



Resort Municipality of Whistler

2018 CORPORATE PLAN

Including 2017 Annual Report and Financial Statements



WHISTLER

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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 set in the dramatic Coast Mountains.

The Resort Municipality of Whistler's 2018 Corporate Plan, which includes the 2017 Annual Report, is a forward looking strategic plan aligning municipal activities with Council and community priorities, and a summary of our progress and accomplishments over the last year.

This year marks the final year of a four-year Council term—one that has been highly productive and pivotal in Whistler's evolution as a community. During this term, we have continued to focus on evidence-based decision-making guided by community plans such as the Recreation and Leisure Master Plan, Learning and Education Strategy, Community Cultural Plan, and Community Energy and Climate Action Plan. Key groups and committees, such as the Transportation Advisory Group and Mayor's Task Force on Resident Housing have been instrumental in using research to develop comprehensive plans to tackle key community issues—transportation, housing access and affordability. The Whistler Housing Authority opened the doors to a new rental building in December 2017, and has two more rental buildings targeted for completion in 2019. Concurrently, significant progress is being made in the development of a major employee housing development in Cheakamus Crossing and consideration of private sector employee housing.

During the last four years, the municipality has accomplished many things from the development of the Audain Art Museum, growth of the successful Festivals, Events and Animation program, Alpine Water Main replacement program, Nesters Waste Depot construction, and Skate Park revitalization, to the Alpine Trails development, construction of the Gateway Loop, and Master Wayfinding strategy and implementation. None of this would have been possible without our partners.

On the ground, housing research and initiatives, emergency planning, wildfire protection initiatives, water and energy conservation, solid waste management and reduction, transportation planning, and bear management continue to be community priorities.

We signed a protocol agreement with the Squamish and Lil'wat Nations this year, and have been working collaboratively with community partners including Vail Resorts, the Whistler Chamber of Commerce and Tourism Whistler and others, as well as other levels of government, towards creative solutions to ensure the long-term sustainability and vibrancy of the community.

This year we are updating our Official Community Plan (OCP) —the framework for all policies, regulations and decisions related to land use and development in Whistler—and our community vision.

We can look back proudly on what we have accomplished since the municipality was incorporated in 1975 and built on during this Council term. With the updated OCP and vision, and our Corporate Plan, we can continue to meet our community's needs, and enhance, protect, and optimize the thriving economic centre, dream vacation destination, recreation paradise, and home that we love—Whistler.

I will not running for elected office in 2018 and am concluding my 10 years as elected Council member and seven years as Mayor. It has been a rewarding honor to serve the community of Whistler which been my family's home for decades.

Sincerely,
Nancy Wilhelm-Morden

2 MESSAGE FROM THE CHIEF ADMINISTRATOR

I invite you to dive into the Resort Municipality of Whistler's (RMOW's) 2018 Corporate Plan.

The plan, which includes the 2017 Annual Report, is a snapshot of the municipality's priorities, goals and strategies for this year, and our accomplishments and financial performance last year.

Along with our Five-Year Financial Plan (budget document), the Corporate Plan confirms for Council, staff and the community where we are prioritizing our time, energy and resources. It's both a guide and an accountability matrix.

Last year was another busy year in the resort community with strong visitation and economic performance. This success has resulted in some pressures related to economic activity and population growth both locally and in the Sea to Sky Corridor. Staff and Council have been taking action to advance housing, transportation and affordability initiatives to relieve some of these pressures.

Other priorities for the RMOW continue to be prioritizing core municipal service delivery—the nuts and bolts of being a local government committed to excellence—improving community environmental performance, expanding wildfire mitigation and protection activities, and updating the Official Community Plan and vision.

Last year some of our significant accomplishments included water infrastructure upgrades, housing task force recommendations, development of an updated transportation action plan, Gateway Loop construction, investments in wildfire protection, opening the new Nesters Depot, Alpine Trail openings, and introducing an updated solid waste bylaw.

Some key initiatives and projects slated for this year include furthering our relations with the Squamish Nation and Lil'wat Nation, significant wildfire mitigation initiatives, advancing the Energy Step Code, completing the Nesters Depot integration with the new Whistler Community Service Society building and Re-Use It Centre, implementing a major employee housing development in lower Cheakamus, actively pursuing private sector employee housing developments, continuing illegal nightly rental bylaw enforcement, introducing a new water bylaw and water conservation measures, and launching an update to our municipal website.

We couldn't do this work alone. Throughout the year, we engage the community through surveys, committees, forums, informal conversations, business transactions, and web-based tools and programming. Feedback from the community is embedded and reflected in the priorities, strategies and deliverables in the Corporate Plan. This year the conversation with the community is informing the update of our Official Community Plan and vision—a milestone as Whistler continues to evolve.

I would like to acknowledge the Council team, as well as the dedicated team of professional staff, who are the face and backbone of the municipality.

I would also like to acknowledge our federal and provincial government and resort partners, the Squamish and Lil'wat Nations, and the passionate, knowledgeable and engaged community we serve.

Sincerely,
Mike Furey

3 EXECUTIVE SUMMARY

The Resort Municipality of Whistler's 2018 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:

- **2017 Annual Report**—financial information including the organization's audited 2017 financial statements, highlights of 2017 activities, and the Director of Finance's report
- Summary of **2018–2022 Five-Year Financial Plan**

The plan is based on direction set by Council which include:

1. Continue to prioritize core municipal service delivery excellence
2. Implement actions to advance housing, transportation and affordability initiatives
3. Facilitate improved community environmental performance
4. Expand wildfire protection activities
5. Initiate engagement to refresh the Official Community Plan and the associated community vision

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 2018 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.

2017 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.

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.

2017 Financial Report

Municipalities are required by law to have balanced financial plans. The Resort Municipality of Whistler managed an operating budget of \$84 million in 2017 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 and seasonal residents, and 3 million visitors per year.

Whistler's 2017 budget included a 1.9-per cent increase to property taxes, 1.0 -per cent increase to sewer parcel taxes and user fees, and no increases to water parcel taxes and user fees and solid waste fees.

Some factors affecting the 2017 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

2017 Project Highlights

Some of the key accomplishments from 2017, which reflect performance towards corporate goals and strategies include:

- Alpine Trail Program
- Customer Service Strategy (Civic Platform)
- Village Square & Mall Rejuvenation – Way-finding
- New Nesters Waste Depot Site
- Community Wildfire Protection
- Cultural Connector
- Gateway Loop Reconstruction
- Emerald Water Quality Upgrades

2018–2022 Five-Year Financial Plan

The Resort Municipality of Whistler's 2018–2022 Five-Year Financial Plan, the organization's budget document, is aligned with the goals and strategies in the Corporate Plan.

The 2018 budget includes increases of 2.25 per cent to property taxes, 1.1 per cent to sewer parcel taxes and user fees and 4.5 per cent to solid waste and recycling 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 2018 budget also includes a \$40 million investment in 185 projects ranging from community wildfire protection, expanding the cultural connector project to supporting new village infrastructure, such as paving Day Lot 5, upgrading roads and the Emerald water system to replacing sewer mains.

Projects are funded through municipal reserves, Province of B.C. Resort Municipality Initiative (RMI), 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 2018 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 2018 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				



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 2017 municipal progress relative to municipal objectives and audited financial statements, while the Corporate Plan includes:

- community **priorities**, which are articulated in the community's vision, Whistler2020,
- 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 the annually updated community performance indicators, 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 a short overview of the policy context that informs this plan.

4.1.1 Whistler2020 Community Vision

For more than 10 years, Whistler2020 has presented the community's vision, outlined the community's highest level priorities and described what 'success' should look like for the whole community.

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

- Enriching Community Life
- Enhancing the Resort Experience
- Ensuring Economic Viability
- Protecting the Environment
- Partnering for Success

The Whistler2020 document continues to shape the community's activities and planning, while it is itself going through an update to reestablish a more current articulation of the community's vision of success. The process to update the community vision is occurring in 2018 in conjunction with the OCP update, and both are being informed by community input. This Corporate Plan has been guided by both Whistler2020 and the community input recently gathered to inform our next community vision currently in development.

4.1.2 Official Community Plan

An 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 within 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 quashed by the Supreme Court of British Columbia. Due to this decision, the previous *OCP Amendment Bylaw No. 1021, 1993*, is currently in effect.

Significant ongoing engagement with the resident community, neighbouring First Nations, regional partners and other stakeholders has accelerated over the last year and has continued through the first two quarters of 2018. Ongoing community engagement and staff resources continue to advance an update to both the community vision (Section 4) as well as the OCP.

Throughout this update process, the OCP continues to be defined by a deliberate set of principles to guide the development of Whistler 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 current 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

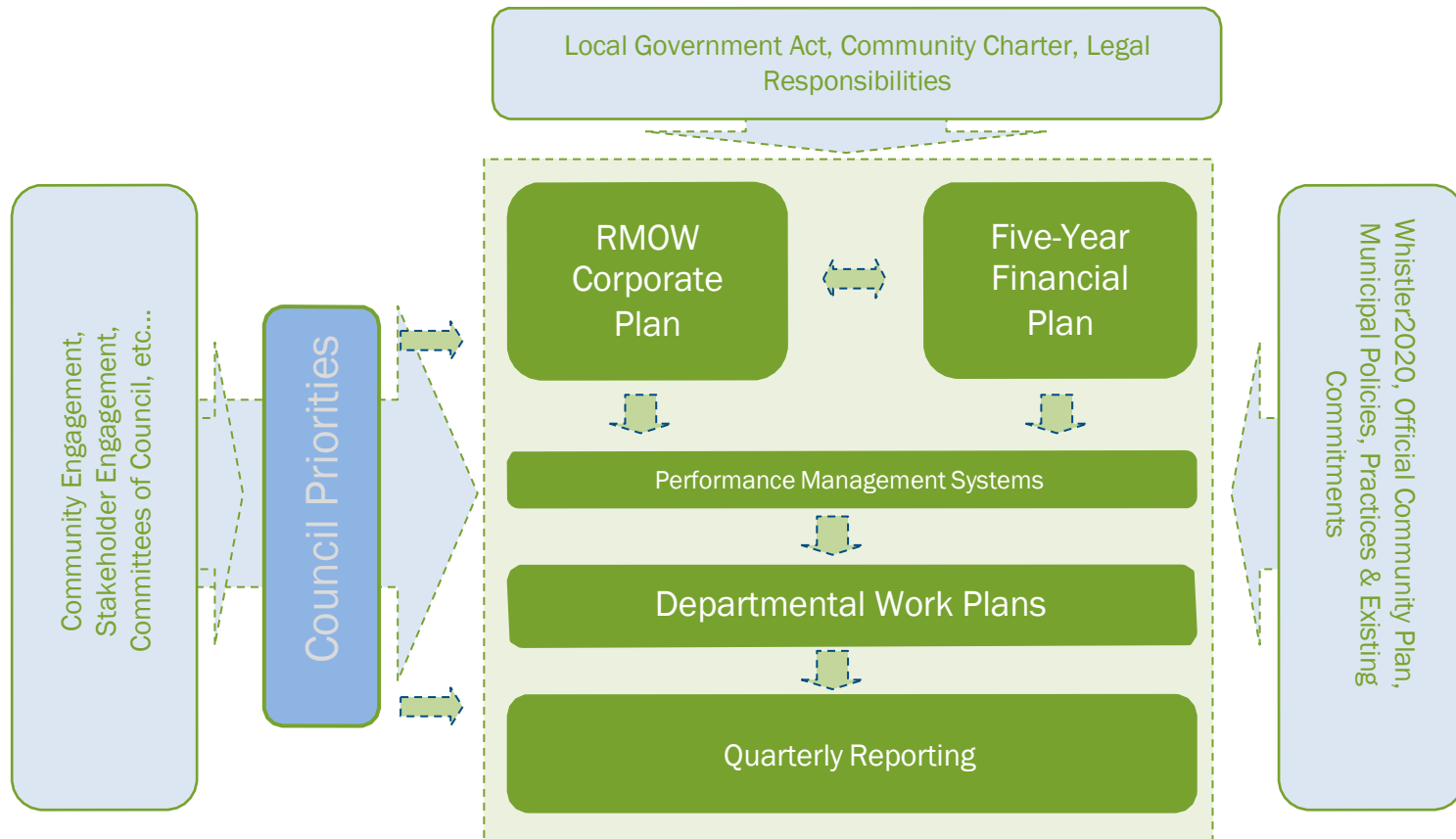
Council has committed to maintaining the overall approach to organizational planning, operations and measurement using the RMOW's Corporate Plan, including the following:

- 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 2018 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**
- **Implement actions to advance housing, transportation and affordability initiatives**
- **Facilitate improved community environmental performance**
- **Expand wildfire protection activities**
- **Initiate engagement to refresh the Official Community Plan and the associated community vision**

