as well as the distribution of roles and responsibilities across the RMOW's municipal corporate structure.

Section 6 includes a summary of key performance data and strategic planning policy relevant to the plan. This includes a summary of core community success indicators, an overview of the corporate financial position, as well a summary of key external trends influencing the success and long-term sustainability of the Whistler community.

Section 7 presents the core of the RMOW Corporate Plan. It includes a summary of:

- Whistler's **Community Priorities** and how we are measuring our success in achieving these priorities;
- Six **Corporate Goals** and how we intend to track our success in attaining these goals;
- Seven **Corporate Strategies** for achieving these Corporate Goals, as well as a summary of the Division-by-Division **Key Deliverables** for implementing these strategies; and
- **Employee Objectives**, which ensure that we continue to have the right people, in the right place, at the right time to support the Strategies and achieve the Goals and Priorities noted above.

Section 8 presents a summary of the 2016–2020 Five Year Financial Plan.

Sections 9 and 10 include the report's closing comments and appendices.

Appendix A includes the 2016 Audited Financial Statements.

4 INTRODUCTION

The Resort Municipality of Whistler's (RMOW) Annual Report and Corporate Plan satisfies the legislative requirements for the organization's annual report as specified in the *Community Charter*, while reporting on the organization's direction and activities in detail in the Corporate Plan.

The Annual Report component includes a summary of 2016 municipal progress relative to municipal objectives and audited financial statements, while the Corporate Plan includes:

- community **priorities**, which are articulated in Whistler2020, Whistler's integrated community sustainability plan;
- corporate **goals**;
- **strategies** to achieve the goals;
- corporate and community **indicators**;
- employee **objectives** that reflect best practices for management and operations; and
- **deliverables** for each department.

Find the corporate plan at whistler.ca/corporateplan and community performance indicators, which are updated annually, at whistler.ca/monitoring.

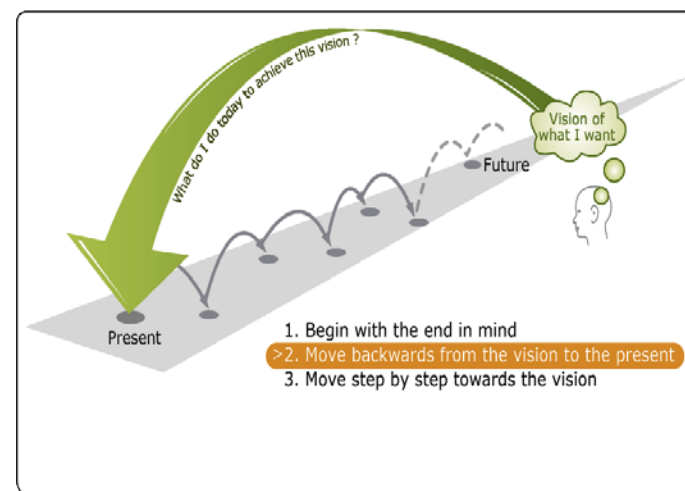
4.1 Policy Guidance

Strategic decision-making requires an informed understanding of the context within which an organization is making decisions; an understanding of how the organization is performing within that context (Section 6); and a clear understanding of where the organization is trying to get to (i.e. the community vision). This section provides an overview of the policy context that informs this plan.

4.1.1 Whistler2020 Community Vision

Whistler2020 is Whistler's Integrated Community Sustainability Plan, an expression of the community's vision as required by the Province of British Columbia. Whistler2020 is moreover the product of thousands of voices across the resort community coming together to articulate the vision of the community—a vision that includes 17 individual strategy areas ranging from Arts, Culture & Heritage and Finance to Resident Affordability and Transportation.

By design, the vision and the ongoing action planning is further supported and informed by an annual performance monitoring and reporting system that tracks more than 90 indicators of Whistler's movement toward success and sustainability. The results of the annual monitoring program can be found at whistler.ca/monitoring.







The community vision comprehensively articulated within [Whistler2020](#) is organized around the following five priorities:

1. **Enriching Community Life**
2. **Enhancing the Resort Experience**
3. **Ensuring Economic Viability**
4. **Protecting the Environment**
5. **Partnering for Success**

Further, the Whistler2020 Vision is premised on an internationally recognized, science-based definition of sustainability: The Natural Step (TNS). This definition of sustainability provides the foundation for all 17 strategy areas included within the Whistler2020 Integrated Community Sustainability Plan. The Sustainability Objectives act as a compass to frame and guide both short-term decision-making and long-term planning across the community and corporate operations. This definition of sustainability and associated framework for applying the definition within strategic decision-making has helped hundreds of organizations around the world to integrate sustainable development into their strategic planning and to create lasting transformative change. Whistler is proud to be one of the first communities in North America to integrate this framework into our approach to long-term planning.

In sum, Whistler understands that success and sustainability is not just about the environment—it is about ecological integrity, economic viability, fiscal responsibility, and social equity all interrelated within complex natural and social systems. These concepts point to a larger, integrated strategy premised on the four core sustainability objectives presented to the right, informed decision-making supported by the best available data, and a well-articulated comprehensive vision that is developed, supported and owned by the broader community.

Whistler's Sustainability Objectives are to:	
	Reduce and eventually eliminate the RMOW's contributions to systematic increases in concentrations of substances from the Earth's crust (e.g. by increasing energy efficiency).
	Reduce and eventually eliminate the RMOW's contributions to systematic increases in concentrations of substances produced by society (e.g. through 100% recycling).
	Reduce and eventually eliminate the RMOW's contributions to systematic physical degradation of nature (e.g. by purchasing certified wood), and
and in that society people are not subject to conditions that systematically...	
	Reduce and eventually eliminate our contribution to systematically undermining the ability of others to meet their basic human needs . (e.g. by purchasing FairTrade).

4.1.2 Official Community Plan

The Official Community Plan (OCP) is a provincially mandated regulatory document and set of high-level plans and policies, such as land use designations that guide land use planning, social, economic, and environmental policies, and civic infrastructure investments.

As required by the *Local Government Act*, the OCP addresses residential, commercial, industrial, recreational and utility uses and includes a Regional Context Statement. Once adopted, the OCP serves as a framework for all policies, regulations and decisions pertaining to land use and development in Whistler.

A comprehensive update of the OCP began after the 2010 Olympic and Paralympic Winter Games and included extensive community consultation with over 1,500 residents, and engagement of regional partners, the Squamish and Lil'wat First Nations, and other stakeholders. This updated version of the Whistler OCP was approved by the Province on April 15, 2013 and subsequently adopted by municipal Council. On June 4, 2014, in response to an application by the Squamish and Lil'wat First Nation challenging the Province's approval and consultation process for the Resort Municipality of Whistler's (RMOW) OCP, the OCP was struck down by the Supreme Court of British Columbia. Due to this decision, the previous *OCP Amendment Bylaw No. 1021, 1993*, is currently in effect.

The RMOW continues to provide responsible land use planning through the application of the 1993 OCP and has taken the necessary steps to ensure a smooth transition back to the previous OCP.

Whistler's OCP is defined by a deliberate set of principles to guide the development of the community as a successful resort community. These include a cap on bed units, a robust parks and trails system and park area, and guidelines for the central commercial Village.

As per statutory requirement, the OCP continues to inform and direct municipal decision-making, and as such is reflected in the Goals, Strategies and Key Deliverables presented within this plan.

4.2 Council Priorities

During a one-day retreat in November 2016 the Resort Municipality of Whistler's (RMOW) Council and senior management team met to discuss the priorities and focus for the upcoming year. The retreat included briefings about municipal operations, projects and the current Corporate Plan, as well as a review of the preliminary 2016 community and organizational performance indicators.

Council committed to maintain the overall approach to organizational planning, operations and measurement using the RMOW's Corporate Plan, including the following:

- Continued focus on prudent and efficient fiscal management
- Continued commitment to the Corporate Plan, transparency and accountability, and evidence-based decision-making
- Success that continues to be based on partnership, stakeholder collaboration, and meaningful and respectful community engagement

The 2017 Corporate Plan reflects the overall goals and strategies of the previous plan, and incorporates several new themes:

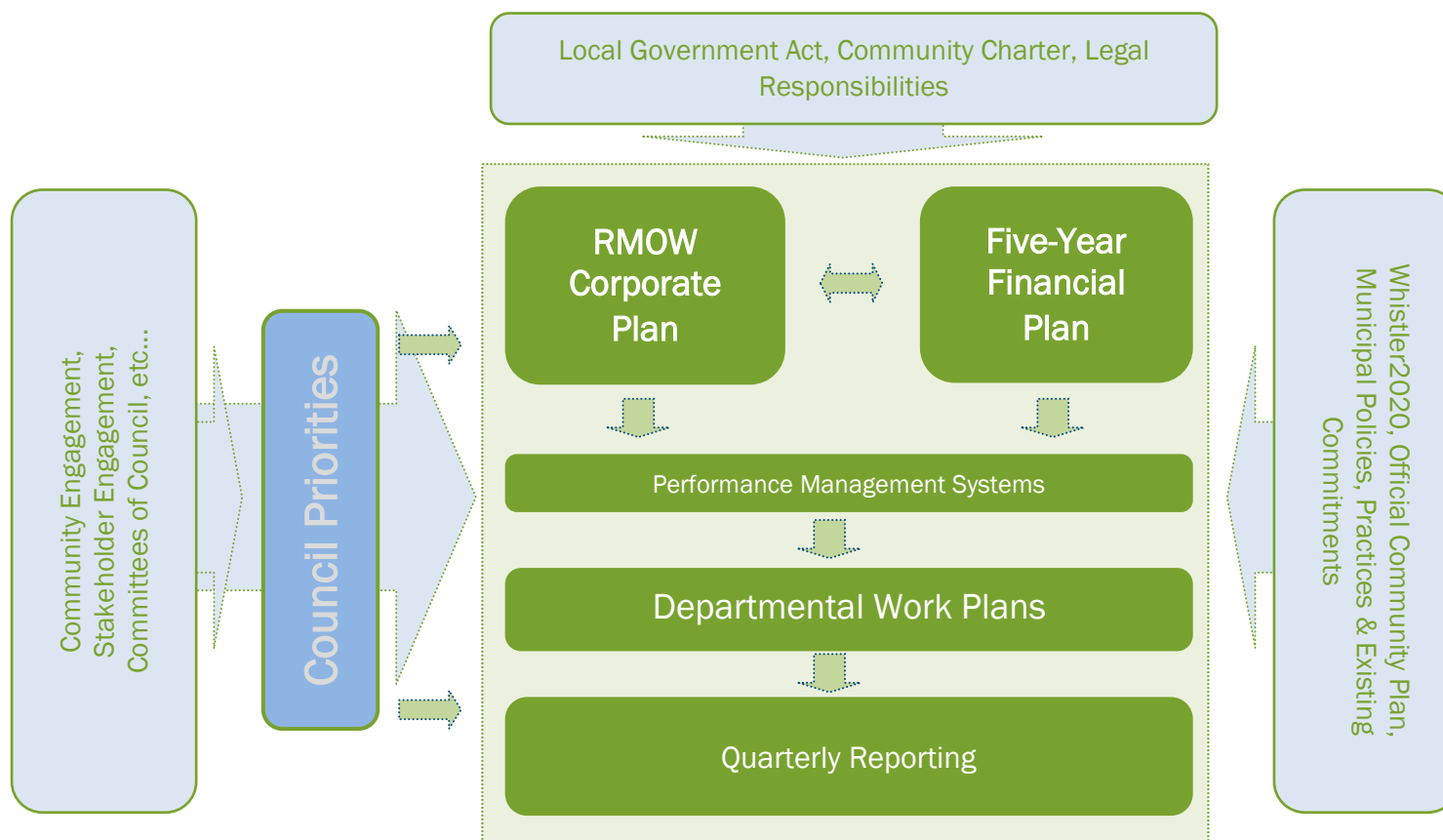
- **Continue to prioritize core municipal service delivery excellence**
- **Deliver on existing work plan and project commitments in the Corporate Plan**
- **Mitigate the pressures from increased in resort visitation levels in the areas of housing, affordability and transportation**
- **Facilitate improved community environmental performance through increase behaviour change advocacy and engagement**
- **Expand wildfire protection activities**

Four important plans—the Updated Summary of Key Findings & Economic Planning Report, the Learning and Education Report, the Recreation and Leisure Master Plan and the Cultural Plan—which were in their implementation stages in the previous term are now complete and will continue to guide how Whistler moves forward with future projects. These plans were all developed with extensive partner and community engagement and continue to guide other initiatives ranging from the Master Wayfinding Strategy, updates to the Gateway Loop and Village Rejuvenation, to the Cultural Connector and Alpine Trails, as well as building a partnership with Whistler Learning Centre.

Council will also continue to build partnerships with neighbouring First Nations and continue to implement multi-year initiatives such as the Customer Service Strategy, the Wildfire Protection Plan, the Solid Waste Management Plan and others.

More detail about the RMOW municipal Council can be found in Section 5.3.

Figure 2: Overview of the relationship between key Municipal Policy Documents



5 WHO WE ARE, AND WHAT WE DO

Incorporated on September 6, 1975, the Resort Municipality of Whistler (RMOW) is Whistler's municipal government led by an elected Council and administered by an executive team and staff on behalf of 12,000 residents and more than three million annual visitors. The municipality spans an area of 12,630 hectares and is located approximately 125 kilometres north of the large population centre of Metro Vancouver. More detail about the Whistler community, as well as the range of services provided by the RMOW, can be found in both Section 6.1 and Section 6.2 below, or by visiting whistler.ca.

5.1 Municipal Responsibilities and Requirements

The powers and responsibilities of all municipalities in British Columbia (BC) are regulated through the *Local Government Act* and the *Community Charter*. As defined by the *BC Community Charter*, the **purposes** of a municipal government include:

- a) Providing for good government of its community,
- b) Providing for services, laws and other matters for community benefit,
- c) Providing for stewardship of the public assets of its community, and
- d) Fostering the economic, social and environmental well-being of its community

Among other authorities, municipalities raise funds through property taxes and user fees, have the power of a natural person, have the ability to establish and enforce bylaws, and have the right to borrow funds to pay for services and capital costs.

While the RMOW is primarily regulated by the legislative foundation of the *Local Government Act* and the *Community Charter*, Whistler is also granted **additional unique provisions as defined within the *Resort Municipality of Whistler Act (1975)***. The *RMOW Act* entrenches the additional purpose to “promote, facilitate and encourage the development, maintenance and operation of a resort promotion area.” This legislative mandate sets the RMOW apart from other municipalities and requires that it work closely with resort partners to further the resort and community's overall success.

Moreover, the RMOW is also part of a small group of resort communities in British Columbia that can access incremental financial tools to, “enhance the resort sector in B.C.” Through the Resort Municipality Initiative (RMI), the RMOW can access significant ongoing incentive-based funding established to support the unique challenges and opportunities faced by small resort municipalities and to assist resort-oriented municipalities in their efforts toward, “maintaining and growing a robust regional tourism economy.”

For more information:

- [Local Government Act](#)
- [Community Charter](#)
- [Resort Municipality of Whistler Act](#)
- [Resort Municipality Initiative](#)

Employee Values

Our staff provide the foundation for all of the services that the organization delivers. The five core values of the municipal staff team are:

Relationships
Community
Leadership
Innovation
Integrity

Mission

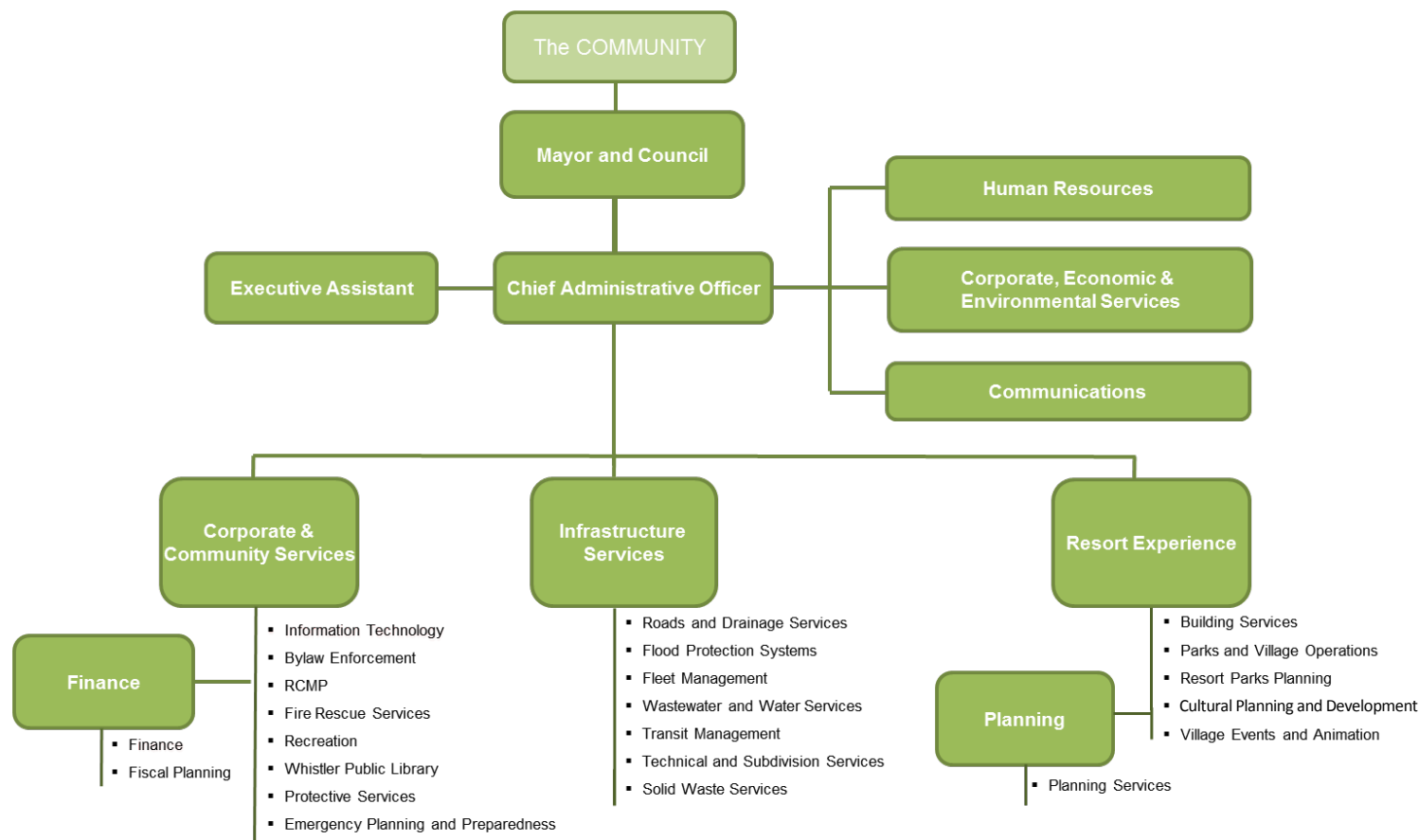
The Resort Municipality of Whistler's mission is to be a leader and a partner in the resort community, representing a caring, accountable, open, professional, municipal government, committed to continuous improvement and to balancing fiscal capabilities with the delivery of exceptional service.

Whistler 2002

5.2 Organizational Structure

The following graphic outlines the organizational structure of the municipal organization.

Figure 3: RMOW 2016 Corporate Structure



A more detailed overview of the functional areas, responsibilities and services provided by each of the Divisions within the organization is included in Section 7.2 below.

5.3 Municipal Council

Municipal Council represents the citizens of Whistler, providing community leadership by serving as the legislative and policy-making body of the municipality. Mayor and Council approve policy and budgets and provide direction to the Chief Administrative Officer.

Council is responsible for:

- Providing good government for its community
- Providing works, services, facilities, and other things that the municipality considers necessary or desirable for all or part of the community
- Providing stewardship of the public assets of the community
- Fostering the current and future economic, social and environmental well-being of the community

Whistler's Council is comprised of a mayor and six councillors who are elected for a four-year term. In 2016, there were no council members disqualified from holding office.

