
OPEN HOUSE PRESENTATION SLIDES

2023 BUDGET

Community Budget Open House

Resort Municipality of Whistler
November 1, 2022



Opening Comments

Jack Crompton, Mayor



Whistler. A place where community thrives, nature is protected and guests are inspired.



Corporate Overview

Virginia Cullen, Chief Administrative Officer



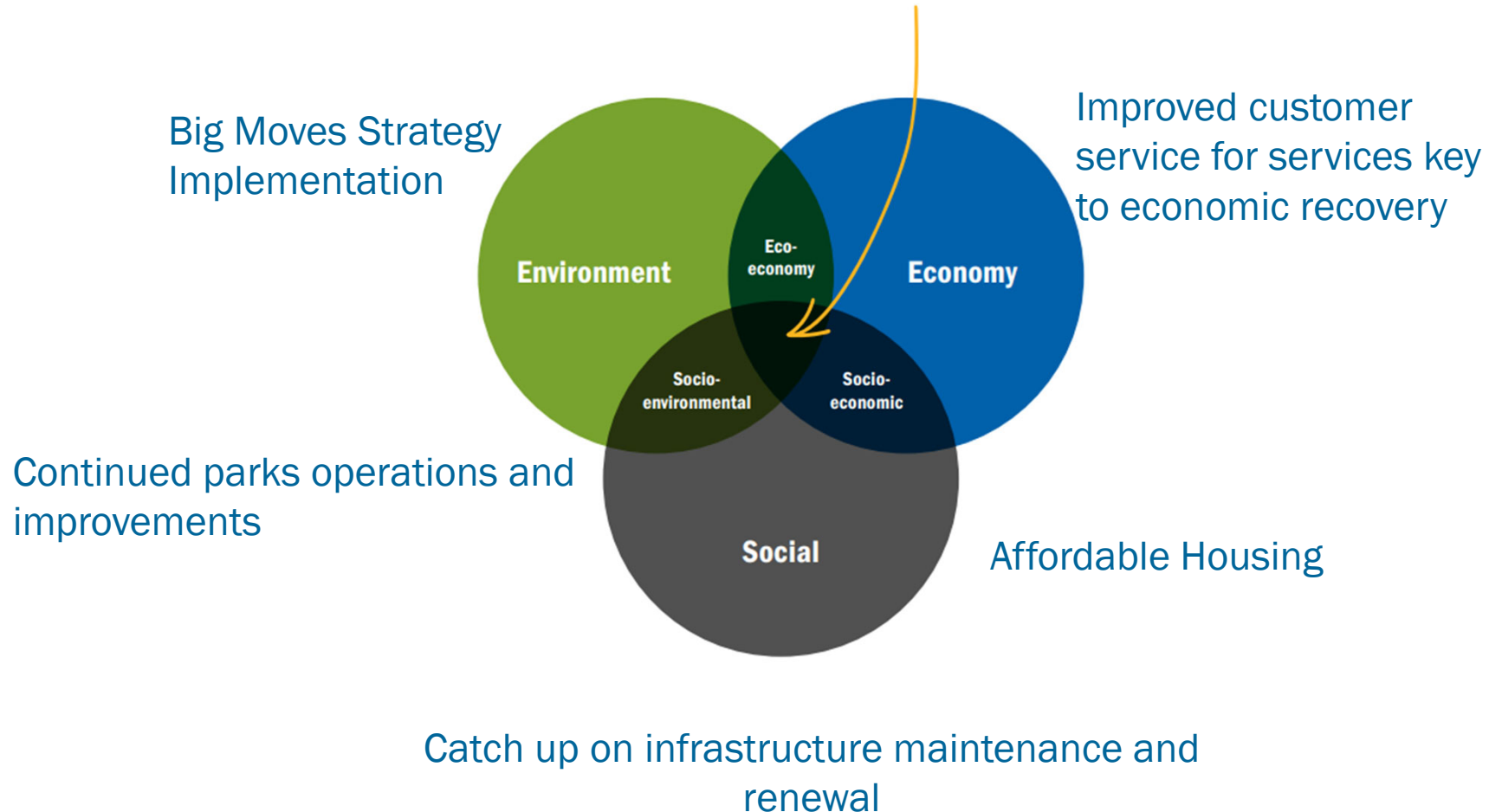
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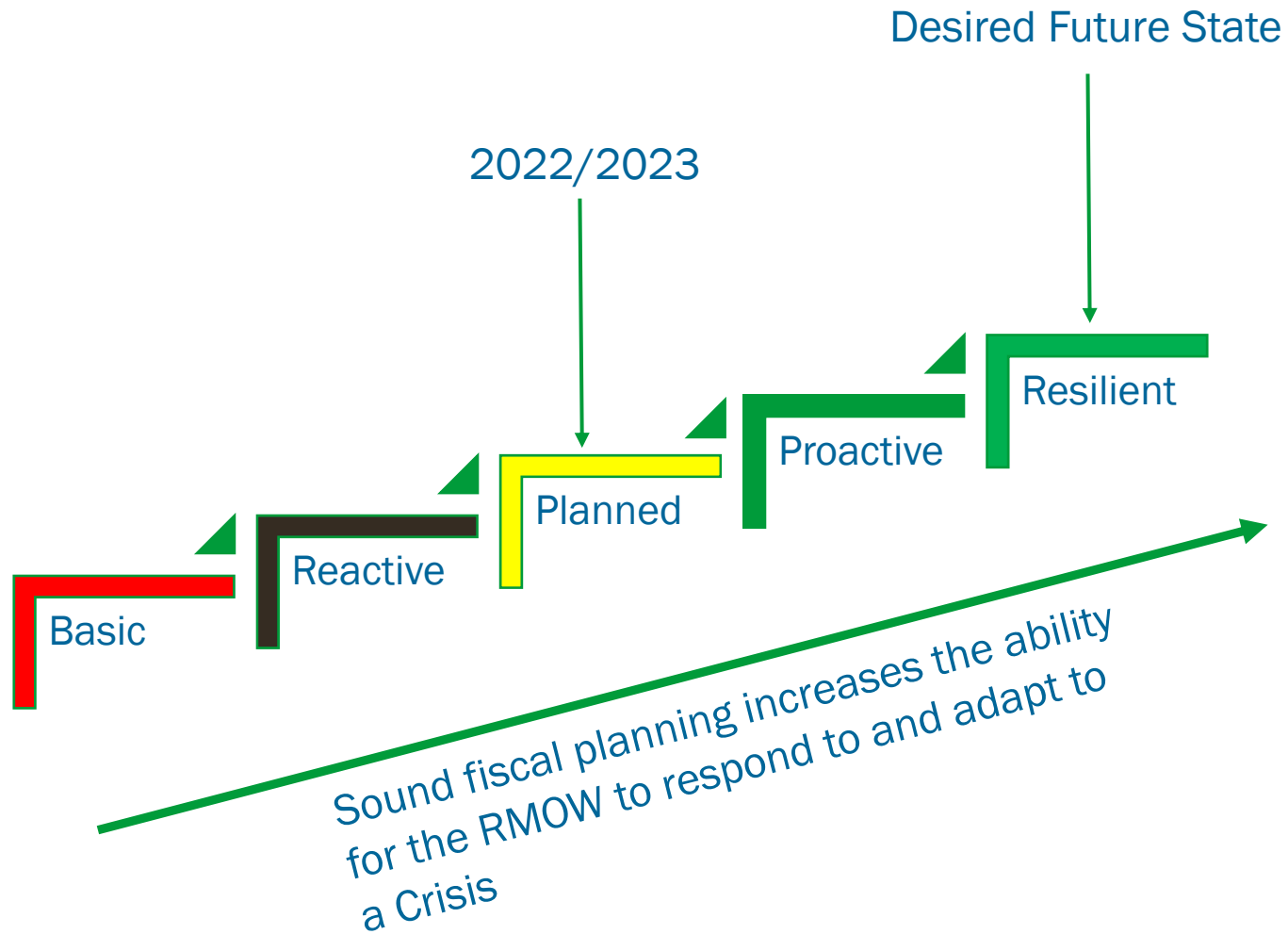
Budget Considerations 2023