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

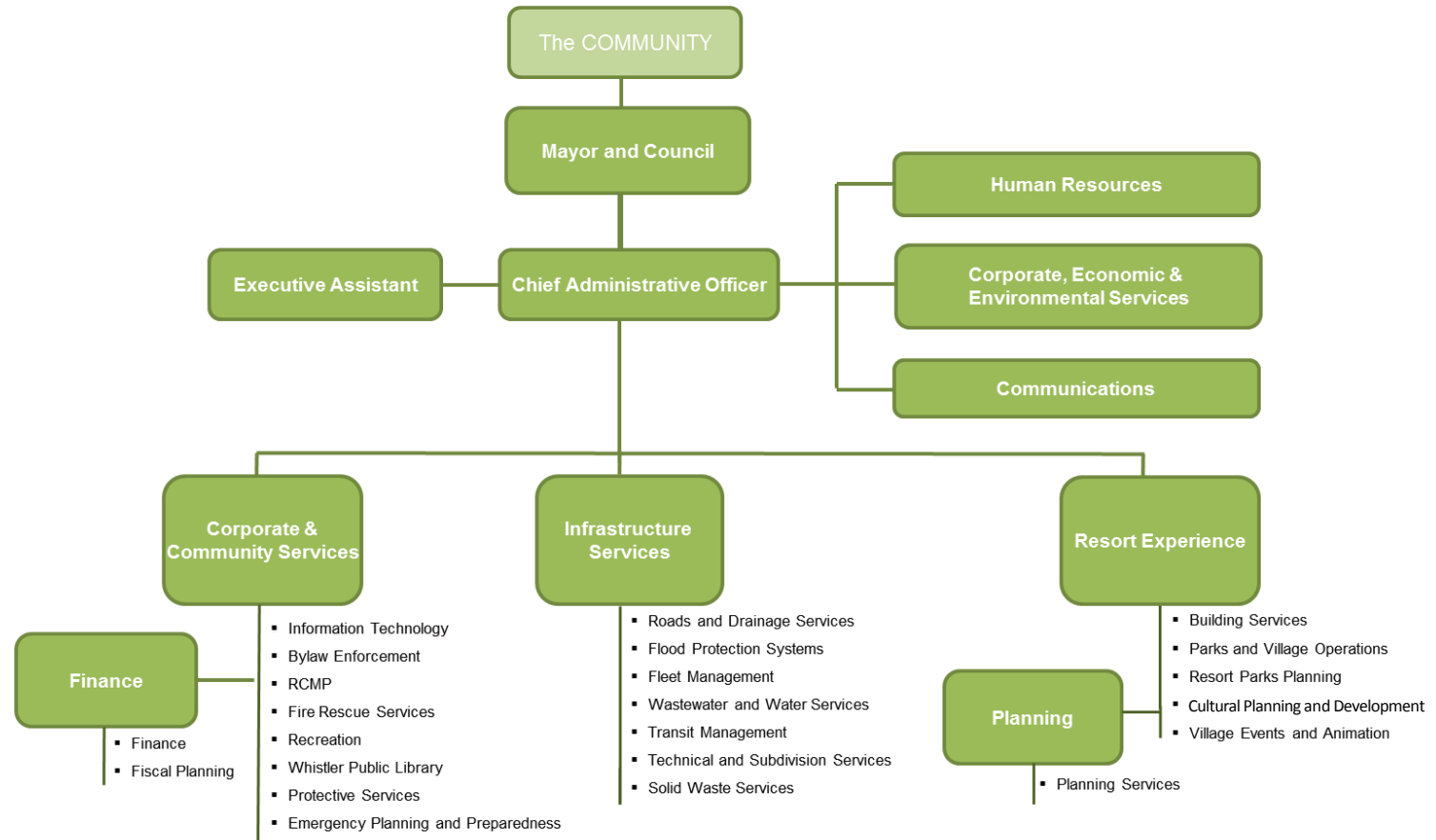
The Resort Municipality of Whistler's mission is to be a leader and a partner in the resort community, representing a caring, accountable, open, professional, municipal government, committed to continuous improvement and to balancing fiscal capabilities with the delivery of exceptional service.

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:

- a) Providing good government for its community
- b) Providing works, services, facilities, and other things that the municipality considers necessary or desirable for all or part of the community
- c) Providing stewardship of the public assets of the community
- d) 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
Jen Ford



Councillor
John Grills



Councillor
Sue Maxwell



Councillor
Cathy Jewett



Councillor
Steve Anderson

5.4 Municipal Staff and Operations

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 oversight; website development and management; media relations; social media oversight, 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 initiative by working with stakeholders to build capacity in the arts and heritage sector within the resort community, and by providing opportunities for residents and 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 and Learning & Education.</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>

6 ANNUAL PERFORMANCE REPORTING (2017)

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 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.

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.

By design, ongoing action planning is supported by the vision (Section 4) and informed by this 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.

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.

The Resort Municipality of Whistler also tracks and compiles key Whistler facts and figures information including population and development trends, demographic, socio-economic, as well as household characteristics for Whistler's permanent resident population and land use and recreation visitation trends. Detailed information and data can be found at: whistler.ca/whistler-facts-and-figures

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)



[Community Life Survey results](#) indicate that satisfaction levels continue to be higher than benchmarked communities across a wide variety of indicators. However, while community life indicators continue to be generally positive and stable; 2018 survey results indicate that satisfaction with some aspects of community life have decreased, and that affordability issues remain an ongoing concern. As illustrated above key economic and resort experience indicators continue to demonstrate strong performance results; however, 2017 performance monitoring shows that key environmental indicators are not yet meeting formal performance targets. These results highlight 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 customer service training, recruitment and retention 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 2018, the global economic upswing will continue to expand above the potential growth rates this year and next, before decelerating. For most countries, current favourable growth rates will not last. However, risks to medium-term growth remain well above historical norms. For example, in the United States, tighter financial conditions could be triggered by monetary policy, wage, and price inflation and have spillover effects to other economies. Technological change, import restriction retaliation among the US, China and other countries, US tax policies, climate change, geopolitical tensions, and cybersecurity breaches pose additional threats to the subdued medium-term global outlook.

Artificial Intelligence, blockchain, Internet of things, automation, and platform economy - The application of big data, new algorithm, and cloud computing is changing the nature of work and the structure of the economy. New technologies and platform economy have arrived in both transformative and disruptive ways (e.g. Amazon, AirBnB, Facebook, Uber, autonomous car, drone, virtual assistant, robotics, cryptocurrencies, 3D printing, etc.). This trend could propel revolution, and change the resort's strategy to take advantage of technology to generate value for visitors and stakeholders, improve the competitiveness of the destination, and enhance resort prosperity.

Tourism in Canada - The Conference Board of Canada's latest Travel Markets Outlook publication in the fall of 2017 suggested that domestic travel in 2018 would continue to expand, albeit at a more modest pace than in the past few years. Whereas in the global context, the largest growth trends continue to be the growing middle classes of emerging countries that have begun to travel more, as well as millennials between the ages of 18 and 34.

Currency fluctuations - A lower Canadian dollar can stimulate American short-haul or "rubber tire" visitors arriving, but it has a far greater impact on Canadians opting to stay in Canada rather than visiting the US, reducing our travel deficit as well as driving up domestic revenues in the accommodation and attractions sectors. However, a low Canadian dollar alone is not a growth strategy, but a short-term accelerant to provide momentum to achieve visitation and revenue goals.

Proposed federal legalization for recreational cannabis - On April 13, 2017, the Government of Canada introduced legislation to legalize, regulate and restrict access to cannabis. This legislation is expected to come into effect by 2019. However, RMOW will proceed slowly with any municipal policy or bylaw updates until the full scope of both the federal and provincial governments' plans and clarity around the responsibilities of the police and bylaw officers is known.

Workforce shortage in BC - According to 2017 BC workforce outlook, it is forecast that there will be 917,000 job openings between now and 2027. The majority of these new job openings (70 per cent) will be due to workers leaving the work force, mostly through retirement. It is projected that nearly half (48 per cent), of expected job openings will be filled by people entering the workforce for the first time.

Immigrants and workers from other provinces will fill 36 per cent of the rest of the job opportunities. Although senior levels of government support permanent residency programs, Whistler relies heavily on the temporary foreign workers to fill jobs. Ongoing advocacy work is being continued by resort business leaders and the Whistler Chamber of Commerce.

BC housing demand to slow through 2019 – According to BC housing Association’s housing forecast update, low unemployment and tepid labour force growth is expected to slow economic expansion over the next two years. Housing headwinds of tighter mortgage qualification rules, a rising interest rate environment, an already elevated price level, and BC government policy efforts to stamp down demand will also contribute to slower consumer demand through 2019. However, record low supply will continue to contribute to skyrocketing real estate prices.

Rising cost of living in Whistler – The 2017 living wage for a family of four in Whistler is \$26.88 per parent (\$111,820 household income) and \$14.37 (\$14,945 individual income for 6 months) for a seasonal employee not receiving any non-mandatory benefits. The Whistler living wage for 2017 is higher than both 2015 and 2016, and the increase also corresponds with the escalating cost of housing during the same time frame.

Multi-resort ski season pass reshapes the downhill industry – Vail Resorts has been an industry leader by strategically acquiring numerous ski resorts. The Epic Pass holders can have access to a world-class network of destinations and the company can also decrease reliance on single region performance. A new player in the arena is the Ikon Pass from Alterra Mountain Co. Starting from the 2018/19 season, the pass will be valid for 23 different resorts. This business model is likely to stimulate competition, and Vail Resorts have continuously reinvested in the mountain resorts and developed a guest-centred business strategy to maintain its competitive advantage. An unprecedented investment of \$66 million dollars into Whistler Blackcomb’s lift system upgrade is expected to attract more global visitors while adopting innovative technology is expected to enhance the guest experience.

Tourism in Whistler –Tourism Whistler is evolving and shifting focus away from high-season winter and summer months to a focus on midweek and shoulder season opportunities. In addition, Tourism Whistler and RMOW submitted a joint application to the Province to pursue additional an additional one per cent of Municipal & Regional District Tax (MRDT). Other priorities include growing destination markets, attracting large groups and growing shoulder season events. A new priority of focusing on destination development has also been added to support the evolution of desirable destination visitation. The recent removal of the Mexican tourist visa; the streamlining of visa processing in overseas markets; and the significant gains in air access into YVR from most of key target markets also contribute to the tourism sector in Whistler.

The RMOW conducts its own analysis, which is available at whistler.ca/epi and also relies on Tourism Whistler (TW) for relevant research. The RMOW provides TW with annual funding, and partners with TW in an array of initiatives and programs.

6.3 2017 Municipal Finance Overview

6.3.1 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 ending December 31, 2017 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, 2017, 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. Without modifying their opinion, the auditors would like to draw attention to Note 21 of the financial statements, which explains that certain comparative information for the period ended December 31, 2016 has been restated. 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 significant cash and investment balances, long term 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) have decreased by \$9.95 million. This is primarily due to a decline in portfolio investments and a reclassification of the Olympic Village held for resale from a financial asset to a non-financial asset. Tangible capital assets increased by \$17.4 million to \$467.5 million. The increase in tangible capital assets is largely due to a number of investments in the year including the new WHA rental building on Cloudburst Drive (\$8.1 million) the purchase of the Parkhurst lands (\$6.3 million) and the Gateway Loop reconstruction (\$6.1 million).

Virtually all major revenue categories have increased over the prior year. New development continued to drive increases in taxation and utility fees and charges, while increased visitation and development of new and existing buildings further increased municipal fees and charges. Government transfers, which consists of government grants, in addition to Municipal and Regional District Tax (MRDT) and Resort Municipality Initiative (RMI), increased by \$1.6 million despite a decline in RMI of \$3.1 million. The decline in RMI is due to the timing of RMI payments that were received in 2016 that related to 2015 projects and not a decrease to planned RMI revenue. The RMOW received a one-time BC Housing grant of \$2.4 million to assist with funding employee housing in Whistler.

Overall expenditures increased over the prior year and included expected increases for labour rate changes and inflation. Additional costs incurred during 2017 that do not necessarily occur from year to year include a retroactive pay rate change for many RMOW departments and increased visitation and development driving higher service levels. Amortization costs increased due to a larger asset base and cost of sale was up over 2016 reflecting the sale of Lot 2 in the Cheakamus Crossing neighbourhood.

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,
Maureen Peatfield, CPA, CMA
Acting Director of Finance

6.3.2 RMOW Consolidated Financial Statements

The RMOW audited financial statements for the year ending December 31, 2017 are included as Appendix A.

6.3.3 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 2017.

