



# WHISTLER

## AGENDA

**SPECIAL MEETING OF MUNICIPAL COUNCIL  
TUESDAY, MAY 8, 2012, STARTING AT 9:00 AM**

**At Municipal Hall, Flute Room  
4325 Blackcomb Way, Whistler, British Columbia V0N 1B4**

### **APPROVAL OF AGENDA**

Approval of the Special Council agenda of May 8, 2012.

### **BYLAWS FOR ADOPTION**

- |                                                            |                                                                                                                                                                                                              |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Five-Year Financial Plan 2012-2016<br>Bylaw No. 1999, 2012 | The purpose of Five-Year Financial Plan 2012-2016 Bylaw No. 1999, 2012 is to set out the proposed revenue sources and expenditures for the municipality for the period January 1, 2012 to December 31, 2016. |
| Tax Rate Bylaw No. 1996, 2012                              | The purpose of Tax Rate Bylaw No. 1996, 2012 is to set the municipal, regional district and hospital tax rates for 2012.                                                                                     |
| Sewer Tax Bylaw No. 1997, 2012                             | The purpose of Sewer Tax Bylaw No. 1997, 2012 is to set the sewer parcel tax rate for 2012.                                                                                                                  |
| Water Tax Bylaw No. 1998, 2012                             | The purpose of Water Tax Bylaw No. 1998, 2012 is to set the water parcel tax rate for 2012.                                                                                                                  |

### **ADJOURNMENT**

**RESORT MUNICIPALITY OF WHISTLER**

**“FIVE-YEAR FINANCIAL PLAN 2012-2016 BYLAW NO. 1999, 2012”**

**A BYLAW TO ADOPT A FIVE-YEAR FINANCIAL PLAN FOR 2012-2016**

WHEREAS the Council must have a financial plan pursuant to Section 165 of the *Community Charter*;

AND WHEREAS the Council deems it necessary and appropriate to adopt a five-year financial plan for the years 2012 to 2016;

NOW THEREFORE, the Municipal Council of the Resort Municipality of Whistler ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as the “Five-Year Financial Plan 2012-2016 Bylaw No. 1999, 2012”.
2. That Council adopt the Five-Year Financial Plan for the years 2012-2016 inclusive, for each year of the plan, as set out in Schedules A, B and C attached hereto and forming a part of this Bylaw as follows:

Schedule A – Consolidated Operating Summary  
Schedule B – Consolidated Project Summary  
Schedule C – Supplementary Information

GIVEN FIRST, SECOND, and THIRD READINGS this 1<sup>st</sup> day of May, 2012.

ADOPTED by Council this \_\_ day of \_\_\_\_\_, \_\_\_\_.

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Nancy Wilhelm-Morden  
Mayor

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Lonny Miller,  
Corporate Officer

I HEREBY CERTIFY that this is  
a true copy of “Five-Year Financial Plan  
2012-2016 Bylaw No. 1999, 2012”.

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Lonny Miller,  
Corporate Officer