Strategic recovery =

A resilient tourism-based community



RMOW Resilience



Internal Initiatives

- Diversity, Equity and Inclusion work
- Indigenous Cultural Awareness Training
- Leadership development
- Process reviews
- IT upgrades
- Wage benchmarking review
- Improved emergency preparedness awareness
- Strategic Planning with Council

RMOW Corporate Plan on a Page

Community VISION <small>Characteristics</small>	Whistler: A place where our community thrives, nature is protected, and guests are inspired					
	1. SENSE OF PLACE Culture, Landscape, Balance, Vibrant	2. ENVIRONMENT Respect, Protection, Access, Resources, Climate	3. COMMUNITY Quality of Life, Inclusive, Connected, Conduct, Participation, Partnerships	4. TOURISM-BASED ECONOMY Resilient, Experience, Dependence, Local, Renewal		
Corporate GOALS	1. Community character and mountain culture is reflected in municipal initiatives	2. Municipal decision-making supports the effective stewardship of natural assets and ecological function	3. Corporate policies and operations ensure continuous excellence in infrastructure, facility and program management	4. A high level of accountability, transparency and community engagement is maintained	5. Corporate financial health is optimized to ensure long-term community success	6. A vibrant local economy and safe, resilient resort community is effectively reinforced by organizational activities
Pandemic RECOVERY	Leadership and support for COMMUNITY AND TOURISM RECOVERY AND SUSTAINABILITY Priority focuses are where recovery needs intersect with Council focus areas					
Council FOCUS AREAS	1. COMMUNITY BALANCE Effectively balance resort and community needs through deliberate planning, partnerships and investment	2. CLIMATE ACTION Provide leadership to accelerate climate action and environmental performance across the community	3. HOUSING Advance strategic and innovative initiatives to enable and deliver additional employee housing			
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		
Employee VALUES	1. Relationships	2. Community	3. Leadership	4. Innovation	5. Integrity	



Climate

- Increasing resilience in response to extreme weather events
- Updating buildings to improve energy efficiency
- Increased electrification
- Park enhancements

Community Balance

- Long term strategic planning work
 - Continued investments in FFS programs and CEP grants
 - Festival, Events and Animation
 - Cemetery expansion
-
- Upgrades to Rainbow Park
 - Lost Lake Snowmaking capacity



Housing

- Planning Department – long term housing strategy
- Support to WDC for next projects – planning, building dept and continued OAP funding
- Continued advancement of private housing development projects with employee housing requirements

Feedback



Keeping staff levels constant while demands increase is not a sustainable condition

Customer service declines

Backlog of processes and capital projects increases

Ability to be adaptive and resilient declines

Care and maintenance of assets is negatively impacted

Workloads become unmanageable and overtime increases

Potential for retention to decline

Budget Context and Highlights

Carlee Price, Director of Finance



Whistler. A place where community thrives, nature is protected and guests are inspired.



Municipal funds each have separate revenues and expenditures, and distinct objectives



Each individual fund is budgeted to balance incoming & outgoing funds

Revenues

Property Taxes &
User Fees

Non-Tax
Revenue



Fund

Savings



Reserve
Contributions

Reserves

Expenditures



Department
Operations

Expenditures



Projects

Utilities Funds provide essential services to the community and are funded separately

Delivery of water, sanitary sewer, and solid waste service

Maintenance of assets that support these systems

Significant renewal is underway, costs are up

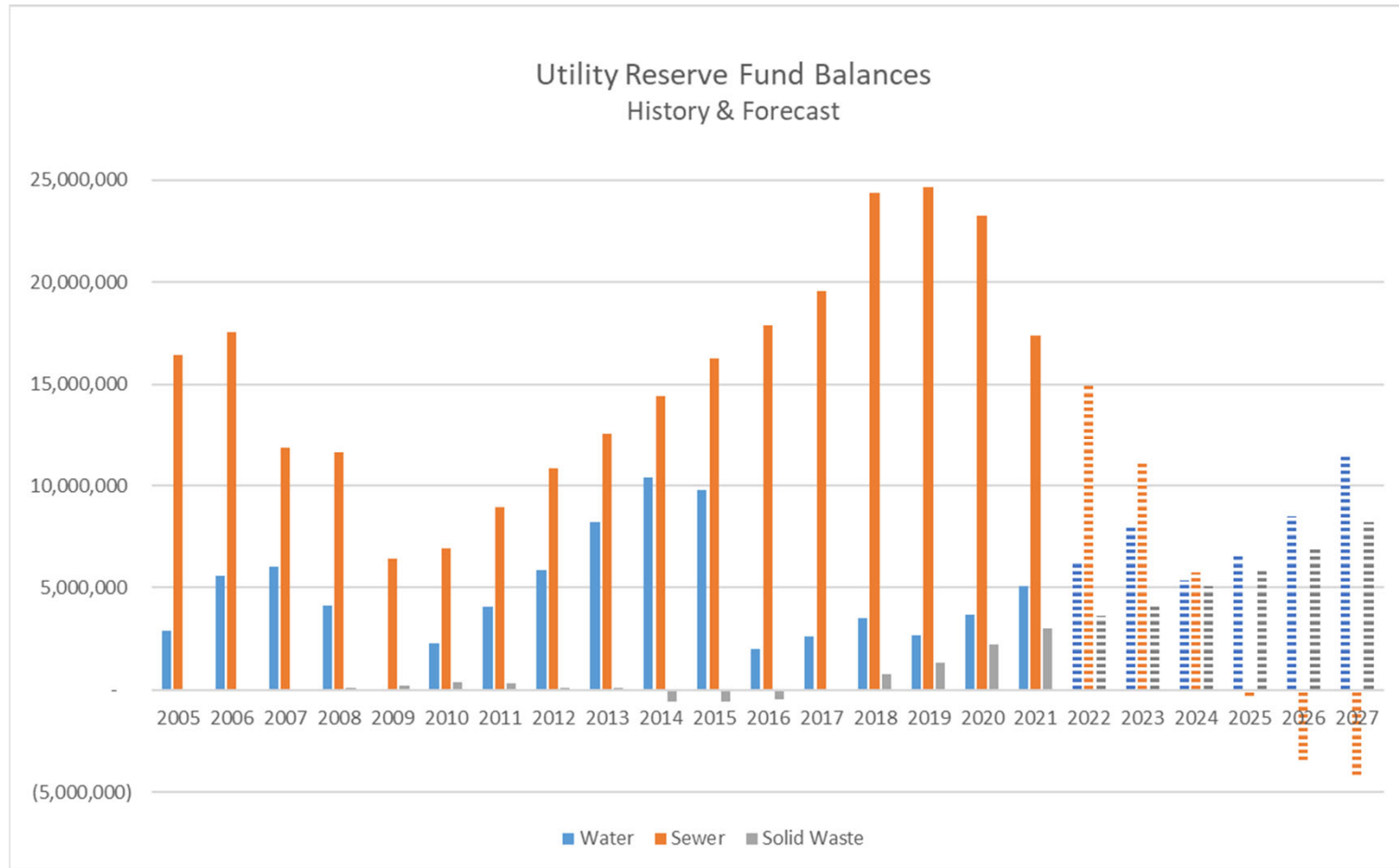
- Sewer reserve will need to be rebuilt starting 2025
- Water and Solid Waste to grow gradually over time

Proposed rate changes for 2023:

- 3% increase in Solid Waste
- 4% increase for Water
- 5% increase for Sewer



Sewer reserves will need to be rebuilt, along with gradual increases in water and solid waste.



Like utilities funds, RMI and MRDT funds are separate from general municipal tax

Tourist revenues received from the province must be used for specific, tourist-related things

- This spending list is determined annually, in advance, in consultation with the Province
- Money cannot be used for things that primarily benefit residents

RMI is focused on visitor amenities including the upcoming improvements to the parks



Community vision and our shared goals for the future are embedded in financial decision-making

Climate Big Moves

Tourism Economy

Affordable Housing

Long-term Community Success



Whistler is not the community it was 20 years ago,
and 20 years from now it will look different again

*How do we invest wisely today, in order to move towards the
future we'd like to imagine?*

What expenditures are necessary & helpful?

