



Council Agenda

Monday, May 1, 2023, 7:00 PM

Council Chambers & Electronic Meeting

Electronic Meeting Instructions

To Join a Meeting:

Log into Zoom.us or the Zoom app on your device.

Enter the Meeting ID: 897 0956 7061

Dial In: 1-855-703-8985 (Canada Toll Free) or 1-778-907-2071 Meeting ID: 897 0956 7061

To Participate: During the public participation period, press **Star (*) 9** to "raise your hand".

Participants will be unmuted one by one when it is their turn to speak.

When called upon, you will have to press *6 to unmute the phone from your side as well.

We may experience a delay in opening the meeting due to technical difficulties. In the event that the meeting does not start as scheduled please be patient and stay on the line, we will get started as quickly as possible.

Public Dial-In Details are also posted at www.langford.ca

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City of Langford

Special Council Minutes

April 17, 2023, 9:00 a.m.
Council Chambers

PRESENT:	Councillor L. Szpak - Acting Mayor Mayor S. Goodmanson - Remote Councillor K. Guiry Councillor C. Harder	Councillor M. Morley Councillor M. Wagner Councillor K. Yacucha
ATTENDING:	D. Kiedyk, Chief Administrative Officer M. Watmough, Deputy Director of Corporate Services M. Baldwin, Director of Planning and Subdivision M. Dillabaugh, Director of Finance K. Balzer, Director of Engineering and Public Works	Y. Nielsen, Director of Parks, Recreation and Facilities K. Dube, Senior Manager of Information Technology and GIS D. Petrie, Senior Manager of Business Development and Events

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

Mayor Goodmanson called the meeting to order at 9:00 a.m.

3. APPROVAL OF THE AGENDA

MOVED BY: HARDER

SECONDED: YACUCHA

THAT Council approve the agenda as presented.

Motion CARRIED.

4. IN CAMERA RESOLUTION

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council close the meeting to the public pursuant to section 90 (1) (a), (e) and (i) of the *Community Charter* to consider:

- personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;
- the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Motion CARRIED.

5. ADJOURNMENT

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council adjourn the meeting.

Mayor Goodman adjourned the meeting at 11:30 p.m.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



City of Langford

Council Minutes

April 17, 2023, 7:00 PM

Council Chambers & Electronic Meeting

PRESENT:	Councillor L. Szpak - Acting Mayor	Councillor M. Morley
	Mayor S. Goodmanson - Remote	Councillor M. Wagner
	Councillor K. Guiry	Councillor K. Yacucha
	Councillor C. Harder	
ATTENDING:	D. Kiedyk, Chief Administrative Officer	K. Dube, Senior Manager of Information Technology and GIS
	B. Hutchins, Director of Corporate Services	D. Petrie, Senior Manager of Business Development and Events
	M. Baldwin, Director of Planning and Subdivision	C. Aubrey, Fire Chief
	M. Dillabaugh, Director of Finance	T. Corpus, Senior Application Developer/Analyst
	K. Balzer, Director of Engineering and Public Works	C. Bell, Legislative Services
	Y. Nielsen, Director of Parks, Recreation and Facilities	Administrative Coordinator

Meeting available by teleconference.

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

Acting Mayor L. Szpak called the meeting to order at 7:05 pm.

3. APPROVAL OF THE AGENDA

MOVED BY: YACUCHA

SECONDED: GUIRY

THAT Council approve the agenda as presented.

Motion CARRIED.

4. PUBLIC HEARINGS

4.1 BYLAW NO. 2093

"Langford Zoning Bylaw, Amendment No. 688, (898 and 914 Klahanie Drive) Bylaw No. 2093, 2023"

The Acting Mayor L. Szpak opened the Public Hearing for Bylaw No. 2093 at 7:06 p.m.

Sam Ganong of Formwell Homes Ltd has applied on behalf of Jodi-Ann and John Acreman and Wendy and Mark Szczepanowski to rezone 898 and 914 Klahanie Drive from RR2 (Rural Residential 2) to RT1 (Residential Townhouse).

This is being proposed in order to allow for the development of approximately 58 townhouse units, with 30% open space.

Prior to Public Hearing, Council required the following:

1. A stormwater technical memo from an engineer that verifies stormwater can be adequately managed on-site for the proposed development, to the satisfaction of the Director of Engineering; and;
2. A memo prepared by a Landscape Architect that examines existing trees on site and in the frontage and provides comment on the potential for tree retention as part of the development plan, to the satisfaction of the Director of Planning;

The stormwater technical memo has been reviewed and accepted by the Director of Engineering and the applicants had consulting arborist complete a comprehensive tree survey. The results of the tree survey were discussed in the First Reading report reviewed by Council at their regular meeting on March 6th, 2023.

In further support of this application, the applicant has agreed to provide the following:

1. That the applicant will provide as a bonus for increased density, the following contributions per residential unit, prior to issuance of a building permit:
 - a. \$610 towards the Affordable Housing Reserve Fund per townhouse unit; and
 - b. \$3,660 towards the General Amenity Reserve Fund per townhouse unit.
2. That prior to Bylaw Adoption, the applicant provides a Section 219 covenant registered in priority of all other charges on title that agrees to the following:
 - a. That the following will be provided and implemented to Bylaw No. 1000 standards to the satisfaction of the Director of Engineering prior to the issuance of a building permit:
 - i. Full frontage improvements, inclusive of completing the municipal cul de sac, installing streetlights as required, and paving a 1.5 m road shoulder;
 - ii. A storm water management plan;
 - iii. A construction parking management plan;
 - b. That the developer will connect and be responsible for any upgrades required to the services and utilities required for the development;
 - c. Acknowledge that the site is in proximity to agricultural uses the South Vancouver Island gun range, and that these uses may create general noise, odour, and other nuisances, and agree that the owner and all future owners assume all risk and annoyance of such nuisances;

d. That a total of 30% of the site will be either dedicated to the City as Park, designated as strata common property and protected by a non-disturbance covenant registered prior to subdivision approval or building permit issuance, whichever is first, or a combination of the two, to the satisfaction of the Director of Planning and Director of Parks, Recreation, and Facilities;

e. That all concrete used on-site will be produced using post-industrial CO2 mineralization technology, or equivalent which offers concrete with lower embodied CO2 than all other competing bids, and that prior to the issuance of a Building Permit the applicant shall provide a product-specific Type III Environmental Product Declaration that is 3rd party verified specifying the total embodied carbon content of concrete.

This proposal is consistent with the Official Community Plan Neighbourhood designation.

Notifications and advertisements have been placed as required by the Local Government Act.

Acting Mayor L. Szpak called a first time for presentations.

Sam Ganong, applicant - Gave a presentation regarding the proposed development.

N. Edwards, Joy Close - Expressed support for the proposed development. The cost of housing and high interest rates are making it difficult for families to get into the housing market. The speaker believes that townhomes are an actual way to get families into homes. Speaker believes that Langford is the safest place he has lived. Is appreciative of the amenities available in the City.

L. Webb, Millpond Terr - Expressed support for the proposed development. Speaker believes that they are a prime candidate for the townhouse environment. Too many people live in condos. People need outdoor space and affordability. Speaker stated that the design is appealing, perfect middle ground to raise a family.

J. Qusted, Stanehill Pl - Klahanie is an indigenous name, meaning the great outdoors. The speaker is opposed to the development. The speaker read a letter sent to the Council. Klahanie is one of the few acreages in the area. The speaker believes blasting and levelling will detract from the neighbourhood appeal. The speaker believes the development will take away from a wonderful living experience for generations to come. The speaker believes that the greenspace availability is less than a regular single home dwelling. The speaker believes the decision by previous Mayor and Council to reject this proposal was the right one. The speaker believes that this will set a dangerous precedent for townhouse density. The speaker is concerned about the availability of schools in the area to any new residents.

Acting Mayor L. Szpak stated that this development has not come forward to public hearing before.

D. Daniels, Vitality Rd - Expressed support for the proposed development. The speaker stated that other countries don't offer the greenspace that Langford does. Greenspace provides cleaner air, reduced noise pollution. Greenspace equals healthier lifestyle.

D. Levesque, Graystone Pl - The speaker has lived in Langford for 35 years. The speaker voted for the new council because of slowing development and preserving trees. This

development will take away too many trees. The road is narrow and steep. Development will add 120-180 more cars. Vehicles won't be able to pass. The speaker expressed safety concerns during inclement weather. The speaker encourages Council to visit the site to see for themselves.

K. Murphy, Rockhampton Pl - Expressed support for the proposed development. The speaker believes that townhomes are an affordable steppingstone to a stand alone dwelling. Believes that residents will stay longer versus a condo. The speaker appreciates the greenspace in the area for children and pets. The speaker believes that with the amount of greenspace allotted it would encourage a sense of community.

O. Williams, Golden Spire Cres - Expressed support for the proposed development. Affordable housing is needed. This is a good use of the land, walkability. Speaker believes this development will get people out of cars.

S. Coates, Klahanie Dr - the speaker lives across the street from the development for 28 years. Our neighbourhood is no longer tranquil. The speaker is vehemently opposed to the development. Expressed concern about the impact on the environment, traffic, and safety. Expressed concern about the local plants and wildlife. Expressed concern that if approved, all of Klahanie area will be at risk. Greenspace is sloped, so concerned about any potential for community gathering. Expressed concern for runoff and flooding. Expressed concern about the amount of traffic on a small road. The road cannot sustain everyone, it's narrow, making it dangerous. Expressed concern the development is too dense for the neighbourhood. Expressed that this development does not meet the South Langford community plan.

E. Vandermade, Greystone Pl - Expressed support for developments, but there should be a balance. Expressed concern about speaking to this for a third time. Expressed concern about the current access point on Greystone Pl. which is a narrow road. Concerned about safety issues for local residents. Expressed concern about emergency access, and construction traffic. Expressed concern regarding the traffic survey not accounting for Olympic View development and the increase in traffic that will bring. Expressed concern regarding new residents and guests overflow parking on the road. Expressed concern regarding blasting and safety therein. Expressed that the density is too high. Believes it is cheaper for a single-family dwelling with a suite. Expressed concern regarding the townhome real estate market being slow. Expressed concern that interest rates are requiring families to move in together, this allows no room for that. Expressed concern that this is not the place for 58 townhomes. If this development is approved the speaker would like assurances that there be safe blasting, that there another access point, possibly less density. The speaker would like sidewalks on Klahanie, larger buffer, and usable greenspace.

R. Schreiber, Stanehill Pl - Expressed concern about the proposed development and the impact of quality of life to the area. Expressed opposition to the development unless significant changes are made. Expressed concern regarding the traffic survey. Expressed concern regarding the removal of trees. Expressed concern about the loss of privacy, trees that will be damaged due to blasting. Will the city cover any property damages. Expressed concern about the loss of quality of living.

P. Levesque, Greystone Pl - Expressed their appreciation for local wildlife in the area. Encouraged Council to visit the area. Expressed concern about the traffic. Expressed concern regarding the development not being a good fit to the neighbourhood.

J. Stamhuis, Greystone Pl - Expressed opposition to the proposed development. Stated that on July 11, 2022, the proposal was denied at Council. What has changed. Due to the mortgage helper, single family homes are more attainable, not townhomes. Expressed concern regarding the lack of available usable greenspace. Expressed that the proposal is not reducing urban sprawl. Regarding the lack of townhomes available on the market, currently there are 4203 duplexes or townhomes on the market today. Expressed concern regarding traffic increase. Stated the traffic impact assessment is flawed. Expressed concern regarding access points, traffic, parking and need for an additional exit. Expressed concern regarding the ecosystem and local wildlife.

Acting Mayor L. Szpak clarified that it was recommended by The Planning, Zoning and Affordable Housing Committee that the previous Council take no action in regard to this zoning application. This zoning application never went to first reading or public hearing before Council.

M. Dumais, Klahanie Dr - A resident over 20 years in the area. Expressed support for the development. Expressed personal experience with apartment living compared to townhome living. Stated that the use of the land for single family homes would not improve the use of the available greenspace. The speaker expressed that the area would see roadway improvements with the proposed development including better traffic control, which will be safer for local residents.

A. Dumitru, Klahanie Dr - Expressed support for the proposed development. The speaker looks forward to a community. There will not be the removal of as much rock as other developments. Greenspace is being maintained. Everyone needs to start somewhere and not everyone wants tenants in their home. The speaker stated that the developers are maintaining the local culture.

M. Prothman, Goldstream Ave - Expressed growth is challenging. The speaker stated that the City requires a diversified housing stock. The development is supported by the OCP. The developer is planning a 10-1 tree replacement plan. Expressed support for the proposed development.

R. Patterson, Players Dr - Expressed support for the proposed development. The speaker stated community should be inclusive not exclusive. Families don't want small condo living.

E. Boivin, Paperbark Cres - Expressed opposition to the proposed development. The speaker believes it is too dense for the area. Expressed concern regarding the steepness of the road. the speaker stated that there is already a community, no need for density. Expressed concerns regarding safety, due to the lack of sidewalks. Request maybe an focus on improving the parks, sidewalks and roads.

R. Lubberts, Stanehill Pl - Expressed gratitude to the developers. Expressed opposition to the rezoning proposal. Expressed concern regarding explosive growth to the City. Expressed concern regarding the development departs from the South Langford neighbourhood plan.

M. Baldwin, Director of Planning and Subdivision - stated the South Langford neighbourhood plan has been superseded by the Official Community Plan. The South Langford Plan remains a guideline.

The Speaker expressed that the development does not follow the number of units to be built as stated in the plan.

M. Baldwin, Director of Planning and Subdivision responded - That the South Langford neighbourhood plan is a guideline, that the proposal does not have to be consistent with the South Langford Plan.

The speaker expressed that the South Langford plan should be considered. The speaker expressed concern regarding the development permit area requirements. The speaker believes that this development will set a precedent to expanding development to the rest of the area. The speaker believes density should occur in the City core and not add to urban sprawl. The speaker supports sustainable development. Therefore, the speaker opposes this development proposal. Expressed concern about the future school is going to be at capacity when this development is complete. Expressed concern regarding traffic from the new Olympic View development affecting traffic to the local area.

C. Turpin, Golden Spire Cres - The speaker walks on Klahanie daily, enjoys greenspace. The speaker expressed Klahanie is not safe to walk, needs development to become safer. Expressed a need for parks in the area. The speaker expressed that housing is needed for small families. Expressed that single family homes are not saving trees. The speaker expressed also that single family homes do not make roads bigger. The speaker stated that townhomes are affordable. Expressed support for the proposed development.

Acting Mayor L. Szpak reminded the public to keep their comments to the proposed developments.

J. Espley, Happy Valley Rd - Expressed support for the proposed development. The speaker believes these townhomes will allow families to grow. Expressed support for the available greenspace proposed in the development. Expressed support for the design for the area. The speaker stated that neighbourhoods must change for the future.

C. Grieve, Peatt Rd - Expressed support for the proposed development. The speaker believes townhomes are needed, there is a close proximity of a local school. Speaker stated that the townhomes would be more affordable. Expressed appreciation for the developer's proactive stance on energy efficiency with EV charging. Expressed appreciation that the parking for residents and guests will be accommodated.

D. Charboneau, Klahanie Dr - The speaker has been a resident for 25 years. Expressed concern about the frontage improvements. Expressed concern about the loss of trees and the density of the development. Expressed support for the affordability of townhouses. Expressed support for the proposed development.

S. Faber, Flint Ave - Expressed support for the proposed development. Expressed appreciation for the developer and their fulsome plan for the development.

S. Cuthbert, Chidlow Connector - Expressed support for the proposed development. The speaker stated that they are a local business owner, and their employees struggle to find affordable housing. The speaker believes this development would help alleviate their struggle.

C. Faber, Orono Ave - Expressed support for the proposed development. Expressed appreciation for the presentation of the developer. Expressed appreciation for the developer's cooperation with residents and local businesses. Expressed support for the developers plan of tree replacement. The speaker stated the townhomes would be a good fit for small families.

L. Plomp, Whimfield Terr - Expressed opposition to the proposed development. Expressed concern regarding protecting agricultural land. Expressed concern regarding the local traffic and would like road improvements before the development is built. Expressed concern about urban sprawl. Expressed concern regarding capacity of students at the local school being proposed. Expressed concern regarding the South Langford neighbourhood plan is not being followed. Expressed concern regarding the ongoing construction in the area.

H. St Cyr, Klahanie Dr - Expressed opposition to the proposed development. Expressed that the development is too large. Expressed that the local area does not have the infrastructure for a new development. Expressed concern for road safety, and increased traffic. Expressed concern regarding losing the rural area.

D. Van Wyck, Latoria Rd - Expressed support for the proposed development. Expressed support for the design of the proposed development. Expressed support for the development of townhomes.

Resident, Orono Ave - Expressed support for the proposed development. Expressed support for the design of the development.

E. Zheltonozhko, Deville Rd - Expressed support for the proposed development. Expressed support for living in Langford. Expressed support for the development of townhomes. Expressed support for the developers plan of tree replacement. Expressed support for the growth of the neighbourhood and walkability being provided.

T. Levesque, Veterans Memorial Pkwy - Expressed support for the proposed development. Expressed support for the design of the proposed development. Expressed support for the development of townhomes. Expressed support for the growth of the neighbourhood.

C. Crause, Paperbark Cres - Expressed support for the proposed development. Expressed support for the design of the proposed development. Expressed support for the affordability of townhomes. Expressed support for the improvements to roads and sidewalks in the area. Expressed support for the growth of the neighbourhood.

Acting Mayor L. Szpak called a second time for presentations.

P. Vandermade, Greystone Pl - Expressed opposition to the proposed development. Expressed concern regarding traffic. Expressed concern regarding safety and access. Expressed concern lack of local amenities. Expressed concern regarding increased development to the area.

G. Willing, Willing Dr - The speaker stated that Klahanie is a great community. Willing park is one of Langford's biggest parks. Expressed support for the proposed development. Would like a second option for access with the development. The speaker expressed concern regarding building out instead of up.

Acting Mayor L. Szpak called a third time for presenters.

J. Quested, Stanehill Pl - Expressed clarification regarding greenspace available. Expressed concern regarding the area for a townhome complex. Expressed concern that the residents that are local are not being heard.

J. Harris, Klahanie Dr - Expressed support for the proposed development. Expressed that they are a local resident that supports the development. Expressed support for the improvements to roads and sidewalks in the area.

Councillor Wagner inquired to the engineering department. What can be improved in the short-term regarding parking, traffic, and road improvements?

K. Balzer, Director of Engineering and Public Works responded - The road cross section is an approved road section.

Nadine King, Watt Consulting, responded - The road is six meters wide, and it is slated for 2 cars to pass. Regarding the unsafe corner, there is no anticipated growth of traffic to that area. Regarding Olympic View development and the traffic impact study, the projected traffic would be an increase of 10% in the area of the proposed development on Klahanie Drive. Regarding safety, there is a proposed traffic signal for the area.

K. Balzer, Director of Engineering and Public Works responded - There will be more sidewalk upgrades to the Klahanie Drive and Latoria Road. There will be lighting improvements as well.

Acting Mayor L. Szpak inquired about a construction management plan and good neighbour plan.

K. Balzer, Director of Engineering and Public Works responded - A construction management plan, dust management plan and an erosion plan have all been requested by the applicant of the development.

Acting Mayor L. Szpak inquired about blasting concerns.

K. Balzer, Director of Engineering and Public Works responded - Blasting notifications are a requirement of Bylaw 1000. In immediate areas of blasting pre survey can be made available for insurance purposes.

Councillor Guiry inquired about area having sewer service.

M. Baldwin, Director of Planning and Subdivision responded - The servicing would come down Greystone Pl to this development. In response to a precedence being set, each development application is based on its own merits and not what has come before.

K. Balzer, Director of Engineering and Public Works responded - That sewer service is in the area.

Councillor Harder inquired about a discrepancy in the site plan.

Sam Ganong, applicant, responded - that the original application didn't contemplate subdividing that portion on the map to Langford. It was slotted for a play structure.

Councillor Harder inquired if it is feasible to still continue with the plan to designate an area for a play structure.

Sam Ganong responded - That a play structure in the area would be the decision of the Parks and Recreation department.

Yari Nielsen, Director of Parks, Recreation and Facilities responded - That the build of a play structure would be at the discretion of Council in the future.

Councillor Harder inquired if it would be possible for a play structure anywhere else in the development plan.

Sam Ganong responded - There is an already area of disturbed land that has the potential for a play structure.

Yari Nielsen, Director of Parks, Recreation and Facilities responded - the area designated is heavily treed, the area would need to have a scope of work before any structure is put up.

Councillor Morley inquired what will be the approximate cost of a 3-bedroom townhome.

Sam Ganong responded - The price point is approximately \$800,000.

Councillor Wagner had a comment regarding leaving the area being donated to Langford as natural as possible.

Councillor Wagner inquired regarding another access point to the area.

K. Balzer, Director of Engineering and Public Works responded - that the development would be affected with another access point and the location of a second access at the blind corner would not be ideal.

Mayor Goodmanson inquired regarding the parking covenant on garages to be used as parking and not storage.

M. Baldwin, Director of Planning and Subdivision responded - That adding a covenant can be done during the second and third readings of the bylaw.

Councillor Wagner inquired regarding fire access and emergency vehicles.

Chief C. Aubrey responded - That the development does not require a second access. Suggested Council could put in campfire ban.

Councillor Harder inquired how long will blasting occur.

Sam Ganong responded - Blasting is contained to the middle of the site. Approximately 20-30 business days to complete.

Mayor Goodmanson inquired about parking. Is there legal parking on the north side of Greystone Place. Would like parking signs in place.

K. Balzer, Director of Engineering and Public Works responded - There are 5 parking scallops on Greystone Place. 3 are on the north side and 2 south east. No parking signs could be put in place.

Mayor Goodmanson inquired about more trees that could be interrupted because of blasting. What can be done to protect trees in the surrounding area.

M. Baldwin, Director of Planning and Subdivision responded - The tree bylaw does not affect this development. That 30% of the site should be preserved throughout the development permit process.

Sam Ganong responded - That the protection of trees during blasting will be monitored by having an arborist on site and having 20-30 days allowed for blasting.

Acting Mayor L. Szpak declared the Public Hearing for Bylaw No. 2093 closed at 10:19 p.m.

MOVED BY: YACUCHA
SECONDED: HARDER

THAT Council at 10:04 p.m. extend the meeting to midnight or the end of business.

Motion Carried Unanimously

5. PUBLIC PARTICIPATION

None presented.

6. ADOPTION OF COUNCIL MINUTES

6.1 Minutes of the Special Council Meeting - March 27, 2023

MOVED BY: MORLEY
SECONDED: HARDER

THAT Council approve the minutes of the meeting of Special Council held on March 27, 2023.

Motion CARRIED.

6.2 Minutes of the Council Meeting - April 3, 2023

MOVED BY: GUIRY
SECONDED: HARDER

THAT Council approve the minutes of the meeting of Council held on April 3, 2023.

Motion CARRIED.

7. COMMITTEE RESOLUTIONS

7.1 Minutes of the Committee of the Whole Meeting - March 27, 2023

MOVED BY: HARDER
 SECONDED: MORLEY

THAT Council receive the minutes of the meeting of the Committee of the Whole held on March 27, 2023.

Motion CARRIED.

7.2 Minutes of the Committee of the Whole Meeting - March 30, 2023

MOVED BY: HARDER
 SECONDED: WAGNER

THAT Council receive the minutes of the meeting of the Committee of the Whole held on March 30, 2023.

Motion CARRIED.

7.3 Minutes of the Committee of the Whole Meeting - April 3, 2023

MOVED BY: WAGNER
 SECONDED: MORLEY

THAT Council receive the minutes of the meeting of the Committee of the Whole held on April 3, 2023.

Motion CARRIED.

8. BYLAWS

8.1 BYLAW NO. 2093 (Background report attached)

"Langford Zoning Bylaw, Amendment No. 688, (898 and 914 Klahanie Drive) Bylaw No. 2093, 2023" (SECOND AND THIRD READINGS)

MOVED BY: YACUCHA
 SECONDED: HARDER

THAT Council give Bylaw No. 2093 second and third readings.

Motion CARRIED.

Amendment:

MOVED BY: GUIRY
 SECONDED: HARDER

THAT prior to adoption, the applicant will register a section 219 covenant agreeing that the garages are to be used for the parking of vehicles and not the storage of items preventing the parking of vehicles therein.

Motion CARRIED.

Amendment:

MOVED BY: WAGNER

SECONDED: HARDER

THAT Council direct staff to ensure that all trees that are within the area to be dedicated as park, are protected fully through the development process.

AND

THAT staff work with the developer and their landscape architect to ensure as many existing trees as possible, be incorporated into the landscape plan.

Motion CARRIED.

8.2 BYLAW NO. 2098 (Background report attached)

"Langford Zoning Bylaw, Amendment No. 692, (2833, 2835, 2837, and 2839 Knotty Pine Road) Bylaw No. 2098, 2022" (ADOPTION)

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council adopt Bylaw No. 2098.

Motion CARRIED.

8.3 BYLAW NO. 2126 (Background report attached)

"Omnibus No. 61 - Part 3: Unlicensed Vehicles and Institutional Fencing), Bylaw No. 2126, 2023" (FIRST READING)

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council give Bylaw No. 2126 first reading.

Motion CARRIED.

8.4 BYLAW NO. 2128 (Background report attached)

"City of Langford Alternative Municipal Tax Collection Scheme Bylaw, No. 2128, 2023".
(FIRST, SECOND AND THIRD READINGS)

MOVED BY: YACUCHA

SECONDED: MORLEY

THAT Council give 1st, 2nd and 3rd reading to Bylaw No. 2128, City of Langford Alternative Municipal Tax Collection Scheme Bylaw, No. 2128, 2023.

Motion CARRIED.

9. ADJOURNMENT

MOVED BY: HARDER
SECONDED: WAGNER

THAT Council adjourn the meeting.

Mayor Goodman adjourned the meeting at 11:04 p.m.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



City of Langford

Special Council Minutes

April 21, 2023, 1:30 p.m.
Council Chambers

PRESENT:	Mayor S. Goodmanson Councillor K. Guiry Councillor C. Harder Councillor M. Morley	Councillor L. Szpak Councillor M. Wagner Councillor K. Yacucha
ATTENDING:	D. Kiedyk, Chief Administrative Officer B. Hutchins, Director of Corporate Services M. Baldwin, Director of Planning and Subdivision M. Dillabaugh, Director of Finance K. Balzer, Director of Engineering and Public Works Y. Nielsen, Director of Parks, Recreation and Facilities	D. Petrie, Senior Manager of Business Development and Events L. Fletcher, Manager of Community Safety and Municipal Enforcement-Remote W. Robinson, Manager of Building Services B. Agland, System Administrator B. Boisvert, Legislative Services Administrative Coordinator

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

Mayor Goodmanson called the meeting to order at 1:42 pm.

3. APPROVAL OF THE AGENDA

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council approve the agenda as presented.

Motion CARRIED.

4. IN CAMERA RESOLUTION

MOVED BY: YACUCHA

SECONDED: SZPAK

THAT Council close the meeting to the public pursuant to section 90 (1) (i) of the *Community Charter* to consider:

- the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Motion CARRIED.

5. ADJOURNMENT

MOVED BY: YACUCHA

SECONDED: HARDER

THAT Council adjourn the meeting.

Mayor Goodman adjourned the meeting at 3:26 pm.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



BOARD OF DIRECTORS

Minutes of the West Shore Parks and Recreation Society Board of Directors Meeting Thursday, March 9th, 2023, in the Westshore Room

PRESENT: Directors Damian Kowalewich, Leslie Anderson, Shelly Donaldson, Kimberly Guiry, and Dean Janzten

ABSENT: N/A

STAFF PRESENT:

Grant Brown, administrator
Ron Dietrich, manager of operations
Geoff Welham, manager of recreation
Wei Wu, manager of finance and administration
April Luchinski, manager of human resources
Chantelle Bremner, recorder

STAFF ABSENT: N/A

PUBLIC PRESENT: N/A

CALL TO ORDER

1. The chair called the meeting to order at 5:33pm.

APPROVAL OF AGENDA

2. ***MOVED/SECONDED*** BY DIRECTORS DONALDSON AND ANDERSON THAT THE AGENDA BE APPROVED AS PRESENTED.
CARRIED

APPROVAL OF MINUTES

3. ***MOVED/SECONDED*** BY DIRECTORS GUIRY AND DONALDSON THE MINUTES OF THE REGULAR MEETING HELD FEBRUARY 9TH, 2023, BE APPROVED AS PRESENTED.
NO ERRORS, NO OMMISIONS.
CARRIED

PUBLIC PARTICIPATION

4. N/A

CHAIR'S REMARKS

5. N/A

STANDING COMMITTEES

6. N/A

OLD BUSINESS

7. N/A

NEW BUSINESS**8. a) Parks department presentation**

Bryan Wood presented a PowerPoint presentation that highlighted the following:

- Team is comprised of the parks supervisor, assistant greenskeeper, mechanic, irrigation tech, horticulturist, F/T parks worker, two P/T parks workers, and two summer attendants.
- Facilities include:
 - Grass fields
 - Baseball diamonds
 - Lawn bowls *four bowls – one of the only ones in Canada like it
 - Velodrome/turf
 - Lacrosse box
 - Tennis courts/pickleball courts
 - Beach Volleyball Courts
 - Basketball Courts
 - Play parks
 - Cenotaph
 - Jogging trail *converted from chip trail to gravel 10 years ago – usage increased since then
 - 9-hole golf course
- Lights available for most outdoor spaces
- All spaces can be multipurposed i.e. child soccer on lawn bowls
- Assets – 120 pieces of equipment - \$3.2 million dollars in value
 - Sprayer – new equipment cuts the spraying time of the fields to 6 hours
 - Mower
 - Backhoe
 - Asphalt cutter and rough cutter
 - Snow removal equipment – 1.5 km of sidewalks to blow
 - Lights controlled by manual controls or electrical panels
 - Generators
 - Irrigation pipe
 - Satellite controls the sprinkler heads
 - Blow irrigation out in winter
 - Maintain water pipes
 - Drain lines
 - Sewer system
 - Flora and Fauna
 - Bat boxes
 - Bluebird boxes
 - Mason bee boxes
- Capital 2023
 - Looking at resurfacing the tennis courts
 - Replacing a variable speed motor

The board discussed showcasing the flora and fauna to the public through social media and commended parks on their manicured gardens.

