



# Staff Report to Committee of the Whole

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**DATE:** Tuesday, March 4, 2025

**DEPARTMENT:** Finance

**SUBJECT:** 2025-2029 Proposed Financial Plan

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## EXECUTIVE SUMMARY:

At the February 20, 2025, Committee of the Whole meeting, the Committee began deliberations on the Proposed 2025-2029 Financial Plan. At this meeting, the Committee requested further information from staff on a number of the Key 2025 Budget Items. Additionally, the Committee passed a number of motions that will reduce the proposed percentage tax increase in 2025. The Committee also deferred discussion on the Protective Services items (Police, Fire, E-Comm) and deferred discussion related to the Capital budgets to the March 4, 2025, Committee of the Whole Meeting.

The purpose of this report is to provide further information as requested by the Committee at the February 20, 2025, Committee of the Whole meeting.

## BACKGROUND:

At its Committee of the Whole meeting on February 20, 2024, the Committee passed the following resolutions:

*THAT Committee of the Whole direct staff to bring back further information to the next Committee of the Whole meeting with information on all requested City Hall staff positions included in the 1.3% increase with respect to impacts on service levels and taxation in 2025, as well as alternatives to the implementation of the Fire Master Plan with respect to additional Fire Department staffing.*

*THAT Committee of the Whole recommend that Council direct staff to look for non-taxation revenue sources to pay the Langford Aquatic Centre rent amount.*

*THAT Committee of the Whole direct staff to bring back further information on the impacts of deferring the collection of funds for future technology upgrades until 2026 to the next budget meeting, as well as options on alternative nontaxation funding sources.*

*THAT Committee of the Whole direct staff to restructure the Capital Budget by identifying other funding sources or deferral of Capital Budget items to ensure the 2025 Capital Budget is not funded through property taxation increases.*

*THAT Committee of the Whole direct staff to bring back options for Council to reduce the proposed tax increase to 11% AND THAT the report specifically provide background information on discretionary items, including new initiatives in the budget.*

**COMMENTARY:**

This report provides additional information to the Committee as requested at the February 20, 2025, meeting. It also addresses the items that were deferred from the February 20, 2025 meeting to the March 4, 2025 meeting, as outlined below.

Resolution 1:

*THAT Committee of the Whole direct staff to bring back a further report to the next Committee of the Whole meeting with information on all requested City Hall staff positions included in the 1.3% increase with respect to impacts on service levels and taxation in 2025, as well as alternatives to the implementation of the Fire Master Plan with respect to additional Fire Department staffing.*

City Hall Staffing Commentary:

The City staffing line item, which accounts for 1.3% of the proposed tax increase for 2025, is made up of the following increases (noted in the table below). For each functional area, the associated tax increase for 2025, the approximate tax increase for 2026 and service level implication of not supporting the funding request is noted. Staff have included the functional area, instead of the specific position or positions being proposed within each department to allow Committee of the Whole to make service level decisions (not decisions on specific positions) and because some of the proposed changes may impact existing staff.

Functional Area	2025 % Tax Increase	2026 Approx. % Tax Increase	Service Level Implications
Payroll, Accounts Payable, Property Tax and Backfill	0.10%	0.10%	<b>Additional funding for this function is required to:</b> 1) support succession planning for an upcoming retirement 2) provide additional payroll capacity as the City continues