What are the revenue sources that best meet these needs?



If a prosperous future is the goal, it's going to take money to get there

Future success requires some key ingredients:

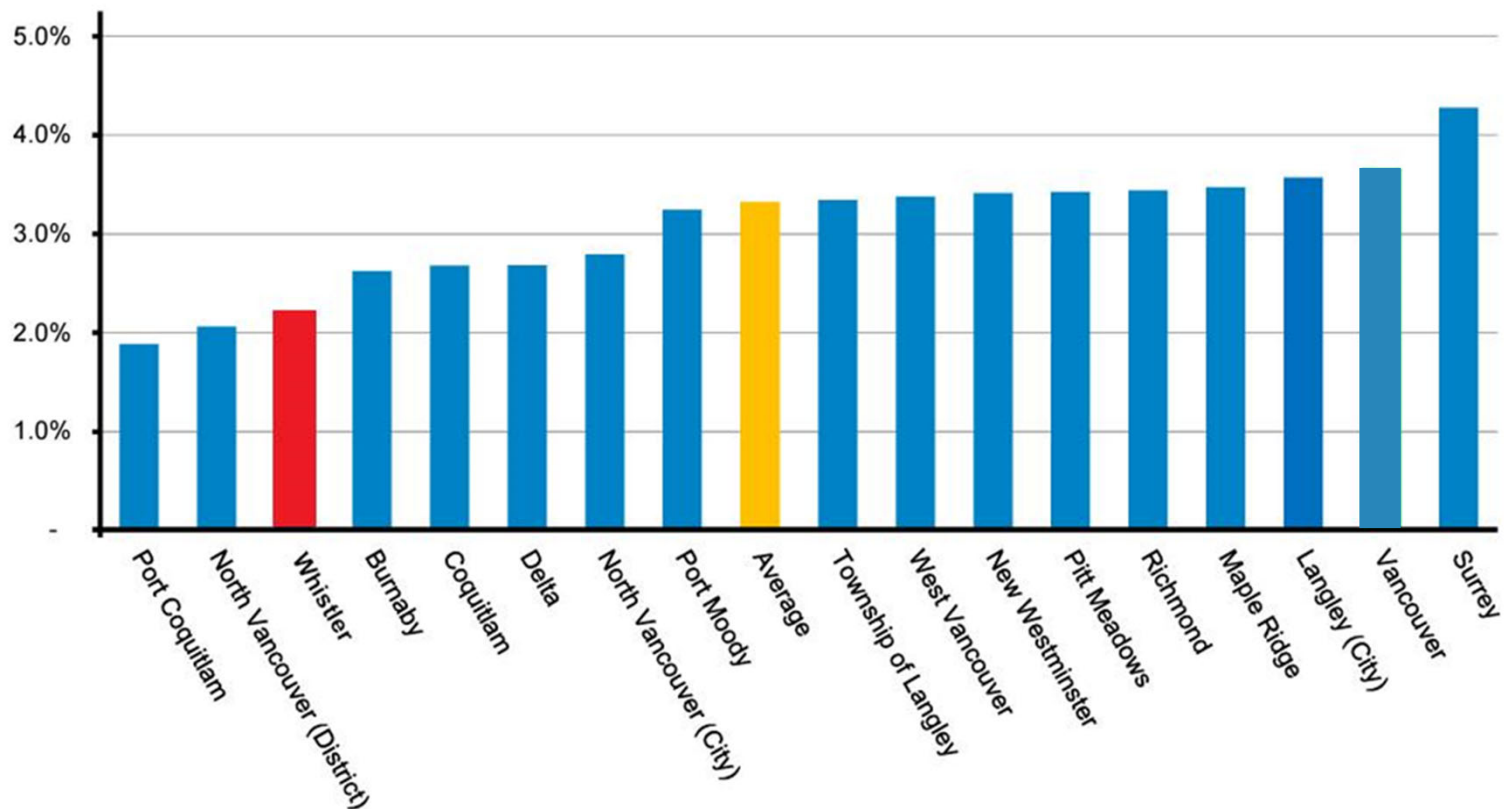
- A workforce composed of skilled, appropriately-compensated staff
- Funding to implement changes we've agreed are important, like the Big Moves Climate Goals
- Beginning to save now for future challenges we don't yet understand; building a resilient community
- The resources necessary to continue to do well the things we've always done

While elements of these of these are prioritized in this current budget, some have been set aside in favour of a smaller in-year % increase

>>> *There remains more work to be done*

Whistler has provided more than a decade of unusually low tax increases to ratepayers

10-year average annual property tax increase across Metro Vancouver (2013-2022)

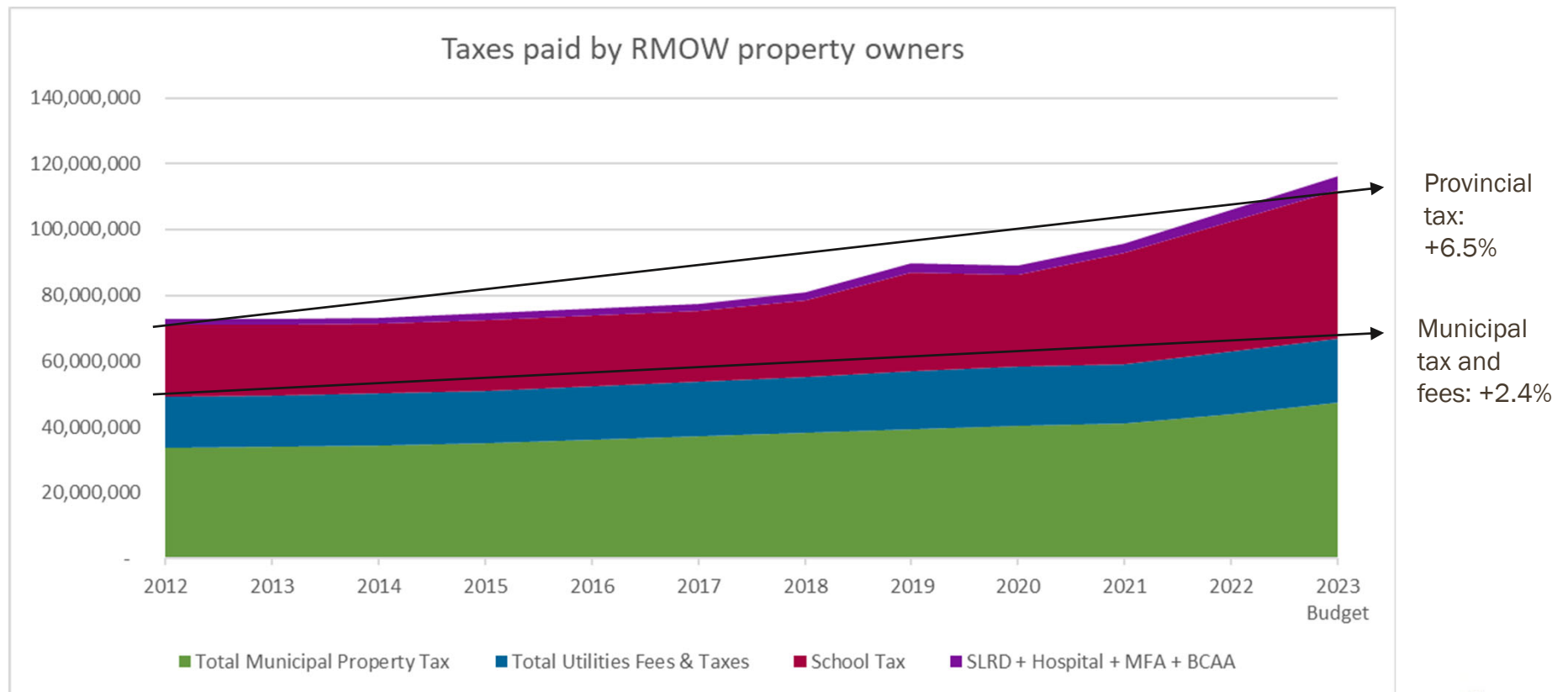


BC is home to some of the lowest mill rates in Canada



Source: Altus Group "Canadian Property Tax Benchmark Report"

Taxes due from Whistler property owners to *other taxing authorities* have grown more quickly than municipal amounts



The draft budget delivers on some key priorities, and leaves some important work to be funded and progressed in future years

The RMOW is not at this time collecting additional funds for currently planned Climate Action

- General Capital Reserve contributions have not grown to reflect the addition of GHG-reducing replacements and renewals
- Reserve balance can buffer *some of* the gap between spending and collection for short periods, and have done
- General Operating Reserve balances are not yet sized to potentially play a role in climate-related interruptions (flood, fire, etc.)