More detail about each member of Council can be found at whistler.ca/council



Mayor
Nancy Wilhelm-Morden



Councillor
Jack Crompton



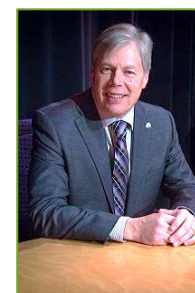
Councillor
Sue Maxwell



Councillor
Jen Ford



Councillor
Andrée Janyk



Councillor
John Grills



Councillor
Steve Anderson

5.4 Municipal Staff

5.4.1 Chief Administrator's Office

Functional Areas	Responsibilities
Chief Administrator	<p>The Chief Administrative Officer is responsible for managing the affairs of the organization in accordance with the policies and programs approved by Council. This position is responsible for providing leadership and guidance to Council and staff in the development and implementation of strategies, policies and programs that meet the needs of the resort community.</p> <p>The Chief Administrative Officer, under the direction of Council and in accordance with the <i>Community Charter</i> and <i>Local Government Act</i>, works within relevant statutes, bylaws and resolutions, and maintains overall responsibility for effective and efficient coordination, directions and control of all financial and general administrative affairs and operations of the municipality. The Chief Administrative Officer also plays a role within the Squamish Lillooet Regional District (SLRD) on strategic issues affecting the region and the municipality, and collaborates with neighbouring First Nations, the province of British Columbia, and the federal government.</p> <p>The CAO reports to Mayor and Council, and provides leadership for the organization through visioning, strategic planning, and special projects and directly oversees the General Managers; Director of Human Resources; Manager, Communications; and Director of Corporate, Economic & Environmental Services.</p>
Human Resources	<p>The Human Resources Department is responsible for ensuring a safe, healthy, empowering, and productive workplace through the provision of professional human resources services. The services are available to the entire organization and all employees and include labour relations, employee relations, training and development, recruitment and selection, health and safety, compensation, benefits and payroll. In collaboration with the entire organization, the human resources team is committed to developing, supporting and engaging a workforce that helps the RMOW achieve its organizational vision. Human Resources maintain this commitment by offering a wide variety of employee and organization focused services, programs and initiatives.</p>
Communications	<p>The Communications Department is responsible for working with all RMOW departments, projects, programs and facilities to deliver effective external communications and community engagement initiatives. The department works with partners to promote Whistler and share the successes of our community and municipal government. The responsibilities of the Communications Department include strategic communications planning; public information; website development and management; media relations; social media, news releases and community advisories; the publication of Whistler Today e-newsletters; presentations; video; graphic design; and publications. The department is also responsible for the role of Information Officer in the event of an activation of the Emergency Operations Centre during a community emergency.</p>
Corporate, Economic and Environmental Services	<p>The Corporate, Economic and Environmental Services Department is primarily responsible for project management related to economic development, economic modelling, organizational change, corporate reporting, performance management systems, strategic planning, facilitation, and stakeholder engagement.</p> <p>Legislative Services is located within this department and is responsible for managing agendas and packages for both open and in-camera council meetings, for publishing statutory notices and overseeing all RMOW bylaws, policies and procedures; overseeing records management, the administration of the Whistler Cemetery, as well as management of liability insurance. The Corporate Officer advises elected officials and staff on municipal protocol and procedural matters; acts as the chief election officer, manages freedom of information and protection of privacy matters, and acts as a commissioner for taking affidavits.</p> <p>Environmental Stewardship team is responsible for developing and implementing policies, bylaws and work programs that promote RMOW's environmental protection and sustainability objectives, administering the Cheakamus Community Forest; providing support and guidance to key committees and working groups (e.g. Whistler Bear Advisory Committee, Whistler Fisheries Stewardship Group); assisting with the Fitzsimmons Creek gravel management program; implementing and managing the Air Quality Management Program and the yard waste drop-off program; conducting public information around initiatives such as the pesticides bylaw; participating in the Sea to Sky Invasive Species Council, as well as monitoring water quality and ecosystem health in lakes and streams for compliance to Ministry of Environment and other public health criteria.</p>

5.4.2 Corporate and Community Services

Functional Areas	Responsibilities
Finance & Fiscal Planning	<p>The Finance Department provides Council, taxpayers, visitors and operating departments with leadership and resources for financial management. The Finance department is responsible for the day-to-day accounting of the RMOW and its subsidiaries. In addition, Financial Services is responsible for the monthly management reporting, and the annual reporting to auditors and various external agencies. Finance also maintains the tax roll, 15,000 folios, and collects the bulk of the RMOW's total revenues in the six-week period preceding the tax due date.</p> <p>The Finance department is also responsible for fiscal planning and engagement supporting the formulation of the RMOW financial plan, and providing analysis to all departments and council to support financial decision-making. Fiscal Planning staff provide cash flow forecasting, and manage the RMOW's investments.</p>
Information Technology	<p>Information Technology (IT) manages all of the IT infrastructure of the RMOW, including the Municipal Hall, Public Works Yard, Public Safety building, Spruce Grove Field House, Wastewater Treatment Plant, Whistler Public Library, MY Millennium Place offices, and three community centres. IT also manages Geographic Information System (GIS) services, wherein staff are responsible for maintaining and upgrading the external and internal GIS systems, and for creating and supporting municipal mapping responsibilities.</p>
Bylaw Enforcement	<p>Bylaw Enforcement works with residents and visitors to assist in the compliance of local bylaws. Bylaw Enforcement is available as a resource to the public in the areas of business licensing (facilitating applications and renewals), animal control (promoting responsible dog ownership), and parking (residential, commercial and user pay). In addition to responding to complaints on all bylaw matters, officers regularly conduct patrols of the Village and RMOW subdivisions and parks to ensure a positive experience for all. Bylaw Enforcement is most often called to address unsightly premises, dogs off leash, land use issues, noise issues, bicycles and skateboards in the Village, and signage issues. This department is also involved in the drafting and development of amendments to bylaws and the development of new bylaws.</p>
Recreation	<p>Recreation is responsible for the operations and maintenance of the Meadow Park Sports Centre (MPSC). The Centre consists of a 25-metre pool, a wading pool, a regulation ice surface, fitness room, multi-purpose room, change rooms with showers, and adjacent recreation grounds.</p> <p>Recreation provides a wide range of recreation services (programs, facility rentals, drop in sports/activities, community events) in a variety of facilities including MPSC (arena, pool, fitness centre, fitness studio and squash courts), three community centres, the youth centre, LUNA and two community halls. They also operate a cross country ski area and associated day lodge in Lost Lake Park.</p> <p>Recreation staff manage municipal Emergency Social Service responsibilities, including providing short-term assistance to RMOW residents, who are forced to evacuate their homes as the result of an emergency. Provisions include lodging, food, clothing, emotional support and family reunification.</p>
RCMP	<p>The Whistler detachment of the RCMP provides law enforcement and crime prevention services to the community and its visitors. In conducting its mandate, the RCMP abides by its motto to "Maintain the Right" (Defend the Law). It also has access to the full range of RCMP services from the Lower Mainland, including but not limited to homicide investigation, dog handlers, emergency response, and forensic laboratory services. RCMP members preserve the peace, uphold the law and provide the best possible police service—with the ultimate goal of keeping the community safe.</p>
Fire Rescue Services	<p>Whistler Fire Rescue Service (WFRS) provides a full range of fire prevention and suppression services as well as a rescue service. WFRS facilitates a high level of life and property safety by partnering with the community, local businesses and other government services. Programs include Fire Prevention Services, and the Business Fire Inspection Program. This commitment is intended to minimize risk to visitors in the community and provide a safe environment for businesses to thrive in Whistler. WFRS is staffed by a combination full-time and paid on-call professional firefighters.</p>

Functional Areas	Responsibilities
Emergency Program	The Emergency Program is responsible for coordinating the RMOW's emergency preparedness, mitigation, response and recovery activities and for fulfilling the mandates of the <i>British Columbia Emergency Program Act</i> . The program portfolio includes emergency plan administration, hazard assessments, staff training and exercises, public education, Emergency Operation Centre coordination and the Emergency Planning Committee.
Whistler Public Library	The Whistler Public Library provides a full range of traditional and digital information services for Whistler residents and visitors. Staff work closely with educational and cultural organizations in the community, providing outreach to schools and hosting a wide variety of programs for all ages. While it is a department within the RMOW, the library is governed by an independent Board of Trustees, appointed by RMOW Council as required in the <i>BC Library Act</i> .

5.4.3 Infrastructure Services

Functional Areas	Responsibilities
Development Services	Staff responsibilities include subdivision approvals (the Development Services Manager is the RMOW's Approving Officer); strata conversion approvals; administration of the RMOW's crown land tenures; engineering record keeping; responding to referrals for re-zoning applications, development permits, building permits, crown land tenures, and other items; infrastructure planning; providing input on capital projects undertaken by Infrastructure Services and by other departments; policy development and bylaw drafting; land acquisition and expropriation; and traffic calming efforts, as well as special projects. Development Services staff manage the governance, oversight, and user communications associated with the Cheakamus Crossing District Energy System (DES).
Roads and Flood Protection	<p>Transportation is responsible for maintaining RMOW's road network and storm water system, and for undertaking preventative measures to protect the community from flood damage. Many of the activities performed by staff in the service area are divided into summer and winter categories. During the summer season (April through October), staff attend to: street sweeping; line painting and crack sealing; signage and traffic control; street lights and signalization; and roadside brush and tree removal. In the winter season (November through March), staff focus attention on: snow ploughing; sanding and de-icing; snow removal (i.e. transport).</p> <p>Storm water management efforts take place at various times throughout the year. Efforts include the maintenance of catch basins, culverts, debris barriers and other storm water facilities. Transportation is also responsible for overseeing the removal of gravel from Fitzsimmons Creek when required to mitigate the flood risk to the community.</p>
Utilities (Water & Sewer)	Utilities operate and maintain the RMOW's integrated water supply and distribution system, and the municipality's sanitary sewer collection system. Specific activities include inspection, maintenance and repair of the many component parts that make up the water supply and distribution network, including intakes, wells, disinfection systems, pump stations, pressure reducing valves, transmission and distribution pipes, fire hydrants, service lines and curb stops; all tasks related to the municipality's water sampling program; monitoring, record keeping and reporting on water quality and water consumption; inspection, maintenance and repair of the parts that make up the sewage collection system, including service lines and inspection chambers, sewer collection and trunk mains, manholes, lift stations and force mains. In addition to these duties, staff in Utilities assist with the operation of the landfill gas collection and flare system, and the landfill leachate collection system.
Wastewater Treatment Plant	<p>Wastewater Treatment Plant (WWTP) staff operate and maintain the RMOW's wastewater treatment plant. The plant receives, treats and releases liquid waste from Whistler's sewage collection system, as well as raw septage brought in from places outside of Whistler in the Squamish Lillooet Regional District. Specific tasks undertaken by staff at the plant include: sample collection and testing; data recording; system performance monitoring; sludge handling and removal; equipment maintenance as well as emergency repairs.</p> <p>WWTP staff also run key aspects of the District Energy System (DES). This system transfers captured heat from the WWTP to the residences at Cheakamus Crossing. WWTP staff are responsible for ensuring that the heat is properly diverted to the DES pipe system, and that the DES equipment within the WWTP is operating smoothly.</p>

Functional Areas	Responsibilities
Transit and Transportation Demand Management	Staff work to increase public transit ridership, liaise with BC Transit, its contractors and other local governments, and organize the RMOW's Transit Management Advisory Group (TMAC) and Transportation Advisory Group (TAG). Staff also manage, in conjunction with the General Manager of Infrastructure Services, RMOW's transit contract with BC Transit, and liaise with the transit contractor.
Solid Waste	Infrastructure Services staff operate and maintain two residential depot sites, the waste transfer station, and the municipal composting facility through contracts with private waste hauling and disposal companies. Compost, recycling, and garbage can be dropped off at the two residential depot sites. Solid waste staff work with the operators of the Re-Use It Centre, the Re-Build It Centre and the Bottle Depot to maximize waste diversion from landfill. Infrastructure Services staff maintain policies and pricing structures for waste tipping to encourage composting and recycling with the overall goal of zero waste. Staff are also responsible for monitoring and reporting on the closed landfill and for maintaining the gas and leachate collection systems at the closed landfill site.
Central Services, Garage & Stores	<p>Central Services is divided into Fleet Maintenance (garage), Stores and Administration.</p> <p>Fleet maintenance staff maintain the RMOW's 600-piece inventory of vehicles, machinery and small equipment. Included in this inventory are the RMOW's fire trucks, the local RCMP fleet, various pieces of equipment (e.g. lawn mowers) used throughout the organization, and small engines that are used to help operate RMOW's various utility infrastructure systems. School District vehicles and engines are also maintained by Fleet Maintenance staff under a fee-for-service contract.</p> <p>The Stores function is the RMOW's purchasing centre. Stores staff purchases a broad range of goods and services for and on behalf of RMOW's various departments. Staff provide advice to the organization's various departments and ensure that the materials, products and services purchased meet Whistler's sustainability objectives, and are acquired in ways that are consistent with the municipality's purchasing policies and procedures. Staff maximize value-for-money by placing most orders through local government purchasing consortia.</p> <p>Central Services administration provides clerical and support services to the staff at the Public Works Yard, as well as management supervision for the various functions of the service area. The Central Services Manager coordinates all vehicle and equipment insurance needs, oversees lifecycle planning for the fleet, addresses emissions issues and handles equipment liquidations.</p>

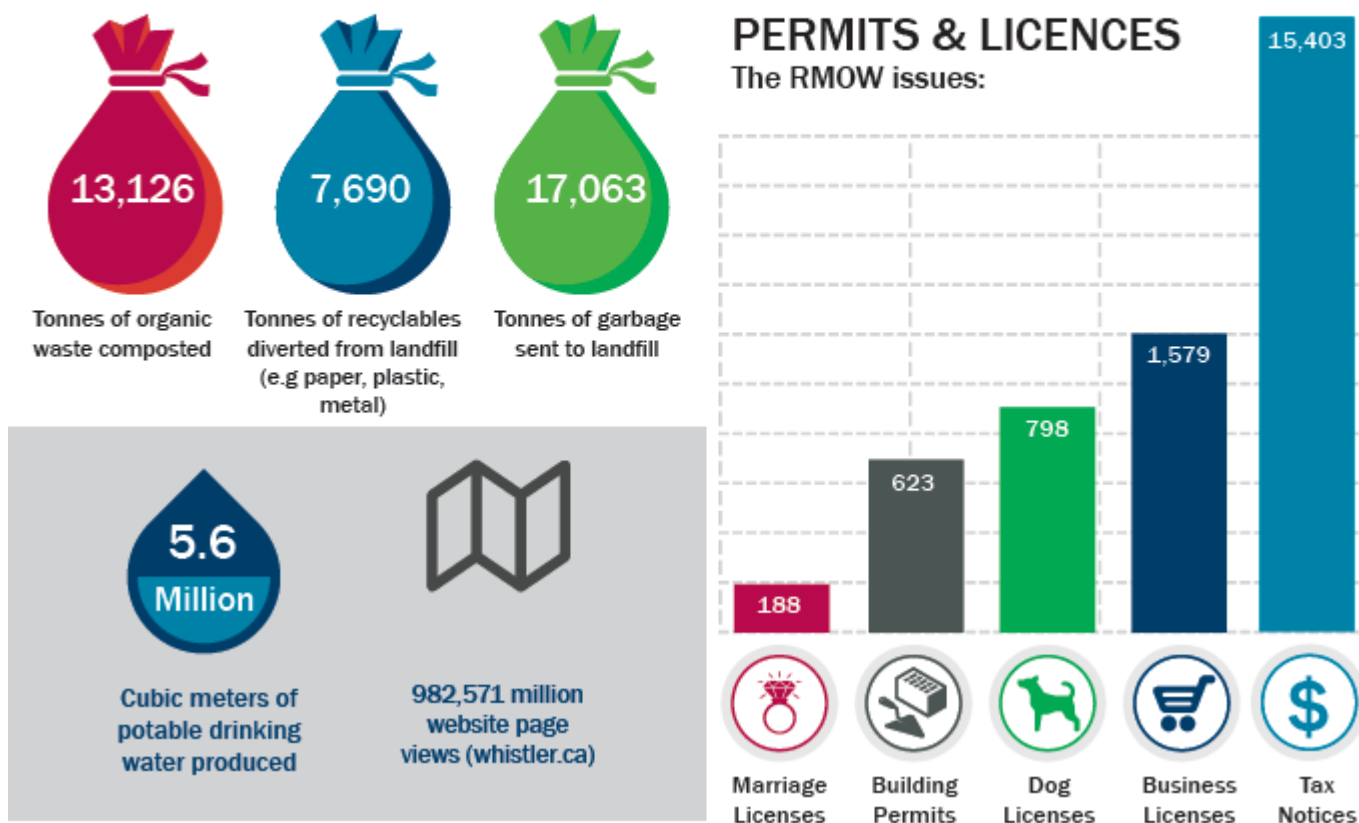
5.4.4 Resort Experience

Functional Areas	Responsibilities
Planning Services	<p>Planning Services manages all aspects of long range and current planning within the RMOW. Specific responsibilities include Integrated Community Sustainability Planning (CSP), Whistler 2020, the Official Community Plan, growth management and land use; special planning studies and policy development (retail strategy, education opportunities, visitor accommodation covenant review, sub-area planning, accessibility and inclusiveness initiatives); administering zoning regulations; development permits; development covenants; business regulations; signage; liquor licensing; SLRD and Crown recreation referrals; and community engagement and consultation activities including ongoing business community outreach, Advisory Design Panel, and Liquor License Advisory Committee.</p> <p>Moreover, staff within this area manage park, open space, recreational trail planning and design; Village enhancement; Village landscape alterations; Village and park accessibility; resort way finding, interpretative and neighbourhood signage; public art; the Tribute Plaque program; street banners; parks and recreation master plan updates, as well as development permit referrals. Parks Planning staff also consults with other Functional Areas to ensure planning efforts are consistent with municipal objectives and initiatives.</p>
Building Department Services	The Building Department administers the building permit approval process for new buildings, alterations and tenant improvements. Responsibilities include the application and enforcement of the <i>BC Building Code</i> , Building Bylaw, Zoning Bylaw, Provincial and Federal regulations; archiving and retrieval of historical building documentation; risk management; response to legal challenges; support to designers, contractors, realtors and the general public in the interpretation and implementation of building codes, standards, regulations and municipal bylaws.

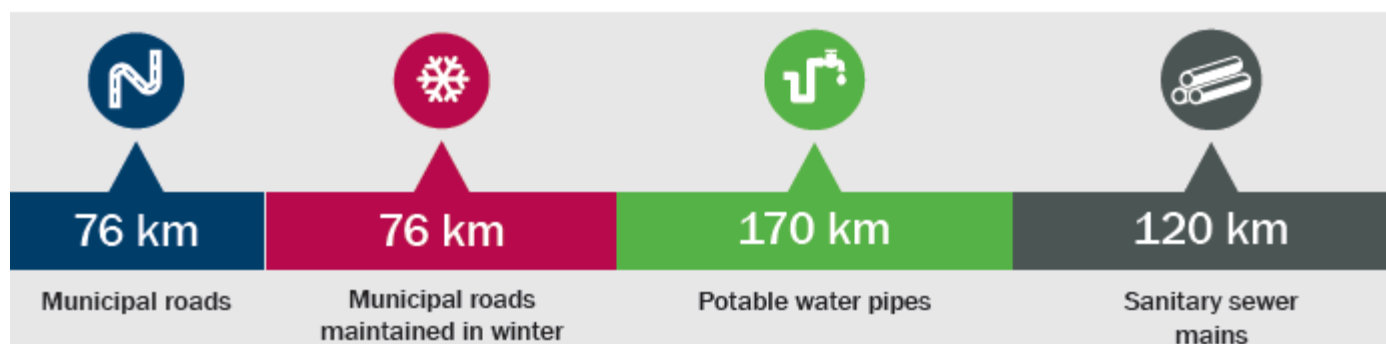
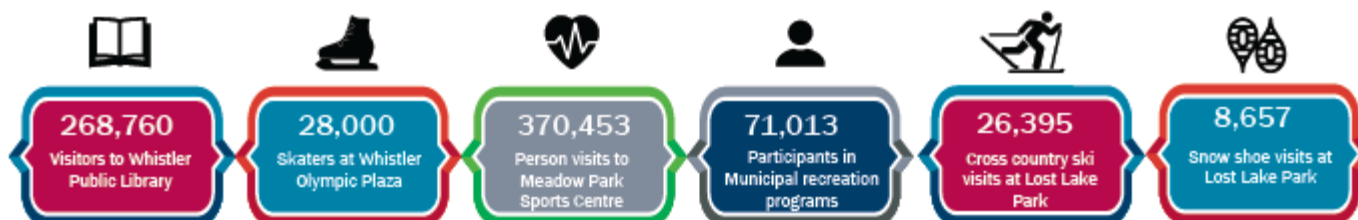
Functional Areas	Responsibilities
Cultural Planning & Development	<p>Cultural Planning & Development (CPD) leads the process of advancing Whistler's cultural tourism initiative by working with stakeholders to build capacity in the arts and heritage sector within the resort community, and by providing opportunities for visitors to experience the uniqueness of Whistler in its entirety—our landscape, lifestyle, arts, heritage, built environment, narratives and stories.</p> <p>Concurrently, CPD leads the Festivals, Events & Animation (FE&A) strategic planning process</p>
Parks & Trail Operations	<p>Parks & Trails Operations consists of six services: Parks Maintenance, Parks Sanitation, Trails Maintenance, Trails Construction, Snow-clearing, and Snow-grooming. Parks Maintenance staff are responsible for maintaining, repairing and improving all parks furniture, docks, signs, tennis courts, playgrounds and other infrastructure (other than buildings) in Whistler's various parks. Parks Sanitation is responsible for cleaning and maintaining all parks surfaces, parks washrooms and public areas as well as the collection of garbage and recycling from RMOW parks. Trails Maintenance is responsible for constructing, maintaining and repairing the RMOW's Valley and recreational trail networks. Snow-clearing is responsible for all snow removal responsibilities on Valley trails and Village sidewalks. Snow-grooming staff are responsible for the care and trail grooming associated with the Lost Lake Cross Country ski trails.</p>
Building Maintenance Services	<p>Building Maintenance Services includes Building Services, Electrical Services and Construction Services. Building Services is responsible for the year-round maintenance of the Municipal Hall, Public Safety Building, Whistler Public Library, Public Works Yard buildings, Spruce Grove Field House, park washrooms and out buildings, Millennium Place, the old hostel site, as well as various other minor buildings. Electrical Services provides year-round maintenance of the electrical systems in RMOW-owned buildings and related RMOW infrastructure, including electrical systems across Whistler trails, street lighting and municipal traffic lights. Construction Services provide general construction oversight and assistance on projects related to the RMOW's buildings, parks and open spaces. Finally, staff provide project and construction-management services to the RMOW, acting as the owner's representative on key large projects.</p>
Village Maintenance	<p>Village Maintenance staff provide the primary care for the appearance and safety of public areas in Whistler Village. Specific activities include: Village snow clearing, de-icing, sanding of walkways, litter pick-up, and the collection and sorting of recyclables, cleaning of paver stroll areas, and clean-up of spills and pollution (including graffiti), repair of paving stones, rock walls, signage (small repair jobs), painting and staining of municipal property (e.g. benches) as well as the installation of seasonal festive lighting, flags, and banners for special events. Village Maintenance staff also monitor the maintenance efforts of all private operators responsible for non-RMOW areas of the Village providing corrective action where necessary.</p>
Landscape, Turf and Irrigation Operations	<p>Landscape, Turf and Irrigation Operations includes Horticulture Services, Turf Services, Irrigation Services, Green Space Maintenance, and the Merchant Hanging Baskets program. Each of these services is seasonal in nature, provided by the RMOW from April through early November. Horticulture Services is responsible for the design, preparation, planting, weeding, pruning, and renovation of plant and flower beds primarily in Whistler Village, but also including Creekside, Alpha Lake Park and Meadow Park Sports Centre grounds. Turf crews are responsible for the cleaning, vacuuming, dethatching, fertilizing, aerating, over-seeding, mowing and ongoing care of turf areas in the Village as well as the grooming of ball fields, contributing care at Myrtle Philips and Spring Creek schools as well as regular care of the beach at Lost Lake. Irrigation services staff are responsible for the installation, maintenance, repair, audit, and end-of-season decommissioning of the RMOW landscaping and turf irrigation network. Finally, Green Space Maintenance is a risk-management initiative lead by the Landscape Maintenance Supervisor wherein trees along the Valley Trail are assessed biennially to identify and correct any potential hazards that are identified.</p>
Village Events & Animation	<p>Village Events and Animation staff are responsible for managing facility bookings for the Village, Whistler Olympic Plaza, parks, fields, trails, outdoor spaces; permits and planning for the Festivals, Events & Animation program, and film and photography; bridge, breeze way and lamp pole banner approvals; as well as the Village Host program.</p>