PARKS STAFF LEFT THE MEETING AT 6:01PM.

b) Major User Group Statistics

Grant Brown commented on the following:

- Usage stats provided by both hours and revenue
 - The highest user groups based on hours:
 - Drop-in users
 - JDF Soccer
- Improving and customizing our reports to provide better reporting

c) Tennis Club of Canada Proposal

Grant Brown, administrator, commented on the following:

WSPR approached by the Tennis Club of Canada to consider the addition of a bubble during winter months. The following items were noted:

- Operate air structured tents in the East – looking to expand to the West and considered WSPR due to its growing community and that the current courts are outside.
- Would turn the courts from a 7–8-month facility into a 12-month facility.
- The Tennis Club of Canada would be responsible for all costs associated while the bubble was up including setup and tear down, storage onsite or offsite, programming, and operations. WSPR would be responsible for ensuring that electricity hook-ups would be made available.
- Program revenue split potential and possible remediation of courts by the club.
- The bubble can be made longer should the outline of the current courts change or other facilities needing coverage be added.
- The life of the courts will be extended by covering them during the winter months.
- Great reviews of the club and the bubble given by a current user in Ontario.

MOVED/SECONDED BY DIRECTORS JANTZEN AND GUIRY THAT THE WSPRS STAFF PURSUE THE OPPORTUNITY WITH THE TENNIS CLUB OF CANADA FURTHER.

CARRIED

d) BC Growing Communities Fund

Grant Brown, administrator, commented on the following:

WSPR wanted to provide options within the recreation industry that could benefit from a portion of the funding being received by each municipality.

- The addition of outdoor pickleball courts
- Upgrades to the pool
- Twinning the arena

MOVED/SECONDED BY DIRECTORS GUIRY AND ANDERSON THAT WSPRS STAFF PROVIDE THEIR TOP PICK, GIVING ALL 5 MUNICIPALITIES A UNIFIED ASK WHEN APPROACHING COUNCILS.
CARRIED

FOR INFORMATION

9. a) Skatepark update

Geoff Welham, manager of recreation, commented on the following:

- The project is behind by two weeks due to the loss of two concrete shapers, but the construction team is working hard to complete the project by March 31st.
- The grand opening is scheduled for late May.
- All finances for the project will be completed by March 31st which is the timeline provided by the federal government.
- A washroom in the bottom of the Fieldhouse will be made public for the skaters.
- An RFP for programming for the skatepark has been posted.

The board and staff discussed when the skatepark would be made available to the public and it was concluded that after curing of the concrete has been completed giving a tentative timing of the end of April.

b) Administrator's report

Grant Brown, administrator, commented on the following:

Administration/Human Resources

The skatepark project is now moving into the installation of the forms and first concrete pours. The three sections of the park are becoming recognizable. Three teams from NewLine Skateparks are onsite to assist with keeping the project on track.

Currently 5 procurement competitions are in progress. A Request for Expressions of Interest was held to short list vendors for the offering of sport programs. Four potential vendors were selected and have been invited to a closed Request for Proposal (RFP) process which closes March 8th. Three additional RFPs have been posted to BCBid, one seeking a consultant to review and cost potential pickleball court sites on Society property, a second seeking a vendor to operate out of the old Café space and an invitation seeking a vendor to provide catering services for onsite rentals, making use of the Fieldhouse kitchen. Lastly, an Invitation to Quote has been posted for the pool and fitness area roof replacement work.

The finance team has continued working on the 2022 year-end. KPMG will be onsite the week of March 6th to conduct the annual audit and working with staff to finalize the 2022 financial statements by March 31st. KPMG staff will present the audit finding report and financial statements at the April board meeting.

The human resources manager conducted a training session with twelve supervisors on the Society's Recover at Work program. Key points of the program as well as the steps to take from the time a staff member is injured to fully recovered were addressed. Job descriptions are being developed for a

few new roles in human resources and reception to increase operational support. Furthermore, all open labour relation items have been addressed and are awaiting union response.

Operations

Maintenance

February saw safety work addressed as the annual fire safety equipment inspection was completed and the wind flags at both arenas were replaced as the old ones were ripped. Exterior receptacles have been inventoried and are being disconnected or covered to discourage campers from using our power onsite. The pool alarm panel had a new antenna installed to repair an ongoing communication issue.

Yearly maintenance continues as staff moved into the Fieldhouse for its annual shut down. To reduce costs on the skatepark project and to meet the funding responsibilities, the lower Fieldhouse washrooms were shut down for updates as the floor, walls and counters received upgrades, with the work done by staff. Prep work has started for the pool shut down. There are some large items that will be addressed during the 3 weeks, including the installation of a climbing wall, removal of the diving board and a filter change to the leisure pool. Compressor #1 in the JDF Arena compressor room was rebuilt and the JDF 55+ Centre deck now has a new roof with new flashing all around.

A few pieces of equipment broke down and required immediate attention including heat pump 2 at the Library which had a frozen coil due to a small leak (this was repaired and recharged), heat pump 6 and heat pump 4 at the library had their economizers calibrated for correct operation to provide adequate fresh air and cooling in the mechanical service area, the thermometer for the JDF plant compressor cooling pump and the return brine were replaced with digital units, the pool reception entrance pot lights were repaired as they had a dead short in the conductor, the exterior lights around the pool failed due to a dead short underground, a tech cable was installed to bypass the short and get the lights working again, and finally the Upper Clubhouse had its wheelchair ramp rebuilt due to rot.

The process of filling maintenance positions that started in 2021 is almost at an end. Two important positions, including a new refrigeration operator, have now been filled and only one vacant position remains.

Parks

Parks is gearing up for spring as seasonal staff return and fertilizing greens, top dressing, and over seeding starts. Fields continue to be deep tined for the month and will be done again in the coming weeks, which helps with recovery and drainage. Our horticulturalist has started to plant trees along the JDF Arena and the library.

The lawn bowl project has restarted as the crew completes the replacement of the retaining wood (plinth and back boards) that encompasses the pitches. Project work also started on the ball diamond fencing and infield to meet the needs of Triangle Little League. Our irrigation specialist has installed the new main line irrigation to the skate park in preparation for landscaping around the skate park. Staff will be doing this work to reduce project costs and enhance the design. One of the three pump

motors for the irrigation system has been removed and is being rebuilt, work is also being done on the Variable Fan Drive computers that control the speed of the motors.

The Parks mechanic is fixing a couple of issues that have come up on fleet vehicles including the replacement of the cylinder head on the Zamboni, suspension on a golf cart and some body damage on one of the buses.

The Parks Supervisor attended the Western Turfgrass Association conference. Dr. John Sorchan from the University of Tennessee is the NFLPA director of player safety, and he is one of the researchers that will be consulting on all the FIFA World Cup stadiums for World Cup 2026. He talked about how most difficulties in the industry can be overcome by a solid peer group that you can bounce ideas off. Another good presentation was Dr. Clint Mattox from the USDA who talked about the use evolution of herbicides and where the industry is going. New technology was displayed by companies that are using lasers guided by AI to kill weeds.

Programs

Community Recreation

In January, the Afterschool Care program welcomed 9 new children from John Stubbs, Ruth King, David Cameron and Savory schools. In February, the Afterschool Care program welcomed 5 new children from John Stubbs, Eagle View and Wishart Schools. Registration for the Afterschool Care Program for September 2023-June 2024 begins on Wednesday March 1st running until Sunday, March 12th for current families, siblings, and current day-care or preschool families. New family's registration will start on April 19th. Our Afterschool Care program can accommodate up to 140 children and we service 8 different schools in the Westshore community. We are anticipating a lot of applications again this year.

The Youth night's popularity continues with an average of 93 youth attending the Friday night activities. As well, the new youth registered programs such as fitness, pickleball and dodgeball are running this season, with the dodgeball program at full capacity. The youth programmer attended the regional Middle Years Youth Strategy Planning session with the Village Initiative. The focus was on the development of a comprehensive, multi-year prevention and early intervention strategy for middle years youth (10-16 yrs). Collaboration is key to this work. The Village Initiative is a network of more than 40 community service organizations, including the Sooke School District, Island Health, WSPR and United Way South Vancouver Island.

In February, we hosted 35 kindergarten students for an Aspiring Artists pottery field trip. All children created a fish dish out of clay that will be fired in our kilns and delivered to the school in a few weeks. Art-focused birthday parties continue to have strong interest at Centennial Centre, 5 were scheduled in January and February and another 5 are booked in March. The pottery studio currently has 75 members registered in drop-in pottery and Open Studio time. Currently, the pottery studio is full and will not be welcoming any new members until May 2023.

French programming restarted in the day-care and preschool programs. A new instructor, Madame Estelle, from the Société Francophone de Victoria visits each program for 30 minutes, every other week to provide songs, games and activities in French. This is thanks to a \$7,500 grant from the

Province of BC, Francophone Affairs Program. Preschool registration for the 2023/24 school year was available online for the first time this year. Registration took place on February 21st, with current 2022/23 families given priority registration. New families are able to register commencing March 6th. One third of the sports available were filled on day one of registration.

Fitness and Weights

The fitness department continues to see a large, sustained surge in attendance in both the weightroom and in group fitness classes. Average weightroom attendance during peak times has reached 87 participants at a time.

Aquafit classes also continue to grow with record high attendance peaking at 67 participants in the regular Shallow Fit class.

The demand for youth weightroom orientations has increased along with growing numbers of youth weightroom users. The Regional Youth Weightroom Orientation is designed for youth ages 13-15 years of age and provides an introduction on how to use the equipment safely along with exercise guidelines and etiquette. The orientation is recognized at participating regional recreation centres including Esquimalt Recreation Centre, City of Victoria's Crystal Pool, Saanich's three Recreation Centres, WSPRS' Juan de Fuca Recreation, Oak Bay Recreation Centre, Panorama Recreation Centre and SEAPARC.

The fitness & weights department hosted a staff in-service on Thursday, February 16th to provide staff updates and training followed by an educational session on the new Olympic Lifting platform. Guest presenter, Chris Hinton, Performance Coordinator at the Pacific Institute for Sport Education demonstrated proper lifting technique, cueing, spotting, and safety while using the platform. The session was well received and appreciated by staff.

Aquatics

On Family Day (February 20th), WSPR hosted a successful free swim (first time in 4 years), with participation numbers hovering around 200 swimmers. Staff welcomed 3 new aquatic staff, and hope to hire more by the end of February. Swimming lessons are about half-way through the current lesson set and staff are now focusing on communicating results with parents and creating end of season evaluation material.

Spring break schedules are being finalized, which will focus on Swim Club rentals and public swims. Staff are also starting to prepare for the upcoming 3-week pool maintenance closure running April 3rd to 23rd.

Arena, Events and Golf

The golf course ended with 1,502 rounds in January which was the 7th best January since 1999. February has started with 757 rounds in the first 15 days of the month.

Grizzlies' fans were treated to a fantastic hockey game on February 4th vs the Penticton Vees. Over 800 people attended. The Grizzlies beat the best Junior A team in the country in a shootout. Penticton had only lost 3 times all season coming into that game. The Wolves and Grizzlies have

planned their spring Identification camps for April. Minor hockey has started playoffs and Juan de Fuca U15 Tier 1 and U18 Tier 1 have advanced to Island finals.

The skating staff are halfway through this lesson set and are busy now with planned spring break programs. Program and bookings staff started birthday parties in January with 2 options. One being a straight rental of space and the second being a rental with a host. Both have been very popular to start the new year.

The spring and summer rental request deadline has closed. Staff are excited with the number of requests that have come in.

Equity, Diversity and Inclusion

The JDF Seniors Association has reached a membership of 1,044 members.

A grant funding request through the CPRA for a maximum of \$14,000 has been submitted to support a youth employment experience program. WSPR has been successful twice with this funding in 2021 and 2022. This position incorporates a large customer service component which assists people using WSPR programs and services. Youth in this employment experience will be familiarized and have meaningful interactions with the following sectors:

- sport and community user groups
- arts and culture events and programming
- community partners such as School District 62, Island Health, Indigenous communities, ethnocultural and equity seeking groups and youth service providers
- interactions with specialists in skateboarding, sport and fitness
- opportunities to collaborate with their peers
- onsite partners such as the JDF 55+ Centre, WildPlay and the Greater Victoria Library

WSPR staff participated in a BCRPA Strategic Snapshot session on EDI. Three speakers from equity seeking groups presented their experiences in the community and how recreation supports their communities. These examples provided valuable insight through their lived perspective as well as examples of what can be done in this community. The session can be viewed via the link below.
<https://www.youtube.com/watch?v=IFTksvN6BUc&list=PLpCcbxOKD6nDuzdBxyg8ZwWI0INx8a8j&index=2>

➤ *Grant Brown, administrator verbally added to the report:*

- Grant for \$27,000 received from Fortis for energy study which will enable reheat claim opportunities for the pool.
- An AEW Wrestling event may occur during late summer/early fall.
- Next round of registration is on April 5th for general courses, April 12th for preschool aquatics and April 13th for school age and adult aquatics.
- Heavy usage within the fitness gym continues.
- RFPs currently posted for café operation and preferred catering services and an ITQ for the replacement of the pool roof.

IN CAMERA

10. ***MOVED/SECONDED BY DIRECTORS GUIRY AND ANDERSON THAT THE MEETING MOVE IN CAMERA.***
CARRIED

THAT there is a need to have a meeting closed to the public and persons other than the West Shore Parks & Recreation Board of Directors, and staff and those identified under section 1. (2)(b) negotiations between West Shore Parks & Recreation and a third party.

WSPRS STAFF (GEOFF WELHAM, RON DIETRICH, WEI WU AND APRIL LUNCHINSKI) LEFT THE MEETING AT 6:39PM.

ADJOURNMENT

11. ***MOVED/SECONDED BY DIRECTORS ANDERSON AND GUIRY THAT THE MEETING BE ADJOURNED AT 7:17PM.***
CARRIED



City of Langford

Committee of the Whole Minutes

April 17, 2023, 12:00 p.m.

Council Chambers & Electronic Meeting

PRESENT:	Councillor L. Szpak - Acting Chair Mayor S. Goodmanson - Remote Councillor K. Guiry Councillor C. Harder	Councillor M. Morley Councillor M. Wagner Councillor K. Yacucha
ATTENDING:	D. Kiedyk, Chief Administrative Officer B. Hutchins, Director of Corporate Services M. Baldwin, Director of Planning and Subdivision M. Dillabaugh, Director of Finance K. Balzer, Director of Engineering and Public Works Y. Nielsen, Director of Parks, Recreation and Facilities K. Dube, Senior Manager of Information Technology and GIS	D. Petrie, Senior Manager of Business Development and Events C. Aubrey, Fire Chief T. Preston, Superintendent, Westshore RCMP L. Fletcher, Manager of Community Safety and Municipal Enforcement W. Robinson, Manager of Building C. Staniforth, Financial Analyst C. Lowe, IT Support Specialist R. Hemsworth, Records Coordinator

Meeting available by teleconference.

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

The Chair called the meeting to order at 12:01 pm.

3. APPROVAL OF THE AGENDA

MOVED BY: GUIRY

SECONDED: WAGNER

THAT the Committee approve the agenda as presented.

Motion CARRIED.

4. ADOPTION OF THE MINUTES**4.1 Minutes of the Committee of the Whole Meeting - March 27, 2023**

MOVED BY: YACUCHA

SECONDED: HARDER

THAT the Committee approve the minutes of the meeting of the Committee of the Whole held on March 27, 2023.

Motion CARRIED.**4.2 Minutes of the Committee of the Whole Meeting - March 30, 2023**

MOVED BY: YACUCHA

SECONDED: MORLEY

THAT the Committee approve the minutes of the meeting of the Committee of the Whole held on March 30, 2023.

Motion CARRIED.**4.3 Minutes of the Committee of the Whole Meeting - April 3, 2023**

MOVED BY: YACUCHA

SECONDED: HARDER

THAT the Committee approve the minutes of the meeting of the Committee of the Whole held on April 3, 2023.

Motion CARRIED.**5. PRESENTATIONS****5.1 Summary of Proposed 2023-2027 Five Year Financial Plan - Director of Finance**

Michael Dillabaugh, Director Finance gave a summary on the proposed 2023-2027 Five Year Financial Plan.

6. REPORTS**6.1 2023 Budget and Five-Year Financial Plan 2023 - 2027**

MOVED BY: GUIRY

SECONDED: WAGNER

THAT the Committee of the Whole directs staff that they remove the Latoria Elementary School artificial turf field and lights from the five-year financial plan and reallocate the funds.

Motion CARRIED.

MOVED BY: YACUCHA

SECONDED: HARDER

THAT the Committee of the Whole directs staff to leave the City paving allocation of the parking lot at Claude Road in the budget;

AND

Direct staff to bring forth a report regarding options for Council to deliberate at a later date.

Motion CARRIED.

MOVED BY: WAGNER

SECONDED: MORLEY

THAT the Committee of the Whole directs staff to look at alternative funding sources for the two items PD32 and PW09 of the five-year financial plan, that are currently proposed to be funded by property taxes.

Councillor Morley opposed.

Motion CARRIED.

7. ADJOURNMENT

MOVED BY: GUIRY

SECONDED: MORLEY

THAT the Committee adjourn the meeting.

The Chair adjourned the meeting at 3:41 pm.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



City of Langford

Committee of the Whole Minutes

April 18, 2023, 7:00 p.m.

Council Chambers & Electronic Meeting

PRESENT:	Mayor S. Goodmanson Councillor K. Guiry Councillor C. Harder Councillor M. Morley	Councillor L. Szpak Councillor M. Wagner Councillor K. Yacucha
ATTENDING:	D. Kiedyk, Chief Administrative Officer B. Hutchins, Director of Corporate Services M. Baldwin, Director of Planning and Subdivision M. Dillabaugh, Director of Finance K. Balzer, Director of Engineering and Public Works Y. Nielsen, Director of Parks, Recreation and Facilities K. Dube, Senior Manager of Information Technology and GIS	C. Aubrey, Fire Chief L. Fletcher, Manager of Community Safety and Municipal Enforcement W. Robinson, Manager of Building Services C. Staniforth, Financial Analyst T. Block, GIS Technologist I R. Parmar, FOI Coordinator

Meeting available by teleconference.

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

The Chair called the meeting to order at 7:07 pm.

3. APPROVAL OF THE AGENDA

MOVED BY: YACUCHA

SECONDED: GUIRY

THAT the Committee approve the agenda as presented.

Motion CARRIED.

4. PRESENTATIONS**4.1 Summary of Proposed 2023-2027 Five Year Financial Plan - Director of Finance**

M. Dillabaugh, Director of Finance gave a presentation on the proposed 2023-2027 Five-Year Financial Plan.

5. REPORTS**5.1 2023 Budget and Five-Year Financial Plan 2023 - 2027**

MOVED BY: GUIRY

SECONDED: WAGNER

THAT the Committee of the Whole direct staff to increase budget from \$400,000 to \$800,000 on an ongoing basis and funded from the General Amenity Reserve Fund.

Motion CARRIED.

MOVED BY: HARDER

SECONDED: YACUCHA

THAT Committee of the Whole direct staff to include option A, as presented, for inclusion in the 2023-2027 Five-Year Financial Plan for Council's consideration at the May 1st regular meeting of Council.

Motion CARRIED.

MOVED BY: YACUCHA

SECONDED: SZPAK

THAT the Committee of the Whole at 10:01 p.m. extend the meeting to midnight or end of business.

Motion Carried Unanimously

MOVED BY: SZPAK

SECONDED: HARDER

THAT the Committee of the Whole direct staff to present a reduction of 2.51% from the five-year financial plan, which is a tax increase of 9.9%.

Councillors Yacucha, Guiry and Wagner opposed.

Motion CARRIED.

6. ADJOURNMENT

MOVED BY: YACUCHA

SECONDED: GUIRY

THAT the Committee adjourn the meeting.

The Chair adjourned the meeting at 10:48 pm.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



City of Langford

Committee of the Whole Minutes

April 21, 2023, 11:30 a.m.

Council Chambers & Electronic Meeting

PRESENT:	Mayor S. Goodmanson Councillor K. Guiry Councillor C. Harder Councillor M. Morley	Councillor L. Szpak Councillor M. Wagner Councillor K. Yacucha
ATTENDING:	D. Kiedyk, Chief Administrative Officer B. Hutchins, Director of Corporate Services M. Baldwin, Director of Planning and Subdivision M. Dillabaugh, Director of Finance K. Balzer, Director of Engineering and Public Works Y. Nielsen, Director of Parks, Recreation and Facilities K. Dube, Senior Manager of Information Technology and GIS	D. Petrie, Senior Manager of Business Development and Events C. Aubrey, Fire Chief L. Fletcher, Manager of Community Safety and Municipal Enforcement - Remote W. Robinson, Manager of Building Services C. Staniforth, Financial Analyst B. Agland, System Administrator B. Boisvert, Legislative Services Administrative Coordinator

Meeting available by teleconference.

1. TERRITORIAL ACKNOWLEDGEMENT

B. Hutchins, Director of Corporate Services, read the City of Langford's Territorial Acknowledgment.

2. CALL TO ORDER

The Chair called the meeting to order at 11:35 a.m.

3. APPROVAL OF THE AGENDA

MOVED BY: GUIRY

SECONDED: YACUCHA

THAT the Committee approve the agenda as presented.

Motion CARRIED.

4. REPORTS**4.1 2023 Budget and Five-Year Financial Plan 2023 - 2027 - Presentation by Director of Finance**

MOVED BY: YACUCHA

SECONDED: SZPAK

THAT the Committee of the Whole recommends that Council reject the proposed reductions to the tax increase presented at the April 21, 2023, meeting, and forward the proposed 2023 - 2027 Five Year Financial Plan with a 12.41% tax increase in 2023 to Council.

Motion Carried Unanimously**5. ADJOURNMENT**

MOVED BY: SZPAK

SECONDED: GUIRY

THAT the Committee adjourn the meeting.

The Chair adjourned the meeting at 12:50 p.m.

Motion CARRIED.

Presiding Council Member

Certified Correct - Corporate Officer



City of Langford

Staff Report to Council

DATE: Monday, May 1, 2023

DEPARTMENT: Finance

SUBJECT: 2022 Consolidated Financial Statements

BACKGROUND:

Attached are the 2022 Draft Consolidated Financial Statements prepared by City staff in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards for local governments as recommended by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. The financial statements have been audited by KPMG LLP.

Before the auditor's report can be issued and the financial statements finalized, approval of the statements by Council is required.

OPTIONS:

Option 1

THAT Council approve the 2022 Audited Consolidated Financial Statements.

OR Option 2

THAT Council not approve the 2022 Audited Consolidated Financial Statements as presented.

SUBMITTED BY: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer

2022

CITY OF LANGFORD
Consolidated Financial Statements
For the fiscal year ending December 31, 2022

DRAFT



City of Langford

www.cityoflangford.ca

Mayor:

Scott Goodmanson

Councillors:

Kimberley Guiry
Colby Harder
Mark Morley
Lillian Szpak
Mary Wagner
Keith Yacucha

Chief Administrative Officer:

Darren Kiedyk, CPA, CGA

Director of Finance:

Michael Dillabaugh, CPA, CA

City Engineer:

Michelle Mahovich, M.Eng., P.Geo., P.Eng.

City Planner:

Matthew Baldwin, MCIP, RPP

Fire Chief:

Christopher Aubrey

Auditors:

KPMG

Solicitors:

Young Anderson

Bankers:

Bank of Montreal

Police:

RCMP - West Shore

CITY OF LANGFORD

Consolidated Financial Statements

Year ended December 31, 2022

Financial Statements

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the City of Langford (the "City") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 2 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

City of Langford Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the City. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the City's consolidated financial statements.

Chief Administrative Officer

Director of Finance

CITY OF LANGFORD

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents (note 2)	\$ 54,349,140	\$ 53,531,675
Short term investments	10,360,847	10,253,140
Property taxes receivable	1,408,437	2,144,197
Accounts receivable	13,660,018	14,842,438
Other assets	986,010	667,020
	80,764,452	81,438,470
Financial liabilities:		
Accounts payable and accrued liabilities	21,238,369	16,554,332
Prepaid property taxes and licences	3,138,986	2,780,327
Deferred revenue (note 3)	8,026,378	15,578,925
Refundable deposits	21,597,933	19,038,083
Debt (note 4)	16,810,340	18,763,889
	70,812,006	72,715,556
Net financial assets	9,952,446	8,722,914
Non-financial assets:		
Tangible capital assets (note 5)	603,079,745	557,865,727
Sewer franchise agreement (note 6)	44,867,674	42,738,465
Prepaid expenses	1,049,725	543,876
	648,997,144	601,148,068
Commitments, contingencies and contractual rights (note 11 and 12)		
Subsequent event (note 16)		
Accumulated surplus (note 7)	\$ 658,949,590	\$ 609,870,982

The accompanying notes are an integral part of these consolidated financial statements.

Director of Finance

CITY OF LANGFORD

Consolidated Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	Financial Plan (note 13)	2022	2021
Revenue:			
Taxation, net (note 8)	\$ 40,977,421	\$ 40,902,574	\$ 37,782,510
Development cost charges (note 3)	15,453,880	13,788,471	11,130,623
Sewer capital recovery fees	-	8,843,959	9,132,514
Utility charges	5,000	5,000	5,000
Other	17,476,387	14,050,780	9,896,416
Licences and permits	3,826,642	5,523,709	5,120,968
Penalties and interest	438,761	499,049	493,451
Government transfers (note 9)	8,134,676	3,848,871	6,967,768
Commercial leasing	5,231,310	7,021,017	4,905,596
Casino	1,350,000	1,454,016	759,073
Investment earnings	325,000	1,479,452	450,369
Developer and property owner contributions	6,167,930	29,275,015	44,875,719
Total revenue	99,387,007	126,691,913	131,520,007
Expenses:			
General government services:			
Legislative	623,927	492,061	441,560
Administrative	5,154,782	5,379,894	4,600,712
Other	2,809,066	2,276,680	2,204,297
	8,587,775	8,148,635	7,246,569
Protective services:			
Police and bylaw enforcement	14,032,524	13,841,673	12,964,349
Fire protection and emergency response	4,977,222	4,667,832	4,698,811
Building inspection and other	987,773	882,655	907,101
	19,997,519	19,392,160	18,570,261
Engineering and public works:			
Common services	1,961,703	1,557,702	1,298,767
Land development services	388,244	637,187	652,859
Roads, streets and storm drainage	6,447,004	14,644,983	12,372,986
	8,796,951	16,839,872	14,324,612
Community services:			
Environmental and development services	1,271,548	1,227,636	1,193,151
Recreation and cultural services	14,888,470	18,227,986	16,246,672
West Shore Parks and Recreation Society (note 14)	7,293,835	7,062,267	5,521,721
	23,453,853	26,517,889	22,961,544
Utility and enterprise services:			
Sewer infrastructure	-	6,714,749	5,458,283
Total expenses	60,836,098	77,613,305	68,561,269
Annual surplus	38,550,909	49,078,608	62,958,738
Accumulated surplus, beginning of year	609,870,982	609,870,982	546,912,244
Accumulated surplus, end of year	\$ 648,421,891	\$ 658,949,590	\$ 609,870,982

The accompanying notes are an integral part of these consolidated financial statements.

CITY OF LANGFORD

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Financial Plan (note 13)	2022	2021
Annual surplus	\$ 38,550,909	\$ 49,078,608	\$ 62,958,738
Acquisition of tangible capital assets	(114,335,737)	(39,634,248)	(28,582,783)
Amortization of tangible capital assets	-	11,189,469	10,304,149
Gain on sale of tangible capital assets	-	(6,868,671)	(3,277,008)
Proceeds on sale of tangible capital assets	-	11,696,508	6,530,302
Sewer capital recovery fees	-	(8,843,959)	(9,132,514)
Sewer capital agency fee	-	5,858,524	4,655,362
Developer contributions of tangible capital assets	-	(20,694,131)	(35,560,283)
Change in proportionate share of West Shore Parks & Rec Society	-	(46,719)	(457,744)
	(75,784,828)	1,735,381	7,438,219
Acquisition (consumption) of prepaid expenses	-	(505,849)	25,506
Change in net financial assets	(75,784,828)	1,229,532	7,463,725
Net financial assets, beginning of year	8,722,914	8,722,914	1,259,189
Net financial assets, end of year	\$ (67,061,914)	\$ 9,952,446	\$ 8,722,914

The accompanying notes are an integral part of these consolidated financial statements.

CITY OF LANGFORD

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 49,078,608	\$ 62,958,738
Items not involving cash:		
Amortization of tangible capital assets	11,189,469	10,304,149
Gain on sale of tangible capital assets	(6,868,671)	(3,277,008)
Developer contributions of tangible capital assets	(20,694,131)	(35,560,283)
Sewer capital recovery fees	(8,843,959)	(9,132,514)
Sewer capital agency fee	5,858,524	4,655,362
Change in proportionate share of West Shore Parks & Rec Society	(46,719)	(457,744)
Changes in non-cash operating assets and liabilities:		
Property taxes receivable	735,760	(1,096,067)
Accounts receivable	1,182,420	(4,465,505)
Other assets	(318,990)	(32,190)
Accounts payable and accrued liabilities	4,684,037	(6,241,201)
Prepaid property taxes and licences	358,659	835,477
Deferred revenue	(7,552,547)	(5,229,296)
Refundable deposits	2,559,850	5,171,746
Prepaid expenses	(505,849)	25,506
	30,816,461	18,459,170
Capital activities:		
Acquisition of tangible capital assets	(39,634,248)	(28,582,783)
Proceeds on sale of tangible capital assets	11,696,508	6,530,302
	(27,937,740)	(22,052,481)
Financing activities:		
Debt payments	(1,953,549)	(2,339,920)
Sale (purchase) of investments	(107,707)	4,884,902
	(2,061,256)	2,544,982
Increase (decrease) in cash and cash equivalents	817,465	(1,048,329)
Cash and cash equivalents, beginning of year	53,531,675	54,580,004
Cash and cash equivalents, end of year	\$ 54,349,140	\$ 53,531,675
Supplemental cash flow information:		
Cash paid for interest	\$ 452,070	\$ 229,896
Cash received from interest	1,518,970	459,577

The accompanying notes are an integral part of these consolidated financial statements.