Some service-level reductions are embedded in the budget

- Transit expansion slowed by driver recruitment challenges
- Reduced Meadow Park Sports Centre pool hours reflect lifeguard shortage

RMOW operations have changed as the community has; expanded needs mean expanded costs

- Community Wildfire protection (2013)
- FireSmart (2019)
- Nightly rental enforcement
- Day Lot parking revenue collection & enforcement (2010)
- Whistler Olympic Plaza Ice Rink (2013)
- BearSmart Community designation (2011)
- Expanded Parks Planning Department (2021)
- #10 Valley Trail bus route (2018)
- Partnership with WDC for MRDT OAP transfer (2020)
- Waste reduction co-ordinator (2019)
- 7,237 m of Valley Trail added (2010 – 2021)
- Train Wreck Pedestrian Bridge (2014 - 2017)
- Alpine Trail network (2017)

How does this all relate to the YOY tax increase?

RMOW workforce has grown to meet increasingly complex community service needs over the years

- Building, Planning, Bylaw, casual staff in maintenance and trails
- Wage pressures are a factor in all service industries

Wages respond to changes in peer communities

- Valuation work will continue in 2023

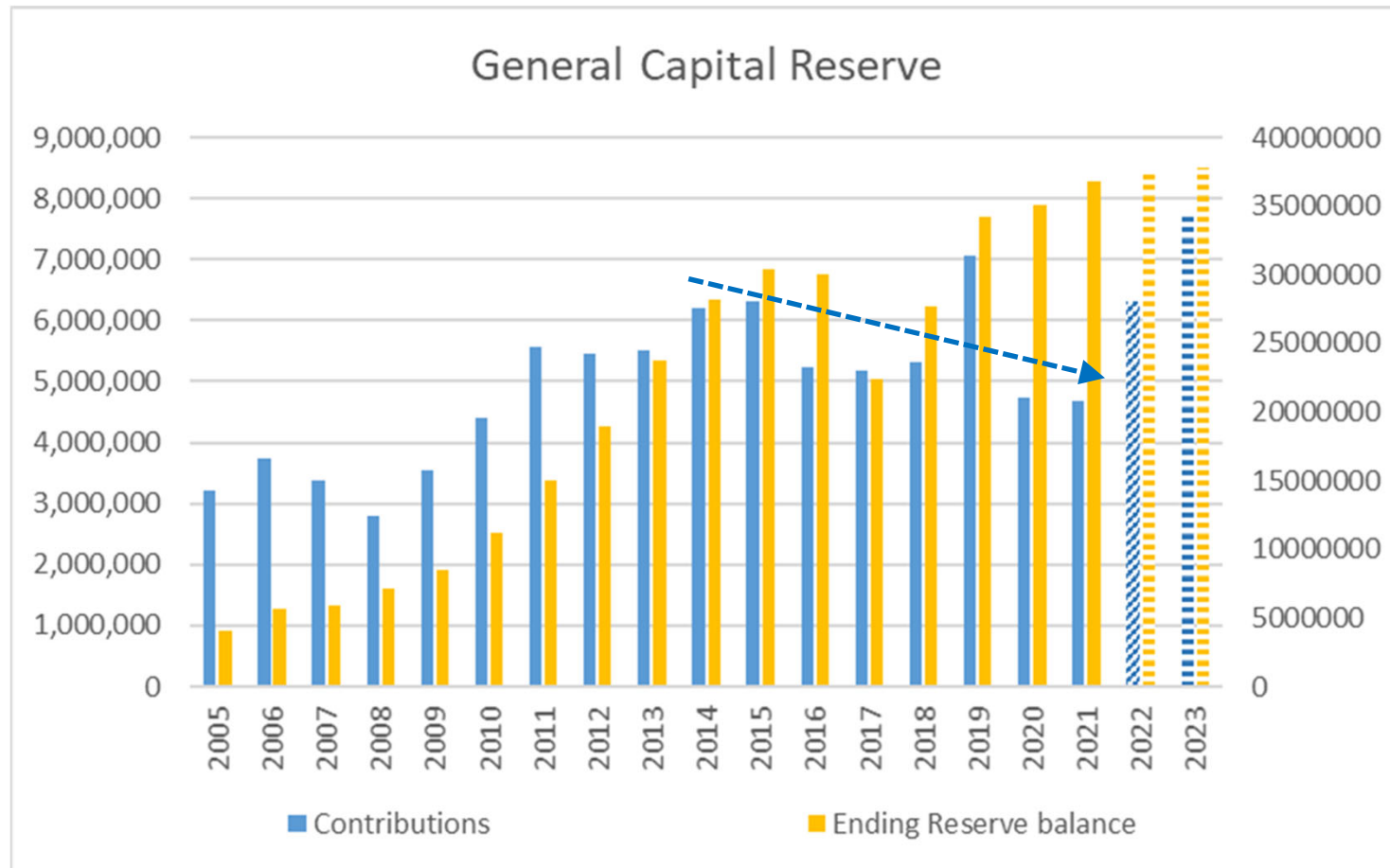
Reserve contributions must return to healthy levels, relative to the installed asset base

- Asset base has lately grown more quickly than contributions
- Contributions also need to consider higher replacement costs

Investing in transit remains a top priority for the RMOW

- A meaningful lever for Climate Action
- Transit reserve drawdowns will continue to mute the impact of contract cost increases through 2025