Supports (Finance Department)			to add more staff (the City has doubled the number of staff without adding additional payroll supports) 3) provide additional accounts payable capacity as the City continues to grow 4) provide additional coverage through tax season
			<b>Risks to not increasing funding:</b> 1) errors or omissions related to payroll 2) reduced turnaround time for accounts payable 3) reduced customer service and processing times
Bylaw Casuals	0.02%	0%	<b>Additional funding for this function is required to:</b> 1) continue to address increasing numbers of bylaw-related calls and files, particularly as it relates to maintaining City Bylaws and working with the unhoused population in Langford
			<b>Risks to not increasing funding:</b> 1) impact on the department's ability to keep up with demand on bylaw calls and attending to the increasing unhoused population in Langford 2) additional overtime costs to ensure calls and files are attended to in a timely manner
Community Planning and Climate Change Supports	0.01%	0%	<b>Additional funding for this function is required to:</b> 1) free up staff time to work on more complex projects and strategic priorities
			<b>Risks to not increasing funding:</b> 1) increased timelines to complete department-related council strategic priorities and projects
Police Services	0.16%	0.07%	<b>Contractually required with the addition of police officers</b>
Building Inspections (Building Services Department)	0.20%	0.09%	<b>Additional funding for this function is required to:</b> 1) support workload increases due to changes in the building code (including Step Code 2) 2) support the increase in building permit complexity
			<b>Risks to not increasing funding:</b> 1) potential loss of the two-day permit program 2) turnaround time for permits could increase for Single Family Dwellings and large-scale projects 3) potential loss of next-day inspection requests
Finance Special Projects (Finance Department)	0.15%*	0%	<b>One-time funding is required to:</b> 1) facilitate adjusting the existing GL structure to align better with the City's new departmental structure 2) complete several outstanding department-related projects that will lead to efficiencies and enhanced operations moving forward

			<p><b>Risk to not providing one-time funding:</b></p> <p>1) delayed transition to aligning the GL and Budget document with updated department structures</p> <p>2) potential negative impact on the City's ability to finalize several outstanding department-related projects that will lead to efficiencies and enhanced operations moving forward</p> <p>3) loss of corporate knowledge held by the recently retired Deputy Director of Finance</p> <p>*Note that as this is for time-stated funding, it could be funded through surplus.</p>
Parks Supports (Parks Department)	0.18%	0%	<p><b>Additional funding for this function is required to:</b></p> <p>1) support an increase in inquiries from the public and an increase in workload from parks projects</p>
			<p><b>Risks to not increasing funding:</b></p> <p>1) potential slower implementation of the Parks Master Plan</p> <p>2) potential delay in responding to the public</p> <p>3) potential decreased oversight of projects</p>
Planning Supports (Development Services Department)	0.12%	0%	<p><b>Additional funding for this function is required to:</b></p> <p>1) support workload increases due to increased development across the City</p>
			<p><b>Risks to not increasing funding:</b></p> <p>1) longer wait times for building permit issuance as the department is responsible for plan checking</p> <p>2) delays in processing business licenses</p> <p>3) potential increase in public frustration due to delay in response to inquiries</p>
Policy Supports (Legislative and Protective Services Department)	0.14%*	0%	<p><b>This one-time funding is required to:</b></p> <p>1) support the drafting and updating of a variety of Policies and Bylaws that need to be created or require significant revisions</p> <p>2) ensure the City's risk and exposure is limited, as Policies and Bylaws are critical to how behaviour in the City is regulated</p>
			<p><b>Risk to not funding:</b></p> <p>1) strategic plan objective 1f(b): Draft the 'Good Neighbour' Policy and Priority Bylaws/Amendments for Adoption would remain Partially Funded (as per the Strategic Plan update) and therefore would not be able to be completed by Q2 2026</p> <p>*Note that as this is a Term position, it could be funded through surplus.</p>

<b>Co-op Student (Administration)</b>	0.04%	0%	<b>On further review, this position is no longer required.</b>
<b>Communications Supports (Communications Department)</b>	0.22%	0%	<b>Additional funding for this function is required to:</b> 1) increase transparency with the public on City of Langford processes and projects 2) provide focused media relations support
			<b>Risks to not increasing funding:</b> 1) current workload will be borne to the department Manager, which would create potential downstream effects for other strategic initiatives and economic development projects 2) response time and frequency to the media will be significantly reduced and many media inquiries may not be responded to by deadline, or at all

Although staff support all the additional staffing requests included in the Proposed Financial Plan, staff recommend that Committee of the Whole, at a minimum, support the following functional areas in the 2025 budget:

- Payroll, Accounts Payable and Backfill Supports (Finance Department)
- Bylaw Casuals
- Police Services Supervisor

Funding only these functional areas would result in a 0.28% tax increase in 2025 (a reduction of 1.02% from the Proposed Tax Increase) and approximately a 0.17% tax increase in 2026 (already factored into Proposed Financial Plan).