5.5 Municipal Operations – Facts & Figures Snapshot

In an average year the Resort Municipality of Whistler provides the following services and maintains the following assets:

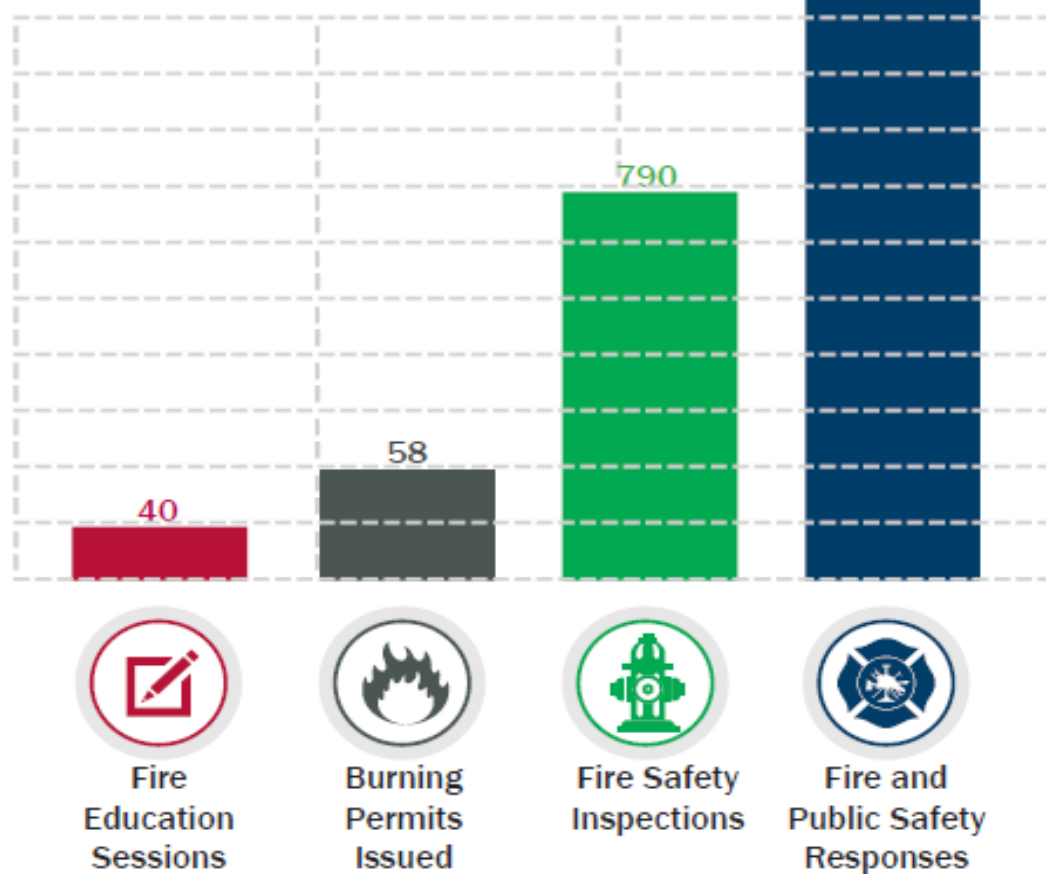


USE OF MUNICIPAL FACILITIES



WHISTLER FIRE RESCUE SERVICE

Whistler Fire Rescue Service provides:



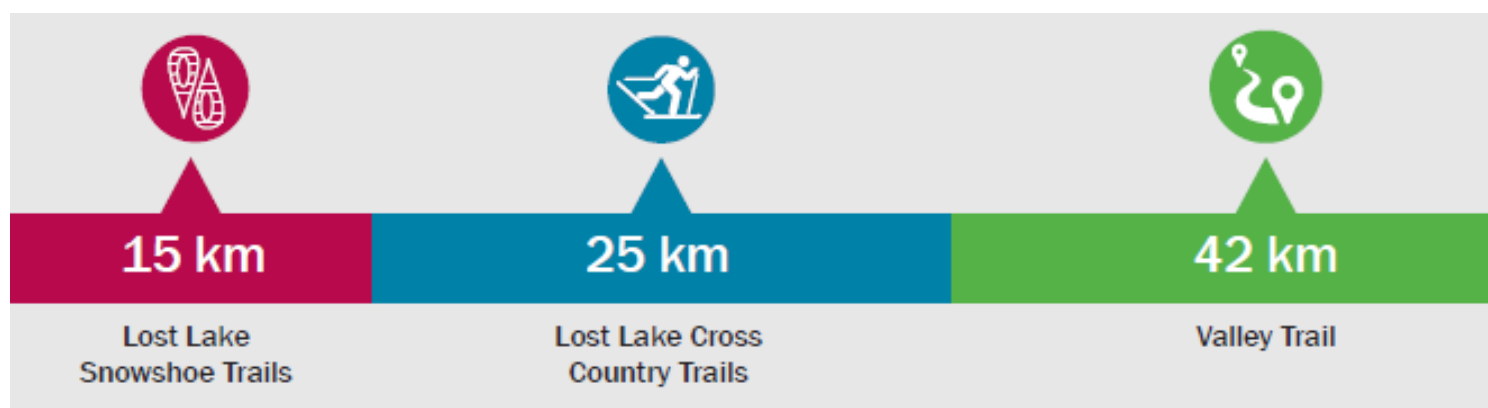
34,900
Cyclists riding
the Zappa Trails



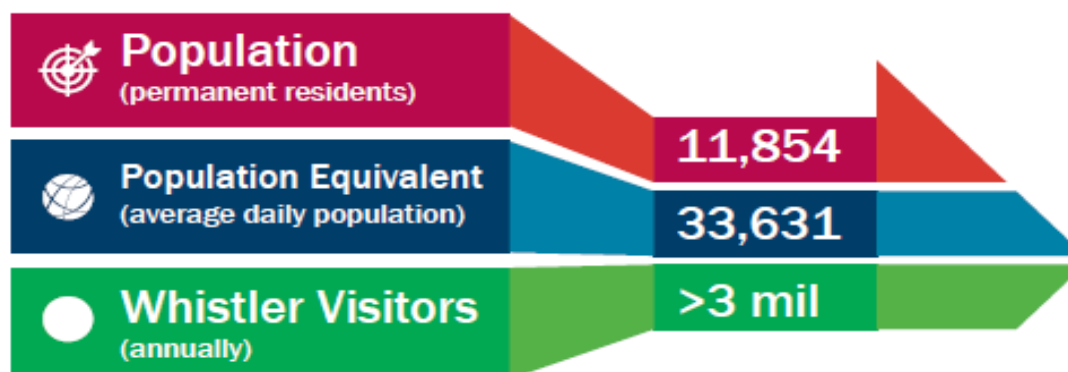
2.7 Million
Whistler Transit
riders



330,000
People using
the Valley Trail



WHISTLER POPULATION AND VISITATION



6 ANNUAL PERFORMANCE REPORTING (2016)

This section provides an overview of the relevant context for the Corporate Plan. This information provides a snapshot of the state of Whistler, including trends that are moving in the desired direction, and indicators that are trending away from our community's vision. Included below is also a summary of the key external trends that are influencing and shaping the resort community and our ongoing success.

This section also includes performance information pertaining to municipal financial systems, including both high-level summaries of last year's corporate revenues and expenditures, as well as the state of corporate reserves.

The information included in Section 6 provides a strong basis for defining the direction of the Corporate Strategies and directing the action planning presented in Section 7 below.

6.1 Core Community Performance Indicators

For more than a decade, Whistler has been committed to monitoring and reporting on key indicators related to Whistler's social, economic and environmental performance. Key indicators presented within this summary were chosen through extensive community engagement, and each represents an important variable to help understand how our community is growing, changing and evolving over time.

Since the initiation of the Resort Community Monitoring Program in 1993, the RMOW has provided critical quantitative and qualitative information related to economic, social and environmental dimensions of the community. The program was originally developed in the context of Whistler's Comprehensive Development Plan, and was later aligned with Whistler2020 comprehensive sustainability planning processes in 2005.

Monitoring and reporting Whistler's progress toward the community's vision is essential to provide transparency, inform decision-making and work plans, and enable continuous improvement. This monitoring program benefits the resort community by:

- Informing decision-making throughout the resort community;
- Informing action planning for the RMOW and community stakeholders;
- Ensuring transparency and accountability to resort community stakeholders; and
- Engaging Whistler businesses, residents and visitors to make progress toward our community vision.

The monitoring and reporting results include data from Tourism Whistler, Statistics Canada, Whistler Community Life Surveys, local utility providers, and internal data compiled through RMOW operational protocols. For more information about the data sources, methodologies, and formulas visit whistler.ca/monitoring.

Core Community Indicator Summary

The graphic below provides a summary of the core community performance indicators. These core indicators provide a snapshot of the state of Whistler across the Five Community Priority areas developed within the Whistler2020 Vision. The core indicators are by their nature, a shortened but representative overview of the broader community performance indicators included within the full monitoring and reporting program. To review all of the approximately 90 community performance indicators for each of the five community priority areas, visit whistler.ca/monitoring.

Core community indicator results below represent the 2017 reporting year and the most recent year-over-year trend unless otherwise noted below. Interpretation of the performance iconography is provided below on the right.

Table 1 Summary of Core Community Indicators (2017 or most current data)



Permanent and part-time residents continue to indicate high levels of satisfaction with Whistler as a place to live or visit, as well as opportunities for recreation opportunities and most other tracked indicators. Moreover, results indicate that satisfaction levels continue to be higher than benchmarked communities. Community life indicators continue to be generally positive and stable; however, survey results indicate that general satisfaction has decreased and affordability issues remain an ongoing concern. As illustrated above key economic and resort experience indicators continue to demonstrate strong performance results; however, 2016 performance monitoring shows that key environmental indicators are not meeting formal performance targets, thereby highlighting the need for continued focus in these areas.

As presented in the sections below (Section 7 in particular), staff and Council understand the importance of responding to indicator results with meaningful actions, initiatives and policy updates, and continuing to measure these indicators to evaluate the success of our organization's activities over time.

6.2 Key Current External Trends

As an international resort, Whistler has many external factors that directly impact its viability and competitiveness. Some of these include:

- Changing global economic conditions, currency fluctuations, and shifting demographic travel patterns;
- The balance of regional versus destination visitors, which can change occupancy patterns and revenue generation; and
- Preferences for activities and experiences, which shift over time and among different cultures.

It is important to note that many of these factors, which have the potential to dramatically change the economic viability of Whistler, are well beyond the influence of the RMOW. However, given the municipality's legislative mandate and role as a community leader, the RMOW must keep abreast of these external variables and consider them in corporate and strategic planning and municipal operations.

There are also ongoing considerations for the municipality and other resort partners in funding infrastructure and product development and maintenance. A healthy community requires continued investment into community infrastructure and programs, as well as investments that support the tourism economy, such as weather independent attractions and customer service training, together with retention and recruitment strategies and a progressive housing policy to support the workforce and local business community.

International economic outlook—According to the International Monetary Fund's (IMF) latest World Economic Outlook in April 2017, global economic activity is picking up with a long-awaited cyclical recovery in investment, manufacturing, and trade. Stronger activity, expectations of more robust global demand, reduced deflationary pressures, and optimistic financial markets are all positive developments. However, structural impediments to a stronger recovery and a balance of risks that remains tilted to the downside, especially over the medium term, remain important challenges.

Tourism in Canada—Tourism is becoming one of the largest and fastest growing economic sectors in the world, and despite occasional shocks, the global tourism revenue has exceeded gross domestic product (GDP) growth in recent years. Contributing to this growth are two demographic pivots currently underway: a rising middle class in emerging economies, and an increase in youth travel. Destination Canada is working to capitalize on the trends and direct marketing investments to emerging markets, including China, India, and Brazil, and to a youth travel program.

Increased competition from other destinations, both traditional and emerging, is fierce, and continues to threaten Canada's market share. In addition, a weakened Canadian currency limits the extent of our marketing dollar to reach lucrative international travellers. Despite the challenges, Canada still has what it takes to compete, but will need to be clever in adapting its marketing strategy to capitalize on the phenomenal surge in world travel currently underway.

The Federal Tourism Strategy (FTS) was launched in 2011 to enhance the federal government's role as an effective partner with industry and other levels of government in support of an internationally competitive sector. CAN+ is a recent government of Canada initiative that allows Mexican, Indian and Chinese nationals, who have travelled to Canada or the U.S. within the past 10 years, to access an expedited visa processing system that will approve applications within a few days. The program provides fast and easier options for international travellers to come to Canada to do business, visit family or friends, or attend major events.

Whistler's economic performance— Whistler's economy has strengthened recently with growth in visitation during both summer and winter seasons, driven by the Canadian dollar depreciation against the US dollar, which has encouraged Canadians to vacation at home while Americans benefit from their stronger dollar together with a strong snowfall in this past season.

Summer 2016 was Whistler's busiest summer season on record, with the highest summer paid room nights and revenue per available room. Winter 2016/2017 was a tremendously successful ski season with a strong snowfall that surpassed its 10-year annual average snow fall. The success also resulted from a few other factors, including growing regional visitor room nights, favourable foreign exchange rate, Whistler Blackcomb's continued capital investments since 2013, and overall leading resort rankings.

Conference and group business has shown strong growth and success and it has been particularly effective in driving room nights in shoulder months, including May, November and early December, as well as helping to secure advanced bookings for midweek.

New leadership, political discord and inward-focused policies— The inauguration the 45th President of the United States, along with a range of policies that his administration is going to focus on, will impact the U.S. and global economies. In addition, both Brexit and protectionist policy ideas expressed in the U.S. presidential election campaign have resulted from frustration with weak growth, and concerns about income inequity are increasing. Protectionist ideas and policies may have a significant impact on global trade, potentially leading to new agreements and tariffs as well as a shift in investment opportunities, as exemplified by Brexit.

Exchange rates— The value of the Canadian dollar is an ongoing factor in Whistler's economic success and to a lesser extent in our municipal operational costs. However, the U.S. economy is mildly upturning and exchange rates are expected to persist, making a trip to Canada excellent value for money. The depreciation of sterling is forecast to continue during 2017, which is expected to lead to a substantial slowdown in outbound travel and tourism spending from the UK, from eight per cent in 2016 to 4.2 per cent in 2017. Long haul travel to Canada is likely to suffer as a consequence. While the Australian economy is strengthened, the AUD purchasing power with the Canadian exchange rate is more favourable than the U.S., making Canada a better-value travel choice. The greatest opportunity for Whistler in 2017 is to capitalize on strong economies, positive consumer confidence, and pent-up demand for travel with favourable exchange rates to grow our share of market.

Gasoline prices – According to the U.S. Energy Information Administration's short-term energy outlook, for the 2017 summer driving season (April–September), U.S. regular gasoline retail prices are forecast to average \$2.46/gallon (gal), compared with \$2.23/gal last summer. The higher forecast gasoline price is primarily the result of a higher forecast crude oil price. The forecast annual average price for regular gasoline in 2017 is \$2.38/gal. Even with the slight increase in gasoline prices, day tripping and travelling locally to Whistler from markets such as Washington and Oregon States is likely to remain stable. Whistler is expected to see steady visitation from the regional visitors as Canadians are projected to stay closer to home on vacations.

New markets— Whistler's core visitor markets are Canada, the U.S., the UK, and Australia. Secondary and emerging markets, which present opportunities for expansion, include Central and South America, as well as the Asia Pacific region. Tourism Whistler, in partnership with Tourism Vancouver, Tourism BC, and the Canadian Tourism Commission are investing in these areas. The results of marketing investments may take a few years to be fully realized, as awareness and trials develop.

Mobile technology— Today's traveller is constantly connected, impacting how they research, plan and book their trips. They are also very marketing savvy. Instead of traditional, mass marketing communications, they are looking for personalized and real-time messaging that communicates authentic experiences. With the accessibility and ease of mobile technology, consumers are living in a much more interconnected world. By 2018, wireless and mobile devices will eclipse computers as the way to access the Internet, and social media undoubtedly will play a greater role in the travel purchase process going forward.

Sharing economy in accommodation - The emergence of peer-to-peer exchange services, collectively known as the “sharing economy” has enabled individuals to collaboratively make use of under-utilized inventory via fee-based sharing. Websites such as Airbnb, VRBO, Homeaway, Flipkey, and Couchsurfer represent independent owners providing tourism accommodation rentals, which vary from the rentals of second homes and condominiums, to the rentals of shared space within first homes. The RMOW has led an accommodation review over the past year to look at the tourist accommodation make up in Whistler, and how to ensure the appropriate guidelines and regulations are in place to facilitate the proper use of both tourist and residentially zoned properties.

Climate change/weather uncertainty - Aside from year-over-year weather fluctuations, climate change—particularly global warming—presents a risk to Whistler as a winter destination resort. Changing climate and weather patterns can significantly affect the tourists’ travel decisions. It is our priority to develop and implement strategies to face the changing climate conditions and to take preventive actions for future effects. The municipality’s Community Energy and Climate Action Plan is in place to set out adaptation and reduction actions for the community.

Resort community competition— As a destination resort community, Whistler competes for visitors with a wide range of places and attractions, including other competing top-end ski resorts, such as Vail, Park City and Banff, but also destinations such as Las Vegas, beach and golf resorts in the southern U.S. and Mexico, theme parks such as Disneyland, and cruise ships. On a macro level, Whistler is also competing with the travellers’ desire to constantly experience new things, places, and people. Destinations such as New Zealand, Ireland, South Africa, and Asia offer exciting new “bucket list” experiences. Whistler must continue to promote and dedicate resources to deliver *Whistler’s unique mountain culture*—the set of unique qualities that differentiates Whistler as a place to visit, play, and live, and helps to ensure its success as a world-class resort community.

Destination Marketing— Strong investments and coordinated efforts into sales and marketing activities by Tourism Whistler and resort businesses have continued to be a foundation of Whistler’s success. Seasonal, book-early and product and geographic segmented marketing is conducted. Ongoing market research programs conducted by Tourism Whistler are a tenet of all marketing and sales strategies. Continued growth of online bookings by resort guests means that there tends to be more price comparison and bargain shopping for accommodations and activities with larger online travel agencies growing market share (such as Expedia and Booking.com) capitalizing on their scale. Tourism Whistler, Whistler Blackcomb and resort businesses have leveraged online bookings with effective “book by” strategies over the past decade to encourage visitation and continue to assess the market environment.

Digital marketing via social media channels is important for marketing the resort community and communicating with potential visitors. Tourism Whistler, Whistler Blackcomb, the Chamber of Commerce, the RMOW and other resort organizations have built an emphasis on social media channels and campaigns to stay engaged with the various resort users.

Revenue uncertainty— Other levels of government are faced with economic constraints, and these impact the municipality. Funding for transit, which is shared by the municipality and BC Transit, is one example. In addition, the Municipal and Regional District Tax (MRDT) and Resort Municipality Initiative (RMI) fund, which make up more than 10 per cent of the RMOW’s budgeted revenues, vary from year to year. The goals of RMI funding are to increase visitation, enhance visitor experiences, and raise the annual occupancy level in resort accommodations. These funding sources are related to the previous year’s room nights and rates. The funding has remained stable and has allowed substantial resort investments, but the future of the RMI funding is unclear. The federal and provincial governments also offer a variety of infrastructure and other grants that continue to help fund one- off municipal projects.

Infrastructure and program investment— The municipality pays for the majority of the high quality infrastructure and services that the RMOW provides. Aging infrastructure is an issue in most communities, and the RMOW dedicates a large part of its budget to reserves to maintain or

replace infrastructure in the future. Infrastructure not owned by the municipality must also be maintained and replaced to continue to support a positive resort community experience. Local businesses, which have been faced with the same economic challenges as the municipality, have also been engaged to maintain infrastructure to ensure a continued positive visitor experience.

Examples of investment trends include Whistler Blackcomb's continued investments in snowmaking and trail maintenance, as well as the recent upgrade of the Rendezvous Lodge on Blackcomb Mountain, and the Garibaldi Lift Company at the Village base. In addition to a long-term program of leading infrastructure development and maintenance, the RMOW is working on Village and wayfinding investments, as well as development of emerging sectors, such as cultural and educational tourism, cross-country skiing, and alpine hiking and biking trails.

The RMOW, partners and event producers have made heavy investments into the Festivals, Events and Animation Program, which has resulted in positive impacts to the visitor experience and summer season room nights. The program includes a mix of original programming, and investing in Whistler and incoming events to leverage resort success and develop new sectors. The RMOW has also continued to direct funds to improve the Whistler Conference Centre annually to support important conference business, and in recent years this included a major overhaul to the Rainbow Theatre.