CITY OF LANGFORD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The City of Langford (the "City") is incorporated and operates under the provisions of the British Columbia Local Government Act and the Community Charter of British Columbia.

1. Significant accounting policies:

The consolidated financial statements of the City are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the City are as follows:

(a) Reporting entity:

The consolidated financial statements include the assets, liabilities, revenues and expenses of the City. The consolidated financial statements also include the City's proportionate interest in the West Shore Parks and Recreation Society ("West Shore"), an organization jointly controlled by the City. The City does not administer any trust activities on behalf of external parties.

(b) Basis of accounting:

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

Property tax revenue is recognized on an accrual basis using approved tax rates and the anticipated assessment for the current year. Parcel tax revenues are recognized in the year that they are levied.

(d) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired thereby extinguishing any liability to the City.

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenditures are incurred, development cost charges are recognized as revenue in amounts which equal the associated expenses.

(e) Refundable deposits:

Receipts restricted by third parties are deferred and reported as refundable deposits under certain circumstances. Refundable deposits are returned when the third party meets their obligations or the deposits are recognized as revenue when qualifying expenditures are incurred.

(f) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

CITY OF LANGFORD

Notes to Consolidated Financial Statements

(g) Cash equivalents:

Cash equivalents include short-term, highly liquid investments that are cashable on demand or have a term to maturity of 90 days or less at acquisition.

(h) Long-term debt:

Long-term debt is recorded net of related repayments.

(i) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Land improvements	10-50
Buildings	25-70
Vehicles, machinery, equipment	5-25
Sewer and storm infrastructure	75-100
Road infrastructure	10-75

Non-financial assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value and are recorded as revenue at the date of receipt.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(v) Inventory of supplies

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

(vi) Contaminated sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- 1) an environmental standard exists
- 2) contamination exceeds the environmental standard
- 3) the City is directly responsible or accepts responsibility for the liability
- 4) future economic benefits will be given up, and
- 5) a reasonable estimate of the liability can be made

CITY OF LANGFORD

Notes to Consolidated Financial Statements

(j) Employee benefits:

The City and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. The costs of a multi-employer defined contribution pension plan, such as the Municipal Pension Plan, are the employer's contributions due to the plan in the period.

(k) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, estimating fair value of contributed tangible capital assets and in estimating provisions for accrued liabilities. Actual results could differ from these estimates.

2. **Cash and cash equivalents:**

	2022	2021
West Shore Parks and Recreation Society	\$ 2,578,163	\$ 1,079,721
Cash	51,770,977	52,451,954
	\$ 54,349,140	\$ 53,531,675

The City has an approved and undrawn operating line of credit of \$10,500,000.

3. **Deferred revenue:**

Deferred revenue, reported on the consolidated statement of financial position, is comprised of the following:

	2022	2021
Development cost charges	\$ 5,892,755	\$ 13,495,480
Hotel room tax	971,297	1,153,107
Other	1,162,326	930,338
	\$ 8,026,378	\$ 15,578,925
Development cost charges:		
	2022	2021
Opening balance of unspent funds	\$ 13,495,480	\$ 18,151,483
Add:		
Development cost charges received during the year	6,016,652	6,447,448
Interest earned	169,094	27,172
	19,681,226	24,626,103
Less amount spent on projects and recorded as revenue	(13,788,471)	(11,130,623)
	\$ 5,892,755	\$ 13,495,480

CITY OF LANGFORD

Notes to Consolidated Financial Statements

4. Debt:

(a) Debt:

Debt from the TD Bank is comprised of an interim financing facility which bears interest at Bankers Acceptance Rate plus stamping fee of 60 basis points. The current rate of interest is 5.15%.

(b) Principal payments on debt for the next five years and thereafter are as follows:

2023	\$	1,443,107
2024		1,451,907
2025		1,223,207
2026		1,223,207
2027 and thereafter		11,468,912

Interest expense on debt during the year was \$452,070 (2021 - \$229,826).

5. Tangible capital assets:

(a) Assets under construction:

Assets under construction have a value of \$13,004,317 (2021 - \$10,090,636) and have not yet been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed capital assets received during the year is \$20,694,131 (2021 - \$35,560,283) comprised of land \$10,529,309 (2021 - \$25,083,926), land improvements \$nil (2021 - \$495,814), Vehicles, machinery, equipment \$nil (2021 - \$nil), sewer and storm infrastructure \$4,496,782 (2021 - \$3,804,536) and roads infrastructure \$5,668,040 (2021 - \$6,176,007).

(c) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

(d) Write-down of tangible capital assets:

No tangible capital assets were written down in 2022 or 2021.

(e) West Shore Parks and Recreation Society:

The City's proportionate share of West Shore Parks and Recreation Society assets includes land, buildings, and equipment which are subject to amortization policies consistent with those of the City.

CITY OF LANGFORD

Notes to Consolidated Financial Statements

Note 5. Tangible Capital Assets (Continued)

		Land	Land Improvements	Buildings	Vehicles Machinery & Equipment	Sewer and Storm Infrastructure	Roads Infrastructure	Assets Under Construction	West Shore Parks & Recreation Society	2022	2021
Cost:											
Opening	\$	252,844,931	25,416,601	49,732,259	15,692,724	78,226,593	195,933,059	10,090,636	38,861,198	666,798,001	\$ 605,348,391
Additions		25,268,187	3,870,977	1,280,375	277,453	6,380,703	11,821,793	10,964,888	464,003	60,328,379	65,891,172
Transfers		75,015	2,371,955	93,227	147,543	-	5,363,467	(8,051,207)	-	-	-
Disposals		(4,658,032)	(67,768)	(144,000)	(645,438)	-	(93,974)	-	(31,206)	(5,640,418)	(5,132,977)
Change in share		-	-	-	-	-	-	-	69,667	69,667	691,415
Balance, end of year		273,530,101	31,591,765	50,961,861	15,472,282	84,607,296	213,024,345	13,004,317	39,363,662	721,555,629	666,798,001
Accumulated Amortization:											
Opening		-	8,609,652	10,913,480	9,879,937	14,616,170	52,112,320	-	12,800,715	108,932,274	99,328,952
Disposals		-	(50,277)	(23,040)	(637,650)	-	(70,408)	-	(31,206)	(812,581)	(131,577)
Amortization		-	1,398,290	1,055,819	918,364	1,252,336	4,852,736	-	855,698	10,333,243	9,501,228
Change in share		-	-	-	-	-	-	-	22,948	22,948	233,671
Balance, end of year		-	9,957,665	11,946,259	10,160,651	15,868,506	56,894,648	-	13,648,155	118,475,884	108,932,274
Net book value, end of year	\$	273,530,101	21,634,100	39,015,602	5,311,631	68,738,790	156,129,697	13,004,317	25,715,507	603,079,745	\$ 557,865,727

CITY OF LANGFORD

Notes to Consolidated Financial Statements

6. Sewer franchise agreement:

During 2004, the City entered into a franchise and partnering agreement with West Shore Environmental Services Inc. ("WSES") and Terasen Utility Services Inc. The term of the agreement is 21 years, with a single 21 year renewal. Under the agreement, the City grants an exclusive franchise to WSES to design, construct, finance, own, and operate and maintain sanitary sewers in the City. The City also grants an exemption from municipal property tax for sewer infrastructure and WSES has been granted an Order in Council to extend that exemption to property taxes for all other jurisdictions. Upon termination of the agreement, the sewer infrastructure constructed by WSES will be acquired by the City for a nominal payment.

WSES will recover its capital costs by imposition of a sewer capital recovery fee ("SCRF") on owners of property who wish to connect to the sewer. WSES will also bill and collect all user fees. WSES will pay the City franchise fees that are estimated to total \$11 million over the 21 year term of the agreement.

The City records the costs of sewer infrastructure constructed by WSES \$2,985,435 (2021 - \$4,477,152) and corresponding remaining cost to be recovered. The remaining cost to be recovered is reduced as SCRF's are collected by WSES.

The cost of WSES sewer infrastructure, less residual value, is amortized on a straight line basis over their estimated useful lives, 60 to 70 years. During the 2022 year, the remaining costs to be recovered were in excess of the amount owing. In accordance with the agreement, the City has recorded an agency fee of the excess in the amount of \$5,858,523 (2021 - \$4,655,362).

	Opening	Increase	Decrease	Closing
WSES sewer infrastructure				
Cost	\$ 52,403,235	3,587,374	(601,939)	\$ 55,388,670
Accumulated amortization	(9,664,770)	(856,226)	-	(10,520,996)
	42,738,465	2,731,148	(601,939)	44,867,674
Remaining cost to be recovered	-	(3,587,374)	3,587,374	-
	\$ 42,738,465	(856,226)	2,985,435	\$ 44,867,674

7. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 631,137,079	\$ 581,840,303
Other	801,564	(4,481,971)
Total surplus	631,938,643	577,358,332
Reserves set aside by Council:		
Future operational contingencies	1,129,198	1,445,274
Future capital contingencies	1,279,734	1,279,734
Federal Gas Tax	3,929,384	6,277,148
West Shore Parks & Rec Society	1,001,457	877,975
Total reserves	7,339,773	9,880,131
Reserve funds set aside for specific purposes by Council:		
Capital works	6,427,914	7,828,900
Affordable housing	3,938,807	3,322,109
Parks and open space	2,819,176	2,470,246
Parkland improvement	3,117	3,060
General amenity	2,504,965	5,105,962
Equipment replacement	1,562,437	1,552,843
Sidewalk capital	44,859	44,030
Bear Mountain fire hall	1,575,389	1,496,368
Special police capital	-	30,022
Special police operating	667,493	654,310
Downtown parking	127,017	124,669
Total reserve funds	19,671,174	22,632,519
	\$ 658,949,590	\$ 609,870,982

CITY OF LANGFORD

Notes to Consolidated Financial Statements

8. Taxation:

Taxation revenue, reported on the consolidated statement of operations, is comprised of the following:

	2022	2021
General	\$ 38,488,619	\$ 35,306,433
Parcel tax	1,763,819	1,854,676
Revenue in lieu of taxes	163,592	144,904
Collections for other governments	38,921,194	36,878,325
1% utility taxes	486,544	476,497
	79,823,768	74,660,835
Less taxes levied for other authorities:		
Capital Regional District - General Operating	9,089,395	8,681,354
Revenue in lieu of taxes	140,211	123,213
Capital Regional Hospital District	2,539,188	2,615,002
School Authorities	22,649,766	21,365,741
BC Assessment Authority	674,146	621,701
Municipal Finance Authority	3,650	2,909
BC Transit	3,824,838	3,468,405
	38,921,194	36,878,325
	\$ 40,902,574	\$ 37,782,510

9. Government transfers:

The City recognizes the transfer of government funding as revenue when received and all related eligibility criteria and stipulations have been satisfied.

	2022	2021
Operating transfers:		
Federal	\$ 358,442	\$ -
Provincial	1,341,247	3,010,188
Other	105,313	761,351
	1,805,002	3,771,539
Capital transfers:		
Federal	1,722,969	3,166,049
Provincial	245,900	30,180
Other	75,000	-
	2,043,869	3,196,229
	\$ 3,848,871	\$ 6,967,768

CITY OF LANGFORD

Notes to Consolidated Financial Statements

10. Municipal pension plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as December 31, 2024 with results available in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City paid \$1,066,448 (2021 - \$1,043,259) for employer contributions while employees contributed \$929,789 (2021 - \$870,767) to the Plan in fiscal 2022.

11. Commitments and contingencies:

(a) Contingent liabilities:

The CRD debt, under provisions of the Local Government Act, is a direct, joint and several liability of the CRD and each member municipality within the CRD, including the City of Langford.

The City is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated who provides centralized emergency communications, and related public safety information services to municipalities, regional district, the provincial and federal governments and their agencies, and emergency services organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.

(b) Litigation liability:

From time to time, the City is subject to claims and other lawsuits that arise in the ordinary course of business, some of which may seek damages in substantial amounts. Liability for these claims and lawsuits are recorded to the extent that the probability of a loss is likely and it is estimable. It is considered that the potential claims against the City resulting from such litigation will be covered by insurance and therefore will not materially affect the consolidated financial statements of the City.

(c) Commitments:

The City entered into a long-term contract with the Royal Canadian Mounted Police (RCMP) for the provision of police services effective October 1, 1994. Under the terms of this contract, the City is responsible for 90% of policing costs. The 2023 estimated cost of this contract is \$11,500,000.

On February 7, 2013, the City entered into a purchase of service agreement with the YMCA/YWCA of Greater Victoria to provide access for Langford residents to an aquatic facility to be built in Langford. The City agreed to pay \$750,000 per year to be indexed by population every two years from the opening date to a maximum of \$950,000 per year for a period of 25 years. In 2023, the City agreed to increase this amount by an additional \$950,000.

In 2022, the City entered into agreements for various property purchases. The estimated commitment as of December 31, 2022 is \$5,348,405. Subsequent to December 31, 2022, the City has entered into agreements for property purchases and other capital projects with an estimated commitment of \$1,950,325.

Operating contracts includes a cost of living factor for subsequent years. These have not been included in the total amount of the contract as the cost of living factor for subsequent years is currently not determinable. As at December 31, 2022, the following major contracts were in progress:

	Total Amount of Contract	Paid or Accrued
Operating	\$ 23,630,874	\$ 11,434,472
Capital	21,468,459	4,903,632

CITY OF LANGFORD

Notes to Consolidated Financial Statements

12. Contractual rights:

The City has entered into various contracts for rental revenue within the normal course of operations. The estimated contractual rights under these contracts for the years ending December 31 are as follows:

2023	\$	734,000
2024		735,000
2025		736,000
2026		736,000
2027		733,000
	\$	3,674,000

In addition to these contractual rights, the City has agreements with other parties that provide payments to the City based on a percentage earned throughout the year.

13. Financial plan:

The financial plan data presented in these consolidated financial statements is based upon the 2022 operating and capital financial plans approved by Council on May 2, 2022. Amortization expense was not contemplated on development of the financial plan and, as such, has not been included. The chart below reconciles the approved financial plan to figures reported in these consolidated financial statements.

	Financial plan amount
Revenues:	
Operating	\$ 72,366,340
Capital	110,221,549
West Shore Parks & Rec Society	4,113,723
Less:	
Transfers from own funds	27,414,605
Proceeds on debt issue	59,900,000
Total revenue	99,387,007
Expenses:	
Operating	72,366,340
Capital	110,221,549
West Shore Parks & Rec Society	4,114,188
Less:	
Capital expenditures	110,221,549
Transfer to own funds	14,152,530
Debt principal payments	1,491,900
Total expenses	60,836,098
Annual surplus	\$ 38,550,909

CITY OF LANGFORD

Notes to Consolidated Financial Statements

14. West Shore Parks and Recreation Society:

(a) Capital asset transfer:

The Capital Regional District (the "CRD") transferred the lands and facilities comprising the Juan de Fuca Recreation Centre to the following municipal members (the "Municipalities") effective January 2, 2002; City of Langford, City of Colwood, District of Highlands, District of Metchocin and the CRD (on behalf of a portion of the Juan de Fuca Electoral Area). Effective January 1, 2007 the Town of View Royal became a member of the Society. Effective January 1, 2018, the CRD is no longer a member of the Society.

In 2002 the lands and facilities were transferred to the Municipalities in their proportionate share, as specified in the Co-Owners' Agreement. The lands and facilities were reallocated amongst the members on January 1, 2007 when the Town of View Royal became a member. Future improvements are allocated among the members as per the cost sharing formula in effect each year for each service or facility, as outlined in a Members' Agreement. For 2022, the City's share of improvements purchased by the Society on its behalf is \$336,084.

Under the terms of an Operating, Maintenance and Management Agreement with the Members, the Society is responsible for the equipping, maintenance, management and operation of the facilities comprising the Juan de Fuca Recreation Centre and Centennial Park Recreation Centre. The current agreement has a term of March 1, 2020 to February 28, 2025.

Because the cost sharing formula in the Members' Agreement produces different cost shares for the members from year-to-year, there is a gain or loss on the opening fund balances. In 2022, the City of Langford's change in cost share is \$46,719.

The Municipalities have each become members in the Society, which was incorporated to provide parks, recreation and community services to the Municipalities under contract. Under terms of an Operating, Maintenance and Management Agreement, the Society is responsible to equip, maintain, manage and operate the facilities located at the recreation centre.

(b) Consolidation:

Financial results and budget for the Society are consolidated into the City's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2022 the City's proportion for consolidation purposes was 53.76% (2021 - 53.66%).

Condensed financial information for the Society is as follows:

	2022	2021
Financial assets	\$ 5,425,730	\$ 4,128,433
Financial liabilities	3,417,398	2,755,185
Net financial assets	2,008,332	1,373,248
Non-financial assets	1,153,172	1,112,757
Accumulated surplus	\$ 3,161,504	\$ 2,486,005
Invested in tangible capital assets	\$ 1,034,152	\$ 1,056,306
Reserve funds	2,507,059	1,864,050
Other	(379,707)	(434,351)
	\$ 3,161,504	\$ 2,486,005
Revenues	\$ 7,316,425	\$ 11,161,070
Requisition from members	5,879,262	5,268,639
	13,195,687	16,429,709
Expenses	6,640,926	10,274,054
Requisition from members	5,879,262	5,268,639
	12,520,188	15,542,693
Annual deficit	\$ 675,499	\$ 887,016

CITY OF LANGFORD

Notes to Consolidated Financial Statements

15. Segmented information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protective Services, Engineering and Public Works Services, Community Services and Utility and Enterprise Services. Service Areas were created for the purpose of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations.

City services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the Segmented Information, along with the services they provide are as follows:

General Government Services

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing City assets; ensuring effective financial management; monitoring performance and ensuring that high quality City services standards are met.

Protective Services

The Departments within Protective Services are Police and Bylaw Enforcement; Fire Protection and Emergency Response; and Building Inspection. The mandates of these departments are to enforce laws, prevent crime, maintain peace, order and security by protecting life, property and the environment.

Engineering and Public Works

The Engineering Department is responsible for the transportation services within the City. This includes roads, storm drains, sidewalks, street lighting and trolley.

Community Services

The Departments within Community Services include Environmental and Development Services and Recreation and Cultural Services. The Environmental and Development Services Department is responsible for preparing land use plans, bylaws and policies for sustainable development of the City and for reviewing and approving new development. The Recreation and Cultural Services Department is responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services.

Utility and Enterprise Services

This Department is responsible for administering the Sewer Franchise Agreement (note 7) for the City.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 2. The following table provides additional financial information for the foregoing segments. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of the net budgeted expenditures in the Financial Plan.

CITY OF LANGFORD

Notes to Consolidated Financial Statements

Note 15 2022 Segmented Information (Continued)

	General Government Services	Protective Services	Engineering and Public Works	Community Services	Utility and Enterprise Services	Total
Revenue:						
Taxation	\$ 3,201,930	\$ 16,868,957	\$ 7,405,423	\$ 13,426,264	\$ -	\$ 40,902,574
Utility charges	-	-	-	-	5,000	5,000
Government transfers	1,183,870	484,059	393,391	1,787,551	-	3,848,871
Commercial leasing	163,248	126,347	-	6,731,422	-	7,021,017
Other	10,459,813	68,816	749,300	4,751,352	8,843,959	24,873,240
Licences and permits	38,606	3,742,329	393,507	1,349,267	-	5,523,709
Developer and property owner contributions	4,682,946	60,054	14,571,228	5,450,177	4,510,610	29,275,015
Development cost charges	5,523,262	-	5,791,558	2,473,651	-	13,788,471
Casino	1,454,016	-	-	-	-	1,454,016
Total Revenue	26,707,691	21,350,562	29,304,407	35,969,684	13,359,569	126,691,913
Expenses:						
Salaries, wages and employee benefits	3,973,815	6,347,460	2,037,736	3,506,433	-	15,865,444
Contracted and general services	2,553,466	11,602,155	7,577,691	17,333,629	5,858,523	44,925,464
Materials, goods, supplies and utilities	888,474	698,488	651,914	1,211,959	-	3,450,835
Other	407,825	301,511	554,672	918,084	-	2,182,092
Amortization	325,055	442,546	6,017,859	3,547,784	856,226	11,189,470
Total Expenses	8,148,635	19,392,160	16,839,872	26,517,889	6,714,749	77,613,305
Annual surplus	\$ 18,559,056	\$ 1,958,402	\$ 12,464,535	\$ 9,451,795	\$ 6,644,820	\$ 49,078,608

CITY OF LANGFORD

Notes to Consolidated Financial Statements

Note 15 2021 Segmented Information (Continued)

	General Government Services	Protective Services	Engineering and Public Works	Community Services	Utility and Enterprise Services	Total
Revenue:						
Taxation	\$ 2,887,736	\$ 14,891,482	\$ 6,927,719	\$ 13,075,573	\$ -	\$ 37,782,510
Utility charges	-	-	-	-	5,000	5,000
Government transfers	825,346	1,013,520	2,146,405	2,982,497	-	6,967,768
Commercial leasing	62,044	60,285	-	4,783,267	-	4,905,596
Other	6,786,280	55,448	347,990	3,650,518	9,132,514	19,972,750
Licences and permits	38,040	3,469,679	326,909	1,286,340	-	5,120,968
Developer and property owner contributions	11,588,628	59,150	17,061,564	12,345,893	3,820,484	44,875,719
Development cost charges	-	-	7,484,365	3,646,258	-	11,130,623
Casino	759,073	-	-	-	-	759,073
Total Revenue	22,947,147	19,549,564	34,294,952	41,770,346	12,957,998	131,520,007
Expenses:						
Salaries, wages and employee benefits	3,656,521	6,391,173	1,938,725	1,981,503	-	13,967,922
Contracted and general services	2,182,066	10,882,793	6,019,991	15,888,534	4,655,362	39,628,746
Materials, goods, supplies and utilities	911,864	625,865	506,705	1,049,271	-	3,093,705
Other	222,135	206,404	336,925	801,283	-	1,566,747
Amortization	273,983	464,026	5,522,266	3,240,953	802,921	10,304,149
Total Expenses	7,246,569	18,570,261	14,324,612	22,961,544	5,458,283	68,561,269
Annual surplus	\$ 15,700,578	\$ 979,303	\$ 19,970,340	\$ 18,808,802	\$ 7,499,715	\$ 62,958,738

CITY OF LANGFORD

Notes to Consolidated Financial Statements

16. Subsequent Event:

Subsequent to December 31, 2022, the City of Langford has received funds from the Province of BC under the Growing Communities Fund (GCF) in the amount of \$16,464,000.

17. Safe Restart Grant Schedule (Unaudited)

The City of Langford received \$4,878,000 under the COVID-19 Safe Restart Grant for Local Governments in 2020.

	2022	2021
Balance of unspent funds, beginning of year	\$ 474,028	2,803,000
Utilized to cover reduced revenues and increased expenses		
Transferred to Capital Works Reserve (loss of Casino Funds)	465,395	1,400,000
Direct Expenses related to Covid Compliance	-	200,000
Lost Operating Revenues (estimate)	-	570,605
Reduced Hotel Tax - due to reduced travel	8,633	158,367
Total Grant Funds Spent	474,028	2,328,972
Balance, end of year	\$ -	\$ 474,028



Staff Report to Council

DATE: Monday, May 1, 2023

DEPARTMENT: Finance

SUBJECT: 2023 – 2027 Five Year Financial Plan

BACKGROUND:

The *Community Charter* requires Council to adopt a Five-Year Financial Plan (the Plan) each year and subsequently adopt a tax rate bylaw before May 15. Prior to the finalization of these bylaws, in order for staff to create the bylaws, Council should approve the Five Year Financial Plan.

Staff have worked hard to achieve a proposed financial plan that balances the impact of the 2020, 2021 and 2022 reductions, the growth of the City, maintains service levels, and ensures that the short- and long-term sustainability of the budget is strong all while ensuring that Langford maintains one of the lowest tax rates in the CRD and comparable sized municipalities in BC.

The Budget Process and Timelines this year are as follows:

- | | |
|--|---|
| <ul style="list-style-type: none"> ○ BUDGET PRESENTATION <ul style="list-style-type: none"> ➤ Monday, March 27th – 7pm – Committee of the Whole
Initial presentation of the budget as proposed. ○ PUBLIC INPUT <ul style="list-style-type: none"> ➤ Thursday, March 30th – Committee of the Whole at 7pm
– Public input, no Council deliberation. ➤ Monday, April 3rd – Committee of the Whole 12pm-4pm
– Public input, no Council deliberation. ○ COUNCIL DELIBERATION: <ul style="list-style-type: none"> ➤ Tuesday, April 11th – Committee of the Whole at 7pm
– Council to deliberate and ask questions of staff regarding the budget. <i>Postponed due to illness of Mayor Goodman. Rescheduled to April 18th.</i> ➤ Monday, April 17th – Committee of the Whole 12pm-4pm
– Council to deliberate and ask questions of staff regarding the budget. ➤ Tuesday, April 18th – Committee of the Whole at 7pm
– Council to deliberate and ask questions of staff regarding the budget. | <ul style="list-style-type: none"> ➤ Friday, April 21st – Committee of the Whole 11:30am-1:30pm
– Council to deliberate and ask questions of staff regarding the budget. ○ FINANCIAL PLAN APPROVAL <ul style="list-style-type: none"> ➤ Monday, May 1st – 7pm Regular Council meeting
– Council to consider approval of the financial plan, consider tax rates and direct staff to prepare bylaws. ○ BYLAWS: <ul style="list-style-type: none"> ➤ Monday, May 8th – Special Council meeting at 7pm
– Council to consider 1st, 2nd and 3rd readings of bylaws. ➤ Thursday, May 11th – Special Council meeting at 7pm
– Council to consider adoption of bylaws. ○ IN ADDITION TO THE SCHEDULED PUBLIC INPUT OPPORTUNITIES, PUBLIC PARTICIPATION IS WELCOME ON MAY 1ST, 8TH AND 11TH |
|--|---|

The purpose of this report is for Council to consider approval of the Proposed 2023-2027 Five Year Financial Plan as amended through the process of the Committee of the Whole meetings outlined

above. Also on tonight's agenda is a report regarding the tax rates distribution by property class. Should Council approve the 2023-2027 Five Year Financial Plan, and pursuant to the direction regarding tax rates, staff will bring forward the corresponding Five Year Financial Plan Bylaw, 2023 and the 2023 Tax Rates Bylaw on May 8th for first three readings and then for adoption on May 11th, thus, meeting the legislated timelines for the adoption of these bylaws.

COMMENTARY:

The population of the City of Langford has grown rapidly over the last five years. During this time, the City has maintained current service levels, invested significantly in public safety, road networks, economic development, and parks and recreation, all while maintaining one of the lowest taxes in the Capital Regional District (CRD) as well as similarly sized municipalities in BC. Due to the COVID-19 pandemic, Council made the decision in 2020, 2021 and 2022 to reduce the recommended tax increases to assist residents who were affected by the pandemic, recognizing that future year tax increase percentages would likely be higher. These reductions, along with previous years of low tax increases, have been made possible due in large part to the growth of the tax base within the City and through the use of surplus and reserves.

It is worth noting that in last year's report to Council, staff mentioned that "due to the low tax increases over the last number of years and the ambitious programming of services, the next four years in the financial plan are currently projected to be at least 6% per year".

Additionally, last year, staff noted "further reductions to this year's tax increase are possible using additional surplus and the general amenity fund; however, Council should be aware that this will impact future years' tax increases and/or the spending ability for operations and capital projects. Council may also choose to make cuts to the budget as presented, noting that cuts will likely impact service levels."

The City has always prided itself on having a very lean financial plan each year. One of the potential downsides to having such a lean plan each year is that in a year of significant budget pressures which will be further detailed below, many of which were unavoidable or had timing that was unknown, there simply is very little that can be reduced within the financial plan in an effort to reduce the tax increase. Unfortunately, continued growth in the annual amount of additional reserve funds used to reduce the tax increases has had an exponential effect on the eventual % tax increase in a future year. Further, the continued growth in the level of reserves used each year is also unsustainable and limits those reserves from being available for other purposes for which they are collected.

As Council has not yet finalized a strategic plan, the proposed financial plan does not include new items that may be identified through the strategic planning process. Put bluntly, this financial plan is for the most part a continuation of the previous service levels with the exception of the factors outlined below, many of which are to maintain current service levels and to manage the long-term financial sustainability of the organization.

Initial Proposed 2023-2027 Five Year Financial Plan:

Council will note that the 2022-2026 Five-Year Financial Plan approved last year had a projected 2023 tax increase of 5.84%. The initial Proposed 2023-2027 Five Year Financial Plan included a 11.94% tax increase in 2023. There are several factors that have resulted in the higher % tax increase this year compared to the projection for 2023 in last years Financial Plan and these items have been outlined in detail during the Committee of the Whole meetings throughout this process and will be outlined below as well.

Initial Proposed Five-Year Budget Projection

Object	Budget 2022	2023	2024	2025	2026	2027
0002- General & Police	32,872,000.00	38,983,205.32	42,984,618.13	46,409,149.44	49,709,282.19	52,050,968.89
0003 - General - West Shore Parks & Rec	2,940,332.00	3,137,471.00	3,262,969.84	3,393,488.63	3,529,228.18	3,670,397.31
0004- General - Library	2,369,460.00	2,404,009.00	2,500,169.36	2,600,176.13	2,704,183.18	2,812,350.51
0005- General - Debt	300,000.00	300,000.00	1,050,000.00	2,000,000.00	2,900,000.00	4,750,000.00
	38,481,792.00	44,824,685.32	49,797,757.33	54,402,814.20	58,842,693.55	63,283,716.71
New Tax revenue (Non-Market Change)		1,750,000.00	1,500,000.00	1,500,000.00	1,250,000.00	1,250,000.00
Total Taxation for Tax Increase		43,074,685.32	48,297,757.33	52,902,814.20	57,592,693.55	62,033,716.71
		11.94%	7.75%	6.24%	5.86%	5.42%

NOTE: The budget impact of the decision around purchasing the YW/YMCA, the expansion of the RCMP detachment, and asset management as presented, would be in addition to the tax increases above in each of the five years.