Staff also recommend that Committee of the Whole support funding the Finance Special Projects function and the Policy Supports function from surplus, which would result in a reduction of the proposed tax increase by 0.29% in 2025.

Should the Committee wish to reduce the 2025 tax increase further, the Committee may consider the deferral of the Parks Supports and Co-op Student (Administration) functions to the 2026 budget process, which would result in a reduction of the proposed tax increase by 0.22% in 2025.

Lastly, staff recommend that Committee of the Whole determine whether the remaining functional areas receive additional funding in 2025, recognizing the service level implications if additional funding is not provided:

- Building Inspections
- Planning Supports
- Communications Supports

Langford Fire Rescue Staffing Commentary:

Will be covered later in the report under “Protective Services”.

Resolution 2:

*THAT Committee of the Whole recommend that Council direct staff to look for non-taxation revenue sources to pay the Langford Aquatic Centre rent amount.*

Commentary:

Upon further review and as staff are simultaneously undergoing the 2024 year end process, the Surplus line item found on the “Impact of Proposed 2025 Budget on Reserves” and determined the “expenditures/transfers” figure for Surplus should be (\$3,983,200), which adjusts the proposed ending balance to \$2,181,800. With this revised information, staff propose adding an additional transfer/expenditure from surplus to cover this budget item. Should Council approve this, it will result in a reduction to the proposed tax increase of 0.86%. Note, this adjustment (not funding this item from taxation) was factored into the calculation of the published 11.96%.

Resolution 3:

*THAT Committee of the Whole recommend that Council direct staff to bring back further information on the impacts of deferring the collection of funds for future technology upgrades until 2026 to the next budget meeting, as well as options on alternative non-taxation funding sources.*

Commentary:

The impact of deferring the collection of funds in advance of future technology upgrades are as follows:

- Preliminary estimates for these two critical municipal systems total \$1.9M to be spent between 2027 – 2029.
- Given the size of this expenditure, the following is included in the Proposed Financial Plan:

Year	\$ Value
2025	300,000
2026	500,000
2027	700,000
2028	400,000
	1,900,000

Upon further review, staff recommend reducing the 2025 amount to \$150,000 and adjusting the schedule to be:

Year	\$ Value
2025	150,000
2026	350,000
2027	575,000
2028	825,000
	1,900,000

A reduction of \$150,000 from the initial Proposed 2025 savings will reduce the overall tax increase by 0.28%. Staff note the recommended adjusted schedule will smooth the tax increases over the four years. Any further reduction in 2025 will result in a corresponding larger tax increase in a future year as these costs will be incurred by the City over this five-year period.

Alternative non-taxation funding sources for future technological upgrades may include:

- Any alternative funding sources, including reserves, are either funded by property taxes, or would impact future capital projects, and as such would not be recommended.

Resolution 4:

*THAT Committee of the Whole recommend that Council direct staff to restructure the Capital Budget by identifying other funding sources or deferral of Capital Budget items to ensure the 2025 Capital Budget is not funded through property taxation increases.*

Commentary:

The Proposed Financial Plan included the following capital projects funded by property taxation:

- SR95 - City Centre Crosswalk \$140,000
- FA36 - Council Video Streaming Hardware \$24,000
- PD36 - Washroom Facility Improvements \$25,000
- PD56 – Daycare (subject to grant funding) \$48,780

Further to the resolution above, staff recommend funding PD56 from General Amenity Reserve funds. Committee may wish to deliberate the remaining three items to determine if they remain in the 2025 budget. If these items remain in the 2025 Capital budget, funding sources could be General Amenity, Capital Works, Surplus or a combination of these sources. Staff note, while these items can be funded from these funding sources, like other discretionary Capital items, funding these items reduces the funding available for other future Capital projects. Note, this adjustment (not funding these items from taxation) was factored into the calculation of the published 11.96%.

