CARBON NEUTRAL OPERATIONS PLAN

The Resort Municipality of Whistler | September 2009

THE PREMIER MOUNTAIN RESORT COMMUNITY MOVING TOWARD A SUSTAINABLE FUTURE



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1 THE WHISTLER EXPERIENCE

The story of Whistler is about a place, people, and an Olympic dream. Whistler is a special place; its physical beauty is defined by stunning mountains, rivers, forests, and lakes. Located 120 kilometres north of Vancouver (Canada's third largest urban area), in British Columbia's snow capped Coast Mountains, and only 40 kilometres inland from the Pacific Ocean, Whistler is a place that provides an unparalleled west-coast mountain experience to its almost 10,000 permanent residents and over two million annual visitors with both snowy winters and favourable summer temperatures.



As a mountain town, Whistler has long been concerned with the issue of climate change. Our community has a special dependence on stable snow and weather patterns, making us very aware of our shared responsibility to manage greenhouse gas emissions, and even more sensitive to the reality of the potential impacts if we

do not. Throughout our community, both private and public organizations understand that the integrity of our natural systems is absolutely fundamental to the well being of our community, and the viability of our economic engines.

Whistler is not sustainable. Our vision is to be the *Premier Mountain Resort as we move Toward Sustainability*. Implied in this vision is our journey; what Whistler does understand is that it will take continued commitment to get to our intended destination. This community is not a community that shies away from such commitments or challenges, and because of this shared attitude, it has a history of overcoming the seemingly impossible.

Whistler2020, our community led sustainability plan, is the vision and planning framework that guides our collective journey. Whistler2020's groundbreaking nature continues to be acknowledged provincially, nationally and internationally. While this vision and process signifies an important first step in the direction we want to go, this community recognizes that more is expected of us, and we recognize the need to adjust our plans accordingly. 2020 is our check in year on the way to that successful and sustainable future that we desire, and we renew our commitment to this vision each year in the Whistler2020 task force process.

Whistler is a tourism based economy. This reality will cause some to say that such an economy can never, by principle, be sustainable. This community has responded by saying that it will find a way. There is no community in the first world that can claim sustainability. The responsibility of becoming a sustainable community rests on our shoulders, and it is a responsibility that Whistler has embraced. Instead of seeing this as an impediment or barrier to pursuing a sustainable future, Whistler has embraced the task and created a long term community vision, because it was the right thing to do. The only way we will find out if we can do it is to envision our desired future, continue to engage our

citizens, work collaboratively, and make tough decisions that will help us reach the future we want not only for ourselves, but for our children and their children.

It is this history of commitment to action that frames this Carbon Neutral Plan. In September 2007, Whistler Council, along with 61 other communities in British Columbia, became the first signatories to the newly introduced BC Climate Action Charter. The charter committed the signatories – now 175 local governments strong – to:

- 1. become carbon neutral in respect of municipal operations,
- 2. measure and report on their community's greenhouse gas emissions, and
- 3. work to create compact, more energy efficient communities.

Staff have undertaken best practices research in climate action and this plan is our proposed strategy to execute on Council's direction, and it is in line with the community's wish that Whistler attains a sustainable future.

We now live in an era of climate responsibility and by extension this requires climate action; climate change is a certainty, as is human responsibility for it. Reducing our greenhouse gas emissions is one of the most significant actions we can take as a community to take responsibility for our part in solving the climate crisis. The action we take here will hopefully become a useful example for other municipalities across British Columbia and beyond.

We have the community and political will to accomplish this vision and achieve these targets and commitments. Whistler understands the journey that lies ahead, and that we will have to find a way to do things differently. In this case, different means better, and our history of commitment to action will serve us well as we move into a new and uncertain climate. It is the Whistler experience to embrace that uncertainty and turn it into opportunity.

2 EXECUTIVE SUMMARY

The Carbon Neutral Operations Plan outlines the steps necessary for the Resort Municipality of Whistler to achieve its carbon neutrality commitments under the BC Climate Action Charter. The plan will see the RMOW take a leadership position in two key ways: it commits the organization to carbon neutrality in the year 2010 (two years in advance of the Charter's 2012 deadline) and it expands the scope of emissions to include employee travel on staff business (not currently required by the Province's Carbon Neutral Local Government strategy document).

The strategy proposed in this document is in line with the community's overall commitment to sustainability through responsible climate action and carbon management, is consistent with the 'Sustainable Energy Vision' included within the RMOW's Integrated Energy, Air Quality and Greenhouse Gas Management Plan, as well as aligned with our commitments within the Federation of Canadian Municipalities'' Partners for Climate Protection program.

The basis of an RMOW plan to achieve carbon neutrality is as follows:

- 1. Continue to actively monitor and report our corporate energy and emissions inventories
 - a. Reports should be sufficiently detailed as to associate all corporate energy and emissions with specific programs, tasks, workgroups and divisions across the organization

- Annual tracking of incidental fuel use (Aggresso code 6060) should be adapted to independently track staff travel as a separate code from other travel expenses (parking, meals, etc)
- c. Ensure that all contracted municipal services are required to report total fuel usage and/or emissions on an annual basis (eg. snow removal, solid waste services)
- d. Report detailed departmental performance (emissions/energy expenditures) to the management level of each department on an annual basis.

2. Reduce RMOW corporate emissions levels¹ 10% by 2010; 20% by 2013; 30% by 2015

- a. For all key building assets in the municipal inventory, commit to funding and conducting BC Hydro-supported comprehensive building level energy studies on an annual basis.
- b. Strategically and aggressively pursue energy conservation investments designed to improve the efficiency and reduce the emissions footprint of all aspects of municipal operations.
- c. Leverage the new RMOW Climate Action Innovation Fund (funded through the Provincial Carbon Tax rebate program CARIP) to accelerate in-house emission reduction projects
- d. Actively engage on-the-ground staff to identify carbon emissions reduction opportunities
- e. Continue to support E3 Fleet management (right sizing the fleet, driver training, preferencing efficiency in new vehicle purchases, vehicle optimization, etc...)
- f. Develop a vehicle allowance/staff vehicle mileage framework designed to reduce single occupancy vehicle use and actively reduce overall fuel use for staff travel
- g. Ensure that emission reduction requirements are phased into all new contracted service agreements.

3. Beginning in 2010, offset all remaining corporate emissions with third party verified, high quality carbon offsets such that annual net corporate emissions are zero.

- a. By March 31st of each year purchase or acquire an amount of carbon offsets equal to the previous year's annual corporate emissions footprint.
- b. Carbon expenses should be allocated to municipal organizational units in direct relation to their level of carbon emissions.
- c. Continue to explore opportunities for developing and acquiring verifiable local offset products that are capable of meeting stringent certification standards, and do not compromise community or corporate emissions reductions targets.
- d. Ensure the cost of carbon offsets are built into all long term building and infrastructure cost projections.
- e. Ensure that any purchased PCT offsets sourced from within Whistler municipal boundaries are identified and adjusted on the community inventory to eliminate the potential for double counting reductions.
- f. Annually produce, publish and post an RMOW corporate carbon neutrality summary report

As current RMOW corporate emissions are approximately 2,200 tonnes of CO2e per annum, the financial implications of the carbon neutral strategy are approximately \$50,000 per year (\$25/tCO2e offset cost). This expense will decrease in direct relation to the RMOW's reduced carbon footprint over time – if the RMOW succeeds in meeting the targets outlines within this Plan, the annual cost will decrease to \$45,000 by 2013, and \$38,000 by 2015.

¹ relative to 2008 levels

3 INTRODUCTION & BACKGROUND

In September 2007 the Provincial Government introduced the BC Climate Action Charter at the Union of BC Municipalities (UBCM) conference, and Whistler immediately became a signatory. The charter is a voluntary agreement designed to bring local government support for the Province's broader overall climate action strategy of reducing emissions 33% (from 2007 levels) by 2020.

The RMOW's commitment to the Climate Action Charter, commits the RMOW to achieving carbon neutrality by the year 2012. It is the intent of this plan to accelerate this commitment to 2010 as an acknowledgment of the urgency of the climate crisis and its impact our economic engines, to leverage this leadership into improved competitive positioning and brand lift relative to other tourism destinations, and to accelerate our own internal commitments to corporate emission reductions. The remainder of this section will explain, in further detail, the concept of carbon neutrality, the legislative changes with respect to climate action in British Columbia, and the context of local government commitment to carbon neutrality across BC.

3.1 WHAT IS CARBON NEUTRALITY?

Carbon neutrality is a multi step process designed to mitigate the effects of fossil fuel combustion. For any organization to be carbon neutral it must follow a three step process:

- 1. Measure organizational carbon emissions (Whistler began this in 2000)
- Reduce carbon emissions across the organization by increasing the energy efficiency of existing processes and equipment, increasing renewable energy supply, and reducing overall energy use
- 3. Purchase carbon offsets for the remaining emissions

This process is iterative and repeated annually in order to ensure long term carbon neutrality. A carbon offset is a certificate that represents a permanent reduction in greenhouse gas emissions. It comes last in the process because of the implicit emphasis on reducing the emissions already produced.

Offsets are a tool for reducing an equivalent greenhouse gas emission from another source that cannot be easily eliminated by increasing in-house efficiencies, conservation or changes in behaviour.

Carbon offsets are investments in projects that prevent greenhouse gases from being emitted into the atmosphere. The carbon reduced within these projects is sold as offsets and the purchasers gets to claim these purchased 'reductions' to offset their remaining carbon footprints. Carbon offsets are measured and expressed in metric tons of carbon dioxide equivalent or tCO2e.