Organization	Property Value Taxes Exempted - 2017
Our Lady of the Mountains Catholic Church	\$27,642
Whistler Mountain Ski Club	\$8,865
Spo7ez Cultural Centre	\$94,974
Audain Art Museum	\$318,975
Whistler Sliding Centre	\$92,529
High Performance Centre	\$56,408
Whistler Sport Legacy Athlete's Lodging	\$22,609
Whistler Children's Centre	\$2,927
Whistler Social Services	\$4,050
Emerald Forest – Lot A	\$1,167
Emerald Forest – Lot B	\$2,860

6.4 2018 Project Highlights

The following table provide a brief description of selected key projects in 2018:

<p>Community Wildfire Protection</p> <p>A number of wildfire fuel reduction projects have been carried out over the last decade. The RMOW has applied for provincial funding to complete a fuel thinning project above Big Timber Park/Kadenwood Road in 2018. In addition, the RMOW and Cheakamus Community Forest will partner on creating a fuel break along the Cheakamus Lake Road in 2018–2019. Staff are continuing to deliver public education through the FireSmart program and to plan for future projects.</p>	<p>Upgrade Day Lot 5</p> <p>Day Lot 5 upgrades are in progress, including an asphalt finished surface, parking stall line painting, stormwater management improvements, curb and gutter, lighting, and possibly a new waste sorting enclosure. These improvements will result in a parking lot with an improved driving surface, lower maintenance costs, a more efficient parking layout, security lighting and better storm water management.</p>	<p>Official Community Plan</p> <p>The Resort Municipality of Whistler's Official Community Plan (OCP) serves as the framework for all policies, regulations and decisions pertaining to land use and development in Whistler. The RMOW has initiated a process to update the OCP. The update will develop and integrate a new community vision, update current realities and policies of the 2011 OCP to address changing factors and conditions affecting the Resort Community and integrate ongoing additional engagement with the Squamish and Lil'wat First Nations.</p>
<p>Upgrade Roads</p> <p>The paving project will improve the quality of running surface and service life of the municipality's road network in select neighbourhoods that have been assessed and require an upgrade. This paving project intends to upgrade the road network to an optimal condition for the least cost to the municipality.</p>	<p>Upgrade Emerald Water System</p> <p>The Emerald Water Quality Upgrade project consists of two phases and will help to ensure a safe, high quality water supply to the Emerald neighbourhood through an ultraviolet (UV) disinfection station. Phase 1 is the Emerald UV Station Construction and Phase 2 is the Emerald Pump Station rehabilitation.</p>	<p>Artificial Turf Field</p> <p>This project builds upon previous work in 2015 through 2017 and will provide a full size artificial turf field with illumination at Bayly Park in Cheakamus Crossing. The field will provide an improved outdoor playing surface in Whistler, and help meet the community's high demand for sport fields, particularly in the spring and fall.</p>
<p>Cultural Connector</p> <p>The Cultural Connector route is a scenic pathway that links six significant cultural institutions. 2018 initiatives will improve the Valley Trail between the Skate Park and the connection to the Village Centre/Upper Village, including widening the Valley Trail, adding two new picnic areas and landscaping, as well as water and electrical service upgrades. Additionally, improvements for the area in front of the PassivHaus, at the entrance to Lost Park are being designed.</p>	<p>Complete Nesters recycling and waste depot (including integration of WCSS building)</p> <p>The new Nesters Waste Depot opened last year. Reconstruction began last year as part of the Resort Municipality of Whistler's long-term waste strategy. Construction of the new Whistler Community Services Society building and Re-Use It Centre at the new Nesters Waste Depot site will be completed this year.</p>	<p>Gateway Loop Improvement Project</p> <p>The Gateway Loop Reconstruction project will be completed in the spring of 2018. This project is a significant upgrade to the Gateway Loop area and will provide capacity for inter-city bus arrivals and departures in Whistler Village. The project improves visitor arrival experience, capacity and usability of this area by bus and taxi drivers and improves the connection and integration of this area to prominent village access points as well as supporting pedestrian and vehicle flows.</p>



7 THE 2018 CORPORATE PLAN

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.

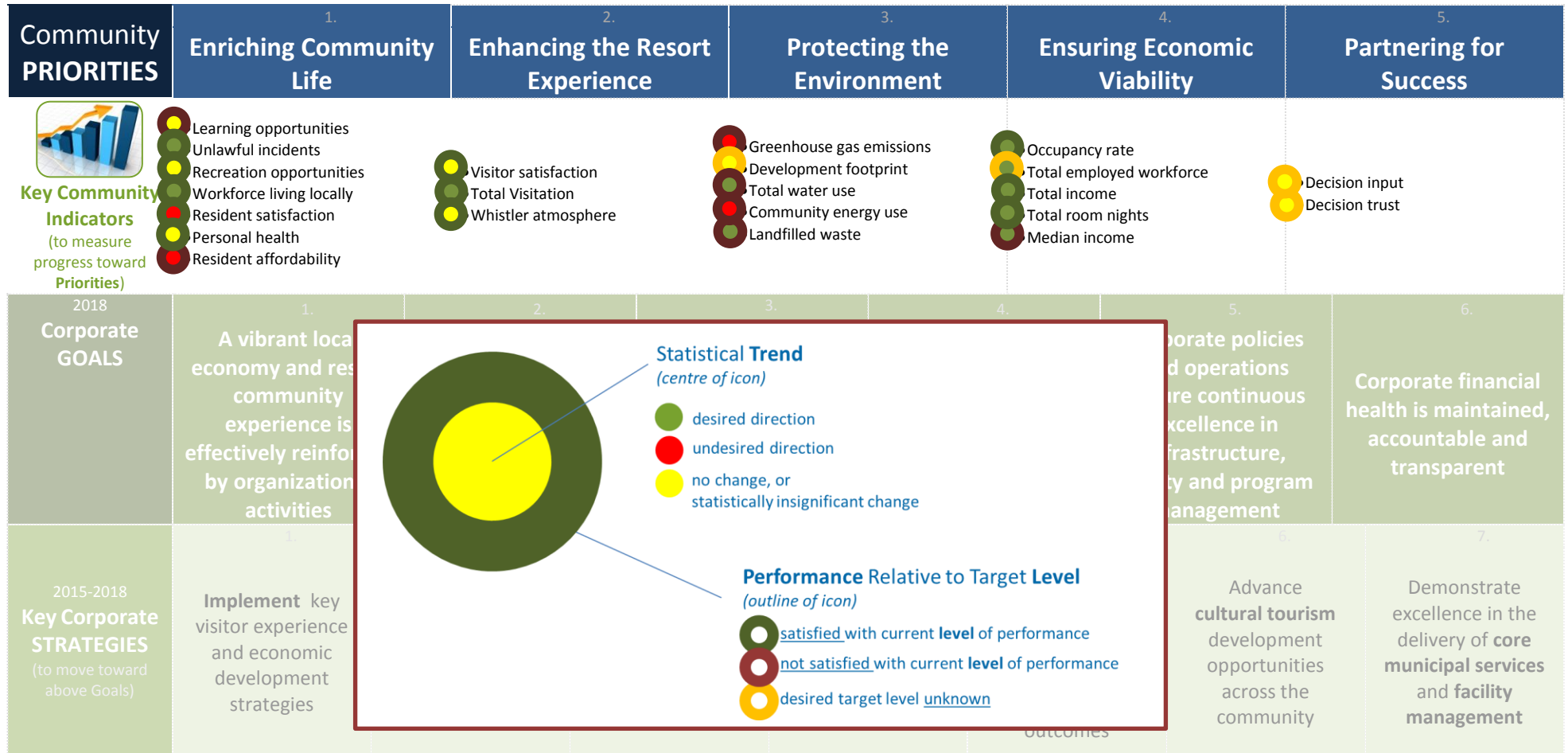
Community PRIORITIES	1. Enriching Community Life		2. Enhancing the Resort Experience		3. Protecting the Environment		4. Ensuring Economic Viability		5. Partnering for Success		Customer				
2018 Corporate GOALS	1. A vibrant local economy and resort community experience is effectively reinforced by organizational 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		
	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	
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		People
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								

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

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).

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.



Additional detail on all the indicators noted above is available on whistler.ca/monitoring


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><div>Key Corporate Indicators (to measure progress toward Goals)</div></div>	<div><div></div>Community satisfaction levels with parks and trails</div> <div><div></div>Community satisfaction levels with Village maintenance services</div> <div><div></div>Community satisfaction levels the atmosphere and ambiance of Whistler Village</div> <div><div></div>Visitor satisfaction levels with municipal services and facilities</div> <div><div></div>Impact of FE&A programming on guest satisfaction levels</div> <div></div>	<div><div></div>Proportion of residents satisfied with Whistler Transit services</div> <div><div></div>Proportion of residents satisfied with police and fire & rescue services</div> <div><div></div>Proportion of residents satisfied with building and land development requirements and permitting services</div> <div><div></div>Portion of residents satisfied with the overall planning of the resort community</div> <div><div></div>Satisfaction with access to municipal information via the website</div> <div><div></div>Number of website visits</div> <div></div>	<div><div></div>Stated satisfaction with opportunities to provide input to municipal decision-making</div> <div><div></div>Portion of community members who trust that local decision makers have the best interests of the resort community in mind when making decisions</div> <div><div></div>Participation levels in community engagement opportunities</div> <div></div>	<div><div></div>Annual utility and fuel consumption</div> <div><div></div>Percentage of treated waste water meeting requirements</div> <div><div></div>Corporate greenhouse gas emission levels</div> <div><div></div>Proportion of residents satisfied with waste, recycling and composting systems</div> <div></div>	<div><div></div>Percentage cost recovery of MPSC</div> <div><div></div>Total wastewater operating cost per person</div> <div><div></div>Total drinking water operating cost per person</div> <div><div></div>Number of boil water advisory days</div> <div><div></div>Proportion of residents satisfied with road maintenance and snow clearing</div> <div><div></div>Economic impact of key festivals and events</div> <div></div>	<div><div></div>Actual versus budget variance</div> <div><div></div>Capital reserve levels versus target levels</div> <div><div></div>Total value of grants and external funds secured</div> <div><div></div>Annual capital replacement expenditures</div> <div><div></div>Proportion of community members who perceive the services provided by the RMOW to be good value for money</div> <div></div>	
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 Taking Action - Employee Objectives

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 Corporate Strategies)	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"> •Continue to maintain strong professional relationships with senior executives of the federal and provincial government, pursue strategic engagement of Ministers through 2018 UBCM convention and other venues •Continue to lead the oversight and execution of the updated Economic Partnership Initiative (EPI) •Ensure the optimization of Resort Municipality Initiative (RMI) and Festivals, Events and Animation (FE&A) oversight strategies •Lead collaboration on a S2S regional transit system and funding options with S2S partners, BC Transit and Province 	<ul style="list-style-type: none"> •Continue to ensure key policy documents are up to date •Oversee the development of the renewed Community Vision and adoption of the updated Official Community Plan •Further relations building with First Nation including the signing of a Community to Community Protocol •Proactively move forward with wildfire mitigation, fuel management and protection initiatives 	<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 •Advance greater use of Web based information and service portals across the organization 	<ul style="list-style-type: none"> •Oversee the ongoing review and execution of key community engagement mechanisms •Continue to oversee the implementation of the Mayor's Task Force on Resident Housing and initiatives •Actively pursue the expansion of the Cheakamus Crossing neighbourhood housing development •Actively liaise with community leaders and resort partners •Regular engage with S2S CAO from local government and First Nation Government on issues of shared interest. 	<ul style="list-style-type: none"> •Provide oversight and direction to the advancement of key environmental performance strategies and initiatives (e.g. BC Energy Step Code Policy Development) •Continue to support the Home Energy Assessment Rebate program (Power Down) •Continue to pursue FireSmart funding with the Province and increase FireSmart coverage in RMOW •Continue commitments to wildlife and ecosystem public education and conservation with the Bear Smart and Ecosystem Monitoring Program. •Ensure staff pursue water management best practices and municipal water and waste water infrastructure are effectively managed. 	<ul style="list-style-type: none"> •Support the ongoing development of the Cultural Connector & the work of the Cultural Development staff. •Ensure RMOW staff receive First Nation cultural awareness training 	<ul style="list-style-type: none"> •Provide overall leadership, management and operational direction 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 •Support updates to the RMOW Financial Reserves policy •Review and develop innovative options on Fire and Rescue Service efficiencies while maintaining acceptable public safety standards.