**RESORT MUNICIPALITY OF WHISTLER  
FIVE-YEAR FINANCIAL PLAN 2012 - 2016**

**BYLAW 1999  
SCHEDULE A**

	2012	2013	2014	2015	2016
<b>REVENUE</b>					
<b>General Fund</b>					
Property Taxes	33,625,344	33,658,969	33,842,778	33,876,621	33,910,498
Other Property Tax	1,049,484	1,049,484	1,049,484	1,049,484	1,049,484
Government Grants	1,311,639	903,234	903,234	903,234	903,234
Fees and Charges	8,774,036	8,774,036	8,774,036	8,774,036	8,774,036
Investment Income	1,661,299	1,779,476	1,893,287	2,122,398	2,422,558
RMI Grant	6,357,779	6,500,000	6,500,000	6,500,000	6,500,000
2% AHRT	3,306,226	3,372,350	3,439,797	3,508,593	3,578,765
Works and Service Charges	89,125	89,125	89,125	89,125	89,125
Deferred Contributions	-	-	-	-	-
<b>Water Fund</b>					
Parcel Taxes	3,687,452	3,702,135	3,716,689	3,719,397	3,722,290
Fees and Charges	2,641,000	2,650,673	2,660,249	2,661,387	2,662,656
Works and Service Charges	8,012	8,012	8,012	8,012	8,012
<b>Sewer Fund</b>					
Parcel Taxes	3,823,422	3,839,467	3,855,581	3,858,576	3,861,206
Fees and Charges	3,358,370	3,372,318	3,386,323	3,388,330	3,390,003
Works and Service Charges	32,863	32,863	32,863	32,863	32,863
<b>Solid Waste Fund</b>					
Parcel Taxes	-	-	-	-	-
Fees and Charges	3,765,943	3,768,903	3,771,863	3,774,823	3,777,783
	<b>73,491,994</b>	<b>73,501,046</b>	<b>73,923,322</b>	<b>74,266,880</b>	<b>74,682,514</b>
<b>EXPENDITURE</b>					
<b>General Fund</b>					
Payroll and Goods & Services	42,580,352	42,988,982	43,047,284	43,061,570	43,061,570
Debt Interest & Principal	564,733	564,733	564,733	564,733	564,733
Residents & Partners	2,757,824	2,790,886	2,824,609	2,859,007	2,894,093
<b>Water Fund</b>					
Payroll and Goods & Services	2,356,389	2,380,745	2,404,875	2,408,720	2,412,883
Debt Interest & Principal	-	-	-	-	-
<b>Sewer Fund</b>					
Payroll and Goods & Services	3,001,854	3,031,743	3,062,164	3,067,295	3,071,725
Debt Interest & Principal	1,403,786	1,403,786	1,403,786	1,403,786	1,403,786
<b>Solid Waste Fund</b>					
Payroll and Goods & Services	3,776,736	3,813,839	3,816,798	3,819,758	3,822,719
Debt Interest & Principal	875,382	841,240	841,240	841,240	841,240
	<b>57,317,055</b>	<b>57,815,954</b>	<b>57,965,489</b>	<b>58,026,109</b>	<b>58,072,749</b>

**RESORT MUNICIPALITY OF WHISTLER  
FIVE-YEAR FINANCIAL PLAN 2012 - 2016**

**BYLAW 1999  
SCHEDULE A Cont'd**

	2012	2013	2014	2015	2016
<b>TRANSFERS TO (FROM )</b>					
<b>OTHER FUNDS / RESERVES</b>					
Interest Paid to Reserves	1,502,160	1,617,948	1,731,758	1,960,869	2,261,029
Recreation Works Charges Reserve	53,088	53,088	53,088	53,088	53,088
Transportation Works Charges Reserve	36,037	36,037	36,037	36,037	36,037
RMI Reserve	2,227,941	2,070,162	2,070,162	2,070,162	2,070,162
2% AHRT Reserve	365,820	398,883	432,606	467,004	502,090
General Capital Reserve	4,888,656	4,888,656	4,888,656	4,888,656	4,888,656
Parking Reserve	-	-	-	-	-
Parkland and ESA Reserve	-	-	-	-	-
Vehicle Replacement Reserve	-	-	-	-	-
Library	-	-	-	-	-
General Operating Surplus (Deficit)	(0)	(0)	(0)	0	(0)
General Operating Reserve	1,582,887	1,101,867	1,227,374	1,246,930	1,280,807
Water Works Charges Reserve	8,012	8,012	8,012	8,012	8,012
Water Capital Reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Water Operating Reserve	730,000	730,000	730,000	730,000	730,000
Water Operating Surplus (Deficit)	(0)	(0)	0	0	0
Sewer Works Charges Reserve	32,863	32,863	32,863	32,863	32,863
Sewer Capital Reserve	1,870,000	1,870,000	1,870,000	1,870,000	1,870,000
Sewer Operating Reserve	227,475	227,579	227,277	227,149	227,021
Sewer Operating Surplus (Deficit)	(0)	(0)	(0)	(0)	(0)
Solid Waste Capital Reserve	150,000	150,000	150,000	150,000	150,000
Solid Waste Operating Reserve	-	-	-	-	-
Solid Waste Surplus (Deficit)	0	(0)	0	0	(0)
	16,174,939	15,685,092	15,957,833	16,240,770	16,609,765
<b>REVENUE LESS EXPENDITURE AND TRANSFERS</b>					
	0	0	0	0	0