3.2 PUBLIC SECTOR: LEGISLATIVE AND POLICY CONTEXT

Whistler is one of the few communities in BC that has a history of setting emissions reductions targets and measuring and monitoring our emissions footprint (both are discussed in detail later in this plan). A commitment to carbon neutrality is significant in that it signals leadership to the broader community; it aligns with the Provincial Public Sector goal of carbon neutrality; and it aligns with Whistler2020, our vision for community sustainability. The steps within the process of achieving carbon neutrality incent an organization to continually search for ways to reduce GHG impact. In addition to this, the commitment to purchase offsets (after reducing our emissions) gives Whistler the opportunity to participate directly in local and international action toward climate responsibility.

3.2.1 Provincial Tools for Climate Action in British Columbia

BC'S CLIMATE ACTION PLAN

British Columbia's Climate Action Plan describes action taken to date by government (to reduce emissions that get the province to 73% of its goal by 2020) and identifies next steps that include LiveSmartBC (a suite of programs to support British Columbians and businesses to reduce their carbon footprints), additional GHG reduction strategies (from BC's Climate Action Team in a separate report), interim targets from the Climate Action Team, and the Western Climate Initiative (BC's participation in a North American cap and trade system). The first phase deals with actions taken by the government to date and outlines they ways in which BC is moving to address climate change.

THE CARBON TAX:

Making the financial case for emissions reductions

A carbon tax is one form (the other being cap and trade) of pricing emissions in order to provide a financial incentive for the reduction of GHG emissions throughout the economy. The tax is applied to each tonne of GHG emissions related to the burning of fossil fuels. British Columbia's carbon tax was introduced as a 'revenue-neutral' tax which means that the money collected from the tax must, by law, be returned to the economy (households and businesses) through tax cuts. It is the revenue-neutrality of the carbon tax that makes it a tax shift – where we begin to tax the things we do not want (increasing GHG emissions leading to climate change) and lessen the tax on things we do want (i.e. personal income).

BC's carbon tax is applied at the wholesale level with the exception of natural gas and propane where it is applied at the point of purchase. The carbon tax came into effect on July 1, 2008 at \$10/tonne of CO2 equivalent (or 2.4 cents/litre of gas). The tax is designed to increase by \$5 per tonne annually until it hits \$30 per

Offsets & Credibility

To ensure that the overall amounts of emissions (globally) are reduced by investment in carbon offsets, principles have emerged to bring standards to the offset industry. For an offset to qualify, it must meet the principle of 'additionality', it must not be double counted, and it must be independently validated and verified. Additionality is a concept central to the practice of

offsetting. Additionality ensures that offset funds lead to real reductions in total greenhouse gas emissions by only enabling projects that would otherwise not have taken place without this additional revenue. The principle of additionality ensures that certified offsets actually reduce the amount of carbon emitted in the future by incenting projects that go beyond business as usual circumstances.

To be certified as a credible offset, the greenhouse gas reduction must only be counted once as an emission offset or claimed as an organization-level reduction. To avoid the potential that exists for 'double counting, offsets are 'retired' on a standardized registry.

Finally, offsets must be both validated and verified by an independent third party in order to be certified. Criteria for verification and validation under the Pacific Carbon Trust follows the established guidelines of the International Organization for Standardization (ISO) standard 14064 (Environmental Management System for Greenhouse Gasses). Validation is a systematic, independent and documented process for the evaluation of a greenhouse gas reduction claim in a GHG project plan that is measured against agreed validation criteria.¹ Verification is a systematic, independent and documented process for the evaluation of a greenhouse gas reduction claim against agreed verification criteria.

The RMOW is committed to purchasing only carbon offsets that are independently verified to meet these internationally recognised criteria. tonne in 2012. The phased approach was chosen to allow consumers, businesses, and government's time to adjust their consumption patterns to those of lower carbon purchases and activities.

THE PACIFIC CARBON TRUST & THE GOLD STANDARD: OFFSETTING REMAINING EMISSIONS

The Pacific Carbon Trust (PCT) is a Crown Corporation in BC with a mandate "to deliver quality BCbased greenhouse gas offsets to help clients meet their carbon reduction goals and to support growth of this industry in B.C."² The Pacific Carbon Trust has a dual role – it purchases offsets from eligible BC-based projects and provides offsets for sale to businesses and organizations that are going carbon neutral. The PCT will be where Public Sector Organizations purchase their offsets in order to meet their carbon neutrality requirements.

Eligible offset projects must meet the criteria set out in the Emissions Offsets Regulation (Order in Council no 905), and the validation and verification standards in ISO 14064-3.³

The Gold Standard refers to offsets certified under the Gold Standard Foundation⁴ in Switzerland. Offset projects registered under the Gold Standard serve to promote sustainable development

internationally under the rules of the Kyoto Protocol and comply with trading standards on compliance and voluntary offset markets. Gold Standard certified offsets are rigorously assessed for validation and verification, and command the highest price among offset offerings.

3.2.2 Key Local Government Regulatory Context: Climate Change

THE BRITISH COLUMBIA CLIMATE ACTION CHARTER

In September of 2007, at the Union of BC Municipalities (UBCM) conference in Vancouver, sixty-two local governments in BC signed on to the province's voluntary Climate Action Charter. It opens with the following statement, agreed to by all signatories, "Scientific consensus has developed that increasing emissions of human caused greenhouse gases (GHG), including carbon dioxide, methane and other GHG emissions, that are released into the atmosphere are affecting the Earth's climate."⁵

As of July 2009, 175 communities have become signatories to the Charter. By signing, local governments agreed that:

5. In order to contribute to reducing GHG emissions:

(a) Signatory Local Governments agree to develop strategies and take actions to achieve

the following goals:

(i) being carbon neutral in respect of their operations by 2012, recognizing that solid

Carbon Accounting for Municipal Operations

The boundaries for calculating carbon neutrality are based on the traditional services provided by local government. Emissions would be counted from transportation, electricity use, heating and production of solid waste associated with these services. Traditional services cover:

• Fire

- Solid waste collection and diversion
- Arts, recreation and cultural services
- Road and traffic operations
- Wastewater
- Storm water
- Drinking water
- Governance, administration and planning

Contracted Services

Where services are delivered on a contractual or partnership basis, the emissions from these same activities operated by the contractor /partner will also be included for all new contracts or at the time of contract renewal.

For more information, please visit: www.toolkit.bc.ca/carbon-neutralgovernment

² http://www.pacificcarbontrust.ca/AboutUs/tabid/55/Default.aspx

waste facilities regulated under the Environmental Management Act are not

³ National Standard of Canada CAN/CSA-ISO (ISO 14064-3:2006) Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

⁴ <u>http://www.cdmgoldstandard.org</u>

⁵ The British Columbia Climate Action Charter, Section 1

included in operations for the purposes of this Charter.

(ii) measuring and reporting on their community's GHG emissions profile; and

(iii) creating complete, compact, more energy efficient rural and urban communities

(e.g. foster a built environment that supports a reduction in car dependency and energy use, establish policies and processes that support fast tracking of green development projects, adopt zoning practices that encourage land use patterns that increase density and reduce sprawl.)⁶

This Carbon Neutral Plan for Whistler fulfills the major requirement of the Climate Action Charter, outlining our plan and commitment to carbon neutrality, beginning in the year 2010.

BILL 27, The Green Communities Act

Enacted in 2008 Bill 27, the Green Communities Act, requires local governments to include (among other things) greenhouse gas emission targets, policies and actions in their Official Community Plans and Regional Growth Strategies. Under this legislation, local governments are also able to use development permits to promote energy and water conservation and the reduction of greenhouse gases, and encourage alternative transportation options for off-street parking.

In addition to these legislative changes, the BC Government also requires all Public Sector Organizations (the provincial Public Service, Universities and Colleges and Health Authorities) to become carbon neutral in operations by 2010, introduced a Green Building Code with higher energy efficiency standards, announced a Provincial Transit Plan designed to double ridership by 2020 that includes a \$14 billion investment in infrastructure, and created a new Crown Corporation, the Pacific Carbon Trust⁷, to certify and purchase offsets in British Columbia.

4 WHISTLER'S PROFILE: A HISTORY OF ACTION ON CLIMATE & ENERGY

4.1 WHISTLER2020: OUR COMMUNITY'S COMPREHENSIVE SUSTAINABILITY PLAN

In 2005 the Resort Municipality of Whistler adopted Whistler2020, the community's comprehensive, long-term sustainability plan, as direction setting policy. Whistler2020 is the community's vision and framework that guides the actions of the RMOW; it was also the catalyst for an organizational restructuring that aligned RMOW departments with the five community priorities of Whistler2020. The five community priorities that define Whistler2020 are:

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

⁶ The British Columbia Climate Action Charter. Section 5.

⁷ The Pacific Carbon Trust is discussed in greater detail in section 1.3.3

The four sustainability objectives in Whistler2020 (see box on the right) are based on the Natural Step principles. The sustainability objectives act as a compass to frame and guide decision-making and planning.

Sustainability objective one (reducing the ongoing build up of substances taken from the earth's crust, i.e. oil) and the reduction of emissions have been incorporated into all 17 Whistler2020 task force strategies; the Carbon Neutral Plan responds most directly to Sustainability Objective #1 (see text box) making the commitment to carbon neutrality consistent with the direction and input given to the RMOW by the community.

Viewed mainly as an environmental problem, climate change is much more than that. The largest comprehensive review on the economics of climate change was undertaken by British economist Nicholas

Whistler's Sustainability Objectives are to:



Reduce and eventually eliminate the RMOW's contributions to systematic increases in concentrations of substances from the Earth's crust (e.g. by increasing energy efficiency),



Reduce and eventually eliminate the RMOW's contributions to systematic increases in concentrations of substances produced by society (e.g. through 100% recycling).



Reduce and eventually eliminate the RMOW's contributions to systematic physical degradation of nature

and in that society people are not subject to conditions that systematically...



Reduce and eventually eliminate our contribution to systematically undermining the ability of others to meet their basic human needs. (e.g. by purchasing FairTrade).