Resolution 5:

*THAT Committee of the Whole recommend that Council direct staff to bring back options for Council to reduce the proposed tax increase to 11%*

*AND*

*THAT the report specifically provide background information on discretionary items, including new initiatives in the budget.*

Commentary:

The Proposed 2025-2029 Financial Plan included a Proposed 14.51% tax increase for 2025. As outlined in the above resolutions and mentioned in the media release dated February 21, 2025, the Committee has resolutions going to Council to potentially reduce the tax increase to 11.96%. This reduction of 2.55% has been achieved by:

- Reduce Debt Payment (internal borrowing) (reduction of 0.93%)
- Fund the Langford Aquatic Centre rent from a source other than taxation (reduction of 0.86%)
- Capital Funded by Property Taxes (reduction of 0.45%)
- Defer Royal Roads Innovation Studio to a half year for 2025 (reduction of 0.14%)
- Defer E-bike Rebate Program to 2026-2027 (reduction of 0.14%)
- Reduction of Council Travel and Training by 25% (reduction of 0.03)



Staff note the impact of the above resolutions on future year percentage tax increases are:

- 2026: 13.97% from 11.56%,
- 2027: 6.37% (2027) from 6.27%,
- 2028: 5.08% (2028) from 5.18%; and,
- 2029: 5.11% (2029) from 5.11%.

As per the resolution above, Committee may wish to deliberate the following discretionary items that are currently within the Proposed Financial Plan funded by property taxes.

- **\$170,000 (0.32%): Goldstream Avenue fountain repairs and maintenance.** This item could be deferred to 2026 to allow for public input. If this project is deferred, the repairs and maintenance would not benefit from construction coordination efforts with adjacent maintenance projects and the fountain would likely be decommissioned, including acting as the location for the Christmas Tree, in the meantime. If Committee wishes to keep this item in the 2025 budget, as this is not an ongoing annual cost, it could be funded by surplus.
- **\$30,000 (0.06%): Christmas decoration additions.** Annually, the City budgets for replacement of damaged Christmas decorations as well as purchasing additional decorations. Staff recommend that to maintain the level of decorations from previous years that Committee of the Whole not reduce the replacement budget, but Council may choose to not add additional decorations in 2025.
- **\$37,000 (0.07%): MODO car sharing.** With planned fleet replacement and given the City is no longer contractually obligated to purchase a minimum level of MODO car share, the budget can be reduced by \$37,000.
- **\$25,000 (0.05%): Community Events Budget.** The Committee Events Budget is \$300,000. Committee may choose to reduce this budget; however, the result will be a reduction in the number of community events held by the City. The full budget was used for 2024; therefore, a reduction to the 2025 budget will mean a reduction in events. Examples of events funded through this budget are Canada Day, the Show & Shine, Food Truck Festival, Winter Fest, and community events planned by third parties.
- **\$37,250 (0.07%): Westshore Arts Council.** The West Shore Arts Council serves Langford, Colwood, View Royal, Metchosin, and Highlands. In recent years, funding from these municipalities has decreased, leaving Langford as the primary funder, while Highlands is the only other municipality providing funding at \$500 annually. View Royal, Colwood, and Metchosin do not provide funding however the Society still facilitates events and provides financial support to artists and creators in these communities. Langford is developing an Arts and Culture Strategy to support its growing, culturally diverse population, which includes

reviewing the current funding model for non-profits. Given the information above, the Committee may wish to suspend the 2025 funding for the West Shore Arts Council. To ensure Langford artists still receive support, they can work directly with staff on a case-by-case basis for event proposals and marketing assistance through the tourism, community events, and economic development budgets.

- **\$10,000 (0.02%): Business Workshops.** A component of the work the City does in economic development is supporting existing businesses with opportunities for workshops such as theft prevention, talent attraction and retention, social media management, and marketing. Given the competitive and challenging marketplace for small and medium size businesses, staff added budget for additional business workshops to the budget for 2025 to further support business resiliency. Council could remove this item from the budget and defer workshops until 2026 to align with the completion of the Economic Development Strategy which is in the early stages of development.
- **\$25,000 (0.05%): Equity, Diversity and Inclusion (EDI) training.** Given that an Equity, Diversity and Inclusion strategy is not yet complete, Council could consider deferring this to 2026.
- **\$80,000 (0.15%): Funding For Finance Special Projects.** As noted above under the staffing section, this functional area could be funded from surplus, not property taxes. Additionally, staff recommend reducing the 2025 budget to \$40,000 to be funded by surplus.
- **\$150,000 (0.28%): Savings for required future technology upgrades.** As noted above, staff recommend reducing the 2025 savings from the Proposed \$300,000 to \$150,000.
- **Up to \$175,000 (0.33%): Miscellaneous (net effect of increases and decreases of revenues and expenses.** If Committee wishes to reduce the 2025 proposed tax increase by up to an additional 0.33%, they could request staff to find additional savings of \$175,000 within the 2025 budget. Staff would work to find additional smaller adjustments within the budget accordingly.