Right-sizing reserve contributions will take time; there is ground to make up

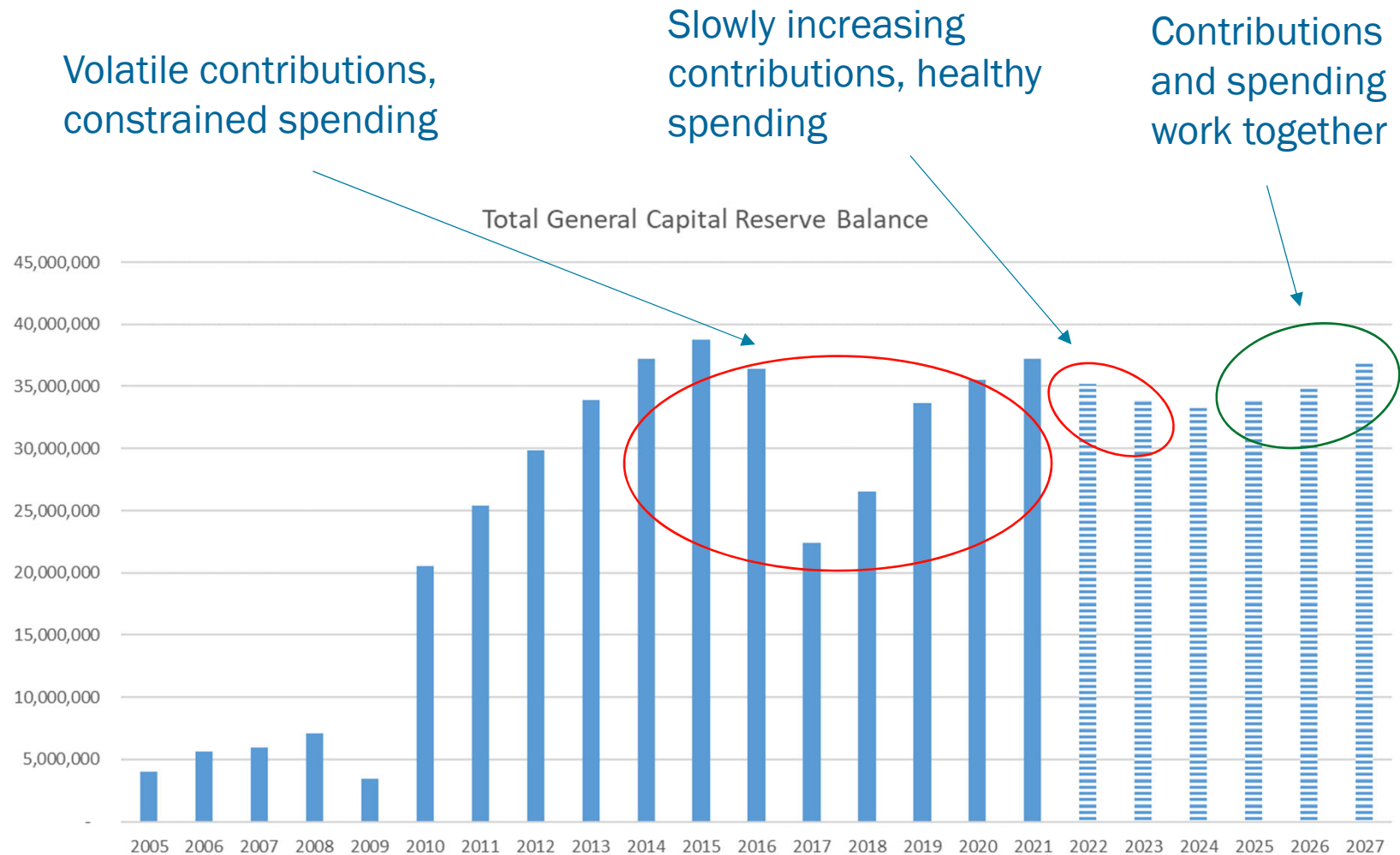


Also important to long-term asset health is consistent spending on asset renewal

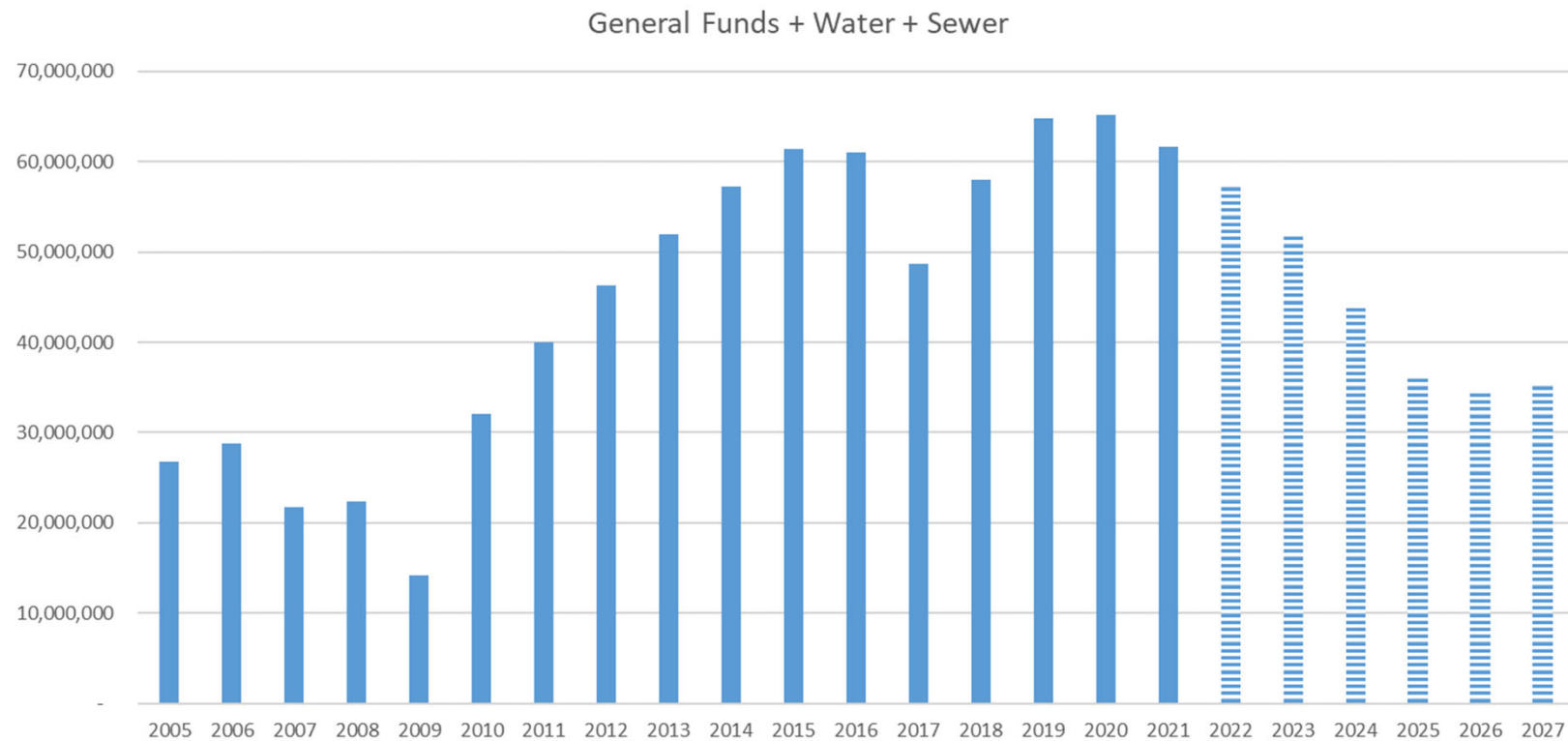
- This looks like: new roofs, windows, boilers, asphalt
- Constraining renewal spending to support low tax increases puts the assets at risk
- *For 2022 and 2023:* renewed focus on existing assets, contributions begin to move higher
- *For 2024 and beyond:* reserve balances can start to grow and consider higher replacement costs