NOTE: proposed tax increase above includes \$1.7M from General Amenity Fund to offset tax increase in 2023.

Major cost drivers include the following items:

1. Inflation – 7% - first time since 1991 inflation has been above 3%. Inflation directly impacts many of the City's contracts and costs, most notably the roads, parks and boulevard maintenance contracts.
2. RCMP Staffing (four additional members - \$700,000 – 1.84%)– additional costs associated with the requirement for the addition of more officers due to population growth and Council's decision in 2018 to move towards a "Cop to Pop" ratio of 1:750. Additionally, with the RCMP members unionizing in 2017 the cost per officer has also increased approximately \$40,000. The Financial Plan as presented includes the addition of 4 members in 2023. This addition maintains the policy of moving towards 1:750 and is supported by Supt. Preston the OIC (Officer-in-Charge) of the Westshore RCMP Detachment.
3. Fire Department Staffing (9 members - \$456,000 – 1.2%): In 2017, a Fire department staffing plan was agreed to by Council and the City has been implementing that plan since that time.

The initial plan relied on the use of volunteers to achieve the staffing levels needed for the growth in the City. Unfortunately, due to a number of factors the proposed plan of increasing the number of volunteers from 2017-2022 was unsuccessful. In early 2022, the City commissioned a Fire Department Master Plan. One of the recommendations of the Master Plan is the completion of the 2017 plan, but rather than increasing the firefighter compliment through volunteers, the need to provide the additional compliment through career members has become apparent. The Master Plan recommends the addition of 27 Firefighters. In an effort to best limit the impact on the tax increase of this sizable addition, while also factoring in operational need, staff recommend the addition of 9 firefighters in each of 2023, 2024 and 2025.

4. YMCA additional subsidy (\$950,000 – 2.5%): In 2013, the City entered into a Tripartite Agreement with Westhills Land Corporation and YMCA/YMCA of Victoria. In addition, Westhills and the YMCA entered into a lease agreement. As part of the agreements, Westhills agreed to build and own the “Langford Aquatic Centre”, YMCA agreed to lease the space from Westhills and operate a pool as a service to Langford residents.

Under the Tripartite Agreement, the City is only responsible to step in if the Lessee (YMCA) defaults under the lease agreement. The City is contractually obligated to cover the lease if the YMCA stops paying the lease. The City is unfortunately at this point because the YMCA notified the City in early 2023 that unless the City increases the annual subsidy from \$950,000 to \$1,900,000, the YMCA would begin the process of shutting down their operations at the facility.

Based on this information, at the March 6, 2023 Council meeting, Council approved the additional \$950,000 subsidy.

At the time the facility was built, Langford residents have benefited from the facility being built and did not have to pay the capital costs associated with building the pool. It is worth noting that Westhills would not have built the facility had the City not guaranteed the lease payments. The taxpayer has only subsidized the operation of the pool by between \$750,000 - \$950,000 per year since it began operations. A typical annual subsidy for similar facilities would be \$1.5M-\$2.5M. Essentially, the arrangement to date has been a good deal for City residents but it has not been a good deal for the YMCA as they have lost approximately \$10M since opening the facility. Effectively, the YMCA was subsidizing the operation rather than the taxpayer subsidizing the pool as would be the case in a more traditional aquatic facility model.

With the doubling of the subsidy, as required by the 2013 Tripartite Agreement, the City will pay approximately \$34M over the remaining term of the Lease Agreement (approximately 18 years). However, at the end of the Lease Agreement, Westhills would continue to own the facility and additional lease payments would be required at that time to continue to provide

the recreation facility as a benefit to the community. Therefore, Council has authorized staff to enter into preliminary negotiations for the purchase of the facility, an option for which is also included in the proposed financial plan.

5. Use of reserve balances to offset tax increases – longstanding practice of the City, which significantly increased in the context of COVID, has left the sustainability of this practice as well as the balances limited.

The proposed financial plan does include the use of \$1.7M from the general amenity reserve fund to offset the tax increase as well as the use of \$1.1M from surplus funds to cover one-time operating costs.

6. Municipal personnel (6.5 additional - \$342,000 – 0.90%) – to maintain service levels in the context of past population growth.

Additionally, not included in the initial Proposed 2023-2027 Five Year Financial Plan, the Committee of the Whole reviewed and considered options in relation to the potential YMCA Building purchase, the RCMP Detachment Expansion and Long-term Asset Management and the options for funding these projects.

Amended Proposed 2023-2027 Five Year Financial Plan:

Through the Committee of the Whole meetings the following recommendations for amendments were made, as reflected in the Amended Proposed 2023-2027 Five Year Financial Plan presented to Council at this time.

The amendments made to the proposed plan through the Committee of the Whole process are as follows:

1. Fund PD32 – Stadium Staining from Capital Works Reserve, not property taxes;
2. Fund PW09 – Luxton – Quonset Hut from Capital Works Reserve, not property taxes;
3. Increase SW01 – Sidewalk Infill from \$400,000 to \$800,000 funded from General Amenity, no property tax impact.
4. PD18 – Latoria School – Artificial Turf and Lights – remove project from proposed budget. Was funded from Gas Tax so no property tax effect.
5. YMCA Building Purchase, RCMP Detachment Expansion and Asset Management Funding:
 - a. Increase property tax increase %:
 - i. 1% in 2023
 - ii. 3.5% in 2024
 - iii. 3.5% in 2025
 - iv. 3.5% in 2026
 - v. 3.5% in 2027

Of note, regarding item number 5: YMCA Building Purchase, RCMP Detachment Expansion and Asset Management funding, Committee of the Whole received detailed information on these options throughout the budget process and the recommendation of the Committee was to recommend that Council chose the option outlined above. For further information and detail on the options please refer to the Committee of the Whole meetings.

The amended Proposed 2023-2027 Five Year Financial Plan as presented is summarized as follows:

Currently Amended Proposed Five-Year Budget Projection

Object	Budget 2022	2023	2024	2025	2026	2027
0002- General & Police	32,872,000.00	38,782,705.32	41,084,618.13	44,509,149.44	47,809,282.19	50,150,968.89
0003 - General - West Shore Parks & Rec	2,940,332.00	3,137,471.00	3,262,969.84	3,393,488.63	3,529,228.18	3,670,397.31
0004- General - Library	2,369,460.00	2,404,009.00	2,500,169.36	2,600,176.13	2,704,183.18	2,812,350.51
0005- General - Debt	300,000.00	684,817.92	4,917,221.00	7,679,066.00	10,615,503.00	14,728,611.00
	38,481,792.00	45,009,003.24	51,764,978.33	58,181,880.20	64,658,196.55	71,362,327.71
New Tax revenue (Non-Market Change)		1,750,000.00	1,500,000.00	1,500,000.00	1,250,000.00	1,250,000.00
Total Taxation for Tax Increase		43,259,003.24	50,264,978.33	56,681,880.20	63,408,196.55	70,112,327.71
		12.41%	11.68%	9.50%	8.98%	8.44%

NOTE: The above percentages include the Committee of the Whole recommendation of Option A, 1%, 3.5%, 3.5%, 3.5% and 3.5%, related to the YMCA Building Purchase, RCMP Detachment Expansion and Asset Management Funding.

NOTE: proposed tax increase above includes \$1.7M from General Amenity Fund to offset tax increase in 2023.

The Financial Plan presented this evening is based on the initial Proposed Five Year Financial Plan and as amended through the Committee of the Whole recommendations has a proposed 2023 overall tax increase of 12.41%.

At the April 21, 2023 Committee of the Whole meeting, staff brought forward a list of items that could be used to reduce the property tax % increase, though staff did not recommend any of the items as they will impact the current and future service levels and impact future % tax increases. The Committee recommended to Council that none of these options be incorporated into the 2023-2027 Five Year Financial Plan.

This proposed tax increase could be reduced or increased should Council wish to do so. Further reductions may have some or all of the following impacts:

1. Increased % tax increases in future years;
2. Decreased surplus and reserve balances;
3. Reduced financial flexibility and sustainability;
4. Reduced service levels.

FINANCIAL IMPLICATIONS:

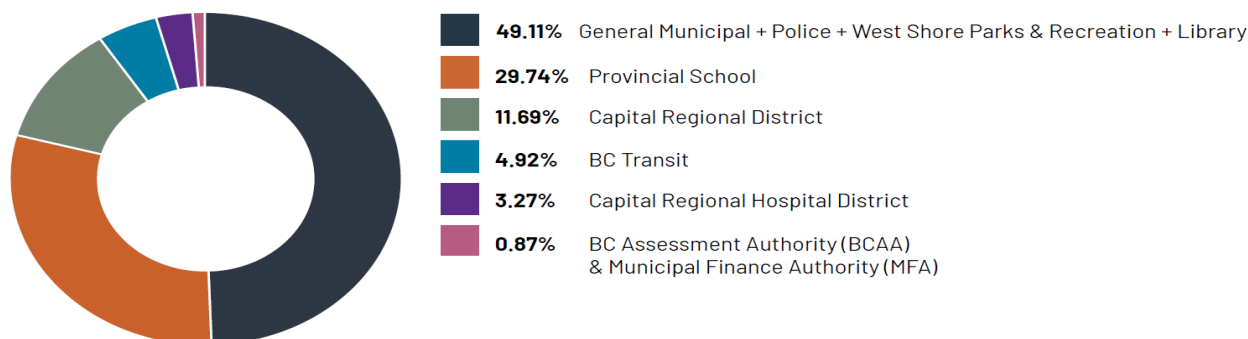
The following tables show Langford's 2022 residential taxes, in comparison to other cities in the region as well as similarly sized municipalities throughout the province. For both the general municipal portion and the overall property taxes.

How Does Langford Compare to Other CRD and Similar Sized Municipalities?

Municipal		Total Residential Property Taxes and Charges on a Representative House	
MUNICIPALITY	2022	MUNICIPALITY	2022
Sooke	1,503	Langford	3,825
North Saanich	1,683	Metchosin	3,718
Metchosin	1,709	Colwood	4,253
Courtenay	1,721	North Cowichan	4,263
North Cowichan	1,786	Sooke	4,288
Langford	1,858	View Royal	4,299
Sidney	2,017	Highlands	4,373
View Royal	2,055	Vernon	4,472
Campbell River	2,105	Average	4,482
Highlands	2,105	Courtenay	4,508
Penticton	2,116	Penticton	4,608
Vernon	2,134	Sidney	4,737
Colwood	2,194	Esquimalt	4,765
West Kelowna	2,477	Campbell River	4,870
Langley	2,498	North Saanich	4,928
Central Saanich	2,547	Mission	5,213
Average	2,569	Langley	5,375
Mission	2,621	Central Saanich	5,415
Esquimalt	2,904	West Kelowna	6,000
North Vancouver	3,157	Victoria	6,222
Saanich	3,189	Saanich	6,485
Victoria	3,322	North Vancouver	6,712
Port Moody	3,843	Port Moody	7,501
Oak Bay	4,638	Oak Bay	9,261
West Vancouver	5,467	West Vancouver	11,524

It is important to remember that the City of Langford's portion of the property tax bill is approximately 49%, the remainder of the total property taxes levied are collected on behalf of other taxation authorities and the City simply levies, collects, and remits the full amount to those organizations. The City does not have any input into those tax rates and the City does not retain any of the funds collected on behalf of those entities.

Where Your Tax Dollars Go



LEGAL IMPLICATIONS:

The *Community Charter* requires Council to adopt a Five-Year Financial Plan (the Plan) each year and subsequently adopt a tax rate bylaw before May 15.

OPTIONS:**Option 1**

THAT Council approve the 2023-2027 Five Year Financial Plan as presented on May 1, 2023 and direct staff to bring forward the Five Year Financial Plan Bylaw, 2023 and the 2023 Tax Rate Bylaw.

OR Option 2

THAT Council approve the 2023-2027 Five Year Financial Plan with the following amendments:

- a.
- b.
- c.

AND THAT Council direct staff to bring forward the Five Year Financial Plan Bylaw, 2023 and the 2023 Tax Rate Bylaw in accordance with these amendments.

SUBMITTED BY: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer



City of Langford

Proposed 2023 to 2027 Five Year Financial Plan



City of Langford

Department 5-yr Plan - Revenues

Proposed 2023-2027 Five Year Financial Plan

Division	Department	Object	2022 Year to Date (Subject to Change)	Budget 2022	2023	2024	2025	2026	2027
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0002 - General & Police	32,877,774.02	32,872,000.00	38,782,705.31	41,084,618.13	44,509,149.44	47,809,282.19	50,150,968.89
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0003 - General - West Shore Parks & Rec	2,940,883.31	2,940,332.00	3,137,471.00	3,262,969.84	3,393,488.63	3,529,228.18	3,670,397.31
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0004 - General - Library	2,369,910.77	2,369,460.00	2,404,009.00	2,500,169.36	2,600,176.13	2,704,183.18	2,812,350.51
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0005 - General - Debt	300,050.87	300,000.00	300,000.00	1,050,000.00	2,000,000.00	2,900,000.00	4,750,000.00
		0006 - General - Debt - YMCA Building/ RCMP Expansion/ Asset Management	-	-	384,818.00	3,867,221.00	5,679,066.00	7,715,503.00	9,978,611.00
			38,488,618.97	38,481,792.00	45,009,003.31	51,764,978.33	58,181,880.20	64,658,196.55	71,362,327.71
Non-Market Change tax revenue					1,750,000.00	1,500,000.00	1,500,000.00	1,250,000.00	1,250,000.00
Total Taxation for Tax Increase					43,259,003.31	50,264,978.33	56,681,880.20	63,408,196.55	70,112,327.71
					12.41%	11.68%	9.50%	8.98%	8.44%
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0010 - Parcel Tax - LSA	1,763,819.29	1,869,693.79	1,638,438.00	4,313,438.00	4,313,438.00	4,313,438.00	4,313,438.00
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0020 - BC Hydro - Grant in Lieu	34,582.38	30,000.00	35,000.00	35,700.00	36,414.00	32,472.97	32,472.97
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0022 - BC Housing Mgmt Comm - Grant in Lieu	28,255.79	11,000.00	30,000.00	30,600.00	31,212.00	4,968.36	4,968.36
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0023 - ICBC - Grant in Lieu	40,417.06	40,800.00	41,616.00	42,448.32	43,297.29	44,163.24	44,163.24
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0024 - Canada Post - Grant in Lieu	60,336.57	58,140.00	59,302.40	60,488.45	61,698.22	62,932.60	62,932.60
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0030 - BC Hydro - 1% Utility Tax	355,798.00	357,469.20	364,618.58	371,910.96	379,349.17	383,936.20	383,936.20
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0031 - Telus - 1% Utility Tax	23,747.17	24,724.80	25,219.30	25,723.68	26,238.16	26,762.92	26,762.92
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0032 - Shaw Cable - 1% Utility Tax	55,862.00	58,854.00	60,031.08	61,231.70	62,456.34	63,705.47	63,705.47
Taxes For Municipal Purposes	101 - Property Taxes and Grants In Lieu	0033 - Fortis Gas - 1% Utility Tax	51,137.13	44,947.30	45,846.27	46,763.19	47,698.46	48,652.43	48,652.43
Transfers From Own Funds & Reserves	170 - Transfers From Reserve Funds	0000 - Transfers From Reserves - COVID Restart	63,385.22	415,000.00	-	-	-	-	-
Transfers From Own Funds & Reserves	170 - Transfers From Reserve Funds	0000 - Transfers From Reserves - General Amenity	1,865,655.19	1,784,956.00	1,701,985.00	1,701,985.00	1,701,985.00	1,000,000.00	1,000,000.00
Transfers From Own Funds & Reserves	170 - Transfers From Reserve Funds	0000 - Transfers From Reserves - Equipment Replacement	190,555.27	270,700.00	-	-	-	-	-
Transfers From Own Funds & Reserves	170 - Transfers From Reserve Funds	0000 - Transfers From Reserves - Affordable Housing	45,171.26	115,000.00	115,000.00	15,388.00	15,695.00	15,695.00	15,695.00
Transfers From Own Funds & Reserves	170 - Transfers From Reserve Funds	0000 - Transfers From Reserves - Capital Works	925,050.00	925,050.00	1,250,000.00	1,250,000.00	1,250,000.00	750,000.00	750,000.00
Transfers From Own Funds & Reserves	175 - Transfers From Reserve Accounts & Surplus	0000 - Transfers From Reserves - Gas Tax	-	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
Transfers From Own Funds & Reserves	175 - Transfers From Reserve Accounts & Surplus	0000 - Transfers From Reserves - Surplus	-	1,499,000.00	1,156,163.21	441,996.85	366,760.43	300,000.00	300,000.00
Transfers From Own Funds & Reserves	175 - Transfers From Reserve Accounts & Surplus	0000 - Transfers From Reserves	44,300.00	-	-	-	-	-	-
Sale of Services - Other Revenue	110 - Sale of Services	0550 - Sewer Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0060 - Business Licences	38,605.00	35,000.00	36,000.00	37,000.00	38,000.00	39,000.00	39,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0065 - Building Permits	3,374,003.88	2,250,000.00	2,250,000.00	2,100,000.00	1,900,000.00	1,630,000.00	1,420,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0066 - Chimney Permits	118.22	2,142.00	2,184.84	2,228.54	2,273.11	2,318.57	2,318.57
Sale of Services - Other Revenue	115 - Licences & Permits	0067 - Plumbing Permits	366,718.41	300,000.00	306,000.00	312,120.00	318,362.40	320,000.00	320,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0062 - Board of Variance	1,489.00	1,020.00	1,040.40	1,061.21	1,082.43	1,104.08	1,104.08
Sale of Services - Other Revenue	115 - Licences & Permits	0063 - Soil Permits	55,395.43	51,000.00	55,000.00	60,000.00	65,000.00	70,000.00	70,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0072 - ByLaw 33 Eng Insp Fees - Utilities	38,058.58	15,300.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0073 - ByLaw 33 Eng Insp Fees - Frontage Development	210,355.93	127,500.00	180,000.00	185,000.00	185,000.00	185,000.00	185,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0074 - ByLaw 33 Eng Insp Fees - 4% Offsite	23,687.70	51,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0075 - ByLaw 33 Eng Insp Fees - Other	60,924.92	61,200.00	62,424.00	63,672.48	64,945.93	66,244.85	66,244.85
Sale of Services - Other Revenue	115 - Licences & Permits	0076 - ByLaw 33 Eng Insp Fees - West Shore	5,083.53	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40	5,520.40
Sale of Services - Other Revenue	115 - Licences & Permits	0078 - Subdivision Application Fees	201,418.15	125,000.00	180,000.00	150,000.00	125,000.00	121,448.89	121,448.89
Sale of Services - Other Revenue	115 - Licences & Permits	0079 - Subdivision Final Approval	68,354.00	56,100.00	57,222.00	58,366.44	59,533.77	60,724.44	60,724.44
Sale of Services - Other Revenue	115 - Licences & Permits	0080 - Strata Conversion Applications	4,666.00	6,120.00	6,242.40	6,367.25	6,494.59	6,624.48	6,624.48
Sale of Services - Other Revenue	115 - Licences & Permits	0081 - 2% Subdivision Onsite Eng Approval	116,392.02	81,600.00	100,000.00	84,896.64	86,594.57	88,326.46	88,326.46
Sale of Services - Other Revenue	115 - Licences & Permits	0068 - Public Hearing Fees	80,053.00	80,000.00	75,000.00	65,000.00	60,000.00	55,204.04	55,204.04
Sale of Services - Other Revenue	115 - Licences & Permits	0069 - Development Permits	633,319.47	350,000.00	450,000.00	350,000.00	300,000.00	300,000.00	300,000.00
Sale of Services - Other Revenue	115 - Licences & Permits	0070 - Sign Development Permits	7,750.00	11,220.00	11,444.40	11,673.29	11,906.75	12,144.89	12,144.89
Sale of Services - Other Revenue	115 - Licences & Permits	0083 - Re-Zoning Applications	224,764.43	200,000.00	200,000.00	159,181.20	162,364.82	165,612.12	165,612.12
Sale of Services - Other Revenue	115 - Licences & Permits	0084 - Development Variance Permits	12,551.00	15,300.00	15,606.00	15,918.12	16,236.48	16,561.21	16,561.21
Sale of Services - Other Revenue	115 - Licences & Permits	0090 - Temporary Industrial Use Permits	-	2,040.00	2,080.80	2,122.42	2,164.86	2,208.16	2,208.16
Sale of Services - Other Revenue	125 - Rentals	0212 - 2960 Irwin Road	58,555.09	-	-	-	-	-	-
Sale of Services - Other Revenue	125 - Rentals	0214 - 1365 Goldstream	53,469.02	-	-	-	-	-	-
Sale of Services - Other Revenue	125 - Rentals	0215 - City University	13,870.41	15,000.00	-	-	-	-	-
Sale of Services - Other Revenue	130 - Interest Income	0300 - Earnings on Bank Balances & Term Deposits	1,755,162.34	325,000.00	550,000.00	500,000.00	400,000.00	300,000.00	300,000.00
Sale of Services - Other Revenue	130 - Interest Income	0302 - Earnings on MFA Cash Reserves	(778,598.00)	-	-	-	-	-	-
Sale of Services - Other Revenue	135 - Penalties & Interest On Taxes	0350 - Tax Penalties	441,640.51	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Sale of Services - Other Revenue	135 - Penalties & Interest On Taxes	0351 - Interest On Arrears	47,322.88	76,500.00	78,030.00	79,590.60	81,182.41	83,500.00	83,500.00
Sale of Services - Other Revenue	135 - Penalties & Interest On Taxes	0352 - Interest On Delinquent	5,199.93	12,261.00	12,484.80	12,734.50	12,989.19	13,500.00	13,500.00

Sale of Services - Other Revenue	135 - Penalties & Interest On Taxes	0353 - Tax Sale Properties	4,885.97	-	-	-	-	-	-
Sale of Services - Other Revenue	140 - Commercial Leasing	0400 - Provincial Detachment Lease	188,923.74	225,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Sale of Services - Other Revenue	140 - Commercial Leasing	0401 - C.R.E.S.T. Lease	20,994.28	21,420.00	21,848.40	22,285.37	22,731.08	23,185.70	23,185.70
Sale of Services - Other Revenue	140 - Commercial Leasing	0403 - View Royal Share of RCMP Building Rentals - contra	(27,590.83)	(40,800.00)	(38,000.00)	(42,448.32)	(43,297.29)	(44,163.23)	(44,163.23)
Sale of Services - Other Revenue	140 - Commercial Leasing	0404 - Colwood Share of RCMP Building Rentals - contra	(55,979.67)	(61,200.00)	(58,000.00)	(63,672.48)	(64,945.93)	(66,244.85)	(66,244.85)
Sale of Services - Other Revenue	145 - Casino	0532 - Casino Revenue - Operating Share	1,454,016.11	1,350,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0505 - RCMP Criminal Records Checks	49,344.71	45,900.00	46,818.00	47,754.36	48,709.45	49,000.00	49,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0506 - Fingerprint and PIC Fees	-	25,500.00	26,010.00	26,530.20	27,060.80	27,500.00	27,500.00
Sale of Services - Other Revenue	150 - Other Revenue	0507 - Tax Certificates	78,072.50	90,000.00	85,000.00	87,500.00	90,000.00	92,500.00	95,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0508 - School Tax Non-Residential Admin Fee	25,164.24	24,000.00	25,000.00	26,000.00	27,000.00	28,000.00	28,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0509 - School Site Acquisition Admin Fees	2,920.81	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
Sale of Services - Other Revenue	150 - Other Revenue	0511 - Recoverable Work	49,345.76	65,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0512 - Cash Short/Over	(10.18)	-	-	-	-	-	-
Sale of Services - Other Revenue	150 - Other Revenue	0517 - West Shore Parks & Rec Arena Debt Subsidy	108,599.00	108,600.00	108,600.00	-	-	-	-
Sale of Services - Other Revenue	150 - Other Revenue	0520 - Other	544,473.67	12,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0536 - Franchise Fees	1,996,163.71	1,600,700.00	1,600,000.00	1,500,000.00	1,300,000.00	1,300,000.00	1,300,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0546 - WSES 3% contribution	59,574.24	-	-	-	-	-	-
Sale of Services - Other Revenue	150 - Other Revenue	0230 - Advertising	87,046.45	50,000.00	80,000.00	82,500.00	85,000.00	87,500.00	90,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0555 - Economic Development - Sponsorships	94,795.00	75,000.00	90,000.00	92,500.00	95,000.00	97,500.00	100,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0556 - Events Revenue - Event Tickets	11,971.62	30,000.00	20,000.00	22,500.00	25,000.00	27,500.00	30,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0557 - The Langford Station - Rental - Artist Studio	5,986.57	-	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0558 - The Langford Station - Rental - Workshop	333.34	-	1,475.00	1,475.00	1,475.00	1,475.00	1,475.00
Sale of Services - Other Revenue	150 - Other Revenue	0559 - The Langford Station - Rental - Business	26,648.84	-	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0560 - The Langford Station - Food Truck	4,385.11	-	28,400.00	28,400.00	28,400.00	28,400.00	28,400.00
Sale of Services - Other Revenue	150 - Other Revenue	0082 - ISA Survey Fees	6,940.00	7,650.00	7,803.00	7,959.06	8,118.24	8,150.00	8,150.00
Sale of Services - Other Revenue	150 - Other Revenue	0086 - Fire Alarm Monitoring	-	200.00	200.00	200.00	200.00	200.00	200.00
Sale of Services - Other Revenue	150 - Other Revenue	0087 - Fire Alarm Registration	-	100.00	100.00	100.00	100.00	100.00	100.00
Sale of Services - Other Revenue	150 - Other Revenue	0088 - Fireworks Permits	18.00	100.00	100.00	100.00	100.00	100.00	100.00
Sale of Services - Other Revenue	150 - Other Revenue	0201 - MTI Fines	10,620.00	9,180.00	9,363.60	9,550.87	9,741.89	9,900.00	9,900.00
Sale of Services - Other Revenue	150 - Other Revenue	0548 - Latecomer Processing Fees	-	500.00	500.00	500.00	500.00	500.00	500.00
Sale of Services - Other Revenue	150 - Other Revenue	0085 - ALR Applications	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0520 - Other	800.00	-	-	-	-	-	-
Sale of Services - Other Revenue	150 - Other Revenue	0230 - Advertising	37,860.50	62,220.00	63,464.40	64,733.69	66,028.36	68,600.00	68,600.00
Sale of Services - Other Revenue	150 - Other Revenue	0231 - Stadium - Starlight Naming Rights Revenue	7,313.70	3,570.00	3,641.40	3,714.23	3,788.51	3,850.00	3,850.00
Sale of Services - Other Revenue	150 - Other Revenue	0232 - Box Rentals	1,000.00	1,530.00	1,560.60	1,591.81	1,623.65	1,700.00	1,700.00
Sale of Services - Other Revenue	150 - Other Revenue	0233 - CCP Storage Facility Building Rentals	93,900.00	120,360.00	122,767.20	125,222.54	127,726.99	129,000.00	129,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0234 - RC National Training Centre - Revenue	99,999.96	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Sale of Services - Other Revenue	150 - Other Revenue	0235 - Stadium Bleacher Rentals	11,943.80	-	-	-	-	-	-
Sale of Services - Other Revenue	150 - Other Revenue	0541 - Recreation Facility Revenue	6,525,577.34	4,846,530.00	5,443,460.60	5,542,329.81	5,643,176.41	5,751,250.00	5,751,250.00
Sale of Services - Other Revenue	150 - Other Revenue	0230 - Advertising	4,761.90	-	-	-	-	-	-
Sale of Services - Other Revenue	151 - Donations	0519 - Developer Contributions - Other	26,036.53	-	-	-	-	-	-
Sale of Services - Other Revenue	151 - Donations	0000 - Transfers From Reserves	380,885.16	-	-	-	-	-	-
Unconditional Grants	160 - Unconditional Grants	0600 - Traffic Fine Sharing Grant	456,124.00	350,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Conditional Grants	165 - Conditional Grants	0513 - Moth Streetlight - Signals Cost Share	1,072.80	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Conditional Grants	165 - Conditional Grants	0013 - Hotel Room Tax	593,843.79	457,990.00	475,184.00	500,923.00	191,953.00	205,000.00	205,000.00
Conditional Grants	165 - Conditional Grants	0601 - Canada/BC Infrastructure Grant	27,934.77	-	100,000.00	-	-	-	-
Conditional Grants	165 - Conditional Grants	0607 - Hotel Room Tax Grant	14,864.40	-	-	-	-	-	-
Conditional Grants	165 - Conditional Grants	0616 - ICBC - Capital Grants	36,800.00	-	-	-	-	-	-
Conditional Grants	165 - Conditional Grants	0618 - CARIP - Climate Action Revenue Incentive Program	205,082.00	-	-	-	-	-	-
Conditional Grants	165 - Conditional Grants	0623 - Revenue - Trees for Tomorrow	5,525.10	-	-	-	-	-	-
Conditional Grants	165 - Conditional Grants	0042 - IT Services - Other Government	63,440.35	64,260.00	65,545.20	66,856.10	68,193.23	69,400.00	69,400.00
Total Revenues			64,504,431.24	72,366,340.09	67,812,526.19	75,893,496.44	81,499,549.13	86,463,368.96	92,967,500.12



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Building							
223 - Building Inspection							
223-391 - Building Inspection Administration							
1010 - Wages, Salaries and Benefits	817,829	875,381	947,431	999,411	1,029,393	1,060,275	1,092,083
2020 - Dues	4,187	6,213	6,867	7,073	7,249	7,394	7,542
2025 - Legal	322	5,100	5,202	5,358	5,492	5,602	5,714
2200 - Contracts	-	40,000	15,000	15,000	15,000	15,000	15,000
4010 - Supplies	-	7,700	-	-	-	-	-
4011 - IT Replacements	2,981	-	8,800	-	8,800	-	8,800
4015 - Subscriptions and Manuals	2,454	5,100	5,202	5,358	5,492	5,602	5,714
4030 - Office Stationary and Supplies	1,812	6,120	3,242	3,430	3,590	3,722	3,857
4035 - Printing	-	1,122	1,144	1,179	1,208	1,232	1,257
4420 - Small Equipment	1,050	1,020	4,040	4,072	4,098	4,120	4,143
5010 - Sundry	1,583	3,060	3,121	3,215	3,295	3,361	3,428
5015 - Training and Travel	15,660	24,360	25,124	21,968	22,517	22,968	23,427
Total 223-391 - Building Inspection Administration	847,878	975,176	1,025,175	1,066,063	1,106,136	1,129,277	1,170,965
223-400 - Building Fleet							
4300 - Vehicle - Contract Repairs	3,727	3,060	3,121	3,215	3,295	3,361	3,428
4305 - Vehicle - Insurance	3,430	6,477	6,607	6,805	6,975	7,114	7,257
4315 - Vehicle - Fuel	2,457	3,060	3,541	3,647	3,738	3,813	3,889
Total 223-400 - Building Fleet	9,614	12,597	13,269	13,667	14,008	14,289	14,574
223-413 - Board of Variance							
1010 - Wages, Salaries and Benefits	-	-	8,000	8,000	8,000	8,000	8,000