Further to the above items which will impact taxation, Committee of the Whole may also wish to deliberate the following, which are funded by a source other than property taxes. This means reduction or removal from the budget will not reduce the property tax increase in 2025, but would allow those funds to be available for a different future expenditure.

- **Design Guidelines:** The 2025 budget includes \$150,000 for updating the City's design guidelines. The Committee may wish to reduce the 2025 budget to \$75,000 and move the remaining \$75,000 to 2026. There is no 2025 property tax impact associated with this item.
- **Pedestrian Plaza/Walkway pilot project:** 2025 contains \$50,000 for this project funded from surplus. The Committee may wish to deliberate this initiative for 2025. Removal from 2025 will not impact the percentage tax increase.

#### **ITEMS DEFERRED TO THIS MEETING:**

In addition to the above items and resolutions, the final three Key 2025 Budget items that were deferred from the February 20, 2025, Committee of the Whole Meeting are:

- 4.00% - RCMP Contract (Contract increases and 5 additional members)
- 2.36% - E-Comm Police Dispatch
- 1.85% - Fire Department (per the Master Plan)

Police:

In relation to the RCMP Contract (contract increases and 5 additional members), the 4.00% increase is a combination of the additional 5 officers (within Committee discretion) and the contract increases (contractually obligated unless the City reduced authorized strength). The portion that is within discretion is 1.9% and the remaining 2.1% is based on contractual increases.

As per the February 20, 2025, report:

The City uses population figures as published by BC Stats. As received on February 10<sup>th</sup>, the 2024 population for the City of Langford has been estimated at 58,320, representing an increase of 5,367 (10.1%) residents from the population figure reported last year. That said, staff note that these most recent population figures published by BC Stats also adjust previously published population figures for the City of Langford for prior years.

The most significant impact of population growth on the budget is the number of RCMP officers to be authorized. The RCMP use “Cop to Pop” ratio, the number of authorized RCMP Officer per 1,000 residents, to calculate the number of officers requested to police the community. As per the RCMP, the ratio gets smaller as population increases, with a target of 1:725 for communities over 50,000 residents. In 2024, using the population figure reported at the time, 52,953, the City maintained the same target ratio as in 2023, 1:750, with 70 authorized officers. The “updated” population for 2024 has been revised to 55,525, which effectively makes the 2024 ratio 1:793.

The table below sets out a comparison of the original and revised population numbers together with the original and revised ratio of officers to residents.

Year	Original Population	Revised Population	Authorized Strength	Original Cop/Pop	Revised Cop/Pop
2021	44,572	46,333	58	768	799
2022	47,030	49,199	61	771	807
2023	49,687	53,120	65	764	817
2024	52,953	55,525	70	756	793
Year	Preliminary population figure from Province	Published Population	Requested Authorized Strength (as per Proposed Financial Plan)	Ratio based on preliminary population	Ratio based on Published Population
2025	55,025	58,320	75	734	778

Staff note the following based on the new population number:

- To maintain the same target ratio for 2025, 1:750, the City would need to increase the authorized strength by 7.76 officers, to 77.76 (78).
- To maintain the same adjusted ratio, 1:793, the City would need to increase the authorized strength by 3.54 officers, to 73.54 (74).
- To adjust the ratio to 1:725, as previously requested by the RCMP as the target “Cop to Pop” ratio for a population over 50,000, the City would need to increase the authorized strength by 10.44 officers, to 80.44 (80).

The 2025 cost to the City (90% of total cost) per RCMP officer is \$234,000, of which the City budgets 87.5%.