Stern, and it makes the point well. In October of 2006, the British Government released the Stern *Review on the Economics of Climate Change* and it clearly states "Using the results from formal economic models, the Review estimates that if we don't act, the overall costs and risks of climate change will be equivalent to losing at least 5% of global GDP each year, now and forever. If a wider range of risks and impacts is taken into account, the estimates of damage could rise to 20% of GDP or more. In contrast, the costs of action – reducing greenhouse gas emissions to avoid the worst impacts of climate to around 1% of global GDP each year."⁸

Whistler understands that sustainability is not just about the environment; that these three concepts (ecological integrity, fiscal viability, and social justice) point to a larger and integrated strategy, and that isolated, these three concepts are not as strong when considered together. To achieve a state of sustainability (a goal that is a long way off), we need to change the way we make decisions; the consideration of these three characteristics, or four sustainability objectives, is as much a learning process as it is a prescription on where to go.

Simply put, climate change is a problem that's borders extend beyond a solely environmental understanding.

4.2 COMMUNITY ENERGY PLANNING

Whistler committed to its first greenhouse gas emission reduction targets in 1997. In that year, Whistler Council endorsed the Kyoto Protocol target of having our community's emissions at 6% below 1990 levels, by the year 2012. For municipal (corporate) emissions, Council committed to being a part of the "20% Club", committing to having corporate emissions 20% below 1990 levels by 2012.

Following up on these commitments, the RMOW participated in the Federation of Canadian Municipalities' (FCM) Partners for Climate Protection (PCP) program. The PCP program was launched by FCM as an extension of ICLEI's (Local Governments for Sustainability) Cities for Climate Protection program in the United States. Partner cities become members in a network of municipalities that are working toward achieving the five climate action based milestones of the program. The milestones

⁸ Stern, N. (2007). Stern Review on The Economics of Climate Change. Executive Summary. HM Treasury, London: <u>http://www.hm-treasury.gov.uk/sternreview_index.htm</u>

were designed to create tools that were easy to understand and implement, and provide effective guidance for municipalities to take serious steps toward climate action.

4.2.1 RMOW Integrated Energy, Air Quality, & Greenhouse Gas Management Plan

Concurrent with the Partners for Climate Protection program process, the RMOW adopted the first Integrated Energy, Air Quality, and Greenhouse Gas Management Plan in Canada, passed by council in 2004. This plan integrated the systems-based 'Natural Step' framework as the scientific foundation of our community's Comprehensive Sustainability Plan (Whistler2020).

Working with the framework of the Whistler2020 plan, the community has aimed to steadily integrate the Sustainability Objectives broadly into all aspects of community planning and development strategies –from Energy and Transportation strategies, to Economic and Visitor Experience strategies. Through the consistent application of our four shared Sustainability Objectives, our community is striving to integrate climate change mitigation into all community policies and practices.

FCM/ICELI Partners for Climate Protection

The five milestones of the Partners for Climate Protection program are:

- 1. Create a greenhouse gas emissions inventory and forecast;
- 2. Set an emissions reductions target;
- 3. Develop a local action plan;
- 4. Implement the local action plan or a set of activities: and
- 5. Monitor progress and report the results.

In 2007, the Resort Municipality of Whistler became the first community in Canada to complete all five milestones for both community and corporate emissions.

The recommended implementation scenario in the Integrated Energy Plan acknowledged that achieving our community target of 6% below 1990 levels would be very difficult to achieve by 2012. The plan recommended a reductions scenario that would see Whistler's emissions at 22% above 1990 levels in 2020 vs. a *business as usual* (i.e. take no action) scenario predicted that emissions would rise to 92% above 1990 by 2020.

4.2.2 Community Action On Energy & Emissions (CAEE) Commitments

In 2007 and 2008 the RMOW applied for grants under the Province's Community Action on Energy and Emissions (CAEE) program. Whistler Council made the following energy efficiency and emissions reductions commitments to the program at the time of application:

- Endorse the Province's target of reducing current greenhouse gas emissions by 33% by 2020
- Achieve an EnerGuide for New Houses rating of 80 for 100% of new detached, single-family and row houses by 2010
- Achieve energy performance 25% better than the Model National Energy Code for 100% of new multiunit residential buildings by 2010
- Implement a policy that sets an energy efficiency target of at least 25% below Model National Energy Code for Buildings (MNECB) for new local government funded, owned, managed or occupied buildings
- Pursue a comprehensive retrofit of at least 50% of existing local government owned and managed building floor pace with energy efficiency improvements that provide simple paybacks of 7 years or less through energy savings
- Join E3 Fleets for civic vehicles
- Achieve an energy performance of 25% better than the model National Energy Code for 100% of new civic buildings
- EnerGuide for New Houses rating of 80 for all new homes by 2010
- Achieve LEED Gold or equivalent energy performance standard for 100% of new civic/First Nations Buildings by 2010

4.2.3 RMOW On-The-Ground Climate Action

Examples of how these commitments are showing up on-the-ground include: new detailed RMOW corporate energy and emissions inventories (that include use by fuel type across every division,

department, workgroup and program across the organization), infill housing guidelines and bylaws, development of urban containment boundaries, the cap and capture of landfill gas at the municipal landfill, the development of an in-vessel community composting system, the upgrade to the natural gas pipeline, solar powered residual waste bins, a waste-heat powered district energy system at the new Cheakamus Crossing/Athletes' Village neighbourhood, municipal sustainable purchasing policies and guidelines, passive house project at Lost Lake, E3 fleet management, biodiesel powered municipal vehicles and public transit, award winning transit usage levels, and a hydrogen fuel pilot project for transit vehicles.

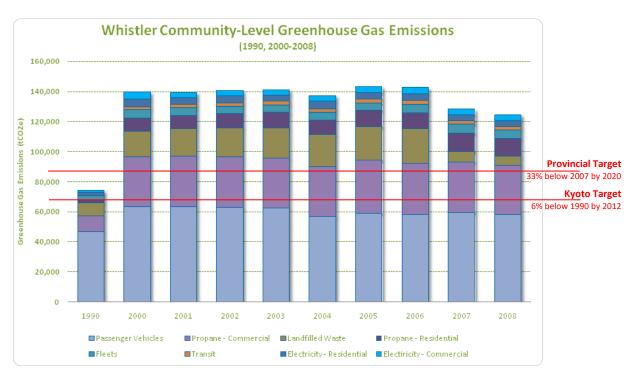
Additional examples of initiatives that are specifically targeted to help achieve our chosen CAEE targets include: Whistler Green building guidelines, a municipal Green Building Policy, LEED Gold certified public library and LEED certified fire hall, home energy communications to leverage ecoENERGY, LiveSmart and SolarBC incentives, substantial energy retrofits of existing municipal building inventories, LEED-ND pilot neighbourhood that will include minimum EnerGuide ratings for every dwelling unit within the neighbourhood (expected ratings of 80-83), as well as continued advocacy with the provincial building and policy branch and the Climate Action Secretariat to enable local governments to increase their ability to reduce local building energy intensities.

4.3 MEASURING OUR IMPACT: RMOW GREENHOUSE GAS EMISSIONS PERFORMANCE

Detailed energy and emissions inventories are annually completed for municipal operations and the broader Whistler community. The 2008 results are included in this plan to provide a brief summary and key insights related to our current levels of energy use and carbon emissions,

4.3.1 Community Level Energy & Emissions

Results of the community inventory detail year over year trends, performance relative to Provincial GHG reduction targets as well as relative to Kyoto commitments. The results are broken out by stationary sources (commercial and residential propane and electricity use), as well as through a breakdown of mobile sources – (passenger vehicles, fleet vehicles and transit).



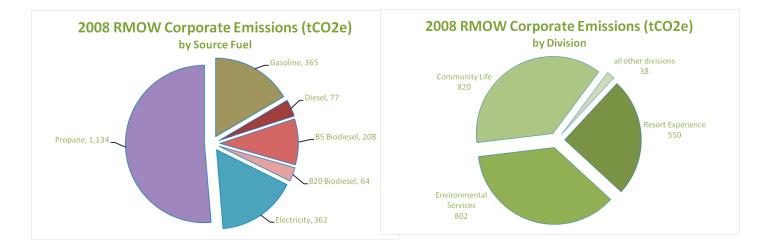
In terms of community performance, Whistler's community emissions (from 2000 to 2008) are down 10% (a substantial achievement), but energy consumption during the same period is up 8%. Moreover, in terms of financing our energy consumption patterns, the community's total estimated energy expenditure is up by over 45% since 2000 (\$74M vs. \$51M). If the current energy consumption trends continue, the recent gains Whistler has made in emission reductions (improved waste managements systems & fuel switching initiatives) will not continue on their downward trend, and our committed targets will not be met.

Two key insights from the community inventory:

- 1. While overall emissions levels are down from 2000 levels (putting us on the right track), we still have a very long path ahead to achieve our stated goals and committed targets. The pace of reductions (and reduced energy consumption in particular) will need to pick up considerably, for us to be successful.
- 2. Nearly half of all our community-level emissions (~60,000 tonnes annually) are produced by passenger vehicle transportation within municipal boundaries.

4.3.2 Corporate Energy & Emissions

Even though the RMOW's **corporate** emissions represent less than 2% (~2,200 tCO2e) of the broader community emissions footprint (~125,000 tCO2e), the RMOW has recognized and accepted the need for greater leadership in carbon management within our operations and across our community infrastructure. Despite this commitment to leadership (see Appendix 6.2), overall corporate emissions are up approximately 14% from 2000 levels.



Key insights from the 2008 **corporate** inventory (and opportunity areas for future emission reduction projects) include:

 Propane (used primarily for space and water heating) is the single largest source of emissions within the corporate inventory. Currently, more than 600 tCO2e are produced annually at Meadow Park Sports Centre (MPSC) alone (MPSC emissions account for 75% of all emissions associated with the Community Life dept.) See Appendix 6.2 for more information about the current energy conservation retrofit project at MPSC.