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget		2023	2024	2025	2026	2027
Building								
2025 - Legal	-	-		1,500	1,530	1,561	1,592	1,624
Total 223-413 - Board of Variance	-	-		9,500	9,530	9,561	9,592	9,624
Total 223 - Building Inspection	857,492	987,773		1,047,943	1,089,259	1,129,705	1,153,157	1,195,163
Total Building	857,492	987,773		1,047,943	1,089,259	1,129,705	1,153,157	1,195,163



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Development Services							
232 - Subdivision & Land Development							
232-472 - Subdiv. & Land Development							
1010 - Wages, Salaries and Benefits	606,969	375,114	398,595	410,553	422,869	435,555	448,622
2020 - Dues	-	1,020	1,040	1,072	1,098	1,120	1,143
2025 - Legal	29,717	2,550	2,601	2,679	2,746	2,801	2,857
4010 - Supplies	-	1,400	-	-	-	-	-
4011 - IT Replacements	-	-	-	2,600	-	2,600	-
5015 - Training and Travel	500	8,160	8,323	8,573	8,787	8,963	9,142
Total 232-472 - Subdiv. & Land Development	637,187	388,244	410,560	425,477	435,501	451,039	461,764
Total 232 - Subdivision & Land Development	637,187	388,244	410,560	425,477	435,501	451,039	461,764
251 - Planning							
251-631 - Planning Administration							
1010 - Wages, Salaries and Benefits	922,880	980,216	1,060,497	1,092,310	1,125,080	1,158,833	1,193,597
2020 - Dues	6,996	4,386	8,001	8,187	8,364	8,531	8,702
2025 - Legal	86,858	61,200	88,500	90,270	92,075	93,917	95,795
2035 - Advertising	74,727	51,000	80,000	81,600	83,232	84,897	86,595
2200 - Contracts	-	-	95,000	110,082	41,016	-	-
2215 - Consultants	17,188	25,500	50,000	30,000	30,000	30,000	30,000
4010 - Supplies	-	4,700	-	-	-	-	-
4011 - IT Replacements	5,614	-	5,700	2,600	5,700	2,600	5,700
4020 - Postage	-	510	-	-	-	-	-
4030 - Office Stationary and Supplies	1,036	1,020	1,040	1,072	1,098	1,120	1,143
5010 - Sundry	2,601	2,040	2,081	2,143	2,197	2,241	2,286



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Development Services							
5015 - Training and Travel	20,565	20,400	20,808	21,432	21,968	22,407	22,856
Total 251-631 - Planning Administration	1,138,464	1,150,972	1,411,627	1,439,696	1,410,731	1,404,546	1,446,673
251-640 - Planning Fleet							
4300 - Vehicle - Contract Repairs	109	765	780	804	824	840	857
4305 - Vehicle - Insurance	616	1,326	1,353	1,393	1,428	1,456	1,486
4315 - Vehicle - Fuel	-	255	260	268	275	280	286
4330 - Vehicle - Car Sharing	214	-	250	255	260	265	271
Total 251-640 - Planning Fleet	939	2,346	2,643	2,720	2,786	2,842	2,899
251-650 - Committees							
5010 - Sundry	500	-	-	-	-	-	-
Total 251-650 - Committees	500	-	-	-	-	-	-
251-658 - Zoning Bylaw Review							
2215 - Consultants	-	15,300	15,606	15,918	16,236	16,561	16,892
Total 251-658 - Zoning Bylaw Review	-	15,300	15,606	15,918	16,236	16,561	16,892
251-664 - Official Community Plan							
1010 - Wages, Salaries and Benefits	39,859	-	-	-	-	-	-
2200 - Contracts	-	-	150,000	200,000	50,000	-	-
Total 251-664 - Official Community Plan	39,859	-	150,000	200,000	50,000	-	-
251-666 - Liquor Licence Processing							
1010 - Wages, Salaries and Benefits	91	510	520	536	549	560	571
Total 251-666 - Liquor Licence Processing	91	510	520	536	549	560	571
251-668 - Affordable Housing							
1010 - Wages, Salaries and Benefits	40,230	90,180	94,026	94,760	97,129	99,072	101,053



City of Langford

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	2022 Year To Date (Subject to Change)	2022 Budget		2023	2024	2025	2026	2027
Development Services								
2035 - Advertising	4,350	-		-	-	-	-	-
2310 - Affordable Housing	120	12,240		12,485	12,859	13,181	13,444	13,713
5015 - Training and Travel	412	-		-	-	-	-	-
Total 251-668 - Affordable Housing	45,111	102,420		106,511	107,619	110,310	112,516	114,766
Total 251 - Planning	1,224,963	1,271,548		1,686,907	1,766,489	1,590,613	1,537,026	1,581,802
Total Development Services	1,862,150	1,659,792		2,097,467	2,191,966	2,026,114	1,988,065	2,043,566



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Engineering & Public Works							
231 - Engineering - Common Services							
231-471 - Engineering Administration							
1010 - Wages, Salaries and Benefits	792,572	963,672	1,330,876	1,374,902	1,420,048	1,466,344	1,513,876
2020 - Dues	6,441	7,710	8,720	9,406	32,572	10,718	42,865
2025 - Legal	4,654	28,000	25,000	30,900	31,673	32,306	32,952
2035 - Advertising	5,474	2,600	4,000	4,000	4,000	4,000	4,000
2070 - Contingencies	103,441	132,600	135,252	139,310	142,792	145,648	148,561
2215 - Consultants	101,837	95,500	106,010	111,790	117,460	123,009	128,569
4010 - Supplies	-	7,400	-	-	-	-	-
4011 - IT Replacements	5,056	-	6,200	8,800	6,200	8,800	6,200
4025 - Courier	-	306	312	321	330	336	343
4030 - Office Stationary and Supplies	2,872	2,040	2,081	2,143	2,197	2,241	2,286
4050 - Telephone	6,815	9,600	9,600	9,888	10,135	10,338	10,545
4420 - Small Equipment	6,512	8,160	8,323	8,573	8,787	8,963	9,142
5010 - Sundry	3,286	4,590	4,682	4,822	4,943	5,042	5,142
5015 - Training and Travel	22,100	25,180	26,364	27,385	28,332	29,198	30,072
5150 - Clothing Allowance	923	2,550	2,601	2,679	2,746	2,801	2,857
5300 - Recoverable Work	52,762	80,800	60,606	66,074	71,476	76,806	82,142
5500 - ISA Expenditures	-	20,400	20,808	21,432	21,968	22,407	22,856
Total 231-471 - Engineering Administration	1,114,745	1,391,108	1,751,435	1,822,425	1,905,658	1,948,956	2,042,408
231-474 - Luxton Yard							
1010 - Wages, Salaries and Benefits	102,049	91,800	110,000	115,000	120,000	125,000	125,000
2040 - Building Maintenance & Repairs	35,018	40,800	41,616	42,448	43,297	44,163	46,000



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Engineering & Public Works							
4065 - Utilities	7,766	7,140	8,000	8,500	9,000	9,500	9,500
Total 231-474 - Luxton Yard	144,832	139,740	159,616	165,948	172,297	178,663	180,500
231-480 - Engineering Fleet							
4300 - Vehicle - Contract Repairs	50,227	23,610	25,306	25,834	26,288	26,659	27,038
4305 - Vehicle - Insurance	8,524	15,981	13,903	14,159	14,693	15,103	15,515
4310 - Vehicle - Materials and Supplies	829	357	412	421	430	436	443
4315 - Vehicle - Fuel	16,156	19,176	19,586	20,038	20,927	21,245	22,570
Total 231-480 - Engineering Fleet	75,737	59,124	59,207	60,453	62,337	63,444	65,567
231-496 - Engineering Outside Wages							
1010 - Wages, Salaries and Benefits	173,446	322,771	220,000	225,000	230,000	235,000	240,000
Total 231-496 - Engineering Outside Wages	173,446	322,771	220,000	225,000	230,000	235,000	240,000
231-732 - Christmas Decorations							
2055 - General Repairs and Maintenance	48,491	45,900	50,000	55,000	60,000	65,000	70,000
4010 - Supplies	451	3,060	3,121	3,215	3,295	3,361	3,428
Total 231-732 - Christmas Decorations	48,942	48,960	53,121	58,215	63,295	68,361	73,428
Total 231 - Engineering - Common Services	1,557,702	1,961,703	2,243,379	2,332,042	2,433,587	2,494,424	2,601,903
233 - Public Works							
233-496 - Road Maintenance							
1010 - Wages, Salaries and Benefits	109,641	147,900	127,000	127,000	127,500	132,500	132,500
2055 - General Repairs and Maintenance	395,790	260,000	385,000	390,000	445,000	450,000	500,000
2200 - Contracts	2,694,972	3,076,300	3,319,242	3,397,019	3,471,570	3,542,601	3,613,953



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Engineering & Public Works							
2202 - Donated from Development	114,974	-	-	-	-	-	-
4010 - Supplies	20,878	20,400	22,000	25,000	27,000	29,000	30,000
Total 233-496 - Road Maintenance	3,336,256	3,504,600	3,853,242	3,939,019	4,071,070	4,154,101	4,276,453
233-536 - Boulevard Maintenance							
1010 - Wages, Salaries and Benefits	3,741	-	5,000	5,500	6,000	6,500	7,000
2055 - General Repairs and Maintenance	121	-	-	-	-	-	-
2200 - Contracts	99,354	86,700	88,434	91,087	93,364	95,231	97,136
4010 - Supplies	7,337	11,000	11,000	11,330	11,613	11,846	12,082
4065 - Utilities	6,987	8,670	8,843	9,109	9,336	9,523	9,714
Total 233-536 - Boulevard Maintenance	117,539	106,370	113,277	117,026	120,314	123,100	125,932
233-540 - Bridge Maintenance							
2200 - Contracts	1,917	20,400	20,808	21,432	21,968	22,407	22,856
Total 233-540 - Bridge Maintenance	1,917	20,400	20,808	21,432	21,968	22,407	22,856
233-542 - Road Contingency							
2200 - Contracts	78,527	56,100	57,222	58,939	60,412	61,620	62,853
4010 - Supplies	146,662	81,600	120,000	130,000	140,000	150,000	160,000
Total 233-542 - Road Contingency	225,188	137,700	177,222	188,939	200,412	211,620	222,853
233-548 - Roads - Permits							
1010 - Wages, Salaries and Benefits	154,954	207,264	187,140	193,098	198,921	204,595	210,283
Total 233-548 - Roads - Permits	154,954	207,264	187,140	193,098	198,921	204,595	210,283
233-566 - Storm Drain Maintenance							
1010 - Wages, Salaries and Benefits	71,627	87,000	86,500	86,500	86,500	86,500	86,500



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Engineering & Public Works							
2055 - General Repairs and Maintenance	34,204	30,600	40,000	40,000	40,000	40,000	40,000
2200 - Contracts	695,919	867,204	888,538	914,294	936,402	954,530	973,020
2202 - Donated from Development	5,830	-	-	-	-	-	-
2215 - Consultants	25,028	32,640	14,985	15,359	15,681	15,944	16,213
Total 233-566 - Storm Drain Maintenance	832,608	1,017,444	1,030,023	1,056,154	1,078,582	1,096,974	1,115,734
233-568 - Traffic Signs							
1010 - Wages, Salaries and Benefits	1,293	10,200	3,000	3,000	3,000	4,000	4,000
2200 - Contracts	74,078	45,000	55,000	60,000	65,000	70,000	75,000
2202 - Donated from Development	46,477	-	-	-	-	-	-
Total 233-568 - Traffic Signs	121,848	55,200	58,000	63,000	68,000	74,000	79,000
233-570 - Traffic Signals							
1010 - Wages, Salaries and Benefits	4,342	8,160	6,500	6,500	7,000	7,000	7,500
2055 - General Repairs and Maintenance	89,941	92,310	105,722	125,894	136,041	146,162	156,285
2200 - Contracts	46,478	51,510	52,540	54,116	55,469	56,579	57,710
2215 - Consultants	-	2,652	2,705	2,786	2,856	2,913	2,971
2275 - School Crossing Guard Patrol Program	60,000	60,000	70,000	72,100	73,903	75,381	76,888
4065 - Utilities	8,174	20,400	15,000	20,000	25,000	30,000	35,000
Total 233-570 - Traffic Signals	208,934	235,032	252,467	281,396	300,269	318,034	336,355
233-572 - Street Lights							
1010 - Wages, Salaries and Benefits	17,101	25,000	20,000	20,000	20,000	25,000	25,000



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Engineering & Public Works							
2055 - General Repairs and Maintenance	234,734	175,300	235,606	261,074	276,476	291,806	307,142
2200 - Contracts	51,281	40,800	41,616	42,864	43,936	44,815	45,711
4065 - Utilities	354,115	312,000	375,000	395,000	415,000	435,000	455,000
Total 233-572 - Street Lights	657,232	553,100	672,222	718,939	755,412	796,620	832,853
233-574 - Other Traffic Services							
2200 - Contracts	-	10,000	10,000	10,300	10,558	10,769	10,984
Total 233-574 - Other Traffic Services	-	10,000	10,000	10,300	10,558	10,769	10,984
Total 233 - Public Works	5,656,476	5,847,110	6,374,402	6,589,303	6,825,506	7,012,222	7,233,302
270 - Transit							
270-610 - Trolley Service							
2200 - Contracts	1,427	-	1,500	1,500	1,500	1,500	1,500
4305 - Vehicle - Insurance	2,553	-	2,600	2,700	2,800	2,900	3,000
Total 270-610 - Trolley Service	3,979	-	4,100	4,200	4,300	4,400	4,500
Total 270 - Transit	3,979	-	4,100	4,200	4,300	4,400	4,500
Total Engineering & Public Works	7,218,158	7,808,813	8,621,881	8,925,545	9,263,393	9,511,046	9,839,705



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fire Protection & Emergency Measures							
222 - Fire Protection & Emergency Measures							
222-331 - Fire Administration							
1010 - Wages, Salaries and Benefits	3,113,179	3,056,224	3,887,402	5,064,271	5,990,982	6,170,711	6,355,832
2020 - Dues	3,169	3,800	3,895	3,992	4,092	4,194	4,299
2025 - Legal	-	2,000	2,050	2,101	2,153	2,207	2,262
2035 - Advertising	2,499	5,000	5,100	5,253	5,384	5,519	5,657
4010 - Supplies	-	13,100	-	-	-	-	-
4011 - IT Replacements	43,349	-	9,500	30,000	9,500	30,000	9,500
4020 - Postage	2,939	5,000	5,100	5,253	5,384	5,492	5,602
4035 - Printing	3,649	5,000	5,100	5,253	5,384	5,492	5,602
4040 - Photocopier Maintenance and Supplies	973	3,200	3,300	3,399	3,484	3,554	3,625
4050 - Telephone	18,513	31,824	32,460	33,434	34,270	34,956	35,655
4060 - Offsite Storage Fees	-	2,500	2,550	2,627	2,692	2,746	2,801
5010 - Sundry	6,587	12,240	12,485	12,859	13,181	13,444	13,713
5013 - Fire Prevention Education	5,814	9,700	9,884	10,180	10,435	10,644	10,856
5015 - Training and Travel	6,069	4,500	4,600	4,738	4,856	4,954	5,053
5040 - Strategic Staffing Plan	39,918	75,000	10,000	-	-	-	-
5150 - Clothing Allowance	1,846	2,000	2,050	2,112	2,164	2,208	2,252
5160 - Banquet and Awards	26,172	19,380	19,768	20,361	20,870	21,287	21,713
5175 - Special Events	26,741	25,000	15,900	16,377	16,868	17,374	17,895
Total 222-331 - Fire Administration	3,301,416	3,275,468	4,031,144	5,222,210	6,131,700	6,334,780	6,502,316
222-340 - Fire Fleet							
4011 - IT Replacements	-	-	40,000	2,600	40,000	2,600	40,000
4300 - Vehicle - Contract Repairs	45,924	99,756	116,000	123,000	126,800	130,500	134,500



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fire Protection & Emergency Measures							
4305 - Vehicle - Insurance	17,927	-	-	-	-	-	-
4310 - Vehicle - Materials and Supplies	243	-	-	-	-	-	-
4315 - Vehicle - Fuel	41,236	-	-	-	-	-	-
4325 - Vehicle - Ladder Testing	2,113	-	-	-	-	-	-
5015 - Training and Travel	263	-	-	-	-	-	-
Total 222-340 - Fire Fleet	107,706	99,756	156,000	125,600	166,800	133,100	174,500
222-365 - Firefighter Training							
5010 - Sundry	2,348	2,000	3,000	3,090	3,182	3,278	3,376
5015 - Training and Travel	7,855	-	-	-	-	-	-
5035 - Fire Training	48,139	121,584	122,600	126,278	130,066	133,968	137,987
5037 - Training Material	15,000	-	-	-	-	-	-
Total 222-365 - Firefighter Training	73,343	123,584	125,600	129,368	133,248	137,246	141,363
222-366 - Firefighting Force							
2055 - General Repairs and Maintenance	5,154	6,500	6,650	6,850	7,021	7,161	7,304
2100 - Volunteer Longevity Incentive Program	12,804	49,200	29,000	29,000	29,000	29,000	29,000
2200 - Contracts	170,589	167,400	159,473	164,257	169,185	174,261	179,488
4010 - Supplies	3,428	3,500	3,605	3,713	3,824	3,939	4,057
4013 - First Responder Supplies	7,078	6,600	6,800	7,004	7,179	7,323	7,469
4045 - Insurance	-	515	530	546	562	579	597
4050 - Telephone	1,022	1,250	1,287	1,326	1,365	1,406	1,449
5010 - Sundry	-	2,550	2,613	2,679	2,746	2,814	2,885
5015 - Training and Travel	1,476	-	-	-	-	-	-
5100 - Volunteers AD&D Insurance	11,899	13,500	13,905	14,322	14,751	15,194	15,650



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fire Protection & Emergency Measures							
5105 - Volunteers Gift Vouchers	9,652	9,300	9,300	9,300	9,300	9,300	9,300
5106 - Volunteer Firefighter Support	-	-	5,000	5,150	5,304	5,463	5,627
5110 - Volunteers Callout Meals	4,460	6,000	6,180	6,365	6,556	6,753	6,955
5115 - Volunteers Uniforms	34,203	35,000	36,050	37,131	38,245	39,392	40,574
5120 - Volunteers Medical & Debriefing	3,938	10,000	10,250	10,506	10,768	11,038	11,314
6565 - Provincial - WCB	-	-	2,934	3,022	3,113	3,206	3,303
Total 222-366 - Firefighting Force	265,703	311,315	293,577	301,171	308,919	316,829	324,972
222-367 - Fire Stations							
2040 - Building Maintenance & Repairs	57,282	95,575	103,180	98,278	102,946	107,635	119,344
2050 - Ground Maintenance	23,007	18,000	18,540	19,095	19,667	20,259	20,866
2070 - Contingencies	876	1,020	5,950	5,046	5,198	5,354	5,514
2200 - Contracts	11,159	18,600	10,915	11,242	11,579	11,926	12,284
4010 - Supplies	13,079	13,000	15,615	16,083	16,565	17,062	17,948
4065 - Utilities	52,390	92,180	94,945	97,792	100,727	103,748	106,860
4305 - Vehicle - Insurance	193	-	350	361	371	382	393
5010 - Sundry	1,356	6,000	6,150	6,335	6,493	6,623	6,755
Total 222-367 - Fire Stations	159,341	244,375	255,645	254,232	263,546	272,989	289,964
222-370 - Communication Centre							
1010 - Wages, Salaries and Benefits	15,992	200,000	-	-	-	-	-
2055 - General Repairs and Maintenance	-	50,000	20,000	20,600	21,218	21,855	22,510
2200 - Contracts	153,175	250,000	160,000	164,800	169,744	174,836	180,081
Total 222-370 - Communication Centre	169,166	500,000	180,000	185,400	190,962	196,691	202,592



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fire Protection & Emergency Measures							
222-371 - Fire Equipment Mtce.							
2055 - General Repairs and Maintenance	-	8,000	8,240	8,487	8,741	9,004	9,275
2200 - Contracts	105	5,100	5,253	5,358	5,573	5,740	5,912
2305 - Radio Licence Fee	102,809	108,528	110,699	114,020	116,870	119,207	121,592
4010 - Supplies	-	3,000	3,000	3,000	3,000	3,000	3,000
4085 - Equipment Replacement	121,978	237,600	243,656	250,964	257,739	263,924	270,264
Total 222-371 - Fire Equipment Mtce.	224,892	362,228	370,848	381,828	391,923	400,875	410,043
222-372 - Emergency Measures							
1010 - Wages, Salaries and Benefits	4,773	-	-	-	-	-	-
2020 - Dues	10,073	20,000	20,000	20,600	21,218	21,854	22,510
2200 - Contracts	28,463	30,500	31,280	32,218	33,185	34,180	35,205
4010 - Supplies	7,150	-	-	-	-	-	-
4050 - Telephone	1,373	-	-	-	-	-	-
4060 - Offsite Storage Fees	8,000	8,160	8,000	8,000	8,000	8,000	8,000
4305 - Vehicle - Insurance	803	1,836	1,888	1,940	1,995	2,051	2,109
5012 - Uniforms - purchase and cleaning	67	-	-	-	-	-	-
Total 222-372 - Emergency Measures	60,703	60,496	61,168	62,759	64,398	66,085	67,824
Total 222 - Fire Protection & Emergency Measures	4,362,270	4,977,222	5,473,981	6,662,568	7,651,496	7,858,596	8,113,574
Total Fire Protection & Emergency Measures	4,362,270	4,977,222	5,473,981	6,662,568	7,651,496	7,858,596	8,113,574



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fiscal Services							
281 - Bank Charges & Interest							
281-000 - Bank & Temp. Finance Charges							
8005 - Bank Charges	8,669	5,000	5,000	5,000	5,000	5,000	5,000
8007 - Foreign Exchange Gain/Loss	(30,430)	-	-	-	-	-	-
8010 - Interest Charges	1,785	2,000	2,000	2,000	2,000	2,000	5,000
8015 - Interest on Prepaid Taxes	6,007	5,000	5,000	5,000	5,000	5,000	5,000
Total 281-000 - Bank & Temp. Finance Charges	(13,969)	12,000	12,000	12,000	12,000	12,000	15,000
281-496 - Interest -Roads							
8120 - Interest on Interim Financing	403,383	599,894	422,731	1,334,331	1,324,331	1,309,331	1,309,331
Total 281-496 - Interest -Roads	403,383	599,894	422,731	1,334,331	1,324,331	1,309,331	1,309,331
281-566 - Interest - Storm Drainage							
8120 - Interest on Interim Financing	-	-	-	450,000	445,000	440,000	440,000
Total 281-566 - Interest - Storm Drainage	-	-	-	450,000	445,000	440,000	440,000
281-680 - Interest - Facilities							
8120 - Interest on Interim Financing	-	-	-	738,813	738,813	738,813	738,813
Total 281-680 - Interest - Facilities	-	-	-	738,813	738,813	738,813	738,813
281-690 - Interest - Recreation Facilities							
8120 - Interest on Interim Financing	48,687	77,900	80,100	71,300	-	-	-
Total 281-690 - Interest - Recreation Facilities	48,687	77,900	80,100	71,300	-	-	-
Total 281 - Bank Charges & Interest	438,100	689,794	514,831	2,606,445	2,520,145	2,500,145	2,503,145



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fiscal Services							
282 - Principal Repayment							
282-496 - Principal -Roads							
8140 - Principal on Interim Financing	1,731,450	1,269,800	1,223,207	2,108,207	2,118,207	2,133,207	2,133,207
Total 282-496 - Principal -Roads	1,731,450	1,269,800	1,223,207	2,108,207	2,118,207	2,133,207	2,133,207
282-566 - Principal - Storm Drainage							
8140 - Principal on Interim Financing	-	-	-	425,000	430,000	435,000	435,000
Total 282-566 - Principal - Storm Drainage	-	-	-	425,000	430,000	435,000	435,000
282-680 - Principal - Facilities							
8140 - Principal on Interim Financing	-	-	384,818	3,128,408	4,940,253	6,976,690	9,239,798
Total 282-680 - Principal - Facilities	-	-	384,818	3,128,408	4,940,253	6,976,690	9,239,798
282-690 - Principal - Recreation Facilities							
8140 - Principal on Interim Financing	222,100	222,100	219,900	228,700	-	-	-
Total 282-690 - Principal - Recreation Facilities	222,100	222,100	219,900	228,700	-	-	-
Total 282 - Principal Repayment	1,953,550	1,491,900	1,827,925	5,890,314	7,488,459	9,544,896	11,808,004
283 - Transfers to Own Funds & Reserves							
283-152 - Transfer to Capital Fund							
9300 - General Capital Fund	1,570,174	685,736	-	750,000	2,000,000	2,900,000	4,750,000
Total 283-152 - Transfer to Capital Fund	1,570,174	685,736	-	750,000	2,000,000	2,900,000	4,750,000



City of Langford

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	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Fiscal Services							
283-155 - Transfer to rezoning Fees Reserve							
9055 - Reserve Account for Rezoning Fees	53,553	-	-	-	-	-	-
Total 283-155 - Transfer to rezoning Fees Reserve	53,553	-	-	-	-	-	-
283-159 - Transfer to Future Expenditures							
9059 - Reserve Account for Future Expenditures	7,002	-	-	-	-	-	-
Total 283-159 - Transfer to Future Expenditures	7,002	-	-	-	-	-	-
283-161 - Transfer to General Amenity Reserve							
9061 - General Amenity	-	11,081,794	103,803	364,294	500,000	500,000	500,000
Total 283-161 - Transfer to General Amenity Reserve	-	11,081,794	103,803	364,294	500,000	500,000	500,000
283-166 - Transfer to Equipment Reserve							
9066 - Equipment Replacement	1,000,000	1,000,000	1,500,000	1,000,000	900,000	750,000	900,000
Total 283-166 - Transfer to Equipment Reserve	1,000,000	1,000,000	1,500,000	1,000,000	900,000	750,000	900,000
283-168 - Transfer to Police Capital Reserve							
9068 - Police Capital	80,000	80,000	70,000	70,000	70,000	70,000	70,000
Total 283-168 - Transfer to Police Capital Reserve	80,000	80,000	70,000	70,000	70,000	70,000	70,000



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget		2023	2024	2025	2026	2027
Fiscal Services								
283-177 - Transfer to Capital Works Reserve								
9077 - Capital Works	1,919,411	1,305,000		1,405,000	1,405,000	1,405,000	1,405,000	1,405,000
Total 283-177 - Transfer to Capital Works Reserve	1,919,411	1,305,000		1,405,000	1,405,000	1,405,000	1,405,000	1,405,000
Total 283 - Transfers to Own Funds & Reserves	4,630,140	14,152,530		3,078,803	3,589,294	4,875,000	5,625,000	7,625,000
Total Fiscal Services	7,021,790	16,334,224		5,421,559	12,086,053	14,883,604	17,670,041	21,936,149



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
211 - Legislative							
211-281 - Council General							
1010 - Wages, Salaries and Benefits	287,048	265,379	286,500	295,095	303,947	313,066	322,458
2020 - Dues	40,803	35,700	36,414	37,506	38,444	39,213	39,997
2035 - Advertising	1,570	-	-	-	-	-	-
2070 - Contingencies	48,764	200,000	200,000	206,000	211,150	215,373	219,680
5010 - Sundry	28,939	51,000	42,000	42,840	43,697	44,571	45,462
5020 - Election Costs	68,619	50,000	-	-	-	80,000	-
Total 211-281 - Council General	475,742	602,079	564,914	581,441	597,238	692,223	627,598
211-282 - Councillors							
5015 - Training and Travel	16,319	21,848	87,500	70,000	56,000	56,000	56,000
Total 211-282 - Councillors	16,319	21,848	87,500	70,000	56,000	56,000	56,000
Total 211 - Legislative	492,061	623,927	652,414	651,441	653,238	748,223	683,598
212 - General Gov't Administration							
212-291 - Gen Govt Administration							
1010 - Wages, Salaries and Benefits	1,359,926	1,150,946	1,764,173	1,880,597	1,934,309	1,991,447	2,049,262
2020 - Dues	18,088	16,007	24,985	25,340	25,660	25,944	26,232
2035 - Advertising	215,493	251,340	228,450	235,029	240,764	245,579	250,491
2055 - General Repairs and Maintenance	61,888	61,200	67,424	69,797	71,904	73,722	75,567
2151 - Economic Development Exp - Asset Development	1,025	5,000	5,000	5,150	5,279	5,384	5,492
2152 - Economic Development Exp - Branded Promotional Mat	6,896	3,500	4,000	4,160	4,412	4,554	4,697
2153 - Website Development	16,368	17,500	56,000	16,480	16,892	17,230	17,574