Real estate and foreign investment— Followed by the Vancouver housing crunch, Whistler residential real estate market has become compressed with high demand and low inventory causing price escalation. There's been a 32 percent increase in the price of a single family home, 24 percent increase in the price of a duplex, and a 14 percent increase in the price of a condo in the last year, according to the Whistler Listing Service. Several factors contributed to the Whistler real estate market's strong showing in 2016, especially during the first six months of the year. Forces like low-interest rates, favourable exchange rates, a strong tourism economy, and record visitation, all played a role in stimulating buyer's interest and created a seller's market. However, while 2016 was a stellar year, an unprecedented low inventory of listings in Whistler has begun to impact sales. Even though prices remain at record highs, the number of units sold dropped in December. External trends like this affect the RMOW's current reality and present both challenges and opportunities for the success of the broader resort community. These external realities impact the delivery of services in the RMOW, revenue for the municipality, and resort visitation.

The RMOW is committed to being fiscally responsible, while at the same time investing in infrastructure, amenities, and services, which are integral to the guest experience in the resort.

Coordinated efforts with partners to market the resort community, to provide services without duplication, and to access other levels of funding support, are all ways that the RMOW can respond to external factors. This Corporate Plan is one tool to help the RMOW to articulate a long-term plan, anticipate challenges and respond accordingly.

Sources: For up-to-date information on economic trends and competitiveness, the RMOW conducts its own analysis, which is available on whistler.ca/epi, and also relies on Tourism Whistler (TW) as the resort's destination marketing organization for relevant research. The RMOW provides TW with annual funding, and partners with them in an array of initiatives and programs.

RMOW corporate and community indicator information can be found at whistler.ca/monitoring.

6.3 2015 Municipal Finance Overview

Message from the Director of Finance

I am pleased to present the audited financial statements of the Resort Municipality of Whistler (RMOW) for the year ended December 31, 2016 attached as **Appendix A**. Whistler Council has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of the RMOW. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by staff in accordance with Canadian public sector accounting standards for local governments and in compliance with Section 167 of the *Community Charter*.

The RMOW's independent auditors, BDO Canada LLP, were engaged to express an opinion and have confirmed that the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the RMOW as at December 31, 2016, and its consolidated results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards. Moreover, the consolidated financial statements have been reviewed with the Finance and Audit Committee and accepted by Council.

The municipality continues to be in a strong cash position. This is reflected by positive change to cash and investment balances, longer terms for investment holdings, and continued ability to discharge current liabilities.

Net Financial Assets of the municipality, as shown on the Consolidated Statement of Financial Position (CSFP) are relatively unchanged from the prior year decreasing \$732,714 or just under one per cent. Tangible capital assets, however, increased by \$15.4 million to \$442.4 million. The increase in tangible capital assets is largely due to infrastructure project work undertaken during the year. Examples include the Alpine Watermain \$4.9 million, Olympic Water Reservoir \$5 million and Meadow Park roof and mechanical \$1.5 million.

New development continued to drive increases to taxation and utility fees and charges, while increased visitation and development for new and existing buildings further increased municipal fees and charges along with parking revenues. Government transfers, which consist primarily of Municipal and Regional District Tax (MRDT) and Resort Municipality Initiative (RMI), increased significantly by \$7.4 million. This is primarily due to the timing of RMI payments that were received after 2015 and not an increase to planned RMI revenue. MRDT revenues did increase by \$1.2 million over the prior year. Contributions from developers represents the value of capital assets received as per development agreements. For example, the Mons crossing underpass includes contributions from developers.

Overall expenditures increased over the prior year by nearly \$2.2 million. Approximately 50 per cent of the increase was due to contract costs that were offset by additional user fees and, increased periodic infrastructure maintenance costs. Infrastructure maintenance and amortization includes costs that are for maintenance were budgeted for as projects, rather than as core municipal operating expenses. As in prior years, many projects were budgeted for, but not undertaken during the year, resulting in the large positive variance between budget and actual expenses.

Throughout the year, the senior management team and the Finance Department have received support and guidance from the Finance and Audit Committee, as well as Council, and the annual report is an opportunity to share the financial results of the municipality with our community.

Sincerely,
Ken Roggeman
 Director of Finance

6.3.1 RMOW Consolidated Financial Statements

The RMOW audited financial statements for the year ending December 31, 2016 are included as **Appendix A**.

6.3.2 Permissive Tax Exemptions

As permitted by the *Community Charter*, Whistler Council has granted exemptions from municipal property taxes for the following general purposes:

- Land and improvements surrounding a statutorily exempt building for public worship.
- Properties owned or held by a not-for-profit organization whose purpose is to contribute to the well-being of the community with the provision of cultural, social, educational or recreational services.

Organizations that own property for which a permissive exemption has been provided are exempt from municipal property value taxes, but continue to pay municipal fees and parcel taxes for water, sewer and solid waste. The table below provides information about the amount of property value taxes that have been exempted during 2016.

Organization	Property Value Taxes Exempted - 2016
Our Lady of the Mountains Catholic Church	\$21,309
Whistler Mountain Ski Club	\$8,435
Spo7ez Cultural Centre	\$99,469
Audain Art Museum	\$292,643
Whistler Sliding Centre	\$94,987
High Performance Centre	\$58,980
Whistler Sport Legacy Athlete's Lodging	\$24,160
Whistler Children's Centre	\$2,814
Whistler Social Services	\$4,425

6.4 2017 Project Highlights

The following table provide a brief description of selected key projects in 2017:

Alpine Trail Program

The Alpine Trail Network will enhance the resort tourism product with development of world class and biking trails that will be benefit both residents and visitors. Work in 2017 will build on the great progress of 2014–2016 trail construction to strategically complete the key trail connections of the Sproatt Rainbow Trail Development Plan with nearly 40 km of Alpine Trail network. The budget includes support for trail construction being undertaken by WORCA and ACC.

Community Wildfire Protection

The RMOW is committed to reducing the risk of wildfire to our community. This work will build on a number of fuel management or FireSmart projects that have been carried out over the last decade in Lost Lake Park, Kadenwood, Brio and above the Benchlands. In 2017 work will continue on the fuel reduction program along the gravel Callahan forest service road, and Provincial funding is sought for completion of a fuel thinning project adjacent to Alpine Meadows.

Traffic Studies to Support the Reactivation of the Transportation Advisory Committee

Several traffic studies will be updated to allow the reactivated Transportation Advisory Group to consider the current problems and potential solutions to improve traffic flow within Whistler and between Whistler and Vancouver.

Master Wayfinding and Guest Arrival Experience Strategy

The Master Wayfinding and Guest Arrival Experience Strategy was developed to improve wayfinding infrastructure and signage for all users and contribute to overall enjoyment of the resort. The final phase of the project will begin in June 2017 with the development and implementation of vehicular signage within the Village area and trail and park signage.

Gateway Loop Reconstruction

The Gateway Loop reconstruction, which is based on extensive community input into design guidelines, will enhance the Village guest experience and support ongoing business success. Construction is underway and final landscaping is scheduled for spring 2018.

Meadow Park Sports Centre Upgrade

The Meadow Park Sports Centre upgrade includes infrastructure replacements and upgrades such as replacement of the roof and hot tub pumps and filters, reconstruction of the steam room, reflooring of the fitness centre's stretching area, and renovating the North Shore Credit Union Room. Further upgrades include the installation of additional recreational equipment for the centre.

Cultural Connector Project

The Cultural Connector route is a scenic pathway that links six significant cultural institutions including Squamish Lil'wat Cultural Centre, Maury Young Arts Centre, Lost Lake PassivHaus, Whistler Public Library, Audain Art Museum, and Whistler Museum. Phase 2 will implement a series of pedestrian infrastructure improvements as well as planning for other wayfinding and connectivity improvements in 2017.

Customer Service Strategy (Civic Platform)

The Civic Platform will enhance the overall customer service experience including telephone, walk in, email and website. The goal is to align with full service functionality to assist customers with navigating through the RMOW's department by department experience.

Mayor's Task Force on Resident Housing

The Mayor's Task Force on Resident Housing is comprised of local stakeholder organizations and community representatives. Through a number of initiatives and studies the Task Force seeks to collaboratively work towards ensuring Whistler continues to meet its minimum local labour force and that both market housing and WHA resident restricted housing supply is effectively supporting Whistler's community housing affordability and labour force goals.

7 THE 2017 CORPORATE PLAN

Section 7 presents the primary outcomes of the Corporate Planning process. This section includes a short summary of the balanced-scorecard approach employed within the plan (Section 7.1), as well as more a detailed presentation of the Community Priorities, Corporate Goals, Corporate Strategies and Employee Objectives that form the basis of the plan.

This section of the document presents the core of the RMOW Corporate Plan and includes:

- **Section 7.1.1:**
Whistler's five **Community Priorities** and how we are measuring our success in achieving these priorities
- **Section 7.1.2**
The RMOW's six **Corporate Goals** and how we are tracking our success in attaining these goals
- **Section 7.1.3 and 7.2**
The seven **Corporate Strategies** for achieving these Corporate Goals as well as a summary of the Division-by-Division **Key Deliverables** for implementing these strategies

7.1 Corporate Plan on a Page—Balanced Scorecard Approach

The balanced scorecard approach is a strategic planning and management system that is used extensively in business and industry, government, and non-profit organizations worldwide to align business activities to the vision and strategy of an organization, improve internal and external communications, and monitor organization performance against strategic goals¹.

As the RMOW's corporate planning process has evolved, the balanced scorecard approach has been a useful way of aligning and strategically integrating planning goals that look outward to our role in community governance and community outcomes (Community Priorities); look inward and reflect internal best practices for management and operations (Corporate Goals and Employee Objectives); and articulate how we intend to achieve our desired outcomes (Corporate Strategies).

The remainder of this section is presented in a format largely derived from the balanced scorecard approach, which, in some cases, is referred to as the Plan-on-a-page approach. The following table provides an overview of the RMOW Corporate Plan in its simplest (Plan-on-a-Page) format. Each row of this table is designed to support the rows above it. As shown on the far right, at the base of the table are the **people** of the organization (staff), who collectively undertake the **processes** and practices of the organization, which in turn generate the corporate **outcomes** of the organization, which collectively is undertaken in service of the **customers**—or in our case, the **resort community**.


¹ The balanced scorecard approach was originated by Drs. Robert Kaplan (Harvard Business School) and David Norton as a performance measurement framework that added strategic non-financial performance measures to traditional financial metrics to give managers and executives a more 'balanced' view of organizational performance (balancedscorecard.org).

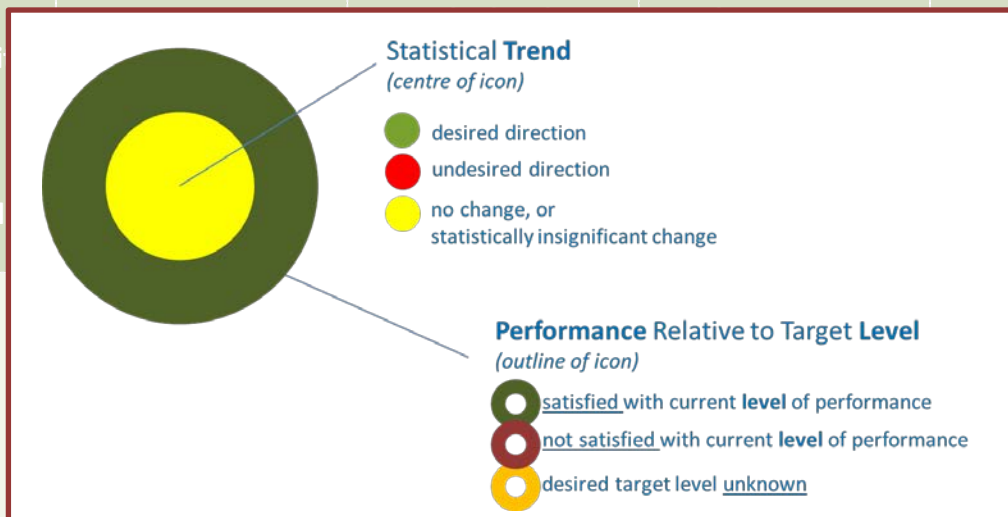
Community PRIORITIES	1. Enriching Community Life		2. Enhancing the Resort Experience		3. Protecting the Environment	4. Ensuring Economic Viability		5. Partnering for Success		Customer			
2018 Corporate GOALS	1. A vibrant local economy and resort community experience is effectively reinforced by organizational activities		2. Policies, programs and services are reliably delivered with exceptional customer service	3. The local government maintains a high level of community trust & engagement	4. Municipal decision-making supports the effective stewardship of natural assets and ecological function		5. Corporate policies and operations ensure continuous excellence in infrastructure, facility and program management		6. Corporate financial health is maintained, accountable and transparent		Outcomes		
2015-2018 Key Corporate STRATEGIES <small>(to move toward above Goals)</small>	1. Implement key visitor experience and economic development strategies		2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision- making		5. Implement strategies and practices to drive improved environmental performance outcomes		6. Advance cultural tourism development opportunities across the community		7. Demonstrate excellence in the delivery of core municipal services and facility management		Processes
Employee OBJECTIVES	1. Support a culture of ongoing engagement			2. Attract and retain professional and proficient staff		3. Maintain a culture of continuous improvement			4. Maintain and support stable labour relations			People	

NOTE: Sections 7.1.1 through 7.2 below provide additional detail about each level (row) of the strategic approach presented above.

7.1.1 Measuring Success—Community Priorities


The detail below presents the core community indicators that are used to measure our community's progress toward our identified Priorities. While RMOW staff do not have exclusive control or responsibility for these indicators (these indicators represent the collective progress of all community stakeholders), the RMOW is a key contributor toward these outcomes. As such, these indicators provide meaningful targets, useful in both defining the RMOW's aspirations and informing our actions. See Section 6.1 above for more detail on the RMOW's approach to community monitoring and reporting.

Community PRIORITIES	1. Enriching Community Life	2. Enhancing the Resort Experience	3. Protecting the Environment	4. Ensuring Economic Viability	5. Partnering for Success		
 Key Community Indicators (to measure progress toward Priorities)	<ul style="list-style-type: none">● Learning opportunities● Unlawful incidents● Recreation opportunities● Workforce living locally● Resident satisfaction● Personal health● Resident affordability	<ul style="list-style-type: none">● Visitor satisfaction● Total Visitation● Whistler atmosphere	<ul style="list-style-type: none">● Greenhouse gas emissions● Development footprint● Total water use● Community energy use● Landfilled waste	<ul style="list-style-type: none">● Occupancy rate● Total employed workforce● Total income● Total room nights● Median income	<ul style="list-style-type: none">● Decision input● Decision trust		
2018 Corporate GOALS	1. A vibrant local economy and resort community experience is effectively reinforced by organizational activities	Municipal decision-				Corporate policies	Corporate financial health is maintained, accountable and transparent
		2015-2018 Key Corporate STRATEGIES (to move toward above Goals)				Advance cultural tourism development opportunities across the community	Demonstrate excellence in the delivery of core municipal services and facility management




7.1.2 Measuring Success – Corporate Goals

The detail below presents the indicators that are tracked and reported on an annual basis to measure our progress toward our Corporate Goals. Additional detail on all the indicators noted below is available on whistler.ca/monitoring.

Community PRIORITIES	1. Enriching Community Life	2. Enhancing the Resort Experience	3. Protecting the Environment	4. Ensuring Economic Viability	5. Partnering for Success		
2018 Corporate GOALS	1. A vibrant local economy and resort community experience is effectively reinforced by organizational activities	2. Policies, programs and services are reliably delivered with exceptional customer service	3. The local government maintains a high level of community trust & engagement	4. Municipal decision-making supports the effective stewardship of natural assets and ecological function	5. Corporate policies and operations ensure continuous excellence in infrastructure, facility and program management	6. Corporate financial health is maintained, accountable and transparent	
	<div>Key Corporate Indicators (to measure progress toward Goals)</div> <ul style="list-style-type: none">Community satisfaction levels with parks and trailsCommunity satisfaction levels with Village maintenance servicesCommunity satisfaction levels the atmosphere and ambiance of Whistler VillageVisitor satisfaction levels with municipal services and facilitiesImpact of FE&A programming on guest satisfaction levels	<ul style="list-style-type: none">Proportion of residents satisfied with Whistler Transit servicesProportion of residents satisfied with police and fire & rescue servicesProportion of residents satisfied with building and land development requirements and permitting servicesPortion of residents satisfied with the overall planning of the resort communitySatisfaction with access to municipal information via the websiteNumber of website visits	<ul style="list-style-type: none">Stated satisfaction with opportunities to provide input to municipal decision-makingPortion of community members who trust that local decision makers have the best interests of the resort community in mind when making decisionsParticipation levels in community engagement opportunities	<ul style="list-style-type: none">Annual utility and fuel consumptionPercentage of treated waste water meeting requirementsCorporate greenhouse gas emission levelsProportion of residents satisfied with waste, recycling and composting systems	<ul style="list-style-type: none">Percentage cost recovery of MPSCTotal wastewater operating cost per personTotal drinking water operating cost per personNumber of boil water advisory daysProportion of residents satisfied with road maintenance and snow clearingEconomic impact of key festivals and events	<ul style="list-style-type: none">Actual versus budget varianceCapital reserve levels versus target levelsTotal value of grants and external funds securedAnnual capital replacement expendituresProportion of community members who perceive the services provided by the RMOW to be good value for money	
2015-2018 Key Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Commit to strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management


7.1.3 Taking Action - Corporate Strategies

To move the RMOW toward its identified 2015–2018 Corporate Strategies, a summary of key Deliverables have been identified.

2015-2019 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Commit to strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
 Key Deliverables (to achieve Corporate Strategies)	Key deliverables are individually identified for each of the RMOW's primary functional areas and are presented on a Division-by-Division basis in Section 7.2 below.						

7.1.4 Taking Action - Employee Objectives

Key Employee Objectives are identified to support the execution of the Strategies and Goals identified within this Plan.

Employee OBJECTIVES	1. Support a culture of ongoing engagement	2. Attract and retain professional and proficient staff	3. Maintain a culture of continuous improvement	4. Maintain and support stable labour relations
 Key Deliverables (to achieve Employee Objectives)	Key deliverables designed to achieve these Objectives are lead primarily by the Human Resources department (CAO Division) and identified below (Section 7.2.1). Additional deliverables are also individually identified (as relevant) for each of the RMOW's primary functional areas below.			

7.2 Division by Division Deliverables

The following four sections present Key Deliverables for each of the RMOW's primary functional areas. Together, these actions represent our approach to collectively implementing the seven Corporate Strategies identified within this document. Although extensive, this is neither a complete list of RMOW activities, nor a work plan.

7.2.1 Taking Action - Chief Administrator's Office

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Chief Administrator	<ul style="list-style-type: none"> Engage with senior federal and provincial officials and Ministers to further Whistler's economic interests Continue to lead the oversight and execution of the updated Economic Partnership Initiative (EPI) recommended action plan Ensure the optimization of Resort Municipality Initiative (RMI) and Festivals, Events and Animation (FE&A) oversight strategies Continue to support the growth of large group and conference business Oversee Sea to Sky Corridor Transportation Studies Ensure completion of the Gateway Loop improvements Ensure the continued successful implementations of the wayfinding initiative 	<ul style="list-style-type: none"> Ensure key policy documents are up to date Build strategic alliances with key partners: First Nations, provincial and federal governments and other local governments Continue to pursue opportunities to catalyze and advance ongoing resort rejuvenation and reinvestment projects in Whistler Village Continue to work with First Nations neighbours and Province on approval of the Official Community Plan 	<ul style="list-style-type: none"> Promote an atmosphere of client-first service Ensure staff have the tools they need to meet client expectations Support the ongoing execution of Customer Service Strategy recommendations 	<ul style="list-style-type: none"> Oversee the ongoing review and execution of key community engagement mechanisms Oversee Mayor's Task Force on Resident Housing and initiatives Actively liaise with community leaders and resort partners Regular engagement with Squamish Lillooet Regional District Chief Administrative Officer (CAO) partners Engage business community on Rejuvenation initiatives and opportunities 	<ul style="list-style-type: none"> Provide oversight and direction to the advancement of key environmental performance strategies and initiatives (e.g. implementation of the Community Energy & Climate Action Plan) Continue to support the Home Energy Assessment Rebate program (Power Down) Implement interface fire mitigation and fuel management projects Aggressively pursue FireSmart funding with the Province and increase FireSmart coverage in RMOW Advance ongoing commitments to wildlife and ecosystem public education and conservation with the Bear Smart and Ecosystem Monitoring Program. 	<ul style="list-style-type: none"> Advance learning and education opportunities and initiatives. Provide ongoing oversight to the FE&A investments Support the ongoing development of the Cultural Connector 	<ul style="list-style-type: none"> Provide overall leadership, direction and performance management to RMOW staff Ensure all council meetings and reports are prepared to a high standard and provided in a timely manner Ensure prudent fiscal management of RMOW funds and expenditures Ensure that major infrastructure projects are delivered on budget and consistent with best practices Promote best practices in asset and risk management