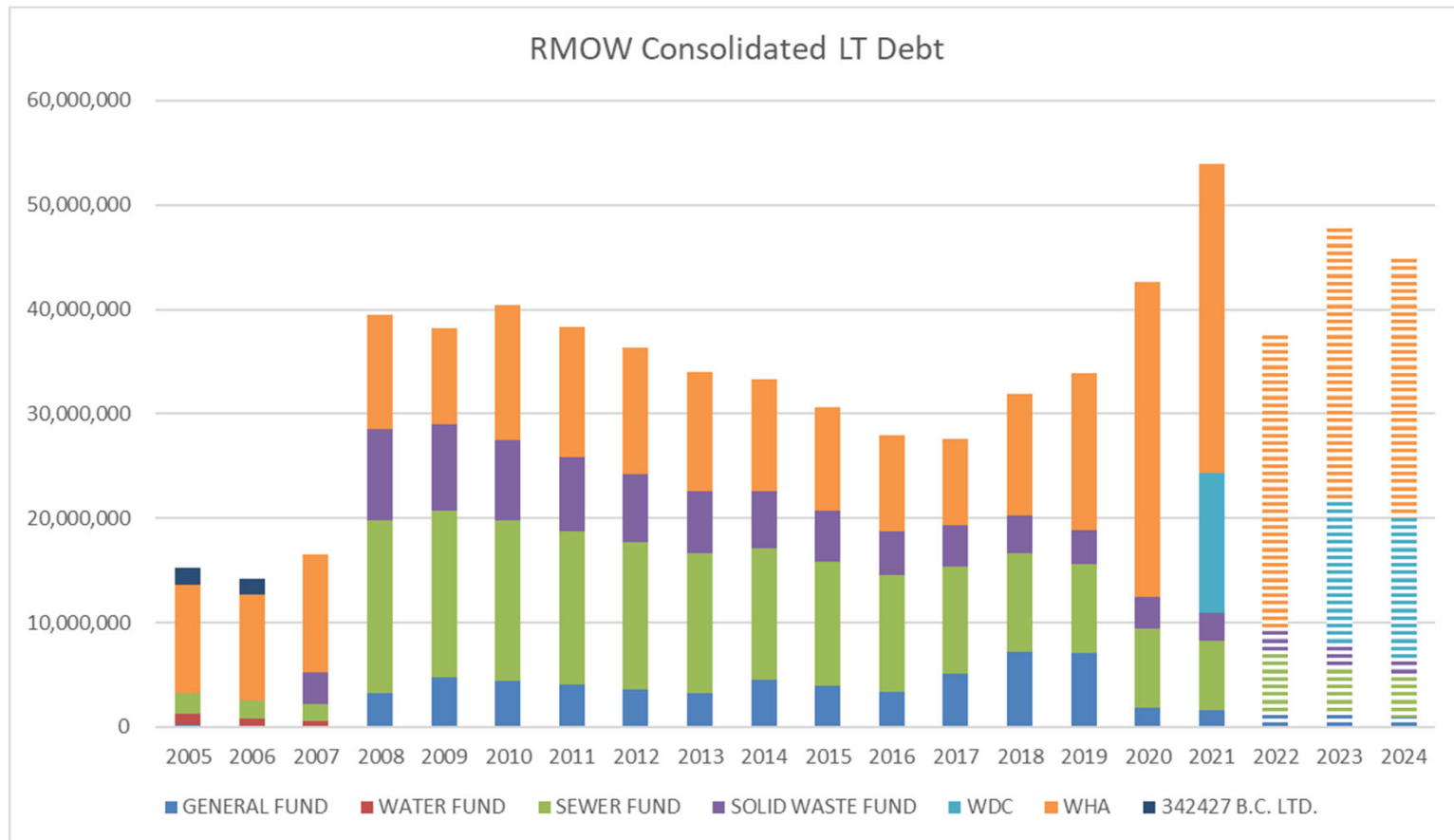
General Capital Fund



Total RMOW (non-Hotel Tax) Reserve Balance forecast



Sharing RMOW debt capacity with subsidiary corporations is a tool that supports affordable housing



Summary context and draft 2023 budget

RMOW has a long history of constrained tax increases

- Relative to other BC communities
- Relative to other taxing authorities in the community

This hasn't always been helpful to our installed asset base

- As a (relatively) new community, Whistler is less used to caring for aging things

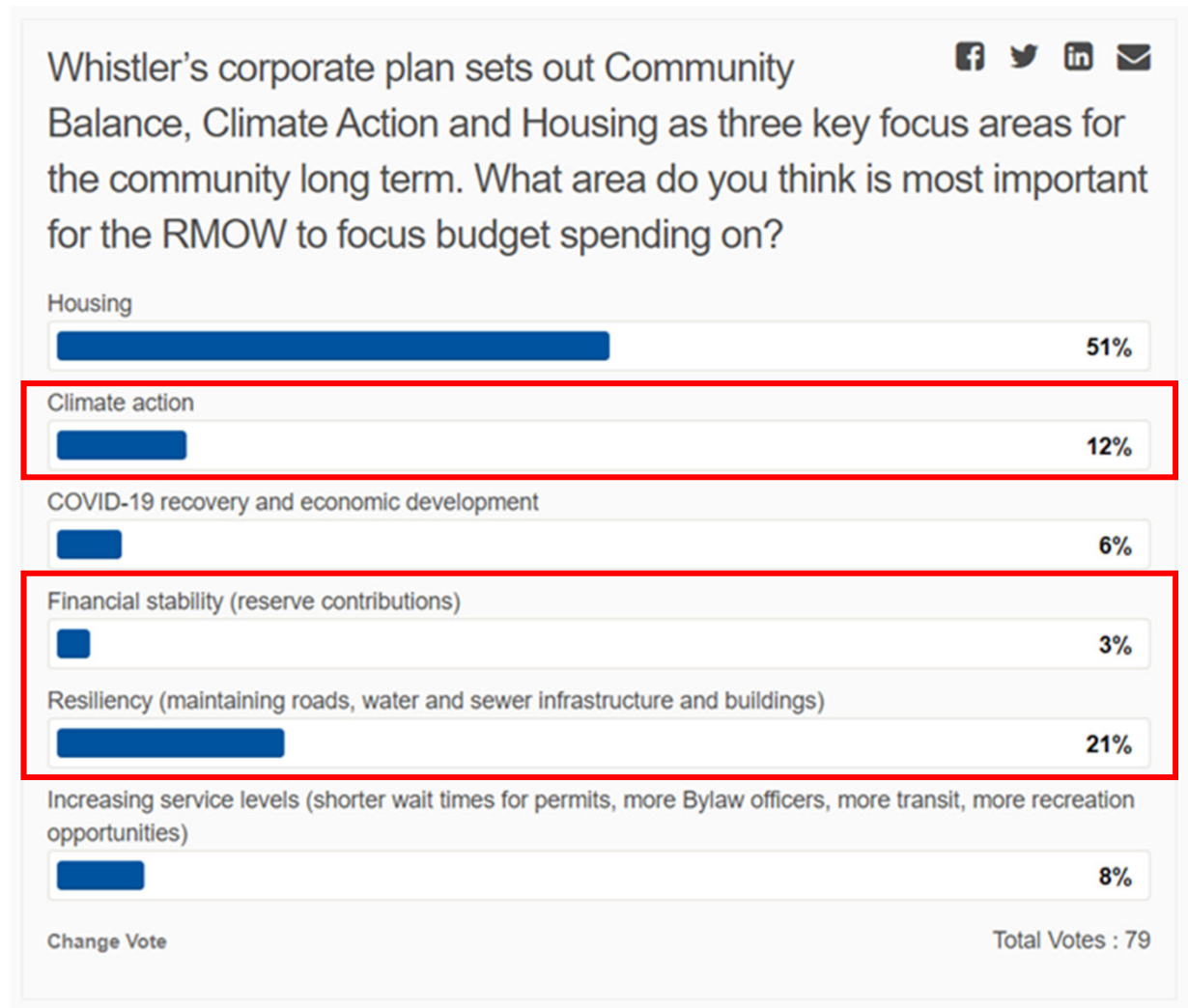
Dedicating appropriate amounts of spending to existing assets is important

- And collecting that same amount every year from taxpayers

Ultimately reserves will need to grow

- Replacement costs are increasing and climate considerations are being added
- This is a challenge that the draft budget proposes to leave future years