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
2154 - Events - Print Advertising	16,258	10,000	15,100	15,253	15,384	15,492	15,602
2155 - Events - Digital Advertising	7,763	17,000	10,000	10,100	10,202	10,306	10,500
2156 - Events - Radio & Outdoor Advertising	92	9,500	7,500	7,725	7,918	8,076	8,238
2157 - Economic Development Exp - Business Retention/Expa	509	9,000	9,200	9,476	9,713	9,907	10,105
2158 - Economic Development Exp - Conferences/Trade Shows	3,450	1,250	5,000	5,000	5,000	5,000	5,000
2159 - Tourism Expense - Branding	-	5,000	5,000	-	-	-	-
2160 - Tourism Expense - Familiarization Trips/Media/Travel Writers	188	20,000	5,000	-	5,000	-	5,000
2162 - Economic Development Exp-Business Attract Campaign	47,478	58,500	47,700	48,914	50,167	51,461	53,000
2163 - Economic Development Exp - General Design Work	-	5,000	5,100	5,253	5,384	5,492	5,602
2170 - Events Expense - Productions (movies/car show)	3,927	-	-	-	-	-	-
2171 - Events Expense - Community Events	128,713	75,000	210,000	214,200	218,484	222,854	227,311
2172 - Christmas in Langford	-	60,000	-	-	-	-	-
2173 - Music in the Park	-	10,000	-	-	-	-	-
2174 - Canada Day & Summerfest	-	2,040	-	-	-	-	-
2175 - Goldstream Farmers Market	-	2,500	-	-	-	-	-
2176 - Economic Development Exp - Campaign Dev & Exec	13,307	15,000	15,000	15,450	15,836	16,153	16,476
2177 - Wayfinding Signage	-	117,500	120,000	122,400	124,848	127,345	129,892



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
2178 - BRE Co-op Marketing Campaigns	1,761	6,500	5,000	5,100	5,202	5,306	5,500
2200 - Contracts	136,747	83,380	118,566	122,003	125,378	126,685	127,999
2215 - Consultants	40,688	51,000	67,020	68,881	70,526	71,937	73,375
2315 - Arts & Culture	268,214	-	-	-	-	-	-
2350 - Tourism Expense - Trade Shows	1,470	-	15,000	15,000	15,000	15,000	15,000
2351 - Product Experience Training	232	5,000	15,000	5,000	5,000	5,000	5,000
2352 - Tourism Expense - Collateral	33,457	20,000	30,000	15,000	15,000	15,000	15,000
2353 - Tourism Expense - Distribution	6,171	5,100	8,000	8,000	8,000	8,000	8,000
2354 - Tourism Expense - Marketing Assets	48,566	38,000	38,000	39,140	40,119	40,921	41,739
2355 - Tourism Expense - Memberships	37,285	33,390	33,533	34,539	35,402	36,111	36,833
2356 - Tourism Expense - Event Marketing	199,156	250,000	150,000	150,000	125,000	125,000	10,000
4010 - Supplies	42,318	36,200	65,000	35,700	36,366	36,993	37,633
4011 - IT Replacements	11,054	-	3,600	8,000	3,600	8,000	3,600
4065 - Utilities	5,012	-	8,000	8,300	8,600	8,900	9,200
4300 - Vehicle - Contract Repairs	1,401	1,530	1,561	1,607	1,648	1,681	1,714
4305 - Vehicle - Insurance	874	1,530	1,561	1,607	1,648	1,681	1,714
4310 - Vehicle - Materials and Supplies	904	4,500	3,000	3,500	4,000	4,000	4,000
4315 - Vehicle - Fuel	357	2,000	1,000	1,000	1,000	1,000	1,000
4330 - Vehicle - Car Sharing	38,978	60,000	60,000	61,800	63,345	64,612	65,904



City of Langford

Department Proposed 5-yr Plan

2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
4420 - Small Equipment	15,681	-	15,000	10,000	8,500	8,500	8,500
5010 - Sundry	26,338	205,100	32,202	32,878	33,542	34,193	34,857
5015 - Training and Travel	19,190	13,720	46,343	39,713	40,429	41,087	41,759
5105 - Volunteers Gift Vouchers	-	-	5,000	5,100	5,202	5,306	5,412
5175 - Special Events	-	-	5,000	5,100	5,202	5,306	5,412
Total 212-291 - Gen Govt Administration	2,837,224	2,739,733	3,332,018	3,367,291	3,424,864	3,506,164	3,475,193
212-292 - Finance							
1010 - Wages, Salaries and Benefits	750,929	747,665	982,435	1,145,429	1,179,792	1,215,186	1,251,641
2020 - Dues	2,397	4,080	4,162	4,286	4,394	4,481	4,571
2030 - Audit	44,000	85,000	70,000	41,579	42,618	43,470	44,340
4010 - Supplies	-	4,100	-	-	-	-	-
4011 - IT Replacements	4,772	-	2,600	2,600	2,600	2,600	2,600
5010 - Sundry	424	3,060	3,121	3,215	3,295	3,361	3,428
5015 - Training and Travel	13,347	13,770	14,045	14,467	14,828	15,125	15,427
5038 - Allowance for doubtful	58,784	61,200	62,424	64,297	65,904	67,222	68,567
Total 212-292 - Finance	874,652	918,875	1,138,788	1,275,872	1,313,431	1,351,446	1,390,574
212-293 - Common Services							
2025 - Legal	160,028	255,000	260,100	267,903	274,601	280,093	285,694
2035 - Advertising	21,538	30,600	23,500	23,970	24,449	24,938	25,437
2075 - Claims and Settlements	17,039	25,500	26,010	26,790	27,460	28,009	28,569
2200 - Contracts	42,348	21,420	40,000	41,200	42,436	43,709	45,020
4010 - Supplies	-	16,830	-	-	-	-	-
4011 - IT Replacements	-	-	1,000	1,000	1,000	1,000	1,000
4015 - Subscriptions and Manuals	708	3,100	2,081	2,143	2,197	2,241	2,286
4020 - Postage	69,061	65,000	70,000	72,100	74,263	76,490	78,786



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
4025 - Courier	2,012	1,530	1,561	1,607	1,648	1,681	1,714
4030 - Office Stationary and Supplies	19,433	26,520	27,050	27,862	28,558	29,130	29,712
4035 - Printing	4,924	6,834	6,971	7,180	7,359	7,506	7,657
4045 - Insurance	369,240	425,000	430,000	442,900	453,973	463,052	472,313
4050 - Telephone	70,814	96,900	98,838	101,803	104,348	106,435	108,564
4052 - Common Services - Internet	-	10,200	10,404	10,716	10,984	11,204	11,428
4057 - Emergency Preparedness Supplies	-	510	520	536	549	560	571
4320 - Vehicle - Rental	964	1,970	2,009	2,069	2,121	2,163	2,207
4425 - Fleet Expenses	2,970	1,600	-	-	-	-	-
5010 - Sundry	12,508	26,500	22,500	22,950	23,409	23,877	24,355
5015 - Training and Travel	-	15,300	-	-	-	-	-
Total 212-293 - Common Services	793,588	1,030,314	1,022,544	1,052,730	1,079,355	1,102,088	1,125,313
212-295 - City Hall Equipment							
4040 - Photocopier Maintenance and Supplies	19,488	21,400	21,828	22,483	23,045	23,506	23,976
4075 - Equipment Lease and Rentals	-	5,100	5,202	5,358	5,492	5,602	5,714
Total 212-295 - City Hall Equipment	19,488	26,500	27,030	27,841	28,537	29,108	29,690
212-297 - City Hall							
2025 - Legal	10,793	-	-	-	-	-	-
2040 - Building Maintenance & Repairs	38,110	175,000	125,000	128,750	131,969	134,608	137,300
2055 - General Repairs and Maintenance	24,793	15,300	15,606	16,074	16,476	16,806	17,142



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
2200 - Contracts	39,098	61,200	62,424	64,297	65,904	67,222	68,567
4010 - Supplies	4,660	2,040	5,000	2,143	2,197	2,241	2,286
4011 - IT Replacements	-	-	17,000	2,600	2,600	2,600	2,600
4065 - Utilities	18,135	28,560	29,131	30,005	30,755	31,370	31,998
4200 - Strata Fees	88,483	81,600	83,232	85,729	87,872	89,630	91,422
4205 - Third Floor	16,293	8,160	8,323	8,573	8,787	8,963	9,142
Total 212-297 - City Hall	240,365	371,860	345,716	338,171	346,560	353,440	360,456
212-298 - Rental Properties							
2040 - Building Maintenance & Repairs	3,206	-	-	-	-	-	-
4065 - Utilities	16,416	30,000	30,000	30,900	31,673	32,306	32,952
4207 - City University Expenses	9,480	7,140	-	-	-	-	-
4210 - Irwin Road	4,425	6,120	-	-	-	-	-
4215 - 1365 Goldstream Ave.	-	1,020	-	-	-	-	-
4218 - Claude Rd	6,998	-	-	-	-	-	-
4220 - Rental Property Expense	1,600	5,100	15,000	15,300	15,606	15,918	16,236
Total 212-298 - Rental Properties	42,125	49,380	45,000	46,200	47,279	48,224	49,189
212-299 - Other Properties							
2200 - Contracts	-	5,100	-	-	-	-	-
4225 - Bear Mtn Arena Lease	1,000	1,020	-	-	-	-	-
Total 212-299 - Other Properties	1,000	6,120	-	-	-	-	-
Total 212 - General Gov't Administration	4,808,442	5,142,782	5,911,095	6,108,105	6,240,026	6,390,470	6,430,415
213 - General Gov't - Other							
213-294 - Network Admin.							
1010 - Wages, Salaries and Benefits	446,902	473,005	516,061	501,028	513,554	523,825	534,301



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
2020 - Dues	390	3,788	3,863	3,979	4,079	4,160	4,243
2200 - Contracts	-	3,000	3,600	3,600	3,600	3,600	3,600
2205 - Computer Hardware Support	34,128	29,042	46,500	47,430	48,379	49,346	50,333
2210 - Computer Software Support	568,243	645,824	689,871	715,030	730,861	762,645	778,647
2215 - Consultants	34,331	63,250	61,504	62,889	64,227	65,511	66,822
4010 - Supplies	2,506	18,600	10,404	10,716	10,984	11,204	11,428
4011 - IT Replacements	9,904	-	4,000	4,000	4,000	4,000	4,000
4015 - Subscriptions and Manuals	-	2,040	2,081	2,143	2,197	2,241	2,286
4330 - Vehicle - Car Sharing	76	-	-	-	-	-	-
4420 - Small Equipment	-	5,100	13,702	13,976	14,256	14,541	14,831
5010 - Sundry	390	-	-	-	-	-	-
5015 - Training and Travel	2,636	29,970	16,403	16,805	17,150	17,433	17,722
Total 213-294 - Network Admin.	1,099,508	1,273,619	1,367,989	1,381,597	1,413,285	1,458,505	1,488,213
213-300 - Records Management							
1010 - Wages, Salaries and Benefits	422,936	564,200	380,851	495,533	510,399	525,711	541,482
2020 - Dues	-	5,100	1,040	1,072	1,098	1,120	1,143
2200 - Contracts	-	3,060	3,121	3,215	3,295	3,361	3,428
4010 - Supplies	-	1,214	728	750	769	784	800
4011 - IT Replacements	-	-	2,300	2,300	2,300	2,300	2,300
4015 - Subscriptions and Manuals	3,874	510	4,000	536	549	560	571
4060 - Offsite Storage Fees	15,953	10,200	18,000	10,716	10,984	11,204	11,428
5015 - Training and Travel	2,106	12,240	5,202	5,358	5,492	5,602	5,714
Total 213-300 - Records Management	444,870	596,524	415,243	519,480	534,887	550,642	566,866



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
213-301 - GIS and Mapping							
1010 - Wages, Salaries and Benefits	477,575	495,449	514,603	520,665	533,682	544,355	555,242
2020 - Dues	-	857	900	918	936	955	974
2200 - Contracts	12,129	47,500	73,170	74,475	75,641	76,653	77,686
2215 - Consultants	-	20,200	25,200	21,222	21,753	22,188	22,631
4010 - Supplies	452	22,780	10,904	10,716	10,984	11,204	11,428
4011 - IT Replacements	5,286	-	8,300	2,600	8,300	2,600	8,300
5015 - Training and Travel	328	19,380	14,280	14,566	14,857	15,154	15,457
Total 213-301 - GIS and Mapping	495,770	606,166	647,357	645,162	666,152	673,109	691,719
213-302 - Internet Services							
1010 - Wages, Salaries and Benefits	62,296	-	-	-	-	-	-
2200 - Contracts	4,942	1,428	1,457	1,500	1,538	1,569	1,600
Total 213-302 - Internet Services	67,237	1,428	1,457	1,500	1,538	1,569	1,600
213-303 - Database Management							
1010 - Wages, Salaries and Benefits	124,296	209,510	208,383	220,111	225,614	230,126	234,729
2215 - Consultants	-	45,000	67,803	28,637	29,353	29,940	30,539
4010 - Supplies	-	9,500	7,500	7,725	7,918	8,076	8,238
4011 - IT Replacements	1,968	-	-	2,600	-	2,600	-
4015 - Subscriptions and Manuals	-	3,060	600	612	624	637	649
5015 - Training and Travel	1,125	7,140	7,282	7,428	7,577	7,728	7,883
Total 213-303 - Database Management	127,389	274,210	291,568	267,113	271,086	279,107	282,038
213-304 - Asset Management							
1010 - Wages, Salaries and Benefits	41,907	-	-	-	-	-	-



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
General Government							
2215 - Consultants	-	51,000	52,020	53,581	54,920	56,019	57,139
4010 - Supplies	-	1,020	-	-	-	-	-
4011 - IT Replacements	-	-	-	2,600	-	2,600	-
5015 - Training and Travel	-	5,100	5,202	5,358	5,492	5,602	5,714
Total 213-304 - Asset Management	41,907	57,120	57,222	61,539	60,412	64,220	62,853
Total 213 - General Gov't - Other	2,276,680	2,809,066	2,780,835	2,876,390	2,947,360	3,027,153	3,093,289
Total General Government	7,577,183	8,575,775	9,344,344	9,635,937	9,840,624	10,165,846	10,207,302



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Parks, Recreation & Facilities							
252 - Parks, Recreation & Facilities							
252-684 - Parks Admin							
1010 - Wages, Salaries and Benefits	373,186	128,337	383,468	391,972	400,731	409,753	419,045
2020 - Dues	725	2,100	2,881	2,954	3,027	3,090	3,151
2025 - Legal	-	1,600	1,632	1,681	1,723	1,757	1,793
2035 - Advertising	160	950	2,000	2,040	2,080	2,122	2,164
2200 - Contracts	-	950	969	998	1,023	1,043	1,064
2215 - Consultants	-	2,000	55,000	10,000	10,000	10,000	10,000
4010 - Supplies	-	11,600	-	8,800	3,800	8,800	3,800
4011 - IT Replacements	9,265	-	7,600	8,800	3,800	8,800	3,800
4030 - Office Stationary and Supplies	226	1,000	1,020	1,051	1,077	1,098	1,120
5010 - Sundry	8,655	1,000	2,000	2,040	2,080	2,100	2,142
5015 - Training and Travel	12,348	16,100	16,500	18,262	18,653	19,332	19,719
Total 252-684 - Parks Admin	404,564	165,637	473,070	448,598	447,994	467,895	467,797
252-685 - Parks Fleet							
4300 - Vehicle - Contract Repairs	2,063	6,450	8,080	8,307	8,507	8,678	8,851
4305 - Vehicle - Insurance	1,527	2,690	4,116	4,239	4,345	4,432	4,521
4315 - Vehicle - Fuel	4,875	9,570	14,646	15,085	15,463	15,772	16,087
4330 - Vehicle - Car Sharing	527	-	600	612	624	637	649
Total 252-685 - Parks Fleet	8,993	18,710	27,442	28,244	28,940	29,518	30,109
252-686 - Parks & Trails Maintenance							
1010 - Wages, Salaries and Benefits	137,217	210,630	164,843	171,288	176,820	181,356	185,984
2055 - General Repairs and Maintenance	355,852	365,140	452,412	463,300	473,200	482,342	491,659



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Parks, Recreation & Facilities							
2200 - Contracts	901,769	1,112,100	1,227,566	1,237,454	1,264,536	1,291,948	1,319,974
2201 - Contract Additions	45,903	120,000	100,000	100,000	100,000	100,000	100,000
2215 - Consultants	16,405	4,895	4,987	5,137	5,265	5,370	5,478
4010 - Supplies	14,799	7,730	17,790	18,174	18,552	18,922	19,301
4065 - Utilities	638,979	625,000	640,000	648,900	665,123	678,425	691,993
4420 - Small Equipment	1,551	1,530	1,560	1,607	1,647	1,680	1,714
5010 - Sundry	1,788	1,500	1,505	1,550	1,589	1,621	1,653
5175 - Special Events	9,648	3,225	10,000	10,200	10,400	10,600	10,800
Total 252-686 - Parks & Trails Maintenance	2,123,909	2,451,750	2,620,663	2,657,609	2,717,131	2,772,265	2,828,555
252-687 - Natural Areas Management							
1010 - Wages, Salaries and Benefits	2,938	17,583	17,934	18,472	18,934	19,313	19,699
2055 - General Repairs and Maintenance	23,215	40,000	40,800	42,024	43,075	43,936	44,815
2200 - Contracts	50,127	74,400	90,000	92,240	94,437	96,585	98,256
2215 - Consultants	1,050	5,000	5,100	5,253	5,384	5,492	5,602
4010 - Supplies	810	5,000	5,100	5,253	5,384	5,492	5,602
4305 - Vehicle - Insurance	612	2,060	2,100	2,163	2,217	2,261	2,307
5010 - Sundry	-	500	510	525	538	549	560
Total 252-687 - Natural Areas Management	78,752	144,543	161,544	165,931	169,970	173,629	176,840
252-690 - Recreation Facilities							
1010 - Wages, Salaries and Benefits	17,520	33,348	34,015	34,715	35,420	36,129	37,186
2025 - Legal	3,555	16,501	18,344	19,208	19,574	19,943	20,530
2050 - Ground Maintenance	-	50,000	51,000	52,000	53,000	54,000	55,620
2055 - General Repairs and Maintenance	280,958	300,389	328,057	335,683	344,251	351,056	361,344



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Parks, Recreation & Facilities							
2200 - Contracts	5,802,092	4,510,506	5,120,741	5,217,657	5,313,350	5,410,858	5,555,584
2201 - Contract Additions	65,096	60,000	95,000	96,900	98,838	100,815	102,831
2215 - Consultants	9,556	11,250	11,475	11,705	11,939	12,178	12,543
4010 - Supplies	24,194	32,863	47,664	48,940	50,229	51,596	53,120
4045 - Insurance	31,233	26,397	48,949	50,966	52,996	55,037	56,686
4065 - Utilities	300,339	349,788	369,594	375,581	381,634	388,643	400,585
4420 - Small Equipment	9,851	70,442	60,000	85,532	87,200	88,894	91,344
5010 - Sundry	1,842	14,082	15,947	16,336	16,729	17,121	17,629
5175 - Special Events	20,994	29,131	29,714	30,308	30,914	31,533	32,479
Total 252-690 - Recreation Facilities	6,567,231	5,504,698	6,230,499	6,375,531	6,496,076	6,617,803	6,797,481
252-692 - Boulevards - Parks							
1010 - Wages, Salaries and Benefits	88,323	265,098	220,399	225,808	231,324	236,951	245,591
2055 - General Repairs and Maintenance	153,018	140,820	143,309	146,188	149,174	152,217	155,823
2200 - Contracts	2,290,194	2,561,619	2,628,077	2,681,000	2,688,142	2,742,224	2,822,478
2201 - Contract Additions	18,653	100,000	50,000	50,000	50,000	50,000	50,000
2202 - Donated from Development	214,736	-	-	-	-	-	-
4010 - Supplies	11,970	18,115	18,465	18,834	19,211	19,595	20,035
4420 - Small Equipment	-	740	743	758	773	788	811
5010 - Sundry	-	740	743	758	773	788	811
Total 252-692 - Boulevards - Parks	2,776,894	3,087,132	3,061,736	3,123,346	3,139,397	3,202,564	3,295,549
252-712 - Cultural Services - Library & Arts							
2040 - Building Maintenance & Repairs	61,658	68,340	-	-	-	-	-
2200 - Contracts	2,449,703	2,369,460	2,749,513	2,856,083	2,966,608	3,081,244	3,202,309



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget		2023	2024	2025	2026	2027
Parks, Recreation & Facilities								
2315 - Arts & Culture	37,009	35,000		35,700	36,500	37,250	38,000	40,000
5010 - Sundry	24,177	15,300		15,606	15,918	16,236	16,561	16,750
Total 252-712 - Cultural Services - Library & Arts	2,572,546	2,488,100		2,800,819	2,908,502	3,020,095	3,135,805	3,259,059
Total 252 - Parks, Recreation & Facilities	14,532,890	13,860,570		15,375,773	15,707,760	16,019,602	16,399,481	16,855,390
253 - Westshore Parks & Recreation								
253-690 - Westshore Parks & Recreation								
2200 - Contracts	3,224,900	3,179,646		3,137,471	3,262,970	3,393,489	3,529,228	3,670,397
Total 253-690 - Westshore Parks & Recreation	3,224,900	3,179,646		3,137,471	3,262,970	3,393,489	3,529,228	3,670,397
Total 253 - Westshore Parks & Recreation	3,224,900	3,179,646		3,137,471	3,262,970	3,393,489	3,529,228	3,670,397
254 - Recreation Purchase of Service								
254-690 - Recreation Purchase of Service								
2200 - Contracts	950,000	950,000		1,900,000	-	-	-	-
Total 254-690 - Recreation Purchase of Service	950,000	950,000		1,900,000	-	-	-	-
Total 254 - Recreation Purchase of Service	950,000	950,000		1,900,000	-	-	-	-
Total Parks, Recreation & Facilities	18,707,790	17,990,216		20,413,244	18,970,730	19,413,091	19,928,709	20,525,787



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Police Services							
221 - Police & Bylaw Enforcement							
221-316 - Police Services							
2200 - Contracts	11,143,596	10,414,285	11,503,689	12,234,050	12,988,651	13,692,424	14,396,273
2225 - Community Services	14,900	12,100	12,100	12,463	12,775	13,030	13,291
2230 - Community Watch	6,757	6,602	6,735	6,937	7,110	7,252	7,397
2235 - Victims/Youth Services	215,000	206,000	220,000	225,000	230,000	235,000	240,000
2240 - Business Core Foot Patrol Program	-	15,000	15,000	15,450	15,836	16,153	16,476
2260 - CPAC Program	4,934	6,602	6,735	6,937	7,110	7,252	7,397
2265 - Need Crisis Line	7,402	6,732	6,867	7,073	7,249	7,394	7,542
4300 - Vehicle - Contract Repairs	1,356	-	-	-	-	-	-
4305 - Vehicle - Insurance	(296)	1,244	1,269	1,307	1,340	1,367	1,394
4310 - Vehicle - Materials and Supplies	1,661	-	-	-	-	-	-
4315 - Vehicle - Fuel	214	-	-	-	-	-	-
4420 - Small Equipment	40,292	-	-	-	-	-	-
Total 221-316 - Police Services	11,435,817	10,668,567	11,772,394	12,509,216	13,270,071	13,979,873	14,689,770
221-317 - Police Administration							
1010 - Wages, Salaries and Benefits	2,008,671	2,101,915	2,199,698	2,382,254	2,533,722	2,689,733	2,850,425
4050 - Telephone	80	-	-	-	-	-	-
5015 - Training and Travel	854	510	520	536	549	560	571
6203 - View Royal Share of RCMP Secretary - contra	(191,283)	(293,354)	(299,221)	(308,198)	(315,903)	(322,221)	(328,665)
6205 - View Royal Share	(105,409)	-	-	-	-	-	-
6210 - Colwood Share	(71,067)	(49,463)	(50,452)	(51,966)	(53,265)	(54,330)	(55,417)
Total 221-317 - Police Administration	1,641,845	1,759,608	1,850,545	2,022,626	2,165,104	2,313,742	2,466,915



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Police Services							
221-318 - Police Building							
2025 - Legal	-	1,020	1,040	1,072	1,098	1,120	1,143
2040 - Building Maintenance & Repairs	26,295	51,000	52,020	53,581	54,920	56,019	57,139
2045 - Custodian	221,213	220,000	225,000	232,000	239,000	246,000	254,000
2050 - Ground Maintenance	3,921	13,580	13,852	14,267	14,624	14,917	15,215
2055 - General Repairs and Maintenance	53,405	51,000	52,020	53,581	54,920	56,019	57,139
2065 - Administration	4,763	4,763	4,859	5,004	5,130	5,232	5,337
4010 - Supplies	16,369	-	-	-	-	-	-
4045 - Insurance	38,639	35,000	40,000	41,200	42,500	43,800	45,000
4065 - Utilities	102,216	96,900	100,000	103,000	106,000	109,500	113,000
5010 - Sundry	809	5,100	5,202	5,358	5,492	5,602	5,714
6205 - View Royal Share	(71,490)	(72,057)	(74,000)	(76,220)	(78,507)	(80,862)	(83,288)
6210 - Colwood Share	(114,677)	(119,037)	(125,000)	(128,750)	(132,612)	(136,591)	(140,689)
Total 221-318 - Police Building	281,463	287,270	294,993	304,093	312,565	320,755	329,709
221-431 - Bylaw Enforcement Admin.							
1010 - Wages, Salaries and Benefits	754,776	718,014	832,244	857,211	882,029	906,648	931,968
2020 - Dues	-	-	240	-	-	-	-
2025 - Legal	9,549	5,000	10,000	10,000	10,000	10,000	10,000
2035 - Advertising	-	510	520	536	549	560	571
2305 - Radio Licence Fee	7,929	7,905	8,063	8,305	8,513	8,683	8,857
4010 - Supplies	602	1,424	1,248	1,286	1,318	1,344	1,371
4011 - IT Replacements	37	-	7,800	-	7,800	-	7,800
4013 - First Responder Supplies	-	-	9,000	5,000	5,000	5,000	5,000



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Police Services							
4030 - Office Stationary and Supplies	140	2,000	1,561	1,607	1,648	1,681	1,714
4035 - Printing	944	2,500	2,081	2,143	2,197	2,241	2,286
4420 - Small Equipment	4,358	14,994	15,294	15,753	16,147	16,469	16,799
5010 - Sundry	1,864	2,040	2,081	2,143	2,197	2,241	2,286
5012 - Uniforms - purchase and cleaning	6,661	2,500	6,000	1,286	1,318	1,344	1,371
5015 - Training and Travel	10,142	12,700	15,000	15,450	15,914	16,391	16,882
Total 221-431 - Bylaw Enforcement Admin.	797,002	769,587	911,132	920,721	954,629	972,602	1,006,905
221-440 - Bylaw Enforcement Fleet							
4300 - Vehicle - Contract Repairs	15,477	35,700	36,414	37,506	38,444	39,213	39,997
4305 - Vehicle - Insurance	5,562	9,843	10,040	10,341	10,600	10,812	11,028
4315 - Vehicle - Fuel	14,239	17,340	17,687	18,217	18,673	19,046	19,427
Total 221-440 - Bylaw Enforcement Fleet	35,279	62,883	64,141	66,065	67,717	69,071	70,452
221-452 - Bylaw Enforcement - Speed Watch							
2200 - Contracts	-	10,200	10,404	10,716	10,984	11,204	11,428
Total 221-452 - Bylaw Enforcement - Speed Watch	-	10,200	10,404	10,716	10,984	11,204	11,428
221-453 - Bylaw Enforcement - Security Patrol							
2200 - Contracts	160,694	173,400	176,868	182,174	186,728	190,463	194,272
4315 - Vehicle - Fuel	-	6,120	6,242	6,430	6,590	6,722	6,857
4330 - Vehicle - Car Sharing	41,884	-	-	-	-	-	-
Total 221-453 - Bylaw Enforcement - Security Patrol	202,578	179,520	183,110	188,604	193,319	197,185	201,129



City of Langford

Department Proposed 5-yr Plan 2023-2027

	2022 Year To Date (Subject to Change)	2022 Budget	2023	2024	2025	2026	2027
Police Services							
221-454 - Bylaw Enforcement - Animal Control							
2200 - Contracts	99,550	102,000	104,040	107,161	109,840	112,037	114,278
Total 221-454 - Bylaw Enforcement - Animal Control	99,550	102,000	104,040	107,161	109,840	112,037	114,278
221-455 - Bylaw Enforcement - Bike Patrols							
2245 - Bike Patrol Program	912	3,060	3,121	3,215	3,295	3,361	3,428
4010 - Supplies	3,441	-	-	-	-	-	-
Total 221-455 - Bylaw Enforcement - Bike Patrols	4,353	3,060	3,121	3,215	3,295	3,361	3,428
221-456 - Bylaw Enforcement Parks & Trails							
2200 - Contracts	82,764	163,200	166,464	171,458	175,744	179,259	182,844
5010 - Sundry	6,424	6,630	6,763	6,965	7,140	7,282	7,428
Total 221-456 - Bylaw Enforcement Parks & Trails	89,188	169,830	173,227	178,423	182,884	186,542	190,272
221-457 - Bylaw Enforcement - Homelessness Management							
2200 - Contracts	1,816	20,000	25,000	20,600	21,115	21,537	21,968
Total 221-457 - Bylaw Enforcement - Homelessness Management	1,816	20,000	25,000	20,600	21,115	21,537	21,968
Total 221 - Police & Bylaw Enforcement	14,588,892	14,032,524	15,392,107	16,331,440	17,291,523	18,187,909	19,106,254
Total Police Services	14,588,892	14,032,524	15,392,107	16,331,440	17,291,523	18,187,909	19,106,254
Total For All Divisions in 2023	62,195,723	72,366,340	67,812,526	75,893,496	81,499,549	86,463,369	92,967,500