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Communications	<ul style="list-style-type: none"> • Deliver strategic communications and engagement support for Resort Experience capital projects, programs, services and facilities Gateway Loop, St Andrew's Alley and Artificial Turf construction projects • Deliver communications for RMI programs engaging the Province of BC • Coordinate municipal presence at the Inside Scoop event to showcase programs important to visitor experience • Provide communications and engagement leadership for the Transportation Plan including leading the TAG Communications Sub-committee (also relevant to strategies 5 and 7) 	<ul style="list-style-type: none"> • Contribute to publishing of the Annual Report and Corporate Plan • Deliver communications support for sharing annual corporate and community indicators • Provide communications and engagement leadership for CEES, Planning and Bylaw on initiatives surrounding housing and tourist accommodations 	<ul style="list-style-type: none"> • Deliver communication plans to support awareness of community services and programs • Leverage website, social media and digital tools for enhanced communications and customer service • Update website design and software • Plan and implement the integration of new corporate online services with the website (Civic Platform, GIS, recreation tool) • Participate in working groups to advise on implementation of Civic Platform and GIS • Work with departments to refresh major content sections of the website • E-newsletter survey • Update e-newsletter database and distribution system • Build communications capacity and skills within all departments 	<ul style="list-style-type: none"> • Create and help implement communications and engagement plans for priority municipal projects • Conduct regular partner communications meetings and regularly liaise with partner counterparts • Support annual community survey and other program-specific research and focus groups • Lead the planning and department engagement for the annual Community Forum event 	<ul style="list-style-type: none"> • Provide communications and engagement leadership for Environmental Stewardship and Infrastructure Services programs and initiatives with a particular focus on FireSmart, bear and wildlife, and solid waste diversion communications 	<ul style="list-style-type: none"> • Participate in the Cultural Connections resort-wide marketing communications initiative • Continue to work with REX on communications for the final phase of Cultural Connector 	<ul style="list-style-type: none"> • Provide strategic communications advice and support for leadership and executive team • Support communications for Mayor and Council, Council meetings and outcomes • Continue to oversee communications administrative policies and guidelines • Continue to facilitate application of corporate identity across the organization • Manage emergency and incident communications tools and protocols • Deliver annual news release and community advisory program. Manage media relations effectively • Prepare speaking notes and other protocol for the Mayor's Office

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Human Resources	<ul style="list-style-type: none"> Continue to produce regular high-quality staff newsletter to raise internal awareness of key projects, processes, milestones and deliverables. 	<ul style="list-style-type: none"> Continue to support managers meetings and all-staff engagement sessions to ensure high levels of staff awareness and engagement on key strategic planning documents and resources 	<ul style="list-style-type: none"> Continue to oversee the staff engagement and recognition program Continue to support and contribute to the ongoing development and design of Customer Service Strategy services Provide training and development for excellence in client service delivery 		<ul style="list-style-type: none"> Leverage top employer award and environmental performance awards through staff recruitment and training processes Lead the creation of Asbestos Containing Material Inventory Surveys and monitoring system 	<ul style="list-style-type: none"> Continue to ensure staff training processes effectively integrate and link all Corporate Plan strategies (e.g. cultural tourism implications to each functional area's deliverables and responsibilities) 	<ul style="list-style-type: none"> Execute and complete the Employee Opinion Survey process Enhance and implement the new Succession Management Program Enhance and implement the new Leadership Development Program Ensure consistent updating, interpretation and application of employment-related policies, legislation, collective agreements and handbook Support divisional Key Performance Indicators reporting systems Ensure best practices and compliance in health and safety policies and procedures
Economic Development and Special Projects	<ul style="list-style-type: none"> Continue to support the project management of the Economic Partnership Initiative Manage organizational support to the advancement of the Spearhead Hut Project Support the ongoing work of the Gateway Loop Enhancement project Lead the execution of Phase III of the Master Wayfinding Strategy 	<ul style="list-style-type: none"> Support the ongoing consideration and application of the Village Rejuvenation and Reinvestment tools Continue to manage the collection and publication of key community performance indicators and share broadly with staff and the community 	<ul style="list-style-type: none"> Support the ongoing review and update to business customer service levels Continue to support Website and Corporation communications with ongoing updates to key CEES projects on the site 	<ul style="list-style-type: none"> Continue to lead the integration of key community and corporate performance reporting into the municipal website Continue to support ongoing stakeholder engagement initiatives Continue to liaise directly with business owners, managers and commercial property owners on issues of shared interest Ensure the annual Community Life Survey Findings are shared. 	<ul style="list-style-type: none"> Lead the update and implementation of Whistler's Community Energy (and Climate Action) Plan Aggressively pursue energy efficiency opportunities across municipal buildings and infrastructure Prepare and publish annual GHG and energy performance report Lead the Power Down Home Energy Assessment Incentive program 	<ul style="list-style-type: none"> Continue to support Initiatives to advance learning and education opportunities. Liaise with arts community regarding opportunities for further economic development and product diversification 	<ul style="list-style-type: none"> Lead the annual preparation of the Corporate Plan Support financial reporting and engagement processes

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Legislative Services	<ul style="list-style-type: none"> Assist with bidding on and hosting Civic conferences (FCM Board and UBCM) etc. 	<ul style="list-style-type: none"> Records management and document storage Contracts and agreements process update Fees and charges policy updates 	<ul style="list-style-type: none"> Provide employee training on Freedom of Information & Protection of Privacy Act (FOIPPA) and records management Policy and procedure review to update in line with customer service strategy 	<ul style="list-style-type: none"> Evolution of public notification process on development permits Liability risk assessment process Council awards and recognitions Committee of the Whole broadcasts to the web. 	<ul style="list-style-type: none"> Reduce paper based records management systems by moving all records to the online Sharepoint Records Centre. 		<ul style="list-style-type: none"> Review and update Council core policies and bylaws Improve and enhance internal records management systems Facilitate timely and fair FOIPPA processes Support Council Meetings and related document production
Environmental Stewardship	<ul style="list-style-type: none"> Continue to deliver geese management program at beaches to improve user experience 	<ul style="list-style-type: none"> Support the processing and enforcement of the Environmental Bylaw including issuance of Tree Cutting Permits Provide timely feedback to municipal DP referral process Support decision-making through the addition of key environmental information to the RMOW GIS. 	<ul style="list-style-type: none"> Support the annual free yard waste drop-off programs 	<ul style="list-style-type: none"> Plan and deliver environmental programming through GO Fest 	<ul style="list-style-type: none"> Continue to develop and implement policies, bylaws and work programs that support and promote the RMOW's environment protection and sustainability objectives Support annual environmental monitoring programs Publish water quality database for beaches, lakes and streams Administer Cheakamus Community Forest Support Whistler Bear Advisory Committee, Forest & Wildlands Advisory Committee Support the activities and efforts of invasive plant species management Coordinate Fitz Fan monitoring program 		<ul style="list-style-type: none"> Maximize the use of grant funding to support additional studies/initiatives Continue to execute on the 2015 wildfire protection plan Continue to monitor and track Whistler's ecosystems to guide planning and operational initiatives

7.2.2 Taking Action - Corporate and Community Services

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision- making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Finance & Fiscal Planning		<ul style="list-style-type: none"> •Continue to support WHA resident restricted housing •Continue to align TCA data with asset management plans Development •Improve accuracy of capital asset data and integrate with capital asset management planning •Continue to align asset management plans with short and long term financial planning 	<ul style="list-style-type: none"> •Continue to identify, plan and implement further system enhancements •Implement integrated purchasing card system •Increase the number of direct deposit payments to suppliers •Provide supporting resources for customer service desk enhancements •Add and promote online access to property tax and other external customer account/payment services via Tempest •Engage users of financial information annually to review requirements and continuously improve processes 	<ul style="list-style-type: none"> •Publish quarterly reports to community within 90 days of fiscal quarter end •Support annual community life survey 	<ul style="list-style-type: none"> •Investigate opportunities to reduce paper record storage and handling through electronic document management. E.g. Supplier invoices can be viewed from within the financial system. 		<ul style="list-style-type: none"> •Further updates and annual management of fees and charges (including fees and charges bylaw) •Encourage communication and provide support systems for fee and charge agreements of municipal departments •Improve efficiency and effectiveness of payroll budgeting process •Procurement policy and related procedures are revised and approved
Information Technology	<ul style="list-style-type: none"> •Continue to support the execution of the customer service strategy •In resort collaboration and support to special events 	<ul style="list-style-type: none"> •Ensure that GIS services are effectively integrated into community and staff support services •Execute on geographic information system (GIS) platform conversion to ESRI •Strategic plan to support organizational work plans over a time/resource allocation process. 	<ul style="list-style-type: none"> •Continue upgrade and optimization of core application systems (both internal and external facing) software and hardware •Implement organizational work order system with customer relationship manager components •Coordinate Technology Advisory Committee 	<ul style="list-style-type: none"> •Continue to explore electronic means of increasing access to municipal data, plans, services •Ensure video production to web of Council meetings •Business analysis around IT needs and required investments 	<ul style="list-style-type: none"> •Facilitation of move for paper based systems and process to electronic data management 	<ul style="list-style-type: none"> •Facilitation of communication around use of Wi-Fi networks to assist the cultural plan 	<ul style="list-style-type: none"> •Ensure reliability, availability and security of all IT infrastructure and services for RMOW and RMOW owned facilities •Support the enhancement of internal records management systems •Expand and augment fiber infrastructure and server room capacity. •Continue to update core municipal software systems and execute planned hardware replacements

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Bylaw Enforcement	<ul style="list-style-type: none"> Support the implementation of Phase III of the Master Wayfinding Strategy Effective animal control program Parks and trails patrol program Implement TAG parking recommendations as approved by Council 	<ul style="list-style-type: none"> Advance parking wayfinding application Further Sea to Sky road closure in resort protocol Bylaw enforcement & Compliance working group 	<ul style="list-style-type: none"> Promote prompt response to calls for service Implement pay-by-cell for all on street parking Monitor illegal nightly rentals Oversee Bylaw revisions and amendments 	<ul style="list-style-type: none"> Actively liaise with business owners and operators regarding relevant regulations and guidelines 	<ul style="list-style-type: none"> Ensure effective enforcement of existing environmental bylaws Whistler Bear Advisory Committee 		<ul style="list-style-type: none"> Continue to patrol Whistler Village to investigate complaints from the community in order to gain bylaw compliance in a considerate and measured manner Continue proactive enforcement of illegal nightly rentals and assist with business licensing for legal nightly rentals
RCMP	<ul style="list-style-type: none"> Foot patrols of Whistler Village as a means to engage residents and visitors in positive interactions on public safety matters Continue to work with FE&A to support growth in safe, secure events. May Long Weekend Committee 	<ul style="list-style-type: none"> Annual performance plan for policing priorities 2016/2017 Public Safety Working Group – SLRD Special events public safety plans Staff up vacant senior RCMP member roles 	<ul style="list-style-type: none"> Liaison with food, beverage and accommodation sectors to enhance resident and visitors experiences with respect to public safety issues 	<ul style="list-style-type: none"> Bi-annual reporting to Council on crime statistics and as required critical event specific Walk Safe Program Creation of strategic plan for policing 	<ul style="list-style-type: none"> Patrols of parks, trails and waterways Support Conservation Officer Services with human and wildlife and natural environment conflict matters 	<ul style="list-style-type: none"> RCMP ceremonial dress (Red Serge) patrols on special occasions such as Canada Day and Victoria Day. RCMP as ambassadors of public safety 	<ul style="list-style-type: none"> Provide all Policing Services to the RMOW Complete RCMP facility maintenance upgrades Provide regular reporting to RMOW on crime trends, public safety concerns and administrative matters.
Fire Rescue Services	<ul style="list-style-type: none"> Continue focus on fire prevention as a means reducing financial harm to community and cost of suppression to municipality 	<ul style="list-style-type: none"> Fire Services Review Fire Smart Program Confined space and swift water rescue programs Strategic plan Wildfire mitigation work by fire crews 	<ul style="list-style-type: none"> Execute on implementation of technical rescue training programs Continue collaboration with SLRD on boundary fire risks to the RMOW 	<ul style="list-style-type: none"> Continue school outreach fire prevention program Patrols of parks and trails Support to special events Community area garden debris burning and waste wood chipping programs 	<ul style="list-style-type: none"> Continue to execute on Fire Smart Fuel thinning Treatment Plan Intervene to eliminate fire threats posed by illegal dumping of materials and/ or use of forested land for high risk activities 	<ul style="list-style-type: none"> WFRS in ceremonial dress on special occasions to support community initiatives and events where possible Firesmart ambassadorship 	<ul style="list-style-type: none"> Recognition of Paid On Call (POC) Fire Fighter contributions Ensure firefighter adoption of enhanced communication systems, digital technology and electronic record management systems Provide Fire and Rescue service and protection to Community
Emergency Program	<ul style="list-style-type: none"> Comprehensive Emergency Management Plans 	<ul style="list-style-type: none"> Completion of Community Recovery Plans 	<ul style="list-style-type: none"> Continued collaboration on ESS handoff at critical events using the newly adopted Red Cross support model 	<ul style="list-style-type: none"> Collaborate with community, regional and provincial partners on important public safety and awareness matters 	<ul style="list-style-type: none"> Protection plans for critical infrastructure and disaster prevention awareness 		<ul style="list-style-type: none"> Support Emergency Planning and Coordination across RMOW Review Seismic and emergency power supply

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Recreation	<ul style="list-style-type: none"> • Seek enhanced or further partnerships to improve guest experiences in recreation • Complement but not compete with private interests in recreation matters 	<ul style="list-style-type: none"> • Meadow Park Sports Centre (MPSC) revitalization and core infrastructure replacement program 	<ul style="list-style-type: none"> • Ongoing reviews of facilities use and organized programs • Continue accessibility upgrades and improvements • Fitness equipment replacement schedule 	<ul style="list-style-type: none"> • Coordinate and support involvement with Recreation and Leisure Advisory Committee • Collaboration with private recreation interests to ensure civic levels of service and enhance community offerings 	<ul style="list-style-type: none"> • Continue to monitor energy systems and seek ways of reducing energy costs • Valley trail realignment and transit upgrades 	<ul style="list-style-type: none"> • Evolution of youth and seniors programming to meet overall community recreational needs. 	<ul style="list-style-type: none"> • Upgrade, replace and where possible extend the life of aging indoor infrastructure at MPSC • Continue to deliver cost effective and desirable recreation programs and services • Continue to maintain clean, well-groomed XC trails and well maintained recreation facilities • Upgrade and replace lights, equipment, rental skates etc. for winter operations at Whistler Olympic Plaza
Whistler Public Library	<ul style="list-style-type: none"> • Increase online services so patrons can check out items electronically after hours • Improved wireless speed and access to wireless printing • Promote the plaza as a collaborative venue. i.e. Rotary hosting a Pancake Breakfast • Update strategic plan 	<ul style="list-style-type: none"> • Implement improvement plan for library website redesign • Improve way finding and signage • Branding: utilize the RMOW style guide and vision to create inviting wayfinding • Space needs analysis 	<ul style="list-style-type: none"> • Commit to excellence in ongoing school and daycare outreach • Grow the number of people who use and value the library • Update Library collection • Continue to develop the library as a public space (Whistler's living room) • Update and replace Library furniture and equipment • Improve back of house operations to offer faster turn around 	<ul style="list-style-type: none"> • Continue to prepare and share annual report • Dealing with difficult clients working group • Continue to maintain service space to showcase the best of our services; new items, staff picks and online resources • Upgrade self-checks • Ongoing staff training to support engaged and knowledge staff • Identify organizations, businesses, and skilled individuals who would like to share their expertise in the community 	<ul style="list-style-type: none"> • Continue to operate a highly energy efficient building • Facilitate and produce 2018-21 Whistler Public Library Strategic Plan • Host monthly children's programs with a focus on the environment and Whistler's natural surroundings 	<ul style="list-style-type: none"> • Host for community events and engagements • Partner with the Multicultural Network and serve as the meeting place for this group • Engage patrons in our community book club • Offer language conversation classes • Creative Culture Club: hands on workshops 	<ul style="list-style-type: none"> • Continue to execute on the recommendations of the Whistler Public Library Strategic Plan • Update the library policy manual and review on a yearly basis • Partner with The Chamber of Whistler in the Serve Us challenge • Space for everyone and reducing barriers to get a library card • Host free family learning program • Host Work BC to bring employment services to the village • Finance and Investing classes offered for everyone

7.2.3 Taking Action - Resort Experience

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Planning Services	<ul style="list-style-type: none"> • Advance the Conference Centre Portals Reconstruction • In conjunction with community cultural stakeholders, advance Cultural Plan local artisans initiatives • Continue the planning and installation of the Cultural Connector project • Support the Master Wayfinding Strategy Phase III • Participate in the Village enhancement and Village Squares and Mall rejuvenation initiatives • Support the implementation of the Gateway Loop Rejuvenation Project • Continue to administer the street banner program • Implement crosswalk improvements on Main street, street furnishings and review of fire access barriers as part of Village 3.0 initiatives 	<ul style="list-style-type: none"> • Continue to advance initiatives identified in the Recreation & Leisure Master Plan • Leverage the Village Rejuvenation and Reinvestment Initiative • Improve tracking systems for monitoring zoning and development projects • Maintain Bed Unit and Commercial Core Inventories • Process applications and maintain, amend, interpret and enforce bylaws for OCP, zoning, land use contracts, covenant modifications, development permits, signage, liquor licenses, business licenses, and Crown referrals • Support regional planning efforts – Regional Growth Strategy, Garibaldi at Squamish 	<ul style="list-style-type: none"> • Support growth management planning, accessibility and inclusivity initiatives • Support Park Accessibility Program • Provide quarterly updates to Council on Building and Planning Department applications and permitting activity • Further develop and implement Planning Department customer service initiatives • Facilitate the development of new and expanded public washroom facilities at Whistler Olympic Plaza. • Advance priority planning initiatives - Tourist Accommodation Review, Land Use Contract Discharge, Housing Needs Assessment & Cheakamus Crossing Phase 2 Master Plan. 	<ul style="list-style-type: none"> • Continue to engage the Recreation and Leisure Advisory Committee and the Public Art Committee • Support community-engagement processes (e.g. Cultural Plan, RLMP, Parks initiatives) • Continue to engage Advisory Design Panel, Liquor Licensing Advisory Committee and other Committees of Council • Identify and engage stakeholder groups related to specific park capital projects 	<ul style="list-style-type: none"> • Coordinate development permit requirements for protection of the natural environment and Riparian Area Regulations. 	<ul style="list-style-type: none"> • Advance the recommendations of the Whistler Community Cultural Plan and the Cultural Tourism Development Strategy • Implement public art piece in Upper Village stroll along Cultural Connector as part of the Cultural Connector Project 	<ul style="list-style-type: none"> • Continue to ensure service excellence in responding to public inquiries related to municipal land use and development bylaws and procedures. • Continue to explore additional revenue opportunities across municipal park and public space assets • Oversee public art program • Facilitate the analysis, site selection and costing of the Artificial Turf Field Project

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Building Department Services		<ul style="list-style-type: none"> Continue to monitor the impacts/outcomes associated with the 2012 Gross Floor Area (GFA) exclusion bylaw 	<ul style="list-style-type: none"> Continue to facilitate retrieval and archiving of historical documentation Digitalize building permit construction plans to Sharepoint Support designers, developers, builders in the interpretation of regulations Continue to formalize policies and interpretations to ensure the highest levels of consistency when responding to the public Continue to improve information exchange with the public, and formalize customer feedback process Continue to develop and implement Building Department customer service initiatives 	<ul style="list-style-type: none"> Encourage staff to attend Canadian Home Builder Association (CHBA) luncheons, Homeowner Protection Office (HPO) seminars and similar local community initiatives 	<ul style="list-style-type: none"> Actively enforce the improved energy efficiency requirements of the new BC Building Code Support project uptake of the Power Down Home Energy Assessment Incentive program 		<ul style="list-style-type: none"> Apply and enforce BC Building Code, Building Bylaw, Zoning Bylaw, Provincial and Federal regulations Continue to improve tracking system for monitoring building permit files Respond to legal challenges, provide interpretation of regulations
Cultural Planning and Development	<ul style="list-style-type: none"> Review, revise and advance development of the 2018 FE&A Program Lead the development of community wide interpretive panel initiative Develop vision for West Side Cultural Project 	<ul style="list-style-type: none"> Undertake ongoing review of projects related to recommendations contained in the Cultural Tourism Development Strategy and Whistler Cultural Plan Develop draft Artist-in-Residence program Explore opportunity to advance natural history and heritage initiatives Contribute to research initiative to establish baseline cultural tourism data 		<ul style="list-style-type: none"> Participate in FE&A Oversight Committee Engage with external organizations to advance in-resort alignment on CTDS and WCP priorities, process and protocol 		<ul style="list-style-type: none"> Support development of funding applications associated with cultural programs Work with resort partners to integrate recommendations from the Cultural Tourism Development Strategy and the Community Cultural Plan into FE&A Support the implementation of WCCP and CTDS by AW 	<ul style="list-style-type: none"> Lead Fee for Service renewal process for Arts Whistler, WMAS, WCC

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Park & Trail Operations	<ul style="list-style-type: none"> • Participate in Whistler Cycling and Sea to Sky Corridor Recreation Committees • Construct and maintain public recreational trail networks including the new Alpine Trail program • Execute site upgrades to former Youth Hostel site on Alta Lake Road • Execute on Parkwood Valley Trail designation • Continue to build and install recreational trail signage 		<ul style="list-style-type: none"> • Continue to improve park accessibility 	<ul style="list-style-type: none"> • Incorporate park and trail user satisfaction survey information in development of operating plans • Continue to work with local community organizations to test programs in Municipal Parks 	<ul style="list-style-type: none"> • Advance Cheakamus Crossing Valley Trail light replacement program 	<ul style="list-style-type: none"> • Continue to work with local community organizations to test programs in Municipal Parks • Execute on the relocation and redesign of the jump park, bike skills area and pump track. 	<ul style="list-style-type: none"> • Provide project management for Municipal park, village and capital projects • Provide site supervision to ensure the timely, efficient and effective delivery of projects • Efficiently maintain park areas, park buildings to a high standard • Continue Valley Trail Reconstruction Project • Construct and maintain Lost Lake Warming Hut retaining wall • Reconstruct 5 of Whistler Parks tennis courts