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 	<ul style="list-style-type: none"> •Contribute to publishing of the Annual Report and Corporate Plan •Contribute to the process to engage the public, communicate and publish the updated vision and official Community Plan •Deliver communications support for sharing annual corporate and community indicators •Provide communications and engagement leadership on initiatives surrounding housing and tourist accommodations •Provide communications and engagement leadership on initiatives surrounding the work of TAG 	<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 manage the internal and external launch •Participate in the planning and integration of new corporate online services with the website (GIS, recreation tool) •Work with departments to refresh major content sections of the website •Conduct internal and external website survey •Build communications capacity and skills within all departments through updated training, tools and processes 	<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 	<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"> •Work with REX on the roll out of new interpretive signage program and heritage training program •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 protocols 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 	<ul style="list-style-type: none"> Continue to ensure staff training and development 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 Engagement Survey process Enhance Leadership Development Ensure consistent updating, interpretation and application of employment-related policies, legislation, collective agreements and employee handbook Support divisional Key Performance Indicators reporting systems Ensure best practices and compliance in health and safety policies and procedures Provide strategic human resources advice and support
Economic Development and Special Projects	<ul style="list-style-type: none"> Continue to support the project management of the Economic Partnership Initiative Complete the execution of Phase III of the Master Wayfinding Strategy Lead the oversight of the MRDT (3%) hotel tax changes 	<ul style="list-style-type: none"> Support the ongoing update to the Community Vision and Official Community Plan Continue to manage the collection and publication of key community performance indicators and share broadly with staff and the community Oversee the implementation of recommendations from the Mayor's Task Force on Resident Housing. 	<ul style="list-style-type: none"> Continue to support website and corporate communications with ongoing updates to key CEES projects on the site Actively participate on the WCC Employee Retention and Recruitment Task Force 	<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"> Continue to 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 Lead the BC Energy Step Code Policy Development and associated changes to the Building Bylaw Support the implementation of key TAG initiatives related to energy and GHG reductions 	<ul style="list-style-type: none"> Support Initiatives to advance learning and education opportunities 	<ul style="list-style-type: none"> Lead the annual preparation of the Corporate Plan Support financial reporting and engagement processes Support 2018 UBCM Convention

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"> •Host the 2018 UBCM Convention 	<ul style="list-style-type: none"> •Improve access to information via updated governance •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"> •Liability risk assessment process •Council awards and recognitions •Committee of the Whole broadcasts to the web. •Carry out the 2018 general local government election 	<ul style="list-style-type: none"> •Reduce paper based records management by supporting and promoting online electronic document and records management system (EDRMS) 		<ul style="list-style-type: none"> •Review and update Council core policies and bylaws •Improve and enhance internal information governance standards •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 Development Permit and Building Permit referral processes •Support decision-making through the addition of key environmental information to the RMOW GIS. •Continue to lead Community Wildfire Protection Program as per the Community Energy and Climate Action Plan 	<ul style="list-style-type: none"> •Support the annual free yard waste drop-off programs 	<ul style="list-style-type: none"> •Support environmental programming through GO Fest •Support public communications initiatives related to environmental stewardship 	<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, including species at risk •Publish water quality database for beaches, lakes and streams •Administer Cheakamus Community Forest •Support Whistler Bear Advisory Committee, Forest & Wildlands Advisory Committee •Actively support the management of invasive species 		<ul style="list-style-type: none"> •Maximize the use of grant funding to support additional studies/initiatives •Continue to execute on the 2015 Community 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 align TCA data with asset management plans•Improve accuracy of capital asset data and integrate with capital asset management planning•Develop an asset management investment plan to assist with long and short term financial planning	<ul style="list-style-type: none">•Continue to identify, plan and implement further system enhancements•Improve procurement approval structure in finance system to support revised procurement policy•Work with bylaw to streamline parking pass sales to residents•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">•Implement revised procurement policy in order to demonstrate value for money is achieved•Encourage communication and provide support systems for fee and charge agreements of municipal departments•Improve integration of payroll process into financial reporting and budgeting
Information Technology	<ul style="list-style-type: none">•Continue to support the execution of the customer service strategy•Continue to collaborate and provide technical services support to special events•Continue to be a key contributor to the Technology Advisory Committee	<ul style="list-style-type: none">•Ensure that GIS services are effectively integrated into community and staff support services•Continue to develop 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">•Provide leadership on improvement of staff’s knowledge and capability with computer-based systems•Ensure optimization of core application systems (both internal and external facing) software and hardware•Implement organizational work order system with customer relationship management capabilities	<ul style="list-style-type: none">•Continue to explore and implement electronic means of increasing access to municipal data, plans and services•Ensure reliable video web streaming of Council meetings	<ul style="list-style-type: none">•Facilitation of the migration from paper based systems to electronic data and records management•Implement and continually improve electronic services such as video-conferencing to reduce the participants carbon footprint	<ul style="list-style-type: none">•Facilitation of communication around use of Wi-Fi networks to assist the cultural plan•Implement public facing, accurate and interactive web maps to assist the guest experience	<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"> •Oversee effective animal control program •Oversee parks and trails patrol program 	<ul style="list-style-type: none"> •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 parking meter upgrades •Implement Bylaw Adjudication •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 2018/2019 •Public Safety Working Group – SLRD •Special events public safety plans •Staff up vacant senior RCMP member roles 	<ul style="list-style-type: none"> •Liaise 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 to reducing financial harm to community and cost of suppression to municipality 	<ul style="list-style-type: none"> •Fire Services Review •Annual Reporting and monitoring •Wildfire mitigation work by fire crews 	<ul style="list-style-type: none"> •Continue collaboration with SLRD on boundary fire risks to the RMOW •Complete confined space portion of training facility and enhance props 	<ul style="list-style-type: none"> •Continue school outreach fire prevention program •Patrols of parks and trails •Community garden debris collection and waste •wood chipping programs •Firefighting vehicle replacement 	<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 •Installation of 2 year pilot testing wildfire sensors 	<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"> •Improve wildfire response capabilities with transition to 3 rapid response vehicles •Continue perusing options to existing data collection 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	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"> •Continue to enhance partnerships to improve guest experiences in recreation 	<ul style="list-style-type: none"> •Meadow Park Sports Centre (MPSC) revitalization and core infrastructure replacement program 	<ul style="list-style-type: none"> •Implement new comprehensive departmental software system •Ongoing reviews of facilities use and organized programs •Continue accessibility upgrades and improvements •Ongoing Recreation infrastructure replacement 	<ul style="list-style-type: none"> •Coordinate and support involvement with Recreation and Leisure Advisory Committee •Collaborate with other recreation providers to ensure civic levels of service and seek partnership opportunities where appropriate 	<ul style="list-style-type: none"> •Continue to monitor energy systems and seek ways of reducing energy costs 	<ul style="list-style-type: none"> •Work with Manager of Cultural Planning and Development on piloting suitable cultural programs within recreation facilities 	<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/ services •Continue to maintain clean, well-groomed XC trails and well maintained recreation facilities •Cardio Room Expansion planning and design
Whistler Public Library	<ul style="list-style-type: none"> •Create a space that is inspiring, functional and adaptable: space changes Phase 1 	<ul style="list-style-type: none"> •Make inclusiveness visible: build cultural and diversity competency 	<ul style="list-style-type: none"> •Expand adult outreach •Build community, technology capacity and literacy through collaborative spaces and technology: implement cashless printing 	<ul style="list-style-type: none"> •Build a framework for strong partnerships 	<ul style="list-style-type: none"> •Strive to reduce our environmental footprint: reduce paper consumption •Grow our capacity for shared resources: increase circulation of non-traditional items 	<ul style="list-style-type: none"> •Raise expectations for the library experience: implement Deweyless browsing 	<ul style="list-style-type: none"> •Execute on the recommendations of the 2018-21 Whistler Public Library Strategic Plan •Update the library policy manual and review on a yearly basis •Offer resources and programs that promote the library as a place that “inspires wonder” •Improve Health & Safety practices

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"> •Continue the planning and installation of the Cultural Connector project •Participate in the Village enhancement and Village Squares and Mall rejuvenation initiatives •Continue to administer the street banner program •Continue to implement municipal park and Valley Trail wayfinding improvements •Update Valley Trail and Recreational Trail maps and associated information •Advance design and construction of Village washrooms in Day Lots, Cultural Connector, Whistler Olympic Plaza, Gateway Loop 	<ul style="list-style-type: none"> •Lead Update to Community Vision and Official Community Plan •Develop Wildfire Protection Development Permit requirements •Support and lead housing initiatives related to Infill housing, private sector developments and Cheakamus Crossing Phase 2 •Continue to advance initiatives identified in the Recreation & Leisure Master Plan •Continue village square and mall rejuvenation completing remaining Way-finding work •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 •Develop six washroom facilities in high traffic areas of the Village •Undertake a Parks master Plan of major resort parks 	<ul style="list-style-type: none"> •Support Park Accessibility Program •Further develop and implement Planning Department customer service initiatives •Advance amendments to the zoning bylaw to improve interpretation and consistency. •Advance legislated Land Use Contract Discharge and adoption of replacement zoning •Continue to create and update communications for relevant capital projects 	<ul style="list-style-type: none"> •Engage the community on key planning initiatives including the Community Vision and OCP update, and housing initiatives. •Advance construction of artificial turf field at Bayly Park in Cheakamus crossing •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 •Work closely with other departments on implementation of various initiatives such as waste handling and recycling facilities, and BC Building Step Code, within land use regulations and procedures 	<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 •Develop visitor services centre adjacent to Gateway Loop

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 work with Planning Department on OCP regulations related to Firesmart Support Planning with density planning in SF Neighbourhoods 	<ul style="list-style-type: none"> Continue to facilitate retrieval and archiving of historical documentation 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 new 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 Hold Step Code workshops for local builders and design professionals 	<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 Implement the Step Code Amend Building Bylaw to include requirement to meet step code energy requirements 		<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 Digitize building permit construction plans to SharePoint
Cultural Planning and Development	<ul style="list-style-type: none"> Advance strategic planning for the RMOW's Festivals, Events & Animation (FE&A) program for 2019 and beyond Lead the development of a strategy & plan to establish the west side of Alta Lake as a cultural precinct Develop and advance learning and education initiatives for visitors 	<ul style="list-style-type: none"> Lead the ongoing review of Whistler's Cultural Tourism Development Strategy (CTDS) and Whistler's Community Cultural Plan (WCCP) Draft a policy for temporary use of specific RMOW facilities by artists, scientists, curators and other cultural specialists Advance development of Whistler-centric geological sites consistent with the pre-requisites for UNESCO Geopark designation 	<ul style="list-style-type: none"> Lead the community wide interpretive panel renewal initiative 	<ul style="list-style-type: none"> Organize and participate in FE&A Oversight Committee meetings Advance in-resort alignment on CTDS and WCP priorities, process, and communication across Whistler's not-for-profit cultural sector and among Whistler businesses involved in the arts, heritage, and natural history 	<ul style="list-style-type: none"> Draft Whistler's Natural History Strategy & Plan Develop and advance life-long learning initiatives for residents 	<ul style="list-style-type: none"> Draft Whistler's Heritage Strategy & Plan Explore funding opportunities for RMOW cultural capital projects and RMOW cultural programs. Explore external funding opportunities for RMOW learning & education programming initiatives Support funding applications by Whistler-based not-for-profit cultural organizations Continue to advance the integration of performers and programs from the Sea-to-Sky corridor into FE&A Support the implementation of WCCP and CTDS by Whistler-based ACH organizations 	<ul style="list-style-type: none"> Coordinate annual Fee for Service reporting with Arts Whistler, the Whistler Museum & Archive Society, and the Whistler Chamber of Commerce

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"> •Continue to construct and maintain public recreational trail networks •Continue to build and install recreational trail signage 		<ul style="list-style-type: none"> •Execute on the reconstruction of 5 Whistler Parks tennis courts •Continue to improve park accessibility •Improvements to the infield drainage systems of the Spruce Grove ball diamonds 	<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 •Continue the Alpine and Recreational trail programs including building of authorized trails on Sproatt Rainbow Trail 	<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 	<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 •Replacement of Lost Lake beach cut bridge •Advance recreational trailhead improvements

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"> •Assist in the development of an asset management program •Continue development of a facility asset management policy and procedure 	<ul style="list-style-type: none"> •Continue to assist in the development of a customer service request portal and work order system •Continue with needs assessments for Fire and RCMP facilities •Continue to improve building accessibility •Lead ongoing Municipal Hall customer service upgrades 	<ul style="list-style-type: none"> •Continue to liaise with community stakeholders on large scale construction projects 	<ul style="list-style-type: none"> •Advance Building System Management review and findings •Continue to monitor and optimize building energy performance 	<ul style="list-style-type: none"> •Continue to upgrade and improve booking locations and opportunities in parks for arts and cultural programs 	<ul style="list-style-type: none"> •Continue to lead the Whistler Village Land Company (WVLC) parkade rehabilitation program •Continue to lead Municipal Hall improvements with the replacement of the roof as well as building improvements •Continue to execute upgrades to Public Works Yard facility •Continue to execute on Building Asset Replacement Program •Emergency power installation at PWY
Village Maintenance	<ul style="list-style-type: none"> •Assist in the coordination of Village and Mall rejuvenation projects 		<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 FE&A impacts •Participate in the development of policy for conferences and groups use of RMOW parking areas •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"> •Olympic Plaza enhancements including upgrade and expansion of existing WIFI services and replacement of wood trench covers 	<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 •Refine 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 •Further develop delivery of Bike Host 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"> •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"> •Complete construction of Gateway Loop Enhancement project •Complete upgrade of Day lot 5 	<ul style="list-style-type: none"> •Complete flood hazard risk assessment of all significant water courses in Whistler •Continue traffic studies and initiatives to support TAG 	<ul style="list-style-type: none"> •Repaving and renewal of priority core municipal roads and reconstruction of other areas •Construct pedestrian side walk along Alpha Lake Road in Function Junction 		<ul style="list-style-type: none"> •Continue to execute the flood protection maintenance program for Fitzsimmons Creek •Continue air quality monitoring at Cheakamus Crossing 		<ul style="list-style-type: none"> •Monitor and maintain existing environmental storm water control systems •Undertake required maintenance as per the results of the 2015 bridge inspection report •Ongoing monitoring and maintenance of the Fitzsimmons Creek Debris Barrier •Complete the replacement of controllers and road sensors for Municipal Traffic Lights •Complete Tapley's flood protection improvements