At the Committee of the Whole on January 27, 2025, the Officer-in-Charge (OIC) of the West Shore RCMP Detachment requested an additional five officers for 2025, bringing the total authorized strength to 75. As noted in the chart above, at that time the OIC had received preliminary population numbers from the Province of 55,025. Staff have included an authorized strength of 75 (as requested by the OIC) in the proposed Financial Plan.

#### E-Comm:

Since 2019, the City’s 9-1-1 and Police Dispatch services have been provided from the South Island 9-1-1/Police Dispatch Centre, operated by E-Comm. Prior to this, these services were provided through a Provincial Operational Communications Centre (OCC) located at the Westshore RCMP Detachment. To date, the costs associated with these services have been covered by the Province and the Federal Governments. The Province has notified the south island municipalities (North Cowichan, Colwood, Ladysmith, Langford, North Saanich, Sidney, View Royal, Duncan and Metchosin) that are policed by the RCMP and have dispatch services provided by E-Comm through the South Island 9-1-1/Police Dispatch

Centre that these costs are to be paid by the municipalities effective April 1, 2025. This impacts only the south island municipalities noted above.

The 2025 budget impact for the City of Langford, as included in the Proposed Financial Plan is \$1,275,250, resulting in a tax increase of 2.36%. As this covers only nine months in 2025, there will be an additional tax increase in 2026 associated with this cost being downloaded onto these municipalities.

Langford Fire Rescue:

Staff note that while the Key Budget Items includes the Fire Department (per the Master Plan) at 1.85%, this includes 0.70% corresponding to the staff that were hired in 2024 (as firefighters added in 2024 were hired mid-year and only required partial funding), leaving only 1.15% of this increase within the Committee's discretion for 2025.

The preferred staffing plan for the Fire Department, as included in the Proposed 2025-2029 Financial Plan, is for the nine (9) new positions to be hired in 2025. This is the completion of the staffing recommendations in the Fire Master Plan and will provide 100% coverage from both Station 1 and Station 2. With 100% coverage from Station 1 and Station 2, there will be two (2) fully staffed engines, with a total of eight (8) firefighters, on duty at all times. Additionally, this will achieve the objective of reducing response times in the south end of the city in addition to increasing the capacity to respond to multiple incidents simultaneously. It also provides the number of personnel and apparatus needed at larger incidents at a level closer to industry standard.

If alternatives are needed to complete the Fire Department staffing, staff recommend that the staffing be implemented over a period of no longer than two (2) years. If the nine (9) positions are hired over two (2) years, the proposed 1.15% impact to the 2025 budget could be reduced for 2025. This reduction will result in a larger increase in 2026, and an increase in 2027. The impact, of deferring some positions to 2026, on the 2025 proposed tax increase could be a reduction of approximately 0.5%. Should this occur, Station 2 would be 75% staffed in July 2025 and 100% in July 2026. Staff acknowledge that any additional positions the Fire Department receives for 2025 is an improvement on current service levels. While it is vital to finalize the Master Plan staffing recommendations, the Fire Department continues to make improvements to better serve the public and keep residents safe.

When considering whether to reduce the additional Fire Department staffing in 2025, the Committee may wish to consider the impacts/risks associated with delaying the Fire Department staffing. Firstly, at 75% there would still be 25% of the time where there would be not response from Station 2. The primary response when Station 2 is not staffed would continue to be from Station 1, a significant distance away considering travel times to the south end of the city, thus delaying response times.

Secondly, with the growth of the city it is increasingly common for multiple incidents to occur simultaneously and with only one Engine staffed at Station 1, it means the Fire Department only has the capacity to respond to one incident at a time without the assistance of mutual aid partners. Third, industry standard to multi-residential, commercial, or high-rise buildings is at least two (2) but typically more apparatus. Langford has many buildings that meet these requirements, and the Fire Department should be sending multiple fully staffed apparatus for the safety of firefighters and the public. A single, fully staffed, Fire Engine cannot safely suppress a fire alone, especially in more complex buildings; therefore, to better protect the infrastructure existing today it is recommended that staffing Station 2 would enhance the safety for all residents and businesses.