- 2. Fleet-based emissions (diesel(s) and gasoline) represent approximately one third of all corporate emissions (714 tC02e).
- All key building assets with the exception of MPSC, the waste water treatment plant and the compost & transfer facility are managed by the Resort Experience Department's Building Services staff. This accounts for approx. 400 tCO2e (70%) of all emissions from this department.

In sum, there is no doubt that despite the work already done (setting targets, making commitments, measuring, monitoring as well as key on-the-ground action), both the community as well as municipal operations still have substantial ground to travel along our shared journey toward sustainable climate management and progressive energy management.

5 OUR PLAN FOR ACHIEVING CARBON NEUTRALITY

5.1 SUMMARY OF PLAN RECOMMENDATIONS

- 4. Continue to actively monitor and report our corporate energy and emissions inventories
 - a. Reports should be sufficiently detailed as to associate all corporate energy and emissions with specific programs, tasks, workgroups and divisions across the organization
 - Annual tracking of incidental fuel use (Aggresso code 6060) should be adapted to independently track staff travel as a separate code from other travel expenses (parking, meals, etc)
 - c. Ensure that all contracted municipal services are required to report total fuel usage and/or emissions on an annual basis (eg. snow removal, solid waste services)
 - d. Report detailed departmental performance (emissions/energy expenditures) to the management level of each department on an annual basis.
- 5. Reduce RMOW corporate emissions levels⁹ 10% by 2010; 20% by 2013; 30% by 2015
 - a. For all key building assets in the municipal inventory, commit to funding and conducting BC Hydro-supported comprehensive building level energy studies on an annual basis.
 - b. Strategically and aggressively pursue energy conservation investments designed to improve the efficiency and reduce the emissions footprint of all aspects of municipal operations.
 - c. Leverage the new RMOW Climate Action Innovation Fund (funded through the Provincial Carbon Tax rebate program CARIP) to accelerate in-house emission reduction projects
 - d. Actively engage on-the-ground staff to identify carbon emissions reduction opportunities
 - e. Continue to support E3 Fleet management (right sizing the fleet, driver training, preferencing efficiency in new vehicle purchases, vehicle optimization, etc...)
 - f. Develop a vehicle allowance/staff vehicle mileage framework designed to reduce single occupancy vehicle use and actively reduce overall fuel use for staff travel
 - g. Ensure that emission reduction requirements are phased into all new contracted service agreements.
- 6. Beginning in 2010, offset all remaining corporate emissions with third party verified, high quality carbon offsets such that annual net corporate emissions are zero.
 - a. By March 31st of each year purchase or acquire an amount of carbon offsets equal to the previous year's annual corporate emissions footprint.

⁹ relative to 2008 levels

- b. Carbon expenses should be allocated to municipal organizational units in direct relation to their level of carbon emissions.
- c. Continue to explore opportunities for developing and acquiring verifiable local offset products that are capable of meeting stringent certification standards, and do not compromise community or corporate emissions reductions targets.
- d. Ensure the cost of carbon offsets are built into all long term building and infrastructure cost projections.
- e. Ensure that any purchased PCT offsets sourced from within Whistler municipal boundaries are identified and adjusted on the community inventory to eliminate the potential for double counting reductions.
- f. Annually produce, publish and post an RMOW corporate carbon neutrality summary report

5.2 DETAILED PLAN RECOMMENDATIONS

The following 18 sub-sections (5.2.1 through 5.2.3) provide additional detail regarding each of the aforementioned Plan recommendations, as well as timing and organizational responsibility as appropriate.

5.2.1 Continue to actively monitor, report and improve our corporate energy and emissions inventories

a. Reports should associate all corporate energy and emissions metrics with specific programs, tasks, workgroups and divisions across the entire organization.

For effective organization-wide implementation and understanding of carbon reduction strategies, energy and emissions inventories will need to continue to be compiled such that they provide specific detail to source emissions in each department of the RMOW. The current corporate annual energy and emissions inventories provide this level of detail, and should be continued. This level of inventory granularity provides the basis for direct task-by-task allocation of the financial burden of carbon offset purchases. Responsibility for compiling this information will rest with the Policy and Program Development, Sustainability Coordinator, and/or RMOW Energy Manager. The completed annual inventories should be reported publically by March 31st of each subsequent calendar year.

Annual tracking of incidental fuel use (Aggresso code 6060) should be adapted to independently track staff travel as a separate code from other travel expenses (parking, meals, etc...)

Aggresso is the financial management software used by the municipality to track revenue and expenses. Currently, the 6060 code aggregates staff travel (fuel use, parking) and meal expenses. In order to implement more transparent and accurate carbon accounting practices, it is recommended that the Economic Viability department create a new account code in Aggresso to specifically track staff travel expenses (with sufficient detail to directly calculate and compile associated greenhouse gas emissions).

c. Ensure that all contracted municipal services are required to report total fuel usage and/or emissions on an annual basis (e.g. snow removal, solid waste services)

According to the scope emerging scope boundaries for the Climate Action Charter carbon neutral commitments, each local government is responsible for the emissions related to all traditional municipal services¹⁰ (even if these services are contracted to a private sector provider). As such the RMOW must build a requirement into the terms of references associated with these contracted services, and then include these emissions within the municipal corporate footprint. Therefore, it is

¹⁰ See text box on page 6

recommended that all contractors be required to report fuel use (to the department that contracts the service) and/or emissions data related to all contract services (within the 'traditional municipal service' scope) performed on behalf of the municipality. It is estimated that the inclusion of currently contracted traditional services could represent an additional 200 tCO2e annually (approx. 10% fo the current corporate inventory).

d. Report detailed departmental performance (emissions/energy expenditures) to the management level of each department on an annual basis.

The RMOW Sustainability Coordinator or Energy Manager will annually present to the Senior Management Team regarding organizational and departmental performance detailing annual trends in corporate energy and emissions management. In addition, each department will receive a detailed inventory with emissions and energy data related to the department, broken down into relevant working groups, projects, and areas of responsibility, year over year trends, as well as a summary of the financial burden associated with the acquisition of sufficient carbon offset acquisitions to assure departmental carbon neutrality. Reports and presentations will be the responsibility of the Policy & Program Development Dept.

5.2.2 Reduce RMOW corporate emissions levels¹¹ 10% by 2010; 20% by 2013; and 30% by 2015.

a. For all key building assets in the municipal inventory, commit to funding and conducting BC Hydro-supported comprehensive building level energy studies on an annual basis.

Regular energy studies will be needed to confirm building energy performance and highlight were efficiencies and conservation can be profitably obtained. BC Hydro offers energy studies as a part of it Power Smart Partner program (of which Whistler is a partner). In order to complete energy studies on the full inventory of RMOW buildings, it is recommended that two buildings per year have studies completed beginning in 2010, and that the two per year cycle be maintained until all buildings with annual energy expenditures greater than \$25,000 have been completed. Beyond this time, one energy study per year should be undertaken for each remaining building with annual energy expenditures greater than \$10,000. Responsibility for commissioning the studies will be with Policy and Program Development (PPD); PPD will partner with building services and/or building operation and maintenance managers to manage the retrofit processes.

b. Strategically and aggressively pursue energy conservation investments designed to improve the efficiency and reduce the emissions footprint of all aspects of municipal operations.

All equipment retrofit and/or fleet improvement projects that demonstrate an internal rate of return (IRR) greater than 12% or a simple payback of less than 4 years should be strategically pursued through capital project funding. As projects with this level of return on investment become exhausted, energy efficiency and conservation projects that are less fiscally appealing will need further additional investment. For these latter projects, evaluation of the sustainability, operational, and visitor experience benefits will be evaluated on a case by case basis, with projects that bring the RMOW closer to emissions reductions targets, move the community toward its broader Whistler2020 vision and still demonstrate fiscally responsible return being preferred.

c. Leverage the new RMOW Climate Action Innovation Fund (funded through the Provincial Carbon Tax rebate program CARIP) to accelerate in-house emission reduction projects

¹¹ relative to 2008 levels

Council's newly created Climate Action Innovation Fund annually directs 50% of the RMOW's Carbon Tax rebate towards internal emissions reductions projects. If current levels of fossil fuel combustion continue apace within municipal operations (i.e. no conservation or efficiency reductions are achieved), it is expected that the internal share of the annual CARIP rebates for upcoming years would be approximately \$12,900 (2009), \$18,50 (2010), \$23,250 (2011) & \$28,400 (2012). The RMOW will only deploy CARIP funds to initiatives that will predictably reduce RMOW corporate emissions, as per Council Policy A32, preference will be given to initiatives with the greatest long-term reduction potential (tonnes of CO2 equivalent (tCO2e) annually reduced), and the most substantial return on invested capital. Policy and Program Development will be responsible for the promotion of the fund as well as the evaluation of eligible projects.

d. Actively engage on-the-ground staff to identify carbon emissions reduction opportunities

Actions and ideas for carbon management evolve over time. The best ideas that achieve the long term sustained change are the ones that come from collaboration and information sharing. The Sustainability Coordinator and/or Energy Manager will be responsible for soliciting ideas and engaging staff on an annual basis for ideas, actions, and policies that will help the RMOW achieve its carbon neutrality commitments.

e. Continue to support E3 Fleet management (right sizing the fleet, driver training, efficiency preferences in new vehicle purchases, vehicle optimization, etc...)

The RMOW already supports E3 Fleet management and will continue to do so into the future. Ongoing management for fuel savings, fleet size, and providing driver training will continue to produce emissions reductions for the organization. Currently, approximately 32% of all corporate emissions are associated with the use of mobile fuels – significant opportunities to reduce corporate emissions still remain in the sector. Responsibility for E3 management continues to rest with the Environmental Services department.

f. Develop a vehicle allowance/staff vehicle mileage framework designed to reduce single occupancy vehicle use and actively reduce overall fuel use for staff travel.

