



# VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

## REGULAR COUNCIL MEETING

**Date:** Monday, October 17, 2016  
**Time:** 7:00 p.m.  
**Location:** Council Chambers, 495 Hot Springs Road  
 Harrison Hot Springs, British Columbia

<b>1. CALL TO ORDER</b>		
Meeting called to order by Mayor Facio.		
<b>2. INTRODUCTION OF LATE ITEMS</b>		
<b>3. APPROVAL OF AGENDA</b>		
<b>4. ADOPTION OF COUNCIL MINUTES</b>		
(a) THAT the Minutes of the Regular Council Meeting held on October 3, 2016 be adopted.		Item 4(a) Page 1
<b>5. BUSINESS ARISING FROM THE MINUTES</b>		
<b>6. CONSENT AGENDA</b>		
i. Bylaws	(a) Water Regulation and Fee Amendment Bylaw No. 1092, 2016	Item 6.i.(a) Page 7
ii. Agreements		
iii. Committee/ Commission Minutes		
v. Correspondence	(a) Letter dated October 3, 2016 from Mayor, Henry Braun of Abbotsford regarding the 2016 BC Summer Games	Item 6.v.(a) Page 11
	(b) RMI Funding – Building on Success Report	Item 6.v.(b) Page 13
	(c) Email dated October 12, 2016 from FCM regarding the Build Canada Grant Program resolution	Item 6.v.(c) Page 99
<b>7. DELEGATIONS/PETITIONS</b>		

**8. CORRESPONDENCE**

- (a) Letter dated September 7, 2016 from the Canadian Union of Postal Workers regarding the Canada Post Review
- (b) Letter dated October 12, 2016 from the Harrison Agassiz Chamber of Commerce regarding Short Term/Vacation Rental Business Licencing

Item 8(a)  
Page 10

Item 8(b)  
Page 105

**9. BUSINESS ARISING FROM CORRESPONDENCE**

**10. REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS**

**11. REPORTS FROM MAYOR**

**12. REPORTS FROM STAFF**

- (a) Report of Deputy Chief Administrative Officer/Corporate Officer – October 4, 2016  
Re: Canadian Cancer Society – endorsement of Society’s recommendation to the Province of British Columbia

Item 12(a)  
Page 107

Recommendation:

THAT Council endorses a requirement in British Columbia for smoke and vape-free outdoor public places as submitted by the Canadian Cancer Society; and

THAT the endorsement be forwarded by letter to the Canadian Cancer Society.

**13. BYLAWS**

- (a) Sewer Regulation and Fee Amendment Bylaw No. 1091, 2016

Item 13(a)  
Page 113

Recommendation:

THAT Sewer Regulation and Fee Amendment Bylaw No. 1091; 2016 be adopted.

**14. QUESTIONS FROM THE PUBLIC (pertaining to agenda items only)**

**15. ADJOURNMENT**

VILLAGE OF HARRISON HOT SPRINGS  
MINUTES OF THE REGULAR MEETING OF COUNCIL

DATE: October 3, 2016  
TIME: 7:23 p.m.  
PLACE: Council Chambers  
495 Hot Springs Road  
Harrison Hot Springs, BC

IN ATTENDANCE: Mayor Leo Facio  
Councillor John Buckley  
Councillor Sonja Reyerse  
Councillor John Hansen  
Councillor Samantha Piper

Chief Administrative Officer, Madeline McDonald  
Deputy Chief Administrative Officer/Corporate Officer, Debra Key  
Financial Officer, Tracey Jones

ABSENT:

Recording Secretary: Jaclyn Bhatti

1. CALL TO ORDER

Mayor Facio called the meeting to order at 7:23 p.m.

2. INTRODUCTION OF LATE ITEMS

Report of Chief Administrative Officer  
Re: Proposed Water Distribution Project – NBCF Application

3. APPROVAL OF AGENDA

Moved by Councillor Piper  
Seconded by Councillor Reyerse

THAT the agenda be approved as amended.

CARRIED  
UNANIMOUSLY

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Reyerse  
Seconded by Councillor Buckley

THAT the Minutes of the Regular Council Meeting held on September 19, 2016 be adopted.

CARRIED  
UNANIMOUSLY

5. BUSINESS ARISING FROM THE MINUTES

None

6. **CONSENT AGENDA**

- i. Bylaws
- ii. Agreements
- iii. Committee/  
Commission  
Minutes

iv. Correspondence

- (a) BC Hydro Lower Mainland Community Relations 2016 Annual Report
- (b) Email dated September 23, 2016 from the Ministry of Finance regarding the Municipal and Regional District Tax Program

**Moved by Councillor Reyerse**  
**Seconded by Councillor Piper**

THAT the correspondence be received.

**CARRIED  
UNANIMOUSLY**

7. **DELEGATIONS**

None

8. **CORRESPONDENCE**

- (a) Letter dated September 8, 2016 from the Youth Parliament of British Columbia Alumni Society regarding British Columbia Youth Parliament, 88<sup>th</sup> Parliament
- (b) Letter dated September 21, 2016 from the Joint Provincial-Union of British Columbia Municipalities Green Communities Committee regarding greenhouse gas emissions.
- (c) Letter dated September 22, 2016 from the Ambulance Paramedics of British Columbia regarding What's going on with Ambulance services, and how is it impacting your community?
- (d) Letter dated September 26, 2016 from Minister Todd Stone regarding Nominations for new Stop of Interest Signs

**Moved by Councillor Buckley**  
**Seconded by Councillor Reyerse**

THAT the correspondence be received.

**CARRIED  
UNANIMOUSLY**

9. **BUSINESS ARISING OUT OF CORRESPONDENCE**

**Moved by Councillor Reyerse**  
**Seconded by Councillor Buckley**

THAT the Village nominate the Miami River Flood Pump as a Province of British Columbia's Stop of Interest.

**CARRIED  
UNANIMOUSLY**

**Moved by Councillor Buckley**  
**Seconded by Councillor Piper**

THAT the Youth Parliament of British Columbia Alumni Society correspondence be forwarded to Agassiz Elementary Secondary School.

**CARRIED  
UNANIMOUSLY**

10. **REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE  
AND COMMISSIONS**

**Councillor Piper**

- Attended the Age-friendly Community BBQ and congratulated Councillor Hansen and the Committee for a job well done.
- Attended UBCM and thanked the CAO and staff for all the preparation work for the conference.

**Councillor Hansen**

- Reported that the Age-friendly Community BBQ was very successful with over 200 people attending. Thank you to Harold and Donna Bruins, Raymond Hooper and Michael Scott for putting this event on.

**Councillor Buckley**

- Attended the Tourism Harrison Board Meeting.
- Attended UBCM and thanked the CAO and staff for the outstanding job, it is much appreciated.
- Took part in the Age-friendly Committee BBQ and thanked Councillor Hansen and the Committee for putting it together.

**Councillor Reyerse**

- Attended the Age-friendly BBQ and thanked the Committee for organizing a wonderful event.

11.

**REPORTS FROM MAYOR LEO FACIO**

- Reported on the Information Bulletin from the BC Wildfire Service regarding controlled pile burning in Harrison Lake/Hope area.
- Reminded everyone of the upcoming Seniors Health & Wellness Fair on Tuesday, October 18, 2016 at Cheam Village.
- Welcomed attendees of the Wood Pellet Association of Canada Annual General Meeting to Harrison Hot Springs.
- Thanked the Age-friendly Committee for hosting a successful Community BBQ.
- Attended the UBCM Convention in Victoria and attended several Minister meetings. Thanked Madeline McDonald, Debra Key and staff for putting together briefing papers.
- Announced that the Village received a BC Wood Works Community Recognition Award for the structure at the Beach Washrooms Facility.
- Announced that the Village has received a Rural Dividend Grant of \$80,000 to fund a Miami River Flood Pump enhancement project.

12.

**REPORTS FROM STAFF**

- (a) Report of Chief Administrative Officer – September 28, 2016  
Re: Letter of support Canada 150 Grant – Harrison Festival Society

**Moved by Councillor Reyerse**  
**Seconded by Councillor Buckley**

THAT Council send a letter of support to the Harrison Festival Society for their application for grant funding through the Canada 150 Fund.

**CARRIED  
UNANIMOUSLY**

Village of Harrison Hot Springs  
Minutes of the Regular Council Meeting  
October 3, 2016

*Councillor Reyerse excused herself at 7:45 p.m. due to a potential conflict of interest stating a family member was involved with the development.*

- (b) Report of Deputy Chief Administrative Officer/Corporate Officer – September 28, 2016  
Re: Discharge of Housing Agreement and Covenant BJ63843 for 328 Esplanade Avenue, Harrison Hot Springs, BC

**Moved by Councillor Buckley**  
**Seconded by Councillor Hansen**

THAT Council authorize staff to attend to the Discharge of the Housing Agreement and Section 215 Covenant registered under BJ63843 for the properties at 328 Esplanade Avenue.

**CARRIED**

*Councillor Reyerse re-entered the Chambers at 7:48 p.m.*

- (c) Report of Chief Administrative Officer – October 3, 2016  
Re: Proposed Water Distribution – NBCF Application

The CAO provided an update on the active application under the New Canada Grant Program.

No action was taken.

13.

**BYLAWS**

- (a) Report of Financial Officer – September 27, 2016  
Re: Bylaw No. 1091, 2016 Sewer Regulation and Fee Amendment

**Moved by Councillor Buckley**  
**Seconded by Councillor Piper**

THAT Sewer Regulation and Fee Amendment Bylaw No. 1091, 2016 be given first, second and third readings.

**CARRIED**  
**OPPOSED BY COUNCILLOR REYERSE**

Village of Harrison Hot Springs  
Minutes of the Regular Council Meeting  
October 3, 2016

- (b) Report of Financial Officer – September 27, 2016  
Re: Water Regulation and Fee Amendment Bylaw No. 1092, 216

**Moved by Councillor Piper**  
**Seconded by Councillor Hansen**

THAT Water Regulation and Fee Amendment Bylaw No. 1092, 2016 be given first, second and third readings.

**CARRIED  
UNANIMOUSLY**

14. **QUESTIONS FROM THE PUBLIC**

Questions from the public were entertained.

15. **ADJOURNMENT**

**Moved by Councillor Buckley**  
**Seconded by Councillor Reyerse**

THAT the meeting be adjourned at 7:53 p.m.

**CARRIED  
UNANIMOUSLY**

\_\_\_\_\_  
Leo Facio  
Mayor

\_\_\_\_\_  
Debra Key  
Corporate Officer



VILLAGE OF HARRISON HOT SPRINGS

BYLAW NO. 1092

A bylaw to amend the Water Regulation and Fee Bylaw No. 967

**WHEREAS** the Village of Harrison Hot Spring has deemed it advisable to amend Water Regulation and Fee Bylaw No. 967, 2011;

**NOW THEREFORE** in open meeting assembled, the Mayor and Council of the Village of Harrison Hot Springs enacts as follows:

**1. CITATION**

This Bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Water Regulation and Fee Amendment Bylaw No. 1092, 2016".

2. "Water Regulation and Fee Bylaw No. 967, 2011", is hereby further amended by deleting "Schedule A" in its entirety, as attached thereto, and substituting with a new "Schedule "A" – Annual Fees and Charges" as attached hereto and forming part of this Bylaw.

3. The Water Regulation and Fee Bylaw No. 1092, 2016 Schedule "A" – Annual Fees and Charges will be effective on January 1, 2017 or as otherwise specified in the schedule.

**READINGS AND ADOPTION**

READ A FIRST TIME THIS 3<sup>rd</sup> DAY OF OCTOBER, 2016

READ A SECOND TIME THIS 3<sup>rd</sup> DAY OF OCTOBER, 2016

READ A THIRD TIME THIS 3<sup>rd</sup> DAY OF OTOBER, 2016

ADOPTED THIS DAY OF , 2016

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

**BYLAW NO. 1092**  
**SCHEDULE "A"**  
**Annual Fees and Charges**

Pursuant to *Section 194 of the Community Charter* the following annual fees and charges (January 1 – December 31) are imposed in accordance with the terms and conditions approved by Council:

**Water Service Utility Fee**

All properties identified by folio numbers that are or can be connected to the water system will pay the following fee based on the actual length of the property that abuts the water distribution main.

Rate	Minimum	Maximum
\$ 11.14/metre	18 metres	30 metres

**Water Service User Fee**

Residential	Quarterly	Annual
Single Family	\$ 70.00	\$ 280.00
Duplex (per unit)	\$ 70.00	\$ 280.00
Secondary Suite	\$ 35.00	\$ 140.00
Swimming Pool	\$ 70.00	\$ 280.00

**Bulk Water Meters**

Where a bulk water meter is utilized in lieu of individual meters for a commercial, multiple dwelling or a multiple unit property, a minimum annual charge will be levied on each unit.

	Minimum Quarterly Rate	Metered Rate (1m <sup>3</sup> )	Minimum Annual Rate
	0- 75 m <sup>3</sup> per unit	> 75 m <sup>3</sup> per unit	Per Unit
Commercial	\$ 70.00	\$ 1.00	\$ 280.00
Multi-unit Residential	\$ 70.00	\$ 1.00	\$ 280.00
Multi-unit Commercial	\$ 70.00	\$ 1.00	\$ 280.00
Multi-unit Mixed Use	\$ 70.00	\$ 1.00	\$ 280.00
	0 - 18.75 m <sup>3</sup> per unit	> 18.75 m <sup>3</sup> per unit	Per Unit
Campground/Holiday Park/RV Resort	\$ 17.50	\$ 1.00	\$ 70.00

**Water Service Connection, Disconnection, Test Fees**

<b>Connection</b>	
Single Family	\$ 1,500.00* plus tax
Duplex (each unit)	\$ 1,500.00* plus tax
Multi-Family & Commercial	\$ 1,500.00* plus tax
<b>Disconnection</b>	
Disconnection	\$ 150.00 plus tax
Inspection	\$ 50.00 plus tax
Water Turn on/off	\$ 150.00 plus tax
<b>Meter Test</b>	
Residential	\$ 150.00 plus tax
Commercial	\$ 250.00 plus tax

\* Costs will be based on a minimum fee of \$1500.00 plus tax at time of application. Any actual cost of the water connection over and above the \$1500.00 fee will be invoiced accordingly.

The user rates will be billed quarterly.

A 10% penalty will be applied to any unpaid balance on the fees and charges outstanding by the due date.

Any fees and charges remaining unpaid by the end of the calendar year shall be deemed to be taxes in arrears.

**Councillors**

Les Barkman  
Sandy Blue  
Kelly Chahal  
Trenda Falk



**CITY OF ABBOTSFORD**  
Mayor, Henry Braun

**Councillors**

Moe Gill  
Dave Loewen  
Patricia Ross  
Ross Siemens

October 3, 2016

File:0220-02

Mayor Leo Facio and Council  
Village of Harrison Hot Springs  
495 Hot Springs Road P.O. Box 160  
Harrison Hot Springs, BC V0M 1K0

*LEO*

Dear Mayor ~~Facio~~ and Council:

**Re: Abbotsford 2016 BC Summer Games**

On behalf of the City of Abbotsford and Council, I would like to extend our sincere thanks to the Village of Harrison Hot Springs for the willingness to assist the City of Abbotsford in hosting the Abbotsford 2016 BC Summer Games.

Your support in providing access to Harrison Lake for the sailing event, storage for equipment and boats significantly added to the roster of quality sport infrastructure for our BC athletes and coaches to perform their personal bests.

The energy, excitement and enthusiasm leading up to the games were infectious as we watched the City of Abbotsford transform into a first class sporting arena and become the host of this amazing community celebration. The community spirit "rise above and reach beyond" was alive in Abbotsford as we watched our young athletes, coaches, officials and visitors make their way to our community.

We were proud of our incredible team of volunteers who dedicated countless hours planning and preparing with energy and passion ensuring the successful execution of these games.

Thank you again for your support, which contributed to the outstanding success of the Abbotsford 2016 BC Summer Games.

Yours truly,

Henry Braun  
Mayor

c. Council members  
George Murray, City Manager  
Heidi Enns, General Manager Parks, Recreation and Culture

FILE #	DATE
0400-60	Oct-7/16
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> CO
<input checked="" type="checkbox"/> DCAO	<input type="checkbox"/> ADMIN/ FINANCE
<input type="checkbox"/> DIRF	<input type="checkbox"/> B/L ENF
<input type="checkbox"/> MGR REV SVCS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> CEDO	<input checked="" type="checkbox"/> COUNCIL
<input type="checkbox"/> OP. MGR	
ITEM A B C	
COUNCIL AGENDA	
DATE October 17/16	
INITIAL <i>HB</i>	
(ITEMS: A-REQ, ACTION: B - INFO - WRESP; C - INFO ONLY)	



**RMI FUNDING**  
**BUILDING ON SUCCESS**

PREPARED FOR THE RESORT MUNICIPALITY INITIATIVE RESORT COLLABORATIVE

**PREPARED BY:** Suzanne Denbak, Cadence Strategies > Jim Johnson, Pacific Analytics  
 Laura Plant, Laura Plant Consulting > Dr. Peter Williams, Simon Fraser University

# EXECUTIVE SUMMARY

British Columbia's Resort Municipality Initiative (RMI) communities welcomed more than 5.34 million visitors in 2015 representing 28% of the Province's total tourism visitation. RMI communities are a gateway to visitation in British Columbia. Visitors, having enjoyed remarkable experiences in one or more of BC's RMI communities, will often travel farther afield exploring other areas of the Province. **Close to 35% of all foreign visitors to British Columbia visit an RMI community.**

Despite having only 1% of the total Provincial population (approximately 50,000 residents), BC's 14 RMI Communities represent 29% (\$265 million) of Provincial tourism taxes and 30% (\$1.97 billion) of the Province's tourism export revenues. In 2015, the 14 RMI communities generated \$680,900,000 in taxes or more than \$1.8 million per day to federal, provincial and municipal governments. **The current annual allocation of \$10.5 million in RMI funding is returned to the Province in taxes generated in the RMI communities by January 14th every year.** In addition to these taxes generated through visitor spending, the 14 RMI communities also contributed \$21,052,262 in property transfer tax in fiscal year 2016. This tax alone is more than \$10,552,262 greater than the entire RMI funding allocation.

Not only is the performance of RMI communities significant relative to Provincial tourism totals, it is also well beyond Provincial tourism averages. Tourism spending in RMI communities outperforms the Provincial average and this level of economic activity 'ripples' throughout rural BC. During the five-year period from 2011-2015, tourism spending in the RMI communities grew by just over 38% as compared to the Provincial growth excluding the RMI Communities of 20%. Further evidence of this exceptional performance is the growth of Municipal Regional District Tax (MRDT) accommodation revenues – in RMI communities, revenues grew by 42% over this same five-year period – in the rest of BC, the level of growth was 29%. When the Lower Mainland and Victoria are excluded from provincial MRDT revenues, the RMI communities represent 53% of those non-metro MRDT revenues.

Further, there is evidence that RMI dollars leverage other funding sources and attract incremental private sector investments. For example, third party event organizers like IRONMAN in Whistler invest considerably more than the modest investment the event receives through RMI funding. The private investment associated with IRONMAN is over ten times the RMI investment and the event generates \$17.3 million in economic impact annually. This is just one such example and there are many more throughout the RMI communities.

# EXECUTIVE SUMMARY

In order to produce these substantial returns to both the Province and to the rural areas in which RMI communities are located, it is essential for RMI communities to continue to deliver remarkable visitor experiences and to motivate these 5.34 million visitors to return again and become 'promoters' of British Columbia. The Province's tourism marketing agency, Destination BC, has recognized that the distinction between marketing the destination experience and delivering on it, is becoming increasingly blurred. The rise of social media and third party platforms such as TripAdvisor and Facebook is shifting a significant share of the power of destination marketing into the hands of travellers themselves making the quality of the visitor experience absolutely critical to continued success. RMI communities' and their tourism products and programs are the foundational platform upon which the guest experience is delivered. The RMI communities are at the forefront of tourism in BC and present BC to the world.

Similar to Destination BC, BC's international tourism competitors recognize the importance of supporting remarkable visitor experiences and are making investments in tourism products and programs that support their destination competitiveness. Major resorts throughout the United States and Europe employ performance-based funding models that correlate resort funding to visitor spending and visitor use thereby generating a more predictable, robust and equitable approach to funding their destination.

The 14 RMI Communities host 105 visitors for every one local resident. RMI community local governments, who provide essential and experiential services to these 5.34 million visitors, must fulfill the needs of visitors from revenues derived primarily from only 50,000 residents.

This disproportionate level of visitation creates unique challenges. RMI community local governments are required to provide infrastructure, amenities, services and experiences for an exponentially larger visitor base than their resident population. In British Columbia local government revenue streams are primarily derived from property taxes and are simply inadequate to support the infrastructure and experiential demands of such a large visitor base. Leading international resorts fund tourism services through tourist generated revenues and do not rely on property taxes to the same extent.

In British Columbia, RMI funding is one of the only tourism-funded tools available to RMI communities to support the delivery of these remarkable visitor experiences.

# EXECUTIVE SUMMARY

Without similar tools, British Columbia's RMI resorts may lose their present momentum and there is risk to the provincial and rural economies. A long-term Provincial commitment to continuing performance-based visitor sourced funding to BC's RMI communities will neutralize these disadvantages and allow these communities to focus on continued success and growth opportunities.

Arguably, beyond the significant dollars generated by tourism as reflected in GDP and export revenues, one of the tourism industry's greatest strengths and contributions to the Province, in particular to rural BC, is the number of small businesses supported and the web of employment created in all corners of the Province. **In 2015, the 14 RMI communities alone employed as many British Columbians as the entire Provincial mining sector or the entire Provincial forestry and logging sector.**

Notably, there is opportunity to secure even greater returns from RMI communities through a long-term commitment to performance based, formula funded tools as evidenced by a future scenario that postulates enhanced RMI funding leading to a 5% increase in visitor spending which would generate an additional \$18 million to Provincial taxes, a sum greater than the costs of RMI funding.

Conversely, the risk of loss from potential declines in visitor spending should RMI communities no longer deliver remarkable experiences can be predicted, as evidenced by a future scenario that postulates a 20% decline in visitor spending and an associated loss in Provincial tax revenues of \$74 million and 6,000 jobs for British Columbians.

While a resort or local sales tax supports most of the successful international resorts that compete with BC's RMI communities, this option would represent a significant tax shift for British Columbia. Although a resort sales tax may be the fairest revenue source for RMI communities, it could not be implemented easily. The challenge for British Columbia is to define an RMI program that reflects visitor spending in each resort.

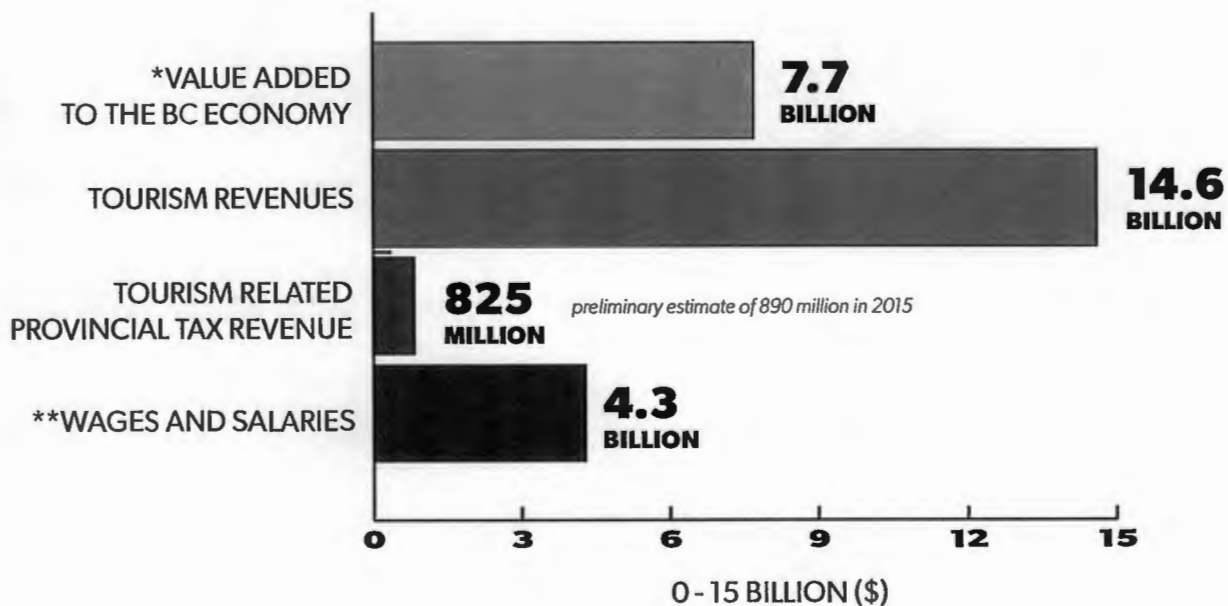
Failing this local sales tax option, a continuation of the original RMI program with a return to a performance based model tied to prior year's Municipal & Regional District Tax collected would support British Columbia's RMI communities continued exceptional performance. In either case, long-term program certainty is needed to permit partnerships, leveraging and investment in multi-year programs and projects. A failure to recognize the need for tourist based financial support for RMI communities will risk today's performance and will likely lead to reductions in provincial taxes and jobs in resort communities.

# HIGHLIGHTS

A comprehensive review of the RMI funding program and the financial returns to the local, regional and Provincial tourism economy that have been historically generated by BC's 14 RMI communities was undertaken on behalf of the Resort Communities' Collaborative. The objective of this study was to quantify the returns to local, regional and Provincial tourism economies and to better understand how RMI communities could continue to grow their tourism contribution at rates above the Provincial average. This review also considered the current competitive context within which these communities must function. The detailed report which follows confirms and substantiates the following conclusions:

The tourism sector is a growing and vital contributor to BC's economic success and prosperity.

## TOURISM IN 2014



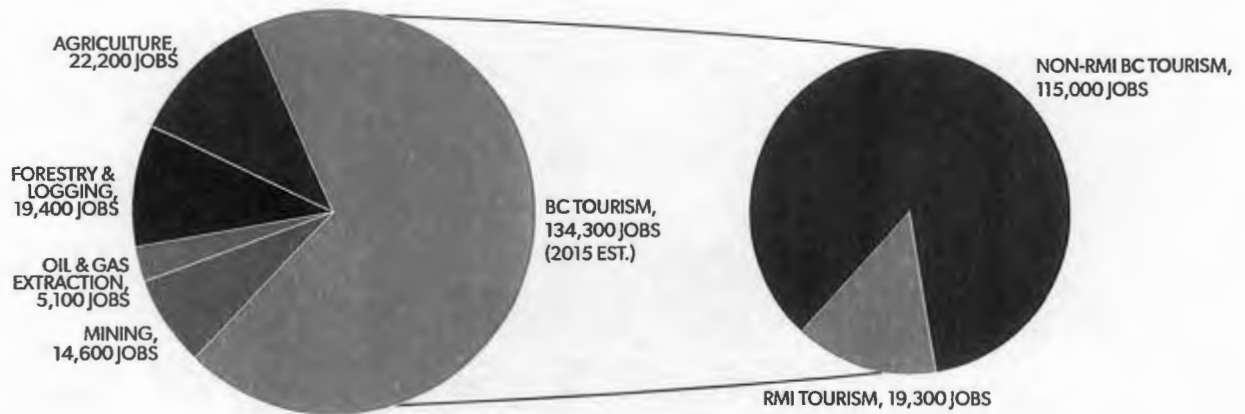
\*\$7.7 billion (2015 preliminary estimate of \$8.6 billion) of value added to the BC economy as measured by GDP – more than either the forest products industry or the agriculture and primary fishing industry

\*\*18,682 tourism-related businesses employing 127,500 British Columbians earning \$4.3 billion in wages and salaries

# HIGHLIGHTS

In 2015, tourism employment grew to 134,300 jobs. This level of employment vastly exceeds BC's other major export industries. In 2015, the 14 RMI communities alone employed as many British Columbians as the entire Provincial mining sector or the entire Provincial forestry and logging sector.

## EMPLOYMENT BY MAJOR EXPORT INDUSTRY, 2015



Tourism international export revenue is estimated at \$4.2 billion, similar to that of mining products (\$4.4 billion), energy products (\$5.8 billion), or agriculture, food and fish products (\$3.8 billion).

## INTERNATIONAL EXPORTS, 2015



# HIGHLIGHTS

BC's 14 RMI communities are significant contributors to the larger tourism economy and the health and success of BC's 14 RMI communities is essential to the health and success of the Provincial economy and that of its rural communities.

A continued Provincial government focus on the unique needs of BC's RMI communities and continued provision of tools to support their continued success is needed to ensure financial tools are available to them to invest in the delivery of remarkable experiences and to ensure continued destination competitiveness and the generation of financial returns beyond Provincial averages.

BC's 14 RMI communities are significant contributors on all measures – whether considering employment, GDP, export revenues, visitation, visitor spending or contribution to Provincial taxes, these 14 RMI communities 'punch far above their weight class' delivering far more than could typically be expected from communities having a similarly small size and modest population.

## RMI Communities have only 1% of the total Provincial population but contribute:



# HIGHLIGHTS

BC's 14 RMI communities are delivering results well beyond Provincial averages indicating that the strategic choices being made by local governments with the RMI funds being invested are yielding returns.

RMI Communities' Performance Results from 2011-2015:

- Tourism spending in the RMI communities grew by just over 38% as compared to the rest of Province growth of 20%.
- RMI communities' accommodation revenues upon which MRDT is collected grew 42% compared to the rest of BC, which grew 29%.

These above average returns are benefiting not only the local economy but are also rippling more broadly throughout rural BC and benefiting the Province as a whole.

Tourism Gross Domestic Product in RMI communities in 2015 was \$905 million while tourism GDP in Regional Districts in which RMI communities are found totaled \$1.054 billion – a contribution of \$149 million in GDP outside the RMI communities but within their respective Regional Districts. Another \$867 million of GDP was generated in Regional Districts not including any of the RMI communities.



**TOURISM GROSS DOMESTIC PRODUCT GENERATED BY RMI COMMUNITIES**

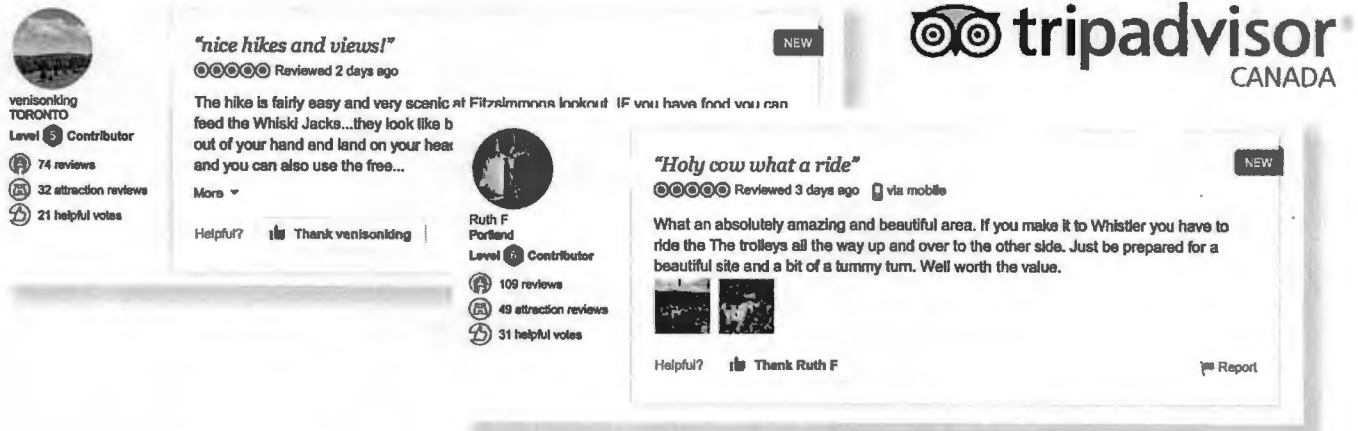
In terms of employment, tourism activity in the RMI communities was responsible for 19,300 jobs in those communities in 2015, another 2,075 in Regional Districts where the RMI communities are located, and an additional 9,530 jobs in other parts of the province.



**EMPLOYMENT GENERATED BY RMI COMMUNITIES**

# HIGHLIGHTS

The continued delivery of remarkable visitor experiences is essential to continued RMI community success as travellers themselves utilize their own and third party platforms such as TripAdvisor, Facebook and Twitter to publicly share their destination experiences.



BC's tourism competition is making investments in their own destination competitiveness and throughout the United States and Europe have access to a much wider range of long-term financial tools that are performance based and tied to levels of visitation and visitor spending.

## Vail Resorts to Invest \$13 Million to Completely Transform the Guest Experience at Wilmot Mountain

March 10, 2016

Entire Experience Re-Imagined with Three New Lifts, Dramatically Improved Snowmaking, Fully Renovated Base Lodge and New Parents Lounge, New Kids Ski and Snowboard School Facility and Upgraded Terrain Park

## Big changes continue at Whitefish Mountain Resort

Jul 01, 2016

Crews are hard at work with the latest updates to the Whitefish Mountain Resort with management putting over \$1 million into improving guest services, aesthetics and the overall experience at the resort.

## Vail's \$25 Million Summer Development Sparks new Era of Year-Round Ski Resort Playgrounds

June 27, 2016

Vail's investment is designed to turn its ski areas into 12-month playgrounds, with mountain coasters, ziplines, aerial adventure courses and more hiking and biking trails. All of it stems from the 2011 Ski Area Recreational Opportunity Enhancement Act, which allows the Forest Service greater leeway when approving projects at resorts that initially were designed for downhill skiing.

## Colorado Ski Country USA Enhances Guest Experience for 2016/17 Season with Major Capital Improvements

September 15, 2016

CSCUSA resorts regularly invest to improve facilities and enhance the guest experience both on and off the mountain. For the 2016/17 season, guests will find new dining options, new chairlifts and new terrain enhancements, as well as other improvements that will elevate the premier skiing and snowboarding experience at 15 CSCUSA resorts.

Performance-based funding models available to BC's competition correlate resort funding to visitor spending and visitor use thereby giving these destinations a more predictable, robust and equitable approach to funding their attractions and competitiveness.

