

**RESORT MUNICIPALITY OF WHISTLER
FIVE-YEAR FINANCIAL PLAN 2021 - 2025
CONSOLIDATED OPERATING SUMMARY**

**BYLAW 2306, 2021
SCHEDULE A**

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| REVENUE | | | | | |
| General Fund | | | | | |
| Property Taxes | 40,713,890 | 42,342,446 | 43,951,459 | 45,533,711 | 47,172,925 |
| Other Property Tax | 1,048,364 | 1,073,364 | 1,098,364 | 1,123,364 | 1,148,364 |
| Government Grants | 713,422 | 715,000 | 720,000 | 725,000 | 730,000 |
| Fees and Charges | 10,270,439 | 11,597,947 | 12,235,834 | 12,602,909 | 12,980,996 |
| Investment Income | 1,939,612 | 2,009,612 | 2,079,612 | 2,149,612 | 2,219,612 |
| RMI Grant | 6,590,000 | 6,790,000 | 6,790,000 | 6,790,000 | 6,790,001 |
| MRDT | 6,287,622 | 7,230,765 | 8,315,380 | 9,146,918 | 9,604,264 |
| Works and Service Charges | 385,000 | 375,000 | 365,000 | 355,000 | 345,000 |
| Water Fund | | | | | |
| Parcel Taxes | 4,150,711 | 4,275,232 | 4,403,489 | 4,535,594 | 4,671,662 |
| Fees and Charges | 3,334,774 | 3,434,817 | 3,537,862 | 3,643,998 | 3,753,318 |
| Works and Service Charges | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 |
| Sewer Fund | | | | | |
| Parcel Taxes | 4,301,725 | 4,430,777 | 4,563,700 | 4,700,611 | 4,841,629 |
| Fees and Charges | 4,063,964 | 4,185,883 | 4,311,459 | 4,440,803 | 4,574,027 |
| Works and Service Charges | 110,000 | 105,000 | 100,000 | 95,000 | 90,000 |
| Solid Waste Fund | | | | | |
| Fees and Charges | 5,937,513 | 6,145,326 | 6,360,412 | 6,583,027 | 6,813,433 |
| Government Grants | 579,598 | 604,598 | 629,598 | 654,598 | 679,598 |
| | 90,451,634 | 95,340,767 | 99,487,170 | 103,100,145 | 106,434,829 |
| EXPENDITURE | | | | | |
| General Fund | | | | | |
| Payroll and Goods & Services | 55,999,392 | 57,678,119 | 59,293,106 | 60,953,313 | 62,660,006 |
| Debt Interest & Principal | 236,171 | 236,171 | 236,171 | 236,171 | 236,171 |
| Residents & Partners | 5,529,802 | 6,359,272 | 7,313,163 | 8,044,479 | 8,446,703 |
| Contingency | 400,000 | 410,472 | 421,450 | 432,725 | 444,305 |
| Water Fund | | | | | |
| Payroll and Goods & Services | 2,026,773 | 2,067,309 | 2,108,655 | 2,150,828 | 2,193,844 |
| Debt Interest & Principal | - | - | - | - | - |
| Sewer Fund | | | | | |
| Payroll and Goods & Services | 3,113,772 | 3,176,047 | 3,239,568 | 3,304,360 | 3,370,447 |
| Debt Interest & Principal | 1,407,698 | 938,726 | 938,726 | 938,726 | 938,726 |
| Solid Waste Fund | | | | | |
| Payroll and Goods & Services | 5,382,830 | 5,490,487 | 5,600,297 | 5,712,303 | 5,826,549 |
| Debt Interest & Principal | 496,593 | 496,593 | 496,593 | 496,593 | 496,593 |
| | 74,593,032 | 76,853,196 | 79,647,729 | 82,269,498 | 84,613,345 |

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CONSOLIDATED OPERATING SUMMARY**

**BYLAW 2306, 2021
SCHEDULE A Cont'd**

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| TRANSFERS TO (FROM) | | | | | |
| OTHER FUNDS / RESERVES | | | | | |
| Interest Paid to Reserves | 1,745,651 | 1,807,609 | 1,872,098 | 1,935,098 | 1,998,098 |
| Recreation Works Charges Reserve | 210,000 | 205,000 | 200,000 | 195,000 | 190,000 |
| Transportation Works Charges Reserve | 175,000 | 170,000 | 165,000 | 160,000 | 155,000 |
| Employee Housing Charges Reserve | - | - | - | - | - |
| RMI Reserve | 2,394,304 | 2,490,180 | 2,490,180 | 2,490,180 | 2,490,180 |
| MRDT Reserve | (1,367,795) | (873,166) | (330,809) | 84,960 | 313,633 |
| General Capital Reserve | 3,843,999 | 4,636,682 | 4,555,310 | 4,235,866 | 4,087,338 |
| Parking Reserve | - | - | - | - | - |
| Parkland and ESA Reserve | - | - | - | - | - |
| Vehicle Replacement Reserve | 1,031,377 | 1,061,377 | 1,091,377 | 1,121,377 | 1,151,377 |
| General Operating Surplus (Deficit) | - | - | - | - | - |
| General Operating Reserve | 275,965 | 746,996 | 1,218,027 | 1,689,058 | 2,160,089 |
| Water Works Charges Reserve | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 |
| Water Capital Reserve | 4,041,145 | 4,162,379 | 4,287,251 | 4,415,868 | 4,548,344 |
| Water Operating Reserve | 80,000 | 81,200 | 82,418 | 83,654 | 84,909 |
| Water Operating Surplus (Deficit) | - | - | - | - | - |
| Sewer Works Charges Reserve | 110,000 | 105,000 | 100,000 | 95,000 | 90,000 |
| Sewer Capital Reserve | 1,066,072 | 1,567,026 | 1,704,394 | 1,845,883 | 1,991,616 |
| Sewer Operating Reserve | 1,249,094 | 1,286,567 | 1,325,164 | 1,364,919 | 1,405,866 |
| Sewer Operating Surplus (Deficit) | - | - | - | - | - |
| Solid Waste Capital Reserve | 998,790 | 1,036,245 | 1,075,104 | 1,115,420 | 1,157,248 |
| Solid Waste Operating Reserve | (20,000) | (20,524) | (21,072) | (21,636) | (22,215) |
| Solid Waste Surplus (Deficit) | - | - | - | - | - |
| | 15,858,602 | 18,487,571 | 19,839,441 | 20,830,647 | 21,821,484 |
| REVENUE LESS EXPENDITURE AND TRANSFERS | 0 | 0 | 0 | 0 | 0 |