City of Langford
2023 Capital Budget

Projects	Funding Source													
	Developer Contributions	Canada/BC Infrastructure Grant	Gas Tax	Disability and Access Imp.Tire Stewardship Grant	DC91 - Roads DCC	DC92 - Storm Drainage DCC	DC96 - Parkland Imp DCC	DC97 - Parks & Open Space DCC	DT01 - Debt	RS61 - General Amenity Reserve	RS66 - Equipment Replacement Reserve	RS68 - Police Building Capital Reserve	RS77 - Capital Works Reserve	Grand Total
212 - General Government									47,000,000	128,000	265,000		518,500	47,911,500
FA01 - Municipal (City Hall) Upgrades													175,000	175,000
FA05 - Wi-Fi Community Internet										28,000				28,000
FA08 - Admin Property Purchase									40,000,000					40,000,000
FA17 - Website Design													35,000	35,000
FA25 - Fibre Network										100,000				100,000
FA35 - Database - CityView to Browser													94,000	94,000
FA36 - Council Video Streaming Hardware													35,000	35,000
FA39 - Pure Storage Additional Capacity													140,000	140,000
FA40 - Arrow Gold GPS for surveying													14,500	14,500
FA41 - gTechna Software													25,000	25,000
FA42 - Bryn Maur Masons Building									7,000,000					7,000,000
FA06 - IT - Servers/Printers/Backup											265,000			265,000
221 - Police Services									721,560		60,000	70,000		851,560
BL02 - Bylaw Vehicle Replacement											60,000			60,000
PS02 - Police Building Improvements/Replacements												70,000		70,000
PS03 - Police Station									721,560					721,560
222 - Fire Protection & Emergency Measures		25,000									2,075,053		700,500	2,800,553
FE08 - Engine 1											490,053			490,053
FE14 - Fire Vehicle Replacement											161,000			161,000
FE23 - Firehall #2												40,500		40,500
FE36 - Ladder 1 Truck											1,250,000		660,000	1,910,000
FE44 - Firehall #1		25,000									160,000			185,000
FE45 - Hose Replacement											14,000			14,000
223 - Building											85,000			85,000
BI01 - Building Inspection Vehicle Purchase											85,000			85,000
252 - Parks, Recreation & Facilities			1,773,210	40,000			2,514,000	1,000,000	600,000	170,000	80,000		4,000,500	10,177,710
PD02 - 3680 TCH													825,000	825,000
PD03 - JLBP Clubhouse													3,000,000	3,000,000
PD05 - Zamboni Replacement			231,710											231,710
PD08 - Inspiration Point Lookout BMP							100,000							100,000
PD13 - Weir-Langdon Development Trails							150,000							150,000
PD14 - Olympic View Park Trails							150,000							150,000
PD16 - Westhills Gravity Park							150,000							150,000
PD19 - Porcher Park										100,000				100,000
PD23 - Desmond Pond Park Improvements							53,000							53,000
PD24 - Bear Mountain School - Artificial Turf & Lights			1,240,000											1,240,000
PD27 - Ice Arena - HVAC/Heat Pump Compressor										70,000				70,000
PD28 - Jeanine Park							550,000							550,000
PD29 - Fashoda Playground Replacement							78,000							78,000
PD30 - Wyndham Playground Replacement							153,000							153,000
PD31 - Cy Jenkins Boardwalk Replacement			301,500											301,500
PD32 - Stadium Staining													175,500	175,500
PD33 - Millstream Parklet							100,000							100,000
PK01 - Parkland Acquisition								1,000,000						1,000,000
PK07 - Disability & Access Improvements							100,000							100,000
PK10 - Centennial Park Playground Rubber Replacement				40,000			40,000							80,000
PK18 - Hiking Trails							65,000							65,000
PK24 - Centennial Park Improvements							500,000							500,000
PK26 - Parks Vehicle Purchase											80,000			80,000
PK75 - Willing Park							75,000							75,000
PK81 - Westhills Nova Lands Trail Network							250,000							250,000
PK86 - Westhills Seating Expansion									600,000					600,000

Engineering & Public Works	7,281,356	885,000	2,587,100	697,000		46,042,666	1,563,500	200,000	848,000	60,104,622				
PW01 - Engineering Vehicle Purchase								200,000		200,000				
PW09 - Luxton - Quonset Hut									25,000	25,000				
CM01 - Centre Mountain Residential Rd LSA						10,688,778				10,688,778				
CM02 - Centre Mountain Business Park Rd LSA						19,311,036				19,311,036				
CM03 - Centre Mountain Water Service LSA						15,012,852				15,012,852				
SD42 - Latoria Culvert Improvements				114,000			2,000			116,000				
SD43 - Luxton Rd Firehall Creek Improvement				583,000						583,000				
SD46 - Langshire/Glenshire SSL Water System PRV						1,030,000				1,030,000				
SL09 - Traffic Signal Upgrades									200,000	200,000				
SL14 - Latoria at Klahanie Signal			900,000							900,000				
SL16 - Langford Pky @ Langford Lake West Intersection Improvement			11,000							11,000				
SR32 - Neighbourhood Improvements									330,000	330,000				
SR76 - Millstream Rd Roundabout			127,000							127,000				
SR77 - ENG - Multi Use lanes		885,000								885,000				
SR80 - Chidlow Connector (Luxton/Sooke)			109,100							109,100				
SR82 - Happy Valley Rd at Vision Way			140,000							140,000				
SR85 - Paving City Parking Lots									293,000	293,000				
SR86 - BMP Ultimate Marble to Ecoasis	7,281,356									7,281,356				
SR90 - Irwin Rd Improvements			1,300,000							1,300,000				
SR92 - Westwind Drive Retaining Wall Repair								252,500		252,500				
SW01 - Sidewalk Infill								800,000		800,000				
SW20 - Luxton Sidewalk								289,000		289,000				
SW27 - Goldstream Sidewalk 500 Block								220,000		220,000				
Grand Total	7,281,356	25,000	2,658,210	40,000	2,587,100	697,000	2,514,000	1,000,000	94,364,226	1,861,500	2,765,053	70,000	6,067,500	121,930,945

City of Langford
2024 Capital Budget

Projects	Funding Source							Grand Total
	DC96 - Parkland Imp DCC	DC97 - Parks & Open Space DCC Reserve	DT01 - Debt Funding	RS61 - General Amenity Reserve	RS66 - Equipment Replacement Reserve	RS68 - Police Building Capital Reserve	RS77 - Capital Works Reserve	
212 - General Government			5,000,000					5,000,000
FA08 - Admin Property Purchase			5,000,000					5,000,000
221 - Police Services					90,000	70,000		160,000
BL02 - Bylaw Vehicle Replacement					70,000			70,000
BL03 - CREST Radio Purchase					20,000			20,000
PS02 - Police Building Improvements/Replacements						70,000		70,000
222 - Fire Protection & Emergency Measures					44,000		25,000	69,000
FE14 - Fire Vehicle Replacement					30,000			30,000
FE45 - Hose Replacement					14,000			14,000
FE23 - Firehall #2							25,000	25,000
252 - Parks, Recreation & Facilities	4,475,000	1,000,000		50,000				5,525,000
PD13 - Weir-Langdon Development Trails	150,000							150,000
PD14 - Olympic View Park Trails	150,000							150,000
PD16 - Westhills Gravity Park	50,000			50,000				100,000
PK01 - Parkland Acquisition		1,000,000						1,000,000
PK18 - Hiking Trails	25,000							25,000
PK24 - Centennial Park Improvements	500,000							500,000
PK73 - Veterans Park Expansion	3,500,000							3,500,000
PK07 - Disability & Access Improvements	100,000							100,000
Engineering & Public Works				850,000	75,000		600,000	1,525,000
PW01 - Engineering Vehicle Purchase					75,000			75,000
PW09 - Luxton - Quonset Hut							25,000	25,000
PW10 - Atco Trailer							75,000	75,000
SL09 - Traffic Signal Upgrades							200,000	200,000
SR32 - Neighbourhood Improvements							300,000	300,000
SW01 - Sidewalk Infill				800,000				800,000
SR94 - Royal Roads University Onsite Gravel Parking				50,000				50,000
Grand Total	4,475,000	1,000,000	5,000,000	900,000	209,000	70,000	625,000	12,279,000

City of Langford
2025 Capital Budget

Projects	Funding Source							Grand Total
	DC96 - Parkland Imp DCC	DC97 - Parks & Open Space DCC	DT01 - Debt Funding	RS61 - General Amenity Reserve	RS66 - Equipment Replacement Reserve	RS68 - Police Building Capital Reserve	RS77 - Capital Works Reserve	
212 - General Government			2,500,000					2,500,000
FA08 - Admin Property Purchase			2,500,000					2,500,000
221 - Police Services						70,000		70,000
PS02 - Police Building Improvements/Replacements						70,000		70,000
222 - Fire Protection & Emergency Measures					514,000		40,000	554,000
FE14 - Fire Vehicle Replacement					500,000			500,000
FE45 - Hose Replacement					14,000			14,000
FE23 - Firehall #2							40,000	40,000
252 - Parks, Recreation & Facilities	425,000	1,000,000			75,000		65,000	1,565,000
PD13 - Weir-Langdon Development Trails	150,000							150,000
PD14 - Olympic View Park Trails	150,000							150,000
PK01 - Parkland Acquisition		1,000,000						1,000,000
PK18 - Hiking Trails	25,000							25,000
PK26 - Parks Vehicle Purchase					75,000			75,000
PK42 - Eagle Ridge Centre - Flooring							65,000	65,000
PK07 - Disability & Access Improvements	100,000							100,000
Engineering & Public Works				1,100,000	40,000		225,000	1,365,000
PW01 - Engineering Vehicle Purchase					40,000			40,000
PW09 - Luxton - Quonset Hut							25,000	25,000
SL09 - Traffic Signal Upgrades							200,000	200,000
SR32 - Neighbourhood Improvements				300,000				300,000
SW01 - Sidewalk Infill				800,000				800,000
Grand Total	425,000	1,000,000	2,500,000	1,100,000	629,000	70,000	330,000	6,054,000

City of Langford
2026 Capital Budget

Funding Source								
Projects	DC96 - Parkland Imp DCC	DC97 - Parks & Open Space DCC	DT01 - Debt Funding	RS61 - General Amenity Reserve	RS66 - Equipment Replacement Reserve	RS68 - Police Building Capital Reserve	RS77 - Capital Works Reserve	Grand Total
212 - General Government			2,000,000					2,000,000
FA08 - Admin Property Purchase			2,000,000					2,000,000
221 - Police Services			25,000,000				70,000	25,070,000
PS02 - Police Building Improvements/Replacements						70,000		70,000
PS03 - Police Station			25,000,000					25,000,000
222 - Fire Protection & Emergency Measures					1,000,000			1,000,000
FE14 - Fire Vehicle Replacement					1,000,000			1,000,000
252 - Parks, Recreation & Facilities	100,000	1,000,000						1,100,000
PK01 - Parkland Acquisition		1,000,000						1,000,000
PK07 - Disability & Access Improvements	100,000							100,000
Engineering & Public Works			700,000	1,000,000	175,000		225,000	2,100,000
PW01 - Engineering Vehicle Purchase					175,000			175,000
PW09 - Luxton - Quonset Hut							25,000	25,000
SD35 - Irwin Dam Improvement Project			700,000					700,000
SL09 - Traffic Signal Upgrades							200,000	200,000
SR32 - Neighbourhood Improvements				200,000				200,000
SW01 - Sidewalk Infill				800,000				800,000
Grand Total	100,000	1,000,000	27,700,000	1,000,000	1,175,000	70,000	225,000	31,270,000

City of Langford
2027 Capital Budget

Projects	Funding Source						Grand Total
	DC96 - Parkland Imp DCC	DC97 - Parks & Open Space DCC	DT01 - Debt Funding	RS61 - General Amenity Reserve	RS66 - Equipment Replacement Reserve	RS77 - Capital Works Reserve	
212 - General Government			2,000,000				2,000,000
FA08 - Admin Property Purchase			2,000,000				2,000,000
221 - Police Services			25,000,000				25,000,000
PS03 - Police Station			25,000,000				25,000,000
222 - Fire Protection & Emergency Measures					655,000		655,000
FE14 - Fire Vehicle Replacement					170,000		170,000
FE16 - SCBA Replacement					485,000		485,000
252 - Parks, Recreation & Facilities	100,000	1,000,000			50,000		1,150,000
PK01 - Parkland Acquisition		1,000,000					1,000,000
PK26 - Parks Vehicle Purchase					50,000		50,000
PK07 - Disability & Access Improvements	100,000						100,000
Engineering & Public Works				800,000		425,000	1,225,000
PW09 - Luxton - Quonset Hut						25,000	25,000
SL09 - Traffic Signal Upgrades						200,000	200,000
SR32 - Neighbourhood Improvements						200,000	200,000
SW01 - Sidewalk Infill				800,000			800,000
Grand Total	100,000	1,000,000	27,000,000	800,000	705,000	425,000	30,030,000

City of Langford

Impact of 2023 Budget on Reserve Funds

	Equipment Replacem't (C)	Surplus	Capital Works and Equipment (C)	Sidewalk (C)	Infrastructure Sustainability Reserve	Parks and Open Space (C)	Parkland Improvem't (C)	General Amenity	Afford. Housing	Community Works (Gas Tax)	Firehall #4 (C)	Police Building Capital (C)	Roads DCC (C)	Storm Drain DCC (C)	Park Land DCC (OLD) (C)	Park Land DCC (NEW) (C)	Park Impr. DCC (C)
Balance, beginning of year	1,355,915	2,627,830	6,427,909	44,859	1,279,734	2,819,177	3,117	2,504,964	3,938,807	3,929,384	1,575,389	0	-5,330,699	442,448	163,155	7,058,259	3,529,124
Plus:																	
Contributions from revenue	1,500,000		0		0			103,803				70,000					
Interest earned	27,118	52,557	128,558	897	25,595	56,384	62	50,099	78,776	78,588	31,508	0	-106,614	8,849	3,263	141,165	70,582
Sale of property																	
Developers' contributions				10,000		50,000	50,000	2,500,000	70,000		75,000		2,000,000	250,000		600,000	1,000,000
Other Contributions		500,000	1,405,000							1,346,600							
Less:																	
Contribution to Operating	0	-1,156,163						-1,701,985	-115,000	-120,000							
Transfer between funds													6,150,000			-6,150,000	
Transfer to Operating for Capital costs			-1,250,000														
Capital Expenditures	-2,765,053		-6,067,500	0	0	0	0	-1,861,500		-2,658,210	0	-70,000	-2,587,100	-697,000	0	-1,000,000	-2,514,000
Balance, end of year	117,980	2,024,223	643,967	55,756	1,305,329	2,925,561	53,179	1,595,381	3,972,583	2,576,362	1,681,897	0	125,587	4,297	166,418	649,424	2,085,707

City of Langford

Impact of 2024 Budget on Reserve Funds

	Equipment Replacem't (C)	Surplus	Capital Works and Equipment (C)	Sidewalk (C)	Infrastructure Sustainability Reserve	Parks and Open Space (C)	Parkland Improvem't (C)	General Amenity	Afford. Housing	Community Works (Gas Tax)	Firehall #4 (C)	Police Building Capital (C)	Roads DCC (C)	Storm Drain DCC (C)	Park Land DCC (OLD) (C)	Park Land DCC (NEW) (C)	Park Impr. DCC (C)
Balance, beginning of year	117,980	2,024,223	643,967	55,756	1,305,329	2,925,561	53,179	1,595,381	3,972,583	2,576,362	1,681,897	0	125,587	4,297	166,418	649,424	2,085,707
Plus:																	
Contributions from revenue	1,000,000		0		0			364,294				70,000					
Interest earned	2,360	40,484	12,879	1,115	26,107	58,511	1,064	31,908	79,452	51,527	33,638	0	2,512	86	3,328	12,988	41,714
Sale of property																	
Developers' contributions				10,000		50,000	50,000	2,000,000	70,000		50,000		2,000,000	225,000		600,000	1,000,000
Other Contributions		500,000	1,405,000							1,346,600							
Less:																	
Contribution to Operating	0	-441,997						-1,701,985	-15,388	-120,000							
Transfer between funds													-2,000,000			0	2,000,000
Transfer to Operating for Capital costs			-1,250,000														
Capital Expenditures	-209,000		-625,000	0	0	0	0	-900,000		0	0	-70,000	0	0	0	-1,000,000	-4,475,000
Balance, end of year	911,340	2,122,711	186,847	66,871	1,331,435	3,034,072	104,243	1,389,597	4,106,647	3,854,489	1,765,535	0	128,099	229,383	169,746	262,413	652,421

City of Langford

Impact of 2025 Budget on Reserve Funds

	Equipment Replacem't (C)	Surplus	Capital Works and Equipment (C)	Sidewalk (C)	Infrastructure Sustainability Reserve	Parks and Open Space (C)	Parkland Improvem't (C)	General Amenity	Afford. Housing	Community Works (Gas Tax)	Firehall #4 (C)	Police Building Capital (C)	Roads DCC (C)	Storm Drain DCC (C)	Park Land DCC (OLD) (C)	Park Land DCC (NEW) (C)	Park Impr. DCC (C)
Balance, beginning of year	911,340	2,122,711	186,847	66,871	1,331,435	3,034,072	104,243	1,389,597	4,106,647	3,854,489	1,765,535	0	128,099	229,383	169,746	262,413	652,421
Plus:																	
Contributions from revenue	900,000		0		0			500,000				70,000					
Interest earned	18,227	42,454	3,737	1,337	26,629	60,681	2,085	27,792	82,133	77,090	35,311	0	2,562	4,588	3,395	5,248	13,048
Sale of property																	
Developers' contributions				10,000		50,000	50,000	2,000,000	75,000		30,000		1,750,000	225,000		600,000	1,000,000
Other Contributions		500,000	1,405,000							1,373,532							
Less:																	
Contribution to Operating	0	-366,760						-1,701,985	-15,695	-120,000							
Transfer between funds													-1,750,000			1,750,000	
Transfer to Operating for Capital costs			-1,250,000														
Capital Expenditures	-629,000		-330,000	0	0	0	0	-1,100,000		0	0	-70,000		0	0	-1,000,000	-425,000
Balance, end of year	1,200,567	2,298,405	15,583	78,209	1,358,064	3,144,753	156,328	1,115,404	4,248,085	5,185,111	1,830,845	0	130,661	458,971	173,141	1,617,661	1,240,469

City of Langford

Impact of 2026 Budget on Reserve Funds

	Equipment Replacem't (C)	Surplus	Capital Works and Equipment (C)	Sidewalk (C)	Infrastructure Sustainability Reserve	Parks and Open Space (C)	Parkland Improvem't (C)	General Amenity	Afford. Housing	Community Works (Gas Tax)	Firehall #4 (C)	Police Building Capital (C)	Roads DCC (C)	Storm Drain DCC (C)	Park Land DCC (OLD) (C)	Park Land DCC (NEW) (C)	Park Impr. DCC (C)
Balance, beginning of year	1,200,567	2,298,405	15,583	78,209	1,358,064	3,144,753	156,328	1,115,404	4,248,085	5,185,111	1,830,845	0	130,661	458,971	173,141	1,617,661	1,240,469
Plus:																	
Contributions from revenue	750,000							500,000				70,000					
Interest earned	24,011	45,968	312	1,564	27,161	62,895	3,127	22,308	84,962	103,702	36,617	0	2,613	9,179	3,463	32,353	24,809
Sale of property																	
Developers' contributions				10,000		50,000	50,000	2,000,000	75,000		30,000		1,750,000	225,000		600,000	1,000,000
Other Contributions		500,000	1,405,000														
Less:																	
Contribution to Operating		-300,000						0	-15,695	-120,000							
Transfer between funds													-1,750,000			1,750,000	
Transfer to Operating for Capital costs			-750,000					-1,000,000									
Capital Expenditures	-1,175,000		-225,000	0	0	0		-1,000,000				-70,000		0	0	-1,000,000	-100,000
Balance, end of year	799,578	2,544,373	445,895	89,773	1,385,225	3,257,648	209,454	1,637,713	4,392,351	5,168,813	1,897,462	0	133,274	693,150	176,604	3,000,014	2,165,279

City of Langford
Impact of 2027 Budget on Reserve Funds

	Equipment Replacem't (C)	Surplus	Capital Works and Equipment (C)	Sidewalk (C)	Infrastructure Sustainability Reserve	Parks and Open Space (C)	Parkland Improvem't (C)	General Amenity	Afford. Housing	Community Works (Gas Tax)	Firehall #4 (C)	Police Building Capital (C)	Roads DCC (C)	Storm Drain DCC (C)	Park Land DCC (OLD) (C)	Park Land DCC (NEW) (C)	Park Impr. DCC (C)
Balance, beginning of year	799,578	2,544,373	445,895	89,773	1,385,225	3,257,648	209,454	1,637,713	4,392,351	5,168,813	1,897,462	0	133,274	693,150	176,604	3,000,014	2,165,279
Plus:																	
Contributions from revenue	900,000							500,000				70,000					
Interest earned	15,992	50,887	8,918	1,795	27,705	65,153	4,189	32,754	87,847	103,376	37,949	0	2,665	13,863	3,532	60,000	43,306
Sale of property																	
Developers' contributions				10,000		50,000	50,000	1,500,000	75,000		30,000		1,750,000	225,000		600,000	1,000,000
Other Contributions		500,000	1,405,000														
Less:																	
Contribution to Operating		-300,000						0	-15,695	-120,000							
Transfer between funds													-600,000			600,000	
Transfer to Operating for Capital costs			-750,000					-1,000,000									
Capital Expenditures	-705,000		-425,000	0	0	0		-800,000		0				0	0	-1,000,000	-100,000
Balance, end of year	1,010,570	2,795,260	684,813	101,568	1,412,930	3,372,801	263,643	1,870,467	4,539,503	5,152,189	1,965,412	70,000	1,285,939	932,013	180,136	3,260,014	3,108,584



City of Langford

Staff Report to Council

DATE: Monday, May 1, 2023

DEPARTMENT: Finance

SUBJECT: 2023 Tax Rates distribution by Property Class

BACKGROUND:

The *Community Charter* requires Council to adopt a Five-Year Financial Plan Bylaw each year and subsequently adopt a Tax Rate Bylaw before May 15.

As part of the Financial Plan process, the overall property tax increase % is determined.

In addition, the City receives the final (revised) Assessment Roll from BC Assessment which allows the calculation of the tax rates for each property class to ensure the proper amount of Property Tax revenue is collected in the year.

There are three factors that determine how much property tax a property pays:

Property Taxes

› Three factors that determine the amount of tax each property pays:

- Variable A – Tax Revenue to balance the budget and fund services (determined by Council).
- Variable B – Total Assessed Values of all properties (Provided by BC Assessment).
- Variable C – Tax Rate generated by dividing the revenue needed by the assessed value.

$$\text{TAX REVENUE} \quad \div \quad \text{ASSESSED VALUE} \quad = \quad \text{MILL RATE}$$

$$A \quad \div \quad B/1,000 \quad = \quad C$$

There are nine property classes (Langford has properties in seven). It is very important to note that all properties within the same property class have the same Tax Rate. Within the same property class, the only variable of how much property tax a property will pay is the assessed value of the property.

The Property Class's that Langford has properties within are as follows:

2023 Tax Rates Distribution by Property Class

20230501 Council Report

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Class 1 – Residential

Class 2 - Utilities

Class 5 – Light Industry

Class 6 – Business and Other

Class 7 – Managed Forest Land

Class 8 – Recreational Property, Non-profit Organization

Class 9 – Farm

It is worth noting that because every property within a property class has the same tax rate, the percentage change in taxes for an individual property will often differ from the overall % tax increase and also differ from the average % increase applicable to the property tax class.

The other factor that comes into play when evaluating the impact of this policy decision is that the average assessment change within each property class will most often be different between property classes, thus the average tax increase applicable to each property class will fluctuate.

COMMENTARY:

Aside from a couple of Provincially legislated rules to prevent unreasonable taxation, the municipal Council has discretion over what the property tax rate “multiple” is for each property class. The multiple is how many times more, or less, the tax rate is for the applicable property class when compared to the Class 1 tax rate. For example, if the Class 1 tax rate is 2.0000 and the Class 6 multiple is 3.0, the corresponding tax rate for Class 6 would be 6.0000.

In 2017, Council embarked on a 10-year program to reduce the property tax burden on Class 6 – Business/other properties by reducing the multiple by 0.05 each year so that by 2026 the business multiple will be 2.5.

For 2022 the Property Tax Distribution was as follows:

Property Tax Distribution						
Property Class	Taxation Revenue		Net Taxable Assessed Value		Tax Rate (\$/1000)	Multiple (Rate/Res. Rate)
	(\$'000s)	%	(\$'000s)	%		
1. Residential	27,582	71.7%	13,207,317	87.21%	2.0884	1.00
2. Utility	150	0.4%	10,276	0.07%	14.6184	7.00
3. Supportive Housing	-	0.0%	-	0.00%	2.0884	1.00
4. Heavy Industry	-	0.0%	-	0.00%	6.7036	3.21
5. Light Industry	324	0.8%	50,108	0.33%	6.4739	3.10
6. Business/Other	10,295	26.8%	1,825,833	12.06%	5.6385	2.70
7. Managed Forest	0	0.0%	179	0.00%	2.0884	1.00
8. Rec./Non-Profit	130	0.3%	51,646	0.34%	2.5165	1.20
9. Farm	0	0.0%	154	0.00%	2.0884	1.00
	38,482		15,145,513			

In 2022, given the reduction of the Class 6 multiple from 2.75 (2021) to 2.7 (2022) and given the assessment changes within these two property classes, the 2.95% overall tax increase resulted in the

2023 Tax Rates Distribution by Property Class

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average increase for Class 1 – Residential being 9.04% and the average property tax impact for Class 6 – Business/other was a reduction of 5.94% (-5.97%).

When comparing the 2022 Class 6 multiple to the other CRD municipalities and similar sized municipalities across the province, the City's multiple is lower than the average.

Class 6 Tax Rate Multiple					
	2018	2019	2020	2021	2022
Penticton	1.66	1.82	1.75	1.91	2.14
West Vancouver	2.74	2.06	1.79	1.94	2.17
Port Moody	2.80	2.38	2.03	2.05	2.23
Central Saanich	2.15	2.11	1.93	2.02	2.26
West Kelowna	2.33	2.33	2.33	2.33	2.33
Langford	2.90	2.85	2.80	2.75	2.70
Sidney	2.85	2.90	2.45	2.53	2.74
Esquimalt	3.21	3.05	2.90	2.63	2.83
Langley (City)	3.09	3.07	2.60	2.54	2.86
Oak Bay	2.54	2.42	2.25	2.62	2.95
North Cowichan	2.28	2.63	2.57	2.73	3.16
Campbell River	2.47	2.67	2.72	2.93	3.18
North Vancouver	3.85	3.12	2.82	2.96	3.20
Vernon	2.85	2.85	2.82	2.94	3.34
Average	3.25	3.20	3.00	3.13	3.54
Victoria	3.53	3.48	3.33	3.33	3.65
Sooke	2.74	2.69	2.82	3.16	3.95
Mission	4.00	4.19	3.61	3.72	4.19
Courtenay	3.04	3.35	3.25	3.50	4.20
View Royal	3.60	3.55	3.55	3.69	4.30
Colwood	4.39	4.51	3.93	4.17	4.75
Saanich	4.26	4.14	3.97	4.23	4.80
Metchosisin	4.50	4.57	4.06	4.50	5.05
Highlands	4.30	4.40	4.40	4.40	5.11
North Saanich	6.03	5.77	5.29	5.64	6.85

The following evaluation is based on the Currently Proposed 2023-2027 Five Year Financial Plan that has the proposed tax increase for 2023 at 12.41%. While this increase is still subject to change, the fundamentals of these comparisons will remain the same, just the % change may differ.

2023 Tax Rates Distribution by Property Class

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Option A – Maintain current policy and reduce the Class 6 multiple to 2.65 to 2.7 for 2023:

Under this option the 12.41% tax increase would result in the following average impact to the property classes:

Property Class	Tax Ratio	Average Percent Change	Percentage of tax paid by each class
Residential	1.0000	14.58%	73.10%
Utility	7.0000	16.17%	0.37%
Light Industrial	3.1000	10.12%	0.81%
Business	2.6500	7.37%	25.37%
Managed Forest Land	1.0000	0.08%	0.00%
Recreational/Non profit	1.2050	18.31%	0.35%
Farm	1.0000	0.03%	0.00%

It is worth noting that this option continues to shift the tax burden from Class 6 to Class 1. One of the potential benefits of keeping the Class 6 multiple lower is the level of property taxes may be a factor in a business opening within the municipality and thus increasing the overall property taxes collected from Class 6 overall.

2023 Tax Rates Distribution by Property Class

20230501 Council Report

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Option B – Freeze the Class 6 multiple at 2.7 for 2023:

Under this option the 12.41% tax increase would result in the following average impact to the property classes:

Property Class	Tax Ratio	Average Percent Change	Percentage of tax paid by each class
Residential	1.0000	14.03%	72.75%
Utility	7.0000	15.61%	0.36%
Light Industrial	3.1000	9.60%	0.81%
Business	2.7000	8.88%	25.73%
Managed Forest Land	1.0000	-0.40%	0.00%
Recreational/Non prof	1.2050	17.75%	0.34%
Farm	1.0000	-0.45%	0.00%

While this option still has a higher average percent change applicable to Class 1, it does reduce that by 0.55% when compared to Option A, and it ensures the Class 6 multiple doesn't move in the opposite direction after 6 years of shifting it down.

2023 Tax Rates Distribution by Property Class

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Option C: Abandon the current policy and adjust the Class 6 multiple in order to spread the tax increase impact equally across all property classes:

Under this option the 12.41% tax increase would result in the following average impact to the property classes:

Property Class	Tax Ratio	Average Percent Change	Percentage of tax paid by each assessment class
Residential	1.0000	12.42%	71.86%
Utility	7.0000	13.97%	0.36%
Light Industrial	3.2255	12.41%	0.83%
Business	2.8278	12.41%	26.62%
Managed Forest Land	1.1449	12.41%	0.00%
Recreational/Non profit	1.1664	12.36%	0.33%
Farm	1.0000	-1.86%	0.00%

As can be seen under this option, the average percent change is evenly applied across the property classes. The downside to this option is that it shifts the Class 6 multiple from 2.7 (2022) back to 2.8278, essentially moving back three years as per the current policy. The effect of this will be that Class 6 properties will pay a higher amount compared to Class 1 for the same assessed value.

It is worth noting that in addition to spreading the property tax increase evenly across the property classes under this option, it also maintains the percentage of overall property tax paid by each assessment class.

FINANCIAL IMPLICATIONS:

Regardless of the option chosen, the tax rates will be calculated to ensure the appropriate level of property taxes are collected based on the approved Financial Plan.

LEGAL IMPLICATIONS:

The City must adopt a Tax Rates Bylaw before May 15th each year.