# HIGHLIGHTS

## Resort Funding Comparative

Resort	Population	Municipal Budget \$Cdn (millions)	% from Property Taxes	% from Resort Sales Tax	% from User Fees	% from inter-governmental transfers	% from permits/license fees	% from other sources
Aspen, CO	6,658	\$142.43	6%	31%	28%	25%	With user fees	9%
Vail, CO	5,305	\$96.23	7%	40%	23% <sup>other tax*</sup>	5%	23%	2%
Ketchum, Sun Valley, ID	4,114	\$22.44	36%	20%	16%	13%		15%
Park City, UT	7,962	\$84.48	21%	29%	24%	11%	15%	0%
South Lake Tahoe, CA	21,387	\$72.73	12%	33%	15%	21% <sup>port. from bed tax</sup>	0%	19%
Kitzbuhel AUT	8,134	\$47.04	9%	16%**	33%	26%	16%	0%
Whistler, BC	10,361	\$76.44	57%	0%	14%	13%****	12%	4%
Sun Peaks, BC	550	\$2.30	67%	0%	1%***	30%*****	0.7%	1.3%

Note: data sourced from local government websites and RMI community municipal representatives

\*Vail \$4.7 million lift tax, \$6.5 million property transfer tax, \$1.5 million Construction tax, \$4.2 million in parking revenues. (\$4.9 million in property taxes)

\*\* Kitzbuhel Austria 16% of revenue from employee income tax sharing

\*\*\* Sun Peaks Utilities owned privately not Municipal operation

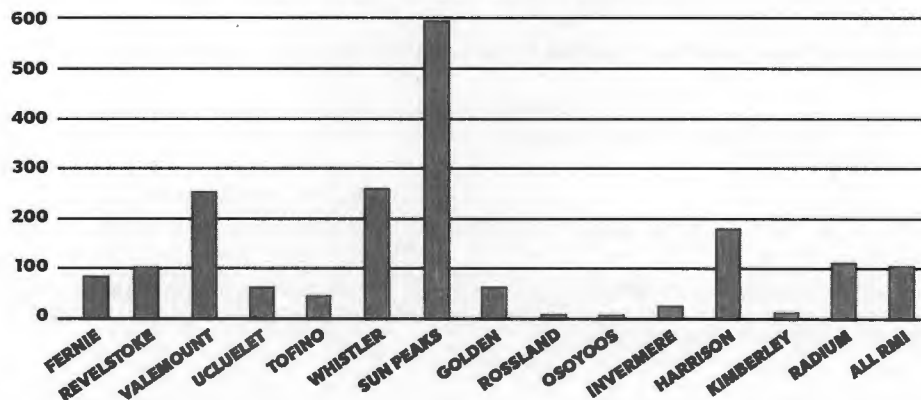
\*\*\*\* includes RMI and MRDT revenues

\*\*\*\*\*includes RMI only; MRDT goes directly to DMO

RMI communities face unique challenges. They are required to provide infrastructure, amenities, services and experiences for an exponentially larger visitor base than their resident population. In British Columbia, local government revenue streams are primarily derived from property taxes and are inadequate to support the infrastructure and experiential demands of such a large visitor base.

- British Columbia's 14 RMI Communities welcome 5.34 million visitors each year - 105 visitors for every local resident
- RMI local governments, who provide essential and experiential services to these visitors, must fulfill the needs of visitors from revenues derived primarily from only 50,000 residents

## VISITORS PER CAPITA



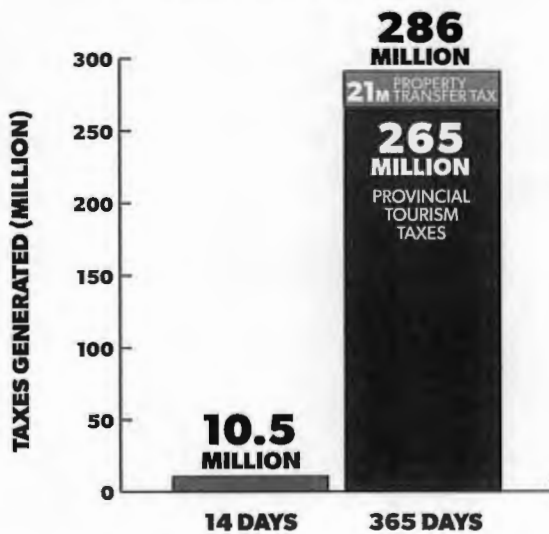
# HIGHLIGHTS

These experiential demands of these visitors must be met through the delivery of remarkable experiences or Net Promoter Scores will fall, promoters will become detractors and ultimately visitation will decline<sup>1</sup>.

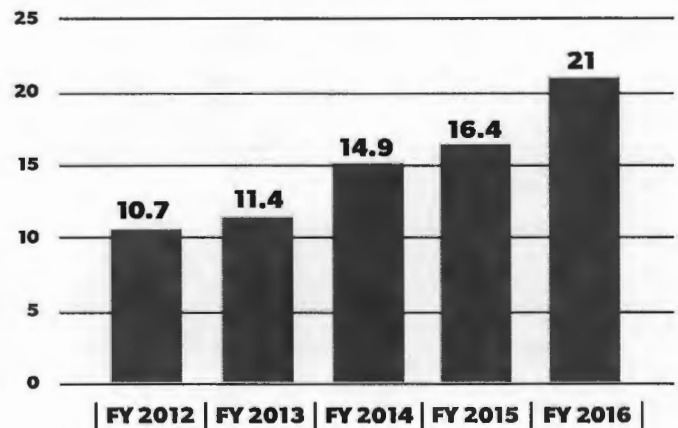
The unique challenges of RMI communities and the uneven playing field relative to the international resorts, place substantial historical returns to rural economies at risk. A long-term commitment to performance-based visitor-sourced funding directed to BC's RMI communities will allow these communities to focus on continued success and growth opportunities.

- Currently RMI and MRDT funding are the only tourism-funded financial tools available to BC's RMI communities to support program, project and marketing investments to enhance the visitor experience and thereby support destination competitiveness
- RMI funding helps to more equitably balance revenue contributions made by local taxpayers and by the large influx of visitors that define RMI communities. RMI funding targets initiatives that contribute the most to resort community competitiveness through support for the delivery of remarkable experiences
- The RMI investments being made to support the delivery of remarkable experiences is working as evidenced by above-average growth rates in RMI communities and total contributions to regional and rural economies and to the Provincial tax base
- RMI communities contribute to the Province through accelerated tourism spending, export revenues and increased taxes, non-resident accommodation investment and higher property taxes
- The current RMI investment of \$10.5 million is returned to the Province in taxes generated in RMI communities in the first 14 days of each year

## RMI FUNDING VS PROVINCIAL TAXES GENERATED



## PROPERTY TRANSFER TAX CONTRIBUTIONS BY 14 RMI COMMUNITIES (IN MILLIONS)



Note: Sun Peaks figures not included in FY 2012 - 2015. In FY 2016 (April 1, 2015 - March 31, 2016), Sun Peaks figures were calculated July 2015 - July 2016.

<sup>1</sup>The Net Promoter Score (NPS), developed by Frederick Reichheld and Bain & Company in 2002, is a simple metric that helps organizations monitor the engagement of their customers. It reflects the likelihood that customers will recommend a product/ company/place to friends, family or colleagues.

NPS is calculated by subtracting the percentage of detractors from the percentage of promoters.

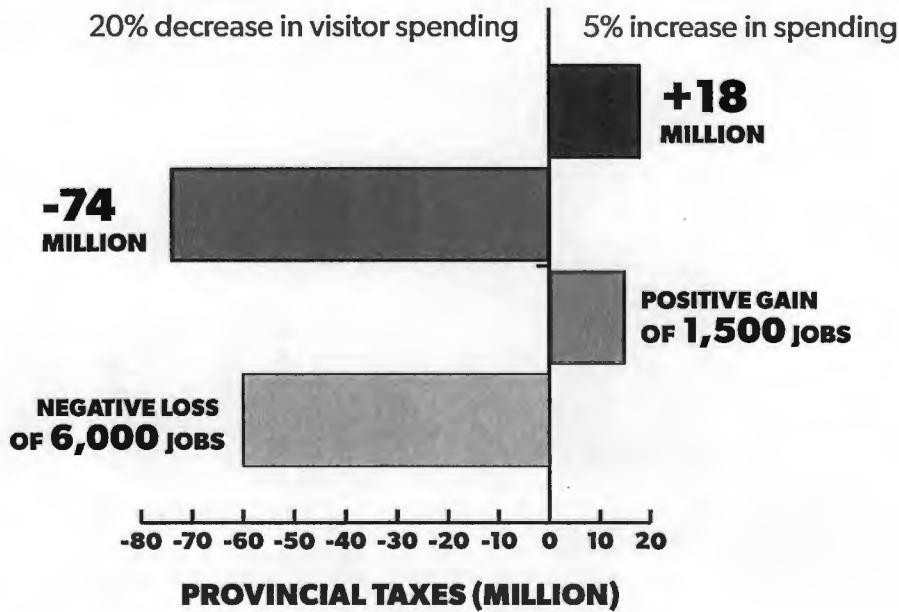
$$\text{NET PROMOTOR SCORE} = \% \text{ OF PROMOTORS} - \% \text{ OF DETRACTORS}$$

# HIGHLIGHTS

The opportunity to secure even greater returns from RMI communities through provision of formula funding is significant as evidenced by a future scenario that postulates a 5% increase in visitor spending which could generate an additional \$18 million to Provincial taxes (see page 31 for details).

The risk of loss from declines in visitor spending should RMI communities no longer deliver remarkable experiences is realistic as evidenced by a future scenario that postulates a 20% decline in visitor spending and an associated loss in Provincial tax revenues of \$74 million and 6,000 jobs for British Columbians should the RMI program be discontinued (see page 32 for details).

## TAX & EMPLOYMENT IMPLICATIONS OF CHANGES IN VISITOR SPENDING



**Resort Municipality Initiative Funding**

***Building on Success***

**September 2016**

Prepared for the Resort Municipality Initiative Resort Collaborative

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## Acknowledgements

The consulting team would like to recognize and thank the many representatives of the fourteen RMI communities in British Columbia who contributed data and participated in telephone interviews. As well, throughout the development of this program review the leadership and guidance of the RMI Steering Committee members below was invaluable:

Mayor Josie Osborne, District of Tofino

Mayor Al Raine, Sun Peak Mountain Resort Municipality

Mayor Don McCormick, City of Kimberley

Jan Jansen, General Manager of Resort Experience, Resort Municipality of Whistler

Allan Chabot, CAO, City of Revelstoke

Jon Wilsgard, CAO, Town of Golden

### *A Note on Acronyms*

A number of acronyms are used throughout this report. For easy reference, they are also provided here:

RMI

RMI Communities

Resort Municipality Initiative

The fourteen (14) communities that qualify to receive funds under the RMI funding program are (in alphabetical order):

- Fernie
- Golden
- Harrison Hot Springs
- Invermere
- Kimberley
- Osoyoos
- Radium Hot Springs
- Revelstoke
- Rossland
- Sun Peaks
- Tofino
- Ucluelet
- Valemount
- Whistler

## Key Findings

### ***Key Finding #1 - Tourism is important to BC's economic success and prosperity and the 14 RMI Communities are significant tourism contributors***

Tourism is an important contributor to British Columbia's economic prosperity contributing \$7.7 billion of value added to the BC economy in 2014 as measured through gross domestic product (GDP).<sup>1</sup> The preliminary estimate for 2015 is \$8.6 billion. In 2014, tourism contributed more to GDP than either the forest products industry or the agriculture and primary fishing industry.

In 2014, tourism revenue i.e. the money received by businesses, individuals and governments due to tourism activities, reached \$14.6 billion. Tourism related provincial tax revenue was \$825 million in 2014, with preliminary estimates of \$890 million in 2015.

In 2015, tourism international export revenue is estimated at \$4.2 billion, similar to that of mining products (\$4.4 billion), energy products (\$5.8 billion), or agriculture, food and fish products (\$3.8 billion).

Arguably, beyond the significant dollars generated by tourism as reflected in GDP and export revenues, one of the tourism industry's greatest strengths and contributions to the Province, in particular to rural BC, is the number of small businesses supported and the web of employment created in all corners of the Province. There were 18,682 tourism-related businesses in operation in BC in 2014 and 127,500 people employed earning \$4.3 billion in wages and salaries. By 2015, employment had risen to 134,300 jobs.

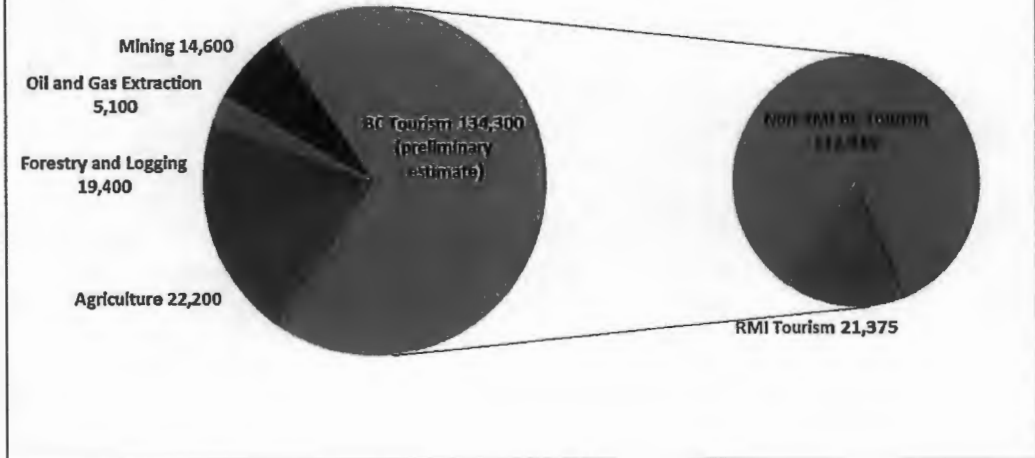
This level of employment vastly exceeds BC's other major export industries. In 2015, the 14 RMI communities alone employed as many British Columbians as the entire Provincial mining sector or the entire Provincial forestry and logging sector.

The health and success of BC's 14 RMI communities is essential to the health and success of the Provincial tourism economy and indeed to the prosperity of the Province as a whole.

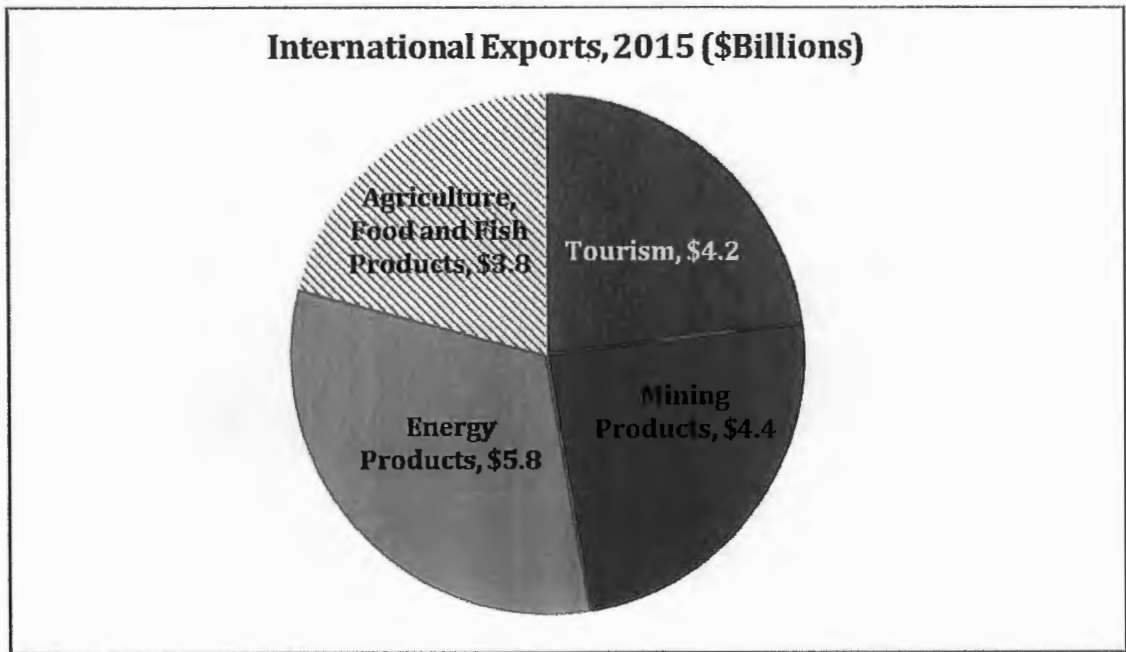
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<sup>1</sup> All 2014 Provincial tourism statistics in this section have been derived from the Destination BC Value of Tourism 2014 Snapshot.

### Employment (Jobs) in Major Export Industries, 2015



### International Exports, 2015 (\$Billions)



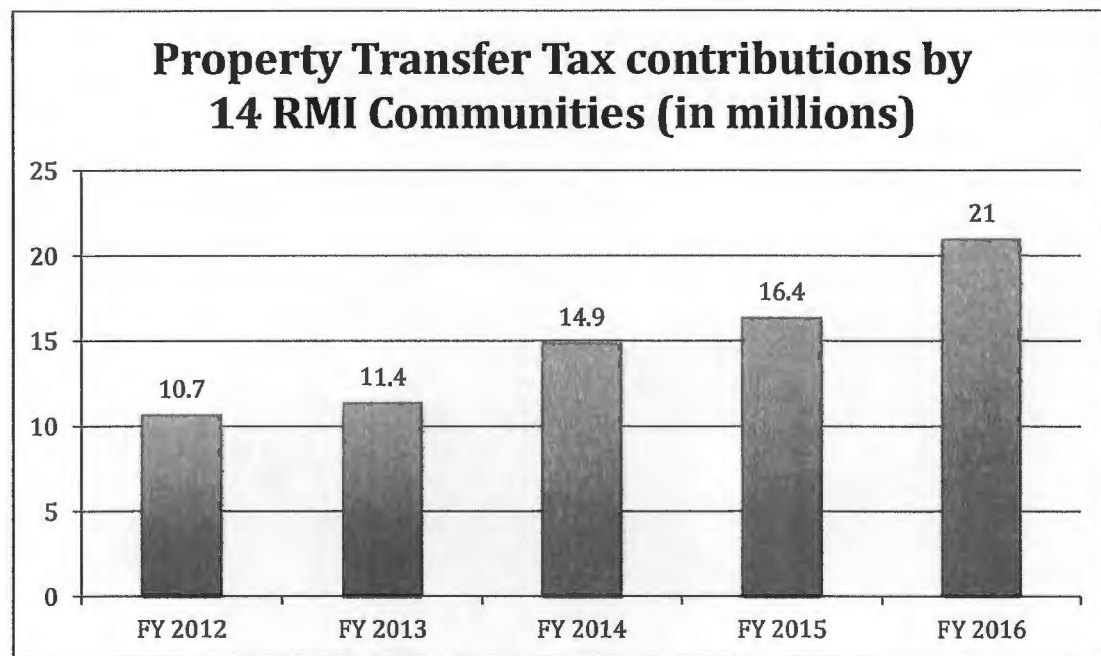
The significant contribution of tourism to the economy of British Columbia is now generally recognized. What appears to be lesser known is the fact that the 14 RMI communities 'punch far above their weight class' delivering far more than could typically be expected from communities having a similar size and modest population.

Despite having only 1% of the total Provincial population (approx. 50,000 residents), British Columbia's 14 RMI Communities represent 29% of the taxes contributed to the Province by the tourism sector and 30% of the Province's Tourism Export Revenues. The current annual allocation of \$10.5 million in RMI funding is returned to the Province in the first 14 days of each year. A continued Provincial government focus on their unique needs and continued provision of tools to support their continued success is warranted.

***The current RMI allocation of \$10.5 million is returned to the Province in taxes generated during the first two weeks of every year.***

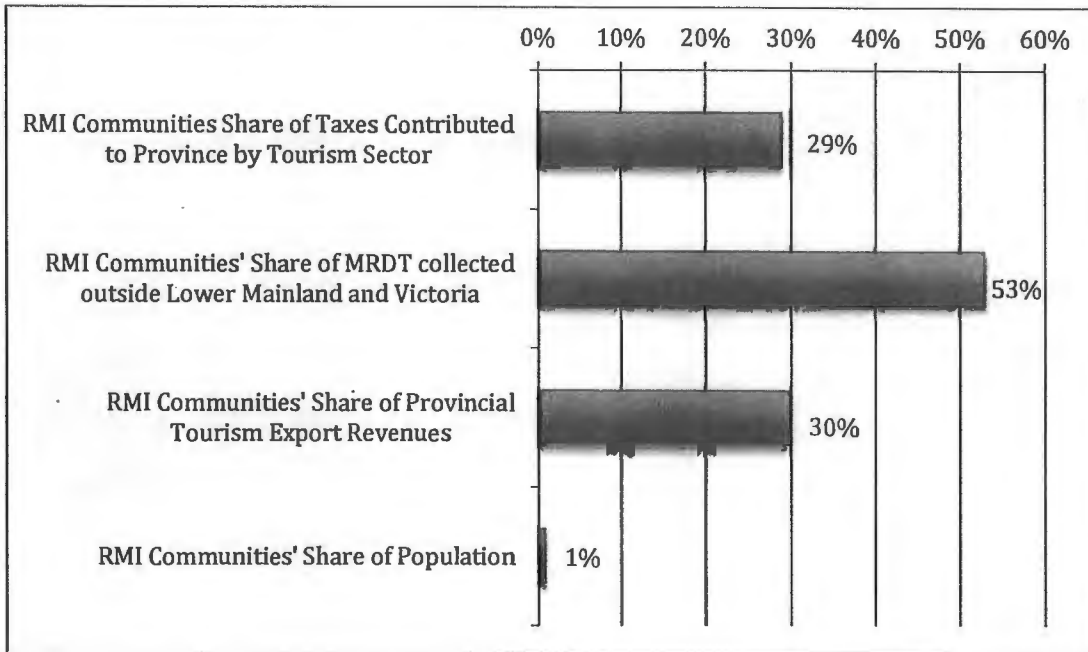
\$265,300,000 direct Provincial tax contribution annually spread evenly over 365 days = \$726,849 per day x 14.4 days = \$10.5 million in RMI funding

In addition, the 14 RMI communities contributed over \$21 million to the province in property transfer taxes in fiscal year 2016.



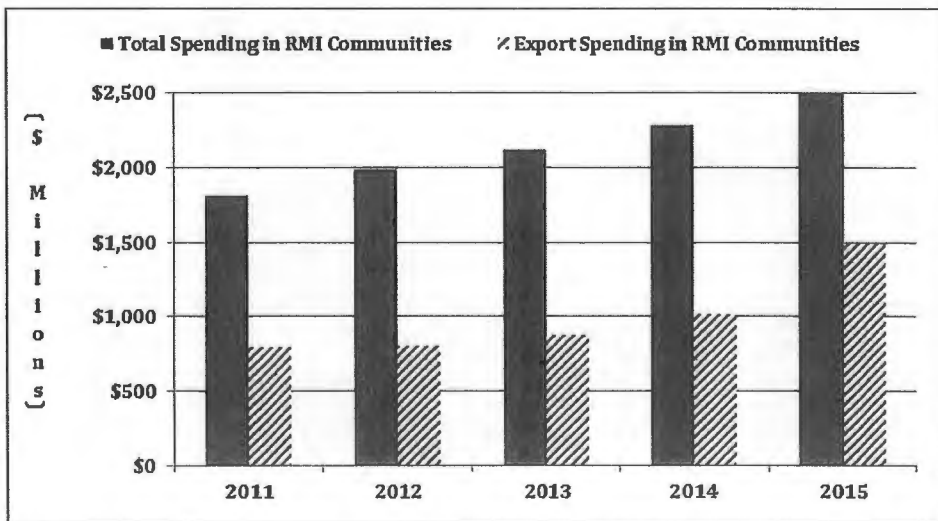
Note: Sun Peaks figures not included in FY 2012 - 2015. In FY 2016 (April 1 2015 - March 31, 2016), Sun Peaks figures were calculated July 2015-July 2016.

The total tourism spending in RMI communities from all markets is also significant. Using Municipal Regional District Tax (MRDT) collected as a proxy for RMI communities' share of tourism accommodation revenues, the 14 RMI communities represent more than 22% of the Provincial MRDT and when the Lower Mainland and Victoria are excluded, the 14 RMI communities represent almost 54% of MRDT collected.

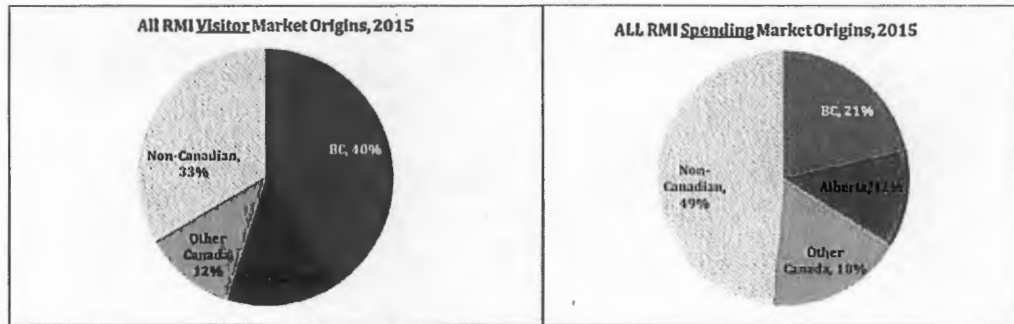


RMI communities welcome more than 5.34 million visitors annually or 28% of total Provincial visitation. RMI communities serve as a gateway experience particularly for out-of-Province and international visitors. Whistler and Tofino are the 7<sup>th</sup> and 8<sup>th</sup> top Canadian destinations as rated by Trip Advisor and the 3<sup>rd</sup> and 4<sup>th</sup> rated BC destinations behind Vancouver and Victoria.

These visitors, having had remarkable experiences in a BC RMI community, become interested in exploring farther afield. As a result of attracting these out-of-Province visitors, British Columbia's 14 RMI communities contribute 30% of Provincial Tourism Exports Revenues bringing \$1.97 billion of vital new dollars into the Provincial economy.



Sixty percent (60%) of visitors to RMI communities are from out-of-Province. However, since the average daily spending of these visitors is typically much higher than that of a BC resident traveller, they represent 79% of spending within RMI communities. This demonstrates that RMI communities are primary attractors of tourism export revenues for the Province and, alongside urban destinations like Vancouver and Victoria, serve as key motivators for travel to BC.



**By The Numbers - RMI Communities represent:**

- 30% of Provincial Tourism Export Revenues - 31% of Interprovincial Tourism Exports; 29% of International Tourism Exports
- 22.6% of total Provincial MRDT collected (excluding Cariboo Chilcotin Coast region from total Provincial numbers as this region is not reported due to the small numbers participating);
- 53% of Provincial MRDT collected outside the Lower Mainland and Victoria (i.e. excluding Vancouver, Surrey, Richmond, Burnaby, North Vancouver, Abbotsford, Langley and Victoria)
- 30%-35% of all Foreign Visitors to BC visit one or more of the RMI communities;
- 16% of Provincial Tourism Employment
- 29% of Tax Contributed to Province by the Tourism Sector and associated visitor spending (excluding personal and corporate income taxes);
- 12% of Provincial Tourism GDP (note: provincial tourism GDP includes spending on many items not included in community specific analysis such as spending on RVs, camping equipment, boats, flights, etc.);

***Key Finding #2 - BC's RMI Communities are delivering results for the Province as a whole and for the rural areas in which they are located***

BC's RMI Communities are delivering results for the Province and for the rural areas in which they are located that are well beyond Provincial tourism averages. Tourism spending in RMI communities outperforms the Provincial average and this level of economic activity 'ripples' throughout rural BC. During the five-year period from 2011-2015, tourism spending in the RMI communities grew by just over 38% as compared to a Provincial growth excluding RMI communities of 20%. A further indicator of this performance is the growth of accommodation revenues upon which MRDT is collected – in RMI communities this grew 42% over this same five-year period – in the rest of BC, this growth was 32%.

This level of success by RMI communities contributes both to regional economies and to Provincial taxes. Gross Domestic Product in RMI communities in 2015 was \$905 million while direct impacts in Regional Districts in which RMI communities are found were 1.054 billion – a contribution of \$149 million in GDP outside the RMI communities but within their respective Regional Districts. Another \$867 million of GDP was generated in Regional Districts not including any of the RMI communities. In 2015, the 14 RMI communities generated \$265,300,000 in Provincial taxes or more than \$725,000 per day (direct impacts only - excluding indirect and induced impacts). When all levels of senior government are considered and indirect and induced impacts are included, the 14 RMI communities generated \$680,900,000 in taxes or more than \$1.8 million per day.

These results confirm that the continued success of the RMI communities is vital to rural BC and to broader Provincial economic prosperity. The investments being made with RMI funding to support the experiential quality of the RMI communities are foundational to this enhanced performance and the resultant contribution to regional and rural economies and to the Provincial tax base.

***From 2011 to 2015, tourism spending increased by just over 38% in RMI communities (as an aggregate). Spending in Whistler alone grew almost 43%, and 31% in the remaining RMI communities. In contrast, Provincial tourism spending excluding the RMI communities grew by 20%<sup>1</sup> over the same time period.***

*Destination BC Value of Tourism in British Columbia, published July 2016 – 2014 Value of Tourism + estimate of Provincial growth for 2015 based on growth in the 2015 revenue based upon which MRDT was collected*

**Contributions to Rural BC**

British Columbia's RMI Communities are located throughout rural British Columbia. The success of the RMI Communities contributes to rural prosperity. Alongside Vancouver, BC's resort communities are a 'gateway' to the Province and visitors, having had a remarkable experience at a resort, are more likely to return and experience other communities and destinations in British Columbia thereby generating further rural benefits.

***Tourism Gross Domestic Product in RMI communities in 2015 was \$905 million while tourism GDP in Regional Districts in which RMI communities are found was \$1.054 billion – a contribution of \$149 million in GDP outside the RMI communities but within their respective Regional Districts.***

**Tax Contributions**

The result of this above-average level of visitation and spending within RMI communities and beyond, is tax generation for senior levels of government.

***In 2015, the 14 RMI communities generated \$265,300,000 in Provincial taxes or more than \$725,000 per day (direct impacts only - excluding indirect and induced impacts).***

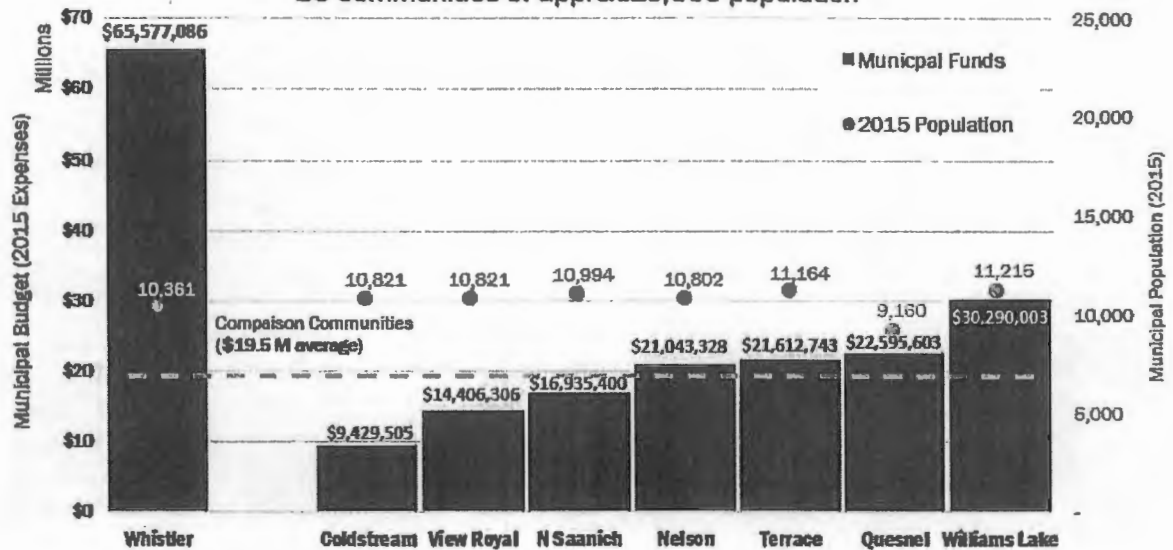
***In the fiscal year 2015/2016, the 14 RMI communities contributed \$21,052,262 to the province in property transfer taxes, \$10,552,262 dollars more than the entire RMI funding program.***

***When all levels of senior government are considered and indirect and induced impacts are included, the 14 RMI communities generated \$680,900,000 in taxes or more than \$1.8 million per day.***

The investments being made with RMI funding to support the delivery of remarkable experiences in RMI communities are foundational to this enhanced performance and the resultant contribution to regional and rural economies and to the Provincial tax base.

RMI communities also invest in the experiential quality of their destination with locally sourced funds well beyond RMI allocations. For example, Whistler's municipal budget when compared with communities having similar populations (~10,000) far exceeds the 'norm' with more than \$45 million in local government funding (excluding RMI and MRDT funds) being invested beyond that which is typical in communities of similar size, but well below competitive destinations such as Vail and Aspen.

**Comparison of Annual Municipal Budgets  
BC Communities of approx. 10,000 population**



Further, there is evidence that RMI dollars leverage other funding sources and attract incremental private sector investments. For example, third party event organizers like IRONMAN in Whistler invest considerably more than the modest investment the event receives through RMI funding. The private investment associated with IRONMAN is over ten times the RMI investment and the event generates \$17.3 million in economic impact annually. This is just one such example and there are many more in Whistler and in the other RMI communities.

In addition to third party event organizers, funding partners and granting agencies often require local contributions to activate their investments. Over the last 5 years, RMI communities report that RMI investments of \$45.1 million<sup>2</sup> leveraged an additional \$8.6 million from other funders and partners.

***RMI investments of \$45.1 million (excluding Harrison) over the last 5 years have leveraged additional investments of \$8.6 million from other partners and funders.***

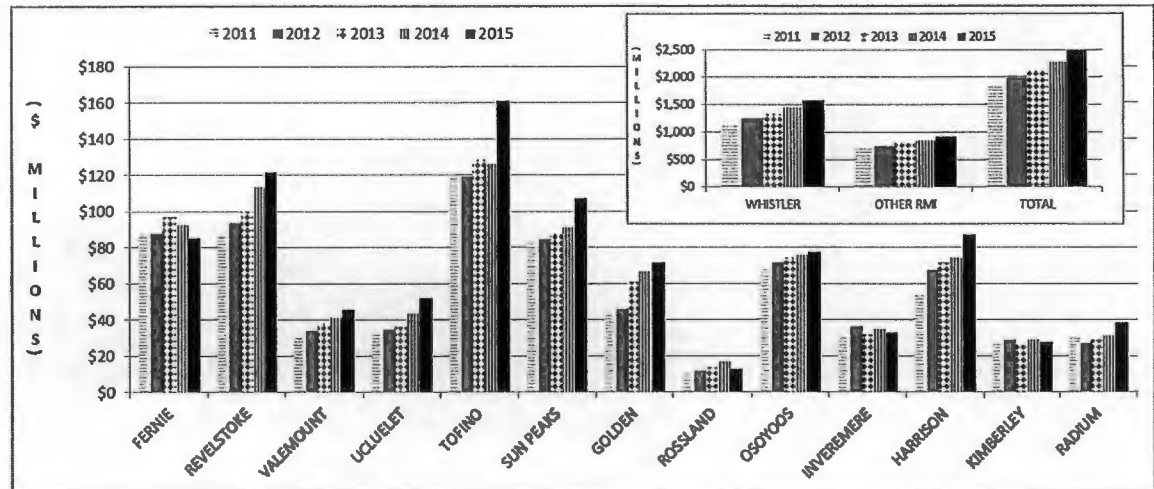
Interviews with local government senior staff and elected officials do note however that private sector investors are seeking long-term, multi-year partnerships with RMI communities and the current uncertainty with respect to RMI funding can create a climate of uncertainty that is not supportive of private sector partnerships.