**RESORT MUNICIPALITY OF WHISTLER  
FIVE-YEAR FINANCIAL PLAN 2012 - 2016**

**BYLAW 1999  
SCHEDULE B**

	2012	2013	2014	2015	2016
<b>REVENUE</b>					
<b>General Fund</b>					
Government Grants	9,900	9,900	16,132	219,573	9,900
Contribution from Developers	-	40,000	-	-	-
Debt Proceeds	-	-	-	-	-
Whistler 2020 Development Corp	6,828,545	2,495,648	-	-	-
Other Contributions	2,306,075	36,300	5,300	300	300
<b>Water Fund</b>					
Government Grants	-	-	-	-	-
<b>Sewer Fund</b>					
Government Grants	40,000	1,860,000	-	-	-
<b>Solid Waste Fund</b>					
Government Grants	10,000	-	-	-	-
	9,194,520	4,441,848	21,432	219,873	10,200
<b>EXPENDITURE</b>					
<b>General Fund</b>					
Non-capital Expenditure	909,020	450,000	365,300	255,000	275,000
Infrastructure Maintenance	1,712,505	2,376,000	1,552,000	1,646,000	1,780,000
Capital Expenditure	10,286,491	5,639,424	4,728,888	2,118,769	4,673,424
Whistler 2020 Development Corp	101,272	-	-	-	-
Debt Interest & Principal	6,727,273	2,495,648	-	-	-
<b>Water Fund</b>					
Non-capital Expenditure	80,000	80,000	190,000	40,000	40,000
Infrastructure Maintenance	435,000	535,000	535,000	535,000	535,000
Capital Expenditure	625,000	745,000	4,250,000	50,000	-
<b>Sewer Fund</b>					
Non-capital Expenditure	155,000	350,000	80,000	30,000	30,000
Infrastructure Maintenance	490,000	650,000	450,000	450,000	450,000
Capital Expenditure	305,000	3,865,000	250,000	-	-
<b>Solid Waste Fund</b>					
Non-capital Expenditure	80,000	-	-	-	-
Infrastructure Maintenance	150,000	150,000	150,000	150,000	150,000
Capital Expenditure	160,300	-	-	-	-
<b>All Funds</b>					
Depreciation	9,445,598	9,673,134	9,878,122	10,062,700	10,106,075
	31,662,459	27,009,206	22,429,310	15,337,469	18,039,499

**RESORT MUNICIPALITY OF WHISTLER  
FIVE-YEAR FINANCIAL PLAN 2012 - 2016**

**BYLAW 1999  
SCHEDULE B Cont'd**

	2012	2013	2014	2015	2016
<b>TRANSFERS (TO) FROM OTHER FUNDS (RESERVES)</b>					
RMI Reserve	2,715,336	3,210,000	3,076,232	1,009,673	3,070,000
2% AHRT Reserve	1,733,259	939,400	492,800	528,400	560,000
General Capital Reserve	2,006,711	964,024	586,624	466,024	1,127,424
Recreation Works Charges	739,483	-	-	-	-
Parking Reserve	-	-	-	-	-
Parkland Reserve	-	-	-	-	-
Vehicle Replacement Reserve	970,292	1,463,000	1,009,000	407,000	528,000
Library Reserve	60,000	42,000	43,000	58,000	43,000
General Operating Reserve	1,417,825	835,800	767,100	680,800	739,800
WVLC Surplus	500,000	-	-	-	-
Transportation Works Charges	449,135	925,000	650,000	650,000	650,000
Water Capital Reserve	875,000	1,095,000	4,600,000	400,000	350,000
Water Operating Reserve	265,000	265,000	375,000	225,000	225,000
Water Works and Service Charges	-	-	-	-	-
Sewer Capital Reserve	715,000	2,455,000	700,000	450,000	450,000
Sewer Operating Reserve	195,000	550,000	80,000	30,000	30,000
Sewer Works and Service Charges	-	-	-	-	-
Solid Waste Capital Reserve	300,300	150,000	150,000	150,000	150,000
Solid Waste Operating Reserve	80,000	-	-	-	-
	<u>13,022,341</u>	<u>12,894,224</u>	<u>12,529,756</u>	<u>5,054,897</u>	<u>7,923,224</u>
<b>ADD BACK NON CASH ITEMS</b>					
Depreciation	9,445,598	9,673,134	9,878,122	10,062,700	10,106,075
<b>REVENUE AND TRANSFERS LESS EXPENDITURE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**RESORT MUNICIPALITY OF WHISTLER  
FIVE-YEAR FINANCIAL PLAN 2012 - 2016  
SUPPLEMENTARY INFORMATION**