#### **CAPITAL:**

As included in the February 20, 2025, Committee of the Whole report, in addition to the Operating budget portion of the Financial Plan, staff also include a proposed Capital budget for the 2025-2029 Financial Plan. The Capital budget outlines proposed projects, their budgeted cost, and proposed funding source for each project for the five years. The Committee will notice that in future years the proposed Financial Plan does not include as many Capital items, the primary reason for this is that staff are awaiting the completion and approval of the master planning process's being undertaken in 2025 and 2026 as these master plans will identify Capital projects that the City can then incorporate into the Financial Plan in future years.

In summary, the following Capital items are within Council's discretion through the budget process:

- BI01 - Building Inspection Vehicle Purchase
- PW01 - Engineering Vehicle Purchase
- SR32 - Neighbourhood Improvements
- SR85 - Paving City Parking Lots
- SR95 - City Centre Crosswalk
- SW01 - Sidewalk Infill
- SW28 - Glen Lake Sidewalk
- FE14 - Fire Vehicle Replacement
- FA05 - Wi-Fi Community Internet
- FA08 - Admin Property Purchase
- FA25 - Fibre Network
- FA36 - Council Video Streaming Hardware
- PD36 - Washroom Facility Improvements
- PD37 - Westshore Parkway Trail

- PD41 - City Hall - Parkade EV Charger Ready
- PK01 - Parkland Acquisition
- PK18 - Hiking Trails
- PK24 - Centennial Park Improvements
- PK73 - Veterans Park Expansion

Council has discretion over the following Capital items, though safety or liability concerns have been identified and prompted the item being included in the proposed financial plan:

- SL09 - Traffic Signal Upgrades
- SL17 - Leigh at Dunford (New Signal Lights)
- SR32 - Neighbourhood Improvements
- SR96 - Latoria Road Corridor Upgrades
- SW01 - Sidewalk Infill
- FA06 - IT - Servers/Printers/Backup
- PD45 - City Centre Grill Kitchen Cooling Coil
- PD47 - Westhills Arena - Mechanical Improvements
- PD50 - Florence Lake Pier Repairs
- PK07 - Access Improvements

In addition, the February 20, 2025, Committee of the Whole report also included the following related to a potential option related to the use of the Growing Communities Fund (GCF):

*On December 16, 2024, Council approved the purchase of Woodlands Park and at that time approved the use of \$7,000,000 from the GCF to be used towards this purchase. As it has been approved by Council, this funding is included in the proposed Financial Plan.*

*Subsequent to this date, and through the year end accounting process, staff have verified that the City has approximately \$3.8M in the Parkland and Open Space Reserve. Council may wish to fund up to \$2M of the Woodlands Park purchase from this Reserve and reallocate the same amount from the GCF to fund a portion of the Latoria Road Corridor Upgrades, in addition to the \$1,055,300 already proposed to be funded by the GCF.*

Should the above motion be approved, it would result in a reduction of \$2,000,000 Gas Tax funding being used for the Latoria Road Corridor Upgrades in 2025; therefore, allowing that funding to be available for a qualifying project in a future year.

In addition to the above option for Council consideration, on further review and consideration, staff recommend using the full balance of the Parks and Open Spaces Reserve towards the purchase of Woodlands Park and allocating the additional available GCF funding (approximately \$1.85M) towards PD59 – Community Amenity Space.

#### FINANCIAL IMPLICATIONS:

The following tables show Langford's 2024 residential taxes on a representative house, 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 Did Langford Compare to Other CRD and Similar Sized Municipalities in 2024?