<sup>2</sup> Excludes Harrison Hot Springs who did not report this data

## By The Numbers....

During the 2011-2015 timeframe, most RMI communities experienced significant growth, especially during 2015:

### Total Tourism spending by RMI Community



Another indicator of resort community performance and contribution to the Provincial tourism economy is growth in the revenue base upon which Municipal Regional District Tax (MRDT) is collected. Over the 5-year period from 2011-2015, this revenue base grew by 42% in the 14 RMI Communities as compared to the rest of BC, which experienced growth of 29%. When the growth in RMI communities is compared to the rest of the Province excluding Victoria and the Lower Mainland communities of Vancouver, North Vancouver, Surrey, Delta, Langley, Abbotsford, which are affected significantly by business travel trends, the RMI communities grew 42% compared to growth of 36%. Of note as well is the proportion of accommodation revenues attributable to RMI communities. When Victoria and the Lower Mainland are excluded, RMI communities represent 53% of the accommodation revenues generated. RMI funding to the RMI communities has supported the exceptional growth of tourism within these communities.

### Revenue Base Upon Which MRDT is Collected (\$millions)

	RMI MRDT	BC	% Total	BC (less RMI)	% Total	BC (less Victoria and LM*)	% Total
2011	\$311.2	\$1,481.2	21.0%	\$1,170.0	26.6%	\$606.8	51.3%
2012	\$336.6	\$1,500.5	22.4%	\$1,164.0	28.9%	\$630.0	53.4%
2013	\$360.3	\$1,562.1	23.1%	\$1,201.8	30.0%	\$663.7	54.3%
2014	\$394.7	\$1,695.9	23.3%	\$1,301.2	30.3%	\$723.4	54.6%
2015	\$442.0	\$1,955.7	22.6%	\$1,513.7	29.2%	\$827.1	53.4%
5 Year	\$1,844.8	\$8,195.4	22.5%	\$6,350.6	29.0%	\$3,450.8	53.5%
Growth	42.0%	32.0%		29.4%		36.3%	

The contribution of each RMI community is even more important within the context of rural regions of BC and combined. As documented in the table below, the 14 RMI communities are significant contributors to both their regional and the total Provincial tourism economy:

Part 1 of 2

YEAR = 2015		(\$000)		FERNIE	REVELSTOKE	VALEMOUNT	UCLUELET	TOFINO	WHISTLER	SUN PEAKS
<b>Tourism Spending/Revenue</b>				\$85,444	\$121,880	\$45,768	\$52,150	\$161,460	\$1,585,102	\$107,468
<b>GDP</b>	Direct			\$33,335	\$49,923	\$17,775	\$21,672	\$68,753	\$659,215	\$40,992
	Total			\$62,292	\$92,292	\$33,252	\$39,310	\$124,278	\$1,225,021	\$77,369
<b>Labour Income</b>	Direct			\$24,543	\$36,357	\$13,104	\$15,366	\$48,414	\$480,818	\$30,368
	Total			\$39,637	\$58,440	\$21,170	\$24,518	\$77,208	\$776,921	\$49,347
<b>Employment</b>	Direct			699	1,032	373	428	1,347	13,681	868
	Total			1,011	1,489	540	617	1,941	19,800	1,260
<b>Total Taxes</b>	Direct			\$17,424	\$24,753	\$9,349	\$10,980	\$35,589	\$299,855	\$21,844
	Total			\$23,607	\$33,806	\$12,650	\$14,742	\$47,413	\$420,790	\$29,596
<i>Federal</i>	Direct			\$7,884	\$11,189	\$4,228	\$4,841	\$15,394	\$141,340	\$9,982
	Total			\$10,609	\$15,182	\$5,681	\$6,500	\$20,614	\$194,694	\$13,393
<i>Provincial</i>	Direct			\$9,540	\$13,564	\$5,121	\$6,140	\$20,194	\$158,515	\$11,862
	Total			\$12,998	\$18,625	\$6,968	\$8,242	\$26,800	\$226,096	\$16,203
<b>Implicit Total Tax Rate</b>	Direct			20.4%	20.3%	20.4%	21.1%	22.0%	18.9%	20.3%
	Total			27.6%	27.7%	27.6%	28.3%	29.4%	26.5%	27.5%

\* Implicit Total Tax Rate: The % of spending going to total taxes. E.g., for every dollar of spending in ALL RMI communities, 27.2 cents is returned to Governments.

Part 2 of 2

YEAR = 2015 (\$000)		GOLDEN	ROSSLAND	OSOYOOS	INVERMERE	HARRISON	KIMBERLEY	RADIUM	ALL RMI (\$M)
<b>Tourism Spending/Revenue</b>		\$71,626	\$12,977	\$77,572	\$33,301	\$87,130	\$27,757	\$38,338	\$2,508.0
<b>GDP</b>	Direct	\$30,908	\$5,615	\$33,363	\$13,861	\$36,374	\$10,867	\$15,341	\$1,038.0
	<b>Total</b>	\$56,251	\$10,309	\$60,213	\$25,447	\$66,388	\$20,293	\$28,329	\$1,921.0
<b>Labour Income</b>	Direct	\$22,119	\$4,053	\$23,569	\$10,005	\$26,028	\$7,988	\$11,086	\$753.8
	<b>Total</b>	\$35,243	\$6,514	\$37,663	\$16,058	\$41,652	\$12,904	\$17,847	\$1,215.1
<b>Employment</b>	Direct	628	115	652	282	730	227	313	21,375
	<b>Total</b>	900	166	943	407	1,053	329	453	30,907
<b>Total Taxes</b>	Direct	\$16,182	\$2,630	\$15,153	\$6,706	\$18,283	\$5,622	\$7,970	\$492.3
	<b>Total</b>	\$21,586	\$3,635	\$20,901	\$9,183	\$24,653	\$7,634	\$10,740	\$680.9
<i>Federal</i>	Direct	\$6,945	\$1,184	\$6,814	\$3,024	\$8,086	\$2,552	\$3,567	\$227.0
	<b>Total</b>	\$9,328	\$1,627	\$9,351	\$4,117	\$10,875	\$3,439	\$4,789	\$310.2
<i>Provincial</i>	Direct	\$9,236	\$1,446	\$8,339	\$3,682	\$10,197	\$3,070	\$4,403	\$265.3
	<b>Total</b>	\$12,258	\$2,008	\$11,550	\$5,066	\$13,778	\$4,195	\$5,952	\$370.7
<b>Implicit Total Tax Rate</b>	Direct	22.6%	20.3%	19.5%	20.1%	21.0%	20.3%	20.8%	19.6%
	<b>Total</b>	30.1%	28.0%	26.9%	27.6%	28.3%	27.5%	28.0%	27.2%

\* Implicit Total Tax Rate: The % of spending going to total taxes. E.g., for every dollar of spending in ALL RMI communities, 27.2 cents is returned to Governments.

**Key Finding #3 - The Tourism Marketplace is Changing – the delivery of remarkable experiences is now, more than ever, essential to success**

The global travel marketplace is increasingly competitive and the nature of travel influencers has changed significantly in recent years. Sophisticated destination marketers, including the Province's own crown corporation Destination BC, recognize that the distinction between marketing the destination experience and delivering on it, is becoming increasingly blurred. The rise of social media and third party platforms like Trip Advisor, Facebook and Google Places in addition to Online Travel Agencies (OTAs) is shifting a significant share of the power of destination marketing into the hands of travellers themselves making the quality of the visitor experience absolutely critical to continued success. RMI communities' and their tourism products and programs are the foundation platform upon which the guest experience is delivered. The RMI communities are at the forefront of tourism in BC, and present BC to the world. Access by RMI communities to long-term formula funded financial tools to invest in the visitor experience is essential to ensure the RMI communities are able to continue to deliver remarkable experiences and thereby continue to grow and contribute to the local, regional and Provincial economy.

***“The experience travellers have while in a destination has increased in importance for driving visitation. Positive guest experiences are critical to garner word of mouth referrals and broaden awareness through social media.”***

*Destination BC Corporate Strategy, November 2014*

Destination BC identifies that “about 70% of travellers will share their travel experiences with friends, and family through social media. Word-of-mouth referrals and recommendations are the most powerful marketing tool in the travel industry.”<sup>3</sup>

Consequently, the quality of the visitor experience as measured by tools such as the ‘Net Promoter Score’, is increasingly important. Strong ‘Net Promoter Scores’<sup>4</sup> are considered a key indicator of the long-term health and future success of the tourism economy. NPS measures a traveller’s intention to recommend a travel destination, and as such, is a

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<sup>3</sup> Destination BC Corporate Strategy, November 2014

<sup>4</sup> The Net Promoter Score (NPS), developed by Frederick Reichheld and Bain & Company in 2002, is a simple metric that helps organizations monitor the engagement of their customers. It reflects the likelihood that customers will recommend a product/ company/place to friends, family or colleagues.

In the context of the tourism industry, NPS is based on responses to the question, “How likely are you to recommend [British Columbia] as a travel destination to a friend, family member or colleague?” Responses are scored from 0 = “not at all likely” to 10 = “extremely likely”. Respondents are divided into three categories:

- **Detractors** (scores of 0 to 6): Unhappy visitors, unlikely to tell others to visit and might even damage the reputation of a destination through negative word of mouth.
- **Passives** (scores of 7 or 8): Marginally satisfied visitors not excited enough to tell others about their travel experience.
- **Promoters** (scores of 9 or 10): Loyal enthusiasts likely to return and rave about their travel experience.

NPS is calculated by subtracting the percentage of detractors from the percentage of promoters.

proxy measure of overall satisfaction with the travel experience. Satisfaction with the travel experience and the intention to recommend in turn, greatly increase the likelihood of a return visit to the destination. And word of mouth advocacy, either face-to-face or through social media, is critical for attracting first time visitors to the destination. Several RMI communities are monitoring their NPS and all consider the RMI investments made to date to be essential contributors to their performance.

$$\text{NET PROMOTER SCORE} = \% \text{ OF PROMOTERS} - \% \text{ OF DETRACTORS}$$

Researchers regard NPS as the measure that best predicts the future growth of customer centric businesses like the tourism industry. However, it is not a static number – NPS has the potential to change with every visit and yesterday’s promoter will just as quickly become tomorrow’s detractor unless their experiential standards and expectations continue to meet and ideally exceeded.

In a competitive environment characterized by instantaneous sharing of both good and bad experiences, investments in visitor experience are now considered essential to long-term destination success:

***“Today’s travellers are the primary storytellers of the destinations they visit. For this reason, destinations and their tourism businesses need to focus on product as the starting point for both owned and earned promotion.”***

***Destination Think [www.destinationthink.com](http://www.destinationthink.com)***

***Key Finding #4 - BC's historical success is not guaranteed to continue***

While BC's RMI communities have been historically successful, their continued success is not guaranteed. BC's RMI communities are not alone in their pursuit of visitor referrals and high Net Promoter Scores. All of BC's international competitors are aware of these changing trends and are focusing on the quality of the destination experience they offer their visitors. The financial tools available to competing destinations in Europe and the United States are formidable. Notably, every competing destination employs performance-based funding models that correlate resort funding to visitor spending and visitor use thereby generating a more predictable, robust and equitable approach to funding their destination competitiveness.

***Every competing destination studied employs performance-based funding models that correlate resort funding to visitor spending and visitor use thereby generating a more predictable, robust and equitable approach to funding their destination competitiveness.***

These competitive models often include general and special sales taxes, business taxes, tax transfers from senior levels of government alongside more typical property tax revenues, user fees and grant revenues. Tourism marketing and attractions infrastructure costs are mostly funded from tourist spending within the resorts.

Compared to their resort counterparts in other international jurisdictions, prior to the RMI program, BC RMI communities were and many remain especially dependent on a combination of local property taxes and negotiated grant revenue streams to deliver on visitor expectations. This reduces the ability of RMI communities to keep pace with ongoing infrastructure and visitor experience enhancements in many competing resorts. It also loads more responsibility for paying for such investments on local taxpayers as opposed to sharing such costs with the visitors who are the primary beneficiaries. Given the small resident populations of most RMI communities and the high volumes of tourist visitors, the local property tax cannot possibly fund visitors' services for tourist who outnumber the resident by up to ten fold.

This uneven playing field relative to the international resorts could place the significant contribution of BC's RMI communities to their rural economies at risk. A continuation of visitor sourced formula funding directed to BC's RMI communities would neutralize any disadvantage and allow these communities to focus on continued success and growth opportunities.

**Competitive Resort Community Revenue Sources Employed (2015)**

Resort	Population	Municipal Budget \$Cdn (millions)	% Property Taxes	% Resort Sales Tax	% User Fees	% Inter-Government Transfers	% Permits/ License Fees	% Other Sources
Aspen, CO	6,658	\$142.43	6%	31%	28%	25%	With user fees	9%
Vail, CO	5,305	\$96.23	7%	40%	23% other tax*	5%	23%	2%
Ketchum. /Sun Valley ID	4,114	\$22.44	36%	20%	16%	13%		15%
Park City, UT	7,962	\$84.48	21%	29%	24%	11%	15%	0%
South Lake Tahoe, CA	21,387	\$72.73	12%	33%	15%	21%	0%	19%
Kitzbuhel AUT	8,134	\$47.04	9%	16%**	33%	26% port. from bed tax	16%	0%
Whistler, BC	10,361	\$76.44	57%	0%	14%	13%****	12%	4%
Sun Peaks, BC	550	\$2.3	67%	0%	1%***	30%*****	0.7%	1.3%

Note: data sourced from local government websites and RMI community municipal representatives

\*Vail \$4.7 million lift tax, \$6.5 million property transfer tax, \$1.5 million Construction tax, \$4.2 million in parking revenues. (\$4.9 million in property taxes)

\*\* Kitzbuhel Austria 16% of revenue from employee income tax sharing

\*\*\* Sun Peaks Utilities owned privately not Municipal operation

\*\*\*\* includes RMI and MRDT revenues

\*\*\*\*\* includes RMI only; MRDT goes directly to DMO

***Key Finding #5 - The Resort Municipality Initiative (RMI) is a strategic response to support destination competitiveness in BC***

It is clear that RMI communities face unique challenges. They are required to provide infrastructure, amenities, services and experiences for an exponentially larger visitor base than their resident population. Local government revenue streams that in British Columbia are primarily derived from property taxes are simply inadequate to support the infrastructure and experiential demands of such a large visitor base. Yet these experiential demands must be met or the delivery of remarkable experiences declines, Net Promoter Scores fall, promoters become detractors and ultimately visitation will decline.

Local taxpayers who may not see tourism as an important contributor to their personal standard of living, logically push back on the level and nature of investments made with their property taxes. They look to visitors themselves to contribute either directly or through their purchases in tourism businesses.

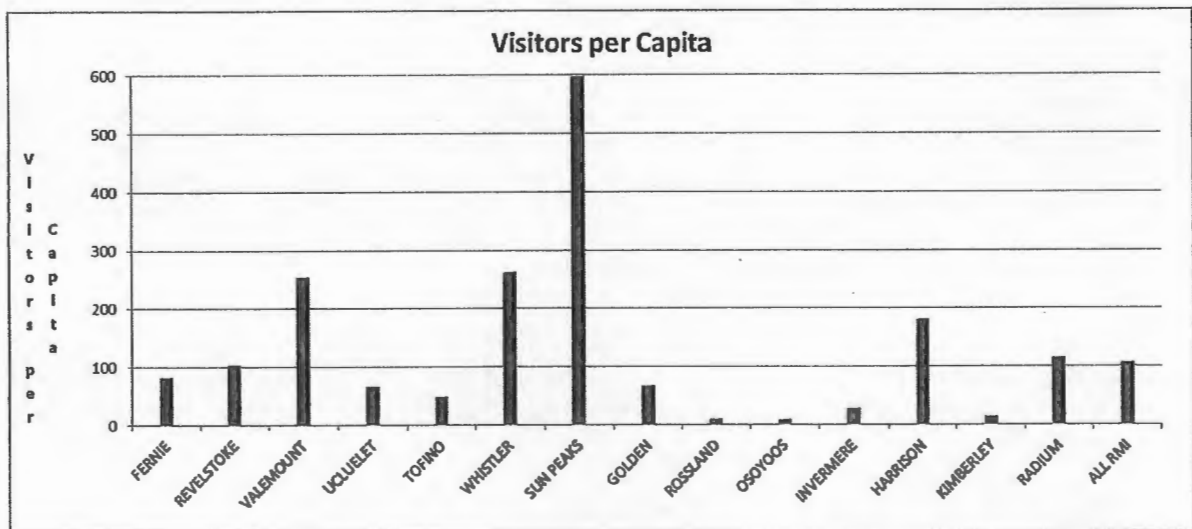
RMI community local governments sit at the centre of this dilemma. They function every day within this challenging dynamic of growing visitor demands alongside growing pressure on local taxpayers to 'foot the bill' for visitor needs. Local governments within RMI communities must address visitor impacts on infrastructure capacities, policing costs, maintenance of facilities, trail development/maintenance, community aesthetics and attractions. This wide-range of visitor touchpoints must be managed, maintained and ideally enhanced to secure both initial and repeat visitation. Success in a resort community often leads to greater cost burdens for local government unless funding is available from tourist spending.

In 2006, the Province created the RMI program in recognition of these unique challenges with the objective of supporting the growth and success of the Provincial tourism economy. These challenges have not changed since the RMI program was introduced. Arguably, they have been exacerbated by the above-average growth in visitation to RMI communities combined with the introduction of a cap on RMI funding available.

The ability of the RMI communities to continue to deliver returns on the provincial investment as measured in employment, GDP, tourism revenues and Provincial tax contributions requires continued financial tools ideally in the form of a long-term formula funded visitor sourced revenues streams to local government that permit RMI communities to compete on competitive par with other international destinations.

***British Columbia's RMI communities welcomed 5.34 million visitors in 2015. Local government, who must provide essential and experiential services to these visitors, secures the majority of its revenues from only 50,000 residents.***

**British Columbia's 14 RMI Communities receive 105 visitors for every one local resident.**



RMI funding is one of the only tourism-funded financial tools available to BC's RMI communities to support program and project investments that enhance the visitor experience and thereby support destination competitiveness. RMI funding helps to more equitably balance revenue contributions made by local taxpayers and by the large influx of visitors that define RMI communities. RMI funding targets initiatives that contribute the most to resort community competitiveness through support for the delivery of remarkable experiences.

The RMI program is the result of thoughtful and strategic deliberations by the Province and BC's resort communities. In 2003, the Premier's BC Resort Task Force formally addressed the challenges and opportunities facing BC Resorts. In 2004 recommendations from the British Columbia Resort Task Force led to the creation of the framework for the BC Resort Strategy, a strategy to encourage growth in British Columbia's resort-tourism sector. The BC Resort Strategy and Action Plan identified five strategic directions, one of which was support for Resort Communities.

When initially announced in May, 2006, the Resort Community Tax Transfer Program (now the Resort Municipalities Initiative) identified communities in British Columbia that were legislated Resort Municipalities (Whistler) or were heavily dependent upon tourism as evidenced by per capita tourist-based accommodation units. Thirteen resort communities were identified and in 2010, when Sun Peaks became a Mountain Resort Municipality, it too became eligible.

Performance based formula funding was enacted to support investments in destination competitiveness.

A sliding scale (based on number of bed units) from 1% to 4% of the previous year's MRDT created this performance based formula funding and tied it to visitor spending while encouraging smaller resorts to grow their accommodation bed base in order to move up the scale. In this manner, the original program allowed success to reward success - RMI investments that enhanced the visitor experience led to increasing visitation, increasing MRDT collected and a larger RMI allocation the

following year to continue these successful initiatives. Long-term funding certainty was in place and multi-year commitments to high return project or programs could occur.

More recently, as part of the transition to HST, the program was changed to a conditional grant (uncapped). In 2015, despite the return to GST, the Province retained the grant framework and identified a \$10.5 million maximum allocation to the RMI program. This cap removes performance incentives and the grant-based approach creates some annual uncertainty that in turn limits a resort community's ability to commit to multi-year projects and programs, even when they offer higher potential returns than initiatives of shorter duration.<sup>5</sup>

Resort communities such as Whistler, which have experienced exceptional growth over the past five years have seen their RMI funding capped and then reduced. Yet visitor expectations increase each year and research confirms that the highly networked visitor of today is quick to share their destination experience with others. To remain competitive, resort communities must continue to invest in the creation and delivery of remarkable visitor experiences. To do this effectively and competitively, BC's RMI communities require secure formula funded, visitor sourced revenue streams.

## The Path Forward

These five key findings can be used to guide the path forward. Financial tools to permit ongoing investment in RMI communities' destination competitiveness are essential to the future success of BC's resort communities and their ability to continue to contribute to the Province's economy, employment, export revenues and to its tax revenues.

Local government funding sources in RMI communities are already stretched to support basic infrastructure and maintenance. Most municipalities rely on additional infrastructure grants to permit large capital projects to proceed. Funds to enhance amenities, signage, aesthetics, programming for visitors etc. cannot be generated by the small resident population and local taxpayer base relative to the number of visitors arriving. Yet these continued investments to maintain and enhance visitor experiences are essential to continued success of any destination, including BC's resort communities. BC's competitors are making such investments with a wider

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<sup>5</sup> Annual RMI funding for each community today is calculated using the community's "Accommodation Unit Multiplier" multiplied by the Municipal and Regional District Tax (MRDT) collected in the community the previous calendar year. If the combined total of all 14 communities exceeds the \$10.5M program budget (which it did in 2014 and 2015), each community's allocation is determined by adjusting downward by the same percentage to keep within the program budget.

The allocation formula is as follows:

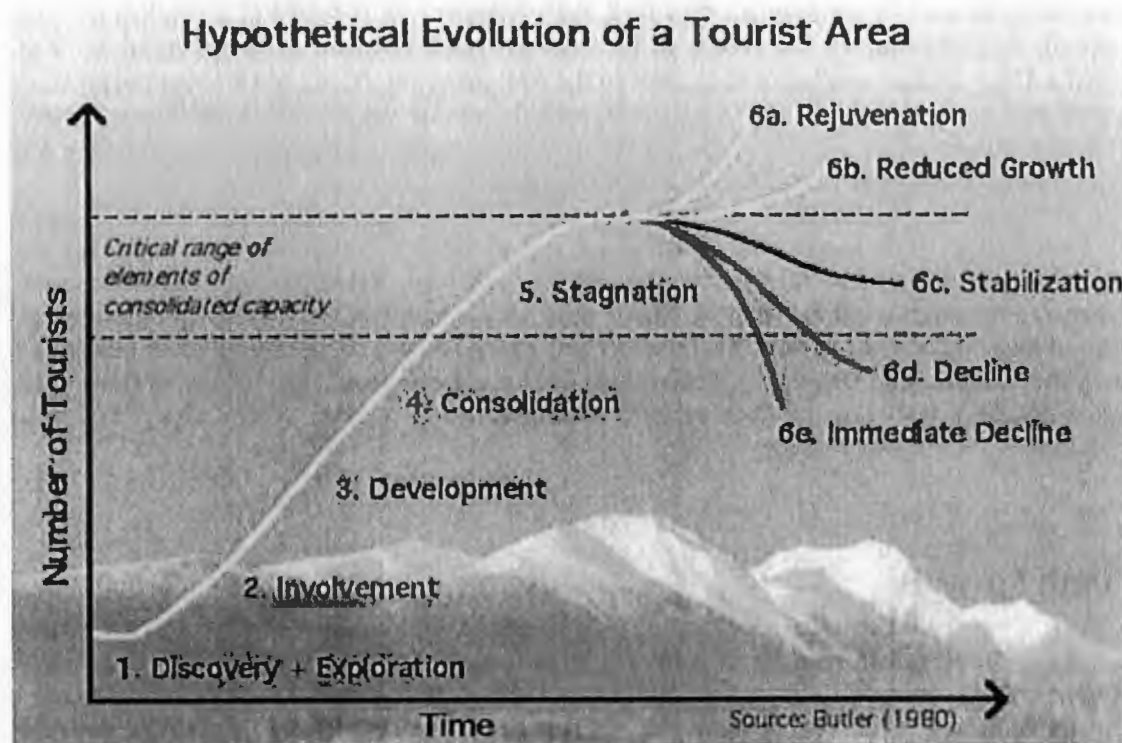
[Accommodation unit multiplier (Value assigned from 0.5 to 2 based on the number of accommodation units in that community)] X (Amount of MRDT collected in the previous calendar year)

The accommodation unit multiplier is assigned based on the number of eligible accommodation units in each community:

- For communities with less than 450 Accommodation Units: 0.5
- For communities with 450 to 899 Accommodation Units: 1.0
- For communities with 900 to 1349 Accommodation Units: 1.5
- For communities with 1350 Accommodation Units or greater: 2.0

array of financial tools at their disposal.

Destinations or tourist areas are often described as having a life cycle:



RMI funding is one of the few tools currently available to BC's resort communities to support resort communities along the path from discovery to development and to ensure that rejuvenation occurs rather than stagnation and decline. While each of BC's 14 RMI communities resides at a different point in this evolution, a continued upward trajectory for each can only be assured with continued investment in destination competitiveness.

Resort communities such as Whistler have moved through the discovery stage to involvement, development and consolidation. As a mature resort, Whistler risks stagnation if it does not maintain core visitor experiences to the standards now expected by visitors as well as investing in new, compelling offerings. In such a mature resort, the focus of investment must be on maintaining infrastructure previously developed, on high standards for village aesthetics and on the continual introduction of new programming to encourage return visitation and increase favorable word of mouth/referrals. The lessons learned in such mature resort communities are available to be shared with other resort communities at earlier stages of development.

Other resort communities such as Golden, Kimberley or Rossland have been discovered and have moved into the development stage where investments in core infrastructure such as Nordic Centres, networks of summer/winter use trails and connectivity of experiences are essential to generate loyal, year-round visitation.

This ability to develop year-round experiences for visitors supports growth in total visitation and associated economic benefits to both the Province and the rural economies in which RMI communities are located. Year round visitation leads to year round employment adding both economic value and stability to BC's rural communities.

Distinctions can also be made between resort communities that have been purpose-built for tourism such as Whistler and Sun Peaks, compared to resort communities historically founded in resource-based industries such as Fernie or Ucluelet. Purpose-built resorts may have less need to supplement the connectivity of visitor experiences that is required in older communities that grew more randomly, however, they often have higher levels of freely accessed visitor amenities, for which the burden of maintenance falls on the resort municipality.

The nature of RMI investments made by the 14 participating communities, while unique to the circumstances of each destination, all share the objective of enhancing the visitor experience and thereby contributing to destination competitiveness and continued growth.

These RMI investments compliment the investment in destination marketing and promotion. The relationship between the two has been characterized as 'making the promise' (marketing investments) and 'keeping the promise' (private sector/local government investments). Providing flexibility to each RMI community to determine the most appropriate investments to 'keep its promise' to visitors, given their individual stage on the development trajectory, is critical to future success. This flexibility however should remain within a strong framework of accountability that includes a market research informed Resort Development Strategy and a series of key performance indicators such as Net Promoter Score.

In order to compete with other international resorts and maintain and enhance their contribution to the Province's economy, BC's RMI communities need similar tools and levels of resourcing. The Province announced in 2014 that it would review the RMI program post 2017. There is a spectrum of options than can be considered. To inform further discussions, three scenarios are postulated below:

- Scenario #1 – Formula funded financial tools to bring the present program more in-line with competing resorts,
- Scenario #2 – Retain the RMI program similar to the original 2004 model with slight improvements
- Scenario #3 - End the program completely

#### **Scenario 1 – Enhance Ability to Compete – Resort Wide Sales Tax**

For BC's Resort Communities to be on a level playing field with their international competition, long-term, sustainable funding tools that are performance based and driven by the number of visitors and their spending are required. Provincial legislation permitting application of an incremental resort-wide sales tax on all purchases within resort community boundaries with proceeds returned to local government for investment in infrastructure, operations/ maintenance of this infrastructure, services and programming necessary to accelerate destination competitiveness, would provide BC's resort communities with the necessary financial tool and enhance their ability to outperform internationally.

Within this scenario, consideration could be given to 'sharing' this resort sales tax with Regional Districts in recognition of the incremental costs to these levels of government associated with increasing levels of visitation.

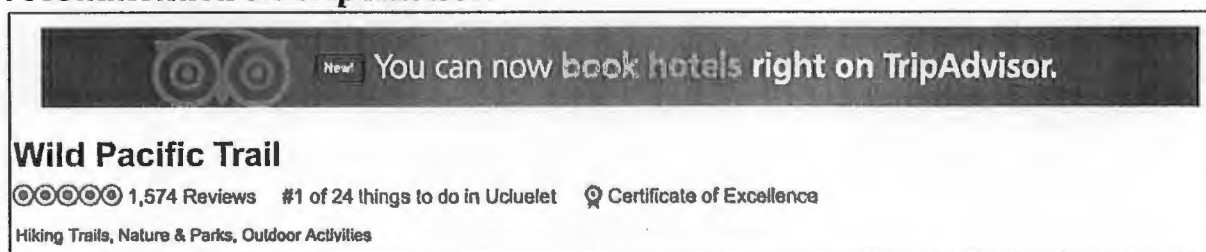
### **Scenario 2 – Maintain Ability to Compete – Performance Based RMI Program**

Retention of the RMI funding program and a return to a performance based system with funding certainty wherein success (measured by increasing MRDT) funds further investments and future success, offers both preservation of economic gains to date and the opportunity for even greater contributions to the Province and its rural areas.

The RMI Program historically has paid for itself and then supported generation of additional tax revenues to the Province. The RMI allocation of \$10.5 million is returned to the Province in taxes generated the first two weeks of the year.<sup>6</sup> The total RMI allocation of \$10.5 million represents a return of approximately 4% of the Provincial taxes generated directly in resort communities – 96% remains within the Provincial treasury. In addition, the 14 RMI communities contributed over \$21 million to the province in property transfer taxes in fiscal year 2016.

While direct correlation of RMI investments to number of visitors and visitor spending is virtually impossible given the dynamic, multivariate environment influencing travel, it is inarguable that RMI investments in the 14 RMI Communities have enhanced the visitor experience and contributed to visitor motivation to visit, to share their positive experiences and to return. There are many examples of this.

***In Ucluelet, the Wild Pacific Trail, an RMI investment, is the #1 activity recommended on Trip Advisor.***



**Wild Pacific Trail**  
1,574 Reviews #1 of 24 things to do in Ucluelet Certificate of Excellence  
Hiking Trails, Nature & Parks, Outdoor Activities

Such a performance-based tool with long-term certainty (rather than drawing from the Provincial contingency) would also allow Resort Communities to make multi-year project and program commitments thereby reopening the opportunity for larger capital projects and long-term partnerships with private sector sponsors and partners who can contribute and leverage the RMI investment even further. A Provincial commitment to continue RMI funding would also clearly signal investors considering new attractions and accommodations that the business climate in British Columbia is supportive.

<sup>6</sup> \$265,300,000 direct Provincial tax contribution annually spread evenly over 365 days = \$726,849 per day x 14.4 days = \$10.5 million in RMI funding

### **Scenario 3 – Eliminate the RMI Program**

Eliminating RMI funding risks sending many of BC's Resort Communities along the development lifecycle towards stagnation and decline. Local government has little ability to replace these funds. As the visitor experience deteriorates, visitation will decline along with visitor spending and the \$266 million currently contributed to Provincial taxation is put at risk alongside 134,300 jobs throughout British Columbia.

International competitors, who are benefiting from more robust financial tools, will be better able to attract highly networked travellers who immediately share the quality of their destination experience through social channels.

### ***The Business Case – Risks and Returns***

The deliberation of these three options and variations thereof should consider the potential returns available to the Province as well as the risk of loss. In order to provide some quantitative parameters to frame this discussion, two possible futures were considered:

#### **Future #1 - Enhanced RMI Funding leading to a 5% increase in visitor spending**

While it is not possible to guarantee that enhanced RMI funding will lead to a 5% increase in visitor spending in RMI communities, it is still insightful to understand at what point these enhanced investments would create a net cost to the Province.

Using the same input/output model that estimated historical performance of the RMI communities, a 5% increase in visitation in BC's RMI communities was postulated. Such an increase in visitation would generate an additional \$12 million in direct Provincial taxes from the RMI communities, a sum greater than the costs of RMI funding. When indirect and induced spending is also considered throughout the Province, a 5% increase in visitation leads to an incremental \$18 million in Provincial taxes. Given the historical growth rates of the RMI communities, an incremental 5% in visitation is clearly achievable.

This scenario confirms that an increase of RMI funding beyond current levels by as much as \$18 million (total of \$28.5 million) would likely be returned to the Province through incremental taxes generated. The continued use of a customized Resort Development Strategy that is reflective of visitors' experiential needs and the current evolution of each RMI community would support strategic investment decisions by each RMI community.

Indeed, the current investment of \$10.5 million is returned to the Province in the first two weeks of each year. It would appear that there are performance benefits to the Province from returning to a performance based RMI funding model or introducing an alternative formula funded performance based tool such as a resort-wide sales tax.

#### **Future #2 – Elimination of RMI Funding leading to a 20% decline in visitor spending**

Elimination of RMI funding will have a direct impact on the investments made by RMI communities in the quality of their visitor experience. While the immediate impact might be modest, the models of destination evolution suggest exponential decreases in visitation as the destination stagnates and

declines. Over time, a 20% decline in visitor spending across RMI communities is possible particularly when the higher-yield international traveller reports the experience deteriorating and can access many appealing competitive destinations that are continuing to invest with the broad range of financial tools available to them.

In this event, more than 6,000 jobs would be lost across the Province and the RMI communities' contribution to Provincial taxes would decline by \$74 million annually.

This comparison of alternative future scenarios confirms that there are direct financial benefits to the Province in continuing or enhancing the RMI funding program and the financial tools available to RMI communities. In fact, there is upside potential for a net contribution to the Provincial tax base depending upon the extent of incremental funding provided. In contrast, the risk associated with eliminating the program is exponentially greater than the RMI dollars that might be saved.