OPTIONS:**Option 1**

THAT Council direct staff to continue with the current policy to reduce the Class 6 Multiple by 0.05 per year until the multiple is 2.5, with the 2023 multiple being 2.65;

AND THAT Council direct staff to calculate the 2023 tax rates accordingly and bring forward the 2023 Tax Rates Bylaw.

OR Option 2

THAT Council direct staff to freeze the Class 6 Multiple at 2.7 for the 2023 tax year;

AND THAT Council direct staff to calculate the 2023 tax rates accordingly and bring forward the 2023 Tax Rates Bylaw.

OR Option 3

THAT Council direct staff to adjust all property tax multiples to evenly spread the tax increase across all property classes for the 2023 tax year;

AND THAT Council direct staff to calculate the 2023 tax rates accordingly and bring forward the 2023 Tax Rates Bylaw.

SUBMITTED BY: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer



City of Langford

Staff Report to Council

DATE: Monday, May 1, 2023

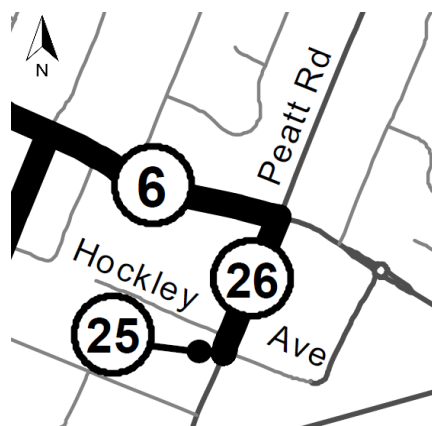
DEPARTMENT: Engineering

SUBJECT: Peatt Road DCC Project – Utility Pole Removals

BACKGROUND:

The purpose of this report is to inform Council of the status of utility poles in the road right-of-way, that were “topped” by BC Hydro but not fully removed, remaining an unsightly hazard in the roadway.

Peatt Road (from the intersections at Goldstream Avenue and Hockley Avenues inclusive) is currently in the City of Langford Road Development Cost Charge (DCC) Project Program. Figure 1 is a snippet from the Road DCC Program Project Map (the numbered circles reference project numbers from a table on the map, also listed adjacent for convenience):



Project #6: Goldstream Avenue Improvements (800 Block of Goldstream Avenue at Peatt Road)

Project #25: Peatt Road (Roundabout Peatt Road at Hockley Avenue)

Project #26: Peatt Road (Goldstream Avenue to Hockley Avenue)

Figure 1: Goldstream/Peatt/Hockley Road DCC Project Map Snippet

Additional road dedication, in accordance with ultimate approved design of Peatt Road (including the Hockley Avenue roundabout intersection) was taken at the time of rezoning of the properties on the west side of Peatt Road. Figure 2 below is a snippet of the overall plan view of the approved design (subject to change):

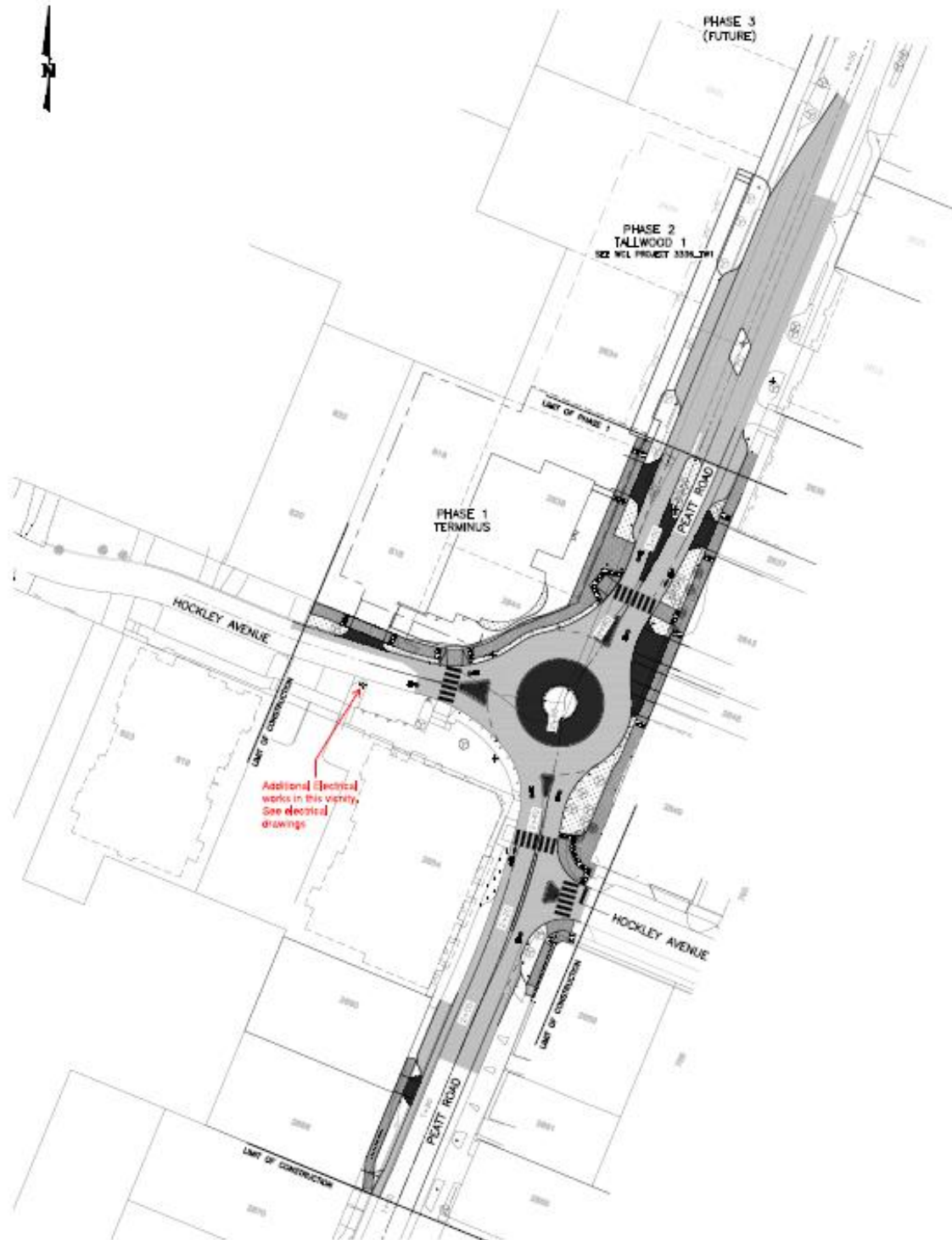


Figure 2: Peatt/Hockley Ultimate Design Plan View Snippet

COMMENTARY:

Concurrent with the approved frontage works for the developments at 2830 and 2840 Peatt Road (the Terminus and Tallwood 1 buildings now completed), Peatt Road was widened and the majority of the curb for the ultimate road width (for sidewalk and parking scallops) was installed. This has resulted in the utility poles being located within the road top asphalt concrete pavement (ACP). Due to timing, the curb and road widening was completed prior to the ability to decommission the utility poles. Figure 3 highlights the general area where the issue is:

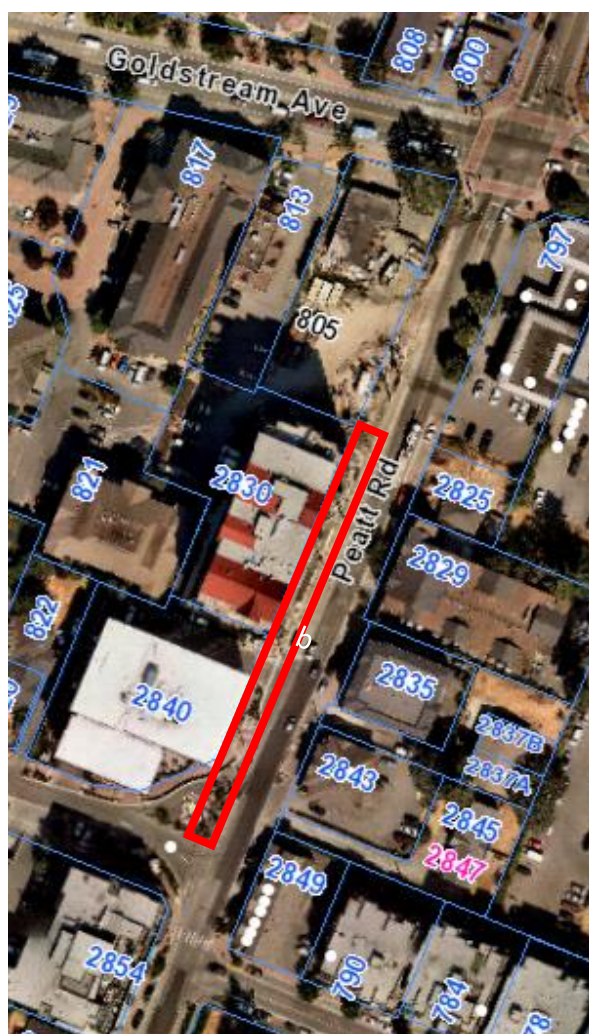


Figure 3: Peatt Road Affected Area

Figures 4 through 8 are representative photos of this area, taken on April 25th, 2023:

Peatt Road DCC Project – Utility Pole Removals
20230501 Council Report
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Figure 4: North of Terminus Looking South



Figure 5: South of Tallwood 1 Looking North



Figure 6: North of Terminus Plaza Looking South

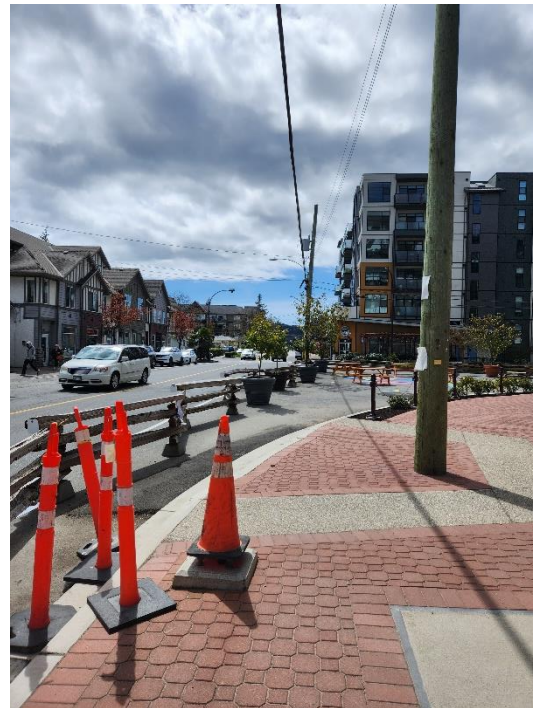


Figure 7: North of Tallwood 1 Looking South



Figure 8: Adjacent to Tallwood 1 Looking North

The concrete barriers around the base of each pole in the roadway, including construction cones, delineators, and signage are there to protect vehicles from the hazard of these poles now being located in the roadway. The speed of this section of roadway has also been temporarily reduced from 50 km/hr to 30 km/hr and temporary line painting was added to reduce the potential for collisions.

With the poles still in place, the on-street parking scallops and portions of the bike lane are currently unusable, causing problems for both the businesses and residents of the buildings and through traffic, and is an unsightly hazard. The City has received several complaints about this section of roadway; generally with regards to speeding, parking, near misses, conflicts, and collisions.

FINANCIAL IMPLICATIONS:

The Developer has used or plans to use (on completed or planned developments within the next couple years) approximately 97% of the DCC credits they have earned to date; therefore, they are no longer willing to accept DCC credits to complete the remaining works. The remaining or outstanding costs should be paid for by the City through the Road DCC Program.

The following costs are based on quotes from 2020. Staff have received confirmation from Telus and Shaw that they are willing to hold these quotes until they receive a response from this report on May 2, 2023. Table 1 lists the total costs by item, the total amounts paid to date, and the outstanding amounts to be paid for the remaining work to be completed. The outstanding amount would have been more, if Telus and Shaw had not contributed \$40,000.00 and \$43,755.00 respectively for continuance.

Table 1: Undergrounding Outstanding Costs

Item	Total Costs		Total Paid		Outstanding
BC Hydro	\$	982,198.30	\$	-982,198.30	\$ -
Shaw	\$	131,129.24	\$	-81,160.29	\$ 49,968.95
Telus	\$	127,199.49	\$	-63,969.58	\$ 63,229.91
Conduit Undergrounding	\$	703,790.00	\$	-703,790.00	\$ -
Change Orders	\$	102,070.00	\$	-102,070.00	\$ -
Purchase Orders	\$	60,000.00	\$	-60,000.00	\$ -
Telus Live Connections by Chew	\$	149,000.00	\$	-	\$ 149,000.00
Electrical Connections	\$	75,000.00	\$	-	\$ 75,000.00
Total for Undergrounding	\$	2,330,387.03	\$	-1,993,188.17	\$ 337,198.86

If this project does not proceed at this time, the streetscape will remain as is, and the Shaw and Telus quotes will be updated to today's costs. Quotes will continue to be updated in accordance with inflation and material procurement market prices until the Work is approved to be completed.

Staff are recommending that Council approve this Work to be completed now and add a budget of \$355,000.00 (which includes an approximate 5% contingency) to the 2023 Capital Plan in the 2023-2027 Five Year Financial Plan to be funded by Road DCCs. In the event this further increases the deficit currently in the Roads DCC fund, the recommendation would be for the Roads DCC fund to borrow this additional amount from the Parks DCC fund.

LEGAL IMPLICATIONS:

The entire project will be completed in the City owned road right-of-way.

The City will pay the Utility Company and their Sub-Contractors directly.

OPTIONS:**Option 1**

THAT Council direct staff to complete the remaining undergrounding Works;

AND

THAT Council approve the inclusion of this project, in the amount of \$355,000.00, in the 2023 Capital Plan in the 2023-2027 Five Year Financial Plan to be funded by Road DCCs.

OR Option 2

THAT Council direct staff to not complete the remaining undergrounding Works in 2023.

SUBMITTED BY: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer



City of Langford

Staff Report to Council

DATE: Monday, May 1, 2023

DEPARTMENT: Planning

APPLICATION NO.: Z22-0028

SUBJECT: Bylaw No. 2105 – Application to Rezone 771, 775, and 781 Station Avenue from R2 (One- and Two-Family Residential) to CC1 (City Centre) to Allow a Six-Storey Mixed-Use Building

BACKGROUND:

Note: This item has been the subject of a Public Hearing.

At their regular meeting of September 6, 2022, Council passed the following resolution with respect to the properties at 771, 775, and 781 Station Avenue:

That Council:

1. *Proceed with consideration of First Reading of Bylaw No. 2105 to amend the zoning designation of the properties located at 771, 775, and 781 Station Avenue from One- and Two-Family Residential (R2) to City Centre (CC1) subject to the following terms and conditions:*

- a. *That the applicant provides, **as a bonus for increased density**, the following contributions per residential unit, **prior to the issuance of a building permit: (secured in bylaw)***

- i. *\$750 towards the Affordable Housing Reserve Fund; and*
- ii. *\$2,850 towards the General Amenity Reserve Fund;*

Subject to reductions in accordance with the Affordable Housing and Amenity Contribution Policy and the Attainable Housing Policy depending on use and height.

- b. *That the applicant provides the following, **prior to Public Hearing: (completed)***

- i. *A technical memo from an engineer that verifies storm water can be adequately managed on-site for the proposed development to the satisfaction of the Director of Engineering;*
- ii. *A frontage drawing to confirm if road dedication is required to complete all required*

frontage improvements

- iii. *A memo prepared by a Landscape Architect that examines existing trees on site and in the frontage and provides comment on the potential for tree retention as part of the development plan, to the satisfaction of the Director of Planning;*
- c. *That the applicant registers, **prior to Bylaw Adoption**, a road dedication plan, if required, to the satisfaction of the Director of Engineering; (not required)*
- d. *That the applicant provides, **prior to Bylaw Adoption**, a Section 219 covenant, registered in priority of all other charges on title, that agrees to the following: (completed)*
 - i. *That the following will be provided and implemented to Bylaw No. 1000 standards to the satisfaction of the Director of Engineering prior to the issuance of a building permit:*
 - 1. *Full frontage improvements inclusive of finishing the sidewalk, boulevards, and completing Aprell Place to the R11 cross section standards;*
 - 2. *A storm water management plan; and*
 - 3. *A construction parking management plan.*
 - ii. *That the properties be consolidated prior to issuance of a Development Permit for Form and Character;*
 - iii. *That no occupancy permit be issued for the proposed building until a strata plan for the building has been registered, to the satisfaction of the Approving Officer;*
 - iv. *That a separate covenant be registered prior to issuance of a building permit for the proposed development that ensures residential parking is allocated to each unit and visitors as required by the zoning bylaw and is not provided in exchange for compensation separate from that of a residential unit;*
 - v. *That all concrete used on-site will be produced using post-industrial CO₂ mineralization technology, or equivalent which offers concrete with lower embodied CO₂ than all other competing bids, and that prior to the issuance of a Building Permit the applicant shall provide a product-specific Type III Environmental Product Declaration that is 3rd party verified specifying the total embodied carbon content of concrete;*
 - vi. *That, prior to the issuance of a Building Permit, the developer enters into a Housing Agreement that requires a minimum 5% of units constructed be directed to and in accordance with the Attainable Home Ownership Program (POL-0166-PLAN) and that the developer identify the Attainable units on the plans submitted for the required Development Permit application.*

COMMENTARY:

The Public Hearing for Bylaw No. 2105 was held on February 6, 2023. Following the close of the Public Hearing, Council passed 2nd and 3rd readings of the Bylaw. The information considered as part of the Public Hearing as well as the video recording of the Public Hearing can be found at the following link on the City's website: [Council Meeting - February 06, 2023 \(escribemeetings.com\)](https://www.escribemeetings.com)

The applicant has registered a Section 219 Covenant against the title of the subject properties that agrees to items d. i – vi in Council's resolution dated September 6, 2022.

Bylaw No. 2105 was signed by the Minister of Transportation and Infrastructure on February 8th, 2023, as the properties are located within 800 meters of a controlled access highway.

As there are no outstanding conditions required at this time, Council may wish to proceed with bylaw adoption.

OPTIONS:**Option 1**

That Council adopt Bylaw No. 2105.

OR Option 2

That Council reject the application associated with Bylaw No. 2105.

SUBMITTED BY: Julia Buckingham, Planner II

Concurrence: Leah Stohmann, MCIP, RPP, Deputy Director of Planning and Subdivision

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer

CITY OF LANGFORD BYLAW NO. 2105

A BYLAW TO AMEND BYLAW NO. 300, "LANGFORD ZONING BYLAW, 1999"

The Council of the City of Langford, in open meeting assembled, hereby enacts as follows:

A. Langford Zoning Bylaw No. 300, 1999 is amended as follows:

1. By deleting from the One- and Two-Family Residential (R2) Zone and adding to the City Centre (CC1) Zone the properties legally described as:
 - a) Lot 4, Section 72, Esquimalt District, Plan 7280, PID No. 005-686-491, (781 Station Avenue);
 - b) Lot 5, Section 72, Esquimalt District, Plan 7280, PID No. 000-050-601, (775 Station Avenue); and
 - c) Lot 6, Section 72, Esquimalt District, Plan 7280, Except Part in Plans 7494 and 27503, PID No. 005-686-504 (771 Station Avenue);

as shown shaded on Plan No. 1 attached to and forming part of this Bylaw.

2. By adding the following to Table 1 of Schedule AD:

Zone	Bylaw No.	Legal Description	Amenity Contributions	Eligible for Reduction in Section 2 of Schedule AD
CC1	2105	<p>Lot 4, Section 72, Esquimalt District, Plan 7280, PID No. 005-686-491, (781 Station Avenue);</p> <p>Lot 5, Section 72, Esquimalt District, Plan 7280, PID No. 000-050-601, (775 Station Avenue); and</p> <p>Lot 6, Section 72, Esquimalt District, Plan 7280, Except Part in Plans 7494 and 27503, PID No. 005-686-504 (771 Station Avenue)</p>	<p>a) \$2,850 per residential unit created towards the General Amenity Reserve Fund on the 1st through 4th storeys; and</p> <p>b) \$1,425 per residential unit created towards the General Amenity Reserve Fund on the 5th and 6th storeys; and</p> <p>c) \$750 per unit created towards the Affordable Housing Reserve Fund on the 1st through 4th storeys; and</p> <p>d) \$375 per unit created towards the Affordable Housing Reserve Fund on the the 5th and 6th storeys; and</p> <p>e) \$10.75 per m² of commercial gross floor</p>	No

			area created towards the General Amenity Reserve Fund.	
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B. This Bylaw may be cited for all purposes as “Langford Zoning Bylaw, Amendment No. 694, (771, 775, and 781 Station Avenue), Bylaw No. 2105, 2022”.

READ A FIRST TIME this 6th day of September, 2022.

PUBLIC HEARING held this 6th day of February, 2023.

READ A SECOND TIME this 6th day of February, 2023.

READ A THIRD TIME this 6th day of February, 2023.

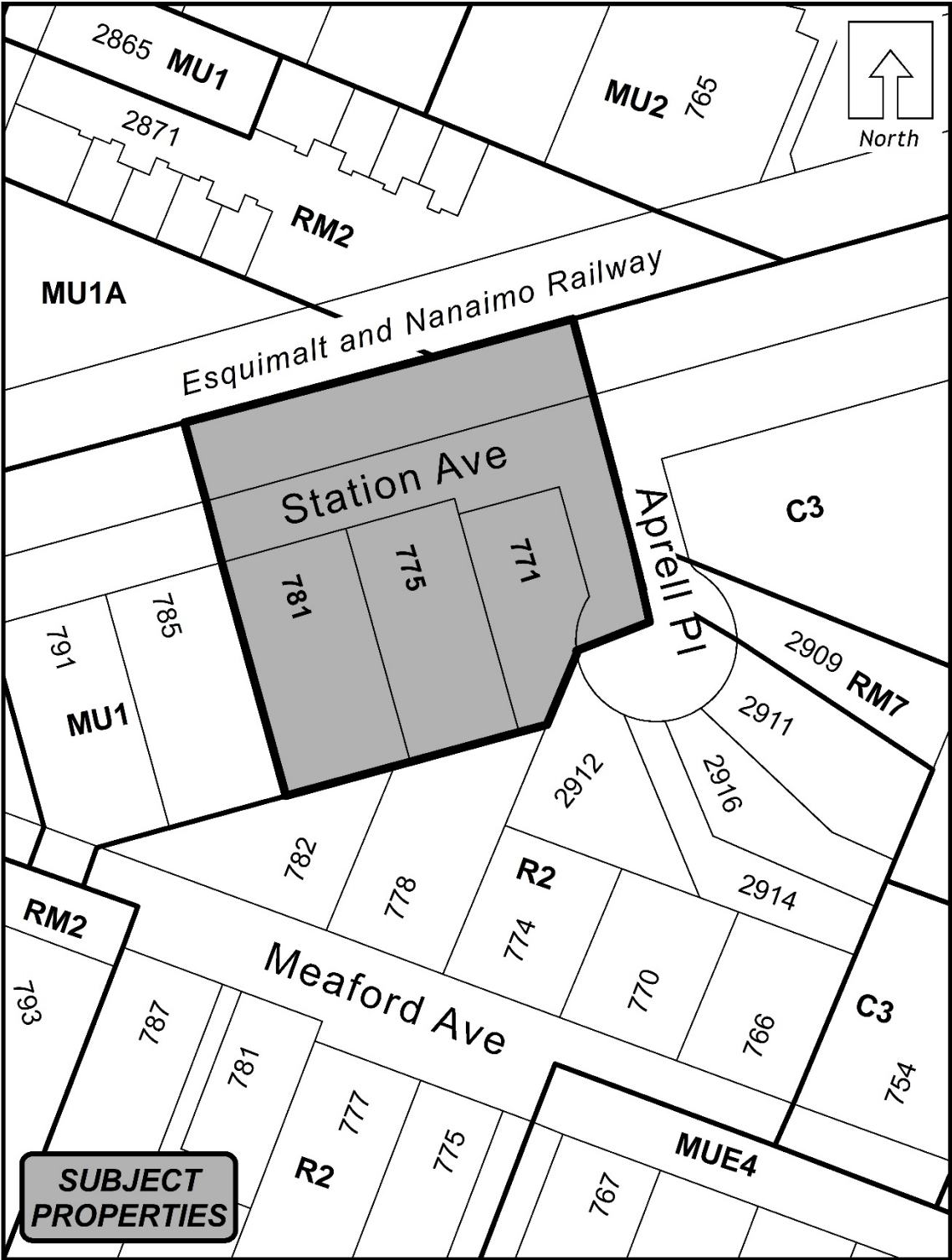
APPROVED BY THE MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE this 8th day of February, 2023.

ADOPTED this day of , 2023.

PRESIDING COUNCIL MEMBER

CORPORATE OFFICER

Schedule A



CITY OF LANGFORD**BYLAW NO. 2128****A BYLAW TO ESTABLISH AN ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME**

WHEREAS section 235 of the *Community Charter* authorizes the Council of the City of Langford to establish an alternative municipal tax collection scheme;

WHEREAS the Council of the City of Langford may set due dates for property taxes under an alternative municipal tax collection scheme;

NOW THEREFORE, Council of the City of Langford, in open meeting assembled, **ENACTS AS FOLLOWS:**

1. That this bylaw may be cited as “City of Langford Alternative Municipal Tax Collection Scheme Bylaw, No. 2128, 2023”.

Definitions

2. In this bylaw:
 - (a) “due date” means the due date for property taxes established in section 4; and
 - (b) “property taxes” has the same meaning as in the *Community Charter*.

Establishment

3. The Council hereby establishes an alternative municipal tax collection scheme for the taxpayers of the City of Langford.

Property Tax Due Date

4. Property taxes payable under the alternative municipal tax collection scheme are due on July 2, or the first business day thereafter, of the year in which the property taxes are levied.

Property Tax Penalty

5. For property Class 1 (Residential), Class 2 (Utilities), Class 3 (Supportive Housing), Class 4 (Major Industry), Class 5 (Light Industry), Class 6 (Business and Other), Class 7 (Managed Forest Land), Class 8 (Rec/Non profit), Class 9 (Farm), if all or part of property taxes referred to in Section 4 for a parcel of land and its improvements on the assessment roll remain unpaid the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to:
 - (a) 5% of the amount unpaid by the due date that remains unpaid on July 5th; plus,
 - (b) 5% of the amount unpaid by the due date that remains unpaid on September 1st.

Bylaw No. 2128, 2023

Choice of Tax Scheme Election

6. An owner may elect to pay property taxes under either the alternative municipal tax collection scheme or the general tax scheme by giving written notice to the City of Langford between May 15 and July 2 of the year in which the property taxes are levied.

Effective Date

7. This bylaw shall take effect upon adoption and shall no longer apply after December 31, 2023.

READ A FIRST TIME this 17th day of April, 2023.

READ A SECOND TIME this 17th day of April, 2023.

READ A THIRD TIME this 17th day of April, 2023.

ADOPTED this day of May, 2023.

MAYOR

(Certified Correct)
CORPORATE OFFICER



City of Langford

Staff Report to Council

DATE: Monday, May 1, 2023

DEPARTMENT: Finance

SUBJECT: Revenue Anticipation Borrowing Bylaw

BACKGROUND and COMMENTARY:

Bylaw No. 2129 will give authority to temporarily borrow up to \$20 million to cover current expenses until taxes are collected.

The main source of revenue for local government is property taxation. Taxes are levied at the beginning of June and are due on the first business day in July. Expenses on the other hand are incurred throughout the year. This means that municipalities may face a cash flow shortage in the first six months of the year. The *Community Charter* resolves this issue by giving Council the authority to borrow temporarily and repay any amounts borrowed out of tax collections when they are received.

While the bylaw authorizes up to \$20 million in borrowing, only the amount(s) actually required to cover current expenses will be borrowed. Council should be aware; in previous years the City of Langford has not needed to use the borrowing from the Revenue Anticipation Borrowing. At this point it is not anticipated that the City will need to use any of this borrowing capacity as we are in a healthy cash flow position. Having said this, the reason this is before Council is that it is required as part of the City's banking agreements.

OPTIONS:

Option 1

THAT Council give first, second and third reading to Revenue Anticipation Borrowing Bylaw No. 2129, 2023.

OR Option 2

THAT Council not proceed with Bylaw No. 2129.

SUBMITTED BY: Michael Dillabaugh, CPA, CA, Director of Finance

Concurrence: Donna Petrie, Senior Manager of Business Development and Events

Concurrence: Yari Nielsen, Director of Parks, Recreation and Facilities

Concurrence: Matthew Baldwin, MCIP, RPP, Director of Planning and Subdivision

Concurrence: Katelyn Balzer, P.Eng., Director of Engineering and Public Works

Concurrence: Marie Watmough, Deputy Director of Corporate Services

Concurrence: Braden Hutchins, Director of Corporate Services

Concurrence: Darren Kiedyk, Chief Administrative Officer

CITY OF LANGFORD**BYLAW NO. 2129**

A BYLAW TO PROVIDE FOR THE BORROWING OF MONEY IN ANTICIPATION OF REVENUE.

WHEREAS the municipality may not have sufficient money to meet current lawful expenditures of the municipality before receipt of current year tax revenues;

AND WHEREAS it is provided by Section 177 of the Community Charter, that Council may, by bylaw, provide for the borrowing of money that may be necessary to meet current lawful expenditures;

AND WHEREAS the debt outstanding shall not exceed the total of the unpaid taxes for all purposes imposed during the current year and the money remaining due from other governments.

NOW THEREFORE the Council of the City of Langford, in open meeting assembled, ENACTS AS FOLLOWS:

1. The Council is hereby empowered and authorized to borrow upon the credit of the municipality, an amount or amounts not exceeding the sum of Twenty Million dollars (\$20,000,000) as the same may be required and to pay interest thereon at current market rates.
2. All taxes of the current year when levied or so much thereof as may be necessary, shall, when collected, be used to repay the money so borrowed.
3. This Bylaw may be cited as "Revenue Anticipation Borrowing Bylaw No. 2129, 2023".

READ A FIRST TIME this day of May, 2023.

READ A SECOND TIME this day of May, 2023.

READ A THIRD TIME this day of May, 2023.

ADOPTED this day of May, 2023.

MAYOR

(Certified Correct)
CORPORATE OFFICER