Currently there are no formal systems in place designed to encourage efficient use of fuel allowances, expense rates for mileage claims, or alternate methods of meeting (i.e. videoconferencing). It is recommended that the Policy and Program Development in collaboration with Economic Viability department develop a framework designed to encourage the reduction of single occupant vehicle trips (e.g. tiered mileage expense reimbursements), and substantially reduce overall fuel use and emissions creation related to staff and management travel.

g. Ensure that emission reduction requirements are phased into all new contracted service¹² agreements.

Contracted services (for traditional municipal services) represent a significant amount of the emissions that the RMOW is responsible for managing¹³. It is recommended that the Policy and Program Development department work with relevant departments to amend the requirements for contracted services to not only include fuel use reporting (see Section 5.2.1 (c)), and ultimately include emissions reductions requirements (as appropriate) into all new terms of reference for contracted municipal services¹⁴, and into the proposal evaluation criteria for all service procurement processes.

¹² 'traditional municipal services' as defined by the Ministry of Community Services and UBCM –see text box on page 6

¹³ UBCM/Climate Action Secretariat Green Communities Working Group Carbon Neutrality Scope Recommendations as related to the BC Climate Action Charter. –see text box on page 6

^{14 &#}x27;traditional municipal services' as defined by the Ministry of Community Services and UBCM –see text box on page 6

5.2.3 Beginning in 2010, offset all remaining corporate emissions with third party verified, high quality carbon offsets such that annual net corporate emissions are zero.

a. By March 31st of each year purchase or acquire an amount of carbon offsets equal to the previous year's annual corporate emissions footprint

In order to fulfill the third step in carbon neutrality, the RMOW will need to acquire high quality carbon offsets such that annual net corporate emissions become zero. The RMOW commits to acquiring 50% of its required total purchase from BC-based carbon offsets through the Pacific Carbon Trust or other credible source, and 50% Voluntary Gold Standard certified offsets from international projects. This blended offset purchase approach will ensure that the organization can credibly claim that it has achieved carbon neutrality, support investment in BC related offset projects as well as high quality international projects with significant co-benefits¹⁵. The choice to support Gold Standard offsets is consistent with RMOW Sustainability Objective #4 as the GS certification is internationally recognised as an effective tool for creating high-quality emission reduction projects that promote sustainable development and benefit local communities.

b. Carbon offset expenses should be allocated to municipal organizational units in direct relation to their level of carbon emissions.

The RMOW approach to carbon management should be aligned with the 'user-pay' focus of the RMOW's Long Term Financial Plan. As such, each department/workgroup that produces emissions should be directly accountable for the associated offset purchases required to ensure neutrality for their portion of the organization. It is recommended that the Policy & Program Dept. in association with the department of Economic Viability develop a framework for carbon accounting such that each department identify and include an adequate budget to support offset purchases within the municipal 5-year plan.

c. Continue to explore opportunities for developing and acquiring verifiable local offset products that are capable of meeting stringent certification standards, and do not compromise community or corporate emissions reduction targets.

The opportunity for Whistler based emissions reductions projects may become available in time. The RMOW should actively pursue feasible opportunities for local generation of verifiable offset products provided that any offsets created are formally registered to avoid double counting, and do not compromise the community's or organization's emission reduction targets. For more discussion on the challenges inherent in selling local offsets, the potential for double counting, as well as potentially viable local offset opportunities refer to Section 5.3.

d. Ensure the cost of carbon offsets are built into all long term building and infrastructure cost projections.

The new cost of doing business includes the cost of carbon offsetting. The RMOW will ensure that the ongoing cost of offsetting any project's carbon emissions footprint will be built into all fiscal project evaluations. Capital, infrastructure, building and fleet management decisions should each reflect the long term operating costs for the life of all equipment including the cost to offset predictable future

¹⁵ Co-benefits in this context refers to the additional social benefits the RMOW is creating by purchasing Gold Standard offsets. Gold Standard certification for projects ensures that the offset project does two things – reduce emissions and ensure sustainable development opportunities (under the Kyoto Protocol's Clean Development Mechanism for offset investment in developing nations). For further information on the Gold Standard, see the WWF's definition at: <u>http://www.panda.org/what_we_do/how_we_work/businesses/climate/offsetting/gold_standard/</u>

emission footprints. This should be the responsibility of all staff that prepare financial assessments of corporate infrastructure, building, and fleet assets.

e. Ensure that any purchased PCT offsets sourced from within Whistler municipal boundaries are identified and adjusted on the community inventory to eliminate the potential for double counting reductions.

The Policy and Program Development department will ensure that Pacific Carbon Trust offsets sourced within Whistler municipal boundaries are annually identified and adjusted in the community inventory to avoid the potential of double counting emission reductions.

f. Annually produce, publish and post an RMOW corporate carbon neutrality summary report

Responsible carbon emission management requires regular, transparent communication. The Sustainability Coordinator and/or Energy Manager will be responsible for the compilation and publication of an annual RMOW corporate carbon neutral summary report.

5.3 THE FINANCIAL IMPLICATIONS OF CARBON NEUTRALITY

Primary financial implications of the fulfilling the RMOW's commitment to the BC Climate Action Charter relate to the annual purchase of carbon offsets.

Offset prices vary in direct relation to the quality of offset products. The quality is defined in accordance with its level of certification, third party validation and verification as well as the associated socio-economic co-benefits of the offset project. For the purposes of the following assessment an average price of \$25/tonne is assumed¹⁶.

Given the current level of corporate emissions (2008) and assuming that the corporate emission reduction targets are achieved according to the phased approach presented in Section 5.2.2, the following table presents forecasted offset purchase prices (2010 – 2015).

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------|-----------|-----------|------------|-----------|-----------|------------|
| Corporate reduction target | 10% | 13% | | 20% | 25% | 30% |
| Projected emissions level | 1,989 | 1,923 | 1,856 | 1,768 | 1,658 | 1,547 |
| Forecasted offset costs | \$ 49,725 | \$ 48,068 | \$ 46,410 | \$ 44,200 | \$ 41,438 | \$ 38,675 |
| | | 3 yr: | \$ 144,203 | | 6 yr: | \$ 268,515 |

 Table 1. Forecasted Carbon Offset Costs (2010 – 2015)
 (assuming \$25/tCO2e and the achievement of corporate carbon reduction targets)

Additional costs implicit in the execution of this plan include:

- An upfront cost of approx. \$7,000-\$10,000 for each of the anticipated complete building Energy Studies. NOTE: 50% of this cost is reimbursed by BC Hydro (\$3,500 - \$5,000) at the completion of each approved Energy Study. Moreover, an additional 50% of the Study costs are reimbursed as long as the facility undertakes a minimum level of the electrical efficiency recommendations outlined within the Study. Generally this results in zero net cost for each Study, however an upfront cash flow is required to catalyze each study.
- 2. Capital project budgets to support key identified energy efficiency and emission reduction projects will also be required. The cost of these conservation investments will vary building

¹⁶ This is the current price of the third-party verified blended (50/50) BC/Gold Standard product available through offsetters.ca. Offsetters.ca is the official offset sponsor of the 2010 Olympic and Paralympic Games, and an approved provider of offsets to the Provincial Pacific Carbon Trust.

by building and will be directly proportional to the anticipated return on investment. Low risk projects with internal rates of return greater than 10%, and short simple pay backs will be preferred. All expenditures must be consistent with RMOW purchasing authorities as defined by Council Policy F-29. These expenditures will evaluated and presented to Council for approval on an annual basis.

3. In 2008, the RMOW corporate operating expenditure for energy exceeded \$1.6 million. Energy and emission reduction projects across the corporate inventory have the potential to substantially reduce these operational expenditures. Projects with the greatest return on investment should hold preference as the Municipality endeavours to meet its emissions reduction targets. Through this commitment to carbon neutrality, the avoided cost of future offset purchases will become a strong financial motivation to accelerate in-house emission reduction projects and reduce the long term cost burden of inefficient energy infrastructure.

Selling Corporate Reductions as Offsets

While it may be possible to acquire high-quality, third-party verifiable offset credits within Whistler, it is generally not a practical option. The reason for this is that any organization/entity/facility cannot <u>both</u> claim an emission reduction (e.g. reducing natural gas consumption by installing a solar thermal system) and also sell these reductions as credits/offsets. In other words, the emissions reductions for a given facility/organization can only be claimed by one party – either the organization itself (2008: 100 tonnes > 2009: 25 tonnes) or by the eventual buyer of the carbon offsets (offset purchaser: 75 tonnes; facility: 100 tonnes). Therefore, as an organization, if we sold verifiable reductions as offsets, we would then need to claim the business-as-usual level of emissions associated with the facility/infrastructure prior to the reduction initiative itself. Given the organization's carbon neutrality commitment, this would then require buying offsets to cover the business-as-usual level emissions (likely increasing the RMOW's total costs due to the implicit transaction costs involved in the sale and purchase of the aforementioned offsets).

Selling Community-based Reductions as Offsets

It is also worth noting that any PCT offsets sourced within Whistler must be reconciled within the Whistler community emissions inventory. If a verifiable reduction is sold to PCT by a local hotel as an offset, these reductions should not be claimed as moving our community toward our broader community emission reduction targets (33% reduction by 2020). In this case, the hotel (and by extension the community) cannot claim 'ownership' of this reduction as its rightful owner is now the ultimate purchaser of the PCT offset (formalized through 'retirement' on a recognized registry). While perhaps cumbersome, this practice ensures that in all cases, only one entity is claiming the benefit of the reduction (either the facility itself, or as an offset purchaser). In this way, double counting is effectively avoided.

Other Local Offset Opportunities

It may however be possible to acquire local, third party verifiable offsets from local initiatives that are generated from projects/infrastructure that are not currently included within the corporate or community inventories. The Whistler Community Forest may present this option in the future, and staff will continue to explore this option as a means of reducing the financial burden of offset purchases while still maintaining the integrity of our carbon neutral commitments. (see Section 5.2.3 (c))

6 CONCLUSIONS

The carbon neutral plan responds to the need for climate action at the local, provincial and federal levels. It sets clear direction for the RMOW to achieve legislated targets and provides leadership by adding additional targets and expanding the scope of emissions it is responsible for to include employee travel.