FINAL DEMAND IMPACTS (\$000)		IMPACTS OF A 5% INCREASE IN TOURISM SPENDING								
ALL RMI	YEAR: 2015	REGION: RMI Regional Districts				REST OF BC (NON RMI COMMUNITIES)				
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Revenue		\$123,908	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Output**		\$84,773	\$3,528	\$7,536	\$95,837	\$12,553	\$34,370	\$26,517	\$73,440	\$169,278
GDP (Value-Added)		\$44,404	\$2,420	\$4,917	\$51,741	\$6,664	\$18,985	\$17,300	\$42,949	\$94,689
Material Inputs		\$40,370	\$1,108	\$2,619	\$44,097	\$5,889	\$15,385	\$9,218	\$30,492	\$74,589
Labour Income		\$32,447	\$1,432	\$1,180	\$35,059	\$4,713	\$11,959	\$8,223	\$24,895	\$59,954
Wages and Salaries		\$27,507	\$1,124	\$957	\$29,588	\$4,117	\$9,359	\$6,666	\$20,143	\$49,731
Mixed Income		\$1,866	\$168	\$104	\$2,139	\$101	\$1,519	\$727	\$2,347	\$4,486
SLI		\$3,074	\$139	\$119	\$3,332	\$495	\$1,081	\$830	\$2,406	\$5,738
International Imports		\$7,817	\$6	\$14	\$7,838	\$0	\$2,346	\$6,624	\$8,970	\$16,808
Employment		950.9	31.5	25.2	1,007.7	103.9	238.8	175.5	518.2	1,525.9
<b>Total Taxes</b>		<b>\$22,909</b>	<b>\$911</b>	<b>\$883</b>	<b>\$24,702</b>	<b>\$1,327</b>	<b>\$3,066</b>	<b>\$4,457</b>	<b>\$8,850</b>	<b>\$33,553</b>
Total Federal Taxes		\$10,464	\$373	\$412	\$11,249	\$742	\$1,456	\$1,868	\$4,066	\$15,315
Total Indirect Taxes		\$5,858	\$25	\$37	\$5,920	\$41	\$68	\$243	\$352	\$6,272
Federal Gasoline tax		\$542	\$9	\$3	\$554	\$0	\$23	\$18	\$41	\$596
Federal Excise Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
Federal Excise Duties		\$0	\$0	\$1	\$2	\$23	\$1	\$8	\$32	\$34
Federal Air Transportation Tax		\$0	\$0	\$0	\$1	\$0	\$1	\$1	\$2	\$3
GST		\$5,200	\$1	\$21	\$5,222	\$0	\$3	\$140	\$143	\$5,365
Federal Portion of HST		\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0
Indirect Taxes on Production		\$116	\$14	\$11	\$142	\$17	\$41	\$74.39	\$132	\$274
Personal Income Taxes		\$3,085	\$252	\$177	\$3,514	\$510	\$1,003	\$1,053	\$2,566	\$6,080
Corp. Income Taxes		\$1,521	\$96	\$198	\$1,815	\$192	\$384	\$572	\$1,148	\$2,962
Total Provincial Taxes		\$12,445	\$537	\$471	\$13,453	\$585	\$1,610	\$2,590	\$4,784	\$18,238
Total Indirect Taxes		\$10,306	\$310	\$211	\$10,827	\$275	\$888	\$1,382	\$2,545	\$13,372
Environment Tax		\$42	\$18	\$4	\$65	\$3	\$39	\$27	\$70	\$134
Provincial Trading Profits on Liquor and Lottery		\$83	\$2	\$5	\$90	\$0	\$4	\$34	\$38	\$128
Provincial Gasoline tax		\$1,681	\$16	\$7	\$1,703	\$0	\$37	\$43	\$80	\$1,784
Other Provincial Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Sales tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PST		\$6,680	\$55	\$17	\$6,752	\$0	\$170	\$113	\$283	\$7,034
Provincial Portion of HST		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Taxes on Production		\$1,821	\$219	\$178	\$2,217	\$271	\$638	\$1,165	\$2,075	\$4,292
Personal Income Taxes		\$1,023	\$154	\$116	\$1,293	\$170	\$442	\$788	\$1,400	\$2,693
Corp. Income Taxes		\$1,115	\$73	\$145	\$1,333	\$140	\$279	\$419	\$839	\$2,172

\* Other BC Direct: The producer cost of tourist shopping (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.  
 \*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS (\$000)      IMPACTS OF A 20% DECREASE IN TOURISM SPENDING										
ALL RMI	YEAR: 2015	REGION: RMI Regional Districts				OUT OF REGION COMMUNITIES				
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Revenue		\$501,594								
Output**		\$344,336	\$14,312	\$30,731	\$389,379	\$50,213	\$138,875	\$107,339	\$296,427	\$685,806
GDP (Value-Added)		\$180,942	\$9,827	\$20,052	\$210,821	\$26,657	\$76,703	\$70,028	\$173,388	\$384,209
Material Inputs		\$163,394	\$4,485	\$10,679	\$178,558	\$23,556	\$62,171	\$37,312	\$123,039	\$301,597
Labour Income		\$131,913	\$5,815	\$4,812	\$142,540	\$18,851	\$48,319	\$33,314	\$100,484	\$243,024
<i>Wages and Salaries</i>		\$111,876	\$4,567	\$3,901	\$120,344	\$16,469	\$37,814	\$27,006	\$81,289	\$201,633
<i>Mixed Income</i>		\$7,550	\$682	\$425	\$8,658	\$403	\$6,138	\$2,944	\$9,486	\$18,143
<i>SLI</i>		\$12,487	\$566	\$486	\$13,538	\$1,979	\$4,367	\$3,364	\$9,710	\$23,248
Employment		3,859.4	128.1	102.7	4,090.2	415.6	964.7	710.9	2,091.2	6,181.5
Total Taxes		\$93,161	\$3,696	\$3,589	\$100,447	\$5,307	\$12,374	\$18,059	\$35,740	\$136,188
<i>Total Federal Taxes</i>		\$42,438	\$1,519	\$1,673	\$45,631	\$2,968	\$5,877	\$7,564	\$16,409	\$62,040
<i>Total Indirect Taxes</i>		\$23,625	\$102	\$151	\$23,878	\$163	\$276	\$984	\$1,423	\$25,300
Federal Gasoline tax		\$2,169	\$37	\$11	\$2,218	\$0	\$93	\$74	\$167	\$2,385
Federal Excise Tax		\$0	\$1	\$0	\$1	\$0	\$1	\$2	\$4	\$5
Federal Excise Duties		\$0	\$2	\$5	\$7	\$93	\$3	\$32	\$129	\$136
Federal Air Transportation Tax		\$0	\$1	\$1	\$2	\$0	\$2	\$6	\$8	\$11
GST		\$20,978	\$4	\$87	\$21,069	\$0	\$11	\$569	\$580	\$21,650
Federal Portion of HST		\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0
Indirect Taxes on Production		\$478	\$57	\$46	\$581	\$69	\$164	\$301.36	\$535	\$1,116
Personal Income Taxes		\$12,557	\$1,027	\$720	\$14,304	\$2,039	\$4,049	\$4,262	\$10,350	\$24,654
Corp. Income Taxes		\$6,257	\$390	\$803	\$7,450	\$766	\$1,552	\$2,318	\$4,636	\$12,086
Total Provincial Taxes		\$50,723	\$2,177	\$1,916	\$54,816	\$2,339	\$6,497	\$10,495	\$19,332	\$74,148
Total Indirect Taxes		\$41,970	\$1,261	\$858	\$44,089	\$1,099	\$3,579	\$5,599	\$10,277	\$54,366
Environment Tax		\$171	\$75	\$17	\$263	\$14	\$157	\$110	\$281	\$544
Provincial Trading Profits on Liquor and Lottery		\$332	\$9	\$21	\$362	\$0	\$16	\$136	\$152	\$514
Provincial Gasoline tax		\$6,724	\$65	\$27	\$6,815	\$0	\$148	\$176	\$324	\$7,139
Other Provincial Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Sales tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PST		\$27,260	\$222	\$70	\$27,552	\$0	\$685	\$456	\$1,141	\$28,692
Provincial Portion of HST		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Taxes on Production		\$7,484	\$889	\$724	\$9,097	\$1,085	\$2,573	\$4,721	\$8,379	\$17,477
Personal Income Taxes		\$4,164	\$622	\$469	\$5,256	\$679	\$1,788	\$3,196	\$5,663	\$10,919
Corp. Income Taxes		\$4,588	\$294	\$589	\$5,471	\$562	\$1,130	\$1,700	\$3,392	\$8,863

\* Other BC Direct: The producer cost of tourist shopping (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.

\*\* Output is equal to Spending minus imports minus all indirect taxes.

## Appendix A – The Review Process

The Resort Communities Initiative Resort Collaborative (RCIRC) comprised of the 14 resort communities participating in the Resort Municipalities Initiative (RMI) has commissioned a comprehensive review of the returns arising from investments made in projects and programs that grow tourism and enhance the visitor experience using RMI funds received from the Provincial government. The consulting team was comprised of leaders in their fields:

- Dr. Peter Williams, Simon Fraser University – Dr. Williams is recognized as one of Canada's leading authorities on national and international tourism
- Laura Plant, Laura Plant Consulting – Ms. Plant has over 13 years experience in the tourism industry in British Columbia, managing tourism planning processes with DMOs in over 75 communities, many whom are engaged with the MRDT and RMI programs
- Jim Johnson, Pacific Analytics – Mr. Johnson has over 25 years of experience in economic impact analysis within the provincial government (BC STATS) and in the consulting field. He is a recognized expert in Input-Output modelling, having undertaken impact analyses in a number of countries, provinces and territories and has developed I/O models for the Governments of Jamaica, Alberta and British Columbia
- Suzanne Denbak, Cadence Strategies – Ms. Denbak has more than 25 years experience in the tourism industry in Canada, leading organizations such as Tourism Whistler and working with more than 200 Aboriginal and non-Aboriginal communities in British Columbia assessing their competitive advantage, funding models and strategizing on optimal approach to market to grow visitation and economic contribution

Together the team undertook a comprehensive qualitative and quantitative assessment of the Resort Municipality Initiative (RMI) with a focus on the last five years of programs, projects and associated returns.

The review process began with collection and review of each resort community's resort development strategy and annual reports that had been previously submitted to the Ministry of Jobs, Tourism and Skills Training.

With this background and understanding of previous reporting, a data template was prepared and issued to each of the 14 RMI communities to collect the core data necessary to populate Pacific Analytics propriety input/output econometric models.

Telephone interviews with local government staff members responsible for completing these data templates occurred with most communities to provide assistance and guidance as to data sources and to answer any questions they may have. Once these data templates were received, the data provided was vetted in a number of ways:

- Data was compared to results previously reported in RMI annual reports to ensure consistency and understand reasons for differences
- Data was compared to Provincial results and any assumptions required to be made in the absence of primary research data assessed for reasonableness
- Data was compared amongst the 14 RMI communities to identify possible outliers and seek reasons/rationale

In developing our estimates of impacts we received detailed information from most communities on:

1. Visitor numbers (overnight and day visitors separately);
2. Average length of stay for overnight visitors;
3. Average total daily spending per visitor for overnight visitors (and several communities provided average daily spending for day visitors);
4. Average spending patterns (% or dollar value) by spending category: accommodation, restaurants, groceries, shopping, recreational activities and transportation.

Several communities could not provide information on spending breakdowns; in these cases we used an average of the other similar communities (e.g., averages used for Invermere which lacked spending breakdowns reflected other communities in the eastern portion of BC).

Spending estimates for each spending category were developed for overnight and day visitors separately (visitors X length of stay X total daily spend X % spent on each spending category). A rollup of all spending categories for overnight and day visitors gives the total tourism spending (total tourism revenue) value. The value for accommodation (overnight visitors X length of stay X total daily spend X % spent on accommodation) was checked against the value of accommodation based on the MRDT tax to ensure that the estimates were valid and further that the average spending on accommodation per part matched anecdotal information on accommodation rack rates.

The qualitative assessment of the RMI program was conducted by Laura Plant and Suzanne Denbak through a series of telephone interviews with local government representatives which typically included the resort community Mayor, other elected Councillors and senior staff. In certain cases, where the community destination marketing organization was actively involved in management and implementation of RMI programs and projects, they too were interviewed or participated in a joint call. A common interview guide was utilized to ensure responses all covered the wide range of qualitative implications of the RMI program.

A copy of the interview guide and a complete list of interviewees are included as Appendix B.

The assessment of BC resort communities' international competitiveness and the range/mix of tools provided to resort communities in other jurisdictions was completed by Dr. Peter Williams. A review of published reports and research combined with personal interviews with representatives from a selection of resorts in Europe and the United States provided insight into the role and importance of the RMI funding vis-à-vis British Columbia's resort offerings and their ability to compete internationally. Details of this work are included as Appendix D.

## **Appendix B – Interview Guide and List of Interviewees**

### **Community Specific Information**

(Discuss unique characteristics of that community)

*Are there factors that make your community unique from other BC tourism destinations? From other RMI communities? – housing costs, tax base, location, transportation factors, etc.*

(Impacts of tourism growth on local servicing costs)

*How has tourism growth in your community impacted local servicing costs? E.g. policing costs, water/wastewater treatment, solid waste disposal, general administration/staff time etc.*

(Economic dependency on tourism)

*What is your community's dependency on tourism? What percentage of your local economy do you estimate tourism to represent? How has this figure changed over the past 5 years?*

### **Overview of RMI Program Objectives**

(Objective of RMI program – grow visitation through provision of funding support for infrastructure needs and enhancement of visitor experience)

*Has the RMI program enabled your community to grow visitation and enhance visitor experience? If so, how?*

### **Impacts (Positive and Negative) of RMI Program**

(Gather qualitative evidence of the value of the RMI program on quality of life)

*Has the RMI program had a positive effect on the quality of life for residents in your community? If so, how? Have there been any negative impacts?*

(Identify RMI successes and best practices in each community)

*What are your community's RMI success stories? What do you feel are your best practice examples of RMI investments that other communities could learn from?*

### **Reporting Requirements**

*What do you think about the province's RMI program reporting requirements?*

*What suggestions do you have to improve the RMI program reporting process?*

*What challenges your team most about the RMI program reporting process?*

### **RMI – Possible Future Scenarios**

(Defensible scenarios and assumptions and in each case quantify the impacts of the following: continuation of the RMI program, capping, elimination, introduction of additional funding support for RMI communities)

*What would the impact to your community be of the following:*

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1. Continuation of the RMI program as currently conceived?
2. Capping the RMI funds at current levels?
3. Elimination of the RMI program?
4. Additional funding beyond current RMI levels?

*(Areas to consider the impacts on: 1) quality of life; 2) ability to attract new markets; 3) tourism employment; 4) ability to address issues such as seasonality, etc.)*

*Is there anything on your "wish list" of tourism infrastructure initiatives that you a) don't have funds for at this time, b) are not considered eligible activities by the RMI program?*

*Are you aware of any other models of funding support for resort communities in North America or internationally that should be considered in BC?*

*Do you have other advice or recommendations for the future of the RMI program that you would like us to consider?*

### **List of Interviewees**

#### Fernie

- Mayor Mary Giuliano
- Councillor Joe Warshawsky
- Carla Fox, Director of Financial and Computer Services
- Suzanne Garand, Deputy Clerk

#### Golden

- Jon Wilsgard, Chief Administrative Officer

#### Invermere

- Chris Prosser, Chief Administrative Officer

#### Kimberley

- Mayor Don McCormick
- Kevin Wilson, Economic Development Officer
- Jim Hendricks, Chief Finance Officer

#### Osoyoos

- Mayor Sue McKortoff
- Barry Romanko, Chief Administrative Officer

#### Radium Hot Springs

- Mayor Clara Reinhardt
- Mark Read, Chief Administrative Officer
- Karen Sharp, Chief Financial Officer

#### Revelstoke

- Mayor Mark McKee
- Alan Mason, Director of Community Economic Development

#### Rossland

- Councillor Marten Krusysse
- Deanne Steven, Tourism Rossland
- Bryan Teasdale, Chief Administrative Officer

#### Sun Peaks

- Mayor Al Raine
- Rob Bremner, Chief Administrative Officer

#### Tofino

- Mayor Josie Osborne
- Bob MacPherson, Chief Administrative Officer

#### Ucluelet

- Mayor Dianne St. Jacques
- Andrew Yeates, Chief Administrative Officer

#### Valemount

- Mayor Jeannette Townsend
- Mark MacNeill, Chief Administrative Officer
- Silvio Gislimberti, Economic Development Officer
- Lori McNee, Director of Finance

#### Whistler

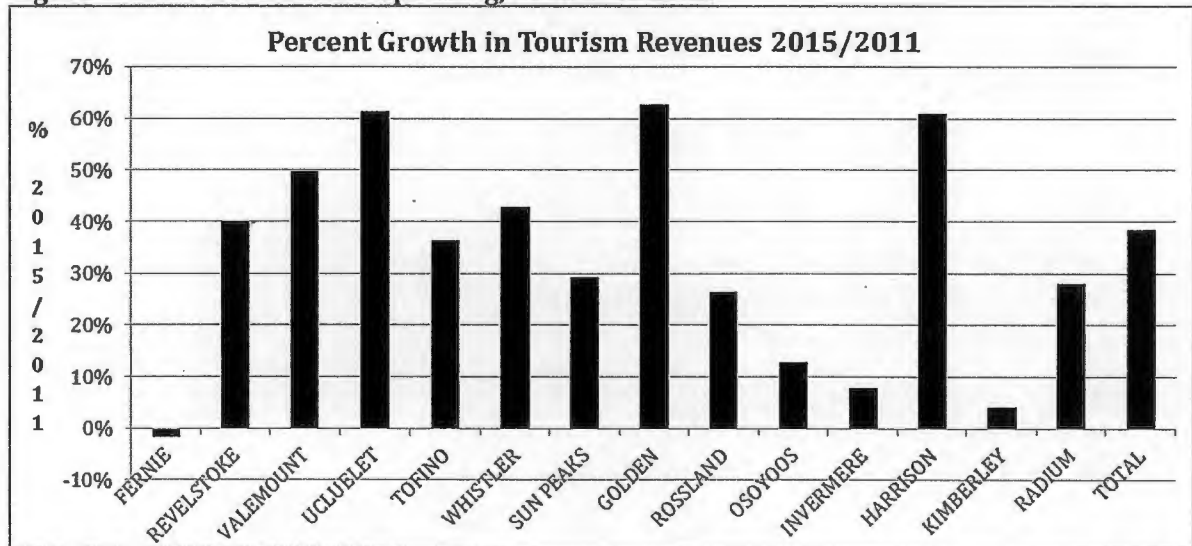
- Mike Furey, Chief Administrative Officer
- Jan Jansen, General Manager, Resort Experience

## Appendix C – Detailed Quantitative Results of the RMI Program

Figure 2 on the following page highlights the growth in estimated tourism spending for each community for the years 2011 to 2015. As an aggregate, the RMI communities saw spending growth of just over 38% between 2011 and 2015 – with Whistler witnessing a growth of almost 43% and the other communities together 31%. In contrast, preliminary estimates suggest the rest of the province grew by 20% over the same period.

Most communities experienced fairly substantive growth over the 2015/2011 period, although several communities (Fernie, Invermere, Kimberley and to a lesser extent Rossland and Osoyoos) did not fully partake in the boom in tourism, possibly due to the Alberta economy. In terms of an increase in the absolute dollars being spent, Whistler, Tofino and Sun Peaks benefited the most from this growth. However, the other communities of Revelstoke, Valemount, Ucluelet, Golden, Harrison and Radium all experienced robust growth over the period. Figure 1 below displays these growth rates 2015 over 2011 for each of the resort communities.

Figure 1: Growth in Tourism Spending, 2015 over 2011



In the latest year, 2015, the combined total tourism revenues for the 14 RMI communities enjoyed an increase over 2014 values by a total of \$227 million, reaching an estimated \$2.51 billion. This happened, despite the severe recession occurring in southern Alberta which adversely affected some of the RMI communities in the eastern regions of BC and led to static tourism spending in those locales in 2015. Whistler, Sun Peaks and Tofino and to a lesser extent Ucluelet and Harrison saw the greatest gains this past year, reflecting the strong economy in the Lower Mainland region.

FIGURE 2: Total Tourism Spending by RMI Community

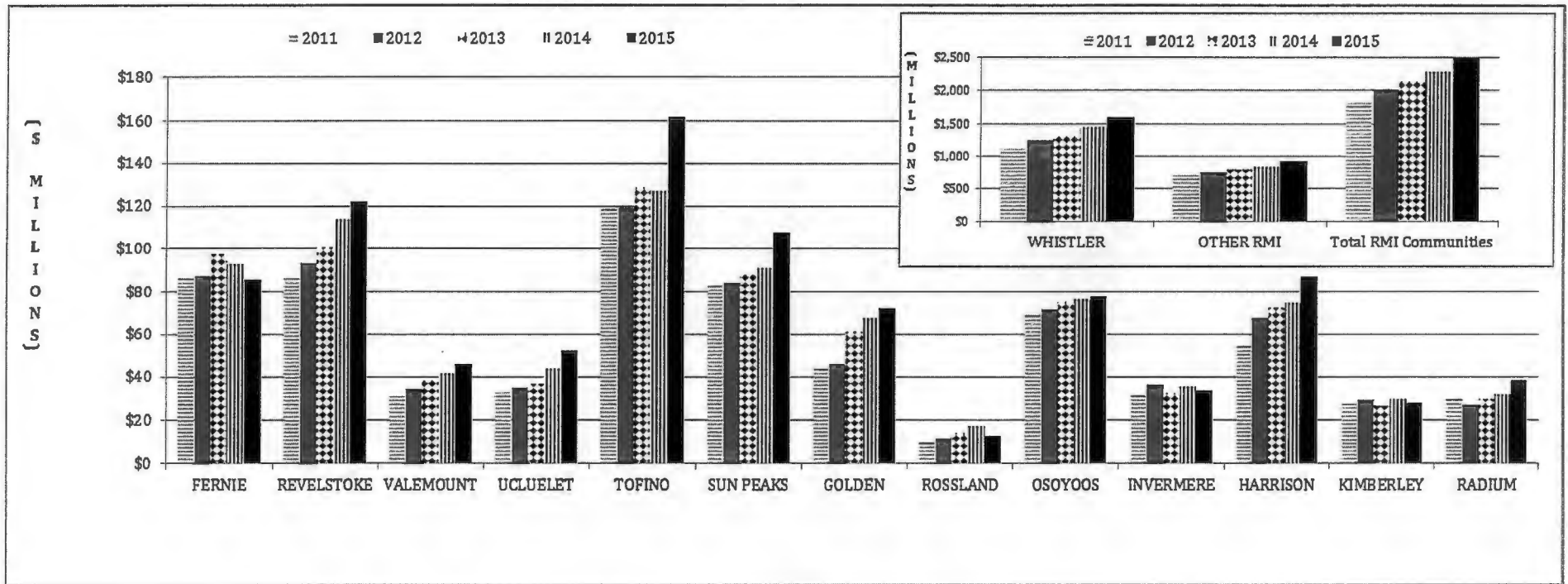


Figure 3 below displays the increase in total tourism revenues for the 14 RMI communities combined since 2011 and, in addition, shows the change over time in the level of those revenues coming from sources outside of British Columbia (exports). Some critics dismiss tourism as being an economic driver of the economy, claiming that tourism is just a recycling of dollars from one location in BC to another. Figure 3 counters this argument, showing very graphically the level of spending from outside sources. Effectively, these dollars are no different than dollars earned from exporting lumber or coal, and should be recognized as a valid export industry.

Figure 3: Total Tourism Revenue and Exports, 2011 to 2015

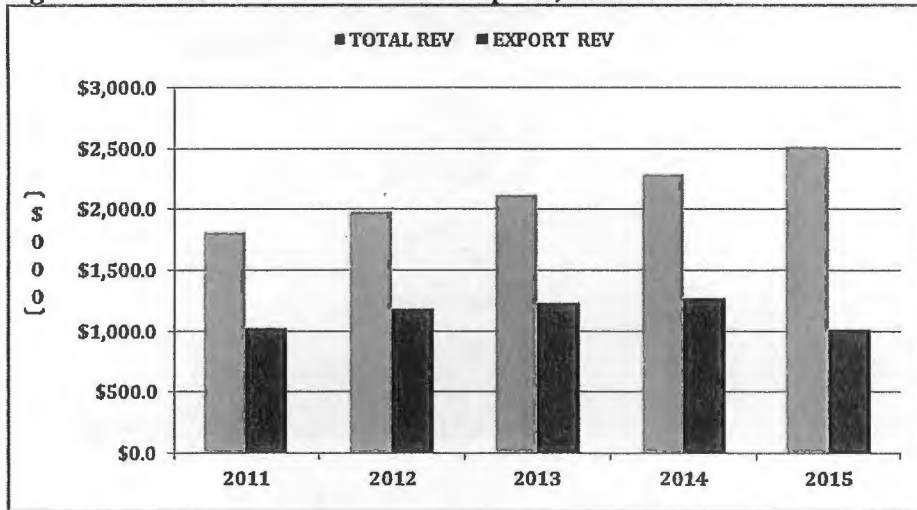
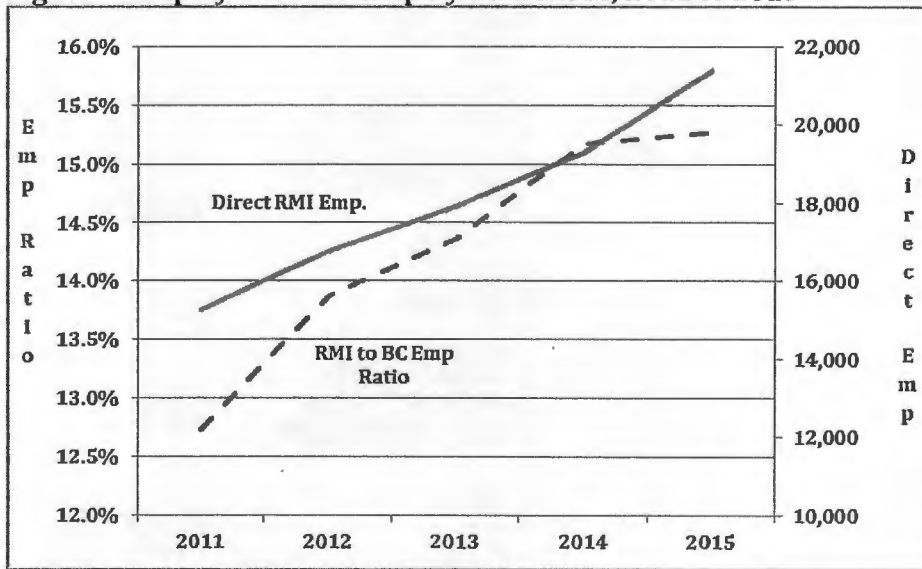


Figure 4 displays the trends in direct employment (right hand axis) and the ratio of this employment to total tourism employment for the province as a whole (left hand axis). Direct employment for all RMI communities increased from an estimated 15,253 FTE jobs in 2011 to 21,375 jobs in 2015 – an increase of just over 40%. The ratio of the jobs to overall tourism employment in the province increased from 12.7% in 2011 to 15.3% in 2015.

Figure 4: Employment and Employment Share, 2011 to 2015



Total tourism revenues, while a critical measure of tourism's impact on the overall economy, does not give a full picture of the importance of the RMI tourism industry to the BC economy and its regions. In order to calculate other measures, the spending data were run through our BC Regional Input-Output Model. The results of this analysis for all RMI communities combined are found in **Figure 5** on the following page.

Based on total tourism revenues of \$2.51 billion, direct GDP<sup>7</sup> increased by \$1.04 billion and resulted in 21,375 direct FTE<sup>8</sup> jobs (19,297 in the RMI communities and another 2,078 direct jobs in other regions of BC).<sup>9</sup>

The Regional I/O Model includes a module containing implicit tax rates by commodity for each category of federal and provincial tax and these are used to estimate the tax revenues.<sup>10</sup> Direct government revenues increased by a total of \$492 million, \$227 million accruing to the Federal Government and the remainder of \$265 million going to the Provincial Government.

In addition to the direct impacts of tourism spending, companies directly servicing tourists must purchase goods and services (e.g., a restaurant must purchase raw foods in order to provide cooked meals) and they must pay wages. The purchases of goods and services create their own impacts (known as "indirect impacts") and the spending of the wages less taxes and savings likewise creates additional economic activity ("induced" impacts).<sup>11</sup>

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<sup>7</sup> Gross domestic product (GDP) is the value of all the finished goods and services produced within a country's borders in a specific time period. It excludes all intermediary goods and services used in the production of finished goods and services. GDP is a preferable measure of the importance of an industry to an economy because it does not double count production as revenues do.

<sup>8</sup> Full-Time Equivalent (FTE) represents a full-time job full year job. A six month season full-time job is equal to a 0.5 FTE job; similarly a full-year part time (20 hour/week) job represents a 0.5 FTE job.

<sup>9</sup> It is understandably confusing, but while most "direct" impacts occur within the RMI communities themselves, some of the impacts need to be assigned to other regions of the province. This is because when a manufactured good is purchased by a tourist, part of the cost is the manufacturers cost (called the producer cost) and part are the margins added to that producer cost. These margins include wholesale and retail markups, transportation costs from the factory gate to the store, and taxes. For the most part, the non-imported goods are manufactured outside the RMI communities elsewhere in BC and it is these "direct" impacts that are found under the Rest of British Columbia heading. As such, total direct impacts should include both.

<sup>10</sup> It should be noted that these implicit tax rates are subject to some variance depending on the exact nature of the good being taxed; as such, the values reported in the tables, especially the minor taxes (e.g., excise taxes and duties) should be used with caution. Despite this caution, the overall value of the taxes raised should be considered accurate.

<sup>11</sup> Indirect Impacts: the impacts resulting from the expenses (goods and services) of a firm or industry used in the production process. The purchase of goods or services increases the economic activity of the supplying firms and, in turn, the supplying firms themselves must purchase their own goods and services which generate further economic activity in those supplying firms. The total of all these additional impacts from the purchases of inputs is known as the "indirect" impacts.

Induced Impacts: these are the impacts resulting from the spending of wages and salaries paid by a firm or industry. When the wages and salaries are spent (less taxes and savings), the economic activity generated by firms providing those consumer goods and services increases. As well, the providing firms themselves will pay additional wages and salaries to their own employees which, when spent, generates additional economic activity. The total of all these additional impacts from the spending of wages and salaries is known as the "induced" impacts.

Figure 5: Direct, Indirect and Induced Impacts of Tourism Spending in ALL RMI communities - 2015

		FINAL DEMAND IMPACTS (\$000)				TOURISM SPENDING				
ALL RMI	YEAR: 2015	REGION: RMI Regional Districts			REST OF BRITISH COLUMBIA					
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Revenue		\$2,507,972								
Output**		\$1,721,680	\$71,560	\$153,655	\$1,946,895	\$251,064	\$694,373	\$536,697	\$1,482,135	\$3,429,030
GDP (Value-Added)		\$904,712	\$49,136	\$100,258	\$1,054,106	\$133,283	\$383,517	\$350,138	\$866,939	\$1,921,045
Material Inputs		\$816,969	\$22,424	\$53,397	\$892,789	\$117,780	\$310,856	\$186,559	\$615,196	\$1,507,985
Labour Income		\$659,563	\$29,075	\$24,062	\$712,700	\$94,256	\$241,595	\$166,572	\$502,422	\$1,215,122
Wages and Salaries		\$559,379	\$22,834	\$19,506	\$601,719	\$82,345	\$189,071	\$135,030	\$406,446	\$1,008,165
Mixed Income		\$37,751	\$3,412	\$2,126	\$43,289	\$2,017	\$30,691	\$14,721	\$47,428	\$90,717
SLI		\$62,433	\$2,829	\$2,431	\$67,692	\$9,894	\$21,833	\$16,822	\$48,548	\$116,240
Employment		19,297.2	640.5	513.5	20,451.2	2,078.1	4,823.4	3,554.6	10,456.1	30,907.3
Total Taxes		\$465,806	\$18,482	\$17,947	\$502,236	\$26,535	\$61,871	\$90,296	\$178,702	\$680,938
Total Federal Taxes		\$212,192	\$7,596	\$8,367	\$228,154	\$14,839	\$29,385	\$37,821	\$82,044	\$310,199
Total Indirect Taxes		\$118,124	\$509	\$755	\$119,388	\$814	\$1,378	\$4,921	\$7,114	\$126,502
Federal Gasoline tax		\$10,845	\$187	\$57	\$11,088	\$0	\$466	\$369	\$835	\$11,923
Federal Excise Tax		\$0	\$3	\$2	\$5	\$1	\$6	\$10	\$18	\$23
Federal Excise Duties		\$0	\$10	\$24	\$34	\$466	\$17	\$160	\$643	\$678
Federal Air Transportation Tax		\$0	\$7	\$5	\$11	\$0	\$12	\$30	\$42	\$54
GST		\$104,891	\$19	\$436	\$105,347	\$0	\$55	\$2,846	\$2,901	\$108,248
Indirect Taxes on Production		\$2,389	\$284	\$231	\$2,903	\$346	\$821	\$1,506.78	\$2,674	\$5,578
Personal Income Taxes		\$62,785	\$5,136	\$3,598	\$71,519	\$10,194	\$20,247	\$21,309	\$51,750	\$123,269
Corp. Income Taxes		\$31,283	\$1,951	\$4,014	\$37,248	\$3,831	\$7,759	\$11,590	\$23,181	\$60,428
Total Provincial Taxes		\$253,614	\$10,886	\$9,581	\$274,081	\$11,696	\$32,487	\$52,475	\$96,658	\$370,739
Total Indirect Taxes		\$209,851	\$6,304	\$4,292	\$220,447	\$5,493	\$17,897	\$27,994	\$51,383	\$271,831
Environment Tax		\$855	\$375	\$84	\$1,314	\$68	\$787	\$550	\$1,405	\$2,719
Lottery		\$1,660	\$47	\$104	\$1,812	\$0	\$81	\$680	\$761	\$2,572
Provincial Gasoline tax		\$33,618	\$324	\$135	\$34,077	\$0	\$740	\$879	\$1,618	\$35,696
PST		\$136,298	\$1,111	\$349	\$137,758	\$0	\$3,424	\$2,279	\$5,703	\$143,461
Indirect Taxes on Production		\$37,421	\$4,446	\$3,620	\$45,487	\$5,425	\$12,865	\$23,606	\$41,897	\$87,383
Personal Income Taxes		\$20,822	\$3,112	\$2,345	\$26,279	\$3,394	\$8,940	\$15,981	\$28,315	\$54,594
Corp. Income Taxes		\$22,941	\$1,471	\$2,944	\$27,355	\$2,809	\$5,650	\$8,500	\$16,959	\$44,314

\* Other BC Direct: The producer cost of tourist shopping (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.

\*\* Output is equal to Spending minus imports minus all indirect taxes.

Overall, the tourist spending of \$2.51 billion, when direct, indirect and induced impacts are considered, generated a total of \$1.05 billion of GDP in the Regional Districts where the RMI communities are located and another \$867 million in the rest of BC for total addition to GDP in BC of \$1.92 billion. The spending was responsible for over 20,450 FTE jobs in the RMI regions and a total of 30,907 jobs in the province as a whole. Taxes also are an important consideration. All told, RMI tourism spending generated a total of \$310 million in Federal tax revenues and another \$371 million in provincial revenues in 2015.

The equivalent analysis was done for each of the 14 RMI communities for each year 2011 to 2015 – complete tables for 2015 can be found in Appendix E; tables for earlier years can be requested from Jim Johnson (JimJ\_PA@shaw.ca).

In addition to the tourism spending impacts, tourism also contributes to economic activity through investment in tourism-related projects, both public and private. We were not able to identify with any acceptable level of accuracy the level of private sector investment in tourism facilities, but we were able to estimate the annual value of capital put in place by each community by: 1) RMI investments; 2) additional investments leveraged by RMI funds; and 3) non-RMI investment in tourism-related infrastructure by the community.

**Figure 6** on the following page outlines the estimated impacts of these three components of public tourism investment for all RMI communities in 2015. The \$18.6 million invested in 2015 resulted in \$8.0 million in direct GDP, created 109 new jobs, and generated just over \$2.0 million in government revenues of which \$1.0 million accrued to the provincial government. When the indirect and induced impacts are included, this investment resulted in \$15.5 million in total GDP, created 190 new jobs, and generated \$3.6 million in government revenues of which \$1.6 million accrued to the provincial government.

**Figure 7** presents the same analysis for the last 5 years combined. When the indirect and induced impacts are included, this investment over the last 5 years resulted in a contribution of almost \$80 million to provincial GDP, created 950 new annual jobs, and generated over \$18 million in government revenues of which almost \$8.2 million accrued to the provincial government.