Community feedback is important and will continue to inform RMOW budgets



2023 Proposed changes to taxes and fees

General Municipal Tax

+8.31%

Solid Waste User Fees

+4%

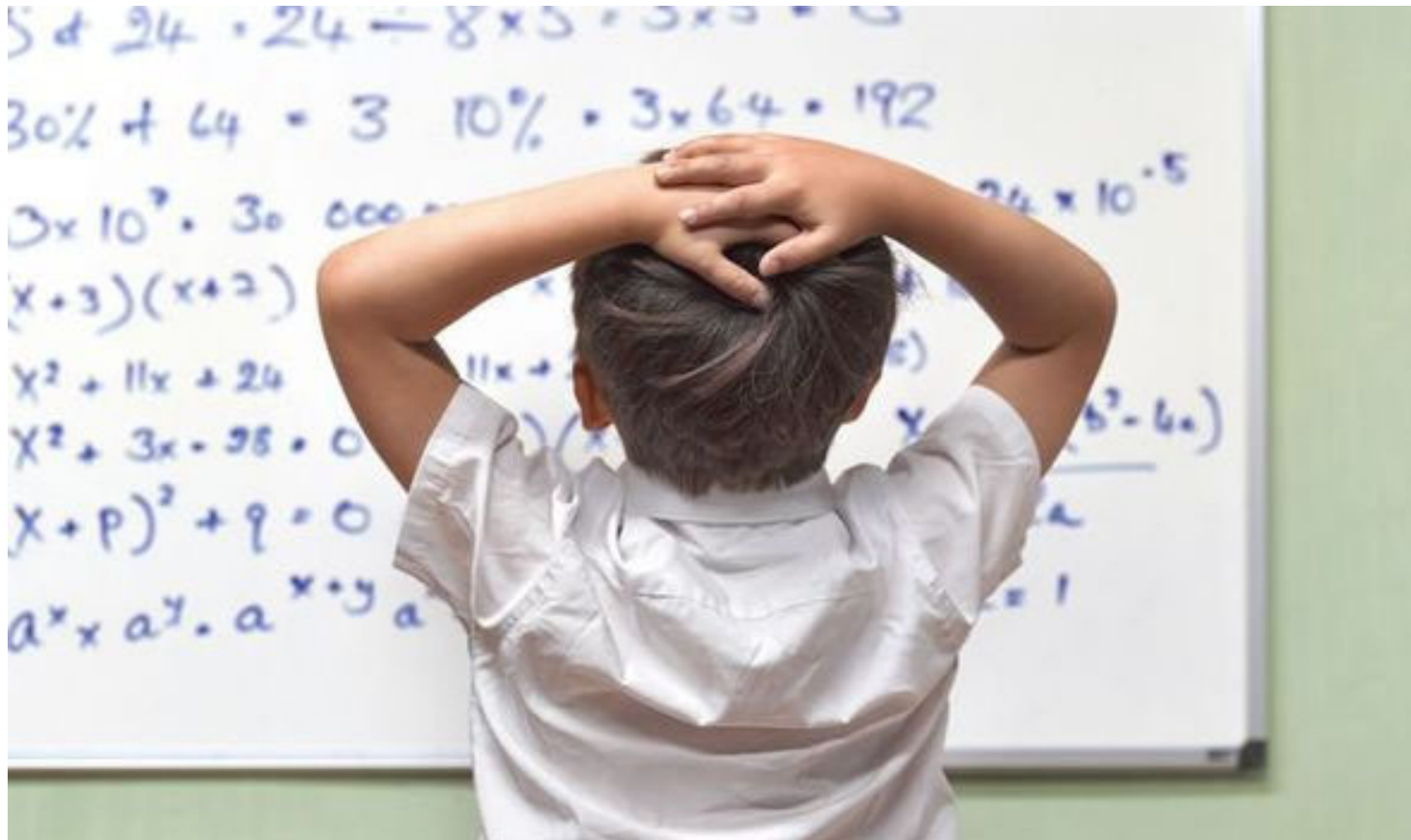
Water Parcel Tax & User Fees

+3%

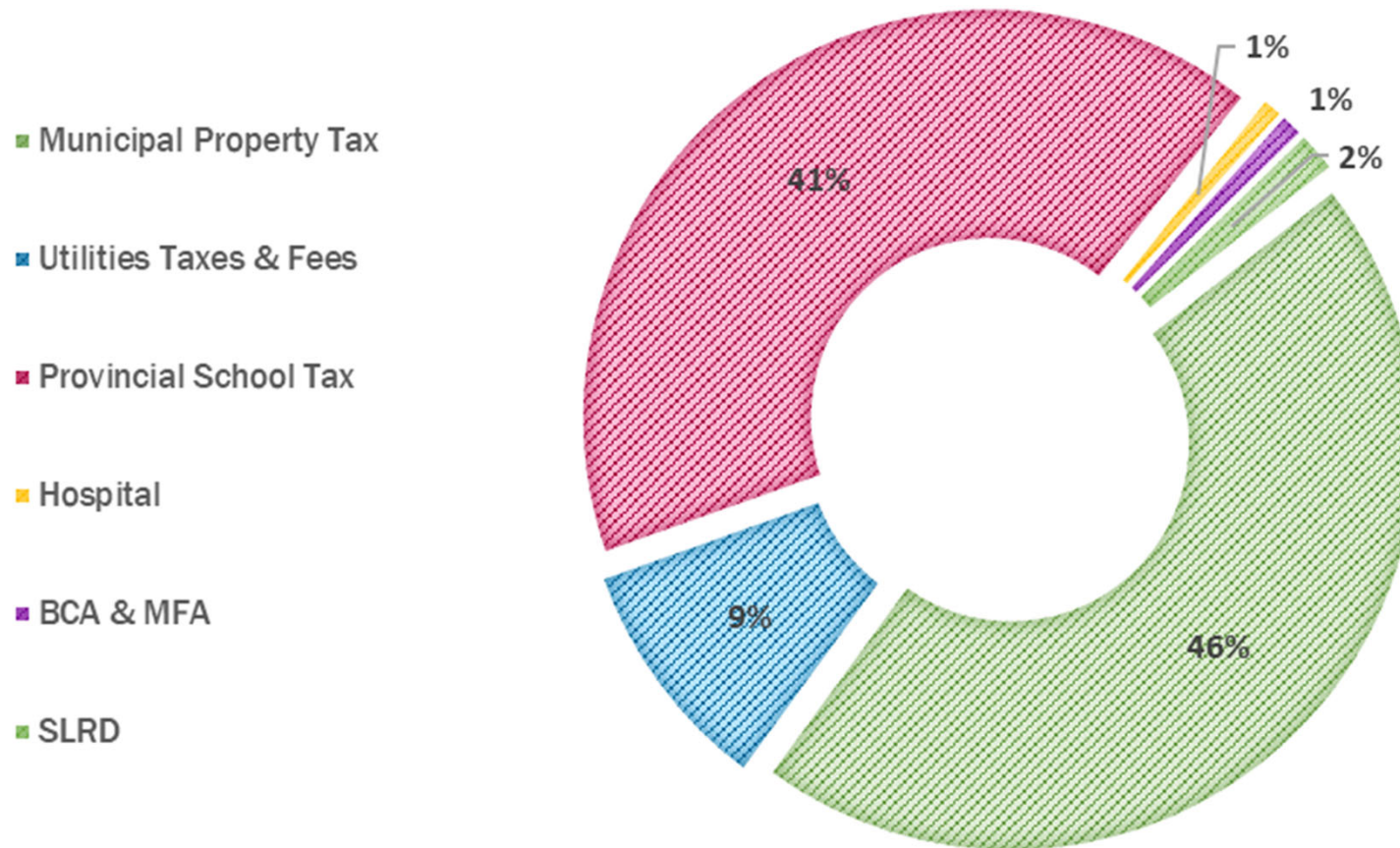
Sewer Parcel Tax & User Fees

+5%

What does this mean for an individual taxpayer?



Property owners in Whistler are responsible for a variety of different charges on their properties