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Building Maintenance Services	<ul style="list-style-type: none"> •Support the Village Square Mall rejuvenation project 		<ul style="list-style-type: none"> •Continue to improve building accessibility •Lead ongoing Municipal Hall customer service upgrades •Review Public Works Yard customer service changes and lead upgrades 		<ul style="list-style-type: none"> •Replace and upgrade to the Public Works Yard mechanic shop HVAC •Replace and upgrade to the Public Safety Building HVAC 		<ul style="list-style-type: none"> •Continue to execute on the recommendations of the life cycle review of municipal buildings and electrical systems •Continue to lead the Whistler Village Land Company (WVLC) parkade rehabilitation program •Continue to lead Maury Young Arts Centre waterproofing and landscape repairs as well as building improvements •Advance Building System Management review and findings •Continue to execute upgrades to Alta Vista Works Yard facility •Continue to execute on Building Asset Replacement Program •
Village Maintenance	<ul style="list-style-type: none"> •Assist in the coordination of Village and Mall rejuvenation projects •Review and recommend options for an improved Whistler Olympic Plaza washroom experience 		<ul style="list-style-type: none"> •Monitor condition and identify hazards in public areas within Village 	<ul style="list-style-type: none"> •Liaise with property managers and retailers to understand challenges and successes of service delivery •Engage with building landlords and businesses to ensure high maintenance standards in Village 	<ul style="list-style-type: none"> •Oversee collection of litter pick up, collection and sorting of recyclables in Village 	<ul style="list-style-type: none"> •Review festival impacts to the Village and make adjustments as deemed necessary 	<ul style="list-style-type: none"> •Continually maintain professional standards of resort operations and best practices •Coordinate snow clearing , de-icing, sanding of walkways •Undertake minor maintenance of infrastructure •Provide special event support •Maintain Village flag and banner program •Manage patio licenses, WVLC parking leases •Execute seasonal lighting program

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Village Events & Animation	<ul style="list-style-type: none"> •Oversee development of partnership and service agreements for FE&A and other initiatives •Assist in the development of FE&A strategies and plans; execute the FE&A program; monitor impacts •Oversee development of partnership and service agreements for FE&A and other initiatives •Assist in the development of FE&A strategies and plans; execute the FE&A program; monitor FE&A impacts •Develop special events use of RMOW parking areas policy •Further develop investment criteria for FEA program •Engage and manage event producers associated with the delivery of Municipal FE&A program •Support Tourism Whistler event and conference sales initiatives •Support 3rd party event producer's use of and access to parks, trails, playfields, Village, Olympic Plaza 			<ul style="list-style-type: none"> •Participate in Whistler Events Working Committee •Participate in May Long Weekend Committee •Lead & support FE&A working group •Participate in FE&A Oversight Committee 	<ul style="list-style-type: none"> •Provide tools and require plans to support delivery of sustainable festivals & events 	<ul style="list-style-type: none"> •Refine resource and cost tracking systems for specific festivals and event programs •Engage and manage service suppliers associated with ongoing management of Whistler Olympic Plaza and delivery of FE&A program •Participate in Alliance for Cultural Tourism •Revise Village Animation strategy to align with FE&A, WCCP, CTDS plans/criteria •Coordinate ongoing communication and meetings with the FE&A Working Group 	<ul style="list-style-type: none"> •Maintain comprehensive schedule for park, field and village facility bookings •Administer film and photo permitting on RMOW lands •Administer outdoor facility permitting on RMOW lands •Oversee delivery of Village Host Program •Oversee implementation of Bike Host Pilot Program

7.2.4 Taking Action - Infrastructure Services

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Development Services		<ul style="list-style-type: none"> • Provide technical support for the migration of data to the new GIS platform 	<ul style="list-style-type: none"> • Complete renovations to the Development Services area to improve customer service 		<ul style="list-style-type: none"> • Assume operational and maintenance responsibilities of the Van West Water Utility • Work with the Province and owner of the Van West Water Utility to comply with the Water Utility Act regulations 		<ul style="list-style-type: none"> • Continue to demonstrate excellence (accurate & timely) in processing permit applications • Continue timely delivery of record information to BC OneCall requests (designers, contractors, utility companies)
Roads & Flood Protection	<ul style="list-style-type: none"> • Deliver the Gateway Loop Enhancement project 	<ul style="list-style-type: none"> • Complete Phase 2 of flood plain mapping of the Fitzsimmons Creek watershed • Undertake highway intersection capacity analysis and associated updated traffic studies 			<ul style="list-style-type: none"> • Continue to execute the new flood protection maintenance program for Fitzsimmons Creek • Oversee replacement of village and municipal street lights to LED streetlight technology 		<ul style="list-style-type: none"> • Continue to execute on the annual road reconstruction program • Undertake required maintenance as per the results of the 2015 bridge inspection report • Complete the maintenance and inspection of the Fitzsimmons Creek Debris Barrier • Complete the replacement of controllers and road sensors for Municipal Traffic Lights

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Utilities (Water & Sewer)		<ul style="list-style-type: none"> • Update the Master Trunk sewer replacement plan and the sewer condition review study • Complete the Liquid waste management plan update 	<ul style="list-style-type: none"> • Continue to closely monitor benchmarking indicators, for improvement, particularly in the category of complaints and responses 		<ul style="list-style-type: none"> • Continue to enhance the visibility and reputation of RMOW drinking water professional staff, and promote confidence in the system • Continue Water Loss Reduction Program • Impose new requirements and implementations from the Water Sustainability Act 		<ul style="list-style-type: none"> • Continue to deliver high quality water to the businesses, residences, and industries of Whistler, for domestic uses and fire protection. • Continue to meet or exceed the regulatory requirements for wastewater treatment. • Inspect and provide service records and maintenance of all fire hydrants • Continue detailed ground water monitoring to inform the long-term water supply strategy • Continue to update water, sewer and WWTP inventory to improve future asset replacement management • Continue to pursue measures for control of inflow and infiltration across the sewer system • Continue major water infrastructure renewal program • Implement new 21 mile aquifer supply well and pump station improvements • Complete replacement of Olympic water reservoir • Execute annual sanitary sewer and WWTP reconstruction projects • Continue Emerald water quality upgrades • Testing and inspection of Van West water system
Transit and TDM	<ul style="list-style-type: none"> • Continue to support Transportation Advisory Group (TAG) process • Continue free Village Shuttle program 	<ul style="list-style-type: none"> • Support BC Transit's development of more meaningful ridership metrics • Support BC Transit's exploration of regional transit for the Sea-to-Sky corridor 	<ul style="list-style-type: none"> • Support the BC Transit Sea to Sky Transit Future Plan implementation • Develop the first phase of the transit tracking app • Continue installation of new bus shelters 	<ul style="list-style-type: none"> • Continue to be available to community members when Transit matters are an issue • Continue to dialogue with resort stakeholders to provide for the Transit needs for visitors to the community 	<ul style="list-style-type: none"> • Implement changes required for CNG powered buses in Whistler 		<ul style="list-style-type: none"> • Continue to work with BC Transit to explore new revenue sources and efficiencies in service delivery

2015-2018 Corporate STRATEGIES (to move toward above Goals)	1. Implement key visitor experience and economic development strategies	2. Advance progressive community planning tools, policies and processes	3. Execute on organizational commitments to improve customer service	4. Ensure community engagement is structured to effectively support municipal decision-making	5. Implement strategies and practices to drive improved environmental performance outcomes	6. Advance cultural tourism development opportunities across the community	7. Demonstrate excellence in the delivery of core municipal services and facility management
Solid Waste			<ul style="list-style-type: none"> • Continue to increase public participation in solid waste outreach programs (free yard waste drop off day, and pitch in day) • Continue to explore ways to allow those using preferred modes of transportation, to have a suitable level of access to garbage/recycling and composting facilities • Complete construction of a new recycling and garbage depot facility at Nesters 	<ul style="list-style-type: none"> • Continue Solid Waste Bylaw outreach program 	<ul style="list-style-type: none"> • Continue to operate the innovative composting facility that serves the entire region with solid waste diversion • Continue assessing bio-solid disposal options assessment • Implement Solid Waste Bylaw 		<ul style="list-style-type: none"> • Continue to execute on the updated Solid Waste Management Strategy • Implement solid waste annual reconstruction plan • Implement the recommendations of the solid waste diversion enhancement study • Repair compost heating system
Central Services, Garage & Stores					<ul style="list-style-type: none"> • Continue progress towards a more efficient fleet through evaluation of duties and requirements each time a vehicle or piece of equipment is replaced 		<ul style="list-style-type: none"> • Continue to practice progressive and innovative fleet management administration • Fleet Management report to Council annually

8 THE 2017–2021 FIVE-YEAR FINANCIAL PLAN

The Resort Municipality of Whistler (RMOW) manages a budget of \$83.7 million on behalf of the resort community providing municipal programs, services and infrastructure to approximately 12,000 permanent residents and an average daily population of 33,500, which includes part-time residents, seasonal workers and close to three million visitors per year. As Whistler is a resort municipality, the organization also works closely with resort partners to further the resort and community's overall success

- A summary of the 2017 budget by fund, with comparisons to the 2016 budget is attached as **Appendix B**
- A summary of the 2016 Q4 Financial Summary with 2017 Budget by Department is attached as **Appendix C**.

8.1.1 2017 Budget in Perspective

Preparation of the 2017 budget is guided by the RMOW Corporate Plan and evidence gathered through ongoing committees meetings, surveys and studies. The Solid Waste Management Strategy, Recreation and Leisure Master Plan, and Cultural Plan and Cultural Tourism Development Strategy, to name a few, and are part of a year round planning process.

The Resort Municipality of Whistler's 2017 budget includes increases of:

- **Increase of 1.9 per cent** to property tax revenues
- **Increase of one per cent** to sewer parcel taxes and user fees
- **No change** to water parcel taxes and user fees
- **No change** to residential solid waste user fees

Representative changes to tax and utilities per \$600,000 of assessed value (2017) will be:

Residential	Business
Tax = \$23	Tax = \$105
Utilities = \$4 (fixed rates)	Utilities = \$10 (fixed rates)

These changes enable the municipality to maintain existing service levels, accommodate inflationary costs and ensure continued contributions to reserves to maintain and replace infrastructure (for example, water mains, pipes and facility roofs) in the future.

8.1.2 Sources of Municipal Revenue

Municipal revenue comes from a variety of sources with the majority (66 per cent) coming from property and utility taxes. Other sources of revenue include Municipal and Regional District Tax (MRDT or Hotel Tax), Resort Municipality Initiative (RMI) and fees and charges (for example, user fees for recreation programs, drop-ins and memberships, building permit fees).

Moderately strong increases have been made to non-tax revenue sources, such as a parking and building fees, due to the strong economic activity in the resort. This helps to offset some increased costs and supports continuing efforts to maintain the high service levels to residents and visitors. New growth (also known as "Non Market Change") to the assessment roll is expected to increase property tax revenues by up to 1.4 per cent. New growth results from new development and expansion of development on existing footprints. Overall Solid Waste tipping fees are also expected to increase during 2017.

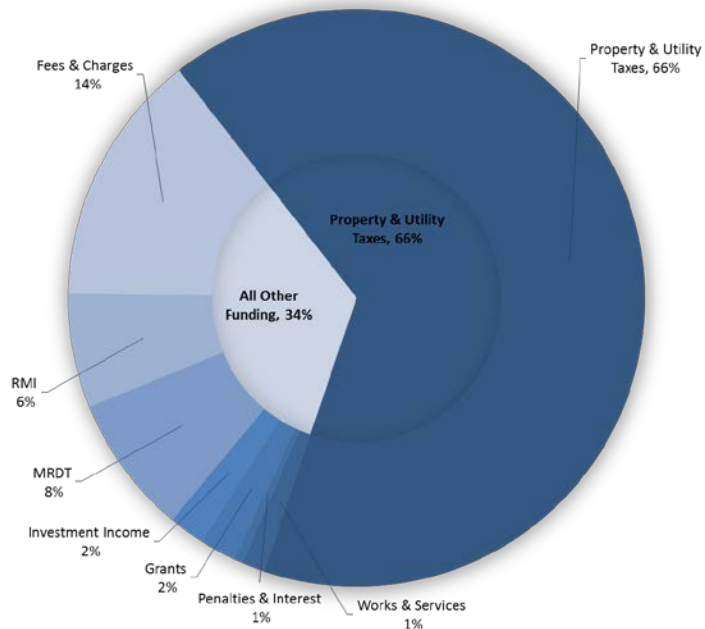
An important aspect of 2017 budget preparation and balancing revenues and expenditures is anticipating how future year's revenue requirements impact tax and fee changes. Increasing revenue requirements are normal for local governments, as with other organizations and individuals, but we work towards not experiencing large changes from one year to the next.

8.1.3 Uses of Municipal Revenue

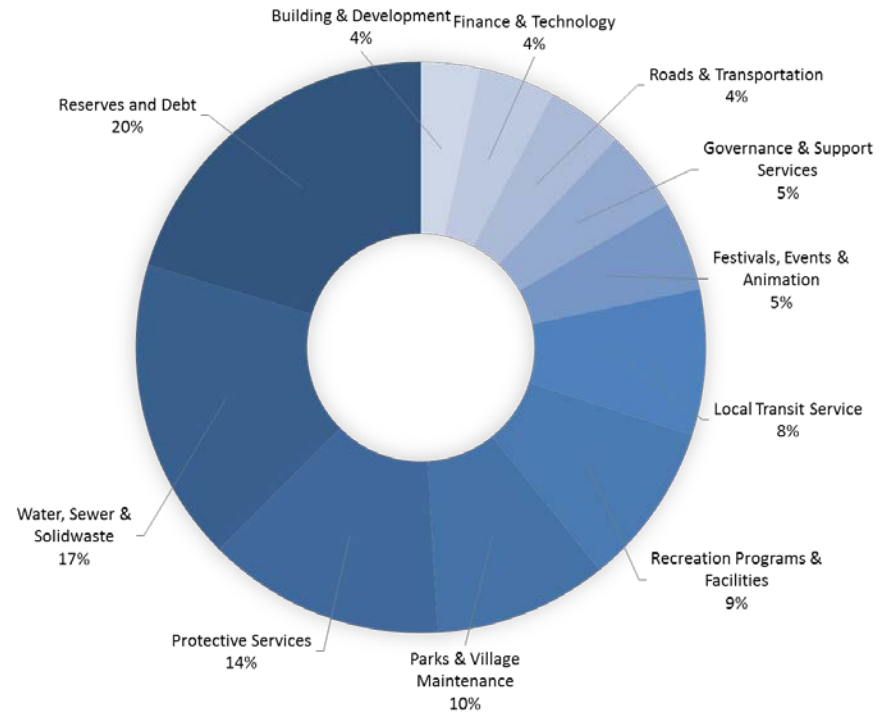
As seen on the chart below, municipal services touch every aspect of daily life and are provided by employees, who reside in Whistler and throughout the Sea to Sky corridor. These services range from providing drinking water, sewer and solid waste disposal, snow clearing, and roads maintenance to fire, police, bylaw, transit and public library services.

During the annual budget process, work has been done to find economies that, along with revenue increases, can offset increased expenditures. This combination of finding economy and revenue increases enables revenues to equal expenditures for 2017, while continuing with stable reserve contributions for future opportunities and, asset maintenance and replacement.

Where Does Municipal Funding Come From?



Your Tax Dollars at Work



8.1.4 Projects for 2017

Proposed projects for 2017 include more than 160 project descriptions with a total possible expenditure of \$48 million. This includes \$5.4 million in financing to Whistler Housing Authority, \$6.5 million for the Parkhurst land purchase, and up to \$13 million of 2016 project budget that was not used. While this is one of the larger dollar amounts that have been proposed in recent years, actual expenditure will be dependent on project actualization and completion during the year.

Thirteen of the projects make up two thirds of the proposed \$36.5 million dollar project expenditure budget, not including WHA financing or Parkhurst land purchase. These significant projects include projects such as:

- Gateway Loop Reconstruction
- Fleet Replacement
- WVLC Parkade Rehabilitation Program
- Community Wildfire Protection
- Annual Reconstruction - Roads
- New Nesters Waste Depot Site
- Village Square & Mall Rejuvenation - Way-finding

- Emerald Water Quality Upgrades
- Major Water Infrastructure Renewal Program
- Recreation Infrastructure Replacement
- Sewer Annual Reconstruction
- Customer Service Strategy (Civic Platform)
- Cultural Connector

These significant projects reflect community investments that support corporate goals, including a vibrant local economy and resort community, stewardship of natural assets and ongoing progressive infrastructure management. More information about these projects can be found at whistler.ca/budget.

During 2015, Council directed staff to support the proposal for a new resident restricted rental development in Cheakamus Crossing. To support this development the financial plan includes two budget amounts: Firstly to transfer the balance of the employee housing reserve (approximately \$2 million dollars) to the Whistler Housing Authority, and secondly, to make a short-term borrowing from the Municipal Finance Authority and relend the money to the Whistler Housing Authority. The purpose of both budget amounts is to construct a resident-restricted rental development. All debt payments and related borrowing costs will be paid by Whistler Housing Authority. As this would be a short term borrowing under section 175 of the Community Charter, it must be repaid within five years.

9 CLOSING COMMENTS

The Resort Municipality of Whistler (RMOW) has seen many successes, challenges and developments during its evolution as a resort community. Since incorporation in 1975 the organization has laid the foundation for the community's success. The RMOW plays a key role in providing the resort's planning, infrastructure, parks, amenities, as well as the programs and services that serve community members and visitors. The organization takes pride in being a steward and leader, while maintaining effective community partnerships. Relationships and collaboration are at the heart of what sets Whistler apart from other resort communities—the Whistler experience.

The RMOW Corporate Plan was developed as a roadmap to chart the direction for the organization and guide effective decision-making on behalf of the resort community. The Corporate Plan defines the RMOW's corporate goals and strategies, as well as employee objectives and values, within the context of the priorities that have been long-identified by the community, and which have been reaffirmed by the current Council. The Corporate Plan goals focus on leadership in the areas of financial health, infrastructure management, resort tourism experience, customer service, trust and stewardship of natural assets.

The RMOW reports out annually on progress through the Annual Report and Corporate Plan, which have been merged into one document. The plan includes both previous year financial information and the updated Five-Year Financial Plan.

Community monitoring is not new to the municipality. For well more than a decade, Whistler has been monitoring and reporting on key indicators related to its social, economic and environmental performance. Results show a very high level of satisfaction for Whistler as a place to live among permanent and part-time residents. Indicators in the areas of municipal services, enriching community life, enhancing the resort experience and partnership for success are generally stable. However, while some progress has been made, the community still sees some challenges in tracking to our targets in the areas of energy, waste, water use and greenhouse gas emissions, as well as community concerns around housing, affordability and transportation. These issues—which communities across the county are facing—are areas of the focus for the municipality.

With strong economic performance across the resort community over the last several years, a budget that is balanced and considers planning for future infrastructure replacement, and a solid foundation of deliberate community planning, the RMOW is committed to continuing to work in partnership with resort partners and the community towards our shared success.

10 APPENDICES

A	RMOW 2016 Audited Financial Statements
B	RMOW 2017 Budget Summary
C	2016 Fourth Quarter and 2017 Budget Department Summary
D	Community Key Performance Indicators – located at: whistler.ca/monitoring
E	Corporate Plan Indicators – located at: whistler.ca/monitoring

Appendix A 2016 Audited Financial Statements

Resort Municipality of Whistler Consolidated Financial Statements For the year ended December 31, 2016

	Contents
Management's Responsibility for Financial Reporting	2
Independent Auditor's Report	3
Consolidated Financial Statements	
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8 - 22
Schedule 1 - Consolidated Schedule of Reserves	23
Schedule 2 - Consolidated Schedule of Long-Term Debt and Agreements Payable	24
Schedule 3 - Consolidated Schedule of Government Transfers and Grant Revenue	25
Schedule 4 - Consolidated Schedule of Segmented Operations	26

Resort Municipality of Whistler December 31, 2016

Management's Responsibility for Financial Reporting

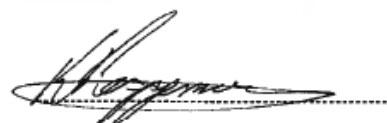
The Council of the Resort Municipality of Whistler ("RMOW") has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of the RMOW. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Mayor and Council review internal financial statements on a regular basis, and the Audit and Finance Committee meets periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged. Council annually reviews and approves the consolidated financial statements.

The RMOW's independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether these consolidated financial statements present fairly the RMOW's consolidated financial position, financial activities and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.