**BYLAW 1999  
SCHEDULE C**

**Proportion of total revenue proposed to be raised from each funding source in 2012**

<b>Funding Source</b>	<b>% of Total Revenue</b>	<b>Dollar value</b>
Property value taxes	47%	34,674,828
Parcel taxes	10%	7,510,874
Fees	25%	18,669,349
Investment income	2%	1,661,299
Debt	0%	-
Grants	2%	1,311,639
Transfer taxes	13%	9,664,005
<b>Total</b>	<b>100%</b>	<b>73,491,994</b>

The municipality will continue to pursue revenue diversification to minimize the overall percentage of revenue raised from property taxes wherever possible. The objective is to maintain a reasonable tax burden by maximizing other revenue sources, lowering the cost of municipal services and shifting the burden to user fees and charges where feasible.

**Proposed distribution of property tax rates in 2012**

<b>Property Class</b>	<b>% of Total Property Taxation</b>	<b>Dollar value, completed roll</b>
Class 1 - Residential	66%	22,081,148
Class 2 - Utilities	2%	539,193
Class 5 - Light industry	0%	49,575
Class 6 - Business other	31%	10,409,512
Class 8 - Recreational	2%	545,916
<b>Total</b>	<b>100%</b>	<b>33,625,344</b>

The municipality will continue to set tax rates to ensure tax stability by maintaining a consistent proportionate relationship between classes. The proposed distribution shown above is consistent with the prior year. In order to maintain the current share of taxation between property classes, minor adjustments are made to the tax ratios to account for market based assessment variation between the classes. This policy provides a balanced tax impact among property classes.

**Permissive Exemptions**

As permitted by the Community Charter, 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.

Permissive exemptions for municipal property taxes in 2012 are estimated to be \$509,000.



**RESORT MUNICIPALITY OF WHISTLER**

**BYLAW NO. 1996, 2012**

**A BYLAW FOR THE LEVYING OF TAX RATES FOR MUNICIPAL,  
HOSPITAL AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2012**

The Council of the Resort Municipality of Whistler, in open meeting assembled, **ENACTS AS FOLLOWS:**

1. This Bylaw may be cited for all purposes as "Tax Rates Bylaw No. 1996, 2012".
2. The following tax rates are hereby imposed and levied for the year 2012:
  - (a) For all lawful GENERAL PURPOSES OF THE MUNICIPALITY on the assessed value of land and improvements taxable for general Municipal purposes, rates appearing in column "A" of the Schedule "A" attached hereto and forming a part hereof.
  - (b) For HOSPITAL PURPOSES on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in column "B" of the Schedule "A" attached hereto and forming a part hereof.
  - (c) For PURPOSES OF THE SQUAMISH LILLOOET REGIONAL DISTRICT on the assessed value of land and improvements taxable for general Municipal purposes, rates appearing in column "C" of the Schedule "A" attached hereto and forming a part hereof.
3. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).

GIVEN FIRST, SECOND and THIRD READINGS this 1<sup>st</sup> day of May, 2012.

ADOPTED by Council this \_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Nancy Wilhelm-Morden,  
Mayor

\_\_\_\_\_  
Lonny Miller,  
Corporate Officer

I HEREBY CERTIFY that this is  
a true copy of "Tax Rates  
Bylaw No. 1996, 2012".

\_\_\_\_\_  
Lonny Miller,  
Corporate Officer

TAX RATES BYLAW NO. 1996, 2012

SCHEDULE "A"

*General Municipal Rate*

	<b>Class</b>	<b>"A" General Municipal Rate</b>
01	Residential	2.6913
02	Utility	20.4703
05	Industrial	11.9074
06	Business / Other	10.3895
08	Recreation	9.966

*Hospital District Requisition Rate*

	<b>Class</b>	<b>"B" Hospital District Requisition Rate</b>
01	Residential	0.0557
02	Utility	0.1951
05	Industrial	0.1895
06	Business / Other	0.1366
08	Recreation	0.0557

*Regional District Requisition Rate*

	<b>Class</b>	<b>"C" Regional District Requisition Rate</b>
01	Residential	0.0500
02	Utility	0.3779
05	Industrial	0.2063
06	Business / Other	0.1964
08	Recreation	0.2051