This plan outlines the key targets, strategies, and actions necessary for the Resort Municipality of Whistler to achieve carbon neutrality in the year 2010 and beyond. Based on these findings, the following actions are recommended as key components of the Carbon Neutral Plan. The RMOW will:

- 1. Continue to actively monitor and report our corporate energy and emission inventories
- 2. Reduce RMOW corporate emissions to¹⁷ 10% by 2010; 20% by 2013; 50% by 2018
- 3. Beginning in 2010, offset all remaining corporate emissions with third party verified, high quality carbon offsets such that annual net corporate emissions are zero

In addition to these recommendations, staff further recommends that this plan be reviewed and renewed in five years (2015) in order to ensure that the plan aligns with the rapidly changing pace of emissions reductions strategies, provincial and federal legislation changes and updates, and to reflect the community's desire for urgent climate action.

¹⁷ relative to 2008 levels

7 APPENDICES

7.1 APPENDIX 1: BC CLIMATE ACTION CHARTER

THE BRITISH COLUMBIA CLIMATE ACTION CHARTER BETWEEN THE PROVINCE OF BRITISH COLUMBIA (THE PROVINCE) AND THE UNION OF BRITISH COLUMBIA MUNICIPALITIES (UBCM) AND SIGNATORY LOCAL GOVERNMENTS (THE PARTIES)

(1) The Parties share the common understanding that:

(a) Scientific consensus has developed that increasing emissions of human caused greenhouse gases (GHG), including carbon dioxide, methane and other GHG emissions, that are released into the atmosphere are affecting the Earth's climate;

(b) the evidence of global warming is unequivocal and the effects of climate change are evident across British Columbia;

(c) reducing GHG emissions will generate environmental and health benefits for individuals, families, and communities;

(d) climate change and reducing GHG emissions are issues of importance to British Columbians;

(e) governments urgently need to implement effective measures to reduce GHG emissions and anticipate and prepare for climate change impacts;

(f) protecting the environment can be done in ways that promote economic prosperity; and

(g) it is important to take action and to work together to share best practices, to reduce GHG emissions and address the impacts of climate change.

(2) The Parties acknowledge that each has an important role in addressing climate change and that:

(a) The Province has taken action on climate change, including commitments made in the 2007 Speech from the Throne, the BC Energy Plan, and the Western Climate Initiative on climate change;

(b) Local Governments have taken action on climate change, including planning livable, sustainable communities, encouraging green developments and transit oriented developments, and implementing innovative infrastructure technologies including landfill gas recapture and production of clean energy; and

(c) these actions create the foundation for the Parties to be leaders in affecting climate change.

(3) This Charter acknowledges that:

(a) The interrelationship between each Order of Government's respective jurisdictions and accountabilities with respect to communities, and activities related to and within communities, creates both a need and an opportunity to work collaboratively on climate change initiatives;

(b) both Orders of Government have recognized a need for action, both see that the circumstances represent a Climate for Change in British Columbia, and both are responding; and

(c) the actions of each of the Parties towards climate change will be more successful if undertaken jointly with other Parties.

(4) The Parties share the common goals of:

(a) Fostering co-operative inter-governmental relations;

(b) aiming to reduce GHG emissions, including both their own and those created by others;

(c) removing legislative, regulatory, policy, or other barriers to taking action on climate change;

(d) implementing programs, policies, or legislative actions, within their respective jurisdictions, that facilitate reduced GHG emissions, where appropriate;

(e) encouraging communities that are complete and compact and socially responsive; and

(f) encouraging infrastructure and a built environment that supports the economic and social needs of the community while minimizing its environmental impact.

(5) In order to contribute to reducing GHG emissions:

(a) Signatory Local Governments agree to develop strategies and take actions to achieve the following goals:

(i) being carbon neutral in respect of their operations by 2012, recognizing that solid waste facilities regulated under *the Environmental Management Act* are not included in operations for the purposes of this Charter.

(ii) measuring and reporting on their community's GHG emissions profile; and

(iii) creating complete, compact, more energy efficient rural and urban communities (e.g. foster a built environment that supports a reduction in car dependency and energy use, establish policies and processes that support fast tracking of green development projects, adopt zoning practices that encourage land use patterns that increase density and reduce sprawl.)

(b) The Province and the UBCM will support local governments in pursuing these goals, including developing options and actions for local governments to be carbon neutral in respect of their operations by 2012.

(6) The Parties agree that this commitment to working together towards reducing GHG emissions will be implemented through establishing a Joint Provincial-UBCM Green Communities Committee and Green Communities Working Groups that support that Committee, with the following purposes:

(a) To develop a range of actions that can affect climate change, including initiatives such as: assessment, taxation, zoning or other regulatory reforms or incentives to encourage land use patterns that promote increased density, smaller lot sizes, encourage mixed uses and reduced GHG emissions; development of GHG reduction targets and strategies, alternative transportation opportunities, policies and processes that support fast-tracking of green development projects, community gardens and urban forestry; and integrated transportation and land use planning;

(b) to build local government capacity to plan and implement climate change initiatives;

(c) to support local government in taking actions on becoming carbon neutral in respect of their operations by 2012, including developing a common approach to determine carbon neutrality for the purposes of this Charter, identifying carbon neutral strategies and actions appropriate for the range of communities in British Columbia and becoming reporting entities under the Climate Registry; and,

(d) to share information and explore additional opportunities to support climate change activities, through enhanced collaboration amongst the Parties, and through encouraging and promoting climate change initiatives of individuals and businesses within communities.

(7) Once a common approach to carbon neutrality is developed under section (6)(c), Signatory Local Governments will implement their commitment in 5 (a) (i).

(8) To recognize and support the GHG emission reduction initiatives and the climate change goals outlined in this Charter, Signatory Local Governments are invited by the other Parties to include a statement of their initiatives and commitments as an appendix to this Charter.

(9) This Charter is not intended to be legally binding or impose legal obligations on any Party and will have no legal effect.

SIGNED on behalf of the PROVINCE OF BRITISH COLUMBIA by: The Honourable Barry Penner

Ministry of Environment

The Honourable Bill Bennett, Ministry of Community and Rural Development

SIGNED on behalf of the UNION OF BRITISH COLUMBIA MUNICIPALITIES by:

Chair Robert Hobson and President of the Union of British Columbia Municipalities

SIGNED on behalf of the SIGNATORY LOCAL GOVERNMENT:

(NAME OF LOCAL GOVERNMENT) Mayor/Chair

7.2 APPENDIX 2: SELECT HIGHLIGHTED RMOW CARBON REDUCTION ACHIEVEMENTS/PROJECTS

Meadow Park Sports Centre

The most substantial new conservation initiative within Whistler is likely the \$900,000 upgrade to Meadow Park Sports Centre (MPSC) - a substantial investment in a combined ground source heat pump (GHX) and solar hot water system (SHW) designed to significantly reduce the primary energy load on the building. The primary purpose of this retrofit is to significantly reduce the consumption of gas (propane and/or natural gas) associated with water heating within the building (both pool and domestic hot water loads).

As proposed, the combined GHX/SHW system is projected to reduce annual utility costs at MPSC by approx. \$115,000 - \$140,000/year (variance related to the assumed future costs of natural gas), and reduce the building's annual GHG emissions footprint by approximately 450 tCO2e (approx. a 60% reduction for the building; and a 20% reduction for RMOW operations in general). This level of reduction in utility cost expenditures represents a return on invested capital of approximately 11-13% (Internal Rate of Return), and a simple payback of approx. 6 years. The EM has continued to provide project leadership on this file, most recently advising on the technical aspects of the RFP processes, generating financial assessments and fact-checking the availability and size of associated solar grants. The MPSC project also provides a strong long term community benefit in terms of its demonstration value, and prominent visibility (solar panels). It is the intent of the RMOW to leverage interpretative signage/displays to help raise the profile of the systems within the community, and use it as a catalyst to increase the uptake of renewable energy technologies in other large buildings across the community (especially those with pools).

Austrian Passive House

In June 2009 construction began on the Austria Passive House at Lost Lake. The house is being built by the Austrian Olympic Committee to house the Austrian Olympic Team, the Austrian Olympic Committee, and ORF (the Austrian public broadcaster). After the 2010 Winter Olympic Games, Austria House will be donated to the RMOW for educational demonstration purposes on passive house technology and biodiversity programming in the community.

A passive house is a building in which a comfortable interior climate can be maintained without active heating and cooling systems. The house heats and cools itself, therefore earning the name "passive". For all its energy requirements (light, cooking etc.) it uses about one 10th of the energy a traditional Canadian house consumes or, has less than half of the energy consumption of a Platinum LEED house. The necessary end energy can easily be provided though renewable energy. The technology is based on highly sophisticated concepts for air exchange and circulation, thermal insulation, high efficiency windows and wood structure construction.

Whistler Public Library

Whistler's new Public Library is LEED¹⁸ (Leadership in Energy and Environmental Design) Gold certified. The building's design incorporates high performance (efficient) lighting fixtures, passive solar design principles, a geothermal heating and cooling system, and high efficiency baseboard heaters.

The building, which uses low-emitting and local materials, maximizes the use of natural light and air, and reduces water use, is projected to use 45 to 50 per cent less energy and to produce 13.7 tonnes less of greenhouse gasses than a comparable facility with no environmental initiatives. This reduction equates to energy savings of approximately \$19,000 per year based upon current energy prices.



Whistler Olympic Athletes Village/Cheakamus Crossing (CC) Neighbourhood

Cheakamus Crossing is a neighbourhood in Whistler currently being built prior to the 2010 Olympic and Paralympic Winter Games. Cheakamus Crossing will house visiting athletes, and will be converted post-Games

¹⁸ LEED is an independent green building rating system administered by the Canadian Green Building Council.

into a vibrant, local community with a diverse housing mix and access to recreational opportunities and a variety of neighbourhood conveniences.