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"> •Continue to gather and analyze information in order to update the Comprehensive Water Conservation and Supply Plan •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 	<ul style="list-style-type: none"> • Continue to gather and analyze information in order to update the Comprehensive Water Conservation and Supply Plan •Implement requirements from the Water Sustainability Act 		<ul style="list-style-type: none"> • Execute annual water, sewer and WWTP reconstruction projects • Continue to update water, sewer and WWTP inventory to improve future asset replacement management • Inspect and maintain service records for the maintenance of all water, sewer and WWTP infrastructure assets • Continue to meet or exceed the regulatory requirements and deliver high quality potable water to the businesses, residences, and industries of Whistler, for domestic uses and fire protection. • Continue source water monitoring to inform the long-term water supply strategy • Continue the major water infrastructure renewal program (21 Mile Aquifer Supply Well and Emerald UV and Pump Station) • Continue to meet or exceed the regulatory requirements for wastewater treatment. • Continue to pursue measures for control of inflow and infiltration across the sewer system • Continue testing and inspection of Van West water system • Improve capacity of Compost Facility that processes WWTP biosolids

Transit and TDM

- Continue to support the Transportation Advisory Group (TAG) process
- Refine the TAG Transportation Action Plan for 2018 based on the results of the 2017 actions (such as expanding the complimentary weekend and holiday Monday transit service during peak summer)
- Support TAG in completing the medium-term and long-term Transportation Action Plans
- Continue free Village Shuttle program

- Integrate TAG's vision, goals and long-term objectives into the Official Community Plan refresh process
- Integrate the relevant Whistler Local and Regional transit policies and transit future network map published in the 2015 BC Transit Sea-to-Sky Transit Future Plan into the Official Community Plan refresh process
- Work with BC Transit to review Gondola Transit Exchange design and capacity to meet the Whistler Transit System short and long-term needs
- Support BC Transit's development of more meaningful ridership metrics
- Support BC Transit's exploration of regional transit for the Sea-to-Sky corridor

- Support the BC Transit Sea to Sky Transit Future Plan implementation
- Work with the Transit Management Advisory Committee to plan the 2018/2019 and 2019/2020 Whistler Transit System Expansion
- Support BC Transit's implementation of the real-time data and the NextBus function on the Whistler Transit System
- Work with BC Transit and the Ministry of Transportation and Infrastructure to complete installation of new bus shelters on Highway 99

- Continue to be available to community members when Transit and Transportation Action Plan matters are an issue
- Work with the Transit Management Advisory Committee to develop and test the feasibility of an Express Bus Pilot Project
- Continue to dialogue with resort stakeholders to provide for the Transit needs of visitors to the community

- Support BC Transit's transition of the Whistler Transit System fleet to CNG powered buses in Whistler
- Encourage residents, employees and visitors to Whistler to reduce their personal transportation GHG emissions by providing viable lower emission transportation options and continuing to work toward more equitable pricing to encourage low GHG emissions travel

- 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 •Complete construction of a new recycling and garbage depot facility at Nesters 	<ul style="list-style-type: none"> •Continue Solid Waste Bylaw outreach program (commercial and strata diversion of organics and recycling from landfill waste stream) 	<ul style="list-style-type: none"> •Continue to operate the innovative composting facility that serves the entire region with biosolids processing and solid waste diversion •Continue assessing bio-solid disposal options •Implement updated 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 •Repair compost heating system •Implement solid waste streetscape bin improvements
Central Services, Garage & Stores					<ul style="list-style-type: none"> •Continue progress towards a more efficient fleet through the replacement of a number of RMOW vehicles including fire vehicles and roads and park maintenance vehicles •Consider the rapidly evolving technology of low and zero-emission vehicles and equipment when making any fleet replacements 		<ul style="list-style-type: none"> •Continue to practice progressive and innovative fleet management administration •Complete capital maintenance and replacement of Public Works Yard fuel pumps, update of hazardous waste container and relocation of used oil reservoir

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8 THE 2018–2022 FIVE-YEAR FINANCIAL PLAN

The Resort Municipality of Whistler (RMOW) manages a budget of \$87.5 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 more than 30,000, which includes part-time and seasonal residents and more than 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 2018 budget by fund, with comparisons to the 2017 budget is attached as Appendix B
- A summary of the 2017 Financial Summary with 2018 Budget by Department is attached as Appendix C

7.2.5 2018 Budget in Perspective

Preparation of the 2018 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 2018 budget includes increases of:

- **2.25 per cent** to property tax revenues
- **1.1 per cent** to sewer parcel taxes and user fees
- **4.5 per cent** to solid waste and recycling fees
- **No change** to water parcel taxes and user fees

Representative changes to tax and utilities for a property valued at \$600,000 in 2017 with average property appreciation:

Residential	Business
Tax = \$28	Tax = \$127
Utilities = \$18 (fixed rates)	Utilities = \$8 (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.

7.2.6 Sources of Municipal Revenue

Municipal revenue comes from a variety of sources with the majority (65 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).

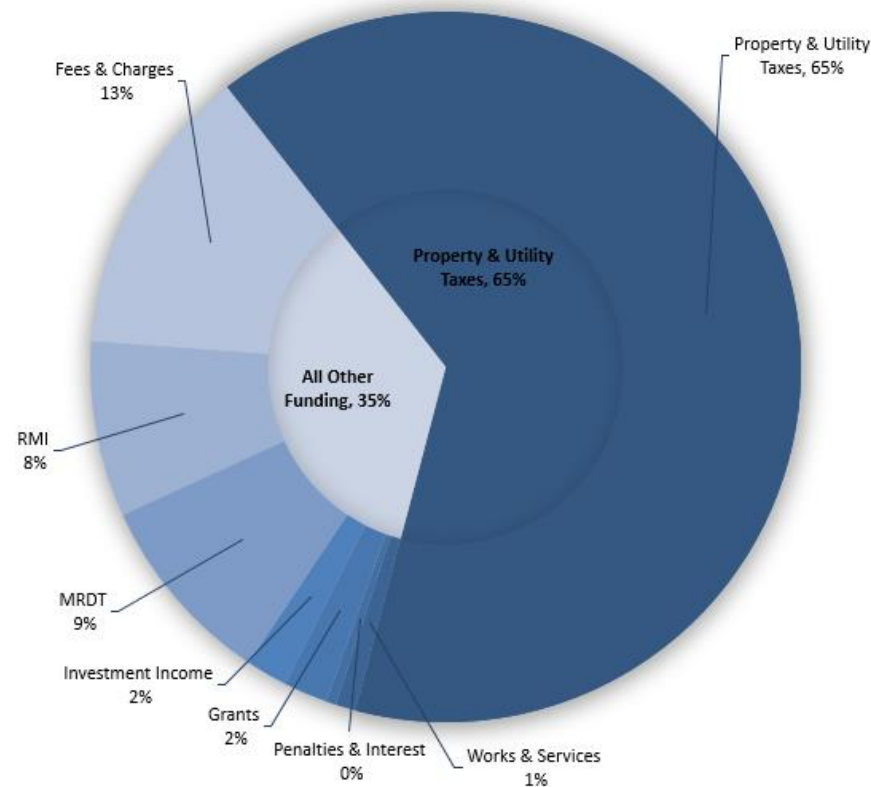
The overall revenue to the resort has shown modest growth over the 2017 budget. Taxation revenue increases due to new growth (also known as "Non Market Change") to the assessment roll is expected to increase property tax revenues up by 0.58 per cent. Fees and Charges and MRDT revenues has increased over 2017 due to the continued 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. Investment income and works and services charges are both showing small declines due to continued low interest rates and fewer development cost charges in 2018. An important aspect of 2018 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.

7.2.7 Uses of Municipal Revenue

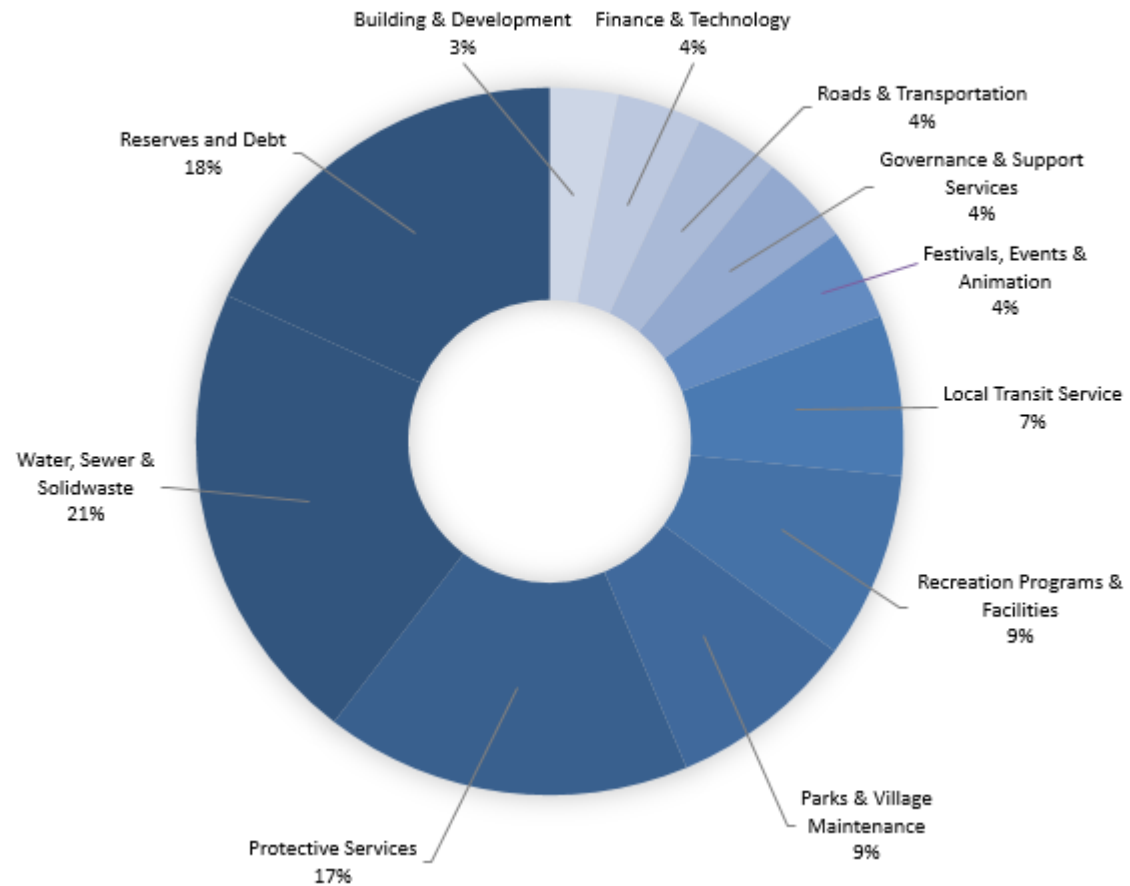
As seen on the chart below, municipal services touch every aspect of daily life and are provided by employees, who reside in Whistler and throughout the Sea to Sky corridor. These services range from providing drinking water, sewer and solid waste disposal, snow clearing, and roads maintenance to fire, 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 2018, 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



7.2.8 Key Projects for 2018

Proposed projects for 2018 include more than 185 project descriptions with a total possible expenditure of \$40 million. These projects represent significant community investments to support corporate goals and strategies and Council priorities, and the following major projects account for more than half of the total project budget:

- Community Wildfire Protection
- Village Square & Mall Rejuvenation-Wayfinding
- Cultural Connector
- Upgrade Roads
- Upgrade Day Lot 5
- Fleet Replacement
- Nesters Waste Depot Site
- Upgrade-Emerald Water System
- Replacement-Sewer Mains
- Composter Wood Chip Storage Building Construction
- Recreate Infrastructure Replacement

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.

Funding for projects comes from municipal reserves, the Province of British Columbia's Resort Municipality Initiative grant, Municipal and Regional District Tax (hotel tax), and other sources such as grants. This means that project budgets do not impact current year revenue requirements.

9 APPENDICES

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B	RMOW 2018 Budget Summary	Page 67
C	2017 Actual and 2018 Budget Department Summary	Page 68
D	Community Key Performance Indicators	whistler.ca/monitoring
E	Corporate Plan Indicators	whistler.ca/monitoring

Appendix A

2017 Audited Financial Statements

Resort Municipality of Whistler
Consolidated Financial Statements
For the year ended December 31, 2017

Resort Municipality of Whistler
December 31, 2017

Council

Mayor
Councilors

Nancy Wilhelm-Morden
Jack Crompton
Jen Ford
John Grills
Sue Maxwell
Cathy Jewett
Steve Anderson

Appointed Officers

Administrator
Director of Finance (Acting)
General Manager of Corporate and Community Services
General Manager of Infrastructure Services
General Manager of Resort Experience
Corporate Officer

Mike Furey
Maureen Peatfield
Norm McPhail
James Hallisey
Jan Jansen
Brooke Browning

Solicitors

Young, Anderson

Bankers

Royal Bank of Canada
BlueShore Financial

Auditors

BDO Canada LLP

Police

Royal Canadian Mounted Police

Resort Municipality of Whistler
Consolidated Financial Statements
For the year ended December 31, 2017

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Resort Municipality of Whistler
December 31, 2017

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.



Maureen Peatfield
Director of Finance (Acting)
May 8, 2018



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BDO Canada LLP
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 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, 2017 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.

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BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms.



Independent Auditor's Report

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, 2017, 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 21 to the financial statements, which explains that certain comparative information for the period ended December 31, 2016 has been restated.