Ken Roggeman
Director of Finance
May 9, 2017



Tel: 604 932 3799
Fax: 604 932 3764
whistler@bdo.ca
www.bdo.ca

BDO Canada LLP
202 - 1200 Alpha Lake Road
Whistler, BC, V0N 1B1
Canada

Independent Auditor's Report

To the Mayor and Council of the
Resort Municipality of Whistler

We have audited the accompanying consolidated financial statements of the Resort Municipality of Whistler, which comprise the Consolidated Statement of Financial Position as at December 31, 2016 and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Resort Municipality of Whistler as at December 31, 2016, and its consolidated results of operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

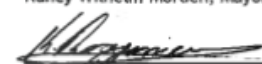
Chartered Professional Accountants

Whistler, British Columbia
May 9, 2017

Resort Municipality of Whistler Consolidated Statement of Financial Position

As at December 31	2016	2015
Financial assets		
Cash	\$ 2,376,833	\$ 2,909,167
Accounts receivable (Note 3)	5,897,546	5,854,533
Mortgage receivable	-	666,667
Portfolio investments (Note 4)	104,764,542	103,364,037
Olympic Village held for resale	3,334,883	5,055,119
Investment in government business enterprises (Note 5)	1,402,500	1,453,379
	<u>117,776,304</u>	<u>119,302,902</u>
Liabilities		
Accounts payable (Note 6)	13,497,268	11,564,828
Employee future benefits (Note 7)	488,800	541,900
Landfill closure (Note 8)	1,214,905	1,314,033
Deferred revenue	411,690	292,859
Deferred contributions	1,432,559	1,390,280
Long-term debt (Note 9, Schedule 2)	27,899,819	30,635,025
	<u>44,945,041</u>	<u>45,738,925</u>
Net financial assets	<u>72,831,263</u>	<u>73,563,977</u>
Non-financial assets		
Inventory	314,511	285,933
Prepays	635,368	741,149
Tangible capital assets (Note 10)	442,449,990	427,059,722
	<u>443,399,869</u>	<u>428,086,804</u>
Accumulated surplus (Note 11)	<u>\$ 516,231,132</u>	<u>\$ 501,650,781</u>


Nancy Wilhelm-Morden, Mayor


Ken Roggeman, Director of Finance

Resort Municipality of Whistler Consolidated Statement of Operations			
For the year ended December 31	2016 Financial Plan	2016 Actual	2015 Actual
	(Note 18)		
Revenue (Schedule 4)			
Taxation revenue (Note 12)	\$ 44,153,206	\$ 44,188,413	\$ 43,110,746
Government transfers and grant revenue (Schedule 3)	14,537,054	17,059,309	9,629,277
Fees and charges (Note 13)	22,118,503	24,801,110	23,149,879
Investment income	2,208,981	2,422,601	2,703,615
Contribution from developers	-	3,428,564	-
Works and services charges	749,912	1,025,466	1,806,749
Loss on disposal of tangible capital assets	155,000	(360,283)	(740,241)
Income (loss) from government business enterprises (Note 5)	-	(50,879)	(19,525)
Other income	1,928,809	1,916,206	2,500,259
Olympic Village unit sales	4,716,667	1,325,100	1,431,000
	<u>90,568,132</u>	<u>95,755,607</u>	<u>83,571,759</u>
Expenses (Note 17 and Schedule 4)			
General government services	7,646,372	8,027,693	6,613,295
Resort experience	12,746,648	12,144,073	12,455,846
Infrastructure services	21,417,606	22,124,111	21,294,985
Corporate and community services	19,491,555	19,284,599	19,378,486
Infrastructure maintenance and amortization	21,633,966	16,137,331	15,488,516
Wholly-owned subsidiaries	2,728,589	3,457,449	3,765,419
	<u>85,664,736</u>	<u>81,175,256</u>	<u>78,996,547</u>
Annual surplus	4,903,396	14,580,351	4,575,212
Accumulated surplus, beginning of year	501,650,781	501,650,781	497,075,569
Accumulated surplus, end of year	\$ 506,554,177	\$ 516,231,132	\$ 501,650,781

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Resort Municipality of Whistler Consolidated Statement of Change in Net Financial Assets			
For the year ended December 31	2016 Financial Plan	2016 Actual	2015 Actual
	(Note 18)		
Annual surplus	\$ 4,903,396	\$ 14,580,351	\$ 4,575,212
Acquisition of tangible capital assets	(26,631,618)	(26,314,265)	(8,495,443)
Amortization of tangible capital assets	10,516,471	11,564,903	10,963,633
Loss on sale of tangible capital assets	-	360,283	740,241
Transfer from property for resale to tangible capital assets	-	(1,280,374)	(850,000)
Proceeds on sale of tangible capital assets	-	278,263	87,734
	<u>(16,115,147)</u>	<u>(15,391,190)</u>	<u>2,446,165</u>
Acquisition of supplies inventory	-	(28,578)	(23,422)
Net use (acquisition) of prepaid expenses	-	106,703	(423,220)
	<u>-</u>	<u>78,125</u>	<u>(446,642)</u>
Change in net financial assets for the year	(11,211,751)	(732,714)	6,574,735
Net financial assets, beginning of year	73,563,977	73,563,977	66,989,242
Net financial assets, end of year	\$ 62,352,226	\$ 72,831,263	\$ 73,563,977

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Resort Municipality of Whistler
Consolidated Statement of Cash Flows

For the year ended December 31	2016	2015
Cash provided by (used in)		
Operating transactions		
Annual surplus	\$ 14,580,351	\$ 4,575,212
Items not utilizing cash:		
Amortization	11,564,903	10,963,633
Cost of sales Olympic Village units	450,000	815,670
Revaluation of landfill post-closure care costs	(99,128)	(97,853)
Loss on disposal of capital assets	360,283	740,241
Revaluation of post employment benefits	(53,100)	(98,700)
Equity change in government business enterprises	50,879	19,525
Changes in non-cash working capital balances	2,701,729	492,142
Net cash provided by operating transactions	29,555,917	17,409,870
Capital transactions		
Cash used to acquire tangible capital assets	(26,314,265)	(8,495,443)
Proceeds on sale of tangible capital assets	269,045	87,734
Net cash used by capital transactions	(26,045,220)	(8,407,709)
Investing transactions		
Purchase of portfolio investments	(1,400,505)	(4,219,972)
Financing transactions		
Debt proceeds	92,680	17,320
Repayment of long-term debt	(2,735,206)	(2,629,188)
Net cash used by financing transactions	(2,642,526)	(2,611,868)
Increase (decrease) in cash during the year	(532,334)	2,170,321
Cash, beginning of year	2,909,167	738,846
Cash, end of year	\$ 2,376,833	\$ 2,909,167
Supplemental information		
Interest paid	\$ 1,885,491	\$ 1,973,822

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Resort Municipality of Whistler
Consolidated Notes to the Financial Statements

December 31, 2016

1. Significant Accounting Policies

The Resort Municipality of Whistler ("RMOW") is responsible for preparation and fair presentation of its consolidated financial statements in accordance with Canadian public sector accounting standards ("PSAS") for governments using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The accounting policies of the RMOW include the following:

Reporting Entity These consolidated financial statements consolidate the accounts of all the Funds of the RMOW and all entities controlled by the RMOW. Controlled entities include:

Whistler Village Land Co. Ltd.	- Owns and operates various parking and other structures in the RMOW.
Whistler Housing Authority Ltd.	- Provision, administration and management of resident restricted housing for individuals and families that live and work in the Whistler area.
Emerald Forest Trust	- Recipient of Emerald Forest parklands.
591003 BC Ltd.	- Ownership of a portion of Emerald Forest parklands.
Whistler 2020 Development Corp.	- This wholly-owned subsidiary of the RMOW was responsible for the development and subsequent sale of the 2010 Winter Olympic and Paralympic Games Athletes' Village (the "Olympic Village").

Cash Cash is made up of the total of the bank account balances of the RMOW and its subsidiaries, petty cash and operating till floats. It is adjusted for deposits and accrued interest held by the Municipality and its subsidiaries for security deposits held in connection with building, development, and other permits, security deposits on rental units and prepaid rent.

Portfolio Investments Portfolio investments include term deposits, bonds, bond funds and Municipal Finance Authority of British Columbia (MFA) pooled investments, by which market based unit values are allocated amongst the participants in the investment pool. Portfolio investments are carried at cost plus accrued interest but are written down to net realizable value when there has been, in management's opinion, a permanent decline in value.

Investments in Government Business Enterprises The RMOW's investments in Whistler.com and Tourdex.com are accounted for using the modified equity method.

**Resort Municipality of Whistler
Consolidated Notes to Financial Statements**

December 31, 2016

1. Significant Accounting Policies (Continued)

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They have useful lives extending beyond the current year and are not intended for sale in ordinary course of operation.

Tangible Capital Assets

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight line basis over the estimated life of the tangible capital asset commencing once the asset is put into use.

Type	Major Asset Category	Useful Life Range
General	Land	n/a
	Land improvements	20 - 75 years
	Buildings	15 - 69 years
	Equipment	4 - 75 years
Infrastructure	Transportation	20 - 75 years
	Water	30 - 100 years
	Sewer	40 - 90 years
	Drainage	75 - 100 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

The Resort Municipality of Whistler does not capitalize interest costs associated with the construction of a tangible capital asset.

Leases

The RMOW records leases that transfer substantially all the risks and benefits of ownership to the RMOW as capital leases. The related equipment is capitalized at its fair market value at the time of acquisition and is amortized at the same rates as purchased equipment. An offsetting obligation is also recorded which is reduced as lease payments are made after accounting for the implied interest portion.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

**Resort Municipality of Whistler
Consolidated Notes to Financial Statements**

December 31, 2016

1. Significant Accounting Policies (Continued)

Inventory of Materials and Supplies

Inventory is recorded at cost, net of an allowance for obsolete stock. Cost is determined on a weighted average basis.

Employee Benefit Plans

The RMOW records liabilities for accrued employee benefits in the period in which they are earned. A summary of these benefits is as follows:

- Employees are entitled to compensation for unused vacation credit when they leave the RMOW's employment. The amount of any carried forward vacation credit is limited and any excess is paid out annually.
- Employees may accumulate unused sick leave during their term of employment but are not entitled to compensation for unused sick leave when they leave the RMOW's employment. The amount of unused sick leave carried forward annually is limited.

Revenue Recognition

Taxes and parcel taxes are recognized as revenue in the year they are levied.

Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. Estimates are made of potential adjustments to taxes. Any additional adjustments required over that estimate are recognized at the time they are awarded. Levies imposed by other taxing authorities are not included as Taxes for municipal purposes. Levies imposed for Regional District services and other taxing authorities are not included.

Charges for sewer, water, and solid waste are recorded as user fees as the services are provided.

Connection fee revenues are recognized when the connection has been established.

Sales of service and other revenue are recognized on an accrual basis when earned.

Government Transfers

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Any resulting liability is recognized in the statement of operations as the stipulation liabilities are settled.

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

1. Significant Accounting Policies (Continued)

Interest on Debt	RMOW records interest expense on an accrual basis.
Deferred Revenue and Deferred Contributions	<p>Deferred revenue results from the collection of revenue from business licences and other sources that are related to the next fiscal year.</p> <p>Deferred contributions represent funds collected from third parties for use in specific capital projects and may be refundable to the contributor in certain circumstances.</p>
Financial Plan Amounts	Financial Plan amounts reflect the Five Year Financial Plan as adopted on April 19, 2016, with minor subsequent reallocations, reclassifications, and consolidations of subsidiary budgets to conform with the financial statement presentation.
Use of Estimates	The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. The areas requiring the greatest level of estimation for the RMOW are the landfill closure, useful lives of tangible capital assets, certain employee future benefit liabilities, Olympic Village held for sale valuation and contingent liabilities.
Financial Instruments	The RMOW's financial instruments consist of cash, accounts receivable, mortgage receivable, portfolio investments, accounts payable, and long-term debt. Unless otherwise indicated, it is management's opinion that the RMOW is not exposed to any significant interest, credit or currency risks arising from these financial instruments.
Segmented Information	RMOW segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in Schedule 4.

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

1. Significant Accounting Policies (Continued)

Olympic Village Held for Resale	<p>Subsidiary Whistler 2020 Development Corp. ("WDC") developed the Athletes' Village for the 2010 Olympic and Paralympic Games. WDC has sold all of the residential units. Development lots make up the remaining inventory to be sold. Proceeds from the sales must be used to repay any debts; any excess must be paid into a statutory reserve to fund future resident restricted housing.</p> <p>Management regularly reviews the carrying value of the property in comparison to expected future costs and expected recoveries on sales. Should the carrying value exceed expected recoveries, the property would be written down to its net recoverable value at such time.</p>
Trusts Under Administration	Public sector accounting standards require that trusts administered by a government should be excluded from the government reporting entity, (see Note 16).
Adoption of New Accounting Policies	Effective January 1, 2016, RMOW adopted Canadian public sector accounting standard section 3420 Inter-entity Transactions and section 2200 Related Party Disclosures on a prospective basis. Section 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. Section 2200 defines a related party and establishes disclosures required for related party transactions. These changes did not have a significant impact on the amounts or disclosures in these financial statements.

**Resort Municipality of Whistler
Consolidated Notes to Financial Statements**

December 31, 2016

2. Nature of Operations

The Resort Municipality of Whistler ("RMOW") is a local government situated in the province of British Columbia, Canada. The RMOW is subject to the laws and regulations of the provincial statutes of the *Community Charter*, the *Local Government Act* and the *Resort Municipality of Whistler Act*. Local governments in Canada are not subject to income tax. The RMOW provides community services to its taxpayers and as a world class destination resort it is responsible for creating and maintaining an infrastructure to serve a population much in excess of the number of full time residents.

The RMOW is one of many Whistler organizations that have partnered in Whistler 2020 which is a long-term community-wide plan that is guided by our values and sustainability principles and sets out a shared vision of what the resort community will look like in a successful and sustainable future. The RMOW has structured the organization to adhere to the priorities outlined in Whistler 2020 and the consolidated financial statements have also been prepared using this same organizational structure.

3. Accounts Receivable

	2016	2015
Property taxes	\$ 1,712,791	\$ 1,978,541
Other governments	1,438,657	1,357,914
Other	2,746,098	2,518,078
	\$ 5,897,546	\$ 5,854,533

4. Portfolio Investments

	2016	2015
<u>Municipal Finance Authority Pooled Funds</u>		
Short-term bond fund	\$ 36,663,922	\$ 42,251,255
Intermediate fund	-	1,725,167
<u>Other</u>		
Mutual funds	316	2,094,995
Bonds	16,649,997	8,499,998
Term deposits	50,039,510	47,484,320
Accrued interest and other	1,410,797	1,308,302
	\$ 104,764,542	\$ 103,364,037

**Resort Municipality of Whistler
Consolidated Notes to Financial Statements**

December 31, 2016

4. Portfolio Investments (continued)

Bonds consist of provincial government bonds and corporate bonds. Bond maturities range from 2017 to 2022 and have yields ranging between 2.19% and 3.01%.

Term deposits consist of Guaranteed Investment Certificates maturing from January 2017 to July 2020 and have yields ranging from 1.10% to 2.90%.

MFA pooled funds are recorded at their fair value which approximates cost. In 2016, MFA pooled funds yielded 1.38% (2015 - 2.12%).

Other investments are recorded at cost less impairment, if any.

5. Investment in Government Business Enterprises

In 2004, RMOW purchased 50% of the outstanding shares of Whistler.com Systems Inc. along with 50% of the shares of its affiliate Tourdex.com Systems Inc., a locally based company that provides reservation services for properties in Whistler. Purchase price was \$925,000.

Condensed Financial Information for 2016:

	<u>Whistler.com</u>	<u>Tourdex.com</u>
Financial assets	\$ 3,747,076	\$ 333,547
Non financial assets	64,024	-
	3,811,100	333,547
Liabilities	2,826,529	277,619
Debt	-	-
Equity	984,571	55,928
	\$ 3,811,100	\$ 333,547
Revenues	\$ 3,247,905	\$ -
Expenses	3,344,574	5,090
Net income (loss)	(96,669)	(5,090)
RMOW's portion	\$ (48,335)	\$ (2,545)

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

6. Accounts Payable

	2016	2015
Other governments	\$ 329,875	\$ 377,109
Public transit and RCMP	1,955,037	2,378,033
Trade accounts	9,529,731	7,329,388
Payroll	1,682,625	1,480,298
	\$ 13,497,268	\$ 11,564,828

7. Employment Future Benefits

The RMOW provides paid sick leave to qualifying employees. Unused amounts up to a maximum of 120 days can be banked for future use. Management has accounted for this liability based on the results of an actuarial valuation done by an independent firm. The valuation uses a projected benefit actuarial valuation method pro rated on services, and will be reviewed on a periodic basis. The 2016 extrapolation is based on actual data as at December 31, 2016. The rate of compensation increase based on age, gender, inflation and job description, ranged from 2.58% to 4.63% annually. The RMOW has fully expensed the employee future benefits. In 2016, the actuarial valuation used a discount rate of 3.4% (2015 - 3.2%).

	2016	2015
Balance, beginning of year	\$ 541,900	\$ 640,600
Current service costs, including interest	2,600	5,200
Benefits paid	(55,700)	(103,900)
Balance, end of year	\$ 488,800	\$ 541,900
Accrued benefit obligation	\$ 221,900	\$ 264,600
Unamortized net actuarial gain	266,900	277,300
Accrued benefit liability	\$ 488,800	\$ 541,900

8. Landfill Future Closure and Post-Closure Care Costs

The RMOW operated a landfill site until its closure in 2005. The RMOW is obligated by government legislation to fund closure and post closure costs related to this site. In 2016 the recorded liability amount was decreased from \$1,314,033 to \$1,214,905 to reflect changes to the RMOW's estimated future post closure care costs. The liability is calculated based on the discounted estimated future cash flows associated with post-closure activities. Estimated future cash flows are discounted at 3.61% (2015 - 3.65%) and inflation is estimated at 1.00% (2015 - 1.00%) per annum.

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

9. Long-term Debt

Details of outstanding debt are outlined in Schedule 2.

Future payments required are as follows:

	RMOW	Subsidiaries	Total	Interest
2017	\$ 1,380,554	\$ 2,507,688	\$ 3,888,242	\$ 1,749,573
2018	1,244,327	533,753	1,778,080	1,674,500
2019	973,631	688,671	1,662,302	1,471,116
2020	973,631	3,343,229	4,316,860	1,420,789
2021	973,631	368,932	1,342,563	1,299,085
Thereafter	6,575,756	1,670,274	8,246,030	9,747,719
Sinking fund earnings	6,665,742		6,665,742	
	\$ 18,787,272	\$ 9,112,547	\$ 27,899,819	\$ 17,362,782

Collateral for long-term debt for rental housing includes a first charge against rental housing and related assets, corporate guarantees, a general security agreement and assignment of rents.

Resort Municipality of Whistler
Notes to Financial Statements

December 31, 2016

10. Tangible Capital Assets

	General					Infrastructure					2016 Total
	Land	Land improvements	Buildings	Equipment	Transportation	Water	Sewer	Drainage	Work in progress		
Cost, beginning of year	\$ 90,131,190	\$ 38,872,973	\$ 161,645,867	\$ 61,019,088	\$ 69,938,250	\$ 74,438,816	\$ 52,697,615	\$ 22,313,567	\$ 1,440,659	\$ 572,498,025	
Additions	2,030,374	177,548	1,882,280	2,410,848	4,968,264	11,657,804	550,000	-	3,943,438	27,620,556	
Transfers	-	1,721,074	126,024	-	-	-	-	-	(1,847,098)	-	
Disposals & adjustments	-	(37,489)	-	(982,141)	(63,801)	(863,070)	(11,497)	-	(21,825)	(1,979,823)	
Cost, end of year	92,161,564	40,734,106	163,654,171	62,447,795	74,842,713	85,233,550	53,236,118	22,313,567	3,515,174	598,138,758	
Accumulated amortization, beginning of year	-	7,791,428	57,099,871	20,245,726	22,889,030	18,543,060	12,763,872	6,105,316	-	145,438,303	
Amortization	-	827,173	4,041,164	3,003,785	1,697,328	1,060,148	641,331	293,974	-	11,564,903	
Adjustments					26,839					26,839	
Disposals	-	(37,489)	-	(896,496)	(62,525)	(343,042)	(1,725)	-	-	(1,341,277)	
Accumulated amortization, end of year	-	8,581,112	61,141,035	22,353,015	24,550,672	19,260,166	13,403,478	6,399,290	-	155,688,768	
Net book value, year ended 2016	\$ 92,161,564	\$ 32,152,994	\$ 102,513,136	\$ 40,094,780	\$ 50,292,041	\$ 65,973,384	\$ 39,832,640	\$ 15,914,277	\$ 3,515,174	\$ 442,449,990	
Net book value, year ended 2015	\$ 90,131,190	\$ 31,081,545	\$ 104,545,996	\$ 40,773,362	\$ 47,049,220	\$ 55,895,756	\$ 39,933,743	\$ 16,208,251	\$ 1,440,659	\$ 427,059,722	

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

10. Tangible Capital Assets (Continued)

(a) Assets under construction:

Assets under construction having a cost of approximately \$3,515,174 (2015 - \$1,440,659) have not been amortized. Amortization of these assets will commence when the assets are put into service.

(b) Works of art and historical treasures:

The RMOW manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts and sculptures located at Municipal sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

11. Accumulated Surplus

Accumulated surplus consists of:

	2016	2015
Reserve funds (Schedule 1)	\$ 84,334,627	\$ 89,716,116
Investment in Olympic Village for resale	3,334,883	5,055,119
Unallocated surplus	14,011,451	10,454,849
Investment in tangible capital assets	414,550,171	396,424,697
	<u>\$ 516,231,132</u>	<u>\$ 501,650,781</u>

Reserve Fund

(a) Reserve funds

Reserve funds are funds that have been internally restricted by Council. Formal establishing bylaws have been adopted pursuant to the *Community Charter*, *Local Government Act*, and *Resort Municipality of Whistler Act* which define how these reserves are to be used.

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

11. Accumulated Surplus (Continued)

Reserve Fund (Continued)

(b) Resort Municipality Initiative and Municipal and Regional District Tax (see Schedule 1)

The Municipal and Regional District Tax (MRDT) is funded by a tax on room rentals which is collected by the Province of British Columbia with a portion remitted to the RMOW monthly.

The Province of British Columbia created the Resort Municipality Initiative (RMI) to support the expansion, development and improvement of resorts in British Columbia to increase tourism, economic development and employment. In 2016, RMI funding was recognized for receipts received in the year relating to the funding period of April 1, 2015 to March 31, 2017.

Expenditures from both these funds are restricted to those set out in the establishing Order in Council for the MRDT and to an agreement between the RMOW and the Province of British Columbia for the RMI funding.

12. Taxation Revenue

Taxation revenue for general municipal purposes comprises the following amounts:

	2016	%	2015	%
Total taxation and levies	\$ 67,717,155	100.00	\$ 66,454,399	100.00
Hospital District	548,300	0.81	535,571	0.81
Regional District	635,433	0.94	624,471	0.94
B.C. Assessment Authority	712,223	1.05	701,834	1.06
Municipal Finance Authority	2,499	0.00	2,258	0.00
Province - school	21,630,287	31.94	21,479,519	32.32
	<u>23,528,742</u>	<u>34.74</u>	<u>23,343,653</u>	<u>35.13</u>
Municipal taxation and levies	35,966,943		35,083,544	
1% Utility tax	552,858		535,313	
Parcel and frontage taxes	7,668,612		7,491,889	
Net municipal taxation	<u>\$ 44,188,413</u>	<u>65.26</u>	<u>\$ 43,110,746</u>	<u>64.87</u>

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

13. Fees and Charges

	2016	2015
Fees and charges are comprised as follows:		
Permits and fines	\$ 4,308,701	\$ 4,311,662
Admissions and programs	2,056,015	1,762,671
Facility rental	3,949,674	3,814,727
Fares	2,712,681	2,494,199
User fees - utility funds	11,774,039	10,766,620
	<u>\$ 24,801,110</u>	<u>\$ 23,149,879</u>

14. Contingent Liabilities

- (a) The RMOW and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available later in 2019.