The Cheakamus Crossing development is one of 26 neighbourhoods in Canada that is applying for LEED-ND (neighbourhood design) designation. One of the distinct features of the neighbourhood design is the installation of a district energy system. Assessments undertaken by private sector consultants, the RMOW and Terasen Energy Services indicate that the expected neighbourhood level GHG (and common air contaminant) reductions vs. a current building code baseline with natural gas forced air system) are more than 90% (>3,000 tCO2e/year). The infill approach to the site located within the existing developed corridor of Whistler is another advantage in terms of reducing transportation-based emissions.

The development of the neighbourhood in the Cheakamus location precipitated the adjacent landfill closure, subsequent cap and capture of landfill gases (although not required by Provincial Regs), and eventual brownfield reclamation into playing fields. Accounting for increased waste transport emissions, the cap and capture project reduced fugitive landfill emissions by approximately 15-20,000 tCO2e/year.

An Energuide rating of 83 is expected for all units in the neighbourhood, thereby achieving a BC Hydro Power Smart Neighbourhood designation, as well as reducing ongoing utility costs.

Town Centre Parking Lighting Upgrades

Approximately 370 fluorescent light fixtures in the Whistler Town Centre underground parkades were replaced with new energy efficient fixtures containing electronic ballasts and fitted with bulbs that have a 10-year life expectancy. The lighting upgrades will result in a total projected annual energy savings of 117,200 kWh, equating to over \$6000 in savings each year. The new ballasts also provide improved light levels in cold temperatures. Exit lights were also replaced with light emitting diode (LED) technology, which have a 25-year life expectancy.

Summary of energy conservation:

Previous Lighting System Energy Use: 316,918 kWh

New Lighting System Energy Use: 199,804 kWh

Total Projected Annual Energy Saving: 117,178 kWh

Spring Creek Firehall

The Spring Creek Firehall is the first LEED Silver firehall in Canada and was one of the first LEED registered projects in Whistler. The RMOW and Hughes Condon and Marler Architects worked together to create a building that could capably illustrate green building initiatives through a variety of strategies and technologies.

To reduce energy use a high efficiency furnace was installed to provide heat. Infrared heaters were installed in the apparatus bay in order to heat only the equipment and occupants working on the equipment. The domestic water heater is a high efficiency heater that will also reduce the energy usage on the building. The Fire Hall did not require an air conditioning system and an air to air recovery unit was installed for ventilation which will recover approximately 50% of the rejected heat from the exhaust air.

7.3 APPENDIX 4: OVERVIEW OF RMOW CARBON TAX REBATE (CARIP) POLICY

THE RESORT MUNICIPALITY OF WHISTLER COUNCIL POLICY A-32 CARBON TAX REBATE (CARIP) POLICY

1. SCOPE OF POLICY

1.1 This policy applies to the disbursement of all funds received through the Provincial Climate Action Revenue Incentive Program (CARIP).

2. OBJECTIVES

- 2.1 To ensure that any and all municipal 'rebates' received by the municipality through the CARIP program are used to reduce local greenhouse gas emissions.
- 2.2 To disburse CARIP funds in a manner that is accountable, transparent and supportive of the Whistler2020 vision and associated sustainability objectives.

3. GUIDING PRINCIPLES

Context

In September 2008 the Provincial government introduced/announced that it would refund the costs of the Provincial carbon tax to any municipality that voluntarily signs onto the Union of British Columbia Municipality's (UBCM) Climate Action Charter. The RMOW was one of the first local governments in BC to sign the Charter, and therefore receives an annual CARIP rebate equal to its annual direct corporate expenditures on the carbon tax (within the RMOW's annual operations, carbon tax is currently being levied on gasoline, diesel, propane and natural gas).

- 3.1 The RMOW will only deploy CARIP funds to initiatives that will predictably reduce RMOW corporate and/or the Whistler commercial sector's greenhouse gas emissions.
- 3.2 The RMOW will ensure that CARIP funds are not deployed to purchase fossil fuels, to directly offset the ongoing annual costs of carbon taxation, or to purchase of carbon offsets.
- 3.2.1 50% of the annual CARIP rebate will be directed to support emission reduction initiatives internal to RMOW operations.
- 3.2.2 50% of the annual CARIP rebate will be directed to non-profit organizations or societies based within the municipality in order to support initiatives that seek to build emission reduction capacity in the commercial sector of the Whistler community.

4. BEST PRACTICES

4.1 It is the intent of the RMOW to establish this Policy as a benchmark for local government direction concerning ongoing CARIP rebates.

5. PROCEDURE

The RMOW will accept and evaluate applications (see Section 6) for the re-distribution of CARIP funds according to the following procedures:

- 5.1 For internal-emission reduction initiatives:
- 5.1.1 RMOW Managers can apply for a portion of the annual rebate (max. 50% of total rebate) to support any emission reduction initiatives within their own departments.
- 5.1.2 Applications must be received prior to March 31st of each year.
- 5.1.3 Initiatives will be reviewed and evaluated according to their ability to reduce the RMOW's corporate emissions.
- 5.1.4 Preference will be given to initiatives with the greatest long-term reduction potential (tonnes of CO2 equivalent (tCO2e) annually reduced), and the most substantial return on invested capital (Internal Rate of Return).
- 5.2 For broader commercial sector emission reduction initiatives:
- 5.2.1 During Quarter 1 of the RMOW's fiscal year, non-profit organizations or societies based within the municipality can apply for a portion of the annual rebate (max. 50% of total rebate) to support capacity building initiatives directed at improved energy and emission management in Whistler's commercial sector.
- 5.2.2 Applications must be received prior to March 31st of each year.

- 5.2.3 Non-profit organizations must be a registered society, in good standing with the Corporate Registry of British Columbia, and must provide evidence of the same by attaching the information to the funding application.
- 5.2.4 Preference will be given to initiatives that best demonstrate leadership, innovation and the greatest long term reduction potential (tonnes of CO2 equivalent (tCO2e) annually reduced) within Whistler's commercial sector.
- 5.2.5 Preference will also be given to initiatives that involve multiple businesses and/or enterprises within the commercial sector.
- 5.2.6 All grant recipients must report back to the RMOW by December 31st of each year that the grant was awarded. Details of the reporting requirements are included within the application packages (See Section 6.3).

6. SCHEDULES, FORMS & OTHER RELATED DOCUMENTS

- 6.1 Provincial Reporting Framework for CARIP
- 6.2 Application for Support Funding: RMOW Internal Initiatives
- 6.3 Application for Support Funding: Commercial Sector Capacity Building Initiatives

Certified Correct:

Original Signed

Shannon Story, Corporate Officer

7.4 APPENDIX 5: SUMMARY OF 2008 RMOW CORPORATE EMISSIONS

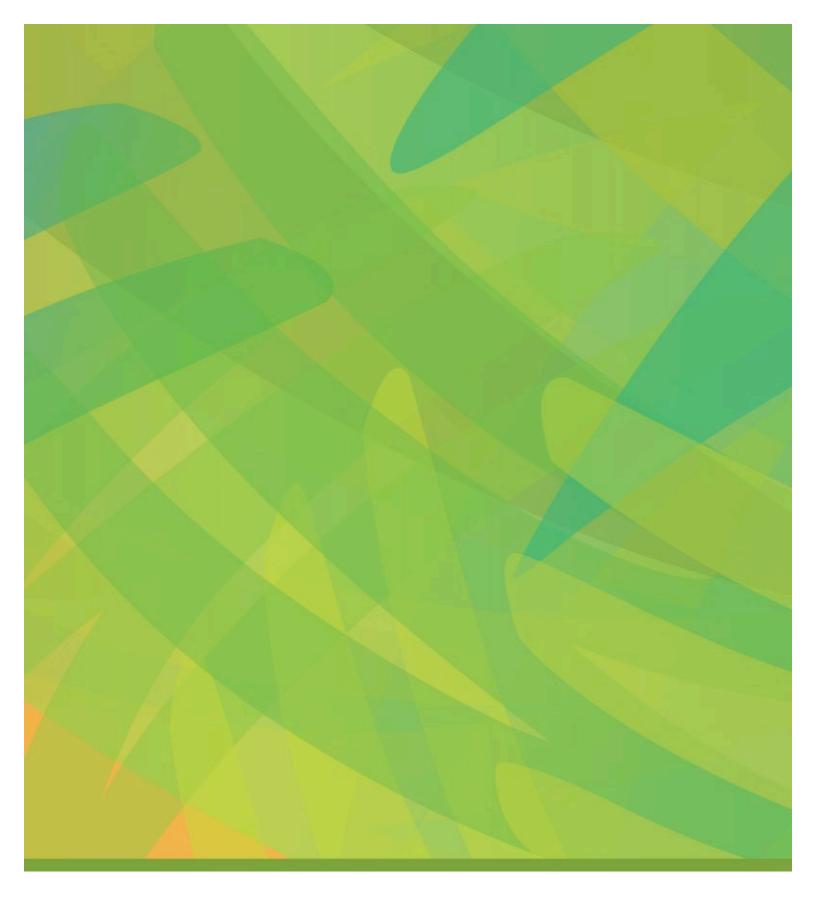
RMOW Energy and GHG Emissions Assessment - 2008