Figure 6: Investment Impacts, 2015

		FINAL DEMAND IMPACTS			PUBLIC SECTOR TOURISM INVESTMENT					
ALL RMI	YEAR: 2015	REGION: RMI Regional Districts			REST OF BRITISH COLUMBIA					
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Investment		\$18,570,366								
Output**		\$16,096,740	\$822,883	\$1,322,731	\$18,242,354	\$943,128	\$6,378,314	\$4,124,714	\$11,446,155	\$29,688,509
GDP (Value-Added)		\$7,537,396	\$582,424	\$862,992	\$8,982,813	\$469,830	\$3,381,621	\$2,690,714	\$6,542,166	\$15,524,979
Material Inputs		\$8,559,343	\$240,459	\$459,739	\$9,259,541	\$473,297	\$2,996,693	\$1,433,999	\$4,903,989	\$14,163,530
Labour Income		\$5,681,151	\$355,574	\$205,989	\$6,242,715	\$363,632	\$2,400,494	\$1,298,357	\$4,062,483	\$10,305,198
Wages and Salaries		\$4,182,203	\$288,915	\$166,982	\$4,638,100	\$316,485	\$1,878,620	\$1,052,497	\$3,247,603	\$7,885,703
Mixed Income		\$877,282	\$30,250	\$18,199	\$925,732	\$8,703	\$304,945	\$114,743	\$428,390	\$1,354,122
SLI		\$621,666	\$36,408	\$20,808	\$678,883	\$38,444	\$216,929	\$131,117	\$386,490	\$1,065,372
Employment		101.1	6.4	4.4	111.9	8.1	41.6	27.7	77.4	189.3
Total Taxes		\$1,940,385	\$200,661	\$147,433	\$2,288,479	\$87,200	\$480,516	\$704,219	\$1,271,935	\$3,560,414
Total Federal Taxes		\$1,169,161	\$99,744	\$68,935	\$1,337,840	\$51,159	\$234,453	\$293,100	\$578,713	\$1,916,552
Total Indirect Taxes		\$220,627	\$5,218	\$6,466	\$232,310	\$914	\$9,973	\$38,320	\$49,207	\$281,518
Federal Gasoline tax		\$0	\$2,282	\$485	\$2,767	\$0	\$4,469	\$2,874	\$7,343	\$10,110
Federal Excise Tax		\$0	\$42	\$14	\$55	\$0	\$55	\$80	\$136	\$191
Federal Excise Duties		\$0	\$132	\$210	\$342	\$0	\$154	\$1,243	\$1,397	\$1,738
Federal Air Transportation Tax		\$0	\$85	\$39	\$125	\$0	\$99	\$233	\$332	\$457
GST		\$214,349	\$239	\$3,739	\$218,326	\$0	\$430	\$22,158	\$22,588	\$240,914
Indirect Taxes on Production		\$6,278	\$2,439	\$1,979	\$10,696	\$914	\$4,766	\$11,730.66	\$17,411	\$28,107
Personal Income Taxes		\$850,761	\$70,002	\$30,801	\$951,565	\$39,639	\$176,407	\$163,339	\$379,385	\$1,330,950
Corp. Income Taxes		\$97,773	\$24,524	\$31,668	\$153,965	\$10,606	\$48,072	\$91,441	\$150,120	\$304,084
Total Provincial Taxes		\$771,224	\$100,917	\$78,499	\$950,639	\$36,041	\$246,063	\$411,118	\$693,223	\$1,643,862
Total Indirect Taxes		\$399,762	\$60,326	\$36,773	\$496,861	\$15,032	\$118,807	\$217,947	\$351,786	\$848,647
Environment Tax		\$10,321	\$4,397	\$723	\$15,441	\$706	\$6,617	\$4,283	\$11,606	\$27,047
Provincial Trading Profits on Provincial Gasoline tax		\$0	\$629	\$893	\$1,522	\$0	\$716	\$5,295	\$6,011	\$7,533
PST		\$291,087	\$13,094	\$2,994	\$307,175	\$0	\$30,433	\$17,746	\$48,178	\$355,353
Indirect Taxes on Production		\$98,355	\$38,209	\$31,009	\$167,572	\$14,326	\$74,672	\$183,780	\$272,779	\$440,351
Personal Income Taxes		\$299,761	\$29,595	\$18,502	\$347,858	\$13,231	\$85,016	\$126,114	\$224,361	\$572,219
Corp. Income Taxes		\$71,700	\$10,997	\$23,223	\$105,920	\$7,778	\$42,240	\$67,057	\$117,075	\$222,995

\* Other BC Direct: The producer cost of commodity inputs (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.

\*\* Output is equal to Spending minus imports minus all indirect taxes.

Figure 7: Impacts of Aggregate of Investment over 5 Years

		FINAL DEMAND IMPACTS				PUBLIC SECTOR TOURISM INVESTMENT				
ALL RMI	YEAR: 2011 to 2015	REGION: RMI Regional Districts				REST OF BRITISH COLUMBIA				
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Investment		\$96,521,561								
Output**		\$84,449,409	\$4,278,412	\$6,854,487	\$95,582,308	\$3,757,826	\$33,732,127	\$21,030,039	\$58,519,992	\$154,102,300
GDP (Value-Added)		\$37,978,823	\$3,110,766	\$4,471,843	\$45,561,432	\$1,941,996	\$17,760,187	\$13,718,007	\$33,420,191	\$78,981,624
Material Inputs		\$46,470,585	\$1,167,645	\$2,382,645	\$50,020,875	\$1,815,829	\$15,971,940	\$7,312,032	\$25,099,801	\$75,120,676
Labour Income		\$29,157,493	\$1,899,821	\$1,064,802	\$32,122,116	\$1,428,390	\$12,695,630	\$6,635,949	\$20,759,969	\$52,882,085
Wages and Salaries		\$21,318,664	\$1,550,994	\$863,165	\$23,732,823	\$1,243,298	\$9,935,567	\$5,379,350	\$16,558,215	\$40,291,039
Mixed Income		\$4,993,313	\$154,907	\$94,072	\$5,242,292	\$31,216	\$1,612,779	\$586,454	\$2,230,450	\$7,472,742
SLI		\$2,845,516	\$193,919	\$107,565	\$3,147,000	\$153,876	\$1,147,284	\$670,145	\$1,971,305	\$5,118,304
Employment		505.6	33.8	22.7	562.1	31.0	216.7	141.6	389.4	951.4
Total Taxes		\$9,789,874	\$1,075,837	\$758,419	\$11,624,130	\$361,378	\$2,452,128	\$3,599,276	\$6,412,781	\$18,036,911
Total Federal Taxes		\$6,071,910	\$547,710	\$354,731	\$6,974,351	\$207,957	\$1,200,176	\$1,496,873	\$2,905,006	\$9,879,357
Total Indirect Taxes		\$1,016,451	\$27,583	\$33,429	\$1,077,463	\$4,125	\$51,455	\$195,809	\$251,389	\$1,328,852
Federal Gasoline tax		\$0	\$11,869	\$2,508	\$14,377	\$0	\$23,419	\$14,688	\$38,107	\$52,484
Federal Excise Tax		\$0	\$231	\$70	\$301	\$0	\$294	\$410	\$704	\$1,005
Federal Excise Duties		\$0	\$749	\$1,084	\$1,834	\$0	\$852	\$6,352	\$7,204	\$9,038
Federal Air Transportation Tax		\$0	\$477	\$204	\$680	\$0	\$528	\$1,193	\$1,721	\$2,401
GST		\$984,945	\$1,327	\$19,331	\$1,005,603	\$0	\$2,263	\$113,229	\$115,491	\$1,121,094
Indirect Taxes on Production		\$31,507	\$12,929	\$10,232	\$54,668	\$4,125	\$24,099	\$59,936.89	\$88,162	\$142,829
Personal Income Taxes		\$4,553,450	\$386,453	\$159,218	\$5,099,122	\$158,339	\$903,291	\$833,044	\$1,894,675	\$6,993,797
Corp. Income Taxes		\$502,008	\$133,674	\$162,084	\$797,767	\$45,492	\$245,430	\$468,019	\$758,941	\$1,556,708
Total Provincial Taxes		\$3,717,964	\$528,127	\$403,688	\$4,649,779	\$153,421	\$1,251,952	\$2,102,403	\$3,507,775	\$8,157,554
Total Indirect Taxes		\$1,742,089	\$316,319	\$190,113	\$2,248,520	\$67,010	\$587,873	\$1,113,607	\$1,768,490	\$4,017,011
Environment Tax		\$51,831	\$23,812	\$3,737	\$79,379	\$2,380	\$34,689	\$21,887	\$58,955	\$138,335
Provincial Trading Profits on		\$0	\$3,578	\$4,619	\$8,198	\$0	\$3,966	\$27,058	\$31,024	\$39,222
Provincial Gasoline tax		\$0	\$21,583	\$5,970	\$27,552	\$0	\$33,127	\$34,968	\$68,095	\$95,648
PST		\$1,196,654	\$64,792	\$15,481	\$1,276,927	\$0	\$138,536	\$90,683	\$229,219	\$1,506,146
Indirect Taxes on Production		\$493,605	\$202,553	\$160,306	\$856,463	\$64,631	\$377,556	\$939,011	\$1,381,197	\$2,237,661
Personal Income Taxes		\$1,607,736	\$154,383	\$94,713	\$1,856,832	\$53,049	\$443,495	\$645,582	\$1,142,126	\$2,998,957
Corp. Income Taxes		\$368,139	\$57,426	\$118,862	\$544,427	\$33,361	\$220,584	\$343,214	\$597,159	\$1,141,586

\* Other BC Direct: The producer cost of commodity inputs (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.

\*\* Output is equal to Spending minus imports minus all indirect taxes.

## **Appendix D – Revenue Sources Employed in Competing International Resort Communities**

In a resort municipality context being competitive involves ensuring that core natural and cultural attractions, public infrastructure, policy and planning tools, and tourism development functions are managed in ways that help secure and increase overall resilience and prosperity. Meeting these responsibilities requires having the fiscal tools needed to ‘get the job done’ in a fiscally effective and equitable manner. Compared to their resort counterparts in other international jurisdictions, BC resort municipalities are especially dependent on a combination of local property taxes and negotiated grant revenue streams for this challenge. In comparison to their international competitors, they are disadvantaged in their access to many selective sales taxes and other resort user fees that are paid by tourists and not local residents. This handicap reduces RMI communities’ ability to keep pace with on-going infrastructure enhancements happening in many competing resorts. It also loads more responsibility for paying for such investments on local taxpayers as opposed to sharing such costs with visitors.

Resort community municipalities are seeking a broader set of revenue streams to fund the delivery of their respective responsibilities. In a Canadian context this includes seeking a more diverse set of tax-sharing schemes with more senior levels of government, as well as implementing a creative range of more localized user charges. Collectively, these approaches could provide a more flexible and resilient revenue base for these important contributors to BC’s economy and quality of life.

Currently, BC resort municipalities are more heavily dependent on residents and residential property taxes than their international counterparts. Competing resort municipalities in the United States, Austria, Italy, and Switzerland generally place more emphasis on taxing public attraction and service users, as opposed to relying on property tax income primarily gained from residents.

This difference has competitive implications. Property taxes are a stable and reliable source of revenue, but the least able to capture revenue from resort visitors who can impose a significant load on municipal infrastructure and facilities. In contrast, sales taxes, whether applied to a broad base or select items, are better tools for capturing revenue from all those (including visitors) who use and depend upon access to high quality public infrastructure for their activities. In principle, select user taxes provide a better fit with the consumers of public facilities in resort communities. While the MRDT provides important on-going marketing support for tourism destinations, it does little to directly help these communities address the incremental wear and tear visitors place on local public attractions and services. In fact, successful investment of MRDT funds will lead to increased visitation and more demand for infrastructure, services and amenities/events.

Destination management specialists agree that resort competitiveness is significantly strengthened when the quality of host community streetscapes, transportation, community

spaces, as well as health and safety infrastructure is well developed. This in turn means that resort communities need the financial wherewithal to provide the additional tourist attractions and services needed to accommodate the expectations of visitors.

RMI funding is currently the only tool possessed by BC's resort municipalities to boost attraction and service investments supporting destination competitiveness. It helps to more equitably balance revenue contributions made by local taxpayers and visitors, and as well it targets funding on initiatives that specifically contribute to resort community competitiveness. However, despite the RMI's significant past contributions to enhancing resort community infrastructure, there is room for improvement. Many other competing jurisdictions are employing alternative performance-based visitor/user fee funding models as more predictable, robust and equitable approaches to enhancing community competitiveness. A revised RMI model incorporating a return to a non-capped, performance-based, multi-year approach would add a much needed and stable complement to current resort funding methods – and contribute in a more meaningful way to growing the competitiveness of BC's resort municipalities on the world stage.

### **Supporting Resort Community Competitiveness**

Being competitive means “...being as good as or better than others of the same kind: ...being able to compete successfully with others” (Merriam-Webster.com 2016). The Global Competitiveness Report of the World Economic Forum gives that definition a distinctly economic spin and refers to competitiveness as “the set of institutions, policies and factors that determine the level of productivity of a countries, regions and cities... Wikipedia (2016). Definitions of destination competitiveness expand on the preceding perspectives to include:

- ‘to maintain market position and share and/ or improve upon them through time’ (d’Hautesserre,2000, p. 23);
- ‘to compete effectively and profitably in the marketplace’ (Goeldner and Ritchie, 2003, p. 417);
- ‘to create and integrate value-added products that sustain resources while maintaining market position relative to competitors’ (Hassan, 2000, p. 240); and
- ‘to provide a high standard of living – which is determined by the economic, social and environmental conditions – for residents of the destination’ (Ritchie and Crouch, 2003).

Numerous destination management professionals suggest that five factors are primary determinants of competitiveness (Crouch (2011). These factors are:

- ***Touristic Resources and Attractiveness*** (special events, physiography and climate, culture and history, activity mix, entertainment, superstructure and marketing. Destinations blessed with attractive natural and cultural attractions may have a comparative advantage, but it’s how the benefits of these assets are deployed and communicated that shapes competitiveness.
- ***Supportive Public Infrastructure, and Services.*** A destination’s basic infrastructure (e.g. attractions and services provides the foundation upon which tourism enterprises, related businesses and residents rely. Investment in core

infrastructure (water, sewage, energy accessibility, health and safety, public spaces, attractions ) makes destinations more visitor and resident friendly and contributes to overall competitiveness.

- **Policy, Planning and Development Capacity.** The presence of well-crafted policy, planning and development tools (e.g. visioning, visitor management, carrying capacity, growth management, land use zoning, user fees and charges, tax-sharing etc.) shape the legal and financial capacity of resort communities to respond to emerging opportunities and challenges
- **Destination Management Processes.** Effective management processes that nurture constructive social networks lead to the creation and delivery of competitive products and services. Well-managed destinations have the competitive advantage of important social licenses, which enable communities to 'get the job done' in timely ways.
- **External Influences.** While all of the preceding factors and attributes are considered essential contributors to destination competitiveness, their impact can be sharply influenced by forces beyond the control of local stakeholders. For instance, shifts in currency exchange rates, downturns in key markets created by political unrest, acts of terrorism, natural disasters, and shifts in government leadership and priorities all amplify or diminish the relative importance of these factors to destination performance,

Responsibility for nurturing these competitiveness factors lies with a combination of destination stakeholders. However, resort community governments play an especially critical role in this regard. A competitive resort community local government affects how and what is done to ensure:

- core natural and cultural attractions are used in creative and sustainable ways;
- supportive public infrastructure used by residents and visitors is provided in a timely and appropriate manner;
- effective policy planning and development tools are available to guide the development of a vibrant economy and high quality of life for residents;
- destination management organizations function in ways which conform with community values and priorities; and support tourism industry needs;
- transparent monitoring systems help all stakeholders prepare for and respond to shocks and stressors in a resilient and adaptable fashion.

Having a stable, yet flexible municipal revenue regime capable of securing and maintaining the kinds of attractions and services anticipated by community, visitor, and business is essential to securing and retaining destination competitiveness. However, BC's resort municipalities are increasingly challenged to meet their competitiveness responsibilities with the limited size and array of revenue streams available to them. Consequently, they are seeking a more robust and competitive range of revenue tools to help them nurture appealing 'place environments' for travellers and visitors alike. This includes exploring options and lessons from revenue options employed in resort municipalities in competing jurisdictions.

### **Overriding Municipal Revenue Management Lessons**

Many lessons can be learned from existing revenue generation and management experiences in and beyond BC's resort municipalities. The following emerge from existing research and practice:

- Effective municipal revenue management frameworks include a diversified and flexible mix of both cost saving and revenue generation tools. Cost saving tools focus systematically on: a) keeping expenditures centered on key priorities; b) employing competitive bidding to identify the most creative and effective options to development and delivery; and c) using creative public-private partnerships to share risks and rewards of municipal development.
- Revenue generation tools primarily involve a combination of tax and user-fees. However, the benefits to be derived from the options employed must be clearly understood by resort municipality stakeholders. They are most apt to pay their taxes and user charges when the intended use of the funds is known and deemed reasonable.
- Well designed user fees assist residents and visitors alike make efficient choices about how much of a public asset to consume, and help resort municipality administrators decide how much of a service to provide. Underpricing of local infrastructure and services leads to over use of resources, and over-pricing can reduce use significantly.
- Of the various taxation options available to resort municipalities, real property taxes are the most stable and predictable source of revenue. Their ease of collection increases as the perceived fairness of the benefits to be received in return increases. However, the fairness of property taxes in resort communities is becoming more controversial. Local residents increasingly perceive them (rightfully or wrongly) as subsidizing the costs of servicing tourists. This perspective tends to intensify as resort communities attract more visitors, while the base of permanent residents and their readiness to pay additional taxes remains relatively static.
- A broader and more balanced mix of tax and user fee options provides municipalities with a larger, more stable, adaptable, equitable and resilient tax base. This helps them respond to anticipated needs, as well as address unexpected shocks and stressors that disrupt normal budget priorities and expenses. Examples of such disrupting events include economic downturns, health and safety risks, natural hazards, weather conditions, visitor market fluctuations etc.). Resort communities tend to be especially vulnerable to the disruptive ramifications of such events.
- Piggy-backing user taxes and fees onto other collection vehicles such as more senior government provincial income and sales taxes provides an efficient and effective means of collecting revenues. In some competing jurisdictions, senior governments collect a combination of user fees as part of the larger income tax collection processes and then remit user fees to municipalities.
- Federal and provincial government projects impinging on local municipalities typically pay transfer costs to local governments. Resort communities must play a

proactive role in determining such transfer costs and applying additional user fees of their own should the funds allotted not be sufficient for their proposed use

- A wide variety of revenue options are employed to increase the sufficiency and reliability of municipal revenues. These occur as taxes and user fees. Increasingly, municipalities employ a combination of them to meet their needs. A summary of some of the more frequent revenue options used in and beyond resort municipalities is provided below.
- From a competitive perspective, having access to a diverse range of taxes and user fees increases the capacity of resort municipalities to respond to resident and visitor requirements in a proactive and competitive fashion.

### **Comparative Funding Models in Competing Resort Community Jurisdictions**

The following funding comparisons are based on a combination of resort community budgetary data reported by the Canada West Foundation (Vander Ploeg, 2002c), refreshed Resort Municipality annual reports (2015), and interviews with key informants in other jurisdictions. Due to variations in data detail, and reporting methods, the comparisons are provided as general trends in budget distributions. Appendix E provides select examples of alternative funding models in Europe and the United States. Appendix F identifies key references to sources and resource materials shaping the content of the report.

#### ***Tax Source Comparisons***

The composition and size of resort municipal budgets varies within and between competing regions. Despite these realities, some overriding revenue patterns exist.

*Unlike many of their international competitors, BC resort municipality revenues have:*

- ***A Strong Dependence on Property Taxes***

Whereas property taxes generate about 40-67% of total revenues in BC resort municipalities, such taxes comprise a much smaller part of overall revenue base in many competing American jurisdictions. For instance, such taxes represent less than 35% of overall municipal revenues in resort communities such as Park City, Utah (~21%), Ketchum Sun Valley, Idaho (~36%), South Lake Tahoe, California (~12%), and Aspen, Colorado (~6%). Much of this difference exists because the American counterparts often leave the delivery of utility services (e.g. water, sewerage, solid waste collection, electricity and natural gas etc.) to other authorities. Use of property taxes is also evident to varying degrees in places such as Kitzbühel, Austria (~9%). and Brüneck, Italy (~40%). However, often there is often intermingling of municipal property and income taxes in Switzerland, which tends to generate greater tax contributions from the real estate and business sectors. Collectively these taxes generate a significant portion of the municipal revenue base in places such as Bad Ragatz (~63%), and Arosa (~59%).

- *No General Retail Sales Taxes*

Most US resort competitors collect general sales tax revenue, and the amounts retrieved are significant. For example, Colorado ski resort communities such as Aspen, Telluride and Vail have general retail sales taxes of between ~2.2% and 4.5%. These generate from 25% to 50% of all revenues, and between ~42 to 63% of all combined tax, tax sharing, and grant revenues. While California's resort communities such as South Lake Tahoe tend to have lower sales tax rates (~1.0%), this still represents a significant proportion of their local tax budgets. In contrast, BC resort municipalities lack access to General Retail Sales Taxes. This situation extends to Austria and Italy where sales taxes are collected by more senior levels of government and redistributed via tax sharing arrangements.

- *No Special Resort Sales Taxes.*

Resort sales taxes are essentially modified versions of a general retail sales tax. In American resorts such taxes generate a substantial share of overall revenues. These contributions to Vail overall municipal budgets range from as much as ~65% (Whitefish, Montana) to 40% (Vail, Colorado), to 16% (Ketchum / Sun Valley, Idaho). In Austria, Italy and Switzerland, these types of visitor taxes are also applied. Except in Switzerland, these taxes are administered by more senior levels of government and partially transferred back to local municipalities on a negotiated basis.

- *Limited Selective Sales Taxes*

Many U.S. resort communities have access to a wide range of selective sales taxes. For example, Ketchum/Sun Valley, Idaho levies an additional 1.0% selective sales tax on lodging as well as an extra 1.0% selective sales tax on liquor served in public premises. In contrast, BC resort municipalities only access a Municipal and Regional District Tax (MRDT) that permits an additional 3.0% levy to be added to the sale of accommodation.

While this MRDT is designed to support investments in promotion and infrastructure that enhances tourism destination competitiveness, it is primarily used to fund tourism marketing by Destination Marketing Organizations. Furthermore the 3% tax rate is capped at a level well below that levied in some places such as South Lake Tahoe (10%). There it contributes about 22% of the resort community's overall budget. Selective sales taxes are more varied in Switzerland, Austria and Italy. Most occur as various versions of an overnight visitor tax that applies to accommodation suppliers and other tourism benefiting businesses in the community. In some instances, employee head taxes are also collected. Most revenues generated are earmarked for a combination of public infrastructure enhancement or marketing purposes.

- *Limited Senior Government Tax-sharing*

Many American resort communities (e.g. Aspen, Colorado; Park City, Utah; Ketchum, Idaho; South Lake Tahoe, California) receive varying combinations and portions of state fuel, tobacco, liquor, lottery and motor vehicle registration revenues. Tax sharing in South Lake Tahoe comprises about ~11% of the municipal revenues. Tax sharing is strong in Austria and Italy, but less pronounced in Switzerland where much more autonomy in taxation is available at the municipal level. In contrast, in most BC resort municipalities such sharing is virtually non-existent. In BC, tax transfers occur more often as negotiated conditional and

/or non-conditional grants. In Sun Peaks they represented about ~30% of all municipal revenues in 2015. Over half (55%) of this was comprised of RMI contributions.

- *Limited Other Tax Revenues*

American resort communities use a wider array of other tax tools to meet their budgetary needs. For example, Aspen, Colorado, South Lake Tahoe, California and Vail, Colorado each levy a real estate transfer tax. This tax generates anywhere from 10% to 23% of their total revenue.. Such options are rarely employed in BC resort municipalities. In contrast, resort municipalities in Switzerland, Austria and Italy apply business taxes to enterprises benefiting from tourism.

### **User Fee Revenue Patterns**

User fees vary dramatically between destinations. The degree to which user fees make a revenue contribution is heavily dependent on whether or not the resort community is responsible for delivering specific utilities and support infrastructure. At one extreme are full-service American resort communities like Aspen. It provides public water, public transit, and energy utilities and charges user fees for these services. These user charges along with other related permits / licenses fees comprise ~ 25% of the resort community's budget revenues. Conversely, South Lake Tahoe operates fewer utilities. Its user fees and permit revenues subsequently represent ~15% of budget revenues.

Austrian, Italian and Swiss resort communities use a wide range of user, employee, and other income generating charges to bolster revenues. They are more apt to be administered by senior levels of government in Austria and Italy. They typically represent between 10 to 39% of municipal budget revenues. In BC resort municipalities such contributions to overall revenues vary. For instance in 2015, user charges and permit revenues comprised ~1.7% and ~26% of the Sun Peaks and Whistler budgets respectively.

## **Appendix E - Comparative European and United States Resort Community Revenue**

### *E-1 European Resort Funding Models*

#### ***Brüneck, Italy: Provincial Management of Municipal Revenue Streams***

Brüneck (pop. ~14,500) is located in the Autonomous Province of Bozen/Bolzano-South Tyrol. It is one of the five local municipalities within the alpine regional holiday area of Kronplatz-Plan de Corones. As in other Italian jurisdictions, South Tyrol taxes are collected at the national, regional and local level. In the case of Brüneck, the primary source of local revenues (~40%) is derived from a regional property tax. Its revenues are used largely for the development and operation of public infrastructure such as parks and community spaces, water, sewage, transportation facilities and services. Other municipal revenues are derived from a range of general tax sources collected by more senior levels of government and re-distributed directly or indirectly to the municipality. Taxes such as fuel, liquor, tobacco, vehicle taxes are levied by national or state authorities and are regarded only as indirect contributors to the municipality.

In 2012, South Tirol introduced a visitor tax to help stabilize and expand the funding base for tourism associations. The tax charged visitors was dependent on the classification of the accommodation used and the length of visitor stay. The tax is collected by the accommodation providers and remitted to the municipality on a monthly basis. Brüneck redistributes 80% of it to the local tourism agency, and the remaining 20% is earmarked for broader regional tourism association marketing and promotion. Brüneck/Kronplatz Tourismus uses about 60% of its funds for enhancing the competitiveness of local tourism products and services (e.g. visitor experiences, signage, staff development, etc.) Another 30% is used for organizing and delivering local events within the municipality. The remaining 10% is allotted to more traditional marketing activities.

#### **Sources Used:**

Dr. Harald Pechlaner, Institute for Regional Development and Location Management, Bolzano, July 2016. Italy 2

#### ***Kitzbühel, Tirol: Austria: Tax-sharing and User Charges***

Kitzbühel is a world-class alpine resort destination located in the Tirol region of Austria. It attracts approximately 900,000 overnight visitors annually, split relatively evenly between winter (51%) and summer (49%) visitors. The vast majority of them (78%) are international tourists. To support its public infrastructure responsibilities, the municipality has a budget of about 32 million Euros (2015). For the most part, the revenues supporting this budget are derived from the national Austrian government. Indeed, most taxes in Austria (94.6%) are collected by the state. This includes taxes on sales, wages, corporate and personal income, fuel, vehicles, etc.

A portion of these taxes is transferred to the provinces and municipalities. The amount transferred is context specific but is related to a combination of local population and other

socio-economic factors. Faced with this legal framework, Kitzbühel's budget is supported by tax revenues from a combination of tax sharing and grant (~26%) arrangements between the state/province and the municipality, as well as more localized user related fees. Rather than having a large dependence on property tax revenues (~9%), it uses a wider range of user fees (~33%), employee taxes (16%), and other income generating charges (~16%) to meet its budget requirements. Much of this revenue is used to retain Kitzbühel's appealing and high quality public health and safety services, water, energy, transportation infrastructure, and public space amenities for residents and visitors alike.

In Tirol, a fee is paid by companies which profit directly or indirectly from tourism. A kind of 'tourism business' fee, it accrues to the local tourism organization (DMO), and its amount is calculated based on the volume of sales attributed to tourism. Another related fee, which also goes to the local tourism organization, is a form of visitor tax that is paid by each tourist per overnight stay. Both of these fee types are not a formal part of Kitzbühel's municipal budget. While there are instances where DMO and municipal interests overlap and shared financing occurs, these are always a matter of context specific negotiations between these two entities.

Sources Used: Dr. Tanja Hörtnagl and Professor Hubert Siller,, MCI Management Center Innsbruck .

#### ***Arosa, Graubünden, Switzerland: Intermingled Income and Property Taxes***

Arosa,(pop. 3,250) and two neighbouring small communities collectively comprise this (2,750 hotel bed) tourism destination. It draws about 375,000 overnight visitors annually, with approximately two thirds of them arriving during the winter season.

Arosa's overall annual municipal budget approximates 25 million CHF. About 59%of that amount is derived from intermingled income and capital (e.g. real property taxes). Another 30% comes from fees charged for various services. The remainder is gained from a combination of more senior government transfers of funds (~11%) for services (e.g. education, forest management,) as well as utilities (e.g. water, power plants, cross-country tracks and camping areas) facilitated on their behalf by local authorities.

About a third (31%) of Arosa's budget is used to support tourism related investments. It applies its own overnight user fee on visitors to finance tourist infrastructure and events. These funds are explicitly not to be used for marketing communication or for financing other municipal duties. This fee is complemented with another local tourism promotion charge to accommodation providers and other enterprises earning revenues gaining from visitors. It is not used for financing other municipal responsibilities.

#### ***Bad Ragatz, St. Gallen, Switzerland***

Bad Ragatz (pop. 8,700) in the canton of St. Gallen, Switzerland is one of 19 communities that comprise the tourist region of Heidiland. It has a permanent population of 8,700 citizens, and provides about 1,130 hotel beds. The resort community hosts about 175,000 visitors annually with ~51% of them coming during the winter season.

About 63 % of its 30mn CHF annual municipal revenue is generated by income and property taxes. The remaining 37% comes fees and contributions from assorted users. This includes overnight visitor fees used primarily to support public transport, construction, energy, education, and leisure facilities.

Sources Used: Prof. Dr. Pietro Beritelli Institute for Systemic Management and Public Governance (IMP-HSG), Research Center for Tourism and Transport Studies, University of St. Gallen, Switzerland.

**Select Resort Community Funding Models**

Resort	Population	Municipal Budget \$Cdn (millions)	% Property Taxes	% Resort Sales Tax	% User Fees	% Inter-Government Transfers	% Permits/ License Fees	% Other Sources
Aspen, CO	6,658	\$142.43	6%	31%	28%	25%	With user fees	9%
Vail, CO	5,305	\$96.23	7%	40%	23% other tax*	5%	23%	2%
Ketchum. /Sun Valley ID	4,114	\$22.44	36%	20%	16%	13%		15%
Park City, UT	7,962	\$84.48	21%	29%	24%	11%	15%	0%
South Lake Tahoe, CA	21,387	\$72.73	12%	33%	15%	21%	0%	19%
Kitzbuhel AUT	8,134	\$47.04	9%	16%**	33%	26% port. from bed tax	16%	0%
Whistler, BC	10,361	\$76.44	57%	0%	14%	13%****	12%	4%
Sun Peaks, BC	550	\$2.3	67%	0%	1%***	30%*****	0.7%	1.3%

Note: data sourced from local government websites and RMI community municipal representatives

\*Vail \$4.7 million lift tax, \$6.5 million property transfer tax, \$1.5 million Construction tax, \$4.2 million in parking revenues. (\$4.9 million in property taxes)

\*\* Kitzbuhel Austria 16% of revenue from employee income tax sharing

\*\*\* Sun Peaks Utilities owned privately not Municipal operation

\*\*\*\* includes RMI and MRDT revenues

\*\*\*\*\* includes RMI only; MRDT goes directly to DMO

## **Potential Revenue Generation Options Employed in Competing North American and European Resort Communities.**

### ***Property Taxes***

*General property taxes* are derived from a levy on the value of real property, usually including land and improvements. Because of their 'immobile status,' real property taxes are the most direct, stable and predictable source of operating revenues available to resort municipalities. Variations on real property tax include: local improvement levies, land transfer taxes, and payments in lieu of taxes. Property tax is normally related to providing collective municipal benefits as opposed to being targeted at specific taxpayers. As such, the public facilities and services they fund extend to local residents as well as visitors.

*Local improvement levies* are for specific improvements undertaken by the municipality that enhance local property values (e.g. localized paving, sidewalks, street lighting etc.).

*Other property taxes* may include levies that do not accrue directly to the municipality. They "flow through" the municipal budget to regional governing authorities or quasi-independent entities like some library boards, or transit authorities

### ***General Sales Taxes***

General sales taxes derive revenue from a levy on the consumption of goods and services. A general retail sales tax applies to wide variety of goods and services, typically with few exemptions (e.g., groceries or medical supplies and services)

In some cases, resort communities also can employ an additional 'local option' or '*special sales tax*' to gain revenues from visitors.

### ***Business Tax***

#### ***Utility Franchise Tax /Fee***

This tax is normally applied to Crown Corporations or privately owned utilities selling services requiring access to municipal lands, resources and services (e.g. energy, telecommunication, transportation, water, sewer, solid waste). Revenues collected are normally an alternative to a property tax and are for the privilege of conducting operations within the municipality.

#### ***Other Business Taxes***

- Corporate business tax is like a franchise fee, but applies to all types of other businesses.
- Employee 'head' or 'poll' tax is paid by employees and their employers for the privilege of working in a municipality.
- Other business tax options include licenses and fees for doing specific business functions in the resort municipality.

### ***Tax-sharing***

This involves a tax revenue transfer from a provincial or state government to a local government. Taxes that are typically shared include general sales taxes, selective sales taxes on fuel, tobacco and liquor, and motor vehicle registration fees. Tax sharing only occurs when the

resort municipality has some control over the rate of taxation, if revenues are largely unrestricted, and if the tax is either collected locally or remitted back to the taxing jurisdiction.

### ***Grants and Contributions***

Grants and contributions are transfers from senior governments and are either restricted for certain purposes (specific or conditional) or unrestricted (non-specific and unconditional). Grants are distinguished from tax sharing when they involve a transfer of funds, as opposed to a transfer of tax points or a percentage of revenue from a specific tax.

### ***User Fees***

User Fees help fund the costs of providing several municipal services. The fees range from fixed charges that are unrelated to consumption to charges that vary directly with the quantity of the service used. The pricing of user fees may cover the full or a portion of the cost of producing and delivering the municipal service (depending on resident and political preference). Ideally, the intent should be to cover all benefits production costs with commensurate user fees.

- *General user fees* recover some of the costs for government services such as planning, engineering, recreation, culture, libraries, etc.
- *Utility or Enterprise fees* are designed to fully recover the costs of providing a service. Typical examples of user fees are those charges related to the provision of water, sewer, and energy services provided by the municipality.

### ***Other Income***

Most municipalities generate other revenues through a variety of permits, licensing, fines and penalties, and interest income. However, potentially more substantive and innovative revenue streams are emerging that may warrant more attention in resort municipalities. Generally referred to as 'beneficiary charges', they involve securing appropriate compensation from developers for impacts caused by the construction of facilities in municipalities. These charges include:

- *Development Charges* imposed on developers as compensation for required and supportive 'off-site' municipal hard-service infrastructure (e.g. water, sewage treatment, roads etc.); and
- *Value Capture Levies* recover increases in land value accruing to developers as a consequence of public infrastructure investment in the development area. Approaches to capturing this increased value include: the developer providing additional infrastructure, facilities or cash; taxes on forthcoming commercial revenues generated; and annual value-added property taxes.