BDO Canada LLP

Chartered Professional Accountants

Whistler, British Columbia
 May 8, 2018

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Resort Municipality of Whistler
Consolidated Statement of Financial Position

As at December 31	2017	2016
		(Restated - Note 21)
Financial assets		
Cash	\$ 1,702,266	\$ 2,376,833
Accounts receivable (Note 3)	6,659,977	5,897,546
Portfolio investments (Note 4)	98,334,516	104,764,542
Olympic Village held for resale	-	3,334,883
Investment in government business enterprises (Note 5)	1,462,495	1,402,500
	<u>108,159,254</u>	<u>117,776,304</u>
Liabilities		
Accounts payable (Note 6)	11,866,212	11,248,995
Employee future benefits (Note 7)	485,300	488,800
Landfill closure (Note 8)	1,125,307	1,214,905
Deferred revenue	2,769,141	2,659,963
Deferred contributions	1,479,563	1,432,559
Debt (Note 9, Schedule 2)	<u>27,555,084</u>	<u>27,899,819</u>
	<u>45,280,607</u>	<u>44,945,041</u>
Net financial assets	<u>62,878,647</u>	<u>72,831,263</u>
Non-financial assets		
Olympic Village held for future development (Note 10)	1,777,635	-
Inventory	290,573	314,511
Prepays	712,583	635,368
Tangible capital assets (Note 11)	<u>467,449,065</u>	<u>450,041,369</u>
	<u>470,229,856</u>	<u>450,991,248</u>
Accumulated surplus (Note 12)	<u>\$ 533,108,503</u>	<u>\$ 523,822,511</u>


Cathy Jewett, Acting Mayor


Maurcen Peatfield, Director of Finance (Acting)

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

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Resort Municipality of Whistler
Consolidated Statement of Operations

For the year ended December 31	2017 Financial Plan	2017 Actual	2016 Actual
	(Note 19)		(Restated - Note 21)
Revenue (Schedule 4)			
Taxation revenue (Note 13)	\$ 45,395,654	\$ 45,316,960	\$ 44,188,413
Government transfers and grant revenue (Schedule 3)	13,223,863	18,698,991	17,059,309
Fees and charges (Note 14)	24,735,118	26,619,768	24,801,110
Investment income	1,603,799	2,171,631	2,422,601
Contribution from developers	-	-	3,428,564
Works and services charges	999,823	715,954	1,025,466
Gain (loss) on disposal of tangible capital assets	80,500	(646,321)	(360,283)
Income (loss) from government business enterprises (Note 5)	-	59,995	(50,879)
Other income	1,757,910	1,669,752	1,916,206
Olympic Village unit sales	<u>1,866,667</u>	<u>3,823,986</u>	<u>1,325,100</u>
	<u>89,663,334</u>	<u>98,430,716</u>	<u>95,755,607</u>
Expenses (Note 18 and Schedule 4)			
General government services	9,047,502	8,795,466	8,027,693
Resort experience	13,529,783	12,549,770	12,144,073
Infrastructure services	22,984,219	22,969,343	22,124,111
Corporate and community services	20,806,865	21,101,103	19,284,599
Infrastructure maintenance and amortization	33,670,404	18,957,680	16,137,331
Wholly-owned subsidiaries	<u>3,106,240</u>	<u>4,771,362</u>	<u>3,457,449</u>
	<u>103,145,013</u>	<u>89,144,724</u>	<u>81,175,256</u>
Annual surplus (deficit)	<u>(13,481,679)</u>	<u>9,285,992</u>	<u>14,580,351</u>
Accumulated surplus, beginning of year	<u>523,822,511</u>	<u>523,822,511</u>	<u>509,242,160</u>
Accumulated surplus, end of year	<u>\$ 510,340,832</u>	<u>\$ 533,108,503</u>	<u>\$ 523,822,511</u>

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

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Resort Municipality of Whistler
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	2017 Financial Plan (Note 19)	2017 Actual	2016 Actual
Annual surplus	\$ (13,481,679)	\$ 9,285,992	\$ 14,580,351
Acquisition of tangible capital assets	(25,757,937)	(31,290,178)	(26,314,265)
Amortization of tangible capital assets	12,058,807	12,146,434	11,564,903
Loss on sale of tangible capital assets	-	646,321	360,283
Transfer from property for resale to tangible capital assets	-	-	(1,280,374)
Proceeds on sale of tangible capital assets	-	1,089,727	278,263
	(13,699,130)	(17,407,696)	(15,391,190)
Acquisition of supplies inventory	-	23,938	(28,578)
Net use (acquisition) of prepaid expenses	-	(77,215)	106,703
Transfer of Olympic Village lands to non-financial assets	-	(1,777,635)	-
	-	(1,830,912)	78,125
Change in net financial assets for the year	(27,180,809)	(9,952,616)	(732,714)
Net financial assets, beginning of year	72,831,263	72,831,263	73,563,977
Net financial assets, end of year	\$ 45,650,454	\$ 62,878,647	\$ 72,831,263

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

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Resort Municipality of Whistler
Consolidated Statement of Cash Flows

For the year ended December 31	2017	2016
Cash provided by (used in)		
Operating transactions		
Annual surplus	\$ 9,285,992	\$ 14,580,351
Items not utilizing cash:		
Amortization	12,146,434	11,564,903
Cost of sales Olympic Village units	1,557,247	450,000
Revaluation of landfill post-closure care costs	(89,598)	(99,128)
Loss on disposal of capital assets	646,321	360,283
Revaluation of post employment benefits	(3,500)	(53,100)
(Income) loss from government business enterprises	(59,995)	50,879
Changes in non-cash working capital balances	(42,308)	2,701,729
Net cash provided by operating transactions	23,440,593	29,555,917
Capital transactions		
Cash used to acquire tangible capital assets	(31,290,178)	(26,314,265)
Proceeds on sale of tangible capital assets	1,089,727	269,045
Net cash used by capital transactions	(30,200,451)	(26,045,220)
Investing transactions		
Sale (purchase) of portfolio investments	6,430,026	(1,400,505)
Financing transactions		
Debt proceeds	2,300,000	92,680
Repayment of long-term debt	(2,644,735)	(2,735,206)
Net cash used by financing transactions	(344,735)	(2,642,526)
Decrease in cash during the year	(674,567)	(532,334)
Cash, beginning of year	2,376,833	2,909,167
Cash, end of year	\$ 1,702,266	\$ 2,376,833
Supplemental information		
Interest paid	\$ 1,751,703	\$ 1,885,491

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

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

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") and holds the remaining parcels held for future development.
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 RMOW 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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

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	9 - 100 years
	Buildings	2 - 80 years
	Equipment	4 - 52 years
Infrastructure	Transportation	10 - 75 years
	Water	4 - 100 years
	Sewer	20 - 100 years
	Drainage	15 - 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 RMOW 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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

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	<p>The RMOW records liabilities for accrued employee benefits in the period in which they are earned. A summary of these benefits is as follows:</p> <ul style="list-style-type: none"> - 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	<p>Taxes and parcel taxes are recognized as revenue in the year they are levied.</p> <p>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.</p> <p>Charges for sewer, water, and solid waste are recorded as user fees as the services are provided.</p> <p>Connection fee revenues are recognized when the connection has been established.</p> <p>Sales of service and other revenue are recognized on an accrual basis when earned.</p>
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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

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 taxes, 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	The Financial Plan amounts reflect the Five Year Financial Plan as adopted on April 25, 2017, 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 future development, valuation and contingent liabilities.
Financial Instruments	The RMOW's financial instruments consist of cash, accounts receivable, portfolio investments, accounts payable, and 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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

1. Significant Accounting Policies (Continued)

Olympic Village Held for Future Development	Subsidiary Whistler 2020 Development Corp. ("WDC") developed the Athletes' Village for the 2010 Olympic and Paralympic Games. WDC has sold all of the residential properties and development lots. Remaining lots are held for future development.
Trusts Under Administration	Public sector accounting standards require that trusts administered by a government should be excluded from the government reporting entity, (see Note 17).

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

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

	2017	2016
Property taxes	\$ 1,569,538	\$ 1,712,791
Other governments	2,947,508	2,028,271
Other	2,142,931	2,156,484
	<u>\$ 6,659,977</u>	<u>\$ 5,897,546</u>

4. Portfolio Investments

	2017	2016
<u>Municipal Finance Authority Pooled Funds</u>		
Short-term bond fund	\$ 18,809,568	\$ 36,663,922
<u>Other</u>		
Mutual funds	-	316
Bonds	24,322,358	16,649,997
Term deposits	54,022,739	50,039,510
Accrued interest and other	1,179,851	1,410,797
	<u>\$ 98,334,516</u>	<u>\$ 104,764,542</u>

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

4. Portfolio Investments (continued)

Bonds consist of provincial government bonds and corporate bonds. Bond maturities range from 2020 to 2026 and have yields ranging between 2.00% and 3.23%.

Term deposits consist of Guaranteed Investment Certificates maturing from July 2018 to July 2020 and have yields ranging from 1.7% to 2.90%.

MFA pooled funds are recorded at their fair value which approximates cost. In 2017, MFA pooled funds yielded 2.00% (2016 - 1.38%).

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 2017:

	Whistler.com	Tourdex.com
Financial assets	\$ 3,119,141	\$ 331,052
Non financial assets	48,041	-
	<u>3,167,182</u>	<u>331,052</u>
Liabilities	2,060,126	274,733
Debt	-	-
Equity	1,107,056	56,319
	<u>\$ 3,167,182</u>	<u>\$ 331,052</u>
Revenues	\$ 2,389,606	\$ -
Expenses	2,267,121	2,495
Net income (loss)	122,485	(2,495)
RMOW's portion	<u>\$ 61,243</u>	<u>\$ (1,248)</u>
	2017	2016
Investment in government business enterprises, opening	1,402,500	1,453,379
Income (loss) from government business enterprises	59,995	(50,879)
Investment in government business enterprises, ending	<u>1,462,495</u>	<u>1,402,500</u>

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

6. Accounts Payable

	2017	2016
Other governments	\$ 299,861	\$ 329,875
Public transit and RCMP	2,064,206	1,955,037
Trade accounts	7,572,027	7,281,458
Payroll	1,930,118	1,682,625
	<u>\$ 11,866,212</u>	<u>\$ 11,248,995</u>

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 2017 extrapolation is based on actual data as at December 31, 2017. The rate of compensation increase, based on age, gender, inflation and job description, ranged from 2.58% to 4.50% annually. The RMOW has fully expensed the employee future benefits. In 2017, the actuarial valuation used a discount rate of 2.9% (2016 - 3.4%).

	2017	2016
Balance, beginning of year	\$ 488,800	\$ 541,900
Current service costs, including interest	2,700	2,600
Benefits paid	(6,200)	(55,700)
Balance, end of year	<u>\$ 485,300</u>	<u>\$ 488,800</u>
Accrued benefit obligation	\$ 238,000	\$ 221,900
Unamortized net actuarial gain	247,300	266,900
Accrued benefit liability	<u>\$ 485,300</u>	<u>\$ 488,800</u>

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 2017 the recorded liability amount was decreased from \$1,214,905 to \$1,125,307 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 3.34% (2016 - 3.61%) and inflation is estimated at 1.00% (2016 - 1.00%) per annum.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

9. Debt

Details of outstanding debt are outlined in Schedule 2.

Future payments required are as follows:

	RMOW	Subsidiaries	Total	Interest
2018	\$ 1,244,327	\$ 885,584	\$ 2,129,911	\$ 1,736,335
2019	973,631	1,050,476	2,024,107	1,524,322
2020	973,631	3,715,231	4,688,862	1,455,952
2021	973,631	955,009	1,928,640	1,331,549
2022	3,210,122	394,446	3,604,568	1,231,836
Thereafter	5,665,634	1,275,838	6,941,472	6,698,155
Sinking fund earnings	6,237,524		6,237,524	
	<u>\$ 19,278,500</u>	<u>\$ 8,276,584</u>	<u>\$27,555,084</u>	<u>\$ 13,978,149</u>

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

During the year, the RMOW advanced \$2,300,000 in interim financing to the Whistler Housing Authority to finance the construction of employee restricted housing. This was funded through the issue of short-term debt with the Municipal Finance Authority ("MFA"). This debt is an obligation of the RMOW. The loan bears interest at MFA's variable interim financing interest rate, which at December 31, 2017 was 1.84%. Interest on the loan is payable monthly and full repayment is due within 5 years of issue.

10. Olympic Village Held for Future Development

Subsequent to the completion of the 2010 Olympic and Paralympic Games, the RMOW developed the athlete's housing for resale and has since sold all of the developed lots to third parties. The RMOW, through a subsidiary, holds title to other parcels in the area which are not planned to be immediately developed. These parcels are being held for future development and are recorded at cost.