By Division, Department and Worksgroup - showing potential carbon offset costs related to 'neutrality' commitment

| State Organizational Unit coal mobile kett propone Becklic By (CO2e) OHGa CHG OHGA CHG OHGA OHGA </th <th><u> </u></th> <th></th> <th colspan="8">Totals</th> | <u> </u> | | Totals | | | | | | | |
|--|------------------------------|---------------------------------|----------------------------|-----------|----------|----------|--------|----------------------------------|--|--|
| 1101 Moyor & Council \$ 1.047.16 1.047.2 2.12 5 1200 CAQ Office \$ 4.261.73 4.261.73 4.261.7 8.66 5 1201 Administolor \$ 4.115.33 4.115.3 8.66 5 1300 2010 Gennes Office \$ 4.151.33 4.153 1.146.4 - 9.201 1401 Pathemblys & Economic Services \$ 3.1345.3 3.134.5 - 4.217 1401 Pathemblys & Economic Services \$ 3.137.84 1.377.8 - 2.278 5 1500 Policy & Program Development \$ 5.057.89 5.057.9 - 10.33 5 2200 Lesgatalone Services \$ 3.097.1 2.888 678.7 - 1.50 2200 Lesgatalone Services \$ 5.057.89 5.067.9 - 1.63 5 2200 Lesgatalone Services \$ 5.026.6 5.021.6 - 2.64 7 - 5.54 5 2200 Lesgatalone Services \$ | Division Dept. Workers | Organizational Unit | | | | | | potential offset cost (\$) | | |
| 1101 Mayor & Council \$ 1,049,16 1,049,16 1,049,2 - 2,12 \$ 1200 CAO Office \$ 4,261,73 4,261,7 - 8,66 \$ 1201 Administrator \$ 4,1153 - - 8,66 \$ 1300 2010 Games Office \$ 4,1513 4,1173 - - 8,20 \$ 1301 Policy & Program Development \$ 4,541,37 4,541,4 - - 9,20 \$ 1301 Policy & Program Development \$ 5,07,9 - - 1,33 \$ 1301 Policy & Program Development \$ 5,07,9 - - 1,55 \$ 2000 Iergidalive Services \$ 6,088 6/87 - - 1,55 2000 Iergidalive Services \$ 5,07,9 - - 1,54 \$ 2000 Iergidalive Services \$ 5,07,89 5,057,9 - - 1,54 \$ 2000 Iergidalin Services <t< td=""><td>1100</td><th></th><td>¢ 104014</td><td>1.000.0</td><td></td><td></td><td>0.10</td><td>¢ 50.10</td></t<> | 1100 | | ¢ 104014 | 1.000.0 | | | 0.10 | ¢ 50.10 | | |
| rac CAO Office \$ 42417 42417 - 8.64 \$ 1200 Administration \$ 411533 4.11533 - - 8.34 \$ 1300 Human Resources \$ 144.40 144.41 - - 9.303 \$ 1300 2010 Games Office \$ 4.151.37 4.511.4 - - 9.201 \$ - - 6.41 \$ \$ 1.377.8 - - 6.41 \$ \$ 5.057.9 - - 1.033 \$ - - 8.83 \$ \$ 3.377.64 1.377.8 - - 8.83 \$ \$ 3.377.64 7.01 - - 8.83 \$ \$ \$ 3.370 - - 8.83 \$ \$ \$ \$ \$ \$ \$ \$ \$ 3.370 - - 1.801 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ </td <td></td> <th></th> <td>\$ 1,049.16 \$ 1,049.14</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>\$ 53.12 \$ 53.12</td> | | | \$ 1,049.16 \$ 1,049.14 | | - | - | | \$ 53.12 \$ 53.12 | | |
| 1200 CAO Office \$ 4.201.73 4.201.7 - - 8.66 \$ 1201 Attrinistator \$ 4.115.3 - - 8.36 \$ 3100 Human Resources \$ 4.164.0 146.4 - - 8.36 \$ 1300 2010 Games Office \$ 4.541.37 4.541.4 - - 6.41 \$ 1401 Pathership & Economic Services \$ 1.307.8 1.377.8 - - 6.41 \$ 1500 Policy & Program Development \$ 5.057.8 5.057.9 - - 1.033 \$ 2000 Economic Viabilify \$ 2.442.74 2.442.7 - 2.64 - 1.033 \$ 2000 Information Technology \$ 9.244.74 2.442.74 2.442.7 - - 2.344 \$ 5 5.057.9 - - 1.033 \$ 7 - 2.442.74 2.442.74 | 1101 | | \$ 1,047.10 \$ - | 1,047.2 | - | - | 2.12 | ຸວຸວວ.1∡ ≮ | | |
| 1201 Administerior \$ 4115.3 - 8.84 \$ 3100 Human Resources \$ 146.4 146.4 - 0.30 \$ 1300 2010 Games Office \$ 4.541.37 4.514.4 - - 0.30 \$ 1302 2010 Games Office \$ 3.163.53 3.163.5 - - 2.90 \$ 1401 Parinership & Economic Services \$ 3.163.53 - - 1.03 \$ 1500 Policy & Program Development \$ 4.508.749 1.507.89 - - 1.83 \$ 2000 Lespistelive Services \$ 698.88 698.9 - - 1.50 \$ 2000 Economic Viability \$ 2.442.74 2.442.7 - - 5.54 \$ 2100 General Monoger \$ 502.54 520.64 - - 1.06 \$ 2200 Fiscal Renorming \$ 1.77.0 - - 1.64 \$ - 9.44 \$ - - 3.44 4.444.64 - - 9.44 - - | 1200 | | | 4 261 7 | _ | _ | 8 4 4 | \$ 216.39 | | |
| 1300 2010 Games Office 5 4.541.37 4.541.47 4.541.4 - - 7.20 5 1300 2010 Games Office 5 3.163.53 3.163.5 - - 6.41 5 1401 Policcy & Program Development 5 5.057.87 - - 2.77 1500 Policy & Program Development 5 5.057.87 - - 1.83 5 2000 Lesgatotive Services 5 698.88 698.7 - 1.50 5 2000 Economic Viability 5 2.442.74 2.442.7 - 5.54 5 2000 Feach Renning 5 570.6 77.0 - 1.061 5 2000 Feach Renning 5 77.04 - 1.016 5 2000 Feach Renning 5 1.423.5 1.137.4 - - 2.44 5 2000 Resort Parsi Renning 5 1.433.5 1.433.4 1.758.1 <td></td> <th></th> <td></td> <td></td> <td>_</td> <td>-</td> <td></td> <td>\$ 208.98</td> | | | | | _ | - | | \$ 208.98 | | |
| 1300 2010 Games Office 5 4.541.37 4.541.47 4.541.4 - - 7.20 5 1300 2010 Games Office 5 3.163.53 3.163.5 - - 6.41 5 1401 Policcy & Program Development 5 5.057.87 - - 2.77 1500 Policy & Program Development 5 5.057.87 - - 1.83 5 2000 Lesgatotive Services 5 698.88 698.7 - 1.50 5 2000 Economic Viability 5 2.442.74 2.442.7 - 5.54 5 2000 Feach Renning 5 570.6 77.0 - 1.061 5 2000 Feach Renning 5 77.04 - 1.016 5 2000 Feach Renning 5 1.423.5 1.137.4 - - 2.44 5 2000 Resort Parsi Renning 5 1.433.5 1.433.4 1.758.1 <td></td> <th></th> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>\$ 7.4</td> | | | | | - | | | \$ 7.4 | | |
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| \$ 000 Environmental Services \$ 748,827.60 191,095.5 3,701.5 24,559.3 802.42 \$ 2 6100 General Manager \$ 5,951.31 5,854.4 3.6 - 12.31 \$ 6200 Development Services \$ 5,951.31 5,854.4 3.6 - 12.31 \$ 6400 Transportation \$ 154,021.24 99,637.1 - 2,338.1 217.58 \$ 6400 Environmental Operations \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 6500 Central Services \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 8200 Waste \$ 25,56 25.6 - - 0.05 \$ 6300 Transit \$ 204.60 204.6 - - 0.41 \$ 8300 Environment Stewardship \$ 5,209.14 5,209.1 - - 1.39 \$ 7000 Community Life \$ 437,250.96 58,652.7 10,31 | | Resort Planning | \$ 990.36 | 990.4 | - | - | 2.01 | \$ 50.14 | | |
| 6100 General Manager \$ 5,951.31 5,854.4 3.6 - 12.31 \$ 6200 Development Services \$ 5,858 5.9 - - 0.01 \$ 6400 Transportation \$ 154,021.24 99,637.1 - 2,338.1 217.58 \$ 6400 Environmental Operations \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 6600 Environmental Operations \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 8200 Water Utility \$ 182,345.36 11,205.0 - 7,841.2 81.52 \$ 8300 Sewer Utility \$ 346,420.57 15,387.0 3,458.8 14,380.0 367.43 \$ 6700 Sokid Waste \$ 225.56 25.6 - - 0.41 \$ 8300 Environment Stewardship \$ 5,209.14 5,209.1 - - 11.39 \$ 7000 Community Life \$ 4,807,205.7 10,311.0 10,009.0 819.76 \$2 7100 Community Life General | 5300 | Park/Village Operations | \$ 431,033.16 \$ - | 73,244.8 | 4,736.8 | 11,758.1 | 532.74 | \$ 13,318.38 \$ - | | |
| 6100 General Manager \$ 5,951.31 5,854.4 3.6 - 12.31 \$ 6200 Development Services \$ 5,88 5.7 - - 0.01 \$ 6400 Transportation \$ 154,021.24 99,637.1 - 2,338.1 217.58 \$ 6400 Environmental Operations \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 6600 Environmental Operations \$ 49,828.83 49,300.6 21.0 - 101.58 \$ 8200 Water Utility \$ 182,345.36 11,205.0 - 7,841.2 81.52 \$ 8300 Sewer Utility \$ 346,420.57 15,387.0 3,458.8 14,380.0 367.43 \$ 6700 Solidi Waste \$ 225.56 25.6 - - 0.41 \$ 8300 Environment Stewardship \$ 5,209.14 5,209.1 - - - 11.39 \$ 7000 Community Life \$ 437,250.96 58,652.7 10,311.0 10,009.0 819.76 \$2 7100 | 4000 | Environmental Services | \$ 748.827.60 | 191.095.5 | 3,701,5 | 24.559.3 | 802.42 | \$ 20,060.48 | | |
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