Some additional and relatively novel revenue generation mechanisms being employed to finance municipal infrastructure, or receive infrastructure development in kind are also emerging. These include:

- *Community Revitalization Levies* are a Canadian version of the frequently used American-based Tax Increment Financing model. It assists municipal areas requiring remediation or revitalization to generate taxes based the anticipated increased assessed value of the improved developments. Revenues generated from the increased assessment value are employed to service debt acquired during the upgrading process.

- *Density for Benefit Agreements* help secure service and infrastructure benefits for municipalities in lieu of revenues. Such agreements may involve: a) developers financing and/or supplying infrastructure to municipalities in exchange for increased development density rights; and b) municipalities securing a share of the value created by a development as compensation for the project's negative effects on the community (e.g. increased traffic, disrupted viewscales etc.)

## **Appendix F -- Quantitative Results by Community**

RMI Funding -- Building on Success

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FINAL DEMAND IMPACTS TOURISM SPENDING									
FERNIE YEAR: 2015	REGION: East Kootenay Region # 1			REST OF BRITISH COLUMBIA					
	Direct In FERNIE	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	<b>\$85,443,816</b>								
<b>Output</b>	<b>\$53,791,208</b>	<b>\$2,476,318</b>	<b>\$5,093,706</b>	<b>\$61,361,233</b>	<b>\$10,439,471</b>	<b>\$22,640,567</b>	<b>\$17,534,742</b>	<b>\$50,614,780</b>	<b>\$111,976,012</b>
<b>GDP (Value-Added)</b>	<b>\$27,873,191</b>	<b>\$1,683,082</b>	<b>\$3,323,493</b>	<b>\$32,879,765</b>	<b>\$5,461,778</b>	<b>\$12,511,345</b>	<b>\$11,439,253</b>	<b>\$29,412,376</b>	<b>\$62,292,141</b>
<b>Material Inputs</b>	<b>\$25,918,018</b>	<b>\$793,237</b>	<b>\$1,770,213</b>	<b>\$28,481,468</b>	<b>\$4,977,693</b>	<b>\$10,129,221</b>	<b>\$6,095,489</b>	<b>\$21,202,404</b>	<b>\$49,683,871</b>
<b>Labour Income</b>	<b>\$20,756,736</b>	<b>\$969,776</b>	<b>\$796,987</b>	<b>\$22,523,499</b>	<b>\$3,786,245</b>	<b>\$7,875,406</b>	<b>\$5,451,741</b>	<b>\$17,113,392</b>	<b>\$39,636,892</b>
<i>Wages and Salaries</i>	<i>\$17,744,462</i>	<i>\$761,854</i>	<i>\$646,065</i>	<i>\$19,152,380</i>	<i>\$3,305,342</i>	<i>\$6,163,272</i>	<i>\$4,419,387</i>	<i>\$13,888,000</i>	<i>\$33,040,381</i>
<i>Mixed Income</i>	<i>\$1,113,148</i>	<i>\$113,608</i>	<i>\$70,416</i>	<i>\$1,297,171</i>	<i>\$80,160</i>	<i>\$1,000,446</i>	<i>\$481,800</i>	<i>\$1,562,406</i>	<i>\$2,859,576</i>
<i>SLI</i>	<i>\$1,899,127</i>	<i>\$94,315</i>	<i>\$80,506</i>	<i>\$2,073,948</i>	<i>\$400,743</i>	<i>\$711,688</i>	<i>\$550,555</i>	<i>\$1,662,987</i>	<i>\$3,736,935</i>
<b>Employment</b>	<b>615.5</b>	<b>21.3</b>	<b>17.0</b>	<b>653.8</b>	<b>83.1</b>	<b>157.4</b>	<b>116.3</b>	<b>356.8</b>	<b>1,010.6</b>
<b>Total Taxes</b>	<b>\$16,327,499</b>	<b>\$612,269</b>	<b>\$591,265</b>	<b>\$17,531,033</b>	<b>\$1,096,528</b>	<b>\$2,023,734</b>	<b>\$2,955,410</b>	<b>\$6,075,672</b>	<b>\$23,606,705</b>
<i>Total Federal Taxes</i>	<i>\$7,262,939</i>	<i>\$251,269</i>	<i>\$275,734</i>	<i>\$7,789,943</i>	<i>\$620,589</i>	<i>\$961,565</i>	<i>\$1,236,948</i>	<i>\$2,819,102</i>	<i>\$10,609,045</i>
<i>Total Indirect Taxes</i>	<i>\$4,391,776</i>	<i>\$17,366</i>	<i>\$24,999</i>	<i>\$4,434,141</i>	<i>\$47,827</i>	<i>\$45,219</i>	<i>\$161,044</i>	<i>\$254,090</i>	<i>\$4,688,231</i>
<i>Federal Gasoline tax</i>	<i>\$589,922</i>	<i>\$6,621</i>	<i>\$1,875</i>	<i>\$598,418</i>	<i>\$0</i>	<i>\$15,567</i>	<i>\$12,080</i>	<i>\$27,647</i>	<i>\$626,065</i>
<i>Federal Excise Tax</i>	<i>\$0</i>	<i>\$105</i>	<i>\$52</i>	<i>\$157</i>	<i>\$63</i>	<i>\$205</i>	<i>\$337</i>	<i>\$606</i>	<i>\$763</i>
<i>Federal Excise Duties</i>	<i>\$0</i>	<i>\$324</i>	<i>\$811</i>	<i>\$1,135</i>	<i>\$33,918</i>	<i>\$556</i>	<i>\$5,224</i>	<i>\$39,699</i>	<i>\$40,833</i>
<i>Federal Air Transportation Tax</i>	<i>\$0</i>	<i>\$223</i>	<i>\$152</i>	<i>\$376</i>	<i>\$0</i>	<i>\$403</i>	<i>\$981</i>	<i>\$1,384</i>	<i>\$1,759</i>
<i>GST</i>	<i>\$3,727,294</i>	<i>\$640</i>	<i>\$14,455</i>	<i>\$3,742,389</i>	<i>\$0</i>	<i>\$1,784</i>	<i>\$93,118</i>	<i>\$94,901</i>	<i>\$3,837,291</i>
<i>Indirect Taxes on Production</i>	<i>\$74,560</i>	<i>\$9,453</i>	<i>\$7,654</i>	<i>\$91,666</i>	<i>\$13,845</i>	<i>\$26,704</i>	<i>\$49,304.68</i>	<i>\$89,854</i>	<i>\$181,520</i>
<i>Personal Income Taxes</i>	<i>\$1,971,271</i>	<i>\$168,382</i>	<i>\$119,171</i>	<i>\$2,258,824</i>	<i>\$410,308</i>	<i>\$659,797</i>	<i>\$696,013</i>	<i>\$1,766,118</i>	<i>\$4,024,942</i>
<i>Corp. Income Taxes</i>	<i>\$899,893</i>	<i>\$65,521</i>	<i>\$131,564</i>	<i>\$1,096,978</i>	<i>\$162,454</i>	<i>\$256,549</i>	<i>\$379,891</i>	<i>\$798,894</i>	<i>\$1,895,871</i>
<i>Total Provincial Taxes</i>	<i>\$9,064,559</i>	<i>\$361,000</i>	<i>\$315,531</i>	<i>\$9,741,090</i>	<i>\$475,939</i>	<i>\$1,062,169</i>	<i>\$1,718,462</i>	<i>\$3,256,570</i>	<i>\$12,997,660</i>
<i>Total Indirect Taxes</i>	<i>\$7,754,597</i>	<i>\$210,706</i>	<i>\$142,197</i>	<i>\$8,107,501</i>	<i>\$220,121</i>	<i>\$583,172</i>	<i>\$916,025</i>	<i>\$1,719,318</i>	<i>\$9,826,818</i>
<i>Environment Tax</i>	<i>\$26,988</i>	<i>\$12,742</i>	<i>\$2,794</i>	<i>\$42,524</i>	<i>\$3,209</i>	<i>\$25,916</i>	<i>\$17,999</i>	<i>\$47,125</i>	<i>\$89,649</i>
<i>Provincial Trading Profits on Liquor and Lottery</i>	<i>\$130,306</i>	<i>\$1,546</i>	<i>\$3,454</i>	<i>\$135,307</i>	<i>\$0</i>	<i>\$2,608</i>	<i>\$22,252</i>	<i>\$24,860</i>	<i>\$160,167</i>
<i>Provincial Gasoline tax</i>	<i>\$1,828,758</i>	<i>\$10,990</i>	<i>\$4,464</i>	<i>\$1,844,212</i>	<i>\$0</i>	<i>\$24,191</i>	<i>\$28,757</i>	<i>\$52,948</i>	<i>\$1,897,161</i>
<i>PST</i>	<i>\$4,600,445</i>	<i>\$37,330</i>	<i>\$11,577</i>	<i>\$4,649,352</i>	<i>\$0</i>	<i>\$112,095</i>	<i>\$74,576</i>	<i>\$186,671</i>	<i>\$4,836,023</i>
<i>Indirect Taxes on Production</i>	<i>\$1,168,100</i>	<i>\$148,098</i>	<i>\$119,908</i>	<i>\$1,436,106</i>	<i>\$216,912</i>	<i>\$418,361</i>	<i>\$772,440</i>	<i>\$1,407,713</i>	<i>\$2,843,819</i>
<i>Personal Income Taxes</i>	<i>\$650,041</i>	<i>\$101,507</i>	<i>\$76,854</i>	<i>\$828,402</i>	<i>\$136,685</i>	<i>\$291,598</i>	<i>\$523,850</i>	<i>\$952,133</i>	<i>\$1,780,535</i>
<i>Corp. Income Taxes</i>	<i>\$659,921</i>	<i>\$48,786</i>	<i>\$96,480</i>	<i>\$805,188</i>	<i>\$119,133</i>	<i>\$187,399</i>	<i>\$278,587</i>	<i>\$585,118</i>	<i>\$1,390,306</i>

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to FERNIE

\*\* Output is equal to Spending minus imports minus all indirect taxes.

**FINAL DEMAND IMPACTS      TOURISM SPENDING**

REVELSTOKE YEAR: 2015	REGION: Columbia-Shuswap      Region 19			REST OF BRITISH COLUMBIA					
	Direct in REVELSTOKE	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$121,880,340								
<b>Output</b>	\$81,669,157	\$3,498,955	\$7,553,758	\$92,721,869	\$12,782,752	\$32,894,394	\$25,866,989	\$71,544,135	\$164,266,004
<b>GDP (Value-Added)</b>	\$43,153,701	\$2,397,330	\$4,928,811	\$50,479,842	\$6,769,487	\$18,166,559	\$16,875,719	\$41,811,766	\$92,291,609
<b>Material Inputs</b>	\$38,515,456	\$1,101,625	\$2,624,947	\$42,242,027	\$6,013,264	\$14,727,835	\$8,991,269	\$29,732,369	\$71,974,396
<b>Labour Income</b>	\$31,600,109	\$1,411,650	\$1,180,924	\$34,192,683	\$4,757,118	\$11,442,385	\$8,047,805	\$24,247,308	\$58,439,990
<i>Wages and Salaries</i>	\$27,101,862	\$1,109,478	\$957,298	\$29,168,637	\$4,155,253	\$8,954,781	\$6,523,853	\$19,633,887	\$48,802,524
<i>Mixed Income</i>	\$1,634,114	\$164,932	\$104,339	\$1,903,386	\$101,370	\$1,453,574	\$711,228	\$2,266,172	\$4,169,557
<i>SLI</i>	\$2,864,133	\$137,240	\$119,287	\$3,120,660	\$500,494	\$1,034,030	\$812,724	\$2,347,249	\$5,467,908
<b>Employment</b>	927.3	31.1	25.2	983.6	104.8	228.5	171.7	505.0	1,488.6
<b>Total Taxes</b>	\$23,402,212	\$894,669	\$874,398	\$25,171,280	\$1,350,470	\$2,921,186	\$4,363,442	\$8,635,097	\$33,806,377
<i>Total Federal Taxes</i>	\$10,431,257	\$369,968	\$407,909	\$11,209,135	\$757,797	\$1,388,917	\$1,825,689	\$3,972,403	\$15,181,537
<i>Total Indirect Taxes</i>	\$5,933,840	\$24,961	\$37,001	\$5,995,802	\$46,314	\$64,949	\$237,782	\$349,045	\$6,344,847
<i>Federal Gasoline tax</i>	\$596,095	\$9,241	\$2,775	\$608,111	\$0	\$22,139	\$17,835	\$39,974	\$648,085
<i>Federal Excise Tax</i>	\$0	\$155	\$77	\$232	\$68	\$298	\$498	\$864	\$1,097
<i>Federal Excise Duties</i>	\$0	\$480	\$1,200	\$1,680	\$28,796	\$815	\$7,713	\$37,324	\$39,004
<i>Federal Air Transportation Tax</i>	\$0	\$327	\$225	\$552	\$0	\$582	\$1,448	\$2,030	\$2,583
<i>GST</i>	\$5,217,598	\$943	\$21,394	\$5,239,935	\$0	\$2,598	\$137,484	\$140,082	\$5,380,017
<i>Indirect Taxes on Production</i>	\$120,147	\$13,814	\$11,329	\$145,290	\$17,449	\$38,518	\$72,803.96	\$128,771	\$274,061
<i>Personal Income Taxes</i>	\$3,023,624	\$249,814	\$176,580	\$3,450,018	\$514,497	\$956,290	\$1,026,783	\$2,497,570	\$5,947,588
<i>Corp. Income Taxes</i>	\$1,473,793	\$95,193	\$194,328	\$1,763,315	\$196,986	\$367,678	\$561,125	\$1,125,788	\$2,889,103
<i>Total Provincial Taxes</i>	\$12,970,955	\$524,701	\$466,489	\$13,962,145	\$592,673	\$1,532,269	\$2,537,753	\$4,662,695	\$18,624,840
<i>Total Indirect Taxes</i>	\$10,893,393	\$306,888	\$210,477	\$11,410,758	\$276,932	\$838,653	\$1,352,592	\$2,468,177	\$13,878,935
<i>Environment Tax</i>	\$40,517	\$18,387	\$4,135	\$63,040	\$3,562	\$37,135	\$26,575	\$67,272	\$130,312
<i>Provincial Trading Profits on Liquor and Lottery</i>	\$105,810	\$2,295	\$5,112	\$113,218	\$0	\$3,815	\$32,854	\$36,670	\$149,887
<i>Provincial Gasoline tax</i>	\$1,847,894	\$15,875	\$6,607	\$1,870,376	\$0	\$34,783	\$42,458	\$77,241	\$1,947,617
<i>PST</i>	\$7,016,869	\$53,912	\$17,134	\$7,087,914	\$0	\$159,471	\$110,108	\$269,580	\$7,357,494
<i>Indirect Taxes on Production</i>	\$1,882,302	\$216,420	\$177,488	\$2,276,211	\$273,370	\$603,449	\$1,140,595	\$2,017,415	\$4,293,625
<i>Personal Income Taxes</i>	\$996,781	\$147,699	\$113,504	\$1,257,984	\$171,284	\$424,292	\$773,670	\$1,369,246	\$2,627,229
<i>Corp. Income Taxes</i>	\$1,080,782	\$70,114	\$142,508	\$1,293,404	\$144,456	\$269,324	\$411,491	\$825,272	\$2,118,675

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to REVELSTOKE

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
VALEMOUNT YEAR: 2015	REGION: Fraser-Fort George Region 25			REST OF BRITISH COLUMBIA					
	Direct in VALEMOUNT	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$45,767,902								
<b>Output</b>	\$28,649,768	\$1,496,838	\$2,790,064	\$32,936,670	\$5,649,425	\$11,924,263	\$9,306,223	\$26,879,911	\$59,816,581
<b>GDP (Value-Added)</b>	\$14,818,593	\$984,036	\$1,820,427	\$17,623,055	\$2,956,730	\$6,601,083	\$6,071,146	\$15,628,959	\$33,252,014
<b>Material Inputs</b>	\$13,831,175	\$512,802	\$969,637	\$15,313,614	\$2,692,696	\$5,323,180	\$3,235,077	\$11,250,953	\$26,564,567
<b>Labour Income</b>	\$11,052,718	\$580,068	\$449,417	\$12,082,203	\$2,051,501	\$4,145,221	\$2,890,913	\$9,087,636	\$21,169,839
<i>Wages and Salaries</i>	\$9,463,215	\$455,739	\$364,313	\$10,283,267	\$1,791,018	\$3,244,039	\$2,343,483	\$7,378,541	\$17,661,807
<i>Mixed Income</i>	\$584,236	\$67,918	\$39,707	\$691,861	\$43,438	\$526,585	\$255,485	\$825,508	\$1,517,369
<i>SLI</i>	\$1,005,266	\$56,412	\$45,397	\$1,107,075	\$217,045	\$374,597	\$291,945	\$883,587	\$1,990,662
<b>Employment</b>	328.2	12.7	9.6	350.5	45.0	82.8	61.7	189.5	540.0
<b>Total Taxes</b>	\$8,755,779	\$331,898	\$323,710	\$9,411,387	\$593,216	\$1,076,619	\$1,568,705	\$3,238,540	\$12,649,926
<i>Total Federal Taxes</i>	\$3,892,789	\$134,477	\$151,513	\$4,178,778	\$335,547	\$513,509	\$653,612	\$1,502,668	\$5,681,446
<i>Total Indirect Taxes</i>	\$2,368,655	\$9,641	\$13,984	\$2,392,279	\$25,571	\$23,828	\$85,467	\$134,866	\$2,527,146
Federal Gasoline tax	\$321,808	\$3,670	\$1,049	\$326,526	\$0	\$8,210	\$6,411	\$14,621	\$341,147
Federal Excise Tax	\$0	\$58	\$29	\$87	\$34	\$108	\$179	\$321	\$408
Federal Excise Duties	\$0	\$177	\$454	\$631	\$18,029	\$293	\$2,772	\$21,095	\$21,725
Federal Air Transportation Tax	\$0	\$122	\$85	\$208	\$0	\$212	\$521	\$733	\$940
GST	\$2,007,217	\$356	\$8,086	\$2,015,658	\$0	\$939	\$49,419	\$50,358	\$2,066,016
Indirect Taxes on Production	\$39,630	\$5,258	\$4,281	\$49,170	\$7,507	\$14,065	\$26,166.36	\$47,739	\$96,909
Personal Income Taxes	\$1,049,696	\$89,834	\$67,200	\$1,206,729	\$222,361	\$352,491	\$365,071	\$939,922	\$2,146,651
Corp. Income Taxes	\$474,439	\$35,002	\$70,328	\$579,770	\$87,615	\$137,190	\$203,074	\$427,880	\$1,007,649
<i>Total Provincial Taxes</i>	\$4,862,990	\$197,421	\$172,198	\$5,232,608	\$257,669	\$563,110	\$915,093	\$1,735,872	\$6,968,480
<i>Total Indirect Taxes</i>	\$4,169,190	\$117,121	\$79,540	\$4,365,851	\$119,344	\$307,170	\$486,142	\$912,656	\$5,278,507
Environment Tax	\$14,374	\$7,015	\$1,563	\$22,952	\$1,727	\$13,658	\$9,552	\$24,938	\$47,890
Provincial Trading Profits on Liquor and Lottery	\$69,155	\$846	\$1,932	\$71,932	\$0	\$1,373	\$11,810	\$13,183	\$85,115
Provincial Gasoline tax	\$997,604	\$6,065	\$2,497	\$1,006,166	\$0	\$12,749	\$15,262	\$28,010	\$1,034,176
PST	\$2,467,182	\$20,819	\$6,476	\$2,494,477	\$0	\$59,032	\$39,578	\$98,610	\$2,593,087
Indirect Taxes on Production	\$620,875	\$82,376	\$67,072	\$770,323	\$117,617	\$220,358	\$409,940	\$747,915	\$1,518,238
Personal Income Taxes	\$345,878	\$54,217	\$41,083	\$441,178	\$74,074	\$155,749	\$280,030	\$509,853	\$951,031
Corp. Income Taxes	\$347,922	\$26,083	\$51,574	\$425,579	\$64,251	\$100,192	\$148,921	\$313,364	\$738,943

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to VALEMOUNT

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
UCLUELET YEAR: 2015	REGION: Alberni-Clayoquot Region 10			REST OF BRITISH COLUMBIA					
	Direct in UCLUELET	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$52,149,822								
<b>Output</b>	\$34,510,571	\$1,465,864	\$3,325,280	\$39,301,714	\$5,564,266	\$13,484,546	\$10,713,097	\$29,761,908	\$69,063,622
<b>GDP (Value-Added)</b>	\$18,791,390	\$1,015,937	\$2,169,776	\$21,977,102	\$2,880,255	\$7,463,331	\$6,989,352	\$17,332,938	\$39,310,040
<b>Material Inputs</b>	\$15,719,181	\$449,927	\$1,155,504	\$17,324,612	\$2,684,010	\$6,021,214	\$3,723,745	\$12,428,970	\$29,753,582
<b>Labour Income</b>	\$13,313,057	\$594,924	\$508,216	\$14,416,197	\$2,053,188	\$4,680,680	\$3,368,269	\$10,102,137	\$24,518,334
<i>Wages and Salaries</i>	\$11,423,886	\$468,379	\$411,978	\$12,304,242	\$1,793,746	\$3,663,088	\$2,730,445	\$8,187,280	\$20,491,522
<i>Mixed Income</i>	\$663,926	\$68,891	\$44,903	\$777,720	\$43,858	\$594,606	\$297,672	\$936,136	\$1,713,856
<i>SLI</i>	\$1,225,245	\$57,654	\$51,335	\$1,334,235	\$215,584	\$422,986	\$340,152	\$978,721	\$2,312,956
<b>Employment</b>	383.0	13.1	10.8	407.0	44.8	93.0	71.9	209.7	616.7
<b>Total Taxes</b>	\$10,401,619	\$383,436	\$371,932	\$11,156,987	\$578,781	\$1,179,551	\$1,826,434	\$3,584,766	\$14,741,753
<i>Total Federal Taxes</i>	\$4,516,824	\$162,511	\$173,586	\$4,852,921	\$323,809	\$560,000	\$762,824	\$1,646,633	\$6,499,554
<i>Total Indirect Taxes</i>	\$2,514,682	\$10,844	\$15,963	\$2,541,489	\$18,602	\$26,322	\$99,461	\$144,385	\$2,685,874
Federal Gasoline tax	\$310,993	\$4,070	\$1,197	\$316,261	\$0	\$9,084	\$7,460	\$16,544	\$332,805
Federal Excise Tax	\$0	\$67	\$33	\$101	\$28	\$120	\$208	\$356	\$457
Federal Excise Duties	\$0	\$212	\$518	\$730	\$10,982	\$334	\$3,226	\$14,542	\$15,272
Federal Air Transportation Tax	\$0	\$142	\$97	\$240	\$0	\$234	\$606	\$840	\$1,080
GST	\$2,148,965	\$409	\$9,230	\$2,158,605	\$0	\$1,050	\$57,507	\$58,557	\$2,217,161
Indirect Taxes on Production	\$54,724	\$5,943	\$4,888	\$65,554	\$7,592	\$15,499	\$30,453.65	\$53,545	\$119,099
<i>Personal Income Taxes</i>	\$1,283,567	\$109,864	\$75,992	\$1,469,423	\$223,505	\$382,755	\$427,655	\$1,033,915	\$2,503,338
<i>Corp. Income Taxes</i>	\$718,575	\$41,803	\$81,630	\$842,009	\$81,702	\$150,922	\$235,708	\$468,333	\$1,310,342
<i>Total Provincial Taxes</i>	\$5,884,795	\$220,925	\$198,346	\$6,304,066	\$254,972	\$619,551	\$1,063,610	\$1,938,134	\$8,242,200
<i>Total Indirect Taxes</i>	\$4,932,449	\$131,643	\$90,807	\$5,154,899	\$120,563	\$334,798	\$565,781	\$1,021,141	\$6,176,040
Environment Tax	\$16,313	\$8,051	\$1,784	\$26,148	\$1,622	\$14,992	\$11,116	\$27,730	\$53,878
Provincial Trading Profits on Liquor and Lottery	\$39,789	\$1,013	\$2,206	\$43,007	\$0	\$1,563	\$13,742	\$15,305	\$58,312
Provincial Gasoline tax	\$964,078	\$6,908	\$2,850	\$973,837	\$0	\$14,019	\$17,759	\$31,779	\$1,005,615
PST	\$3,054,930	\$22,571	\$7,392	\$3,084,893	\$0	\$61,401	\$46,056	\$107,457	\$3,192,350
Indirect Taxes on Production	\$857,339	\$93,101	\$76,575	\$1,027,014	\$18,941	\$242,822	\$477,107	\$838,870	\$1,865,884
<i>Personal Income Taxes</i>	\$425,391	\$60,088	\$47,677	\$533,156	\$74,494	\$172,615	\$324,977	\$572,086	\$1,105,242
<i>Corp. Income Taxes</i>	\$526,955	\$29,194	\$59,862	\$616,011	\$59,915	\$112,139	\$172,853	\$344,906	\$960,917

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to UCLUELET

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
TOFINO YEAR: 2015	REGION: Alberni-Clayoquot Region 10			WEST OF BRITISH COLUMBIA					
	Direct in TOFINO	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$161,459,881								
<b>Output</b>	\$112,830,982	\$4,607,432	\$10,343,321	\$127,781,736	\$13,877,291	\$42,699,596	\$33,560,498	\$90,137,385	\$217,919,121
<b>GDP (Value-Added)</b>	\$62,053,744	\$3,192,859	\$6,749,103	\$71,995,706	\$6,699,202	\$23,688,247	\$21,895,245	\$52,282,695	\$124,278,400
<b>Material Inputs</b>	\$50,777,239	\$1,414,573	\$3,594,218	\$55,786,030	\$7,178,089	\$19,011,349	\$11,665,252	\$37,854,691	\$93,640,721
<b>Labour Income</b>	\$43,692,768	\$1,861,970	\$1,580,882	\$47,135,620	\$4,721,325	\$14,808,766	\$10,542,490	\$30,072,581	\$77,208,201
<i>Wages and Salaries</i>	\$37,096,785	\$1,465,187	\$1,281,517	\$39,843,489	\$4,120,927	\$11,589,302	\$8,546,139	\$24,256,367	\$64,099,856
<i>Mixed Income</i>	\$2,460,989	\$217,050	\$139,679	\$2,817,717	\$99,630	\$1,881,220	\$931,696	\$2,912,546	\$5,730,264
<i>SLI</i>	\$4,134,995	\$179,733	\$159,686	\$4,474,414	\$500,768	\$1,338,245	\$1,064,655	\$2,903,667	\$7,378,081
<b>Employment</b>	1,244.8	41.0	33.7	1,319.5	102.3	294.1	225.0	621.4	1,941.0
<b>Total Taxes</b>	\$34,273,278	\$1,207,387	\$1,160,115	\$36,640,780	\$1,315,612	\$3,740,710	\$5,716,352	\$10,772,673	\$47,413,453
<b>Total Federal Taxes</b>	\$14,663,270	\$511,041	\$541,331	\$15,715,643	\$731,147	\$1,778,293	\$2,388,481	\$4,897,920	\$20,613,563
<i>Total Indirect Taxes</i>	\$8,010,864	\$33,799	\$49,655	\$8,094,319	\$31,239	\$82,623	\$311,322	\$425,184	\$8,519,503
<i>Federal Gasoline tax</i>	\$1,296,720	\$12,609	\$3,724	\$1,313,054	\$0	\$28,465	\$23,350	\$51,816	\$1,364,870
<i>Federal Excise Tax</i>	\$0	\$211	\$104	\$315	\$47	\$380	\$652	\$1,078	\$1,393
<i>Federal Excise Duties</i>	\$0	\$658	\$1,611	\$2,269	\$13,763	\$1,046	\$10,098	\$24,907	\$27,176
<i>Federal Air Transportation Tax</i>	\$0	\$445	\$302	\$747	\$0	\$740	\$1,896	\$2,636	\$3,384
<i>GST</i>	\$6,532,715	\$1,279	\$28,710	\$6,562,704	\$0	\$3,334	\$180,003	\$183,337	\$6,746,041
<i>Indirect Taxes on Production</i>	\$181,429	\$18,596	\$15,204	\$215,229	\$17,429	\$48,658	\$95,323.02	\$161,410	\$376,639
<i>Personal Income Taxes</i>	\$4,222,159	\$345,760	\$236,385	\$4,804,304	\$518,560	\$1,213,277	\$1,340,002	\$3,071,839	\$7,876,143
<i>Corp. Income Taxes</i>	\$2,430,246	\$131,482	\$255,291	\$2,817,019	\$181,348	\$482,393	\$737,156	\$1,400,897	\$4,217,916
<b>Total Provincial Taxes</b>	\$19,610,008	\$696,346	\$618,784	\$20,925,137	\$584,465	\$1,962,417	\$3,327,871	\$5,874,753	\$26,799,890
<i>Total Indirect Taxes</i>	\$16,426,357	\$413,148	\$282,464	\$17,121,969	\$278,054	\$1,058,816	\$1,770,953	\$3,107,823	\$20,229,792
<i>Environment Tax</i>	\$55,337	\$25,112	\$5,550	\$85,999	\$5,000	\$47,285	\$34,794	\$87,079	\$173,078
<i>Provincial Trading Profits on Liquor and Lottery</i>	\$45,878	\$3,149	\$6,861	\$55,888	\$0	\$4,891	\$43,015	\$47,906	\$103,794
<i>Provincial Gasoline tax</i>	\$4,019,833	\$21,567	\$8,866	\$4,050,266	\$0	\$44,328	\$55,589	\$99,917	\$4,150,183
<i>PST</i>	\$9,462,923	\$71,975	\$22,993	\$9,557,892	\$0	\$200,006	\$144,161	\$344,167	\$9,902,059
<i>Indirect Taxes on Production</i>	\$2,842,387	\$291,344	\$238,194	\$3,371,925	\$273,054	\$762,306	\$1,493,394	\$2,528,753	\$5,900,678
<i>Personal Income Taxes</i>	\$1,401,470	\$190,210	\$149,106	\$1,740,786	\$173,423	\$546,414	\$1,016,337	\$1,736,174	\$3,476,959
<i>Corp. Income Taxes</i>	\$1,782,181	\$92,988	\$187,214	\$2,062,382	\$132,989	\$357,187	\$540,581	\$1,030,756	\$3,093,139

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to TOFINO

\*\* Output is equal to Spending minus imports minus all indirect taxes.