Resort Municipality of Whistler Notes to Financial Statements

December 31, 2017

11. Tangible Capital Assets

	General					Infrastructure					
	Land	Land improvements	Buildings	Equipment	Transportation	Water	Sewer	Drainage	Work in progress	2017 Total	
Cost, beginning of year	\$ 96,102,564	\$ 40,734,106	\$ 163,654,171	\$ 62,447,795	\$ 76,290,545	\$ 85,743,020	\$ 54,312,413	\$ 22,452,388	\$ 3,515,174	\$ 605,252,176	
Additions	6,539,758	697,971	844,909	1,726,350	4,505,591	800,751	14,760	223,639	15,936,449	31,290,178	
Transfers	-	-	-	-	-	-	-	-	-	-	
Disposals & adjustments	(139,328)	-	(188,037)	(1,142,538)	(716,580)	(551,297)	-	-	(827,586)	(3,565,366)	
Cost, end of year	102,502,994	41,432,077	164,311,043	63,031,607	80,079,556	85,992,474	54,327,173	22,676,027	18,624,037	632,976,988	
Accumulated amortization, beginning of year	-	8,581,112	61,141,035	22,353,015	24,465,453	19,035,233	13,264,011	6,370,948	-	155,210,807	
Amortization	-	830,786	4,060,109	3,027,352	1,905,097	1,316,606	706,259	300,225	-	12,146,434	
Adjustments	-	-	-	-	-	-	-	-	-	-	
Disposals	-	-	(144,138)	(1,046,812)	(353,958)	(284,410)	-	-	-	(1,829,318)	
Accumulated amortization, end of year	-	9,411,898	65,057,006	24,333,555	26,016,592	20,067,429	13,970,270	6,671,173	-	165,527,923	
Net book value, year ended 2017	\$ 102,502,994	\$ 32,020,179	\$ 99,254,037	\$ 38,698,052	\$ 54,062,964	\$ 65,925,045	\$ 40,356,903	\$ 16,004,854	\$ 18,624,037	\$ 467,449,065	
Net book value, year ended 2016	\$ 96,102,564	\$ 32,152,994	\$ 102,513,136	\$ 40,094,780	\$ 51,825,092	\$ 66,707,787	\$ 41,048,402	\$ 16,081,440	\$ 3,515,174	\$ 450,041,369	

Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

11. Tangible Capital Assets (Continued)

(a) Assets under construction:

Assets under construction having a cost of approximately \$18,624,037 (2016 - \$3,515,174) 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.

12. Accumulated Surplus

Accumulated surplus consists of:

	2017	2016
Reserve funds (Schedule 1)	\$ 73,145,777	\$ 84,334,627
Investment in Olympic Village held for future development	1,777,635	3,334,883
Unallocated surplus	18,291,110	14,011,451
Investment in tangible capital assets	439,893,981	422,141,550
	<u>\$533,108,503</u>	<u>\$523,822,511</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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

12. Accumulated Surplus (Continued)

Reserve Fund (Continued)

(b) Resort Municipality Initiative and Municipal and Regional District Tax (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 2017, RMI funding was recognized for receipts received in the year relating to the funding period of April 1, 2017 to March 31, 2018.

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.

13. Taxation Revenue

Taxation revenue for general municipal purposes comprises the following amounts:

	2017	%	2016	%
Total taxation and levies	\$69,041,058	100.00	\$ 67,717,155	100.00
Hospital District	554,657	0.80	548,300	0.81
Regional District	782,841	1.13	635,433	0.94
B.C. Assessment Authority	699,852	1.01	712,223	1.05
Municipal Finance Authority	3,003	0.00	2,499	0.00
Province - school	21,683,745	31.41	21,630,287	31.94
	<u>23,724,098</u>	<u>34.35</u>	<u>23,528,742</u>	<u>34.74</u>
Municipal taxation and levies	37,063,889		35,966,943	
1% Utility tax	526,143		552,858	
Parcel and frontage taxes	7,726,928		7,668,612	
Net municipal taxation	<u>\$45,316,960</u>	<u>65.65</u>	<u>\$ 44,188,413</u>	<u>65.26</u>

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

14. Fees and Charges

	2017	2016
Fees and charges are comprised as follows:		
Permits and fines	\$ 4,966,654	\$ 4,308,701
Admissions and programs	2,154,979	2,056,015
Facility rental	4,040,764	3,949,674
Fares	3,133,857	2,712,681
User fees - utility funds	12,323,514	11,774,039
	<u>\$26,619,768</u>	<u>\$ 24,801,110</u>

15. Contingent Liabilities

- (a) The RMOW and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee 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. As at December 31, 2017, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged. The next valuation will be as at December 31, 2018 with results available later in 2019. The Resort Municipality of Whistler paid \$2,049,743 (2016 - \$1,857,704) for employer contributions while employees contributed \$1,762,835 (2016 - \$1,612,290) to the plan in fiscal 2017.

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.

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

15. 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.

16. 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 \$666,707 (2016 - \$654,275).

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 \$2,400,912 (2016 - \$2,172,087).

17. 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:

	2017	2016
Balances, beginning of year	\$ 1,850,951	\$ 2,014,578
Contributions received	567,233	568,603
	<u>2,418,184</u>	<u>2,583,181</u>
Less: expenses and transfers	456,306	732,230
Balances, end of year	<u>\$ 1,961,878</u>	<u>\$ 1,850,951</u>

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

18. Expenses by Object

	2017	2016
Payroll	\$29,923,622	\$ 28,589,800
Goods and services	36,276,235	33,735,516
Interest charges on debt	1,801,515	1,877,480
Infrastructure maintenance	7,529,269	5,056,685
Landfill liability adjustment expense (Note 8)	(89,598)	(99,128)
Cost of sales Olympic Village units	1,557,247	450,000
Amortization (Note 11)	12,146,434	11,564,903
	<u>\$89,144,724</u>	<u>\$ 81,175,256</u>

19. Financial Plan

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on April 25, 2017 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:

	2017
Excess of expenditure over revenue per Financial Plan bylaw	\$ (37,661,609)
Subsidiary budgets not included in bylaw	2,041,432
Debt proceeds	(5,000,000)
Debt principal repayments	1,380,561
Capital expenditure	<u>25,757,937</u>
Annual deficit on a PSAS basis	<u>(13,481,679)</u>
Acquisition of tangible capital assets	(25,757,937)
Amortization	<u>12,058,807</u>
Change in net financial assets	<u>\$ (27,180,809)</u>

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Resort Municipality of Whistler
Notes to the Consolidated Financial Statements

December 31, 2017

20. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

21. Prior Period Adjustment

During 2017, a review of the RMOW's tangible capital assets identified that the RMOW had understated its consolidated tangible capital asset net book value and accumulated surplus in prior years. The RMOW has restated the comparative figures to present the revised tangible capital assets and accumulated surplus with respect to this understatement.

	2016 previously stated	Adjustment	2016 Restated
Consolidated Statement of Financial Position			
Tangible capital assets	\$ 442,449,990	\$ 7,591,379	\$ 450,041,369
Accumulated surplus	516,231,132	7,591,379	523,822,511
Consolidated Statement of Operations			
Accumulated surplus, beginning of year	501,650,781	7,591,379	509,242,160
Annual surplus	14,580,351	-	14,580,351
Accumulated surplus, end of year	<u>516,231,132</u>	<u>7,591,379</u>	<u>523,822,511</u>

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Resort Municipality of Whistler Schedule 1 - Consolidated Schedule of Reserves				
For the year ended December 31				
	Balance 2016	Total Contributions	Total Expenditures	Balance 2017
General fund				
Municipal and regional district tax	\$ 3,397,762	\$ 6,315,172	\$ 6,129,359	\$ 3,583,575
Resort municipality initiative	6,691,066	6,983,677	6,802,931	6,871,812
Vehicle replacement	4,298,943	1,061,926	886,472	4,474,397
General operating	6,562,468	2,172,844	2,391,435	6,343,877
General capital	23,078,365	5,175,391	17,324,931	10,928,825
Library	276,521	30,009	35,957	270,573
Parking	452,836	8,293	-	461,129
Parkland	6,753	63	6,581	235
Recreation W/C	3,870,753	349,140	417,067	3,802,826
Transportation W/C	7,613,484	324,476	2,816,184	5,121,776
Employee housing	349,651	8,490	358,141	-
	<u>56,598,602</u>	<u>22,429,481</u>	<u>37,169,058</u>	<u>41,859,025</u>
Water fund				
Water capital	1,980,166	3,069,877	2,456,027	2,594,016
Water operating	5,237,210	567,414	129,751	5,674,873
Water W/C	644,071	48,557	165,043	527,585
	<u>7,861,447</u>	<u>3,685,848</u>	<u>2,750,821</u>	<u>8,796,474</u>
Sewer fund				
Sewer capital	8,327,207	2,088,675	756,558	9,659,324
Sewer operating	1,698,161	425,845	-	2,124,006
Sewer W/C	9,552,775	360,412	-	9,913,187
	<u>19,578,143</u>	<u>2,874,932</u>	<u>756,558</u>	<u>21,696,517</u>
Solid waste fund				
Solid waste capital	(479,991)	521,184	34,097	7,096
Solid waste operating	184,423	2,906	51,503	135,826
	<u>(295,568)</u>	<u>524,090</u>	<u>85,600</u>	<u>142,922</u>
Total reserves	<u>83,742,624</u>	<u>29,514,351</u>	<u>40,762,037</u>	<u>72,494,938</u>
Controlled entities reserves				
Whistler Housing Authority	592,003	181,668	122,832	650,839
Total	<u>\$ 84,334,627</u>	<u>\$ 29,696,019</u>	<u>\$ 40,884,869</u>	<u>\$ 73,145,777</u>

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Resort Municipality of Whistler Schedule 2 - Consolidated Schedule of Debt					
As at December 31					
Bylaws	Purpose	Maturity	Interest rate	Balance outstanding	
				2017	2016
General fund					
1842	Millennium Place	2018	5.150%	\$ 385,284	\$ 755,749
1841	Library - FCM loan	2029	2.230%	2,458,859	2,663,764
	WHA interim financing	2022	1.940%	2,300,000	-
				<u>\$ 5,144,143</u>	<u>\$ 3,419,513</u>
Sewer utility fund					
726/1529	Emerald sewer system	2021	3.050%	\$ 597,526	\$ 729,558
1839	WWTP upgrade	2028	5.150%	9,669,168	10,358,552
				<u>\$ 10,266,694</u>	<u>\$ 11,088,110</u>
Solid waste fund					
1840	5 year term loan	2017	1.720%	\$ -	\$ 136,228
	Transfer station	2028	5.150%	3,867,667	4,143,421
				<u>\$ 3,867,667</u>	<u>\$ 4,279,649</u>
Subsidiary companies					
	Housing loan - Legacy Way	2020	3.886%	\$ 3,262,816	\$ 3,387,697
	Housing loan - Dave Murray Place	2021	2.800%	1,671,720	2,001,127
	Housing loan - Lorimer Road	2019	2.750%	333,143	432,476
	Housing loan - Seppo's Way	2025	6.800%	3,008,901	3,291,247
				<u>\$ 8,276,580</u>	<u>\$ 9,112,547</u>
Total due				<u>\$ 27,555,084</u>	<u>\$ 27,899,819</u>

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Resort Municipality of Whistler			
Schedule 3 - Consolidated Schedule of Government Transfers and Grants			
For the year ended December 31	2017 Financial Plan	2017 Actual	2016 Actual
	(Note 19)		
Provincial transfers			
Unconditional			
Provincial revenue sharing	\$ 240,000	\$ 229,606	\$ 239,349
Small community grant	327,000	326,277	326,874
	<u>567,000</u>	<u>555,883</u>	<u>566,223</u>
Conditional			
Municipal and regional district tax	6,080,619	6,251,824	5,794,174
Resort municipality initiative	5,014,416	6,860,609	10,003,614
Victim services	54,000	54,283	53,835
Kids on the go - recreation	20,000	30,517	20,812
Provincial grants to library	55,000	54,673	55,272
LED Streetlight Replacement Grant	-	109,452	-
BC Housing grant to WHA	-	2,436,548	-
Provincial fuel thinning project funding	-	-	1,217
Training Subsidy - HAMS Asset Management	-	2,475	-
Other provincial grants	16,000	-	-
	<u>11,240,035</u>	<u>15,800,381</u>	<u>15,928,924</u>
Federal transfers			
Conditional			
Community works grant - gas tax - federal	470,000	472,681	466,922
Emerald Water Quality Upgrades	-	1,610,962	-
Canadian Housing and Mortgage Corporation	-	60,000	-
Fire Hydrant Maintenance	5,000	-	-
Community Energy & Climate Action Plan	-	-	12,570
Community Wildfire Protection	765,476	10,763	-
MPSC Valley Trail Extension	87,602	90,102	-
Fire Smart Neighbourhood Program	-	12,000	-
Water Annual Reconstruction	2,461	-	-
	<u>1,330,539</u>	<u>2,256,508</u>	<u>479,492</u>
Total government grants	13,137,574	\$ 18,612,772	\$ 16,974,639
Grants in lieu of taxes	86,289	\$ 86,219	\$ 84,670
	<u>\$ 13,223,863</u>	<u>\$ 18,698,991</u>	<u>\$ 17,059,309</u>