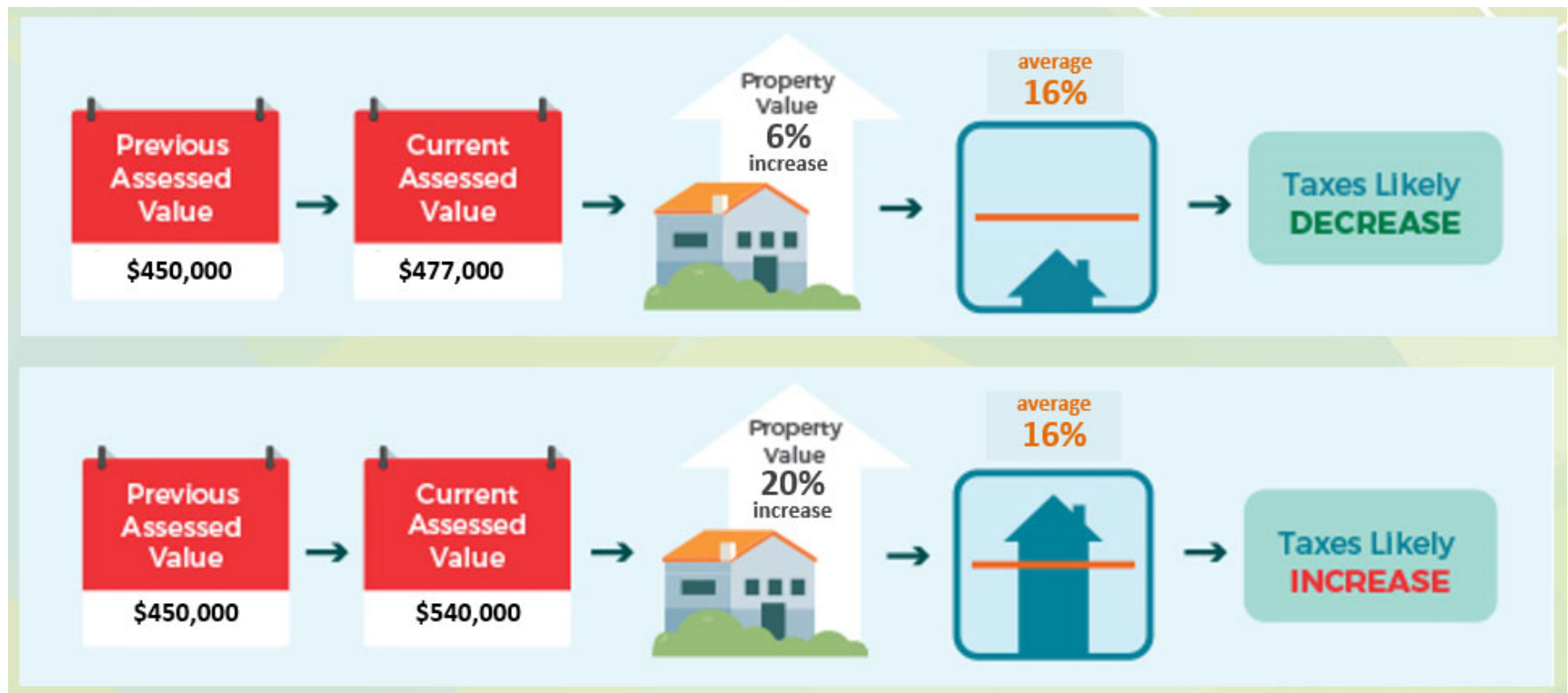


Changes in Utilities taxes and fees amount to \$50 YOY increase on a typical residential property

	Rates		YOY Change
	2022	2023	
Water Parcel Tax	\$ 296.39	\$ 305.28	3%
Water User Fee	\$ 124.52	\$ 128.26	
Sewer Parcel Tax	\$ 291.90	\$ 306.50	5%
Sewer User Fee	\$ 185.66	\$ 194.94	
Biosolids Fee	\$ 117.99	\$ 122.71	4%
Solid Waste Depot	\$ 224.41	\$ 233.39	
	\$ 1,240.87	\$ 1,291.07	\$ 50.20



The change in value of a property, relative to others in the same class, will affect how individual owners experience the YOY change



YOY \$ change in municipal tax also depends on the value of the property

	WHA	Condo	SFH	Business
2022 Assessed Value	471,698	881,683	3,526,730	415,802
2023 Assessed Value	500,000	1,000,000	4,000,000	500,000
YOY Change	6.0%	13.4%	13.4%	20.2%
2022 Municipal Tax	622.41	1,163.38	4,653.52	3,124.00
2023 Municipal Tax	630.05	1,260.10	5,040.40	3,383.60
YOY Change %	1.2%	8.3%	8.3%	8.3%
YOY Change \$	\$7.64	\$96.72	\$386.88	\$259.60

Preliminary equivalent # from:

Squamish = \$136

Vancouver = \$76

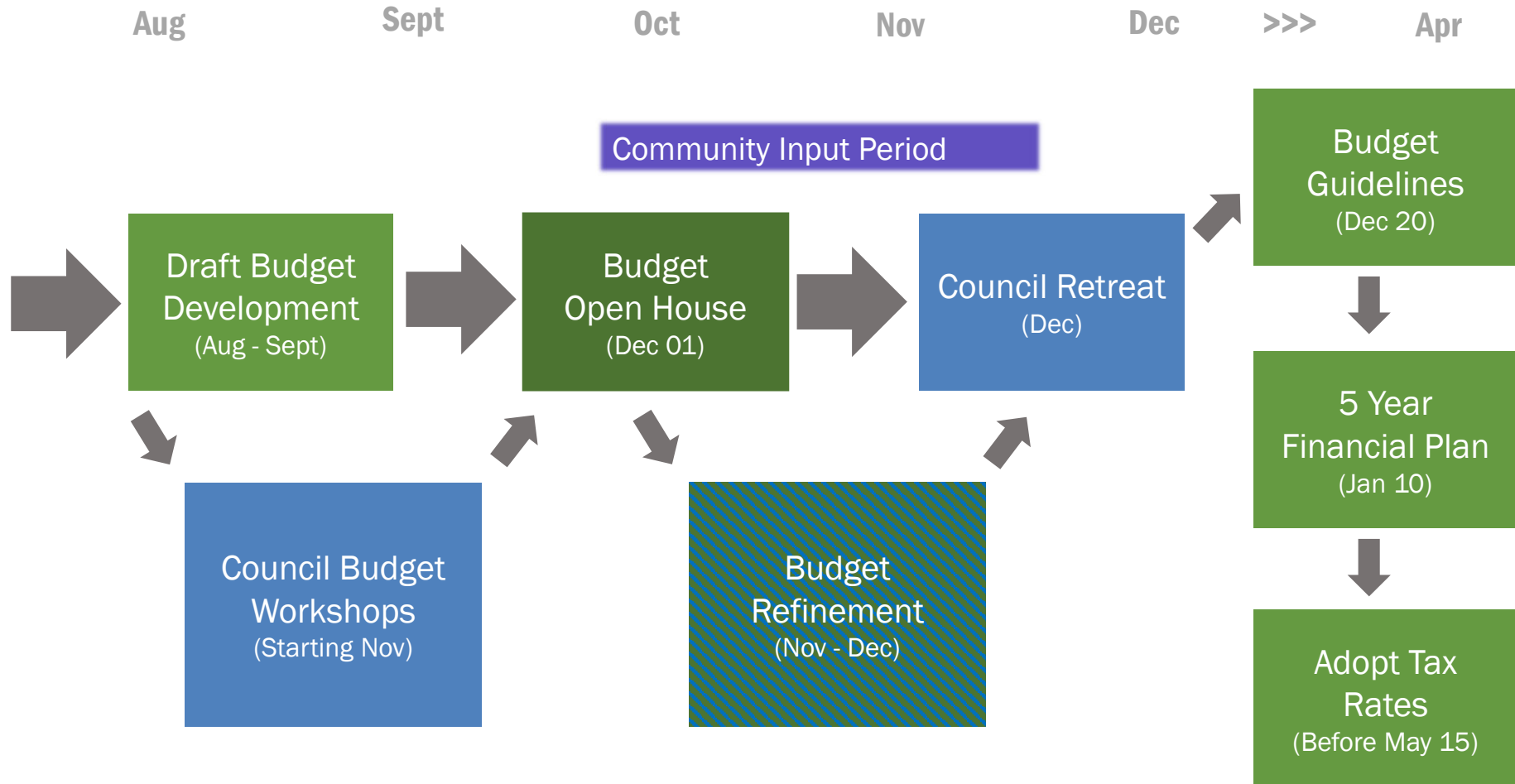
Vancouver + \$296 Utilities

In order for Whistler to achieve its stated goals, it needs to be financed appropriately

- Reserve contributions that reflect ongoing asset deterioration
- Concrete action towards Climate Goals
- Consistent delivery of existing municipal services
- Changes to service composition that reflect new realities



Budget Development – Key Milestones



We want to hear from you

Find 2021 budget information and commenting tool at whistler.ca/budget

Email us at budget@whistler.ca

Contact members of Council at whistler.ca/contact

Learn everything you need to know about your property taxes at whistler.ca/propertytax

Stay in touch on Facebook or Twitter

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Closing Remarks

Jack Crompton, Mayor

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Thank you