**RESORT MUNICIPALITY OF WHISTLER**

**BYLAW NO.1997, 2012**

**A BYLAW TO IMPOSE A SEWER TAX**

**WHEREAS** a Municipality may construct, acquire, operate and maintain sewers and sewage disposal facilities and may establish rates and charges to be imposed upon land and improvements and may provide a formula for imposing the cost of those municipal works and services;

**AND WHEREAS** pursuant to Section 200 of the *Community Charter*, the Municipality may impose a parcel tax to provide all or part of the funding for a service;

**AND WHEREAS** the benefiting area herein defined is that area of land within the Municipality which, in the opinion of Council, benefits or will benefit from the sewers and sewage disposal facilities of the Municipality;

**NOW THEREFORE** the Council of the Resort Municipality of Whistler, in open meeting assembled, **ENACTS AS FOLLOWS:**

1. This Bylaw may be cited for all purposes as "Sewer Tax Bylaw No. 1997, 2012".
2. In this Bylaw,
  - "benefiting area" means that area of land in which is located every parcel a boundary of which is within one hundred (100) metres of any part of a trunk sewer main and for which there is access permitting installation and maintenance of a connecting sewer line or holding tank between the parcel and the trunk sewer main; and
  - "parcel" means a parcel of real property in the benefiting area and includes a strata lot.
3. A rate and charge of two hundred and sixty one dollars (\$261.00) is hereby imposed as a tax against each parcel for the year ending December 31, 2012.
4. The owner of each parcel shall pay not later than July 2, 2012 the tax imposed by Section 3 hereof against that parcel.
5. The sum required to be raised during the calendar year 2012 is three million eight hundred twenty three thousand, four hundred twenty two dollars (\$3,823,422).

GIVEN FIRST, SECOND and THIRD READINGS this 1<sup>st</sup> day of May, 2012.

ADOPTED by the Council this \_\_\_ day of \_\_\_\_\_, \_\_\_\_.

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Nancy Wilhelm-Morden,  
Mayor

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Lonny Miller,  
Corporate Officer

I HEREBY CERTIFY that this is a true copy of "Sewer Tax Bylaw No. 1997, 2012".

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Lonny Miller,  
Corporate Officer

**RESORT MUNICIPALITY OF WHISTLER**

**BYLAW NO. 1998, 2012**

**A BYLAW TO IMPOSE A WATER TAX**

**WHEREAS** a Municipality may construct, acquire, operate and maintain trunk water main and water supply systems and may establish rates and charges to be imposed upon land and improvements and may provide a formula for imposing the cost of those municipal works and services;

**AND WHEREAS** pursuant to Section 200 of the *Community Charter*, the Municipality may impose a parcel tax to provide all or part of the funding for a service;

**AND WHEREAS** the benefiting area herein defined is that area of land within the Municipality which, in the opinion of Council, benefits or will benefit from the trunk water main and water supply systems of the Municipality;

**NOW THEREFORE** the Council of the Resort Municipality of Whistler, in open meeting assembled, **ENACTS AS FOLLOWS:**

1. This Bylaw may be cited for all purposes as "Water Tax Bylaw No. 1998, 2012".
2. In this Bylaw,
  - "benefiting area" means that area of land in which is located every parcel a boundary of which is within one hundred (100) metres of any part of a trunk water main and for which there is access permitting installation and maintenance of a connecting water line between the parcel and the trunk water main; and
  - "parcel" means a parcel of real property in the benefiting area and includes a strata lot.
3. A rate and charge of two hundred and sixty-nine dollars (\$269.00) is hereby imposed as a tax against each parcel for the year ending December 31, 2012.
4. The owner of each parcel shall pay not later than July 2, 2012 the tax imposed by Section 3 hereof against that parcel.
5. The sum required to be raised during the calendar year 2012 is three million six hundred eighty seven thousand four hundred fifty two dollars (\$3,687,452).

GIVEN FIRST, SECOND and THIRD READINGS this 1<sup>st</sup> day of May, 2012.

ADOPTED by the Council this \_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Nancy Wilhelm-Morden,  
Mayor

\_\_\_\_\_  
Lonny Miller,  
Corporate Officer

I HEREBY CERTIFY that this is a true copy of "Water Tax Bylaw No. 1998,2012".

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Lonny Miller,  
Corporate Officer