**FINAL DEMAND IMPACTS      TOURISM SPENDING**

WHISTLER YEAR: 2015	REGION: Squamish-Lillooet    Region # 15				REST OF BC TOTAL				TOTAL IMPACTS, BC
	Direct in WHISTLER	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	
Tourism Revenue/Spending	\$1,585,101,836								
Output	\$1,105,525,285	\$42,808,359	\$95,364,308	\$1,243,697,952	\$155,045,080	\$450,604,323	\$345,063,733	\$950,713,136	\$2,194,411,088
GDP (Value-Added)	\$575,729,044	\$29,843,193	\$62,223,631	\$667,795,868	\$83,486,375	\$248,623,003	\$225,116,115	\$557,225,493	\$1,225,021,361
Material Inputs	\$529,796,241	\$12,965,166	\$33,140,676	\$575,902,083	\$71,558,705	\$201,981,320	\$119,947,619	\$393,487,644	\$969,389,727
Labour Income	\$421,259,169	\$17,699,947	\$14,826,517	\$453,785,633	\$59,558,469	\$156,783,155	\$106,794,157	\$323,135,781	\$776,921,414
Wages and Salaries	\$355,971,805	\$13,894,318	\$12,018,893	\$381,885,016	\$52,052,715	\$122,698,086	\$86,571,360	\$261,322,161	\$643,207,178
Mixed Income	\$24,838,860	\$2,080,577	\$1,309,955	\$28,229,392	\$1,281,392	\$19,916,823	\$9,437,970	\$30,636,185	\$58,865,577
SLI	\$40,448,504	\$1,725,053	\$1,497,668	\$43,671,225	\$6,224,363	\$14,168,245	\$10,784,827	\$31,177,435	\$74,848,660
Employment	12,364.9	391.0	316.4	13,072.3	1,316.1	3,133.2	2,278.9	6,728.2	19,800.5
Total Taxes	\$283,282,752	\$11,680,419	\$11,268,182	\$306,231,353	\$16,572,690	\$40,120,257	\$57,866,135	\$114,559,083	\$420,790,436
Total Federal Taxes	\$132,123,178	\$4,789,953	\$5,243,749	\$142,156,879	\$9,216,962	\$19,019,373	\$24,301,016	\$52,537,351	\$194,694,230
Total Indirect Taxes	\$72,607,640	\$316,315	\$466,001	\$73,389,955	\$408,224	\$898,478	\$3,155,101	\$4,461,803	\$77,851,758
Federal Gasoline tax	\$5,146,831	\$114,393	\$34,953	\$5,296,177	\$0	\$301,235	\$236,653	\$537,887	\$5,834,064
Federal Excise Tax	\$0	\$1,996	\$976	\$2,971	\$721	\$4,161	\$6,605	\$11,487	\$14,458
Federal Excise Duties	\$0	\$6,170	\$15,116	\$21,286	\$188,291	\$11,294	\$102,344	\$301,928	\$323,214
Federal Air Transportation Tax	\$0	\$4,202	\$2,838	\$7,040	\$0	\$8,070	\$19,217	\$27,287	\$34,327
GST	\$65,996,846	\$12,102	\$269,444	\$66,278,391	\$0	\$36,189	\$1,824,293	\$1,860,482	\$68,138,872
Indirect Taxes on Production	\$1,463,963	\$177,453	\$142,674	\$1,784,090	\$219,212	\$537,530	\$965,989.76	\$1,722,732	\$3,506,822
Personal Income Taxes	\$39,930,508	\$3,247,091	\$2,216,961	\$45,394,560	\$6,430,455	\$13,126,724	\$13,751,626	\$33,308,804	\$78,703,364
Corp. Income Taxes	\$19,585,030	\$1,226,546	\$2,560,787	\$23,372,363	\$2,378,284	\$4,994,171	\$7,394,289	\$14,766,744	\$38,139,108
Total Provincial Taxes	\$151,159,575	\$6,890,466	\$6,024,433	\$164,074,474	\$7,355,728	\$21,100,884	\$33,565,120	\$62,021,732	\$226,096,205
Total Indirect Taxes	\$123,526,704	\$3,938,528	\$2,650,707	\$130,115,939	\$3,472,115	\$11,708,250	\$17,946,849	\$33,127,213	\$163,243,153
Environment Tax	\$547,768	\$233,012	\$52,083	\$832,864	\$37,796	\$512,311	\$352,632	\$902,738	\$1,735,601
Provincial Trading Profits on Liquor and Lottery	\$601,221	\$29,483	\$64,389	\$695,094	\$0	\$52,890	\$435,951	\$488,841	\$1,183,934
Provincial Gasoline tax	\$15,955,175	\$201,985	\$83,211	\$16,240,371	\$0	\$482,132	\$563,384	\$1,045,516	\$17,285,887
PST	\$83,487,115	\$693,955	\$215,793	\$84,396,862	\$0	\$2,239,616	\$1,461,043	\$3,700,659	\$88,097,521
Indirect Taxes on Production	\$22,935,423	\$2,780,092	\$2,235,233	\$27,950,748	\$3,434,319	\$8,421,301	\$15,133,840	\$26,989,460	\$54,940,208
Personal Income Taxes	\$13,270,516	\$2,009,641	\$1,495,816	\$16,775,973	\$2,139,539	\$5,773,071	\$10,195,792	\$18,108,401	\$34,884,374
Corp. Income Taxes	\$14,362,356	\$942,296	\$1,877,910	\$17,182,562	\$1,744,075	\$3,619,563	\$5,422,479	\$10,786,117	\$27,968,679

\* Other BC Direct: The producer cost of tourist shopping (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate

and those factories are mostly in other regions. Commodity taxes are assigned to WHISTLER

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
SUN PEAKS YEAR: 2015	REGION: Thompson-Nicola Region (16)			REST OF BRITISH COLUMBIA					
	Direct in SUN PEAKS	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Tourism Revenue/Spending	\$107,468,031								
Output	\$66,665,605	\$3,446,267	\$6,292,819	\$76,404,691	\$13,468,957	\$28,317,151	\$21,918,130	\$63,704,238	\$140,108,930
GDP (Value-Added)	\$34,034,944	\$2,264,767	\$4,105,775	\$40,405,486	\$6,957,321	\$15,707,700	\$14,298,578	\$36,963,599	\$77,369,085
Material Inputs	\$32,630,661	\$1,181,500	\$2,187,045	\$35,999,206	\$6,511,636	\$12,609,451	\$7,619,552	\$26,740,639	\$62,739,845
Labour Income	\$25,446,849	\$1,326,533	\$1,026,214	\$27,799,596	\$4,921,009	\$9,862,489	\$6,764,199	\$21,547,698	\$49,347,293
<i>Wages and Salaries</i>	\$21,818,942	\$1,041,658	\$831,884	\$23,692,484	\$4,299,153	\$7,718,358	\$5,483,314	\$17,500,825	\$41,193,309
<i>Mixed Income</i>	\$1,344,737	\$156,118	\$90,668	\$1,591,523	\$104,280	\$1,252,873	\$597,788	\$1,954,942	\$3,546,464
<i>SLI</i>	\$2,283,170	\$128,757	\$103,663	\$2,515,589	\$517,577	\$891,258	\$683,096	\$2,091,931	\$4,607,520
Employment	760.5	28.9	21.9	811.3	107.9	196.9	144.3	449.1	1,260.4
Total Taxes	\$20,468,791	\$755,255	\$746,786	\$21,970,832	\$1,375,148	\$2,580,372	\$3,669,898	\$7,625,418	\$29,596,250
<i>Total Federal Taxes</i>	\$9,217,194	\$299,863	\$349,344	\$9,866,401	\$765,085	\$1,230,340	\$1,531,629	\$3,527,054	\$13,393,455
<i>Total Indirect Taxes</i>	\$5,775,653	\$21,735	\$31,884	\$5,829,272	\$34,482	\$57,252	\$200,053	\$291,788	\$6,121,060
Federal Gasoline tax	\$824,139	\$8,252	\$2,392	\$834,783	\$0	\$19,615	\$15,006	\$34,620	\$869,403
Federal Excise Tax	\$0	\$130	\$67	\$197	\$56	\$263	\$419	\$738	\$935
Federal Excise Duties	\$0	\$394	\$1,034	\$1,428	\$16,297	\$701	\$6,489	\$23,488	\$24,916
Federal Air Transportation Tax	\$0	\$275	\$194	\$469	\$0	\$512	\$1,219	\$1,730	\$2,199
GST	\$4,865,484	\$803	\$18,436	\$4,884,723	\$0	\$2,279	\$115,675	\$117,954	\$5,002,677
Indirect Taxes on Production	\$86,030	\$11,882	\$9,761	\$107,673	\$18,129	\$33,883	\$61,245.15	\$113,257	\$220,930
Personal Income Taxes	\$2,414,898	\$199,711	\$153,447	\$2,768,056	\$533,968	\$844,465	\$857,987	\$2,236,420	\$5,004,476
Corp. Income Taxes	\$1,026,642	\$78,418	\$164,013	\$1,269,073	\$196,635	\$328,623	\$473,589	\$998,846	\$2,267,919
<i>Total Provincial Taxes</i>	\$11,251,597	\$455,392	\$397,442	\$12,104,431	\$610,063	\$1,350,032	\$2,138,269	\$4,098,364	\$16,202,795
<i>Total Indirect Taxes</i>	\$9,704,877	\$265,369	\$181,350	\$10,151,597	\$287,981	\$744,441	\$1,137,875	\$2,170,297	\$12,321,894
Environment Tax	\$33,889	\$15,727	\$3,564	\$53,180	\$3,958	\$32,937	\$22,360	\$59,255	\$112,435
Provincial Trading Profits on Liquor and Lottery	\$53,998	\$1,879	\$4,406	\$60,283	\$0	\$3,285	\$27,643	\$30,928	\$91,211
Provincial Gasoline tax	\$2,554,831	\$13,695	\$5,693	\$2,574,219	\$0	\$30,959	\$35,723	\$66,682	\$2,640,901
PST	\$5,714,351	\$47,924	\$14,765	\$5,777,040	\$0	\$146,426	\$92,642	\$239,069	\$6,016,108
Indirect Taxes on Production	\$1,347,807	\$186,145	\$152,923	\$1,686,875	\$284,023	\$530,833	\$959,507	\$1,774,363	\$3,461,238
Personal Income Taxes	\$793,849	\$128,365	\$95,815	\$1,018,029	\$177,884	\$368,752	\$653,095	\$1,199,731	\$2,217,760
Corp. Income Taxes	\$752,871	\$61,657	\$120,276	\$934,804	\$144,199	\$236,839	\$347,298	\$728,336	\$1,663,140

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to SUN PEAKS

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
GOLDEN YEAR: 2015	REGION: Columbia-Shuswap Region 19				REST OF BRITISH COLUMBIA				
	Direct in GOLDEN	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$71,626,001								
<b>Output</b>	\$52,405,722	\$2,186,213	\$4,950,559	\$59,542,494	\$4,890,485	\$19,312,913	\$15,240,373	\$39,443,771	\$98,986,264
<b>GDP (Value-Added)</b>	\$28,609,978	\$1,513,023	\$3,230,302	\$33,353,302	\$2,297,915	\$10,657,085	\$9,943,059	\$22,898,060	\$56,251,362
<b>Material Inputs</b>	\$23,795,744	\$673,190	\$1,720,257	\$26,189,191	\$2,592,570	\$8,655,828	\$5,297,313	\$16,545,711	\$42,734,902
<b>Labour Income</b>	\$20,584,396	\$882,415	\$772,052	\$22,238,863	\$1,534,924	\$6,666,168	\$4,803,338	\$13,004,430	\$35,243,293
<i>Wages and Salaries</i>	\$17,709,211	\$695,118	\$625,852	\$19,030,181	\$1,335,540	\$5,216,925	\$3,893,767	\$10,446,232	\$29,476,413
<i>Mixed Income</i>	\$1,033,524	\$101,880	\$68,215	\$1,203,618	\$32,625	\$846,831	\$424,497	\$1,303,953	\$2,507,571
<i>SLI</i>	\$1,841,661	\$85,417	\$77,985	\$2,005,063	\$166,759	\$602,411	\$485,075	\$1,254,245	\$3,259,308
<b>Employment</b>	594.5	19.5	16.5	630.4	33.7	133.1	102.5	269.3	899.7
<b>Total Taxes</b>	\$15,729,458	\$558,941	\$549,383	\$16,837,781	\$452,098	\$1,689,719	\$2,606,329	\$4,748,146	\$21,585,927
<i>Total Federal Taxes</i>	\$6,686,768	\$237,313	\$257,050	\$7,181,132	\$258,513	\$804,657	\$1,083,614	\$2,146,784	\$9,327,916
<i>Total Indirect Taxes</i>	\$3,636,884	\$15,723	\$24,200	\$3,676,807	\$26,068	\$37,063	\$141,812	\$204,943	\$3,881,749
<i>Federal Gasoline tax</i>	\$564,265	\$5,820	\$1,815	\$571,900	\$0	\$12,756	\$10,636	\$23,392	\$595,292
<i>Federal Excise Tax</i>	\$0	\$98	\$51	\$149	\$28	\$170	\$297	\$495	\$643
<i>Federal Excise Duties</i>	\$0	\$308	\$785	\$1,093	\$20,446	\$471	\$4,600	\$25,517	\$26,610
<i>Federal Air Transportation Tax</i>	\$0	\$207	\$147	\$355	\$0	\$332	\$864	\$1,195	\$1,550
<i>GST</i>	\$2,985,750	\$598	\$13,992	\$3,000,340	\$0	\$1,495	\$81,993	\$83,489	\$3,083,828
<i>Indirect Taxes on Production</i>	\$86,869	\$8,691	\$7,410	\$102,970	\$5,594	\$21,839	\$43,421.55	\$70,855	\$173,825
<i>Personal Income Taxes</i>	\$1,991,773	\$160,904	\$115,443	\$2,268,119	\$167,001	\$549,935	\$602,786	\$1,319,723	\$3,587,842
<i>Corp. Income Taxes</i>	\$1,058,111	\$60,686	\$117,408	\$1,236,206	\$65,443	\$217,659	\$339,017	\$622,119	\$1,858,325
<i>Total Provincial Taxes</i>	\$9,042,689	\$321,628	\$292,332	\$9,656,650	\$193,585	\$885,062	\$1,522,715	\$2,601,362	\$12,258,012
<i>Total Indirect Taxes</i>	\$7,611,321	\$192,839	\$137,661	\$7,941,821	\$89,821	\$474,255	\$806,702	\$1,370,778	\$9,312,599
<i>Environment Tax</i>	\$26,100	\$11,676	\$2,705	\$40,481	\$2,178	\$21,152	\$15,849	\$39,179	\$79,660
<i>Provincial Trading Profits on Liquor and Lottery</i>	\$81,991	\$1,473	\$3,344	\$86,808	\$0	\$2,204	\$19,594	\$21,798	\$108,606
<i>Provincial Gasoline tax</i>	\$1,749,221	\$10,010	\$4,321	\$1,763,552	\$0	\$19,797	\$25,321	\$45,118	\$1,808,670
<i>PST</i>	\$4,393,060	\$33,519	\$11,206	\$4,437,785	\$0	\$88,956	\$65,667	\$154,623	\$4,592,407
<i>Indirect Taxes on Production</i>	\$1,360,949	\$136,161	\$116,086	\$1,613,196	\$87,643	\$342,146	\$680,271	\$1,110,060	\$2,723,255
<i>Personal Income Taxes</i>	\$655,420	\$86,626	\$68,572	\$810,618	\$55,772	\$248,850	\$467,401	\$772,023	\$1,582,641
<i>Corp. Income Taxes</i>	\$775,948	\$42,163	\$86,099	\$904,211	\$47,992	\$161,957	\$248,612	\$458,561	\$1,362,772

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to GOLDEN

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
ROSSLAND YEAR: 2015	REGION: East Kootenay Region # 1			REST OF BRITISH COLUMBIA					
	Direct in ROSSLAND	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$12,976,774								
<b>Output</b>	\$9,414,612	\$373,121	\$795,533	\$10,583,266	\$1,051,460	\$3,681,183	\$2,897,160	\$7,629,803	\$18,213,069
<b>GDP (Value-Added)</b>	\$5,047,764	\$254,337	\$519,108	\$5,821,210	\$566,925	\$2,030,284	\$1,890,211	\$4,487,420	\$10,308,630
<b>Material Inputs</b>	\$4,366,848	\$118,784	\$276,425	\$4,762,056	\$484,535	\$1,650,899	\$1,006,948	\$3,142,383	\$7,904,439
<b>Labour Income</b>	\$3,664,190	\$149,928	\$124,647	\$3,938,766	\$388,647	\$1,291,277	\$895,015	\$2,574,939	\$6,513,705
<i>Wages and Salaries</i>	\$3,103,427	\$117,525	\$101,043	\$3,321,995	\$339,232	\$1,010,550	\$725,533	\$2,075,315	\$5,397,310
<i>Mixed Income</i>	\$220,208	\$17,851	\$11,013	\$249,072	\$8,198	\$164,036	\$79,097	\$251,332	\$500,404
<i>SLI</i>	\$340,555	\$14,552	\$12,591	\$367,698	\$41,217	\$116,691	\$90,385	\$248,293	\$615,991
<b>Employment</b>	106.0	3.3	2.7	112.0	8.7	25.8	19.1	53.6	165.6
<b>Total Taxes</b>	\$2,516,464	\$95,609	\$94,551	\$2,706,623	\$113,530	\$329,738	\$485,081	\$928,349	\$3,634,973
<i>Total Federal Taxes</i>	\$1,118,685	\$38,992	\$44,021	\$1,201,699	\$64,891	\$157,182	\$203,648	\$425,721	\$1,627,420
<i>Total Indirect Taxes</i>	\$589,238	\$2,564	\$3,910	\$595,712	\$6,148	\$7,227	\$26,453	\$39,828	\$635,540
<i>Federal Gasoline tax</i>	\$36,778	\$920	\$293	\$37,991	\$0	\$2,430	\$1,984	\$4,414	\$42,405
<i>Federal Excise Tax</i>	\$0	\$16	\$8	\$24	\$8	\$34	\$55	\$97	\$121
<i>Federal Excise Duties</i>	\$0	\$50	\$127	\$176	\$4,739	\$90	\$858	\$5,687	\$5,863
<i>Federal Air Transportation Tax</i>	\$0	\$34	\$24	\$58	\$0	\$66	\$161	\$227	\$285
<i>GST</i>	\$538,276	\$98	\$2,260	\$540,635	\$0	\$296	\$15,294	\$15,590	\$556,225
<i>Indirect Taxes on Production</i>	\$14,185	\$1,446	\$1,197	\$16,828	\$1,401	\$4,311	\$8,099.92	\$13,812	\$30,640
<i>Personal Income Taxes</i>	\$352,659	\$26,431	\$18,638	\$397,728	\$41,673	\$109,322	\$115,190	\$266,185	\$663,913
<i>Corp. Income Taxes</i>	\$176,788	\$9,997	\$21,474	\$208,259	\$17,070	\$40,633	\$62,006	\$119,708	\$327,967
<i>Total Provincial Taxes</i>	\$1,397,779	\$56,616	\$50,529	\$1,504,924	\$48,639	\$172,556	\$281,433	\$502,629	\$2,007,553
<i>Total Indirect Taxes</i>	\$1,151,908	\$32,273	\$22,241	\$1,206,422	\$22,256	\$95,197	\$150,482	\$267,934	\$1,474,356
<i>Environment Tax</i>	\$4,966	\$1,888	\$437	\$7,291	\$299	\$4,175	\$2,956	\$7,430	\$14,722
<i>Provincial Trading Profits on Liquor and Lottery</i>	\$18,560	\$237	\$540	\$19,337	\$0	\$424	\$3,655	\$4,078	\$23,415
<i>Provincial Gasoline tax</i>	\$114,011	\$1,641	\$698	\$116,351	\$0	\$3,935	\$4,723	\$8,658	\$125,009
<i>PST</i>	\$792,142	\$5,852	\$1,810	\$799,805	\$0	\$19,123	\$12,249	\$31,371	\$831,176
<i>Indirect Taxes on Production</i>	\$222,229	\$22,654	\$18,756	\$263,639	\$21,956	\$67,540	\$126,899	\$216,396	\$480,034
<i>Personal Income Taxes</i>	\$116,226	\$16,674	\$12,541	\$145,441	\$13,866	\$47,900	\$85,481	\$147,246	\$292,688
<i>Corp. Income Taxes</i>	\$129,644	\$7,669	\$15,747	\$153,061	\$12,518	\$29,459	\$45,471	\$87,448	\$240,509

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to ROSSLAND

\*\* Output is equal to Spending minus imports minus all indirect taxes.

**FINAL DEMAND IMPACTS      TOURISM SPENDING**

OSOYOOS YEAR: 2015	REGION: Okanagan-Similkameen Reg 4				REST OF BRITISH COLUMBIA				TOTAL IMPACTS, BC
	Direct in OSOYOOS	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	
<b>Tourism Revenue/Spending</b>	\$77,571,850								
<b>Output</b>	\$52,481,833	\$2,365,273	\$4,858,806	\$59,705,912	\$8,398,541	\$20,676,181	\$16,428,138	\$45,502,860	\$105,208,772
<b>GDP (Value-Added)</b>	\$28,606,059	\$1,582,047	\$3,170,580	\$33,358,685	\$4,756,837	\$11,378,732	\$10,718,499	\$26,854,068	\$60,212,753
<b>Material Inputs</b>	\$23,875,774	\$783,226	\$1,688,227	\$26,347,227	\$3,641,704	\$9,297,449	\$5,709,639	\$18,648,792	\$44,996,019
<b>Labour Income</b>	\$20,364,367	\$952,299	\$756,967	\$22,073,632	\$3,204,786	\$7,263,598	\$5,120,919	\$15,589,303	\$37,662,935
<i>Wages and Salaries</i>	\$17,119,573	\$746,356	\$613,624	\$18,479,553	\$2,796,371	\$5,684,473	\$4,151,209	\$12,632,054	\$31,111,607
<i>Mixed Income</i>	\$1,266,183	\$113,200	\$66,882	\$1,446,264	\$67,552	\$922,725	\$452,563	\$1,442,840	\$2,889,104
<i>SLI</i>	\$1,978,611	\$92,743	\$76,460	\$2,147,814	\$340,863	\$656,400	\$517,146	\$1,514,409	\$3,662,224
<b>Employment</b>	580.6	21.0	16.2	617.7	71.5	144.7	109.3	325.4	943.2
<b>Total Taxes</b>	<b>\$14,156,341</b>	<b>\$570,695</b>	<b>\$558,831</b>	<b>\$15,285,867</b>	<b>\$996,776</b>	<b>\$1,841,169</b>	<b>\$2,776,842</b>	<b>\$5,614,787</b>	<b>\$20,900,655</b>
<i>Total Federal Taxes</i>	\$6,228,567	\$235,441	\$260,717	\$6,724,724	\$585,294	\$879,296	\$1,161,268	\$2,625,859	\$9,350,583
<i>Total Indirect Taxes</i>	\$3,171,091	\$15,970	\$23,738	\$3,210,798	\$84,901	\$40,291	\$151,292	\$276,484	\$3,487,282
Federal Gasoline tax	\$83,472	\$5,897	\$1,780	\$91,149	\$0	\$13,748	\$11,347	\$25,095	\$116,245
Federal Excise Tax	\$0	\$99	\$50	\$149	\$98	\$185	\$317	\$600	\$749
Federal Excise Duties	\$0	\$305	\$770	\$1,075	\$73,312	\$502	\$4,907	\$78,721	\$79,795
Federal Air Transportation Tax	\$0	\$209	\$145	\$353	\$0	\$364	\$921	\$1,286	\$1,639
GST	\$3,005,631	\$604	\$13,724	\$3,019,959	\$0	\$1,622	\$87,471	\$89,093	\$3,109,052
Indirect Taxes on Production	\$81,989	\$8,857	\$7,269	\$98,114	\$11,491	\$23,869	\$46,328.13	\$81,688	\$179,802
Personal Income Taxes	\$1,958,669	\$158,842	\$113,186	\$2,230,696	\$343,720	\$612,476	\$652,523	\$1,608,719	\$3,839,415
Corp. Income Taxes	\$1,098,807	\$60,629	\$123,793	\$1,283,230	\$156,672	\$226,530	\$357,454	\$740,656	\$2,023,886
<b>Total Provincial Taxes</b>	<b>\$7,927,774</b>	<b>\$335,255</b>	<b>\$298,114</b>	<b>\$8,561,143</b>	<b>\$411,482</b>	<b>\$961,873</b>	<b>\$1,615,574</b>	<b>\$2,988,928</b>	<b>\$11,550,071</b>
<i>Total Indirect Taxes</i>	\$6,470,855	\$197,280	\$135,041	\$6,803,176	\$182,297	\$523,387	\$860,686	\$1,566,369	\$8,369,545
Environment Tax	\$26,625	\$11,755	\$2,653	\$41,032	\$2,271	\$23,209	\$16,908	\$42,388	\$83,421
Provincial Trading Profits on Liquor and Lottery	\$294,433	\$1,456	\$3,280	\$299,169	\$0	\$2,353	\$20,903	\$23,256	\$322,425
Provincial Gasoline tax	\$258,763	\$10,156	\$4,238	\$273,157	\$0	\$21,711	\$27,013	\$48,725	\$321,881
PST	\$4,606,548	\$35,161	\$10,991	\$4,652,701	\$0	\$102,159	\$70,054	\$172,213	\$4,824,914
Indirect Taxes on Production	\$1,284,487	\$138,753	\$113,879	\$1,537,118	\$180,025	\$373,953	\$725,807	\$1,279,786	\$2,816,904
Personal Income Taxes	\$651,127	\$94,476	\$72,292	\$817,895	\$114,292	\$271,401	\$492,755	\$878,448	\$1,696,343
Corp. Income Taxes	\$805,792	\$43,498	\$90,782	\$940,072	\$114,893	\$167,085	\$262,133	\$544,111	\$1,484,183

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to OSOYOOS

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
INVERMERE YEAR: 2015	REGION: East Kootenay Region #1			REST OF BRITISH COLUMBIA					
	Direct in INVERMERE	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Tourism Revenue/Spending	\$33,300,869								
Output	\$22,450,989	\$962,284	\$2,059,968	\$25,473,241	\$3,483,769	\$8,991,498	\$7,086,164	\$19,561,432	\$45,034,673
GDP (Value-Added)	\$11,978,106	\$658,066	\$1,344,155	\$13,980,327	\$1,883,066	\$4,960,668	\$4,623,146	\$11,466,880	\$25,447,207
Material Inputs	\$10,472,883	\$304,219	\$715,813	\$11,492,914	\$1,600,703	\$4,030,830	\$2,463,019	\$8,094,552	\$19,587,466
Labour Income	\$8,699,174	\$384,509	\$322,294	\$9,405,977	\$1,305,961	\$3,143,260	\$2,203,263	\$6,652,483	\$16,058,460
Wages and Salaries	\$7,410,769	\$301,865	\$261,263	\$7,973,897	\$1,140,506	\$2,459,907	\$1,786,048	\$5,386,461	\$13,360,358
Mixed Income	\$483,217	\$45,267	\$28,476	\$556,960	\$27,647	\$399,301	\$194,714	\$621,663	\$1,178,623
SLI	\$805,188	\$37,377	\$32,555	\$875,120	\$137,808	\$284,051	\$222,501	\$644,360	\$1,519,480
Employment	253.0	8.5	6.9	268.3	28.9	62.7	47.0	138.7	407.0
<b>Total Taxes</b>	<b>\$6,326,982</b>	<b>\$242,879</b>	<b>\$239,062</b>	<b>\$6,808,924</b>	<b>\$379,263</b>	<b>\$800,598</b>	<b>\$1,194,520</b>	<b>\$2,374,381</b>	<b>\$9,183,305</b>
<b>Total Federal Taxes</b>	<b>\$2,808,856</b>	<b>\$100,269</b>	<b>\$111,486</b>	<b>\$3,020,611</b>	<b>\$215,314</b>	<b>\$380,987</b>	<b>\$499,913</b>	<b>\$1,096,214</b>	<b>\$4,116,825</b>
<b>Total Indirect Taxes</b>	<b>\$1,551,799</b>	<b>\$6,726</b>	<b>\$10,110</b>	<b>\$1,568,635</b>	<b>\$17,735</b>	<b>\$17,725</b>	<b>\$65,090</b>	<b>\$100,549</b>	<b>\$1,669,184</b>
Federal Gasoline tax	\$127,628	\$2,483	\$758	\$130,869	\$0	\$6,034	\$4,882	\$10,916	\$141,785
Federal Excise Tax	\$0	\$42	\$21	\$63	\$24	\$82	\$136	\$242	\$305
Federal Excise Duties	\$0	\$129	\$328	\$457	\$12,957	\$221	\$2,111	\$15,290	\$15,747
Federal Air Transportation Tax	\$0	\$88	\$62	\$150	\$0	\$160	\$396	\$556	\$706
GST	\$1,390,562	\$254	\$5,846	\$1,396,662	\$0	\$712	\$37,634	\$38,346	\$1,435,008
Indirect Taxes on Production	\$33,609	\$3,730	\$3,096	\$40,434	\$4,754	\$10,516	\$19,930.00	\$35,200	\$75,634
Personal Income Taxes	\$834,212	\$67,718	\$48,192	\$950,121	\$140,717	\$263,359	\$281,255	\$685,330	\$1,635,452
Corp. Income Taxes	\$422,846	\$25,825	\$53,184	\$501,854	\$56,863	\$99,904	\$153,568	\$310,335	\$812,189
<b>Total Provincial Taxes</b>	<b>\$3,518,126</b>	<b>\$142,609</b>	<b>\$127,577</b>	<b>\$3,788,313</b>	<b>\$163,949</b>	<b>\$419,611</b>	<b>\$694,608</b>	<b>\$1,278,168</b>	<b>\$5,066,480</b>
<b>Total Indirect Taxes</b>	<b>\$2,932,486</b>	<b>\$82,996</b>	<b>\$57,513</b>	<b>\$3,072,995</b>	<b>\$75,431</b>	<b>\$229,915</b>	<b>\$370,267</b>	<b>\$675,613</b>	<b>\$3,748,609</b>
Environment Tax	\$11,305	\$4,958	\$1,130	\$17,393	\$953	\$10,171	\$7,275	\$18,399	\$35,792
Provincial Trading Profits on Liquor and Lottery	\$49,939	\$617	\$1,397	\$51,953	\$0	\$1,038	\$8,993	\$10,031	\$61,985
Provincial Gasoline tax	\$395,647	\$4,285	\$1,805	\$401,737	\$0	\$9,533	\$11,622	\$21,155	\$422,892
PST	\$1,949,062	\$14,705	\$4,682	\$1,968,448	\$0	\$44,423	\$30,140	\$74,564	\$2,043,012
Indirect Taxes on Production	\$526,533	\$58,431	\$48,500	\$633,464	\$74,478	\$164,750	\$312,237	\$551,465	\$1,184,928
Personal Income Taxes	\$275,554	\$40,568	\$31,062	\$347,184	\$46,819	\$116,540	\$211,724	\$375,082	\$722,266
Corp. Income Taxes	\$310,087	\$19,045	\$39,001	\$368,133	\$41,699	\$73,156	\$112,617	\$227,472	\$595,605

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate

and those factories are mostly in other regions. Commodity taxes are assigned to INVERMERE

\*\* Output is equal to Spending minus imports minus all indirect taxes.

**FINAL DEMAND IMPACTS      TOURISM SPENDING**

HARRISON YEAR: 2015	REGION: Fraser Valley      Region # 5				REST OF THE BC COLUMBIA				
	Direct in HARRISON	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$87,130,468								
<b>Output</b>	\$58,971,049	\$3,962,379	\$6,261,240	\$69,194,667	\$8,685,338	\$21,676,923	\$17,496,613	\$47,858,874	\$117,053,541
<b>GDP (Value-Added)</b>	\$31,828,336	\$2,446,207	\$4,085,482	\$38,360,025	\$4,546,049	\$12,067,187	\$11,415,036	\$28,028,272	\$66,388,296
<b>Material Inputs</b>	\$27,142,713	\$1,516,171	\$2,175,758	\$30,834,642	\$4,139,290	\$9,609,736	\$6,081,577	\$19,830,602	\$50,665,245
<b>Labour Income</b>	\$22,855,160	\$1,510,423	\$1,096,653	\$25,462,236	\$3,172,904	\$7,553,029	\$5,463,702	\$16,189,635	\$41,651,871
<i>Wages and Salaries</i>	\$19,509,694	\$1,187,223	\$888,985	\$21,585,902	\$2,770,832	\$5,910,980	\$4,429,082	\$13,110,895	\$34,696,797
<i>Mixed Income</i>	\$1,234,887	\$176,774	\$96,894	\$1,508,555	\$67,096	\$959,493	\$482,857	\$1,509,446	\$3,018,001
<i>SLI</i>	\$2,110,580	\$146,426	\$110,774	\$2,367,779	\$334,975	\$682,555	\$551,763	\$1,569,294	\$3,937,073
<b>Employment</b>	660.3	32.7	23.4	716.4	69.8	149.9	116.6	336.3	1,052.7
<b>Total Taxes</b>	\$17,376,827	\$675,131	\$709,556	\$18,761,514	\$906,173	\$2,009,823	\$2,975,489	\$5,891,485	\$24,652,998
<b>Total Federal Taxes</b>	\$7,575,634	\$269,802	\$335,832	\$8,181,268	\$510,390	\$970,250	\$1,213,529	\$2,694,169	\$10,875,437
<b>Total Indirect Taxes</b>	\$4,206,490	\$20,411	\$33,705	\$4,260,606	\$34,949	\$42,741	\$161,634	\$239,323	\$4,499,929
Federal Gasoline tax	\$491,338	\$7,521	\$2,528	\$501,387	\$0	\$14,652	\$12,123	\$26,775	\$528,161
Federal Excise Tax	\$0	\$123	\$71	\$193	\$48	\$196	\$338	\$583	\$776
Federal Excise Duties	\$0	\$377	\$1,093	\$1,470	\$23,275	\$537	\$5,243	\$29,055	\$30,525
Federal Air Transportation Tax	\$0	\$257	\$205	\$463	\$0	\$384	\$984	\$1,368	\$1,831
GST	\$3,623,604	\$777	\$19,487	\$3,643,868	\$0	\$1,716	\$93,454	\$95,171	\$3,739,039
<b>Indirect Taxes on Production</b>	\$91,548	\$11,357	\$10,320	\$113,225	\$11,626	\$25,256	\$49,490.72	\$86,372	\$199,597
Personal Income Taxes	\$2,200,066	\$180,540	\$163,979	\$2,544,585	\$343,755	\$668,603	\$652,991	\$1,665,349	\$4,209,934
Corp. Income Taxes	\$1,169,079	\$68,850	\$138,148	\$1,376,078	\$131,686	\$258,906	\$398,904	\$789,496	\$2,165,574
<b>Total Provincial Taxes</b>	\$9,801,192	\$405,329	\$373,724	\$10,580,246	\$395,783	\$1,039,572	\$1,761,961	\$3,197,316	\$13,777,562
<b>Total Indirect Taxes</b>	\$8,216,624	\$251,842	\$191,729	\$8,660,196	\$184,702	\$550,568	\$919,458	\$1,654,728	\$10,314,924
Environment Tax	\$29,286	\$14,673	\$3,767	\$47,725	\$2,569	\$24,490	\$18,064	\$45,124	\$92,849
<b>Provincial Trading Profits on Liquor and Lottery</b>	\$87,800	\$1,799	\$4,657	\$94,255	\$0	\$2,514	\$22,333	\$24,847	\$119,102
Provincial Gasoline tax	\$1,523,148	\$12,750	\$6,018	\$1,541,916	\$0	\$22,937	\$28,861	\$51,798	\$1,593,714
PST	\$5,142,144	\$44,697	\$15,607	\$5,202,449	\$0	\$104,947	\$74,846	\$179,793	\$5,382,242
<b>Indirect Taxes on Production</b>	\$1,434,247	\$177,924	\$161,680	\$1,773,851	\$182,133	\$395,679	\$775,355	\$1,353,166	\$3,127,017
Personal Income Taxes	\$727,244	\$103,839	\$80,686	\$911,769	\$114,512	\$298,297	\$549,972	\$962,781	\$1,874,550
Corp. Income Taxes	\$857,324	\$49,648	\$101,309	\$1,008,281	\$96,569	\$190,707	\$292,530	\$579,806	\$1,588,087

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to HARRISON

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS TOURISM SPENDING									
KIMBERLEY YEAR: 2015	REGION: East Kootenay Region # 1				REST OF BRITISH COLUMBIA				
	Direct in KIMBERLEY	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
<b>Tourism Revenue/Spending</b>	\$27,756,754								
<b>Output</b>	\$17,572,209	\$805,632	\$1,650,777	\$20,028,619	\$3,364,789	\$7,388,275	\$5,699,550	\$16,452,614	\$36,481,233
<b>GDP (Value-Added)</b>	\$9,105,393	\$547,587	\$1,077,080	\$10,730,060	\$1,761,627	\$4,083,119	\$3,718,242	\$9,562,988	\$20,293,048
<b>Material Inputs</b>	\$8,466,816	\$258,046	\$573,697	\$9,298,558	\$1,603,162	\$3,305,156	\$1,981,308	\$6,889,627	\$16,188,185
<b>Labour Income</b>	\$6,767,544	\$315,645	\$258,309	\$7,341,498	\$1,220,208	\$2,570,376	\$1,771,450	\$5,562,034	\$12,903,533
<i>Wages and Salaries</i>	\$5,762,633	\$247,915	\$209,394	\$6,219,941	\$1,065,202	\$2,011,570	\$1,436,004	\$4,512,775	\$10,732,716
<i>Mixed Income</i>	\$376,001	\$37,027	\$22,822	\$435,850	\$25,828	\$326,526	\$156,552	\$508,906	\$944,756
<i>SLI</i>	\$628,911	\$30,704	\$26,093	\$685,707	\$129,178	\$232,281	\$178,893	\$540,353	\$1,226,060
<b>Employment</b>	200.3	6.9	5.5	212.7	26.8	51.3	37.8	116.0	328.7
<b>Total Taxes</b>	\$5,268,485	\$199,416	\$191,851	\$5,659,752	\$353,672	\$660,654	\$960,287	\$1,974,613	\$7,634,365
<i>Total Federal Taxes</i>	\$2,351,988	\$81,788	\$89,462	\$2,523,238	\$200,239	\$313,857	\$401,983	\$916,079	\$3,439,317
<i>Total Indirect Taxes</i>	\$1,413,036	\$5,648	\$8,102	\$1,426,786	\$15,558	\$14,761	\$52,329	\$82,648	\$1,509,434
<i>Federal Gasoline tax</i>	\$189,309	\$2,149	\$608	\$192,066	\$0	\$5,074	\$3,925	\$8,999	\$201,065
<i>Federal Excise Tax</i>	\$0	\$34	\$17	\$51	\$21	\$67	\$110	\$197	\$248
<i>Federal Excise Duties</i>	\$0	\$105	\$263	\$368	\$11,077	\$182	\$1,697	\$12,956	\$13,324
<i>Federal Air Transportation Tax</i>	\$0	\$73	\$49	\$122	\$0	\$132	\$319	\$450	\$572
<i>GST</i>	\$1,199,647	\$208	\$4,685	\$1,204,540	\$0	\$583	\$30,258	\$30,840	\$1,235,380
<i>Indirect Taxes on Production</i>	\$24,081	\$3,078	\$2,481	\$29,639	\$4,460	\$8,724	\$16,020.90	\$29,205	\$58,844
<i>Personal Income Taxes</i>	\$641,822	\$54,822	\$38,624	\$735,268	\$132,207	\$215,382	\$226,256	\$573,846	\$1,309,114
<i>Corp. Income Taxes</i>	\$297,130	\$21,319	\$42,735	\$361,184	\$52,473	\$83,714	\$123,398	\$259,585	\$620,769
<i>Total Provincial Taxes</i>	\$2,916,497	\$117,627	\$102,390	\$3,136,514	\$153,433	\$346,797	\$558,303	\$1,058,534	\$4,195,048
<i>Total Indirect Taxes</i>	\$2,486,510	\$68,596	\$46,086	\$2,601,192	\$70,912	\$190,535	\$297,651	\$559,098	\$3,160,290
<i>Environment Tax</i>	\$8,817	\$4,143	\$906	\$13,866	\$1,035	\$8,457	\$5,849	\$15,341	\$29,207
<i>Provincial Trading Profits on Liquor and Lottery</i>	\$42,600	\$503	\$1,120	\$44,223	\$0	\$851	\$7,231	\$8,082	\$52,305
<i>Provincial Gasoline tax</i>	\$586,857	\$3,574	\$1,447	\$591,878	\$0	\$7,896	\$9,344	\$17,240	\$609,118
<i>PST</i>	\$1,470,972	\$12,159	\$3,752	\$1,486,883	\$0	\$36,657	\$24,233	\$60,890	\$1,547,773
<i>Indirect Taxes on Production</i>	\$377,263	\$48,217	\$38,862	\$464,342	\$69,877	\$136,674	\$250,994	\$457,545	\$921,887
<i>Personal Income Taxes</i>	\$212,092	\$33,122	\$24,964	\$270,178	\$44,041	\$95,148	\$170,161	\$309,350	\$579,528
<i>Corp. Income Taxes</i>	\$217,895	\$15,910	\$31,339	\$265,144	\$38,481	\$61,114	\$90,492	\$190,086	\$455,231

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to KIMBERLEY

\*\* Output is equal to Spending minus imports minus all indirect taxes.