Employers participating in the Plan record their pension expense as the amount of employer contributions during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to individual entities participating in the Plan.

The Resort Municipality of Whistler paid \$1,857,704 (2015 - \$1,950,714) for employer contributions while employees contributed \$1,612,290 (2015 - \$1,748,019) to the plan in fiscal 2016.

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

14. Contingent Liabilities (Continued)

- (b) A number of legal claims have been initiated against the RMOW in varying and unspecified amounts. The outcome of these claims cannot reasonably be determined at this time. Any ultimate settlements will be recorded in the year the settlements occur.
- (c) The Whistler Village Land Co. Ltd., a subsidiary of the RMOW, has consented to the granting of a mortgage by Whistler Resort Association ("Tourism Whistler") from the Royal Bank of Canada by way of a sublease of the leasehold interest of the Conference centre facility, in the principal sum of \$5,887,500. Tourism Whistler currently holds a 99 year lease on the conference centre property. The RMOW has not guaranteed the mortgage but has allowed the asset to be used as security.

15. Commitments

The RMOW has an agreement with Tourism Whistler to pay to them an annual amount of \$17,800 plus 50% of the proceeds from the Municipal and Regional District Tax to a maximum of \$367,000, set in 1990. Both amounts are indexed to the Consumer Price Index. The current year contributions were \$654,275 (2015 - \$639,308).

In 2011 a second agreement with Tourism Whistler adds an additional amount of \$1,000,000 to be paid to Tourism Whistler calculated on a baseline of \$3.45 million of Municipal and Regional District Tax received. Any difference between the actual amount received and the baseline amount is split equally between the RMOW and Tourism Whistler. This agreement is in effect as long as the RMOW also receives this funding from the province. The current year contributions were \$2,172,087 (2015 - \$1,562,340).

16. Trust Funds

Not recorded in these consolidated financial statements are the Cemetery fund and refundable building, damage and security deposits. The following is a summary of trust fund transactions for the year:

	2016	2015
Balances, beginning of year	\$ 2,014,578	\$ 2,617,725
Contributions received	568,603	1,537,241
	2,583,181	4,154,966
Less: expenses and transfers	732,230	2,140,388
Balances, end of year	<u>\$ 1,850,951</u>	<u>\$ 2,014,578</u>

Resort Municipality of Whistler
Consolidated Notes to Financial Statements

December 31, 2016

17. Expenses by Object

	2016	2015
Payroll	\$ 28,589,800	\$ 28,438,289
Goods and services	33,735,516	31,883,676
Interest charges on long-term debt	1,877,480	1,867,551
Infrastructure maintenance	5,056,685	5,125,581
Landfill liability adjustment expense (Note 8)	(99,128)	(97,853)
Cost of sales Olympic Village units	450,000	815,670
Amortization (Note 10)	11,564,903	10,963,633
	<u>\$ 81,175,256</u>	<u>\$ 78,996,547</u>

18. Financial Plan

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on April 19, 2016 as adjusted to match the required presentation in the Statement of Operations and the Statement of Change in Net Financial Assets in accordance with PSAS. This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAS purposes including transfers from reserves and other internal sources, collection of works and services charges and debt proceeds. Similarly capital expenditures and debt principal repayments are not considered expenses for PSAS purposes. The Financial Plan amounts are also presented on a consolidated basis and include the budgets for all entities that form part of the RMOW's reporting entity.

The following shows how these two different bases are reconciled:

	2016
Excess of expenditure over revenue per Financial Plan bylaw	\$ (27,831,591)
Subsidiary budgets not included in bylaw	4,536,033
Debt principal repayments	1,567,336
Capital expenditure	<u>26,631,618</u>
Annual surplus on a PSAS basis	<u>4,903,396</u>
Acquisition of tangible capital assets	(26,631,618)
Amortization	<u>10,516,471</u>
Change in net financial assets	<u>\$ (11,211,751)</u>

Resort Municipality of Whistler
Schedule 1 - Consolidated Schedule of Reserves

For the year ended December 31

	Balance 2015	Total Contributions	Total Expenditures	Balance 2016
General fund				
Municipal and regional district tax	\$ 2,792,954	\$ 5,829,630	\$ 5,224,822	\$ 3,397,762
Resort municipality initiative	3,641,832	10,098,994	7,049,760	6,691,066
Vehicle replacement	5,454,722	101,177	1,256,956	4,298,943
General operating	5,750,303	2,013,863	1,201,698	6,562,468
General capital	24,100,918	5,242,698	6,265,251	23,078,365
Library	303,520	30,354	57,353	276,521
Parking	444,739	8,097	-	452,836
Parkland	549,414	5,134	547,795	6,753
Recreation W/C	3,509,939	416,661	55,847	3,870,753
Transportation W/C	7,373,129	410,112	169,757	7,613,484
Employee housing	2,128,141	133,958	1,912,448	349,651
	<u>56,049,611</u>	<u>24,290,678</u>	<u>23,741,687</u>	<u>56,598,602</u>
Water fund				
Water capital	9,796,378	3,128,814	10,945,026	1,980,166
Water operating	4,911,448	602,201	276,439	5,237,210
Water W/C	1,296,606	76,494	729,029	644,071
	<u>16,004,432</u>	<u>3,807,509</u>	<u>11,950,494</u>	<u>7,861,447</u>
Sewer fund				
Sewer capital	7,126,158	2,065,336	864,287	8,327,207
Sewer operating	1,257,672	440,489	-	1,698,161
Sewer W/C	9,134,591	418,184	-	9,552,775
	<u>17,518,421</u>	<u>2,924,009</u>	<u>864,287</u>	<u>19,578,143</u>
Solid waste fund				
Solid waste capital	(588,925)	140,133	31,199	(479,991)
Solid waste operating	181,049	3,374	-	184,423
	<u>(407,876)</u>	<u>143,507</u>	<u>31,199</u>	<u>(295,568)</u>
Total reserves	<u>89,164,588</u>	<u>31,165,703</u>	<u>36,587,667</u>	<u>83,742,624</u>
Controlled entities reserves				
Whistler Housing Authority				
Capital project reserve	482,965	-	-	482,965
Capital maintenance project reserve	(133,938)	181,663	141,188	(93,463)
Emergency reserve	2,501	-	-	2,501
Operating reserve	200,000	-	-	200,000
	<u>551,528</u>	<u>181,663</u>	<u>141,188</u>	<u>592,003</u>
Total	<u>\$ 89,716,116</u>	<u>\$ 31,347,366</u>	<u>\$ 36,728,855</u>	<u>\$ 84,334,627</u>

Resort Municipality of Whistler
Schedule 2 - Consolidated Schedule of Long-term Debt
and Agreements Payable

As at December 31

Bylaws	Purpose	Maturity	Interest rate	Balance outstanding	
				2016	2015
General fund					
1842	Millennium Place	2018	5.150%	\$ 755,749	\$ 1,111,965
1841	Library - FCM loan	2029	2.230%	2,663,764	2,868,668
				<u>\$ 3,419,513</u>	<u>\$ 3,980,633</u>
Sewer utility fund					
726/1529	Emerald sewer system	2021	3.050%	\$ 729,558	\$ 855,302
1839	WWTP upgrade	2028	5.150%	10,358,552	11,021,422
				<u>\$ 11,088,110</u>	<u>\$ 11,876,724</u>
Solid waste fund					
	5 year term loan	2017	1.720%	\$ 136,228	\$ 459,239
1840	Transfer station	2028	5.150%	4,143,421	4,408,569
				<u>\$ 4,279,649</u>	<u>\$ 4,867,808</u>
Subsidiary companies					
	Housing loan - Legacy Way	2020	3.886%	\$ 3,387,697	\$ 3,507,864
	Housing loan - Dave Murray Place	2017	3.950%	2,001,127	2,309,351
	Housing loan - Lorimer Road	2016	2.470%	-	537,314
	Housing loan - Lorimer Road	2019	2.750%	432,476	-
	Housing loan - Seppo's Way	2025	6.800%	3,291,247	3,555,331
				<u>\$ 9,112,547</u>	<u>\$ 9,909,860</u>
Total due				\$ 27,899,819	\$ 30,635,025

Resort Municipality of Whistler
Schedule 3 - Consolidated Schedule of Government Transfers and Grants

For the year ended December 31	2016 Financial Plan	2016 Actual	2015 Actual
	(Note 18)		
Provincial transfers			
Unconditional			
Provincial revenue sharing	\$ 248,854	\$ 239,349	\$ 248,854
Small community grant	277,513	326,874	339,716
	526,367	566,223	588,570
Conditional			
Municipal and regional district tax	4,840,907	5,794,174	4,574,681
Resort municipality initiative	8,390,945	10,003,614	3,393,073
Victim services	54,000	53,835	53,888
Kids on the go - recreation	10,000	20,812	15,826
Provincial grants to library	55,500	55,272	55,258
Provincial fuel thinning project funding	-	1,217	300,400
	13,351,352	15,928,924	8,393,126
Federal transfers			
Unconditional			
Conditional			
Community works grant - gas tax - federal	444,687	466,922	451,710
Cheakamus Bridge - gas tax	-	-	59,699
Community Energy & Climate Action Plan	8,000	12,570	-
Community Wildfire Protection	30,812	-	-
MPSC Valley Trail Extension	87,602	-	-
Tapley's Flood Protection	-	-	33,000
Water Annual Reconstruction NSERC	6,743	-	-
Other	-	-	23,965
	577,844	479,492	568,374
Total government grants	\$ 14,455,563	\$ 16,974,639	\$ 9,550,070
Grants in lieu of taxes			
	\$ 81,491	\$ 84,670	\$ 79,207
	\$ 14,537,054	\$ 17,059,309	\$ 9,629,277

Appendix B RMOW 2017 Budget Summary

Resort Municipality of Whistler

2017 Budget Summary

Bylaw No. 2141, 2017

	General Fund	Solidwaste Fund	Water Fund	Sewer Fund	Total 2017 Budget	Total 2016 Budget	Change 2017-2016	Change 2017-2016
Revenue								
Property and Parcel Taxes	38,161,204	0	3,879,168	4,036,571	46,076,943	44,820,696	1,256,247	2.80%
Grants	712,000	470,000	0	0	1,182,000	841,700	340,300	40.43%
Fees and Charges	11,057,215	5,258,439	2,859,573	3,624,324	22,799,551	20,589,835	2,209,716	10.73%
Investment income	1,583,799	0	0	0	1,583,799	2,188,981	(605,182)	-27.65%
RMI	5,014,416	0	0	0	5,014,416	8,390,945	(3,376,529)	-40.24%
MRDT	6,080,619	0	0	0	6,080,619	4,840,907	1,239,712	25.61%
Works and Services Charges	695,144	0	56,037	248,642	999,823	749,912	249,911	33.33%
Adjustments					0	0	0	
Expenses	63,304,397	5,728,439	6,794,778	7,909,537	83,737,151	82,422,976	1,314,175	
Payroll and Goods & Services	49,544,809	5,003,324	2,143,130	3,485,867	60,177,130	55,775,260	4,401,870	7.89%
Adjustments					0	0	0	0.00%
Debt Interest	208,168	309,586	0	836,550	1,354,304	1,362,278	(7,974)	-0.59%
Residents and Partners	4,461,916	0	0	0	4,461,916	3,829,629	632,287	16.51%
Depreciation	6,665,087	1,558,773	2,454,944	746,406	11,425,210	10,516,471	908,739	8.64%
Contingency	495,448	50,033	21,431	34,859	601,771	557,753	44,018	7.89%
Internal Transactions	(1,139,989)	(446,500)	1,114,674	471,815	0	0	0	
Operating Surplus before the following:	60,235,439	6,475,217	5,734,178	5,575,497	78,020,331	72,041,391	5,978,940	
Non Operating Amounts	3,068,958	(746,778)	1,060,600	2,334,040	5,716,820	10,381,585	(4,664,765)	
Deduct Transfers to Reserves	(9,258,444)	(474,271)	(3,515,544)	(2,513,210)	(15,761,469)	(19,330,721)	3,569,252	
Deduct Debt Principal	(475,600)	(337,725)	0	(567,236)	(1,380,561)	(1,567,336)	186,775	
Add back Depreciation	6,665,087	1,558,773	2,454,944	746,406	11,425,210	10,516,471	908,739	
	(3,068,958)	746,778	(1,060,600)	(2,334,040)	(5,716,820)	(10,381,586)	4,664,767	
Net Operating Position	0	0	0	0	0	0		
Project Funding								
Grants	853,078	0	7,461	0	860,539	133,157		
Other sources of funding	144,724	0	0	0	144,724	310,035		
Transfers from Reserves	33,697,122	2,090,000	4,663,922	1,546,823	41,997,867	38,467,468		
Debt Proceeds	5,000,000	0	0	0	5,000,000	0		
Project Expenditures	39,694,925	2,090,000	4,671,383	1,546,823	48,003,131	38,910,660		
Non-Capital	8,275,471	60,000	294,583	5,000	8,635,054	4,741,751		
Infrastructure Maintenance	10,080,517	385,000	2,289,800	854,823	13,610,140	5,887,664		
Capitalizable	21,338,937	1,645,000	2,087,000	687,000	25,757,937	28,281,245		
	39,694,925	2,090,000	4,671,383	1,546,823	48,003,131	38,910,660		
Net Project Postion	0	0	0	0	0	0		

Appendix C

2016 Fourth Quarter and 2017 Budget Department Summary

Appendix C contains a summary of budgeted departmental operating revenues and costs for the fiscal year January through December, 2017. Amounts are also provided for 2015 actuals and 2016 actuals and budget. Operating amounts are typically for work that is carried out from one year to the next.

All amounts are presented on a non-consolidated basis which may give rise to 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. This information is presented in the same format and order as the quarterly financial reports that are prepared during the year.

Certain types of revenue and costs not allocated to a specific department are not included in this document. Examples are property taxes, investment income and reserve contributions. These amounts are not allocated as they are not directly related to operational activities. In addition, the scope of work, environmental conditions, council priorities and other factors will give rise to variations in year over year changes. As such, this document is intended to provide an overview of the financial resources required to provide services and, revenues generated, at a departmental level.

Resort Municipality Of Whistler Comparative Summary of Department Operations (Unaudited)

Division 1100	2015	2016	2016	2017
Mayor and Council	Actual Results	Budget	Actual Results	Budget
Mayor & Council				
Revenues	0	0	0	0
Expenses	405,927	406,747	398,715	417,846
Total	405,927	406,747	398,715	417,846
Mayor and Council Total	405,927	406,747	398,715	417,846

Resort Municipality Of Whistler
Comparative Summary of Department Operations
(Unaudited)

Division 1200 CAO Office	2015 Actual Results	2016 Budget	2016 Actual Results	2017 Budget
Administrator				
Revenues	0	0	0	0
Expenses	624,615	433,184	468,010	418,675
Total	624,615	433,184	468,010	418,675
Communications				
Revenues	0	0	0	0
Expenses	441,378	477,478	464,055	524,997
Total	441,378	477,478	464,055	524,997
Corporate, Economic & Environmental Services				
Revenues	(35,973)	(10,600)	(26,894)	(17,700)
Expenses	1,335,414	1,447,320	1,318,578	1,580,676
Total	1,299,440	1,436,720	1,291,684	1,562,976
Human Resources				
Revenues	0	0	0	0
Expenses	827,840	819,327	841,393	843,267
Total	827,840	819,327	841,393	843,267
CAO Office Total	3,193,273	3,166,709	3,065,141	3,349,915

Resort Municipality Of Whistler
Comparative Summary of Department Operations
(Unaudited)

Division 5000 Resort Experience	2015 Actual Results	2016 Budget	2016 Actual Results	2017 Budget
Strategic Alliances				
Revenues	(83,241)	(83,241)	(83,241)	0
Expenses	164,257	157,021	167,902	165,627
Total	81,016	73,780	84,661	165,627
Village Events and Animation				
Revenues	(3,376,269)	(3,696,528)	(3,516,659)	(3,554,923)
Expenses	3,489,938	3,742,827	3,387,624	3,814,762
Project Expenditures	0	0	0	0
Total	113,668	46,299	(129,035)	259,839
Division Administration				
Revenues	(76,380)	(75,000)	(76,491)	(75,000)
Expenses	401,394	404,664	404,165	388,258
Total	325,013	329,664	327,674	313,258
Resort Operations				
Revenues	(1,805,417)	(1,722,046)	(1,772,949)	(2,898,445)
Expenses	6,481,144	6,692,317	6,631,261	6,983,103
Project Expenditures	0	0	0	0
Total	4,675,728	4,970,271	4,858,311	4,084,658

Planning (ALL)				
Revenues	(78,682)	(81,200)	(70,569)	(82,500)
Expenses	1,383,060	1,527,683	1,390,643	1,550,869
Grants & Contributions	(142,761)	(98,000)	(101,839)	(106,000)
Project Expenditures	148,637	62,800	107,375	105,815
Total	1,310,254	1,411,283	1,325,610	1,468,184
Building Department Services				
Revenues	(1,325,486)	(786,000)	(1,196,544)	(854,221)
Expenses	862,434	977,672	932,243	991,893
Total	(463,052)	191,672	(264,301)	137,672
Resort Experience Total	6,042,627	7,022,969	6,202,920	6,429,237

Resort Municipality Of Whistler
Comparative Summary of Department Operations
(Unaudited)

Division 6000 Infrastructure Services	2015 Actual Results	2016 Budget	2016 Actual Results	2017 Budget
General Manager				
Revenues	0	0	0	0
Expenses	293,474	344,520	385,569	313,327
Total	293,474	344,520	385,569	313,327
Development Services/Energy Mgmt				
Revenues	(111,546)	(8,500)	(35,788)	(126,000)
Expenses	531,387	575,377	511,921	729,627
Total	419,841	566,877	476,133	603,627
Transportation				
Revenues	(22,374)	0	(2,917)	0
Expenses	2,099,011	2,317,973	2,358,977	2,392,341
Total	2,076,637	2,317,973	2,356,060	2,392,341
Central Services				
Revenues	(2,310,804)	(2,816,184)	(2,797,841)	(2,855,779)
Expenses	2,037,051	2,249,013	2,264,688	2,256,252
Total	(273,753)	(567,171)	(533,152)	(599,527)

Environmental Operations				
Revenues	(2,209,741)	(2,269,309)	(2,216,323)	(2,350,041)
Expenses	2,211,490	2,269,309	2,216,323	2,350,041
Total	1,749	0	0	(0)
Solid Waste				
Revenues	(5,498,120)	(5,489,566)	(6,412,834)	(6,411,439)
Expenses	4,978,671	4,840,853	5,679,219	5,545,587
Total	(519,449)	(648,713)	(733,615)	(865,852)
Transit				
Revenues	(3,612,258)	(3,726,800)	(3,852,892)	(3,791,800)
Expenses	6,365,326	6,472,400	6,444,049	6,627,400
Total	2,753,068	2,745,600	2,591,157	2,835,600
Water Fund				
Revenues	(6,566,506)	(6,640,622)	(6,731,489)	(6,738,741)
Expenses	3,171,568	3,112,490	3,185,446	3,206,237
Total	(3,394,938)	(3,528,132)	(3,546,043)	(3,532,504)
Sewer Fund				
Revenues	(7,658,905)	(7,527,443)	(7,858,852)	(7,673,394)
Expenses	4,565,904	4,624,313	4,506,950	4,746,710
Total	(3,093,001)	(2,903,130)	(3,351,902)	(2,926,684)
Infrastructure Services Total	(1,736,373)	(1,672,176)	(2,355,794)	(1,779,672)

Resort Municipality Of Whistler
Comparative Summary of Department Operations
(Unaudited)

Division 7000 Corporate and Community Services	2015 Actual Results	2016 Budget	2016 Actual Results	2017 Budget
Finance				
Revenues	(98,815)	(90,910)	(104,707)	(96,860)
Expenses	1,798,436	2,007,819	1,912,901	1,951,509
Total	1,699,621	1,916,909	1,808,194	1,854,649
Information Technology				
Revenues	(66,550)	(55,700)	(64,808)	(64,800)
Expenses	1,294,242	1,422,898	1,421,071	1,489,131
Total	1,227,692	1,367,198	1,356,263	1,424,331
Protective Services				
Revenues	(3,030,320)	(2,668,877)	(3,147,782)	(2,947,900)
Expenses	5,343,638	5,495,035	5,473,053	5,799,280
Total	2,313,317	2,826,158	2,325,271	2,851,380
Fire Rescue Service				
Revenues	(36,510)	(50,000)	(17,692)	(38,200)
Expenses	3,930,832	4,134,974	4,388,935	4,372,662
Total	3,894,322	4,084,974	4,371,243	4,334,462

Whistler Public Library				
Revenues	(170,682)	(153,300)	(169,927)	(163,700)
Expenses	1,038,850	1,064,223	1,095,287	1,127,391
Total	868,168	910,923	925,361	963,691
Recreation				
Revenues	(1,216,157)	(1,174,245)	(1,338,328)	(1,210,546)
Expenses	1,849,176	2,014,557	2,023,494	2,039,736
Total	633,019	840,312	685,167	829,189
Meadow Park Sports Centre				
Revenues	(1,676,316)	(1,650,658)	(1,818,499)	(1,768,621)
Expenses	3,301,310	3,363,900	3,330,612	3,481,863
Total	1,624,994	1,713,242	1,512,113	1,713,242
Corporate and Community Services General				
Revenues	0	0	0	0
Expenses	247,020	260,995	268,927	270,651
Total	247,020	260,995	268,927	270,651
Corporate and Community Services Total	12,508,154	13,920,711	13,252,539	14,241,595