Resort Municipality of Whistler
Schedule 4 - Schedule of Segmented Operations

	GENERAL GOVERNMENT SERVICES	RESORT EXPERIENCE	INFRASTRUCTURE SERVICES	CORPORATE & COMMUNITY SERVICES	INFRASTRUCTURE MAINTENANCE AND AMORTIZATION	WHOLLY-OWNED SUBSIDIARIES	2017	2016
REVENUES								
Taxation revenue	37,590,032	-	7,726,928	-	-	-	45,316,960	44,188,413
Government transfers and grant revenue	13,524,928	-	472,681	369,080	1,835,754	2,496,548	18,698,991	17,059,309
Fees and charges	333,104	1,528,192	15,497,986	5,944,155	-	3,316,331	26,619,768	24,801,110
Investment income	1,768,005	-	337,382	-	-	66,244	2,171,631	2,422,601
Contribution from developers	-	-	-	-	-	-	-	3,428,564
Works and services charges	713,954	2,000	-	-	-	-	715,954	1,025,466
Gain (loss) on disposal of tangible capital assets	-	-	37,845	-	(667,252)	(16,914)	(646,321)	(360,283)
Income (loss) from government business enterprises	59,995	-	-	-	-	-	59,995	(50,879)
Other income	62,313	433,424	383,829	743,533	18,839	27,814	1,669,752	1,916,206
Olympic Village unit sales	-	-	-	-	-	3,823,986	3,823,986	1,325,100
	54,052,331	1,963,616	24,456,651	7,056,768	1,187,341	9,714,009	98,430,716	95,755,607
EXPENSES								
Payroll	3,206,238	7,785,359	5,692,235	12,872,393	367,397	-	29,923,622	28,589,800
Goods and services	5,381,060	4,652,241	16,248,363	8,213,159	142,001	1,639,411	36,276,235	33,735,516
Interest charges on debt	208,168	-	1,118,343	-	-	475,004	1,801,515	1,877,480
Infrastructure maintenance	-	112,170	-	15,551	6,937,385	464,163	7,529,269	5,056,685
Landfill liability adjustment expense	-	-	(89,598)	-	-	-	(89,598)	(99,128)
Cost of sales Olympic Village units	-	-	-	-	-	1,557,247	1,557,247	450,000
	8,795,466	12,549,770	22,969,343	21,101,103	7,446,783	4,135,825	76,998,290	69,610,353
Amortization	-	-	-	-	11,510,897	635,537	12,146,434	11,564,903
	8,795,466	12,549,770	22,969,343	21,101,103	18,957,680	4,771,362	89,144,724	81,175,256
Surplus (deficit)	45,256,865	(10,586,154)	1,487,308	(14,044,335)	(17,770,339)	4,942,647	9,285,992	14,580,351
Transfer to/from Other funds	27,607,442	(4,719,000)	6,221,629	824,779	(30,072,034)	137,184	-	-
Net Change in Financial Equity	17,649,423	(5,867,154)	(4,734,321)	(14,869,114)	12,301,695	4,805,463	9,285,992	14,580,351

Appendix B RMOW 2018 Budget Summary

Bylaw No. 2176, 2018

	General Fund	Solidwaste Fund	Water Fund	Sewer Fund	Total 2018 Budget	Total 2017 Budget	Change 2018-2017	Change 2018-2017
Revenue								
Property and Parcel Taxes	39,078,978	0	3,889,402	4,088,852	47,057,232	46,076,943	980,289	2.13%
Grants	747,782	470,000	0	0	1,217,782	1,182,000	35,782	3.03%
Fees and Charges	10,797,111	5,721,632	2,956,397	3,777,805	23,252,944	22,799,551	453,393	1.99%
Investment income	1,534,566	0	0	0	1,534,566	1,583,799	(49,233)	-3.11%
RMI	6,500,000	0	0	0	6,500,000	5,014,416	1,485,584	29.63%
MRDT	7,153,332	0	0	0	7,153,332	6,080,619	1,072,713	17.64%
Works and Services Charges	520,951	0	39,653	188,697	749,301	999,823	(250,522)	-25.06%
	66,332,720	6,191,632	6,885,452	8,055,354	87,465,157	83,737,151	3,728,006	
Expenses								
Payroll and Goods & Services	51,272,821	5,813,816	1,690,870	2,930,306	61,707,813	60,177,130	1,530,683	2.54%
Adjustments					0	0	0	0.00%
Debt Interest	204,968	309,000	0	809,250	1,323,218	1,354,304	(31,086)	-2.30%
Residents and Partners	5,177,677	0	0	0	5,177,677	4,461,916	715,761	16.04%
Depreciation	6,907,582	1,615,486	2,544,262	773,562	11,840,893	11,425,210	415,683	3.64%
Contingency	512,728	58,138	16,909	29,303	617,078	601,771	15,307	2.54%
	64,075,777	7,796,440	4,252,041	4,542,421	80,666,678	78,020,331	2,646,347	
Operating Surplus before the following:	2,256,943	(1,604,809)	2,633,411	3,512,933	6,798,479	5,716,820	1,081,659	
Non Operating Amounts								
Deduct Transfers to Reserves	(10,996,753)	(319,187)	(3,581,443)	(2,497,662)	(17,395,046)	(15,761,469)	(1,633,577)	
Deduct Debt Principal	(475,600)	(201,490)	0	(567,236)	(1,244,326)	(1,380,561)	136,235	
Add back Depreciation	6,907,582	1,615,486	2,544,262	773,562	11,840,893	11,425,210	415,683	
	(4,564,771)	1,094,809	(1,037,181)	(2,291,335)	(6,798,479)	(5,716,820)	(1,081,659)	
Net Operating Position	0	0	0	0	0	0		
Project Funding								
Grants	773,105	0	557,500	800,000	2,130,605	860,539		
Other sources of funding	1,020,479	0	9,459		1,029,938	144,724		
Transfers from Reserves	27,134,629	395,000	4,156,541	5,532,000	37,218,170	41,997,867		
Debt Proceeds	2,700,000	0	0	0	2,700,000	5,000,000		
	31,628,213	395,000	4,723,500	6,332,000	43,078,713	48,003,131		
Project Expenditures								
Non-Capital	8,649,755	70,000	230,500	540,000	9,490,255	8,635,054		
Infrastructure Maintenance	10,760,653	250,000	3,343,000	2,735,000	17,088,653	13,610,140		
Capitalizable	12,217,805	75,000	1,150,000	3,057,000	16,499,805	25,757,937		
	31,628,213	395,000	4,723,500	6,332,000	43,078,713	48,003,131		
Net Project Postion	0	0	0	0	0	0		

Appendix C

2017 Actual and 2018 Budget Department Summary

Appendix C contains a summary of budgeted departmental operating revenues and costs for the fiscal year January through December, 2018. Amounts are also provided for 2016 actuals and 2017 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 Mayor and Council	2016 Actual Results	2017 Budget	2017 Actual Results	2018 Budget
Mayor & Council				
Revenues	0	0	0	0
Expenses	398,715	428,728	405,463	442,354
Total	398,715	428,728	405,463	442,354
Mayor and Council Total	398,715	428,728	405,463	442,354

Division 1200	2016	2017	2017	2018
CAO Office	Actual Results	Budget	Actual Results	Budget
Administrator				
Revenues	0	0	0	0
Expenses	468,010	429,261	426,670	438,053
Total	468,010	429,261	426,670	438,053
Communications				
Revenues	0	0	0	0
Expenses	464,055	538,259	476,082	553,590
Total	464,055	538,259	476,082	553,590
Corporate, Economic & Environmental Services				
Revenues	(26,894)	(17,700)	(15,974)	(17,000)
Expenses	1,318,578	1,615,985	1,538,945	1,639,252
Total	1,291,684	1,598,285	1,522,971	1,622,252
Human Resources				
Revenues	0	0	0	0
Expenses	841,393	860,686	944,166	945,056
Total	841,393	860,686	944,166	945,056
CAO Office Total	3,065,141	3,426,491	3,369,889	3,558,951

Division 5000 Resort Experience	2016 Actual Results	2017 Budget	2017 Actual Results	2018 Budget
Cultural Planning and Development				
Revenues	(83,241)	0	(9,867)	0
Expenses	167,902	170,326	183,459	172,270
Total	84,661	170,326	173,592	172,270
Village Events and Animation				
Revenues	(3,516,659)	(3,554,923)	(3,212,035)	(3,545,923)
Expenses	3,387,624	3,767,679	3,361,875	3,753,159
Project Expenditures	0	0	0	0
Total	(129,035)	212,756	149,841	207,236
Division Administration				
Revenues	(76,491)	(75,000)	(51,950)	(75,000)
Expenses	404,165	397,297	394,858	394,621
Total	327,674	322,297	342,909	319,621
Resort Operations				
Revenues	(1,451,737)	(2,454,285)	(2,483,172)	(2,496,143)
Expenses	4,887,037	5,138,461	5,156,110	5,394,861
Project Expenditures	0	0	0	0
Total	3,435,300	2,684,176	2,672,938	2,898,718

Division 6000 Infrastructure Services	2016 Actual Results	2017 Budget	2017 Actual Results	2018 Budget
General Manager				
Revenues	0	0	0	0
Expenses	385,569	320,772	357,557	332,643
Project Expenditures	0	0	0	0
Total	385,569	320,772	357,557	332,643
Development Services/Energy Mgmt				
Revenues	(35,788)	(126,000)	(33,427)	(58,268)
Expenses	511,921	748,161	545,138	707,568
Grants & Contributions	0	0	0	0
Total	476,133	622,161	511,711	649,300
Transportation				
Revenues	(2,917)	0	(2,139)	(4,000)
Expenses	2,358,977	2,430,579	2,289,636	2,589,226
Project Expenditures	0	0	0	0
Total	2,356,060	2,430,579	2,287,497	2,585,226
Central Services				
Revenues	(2,797,841)	(2,855,779)	(2,574,468)	(3,494,660)
Expenses	2,264,688	2,284,749	2,174,031	2,427,015
Total	(533,152)	(571,030)	(400,437)	(1,067,645)

Environmental Operations

Revenues	(2,216,323)	(2,350,041)	(2,170,484)	(2,397,971)
Expenses	2,216,323	2,332,876	2,150,380	2,397,971
Total	0	(17,165)	(20,104)	0

Solid Waste

Revenues	(6,412,834)	(6,411,439)	(6,852,009)	(6,935,344)
Expenses	5,679,219	5,548,360	6,007,023	6,362,816
Total	(733,615)	(863,079)	(844,987)	(572,528)

Transit

Revenues	(3,852,892)	(3,791,800)	(4,325,905)	(4,501,250)
Expenses	6,444,049	6,627,400	6,707,827	7,003,771
Total	2,591,157	2,835,600	2,381,922	2,502,521

Water Fund

Revenues	(6,731,489)	(6,738,741)	(6,839,870)	(6,845,799)
Expenses	3,185,446	3,255,623	3,218,750	3,287,100
Project Expenditures	0	0	0	0
Total	(3,546,043)	(3,483,118)	(3,621,120)	(3,558,699)

Sewer Fund

Revenues	(7,858,852)	(7,673,394)	(8,091,258)	(7,879,157)
Expenses	4,506,950	4,796,456	4,822,096	4,973,653
Total	(3,351,902)	(2,876,938)	(3,269,162)	(2,905,504)

Infrastructure Services Total	(2,355,794)	(1,602,219)	(2,617,124)	(2,034,685)
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Division 7000 Corporate and Community Services

2016 Actual Results

2017 Budget

2017 Actual Results

2018 Budget

Finance

Revenues	(104,707)	(96,860)	(88,101)	(97,390)
Expenses	1,912,901	1,981,428	1,979,374	2,064,590
Total	1,808,194	1,884,568	1,891,272	1,967,200

Information Technology

Revenues	(64,808)	(64,800)	(64,800)	(64,800)
Expenses	1,421,071	1,515,308	1,532,441	1,595,230
Total	1,356,263	1,450,508	1,467,641	1,530,430

Protective Services

Revenues	(3,147,782)	(2,947,900)	(3,514,572)	(3,543,455)
Expenses	5,473,053	5,852,172	6,473,516	6,653,998
Grants & Contributions	0	0	(1,467)	0
Total	2,325,271	2,904,272	2,957,477	3,110,543

Fire Rescue Service

Revenues	(17,692)	(38,200)	(47,785)	(38,200)
Expenses	4,388,935	4,475,262	4,371,154	4,441,855
Total	4,371,243	4,437,062	4,323,369	4,403,655

Whistler Public Library

Revenues	(169,927)	(163,700)	(176,009)	(166,900)
Expenses	1,095,287	1,156,287	1,168,688	1,205,013
Total	925,361	992,587	992,679	1,038,113

Recreation

Revenues	(1,338,328)	(1,210,546)	(1,252,527)	(1,327,501)
Expenses	2,023,494	2,082,085	2,034,441	2,385,433
Total	685,167	871,539	781,913	1,057,932

Meadow Park Sports Centre

Revenues	(1,818,499)	(1,768,621)	(1,963,614)	(1,924,710)
Expenses	3,330,612	3,555,795	3,576,639	3,639,481
Total	1,512,113	1,787,174	1,613,025	1,714,771

Corporate and Community Services General

Revenues	0	0	0	0
Expenses	268,927	278,660	292,521	290,647
Total	268,927	278,660	292,521	290,647

Corporate and Community Services Total	13,252,539	14,606,371	14,319,898	15,113,291
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