**FINAL DEMAND IMPACTS      TOURISM SPENDING**

RADIUM YEAR: 2015	REGION: East Kootenay Region # 1				REST OF BRITISH COLUMBIA				TOTAL IMPACTS, BC
	Direct in RADIUM	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	
<b>Tourism Revenue/Spending</b>	\$38,337,535								
<b>Output</b>	\$24,741,314	\$1,104,802	\$2,315,054	\$28,161,170	\$4,362,061	\$10,081,651	\$7,885,976	\$22,329,688	\$50,490,857
<b>GDP (Value-Added)</b>	\$13,081,427	\$753,452	\$1,510,534	\$15,345,412	\$2,259,666	\$5,579,122	\$5,144,724	\$12,983,512	\$28,328,924
<b>Material Inputs</b>	\$11,659,888	\$351,350	\$804,520	\$12,815,757	\$2,102,395	\$4,502,529	\$2,741,252	\$9,346,176	\$22,161,933
<b>Labour Income</b>	\$9,506,737	\$434,633	\$362,125	\$10,303,495	\$1,579,506	\$3,508,749	\$2,454,801	\$7,543,056	\$17,846,551
<i>Wages and Salaries</i>	\$8,143,201	\$341,689	\$293,551	\$8,778,440	\$1,379,249	\$2,745,938	\$1,989,954	\$6,115,141	\$14,893,581
<i>Mixed Income</i>	\$496,712	\$50,776	\$31,995	\$579,483	\$33,434	\$445,731	\$216,944	\$696,109	\$1,275,592
<i>SLI</i>	\$866,825	\$42,168	\$36,579	\$945,572	\$166,823	\$317,080	\$247,903	\$731,807	\$1,677,378
<b>Employment</b>	278.3	9.5	7.7	295.6	34.6	70.0	52.4	157.0	452.5
<b>Total Taxes</b>	\$7,519,355	\$274,473	\$267,575	\$8,061,404	\$450,835	\$897,329	\$1,330,890	\$2,679,054	\$10,740,458
<b>Total Federal Taxes</b>	\$3,313,898	\$113,289	\$124,819	\$3,552,006	\$253,363	\$426,474	\$556,687	\$1,236,524	\$4,788,531
<b>Total Indirect Taxes</b>	\$1,952,447	\$7,755	\$11,360	\$1,971,562	\$16,203	\$20,013	\$72,511	\$108,728	\$2,080,289
Federal Gasoline tax	\$265,249	\$2,936	\$852	\$269,037	\$0	\$6,886	\$5,439	\$12,325	\$281,362
Federal Excise Tax	\$0	\$47	\$24	\$71	\$23	\$92	\$152	\$266	\$338
Federal Excise Duties	\$0	\$146	\$368	\$515	\$10,384	\$249	\$2,352	\$12,986	\$13,501
Federal Air Transportation Tax	\$0	\$100	\$69	\$170	\$0	\$179	\$442	\$620	\$790
GST	\$1,651,394	\$289	\$6,568	\$1,658,251	\$0	\$799	\$41,926	\$42,725	\$1,700,976
Indirect Taxes on Production	\$35,803	\$4,236	\$3,478	\$43,517	\$5,796	\$11,809	\$22,200.54	\$39,805	\$83,322
Personal Income Taxes	\$909,976	\$76,098	\$54,148	\$1,040,222	\$171,406	\$292,180	\$312,912	\$776,497	\$1,816,719
Corp. Income Taxes	\$451,475	\$29,435	\$59,312	\$540,223	\$65,755	\$114,281	\$171,264	\$351,299	\$891,522
<b>Total Provincial Taxes</b>	\$4,205,457	\$161,184	\$142,756	\$4,509,398	\$197,472	\$470,855	\$774,203	\$1,442,530	\$5,951,928
<b>Total Indirect Taxes</b>	\$3,573,989	\$94,312	\$64,615	\$3,732,916	\$92,139	\$257,668	\$412,458	\$762,265	\$4,495,181
Environment Tax	\$12,215	\$5,705	\$1,270	\$19,190	\$1,338	\$11,472	\$8,104	\$20,914	\$40,104
Provincial Trading Profits on Liquor and Lottery	\$38,764	\$700	\$1,570	\$41,033	\$0	\$1,167	\$10,019	\$11,186	\$52,220
Provincial Gasoline tax	\$822,273	\$4,925	\$2,028	\$829,226	\$0	\$10,757	\$12,948	\$23,705	\$852,931
PST	\$2,139,816	\$16,620	\$5,260	\$2,161,697	\$0	\$49,265	\$33,578	\$82,843	\$2,244,540
Indirect Taxes on Production	\$560,920	\$66,362	\$54,487	\$681,769	\$90,801	\$185,007	\$347,808	\$623,616	\$1,305,386
Personal Income Taxes	\$300,387	\$45,102	\$34,646	\$380,135	\$57,113	\$129,565	\$236,151	\$422,830	\$802,964
Corp. Income Taxes	\$331,082	\$21,770	\$43,496	\$396,347	\$48,220	\$83,622	\$125,594	\$257,436	\$653,783

\* Other BC Direct: The producer cost of goods (i.e., the cost excluding wholesale and retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to RADIUM

\*\* Output is equal to Spending minus imports minus all indirect taxes.

FINAL DEMAND IMPACTS (\$000) TOURISM SPENDING										
ALL RMI	YEAR: 2015	REGION: RMI Regional Districts			REST OF BRITISH COLUMBIA					
		Direct in RMI Communities	Indirect	Induced	REGIONAL TOTAL	Direct*	Indirect	Induced	REST OF BC TOTAL	TOTAL IMPACTS, BC
Spending/Tourism Revenue		\$2,507,972								
Output**		\$1,721,680	\$71,560	\$153,655	\$1,946,895	\$251,064	\$694,373	\$536,697	\$1,482,135	\$3,429,030
GDP (Value-Added)		\$904,712	\$49,136	\$100,258	\$1,054,106	\$133,283	\$383,517	\$350,138	\$866,939	\$1,921,045
Material Inputs		\$816,969	\$22,424	\$53,397	\$892,789	\$117,780	\$310,856	\$186,559	\$615,196	\$1,507,985
Labour Income		\$659,563	\$29,075	\$24,062	\$712,700	\$94,256	\$241,595	\$166,572	\$502,422	\$1,215,122
Wages and Salaries		\$559,379	\$22,834	\$19,506	\$601,719	\$82,345	\$189,071	\$135,030	\$406,446	\$1,008,165
Mixed Income		\$37,751	\$3,412	\$2,126	\$43,289	\$2,017	\$30,691	\$14,721	\$47,428	\$90,717
SLI		\$62,433	\$2,829	\$2,431	\$67,692	\$9,894	\$21,833	\$16,822	\$48,548	\$116,240
Employment		19,297.2	640.5	513.5	20,451.2	2,078.1	4,823.4	3,554.6	10,456.1	30,907.3
Total Taxes		\$465,806	\$18,482	\$17,947	\$502,236	\$26,535	\$61,871	\$90,296	\$178,702	\$680,938
Total Federal Taxes		\$212,192	\$7,596	\$8,367	\$228,154	\$14,839	\$29,385	\$37,821	\$82,044	\$310,199
Total Indirect Taxes		\$118,124	\$509	\$755	\$119,388	\$814	\$1,378	\$4,921	\$7,114	\$126,502
Federal Gasoline tax		\$10,845	\$187	\$57	\$11,088	\$0	\$466	\$369	\$835	\$11,923
Federal Excise Tax		\$0	\$3	\$2	\$5	\$1	\$6	\$10	\$18	\$23
Federal Excise Duties		\$0	\$10	\$24	\$34	\$466	\$17	\$160	\$643	\$678
Federal Air Transportation Tax		\$0	\$7	\$5	\$11	\$0	\$12	\$30	\$42	\$54
GST		\$104,891	\$19	\$436	\$105,347	\$0	\$55	\$2,846	\$2,901	\$108,248
Indirect Taxes on Production		\$2,389	\$284	\$231	\$2,903	\$346	\$821	\$1,506.78	\$2,674	\$5,578
Personal Income Taxes		\$62,785	\$5,136	\$3,598	\$71,519	\$10,194	\$20,247	\$21,309	\$51,750	\$123,269
Corp. Income Taxes		\$31,283	\$1,951	\$4,014	\$37,248	\$3,831	\$7,759	\$11,590	\$23,181	\$60,428
Total Provincial Taxes		\$253,614	\$10,886	\$9,581	\$274,081	\$11,696	\$32,487	\$52,475	\$96,658	\$370,739
Total Indirect Taxes		\$209,851	\$6,304	\$4,292	\$220,447	\$5,493	\$17,897	\$27,994	\$51,383	\$271,831
Environment Tax		\$855	\$375	\$84	\$1,314	\$68	\$787	\$550	\$1,405	\$2,719
Lottery		\$1,660	\$47	\$104	\$1,812	\$0	\$81	\$680	\$761	\$2,572
Provincial Gasoline tax		\$33,618	\$324	\$135	\$34,077	\$0	\$740	\$879	\$1,618	\$35,696
PST		\$136,298	\$1,111	\$349	\$137,758	\$0	\$3,424	\$2,279	\$5,703	\$143,461
Indirect Taxes on Production		\$37,421	\$4,446	\$3,620	\$45,487	\$5,425	\$12,865	\$23,606	\$41,897	\$87,383
Personal Income Taxes		\$20,822	\$3,112	\$2,345	\$26,279	\$3,394	\$8,940	\$15,981	\$28,315	\$54,594
Corp. Income Taxes		\$22,941	\$1,471	\$2,944	\$27,355	\$2,809	\$5,650	\$8,500	\$16,959	\$44,314

\* Other BC Direct: The producer cost of tourist shopping (i.e., the cost excluding retail margins, taxes, etc.) is measured at the factory gate and those factories are mostly in other regions. Commodity taxes are assigned to the RMI communities.

\*\* Output is equal to Spending minus imports minus all indirect taxes.

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Vander Ploeg, C. (2002c). *Whistler and the World: The Funding of Ski Resort Communities*, Calgary, AB: Canada West Foundation.

**Debra Key**

---

**From:** Reception  
**Sent:** Wednesday, October 12, 2016 9:49 AM  
**To:** Debra Key  
**Subject:** FW: Resolutions FCM September 2016 Board Meeting adopted as Category A – Non-Concurrence Build Canada Grant Program, Harrison Hot Springs



**Irene Petty**  
 Clerk/Receptionist

Municipal Office: P.O. Box 160, 495 Hot Springs Road  
 Harrison Hot Springs, BC V0M 1K0  
 E [info@harrisonhotsprings.ca](mailto:info@harrisonhotsprings.ca)  
 P 604 796 2171 F 604 796 2192  
[www.harrisonhotsprings.ca](http://www.harrisonhotsprings.ca)

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**From:** Pascale Clément [<mailto:pclement@fcm.ca>] **On Behalf Of** Resolutions  
**Sent:** Wednesday, October 12, 2016 9:40 AM  
**To:** Reception  
**Cc:** Resolutions  
**Subject:** Resolutions FCM September 2016 Board Meeting adopted as Category A – Non-Concurrence Build Canada Grant Program, Harrison Hot Springs

Dear Mr. Facio,

Thank you for your resolution submission to FCM about the Build Canada Grant Program. We understand that this issue is an important concern to your community and we appreciate you bringing it to the attention of FCM.

At the latest board meeting in September 2016, the FCM Board of Directors considered the resolution and categorized it as Category A – Non-Concurrence. This category contains resolutions not addressed by FCM in the last three years that are the direct responsibility or concern of Canadian municipalities beyond a regional level and falls within the jurisdiction of the federal government. However, resolutions adopted with non-concurrence are not endorsed by FCM and will not involve further action. More details on FCM's resolution procedures can be found here.

FCM looks forward to continue working with you and your community in representing the municipal voice at the federal level. If you or your staff have any questions or require further information, please contact Pascale Clément, Administrative Coordinator, Policy and Government Relations, at 613-907-6268 or [pclement@fcm.ca](mailto:pclement@fcm.ca).

Regards,  
 Pascale

**Pascale Clément**

Administrative Coordinator | Policy & Government Relations  
Coordonnatrice Administrative | Politiques et Relations Gouvernementales  
T. 613-907-6268





## **Public review on future of Canada Post**

**Whereas** Canada Post announced drastic cutbacks to our public postal service in December 2013, including plans to end home mail delivery in our country.

**Whereas** there was a huge public outcry in response to the cutbacks and stiff opposition from most federal parties, including the Liberal Party, which promised to halt the delivery cuts and conduct a review of Canada Post, if elected.

**Whereas** the delivery cuts were halted and our Liberal government is currently conducting a Canada Post Review, which started earlier this year with an independent task force to identify options for the future of postal service in this country.

**Whereas** a parliamentary committee will hold e-consultations and meetings in various locations across the country on postal service and the options that have been identified by the task force and then make recommendations to the government on the future of Canada Post.

**Whereas** it will be crucial for the parliamentary committee to hear our views on key issues, including the importance of maintaining the moratorium on post office closures, improving the Canadian Postal Service Charter, adding postal banking, greening Canada Post, keeping decent post office jobs in our communities, preserving daily delivery, restoring home mail delivery, developing services that help older Canadians remain in their homes and providing services that assist people with disabilities,

**Therefore be it resolved** that (name of municipality) 1) Fill out the parliamentary committee's on line survey about Canada Post from September 26 to October 21 at [parl.gc.ca/OGGO-e](http://parl.gc.ca/OGGO-e) and encourage residents to do likewise 2) Attend the public consultations being held across the country

/bk cope 225

## Have your say!

1) Fill out the parliamentary committee's on line survey from September 26 to October 21 at: [parl.gc.ca/OGGO-e](http://parl.gc.ca/OGGO-e). During this time, you can also request a paper version of the survey by phoning 613-995-9469 or writing to Standing Committee on Government Operations and Estimates, Sixth Floor, 131 Queen Street, House of Commons, Ottawa, Ontario, K1A 0A6 Canada.

2) Attend one of the public consultations being held across the country. For more information, go to:

<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=0&Ses=0&DocId=8391013> (Note: Information on western and northern locations to come)

You can get information on the process and key issues in the weeks to come at [CUPW.ca/canadapostreview](http://CUPW.ca/canadapostreview).

### What to say

Let the committee know what your key issues are:

- Getting your home mail delivery back?
- Keeping your public post office?
- Greening the post office?
- Creating services that support seniors and people with disabilities?
- Bringing back our postal bank for more inclusive, accessible financial services for everyone?

List of locations to be visited by the parliamentary committee:

Corner Brook and St. John's, Newfoundland  
Sydney and Halifax, Nova Scotia  
Charlottetown, Prince Edward Island  
Bathurst, New Brunswick  
Levis, Quebec City, Blainville and Montreal, Quebec  
Toronto, Kitchener, Windsor, Dryden, and Sandy Lake First Nation, Ontario  
(Following locations to be confirmed)  
Surrey, British Columbia  
Edmonton and Calgary, Alberta  
Yellowknife, Northwest Territories  
Regina and Moose Jaw, Saskatchewan  
Winnipeg, Manitoba

Please share your input with us at [Feedback@cupw-sttp.org](mailto:Feedback@cupw-sttp.org) or mail to Mike Palecek, President, Canadian Union of Postal Workers, 377 Bank Street, Ottawa, Ontario, K2P 1Y3

8(b)

RECEIVED

OCT 13 2016

BY VILLAGE OF HARRISON HOT SPRINGS



**Harrison Agassiz Chamber of Commerce**  
The Voice of Business for Harrison Hot Springs  
The District of Kent and surrounding area

October 12, 2016

Mayor and Council  
Village of Harrison Hot Springs.

I am writing this letter on behalf of the Board of Directors of the Harrison Agassiz Chamber of Commerce. Business registration and licensing is an important part of creating a thriving and robust business sector. It helps to formalize the economy by ensuring businesses are registered for tax purposes and at the same time it enables businesses, particularly small ones, to gain access to funding and to certain protections by the law. At the local level business zoning bylaws ensure proper building, fire and health and land usage requirements are defined for specific parts of the community and licencing ensures that businesses operate in a manner consistent with the municipal plan.

Unfortunately, there are businesses in our community that have not taken the step of obtaining a business licence. This seems to be a particular issue in the Vacation Rental sector. A number of these businesses have recently applied to the Harrison Agassiz Chamber of Commerce for membership, to be listed on our website and that of Tourism Harrison. This has triggered a review by the Chamber on the issue of membership and business licencing. As a result, the Harrison Agassiz Chamber of Commerce has taken the step of passing a resolution that no business will be admitted to Chamber membership without a proper and valid business licence. Our reasoning is that there needs to be a level playing field for all businesses and those without a licence are not paying municipal fees and potentially underpaying property taxes or other taxes, giving them an unfair advantage.

We would encourage the Village of Harrison Hot Springs to ensure that all businesses operating in the community have a valid business licence. Particularly as a resort municipality, Harrison Hot Springs cannot afford to have unlicensed vacation rentals, potentially without adequate insurance or fire prevention measures operating in the Village. In addition, these unlicensed vacation rentals take away occupancy from licenced accommodation providers without contributing to the MRDT that funds Tourism Harrison. The Chamber believes this is an important issue that requires immediate action as this type of unlicensed business operation will only grow in the future as web based platforms bring down barriers to entry for a variety of business sectors.

Regards,

Ed Stenson  
Secretary, Board of Directors  
Harrison Agassiz Chamber of Commerce

FILE #	DATE
0320-01	Oct 13/16
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> CO
<input checked="" type="checkbox"/> DCAO	<input type="checkbox"/> ADMIN/ FINANCE
<input type="checkbox"/> DIRF	<input type="checkbox"/> B/L ENF
<input type="checkbox"/> MGR REV SVCS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> CEDO	<input checked="" type="checkbox"/> COUNCIL
<input type="checkbox"/> OP. MGR	
ITEM	A B C
COUNCIL AGENDA	
DATE	Oct 17/16
INITIAL <input type="checkbox"/>	
(ITEMS: A-REQ, ACTION: B - INFO - WRESP; C - INFO ONLY)	
105	



# VILLAGE OF HARRISON HOT SPRINGS

## REPORT TO COUNCIL

**TO:** Mayor and Council **DATE:** October 4, 2016

**FROM:** Debra Key, Deputy Chief **FILE:** 0230-01  
Administrative Officer/CO

**SUBJECT:** Canadian Cancer Society – endorsement of Society’s recommendation to the Province of British Columbia

**ISSUE:** To endorse the Canadian Cancer Society’s recommendation

**BACKGROUND:**

A letter was received by the Canadian Cancer Society congratulating the Village on its implementation of the bylaw that protects citizens from tobacco and vapour exposure in outdoor public places. The Society also seeks Council’s endorsement of the Society’s recommendation that the Province of BC expand the scope of the *Tobacco and Vapour Products Control Act* to prohibit the use of smoking and vaping at patios, parks, playgrounds and beaches and include guidelines for post-secondary campuses. The Society is seeking Council’s endorsement by October 31, 2016.

This request was before Council on September 19, 2016 and was referred back to staff for further information on the Village’s smoking bylaws.

In March of 2014, Council passed a motion to lobby the Provincial Government to regulate the use and sale of electronic cigarettes and vaporizing systems under the *British Columbia Tobacco Control Act* and Regulations. The motion was submitted to LGLMA and subsequently to UBCM where it received endorsement.

Further to this, Council also amended its Park Regulation Bylaw to include a provision prohibiting the use of tobacco, e-cigarettes, cigars, cigarettos, pipes or ignite any cartridge of nicotine solution, vaporizing system or smoke any substance that replicates a smoking experience in any building, structure, park or public space within the Village of Harrison Hot Springs.

Accordingly, staff is recommending that Council provide endorsement to the Canadian Cancer Society as submitted below:

“Smoke and vape-free outdoor public places legislation would prohibit smoking and vaping in BC’s outdoor public places, including restaurant and bar patios, playgrounds, parks and beaches, with ministry guidelines legislated for post-secondary campuses. “Smoking” would include burning a cigarette or cigar, or burning any substance using a pipe, hookah pipe, lighted smoking device or electronic smoking device, with some exemptions for the ceremonial use of tobacco in relation to traditional aboriginal cultural activities”.

**RECOMMENDATION:**

THAT Council endorses a requirement in British Columbia for smoke and vape-free outdoor public places as submitted by the Canadian Cancer Society; and

THAT the endorsement be forwarded by letter to the Canadian Cancer Society.

Respectfully submitted:

  
\_\_\_\_\_  
Debra Key  
Deputy Chief Administrative Officer/CO

REVIEWED BY:

\_\_\_\_\_  
Madeline McDonald  
Chief Administrative Officer



Canadian Cancer Society  
Société canadienne du cancer

August 12, 2016

His Worship, Mayor Facio of Harrison Hot Springs  
495 Hot Springs Road  
Harrison Hot Springs, BC V0M 1K0

Dear Mayor Facio and Harrison Hot Springs Council,

On behalf of the Canadian Cancer Society, BC and Yukon, we congratulate the Village of Harrison Hot Springs for implementing a bylaw that protects your citizens from tobacco and vapour exposure and modelling in outdoor public places.

We are writing to invite the Village of Harrison Hot Springs to endorse the Society's recommendation that the BC government expand the scope of BC's *Tobacco and Vapour Products Control Act* to prohibit use in outdoor public places province-wide. We recommend that the province prohibit smoking and vaping at patios, parks, playgrounds and beaches, and include guidelines for post-secondary campuses.

We know that many BC municipalities are in favour of amendments to provincial tobacco legislation, as evidenced by the 68 communities currently sheltered with municipal or regional district tobacco bylaws, along with Resolution B92, endorsed by UBCM in 2012. A report is underway to evaluate the successes, issues and costs associated with BC's tobacco bylaws.

Outside of your community's boundaries, more than 1 million British Columbians in 125 communities do not have bylaws that prohibit smoking in outdoor public places. This patchwork contributes to tobacco-related health inequities; across the province, smoking rates in the various health service delivery areas vary from a low of 8.9% to a high of 33.6%. This exposure differential contributes to both health inequities and a larger provincial economic burden. In BC, the annual economic burden attributed to tobacco is \$2 billion.

In addition to protecting citizens from second-hand smoke exposure, smoke and vape-free outdoor places support people who want to quit smoking and provide positive role modeling for children and youth. A comprehensive provincial policy would help change social norms about tobacco use and provide equitable protection from second-hand smoke and vapour. Effective tobacco control measures save lives, financial resources and are vital to protecting the integrity of BC's healthcare system.

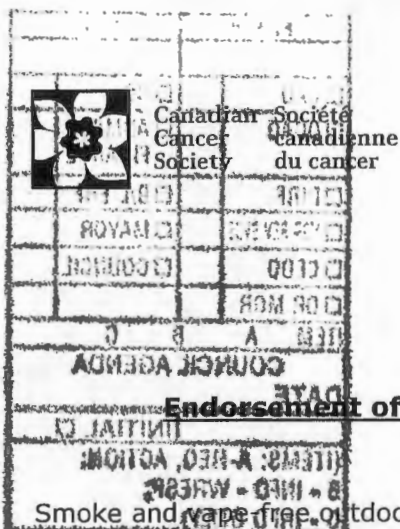
The Society believes that preventing half of all cancers is within our grasp and together we can support the vision to stop cancer before it starts. We appreciate your commitment to your community's health, and ask that you send us your endorsement (found on the back side of this letter) to protect the health of all British Columbians by October 31, 2016.

Sincerely,

Megan Klitch  
Tobacco Lead  
Canadian Cancer Society, BC and Yukon

Jenny Byford  
Advocacy Lead  
Canadian Cancer Society, BC and Yukon

FILE #	DATE
0230-01	Aug. 17/16
<input type="checkbox"/> CAO	<input type="checkbox"/> CO
<input type="checkbox"/> DCAO	<input type="checkbox"/> ADMIN/ FINANCE
<input type="checkbox"/> DIRF	<input type="checkbox"/> B/L ENF
<input type="checkbox"/> MGR REV SVCS	<input checked="" type="checkbox"/> MAYOR
<input type="checkbox"/> CEDO	<input checked="" type="checkbox"/> COUNCIL
<input type="checkbox"/> OP. MGR	
ITEM	A B C
COUNCIL AGENDA	
DATE	Sept. 19/16
	INITIAL <i>JB</i>
(ITEMS: A-REQ. ACTION; B - INFO - WRESP; C - INFO ONLY)	



**Endorsement of Smoke and Vape-free Outdoor Public Places in BC**

Smoke and vape-free outdoor public places legislation would prohibit smoking and vaping in BC's outdoor public places, including restaurant and bar patios, playgrounds, parks and beaches, with ministry guidelines legislated for post-secondary campuses. "Smoking" would include burning a cigarette or cigar, or burning any substance using a pipe, hookah pipe, lighted smoking device or electronic smoking device, with some exemptions for the ceremonial use of tobacco in relation to traditional aboriginal cultural activities.

Our community endorses a requirement in British Columbia for smoke and vape-free outdoor public places, as outlined above.

Or

Our community endorses a requirement in British Columbia for smoke and vape-free outdoor public places, as outlined above, but with the following modifications (please list):

Name of Community: \_\_\_\_\_

Name of Mayor (or representative): \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name, phone and email for community contact: \_\_\_\_\_

\_\_\_\_\_

The names of communities that endorse this policy will be shared with the provincial government and may be used in communications with stakeholders and mass communications. Endorsement letters will be received by Megan Klitch, Tobacco Lead, Canadian Cancer Society, BC and Yukon Division, until October 31, 2016 via fax, email or mail.

**Megan Klitch**  
Canadian Cancer Society  
1100 Alward Street  
Prince George BC V2M 7B1  
TF 1-800-811-566 F 250-563-0385  
mklitch@bc.cancer.ca



## PREVENT CANCER THROUGH HEALTHY PUBLIC POLICY

### Key Facts

- Tobacco is a major health issue that needs the attention of political leaders.
- Almost 70 BC communities and three-quarters of BC's population are sheltered from tobacco modeling and exposure in outdoor public places. More than one million British Columbians remain unprotected.
- The Union of BC Municipalities supports smoke-free outdoor public places.

### Rationale for outdoor smoke and vape-free policy

#### Protection from second-hand smoke

Secondhand smoke is extremely toxic. Studies of particulate matter have shown that in an outdoor setting, second-hand smoke can be as concentrated as in an indoor setting. Children experience greater impacts from second-hand smoke due to their developing immune and respiratory systems. Every year, more than 800 Canadians who don't smoke die from second-hand smoke exposure.

#### Increase motivation to quit smoking

People who smoke tend to respond to restrictions by cutting back or quitting. The majority (85.7%) of British Columbians do not smoke. Of the minority who do smoke, two-thirds want to quit and are looking for tools to help them. Several studies have shown that when smoking bans have been implemented, smokers have chosen to quit or cut back and that smoke-free patio regulations may help former smokers avoid relapse.

#### Equitable access to clean air for all British Columbians

To date, 68 communities in BC are sheltered by tobacco bylaws with stronger protections than BC's *Tobacco Control Act*. Approximately three quarters of these communities fall within the Lower Mainland and Southern Vancouver Island. Outside of these boundaries, more than 1 million British Columbians in 125 communities, many of which are rural and remote, remain unprotected from tobacco related exposure and role-modelling.

#### Recommended bylaws prohibit smoking and vaping:

- on restaurant and bar patios
- on city-managed properties: parks, playgrounds, trails, plazas, beaches, playing fields, recreation facilities and venues
- within a buffer zone of 7.5 metres of the above mentioned, as well as the doors, windows and air intakes of public buildings



## Positive role modelling

Tobacco use is started and established primarily during adolescence. Since most smokers start before the age of 18, it is important to model healthy behaviours. Youth who do not see adults smoking or vaping will be less likely to view these as normal social behaviors and, thereby, are less likely to start themselves.

## Consistency can improve compliance

With universal provincial policy and broad awareness measures, BC residents and tourists will be more aware of smoking restrictions. Research tells us that when people understand what tobacco restrictions are in place and why they have been implemented, they are more likely to comply, and are also more likely to speak up, encouraging others to comply. Evaluations have found that the fear of compliance issues exceeds the actual number of compliance issues that occur.

## Canadian precedent

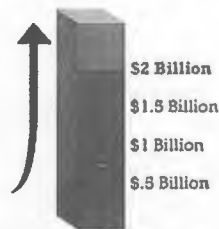
The majority of Canadian provinces and territories ban smoking on bar and restaurant patios and a growing number have recently expanded restrictions to other public outdoor places. Ontario, for example, banned smoking on restaurant/bar patios, playgrounds and sports fields, effective January 1, 2015. Smoking behaviour and exposure to secondhand smoke decreased within the first year of implementation at all affected venues, and compliance was perceived to be moderate to high with variations observed by the type of outdoor venue.

## Public Support

A 2013 Angus Reid poll conducted on behalf of the Canadian Cancer Society revealed the following support for smoke-free places policy by British Columbians:

- **Bar and restaurant patios:** 66% of adults and 79% of youth
- **Children's playgrounds:** 91% of adults and 96% of youth
- **Parks and beaches:** 66% of adults and 80% of youth

**Preventable risk factors such as tobacco use and exposure cost \$2 billion per year in BC.**





VILLAGE OF HARRISON HOT SPRINGS

BYLAW NO. 1091

A bylaw to amend the Sewer Regulation and Fee Bylaw No. 980

**WHEREAS** the Village of Harrison Hot Spring has deemed it advisable to amend Sewer Regulation and Fee Bylaw No. 980, 2011;

**NOW THEREFORE** in open meeting assembled, the Mayor and Council of the Village of Harrison Hot Springs enacts as follows:

**1. CITATION**

This Bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Sewer Regulation and Fee Amendment Bylaw No. 1091, 2016".

2. "Sewer Regulation and Fee Bylaw No. 980, 2011" is hereby further amended by deleting "Schedule A" in its entirety, as attached thereto, and substituting with a new "Schedule "A" – Annual Fees and Charges" as attached hereto and forming part of this Bylaw.

3. The Sewer Regulation and Fee Bylaw No. 1091, 2016 Schedule "A" – Annual Fees and Charges will be effective on January 1, 2017 or as otherwise specified in the schedule.

**READINGS AND ADOPTION**

READ A FIRST TIME THIS 3<sup>rd</sup> DAY OF OCTOBER, 2016

READ A SECOND TIME THIS 3<sup>rd</sup> DAY OF OCTOBER, 2016

READ A THIRD TIME THIS 3<sup>rd</sup> DAY OF OCTOBER, 2016

ADOPTED THIS    DAY OF OCTOBER, 2016

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

**BYLAW NO. 1091**  
**SCHEDULE "A"**  
**Annual Fees and Charges**

Pursuant to *Section 194 of the Community Charter* the following annual fees and charges (January 1 – December 31) are imposed in accordance with the terms and conditions approved by Council:

**Sanitary Sewer Service Utility Fee**

All properties identified by folio numbers that are or can be connected to the sanitary sewer system will pay the following fee based on the actual length of the property that abuts the sewer collection main.

Rate	Minimum	Maximum
\$ 9.28/metre	18 metres	30 metres

**Sanitary Sewer Service User Fee**

All properties connected to the sanitary sewer system will pay the user fees as follows:

Description	Rate
Each Residential Unit	\$ 225.00
Each Secondary Suite	\$ 112.50
Hotel/Motel (per room)	\$ 129.00
Campground	
· Per Campsite	\$ 89.50
· Sani-dumps	\$ 89.50
· Washrooms fixtures	\$ 60.00
Church	\$ 210.00
Barbershop, Beauty Salon	\$ 531.00
Laundry	\$ 8,053.00
Coin Laundry (per machine)	\$ 56.40
Liquor Primary (per person)	\$ 16.00
Restaurant, Café	
· First 400 ft <sup>2</sup> (37.16 m <sup>2</sup> ) of floor space	\$ 400.00
· For each additional 100 ft <sup>2</sup> (9.3m <sup>2</sup> ) or portion thereof of floor space	\$ 100.00
School (per classroom)	\$ 258.00
Retail Establishment	\$ 210.00
Service Station	\$ 421.00
Office	\$ 210.00
Repair Shop	\$ 210.00
Storage/Maintenance Shop	\$ 150.00

**Pools/Spas**

Category	Description	Rate
Class 1 - Pool Commercial/Recreational	Spa Pool or Public Pool that discharges on a regular basis	\$ 3,291.00 and/or metered discharge
Metered Discharge		\$ 0.62m <sup>3</sup>
Class 2 - Pool Commercial, Recreational or Multi-Unit Residential	Pool intended for shared use by more than one person; ie pool located at a campground, multi-unit building, motel/hotel, apartment building, townhouse complex that does not discharge on a regular basis and is not metered	\$ 1,500.00
Spa		\$ 1,320.75
Hot Tub - Commercial, Recreational or Multi-Unit Residential	Hot Tub intended for shared use by more than one unit; ie located at a campground, multi-unit building, motel/hotel, apartment building, townhouse complex that does not discharge on a regular basis and is not metered	\$ 750.00

Waste Discharge Permit Application	\$ 350.00
Waste Discharge Fee	\$ 1.25m <sup>3</sup>

**Sanitary Sewer Service Connection and Disconnection Fees**

<b>Connection</b>	
Single Family	\$ 1,500.00* plus tax
Duplex (each unit)	\$ 1,500.00* plus tax
Multi-Family & Commercial	\$ 1,500.00* plus tax
Reconnection	\$ 1,500.00* plus tax
<b>Disconnection</b>	
Disconnection	Actual cost plus tax

\* Costs will be based on a minimum fee of \$1500.00 plus tax at time of application. Any actual cost of the sanitary sewer connection over and above the \$1500.00 fee will be invoiced accordingly.

Fees will be billed quarterly.

A 10% penalty will be applied to any unpaid balance on the fees and charges outstanding by the due date.

Any fees and charges remaining unpaid by the end of the calendar year shall be deemed to be taxes in arrears.