General Municipal		Total Residential Property Taxes and Charges	
Municipality	2024	Municipality	2024
Sooke	1,758	Sooke	4,242
North Saanich	1,890	Metchosin	4,380
North Cowichan	1,968	Langford	4,472
Metchosin	2,028	Vernon	4,800
Courtenay	2,040	Colwood	4,851
Sidney	2,206	Highlands	4,964
Highlands	2,318	View Royal	4,986
Vernon	2,369	North Cowichan	5,080
View Royal	2,393	Sidney	5,170
Campbell River	2,404	Courtenay	5,357
Langford	2,406	Penticton	5,402
Colwood	2,477	Esquimalt	5,439
Penticton	2,477	Campbell River	5,556
West Kelowna	2,791	North Saanich	5,598
Central Saanich	2,899	Mission	5,874
Mission	2,910	Central Saanich	6,127
Average	2,935	Average	6,222
Langley	2,994	Langley	6,395
Esquimalt	3,319	West Kelowna	6,504
Saanich	3,688	Victoria	6,991
North Vancouver	3,709	Saanich	7,303
Victoria	3,757	North Vancouver	7,914
Port Moody	4,526	Port Moody	8,681
Oak Bay	4,976	Oak Bay	10,249
West Vancouver	6,128	West Vancouver	12,994

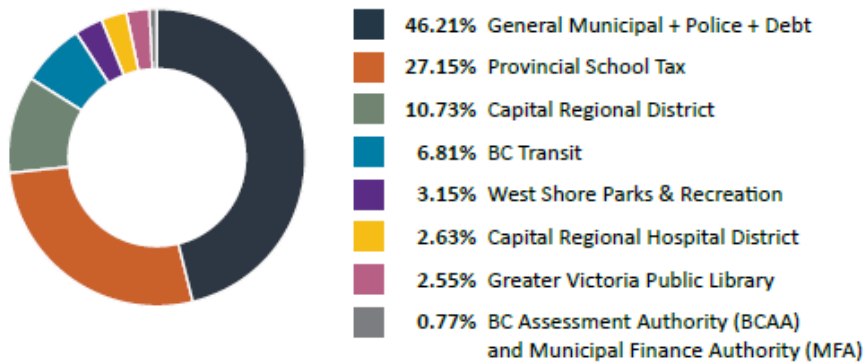
Source: Government of British Columbia, Municipal taxes and charges on a representative house (2024) – Province of British Columbia  
- Accessed November 29, 2024

It is important to remember that the City of Langford's portion of the property tax bill is approximately 50%, while 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. The graph below outlines what percentage of the 2024 property tax notice went to each of the taxation authorities.

**Where Your Total Property Tax Bill Went in 2024**



#### LEGAL IMPLICATIONS:

The *Community Charter* requires a municipality to adopt a Five-Year Financial Plan each year prior to May 15<sup>th</sup>. The Financial Plan establishes the basis upon which property taxation rates are calculated. Staff have identified projects that contain contractual or other legal obligations for Council's information.

#### STRATEGIC PLAN ALIGNMENT:

- 5bi – Ensure All Budgets are Fiscally Sustainable
- 5bii – Ensure All Budget Documents and Transparent and User Friendly
- 5c – Expand Opportunities for Public Engagement

#### OPTIONS:

##### Option 1

THAT Committee of the Whole recommend that Council approve the 2025-2029 Five Year Financial Plan, factoring in the resolutions from the February 20, 2025, Committee of the Whole Meeting, with the following additional amendments:

- a) \_\_\_\_\_,
- b) \_\_\_\_\_,
- c) \_\_\_\_\_,

AND

THAT Committee of the Whole recommend that Council approve the 2025-2029 Five Year Financial Plan as presented, factoring in the resolutions from the February 20, 2025, Committee of the Whole Meeting, and with the following amendment;

- a) That for PD55, Woodlands Park, the Growing Communities Fund funding be reduced by \$3,858,000 and replaced by Parks and Open Spaces Reserve; and
- b) That, SR96, Latoria Rd Corridor Upgrades, the amount from the Growing Communities Fund be increased by \$2,000,000 and that the Gas Tax Funding for this project be reduced by the same amount; and
- c) That, PD59, Community Amenity Space, the amount from Debt be reduced by \$1,858,000 and funding from the Growing Communities Fund be increased by the same amount.

**OR Option 2**

THAT Committee of the Whole recommend that Council approve the 2025-2029 Five Year Financial Plan as presented, factoring in the resolutions from the February 20, 2025, Committee of the Whole Meeting.

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

**Concurrence:** Melisa Miles, Manager of Legislative Services

**Concurrence:** Donna Petrie, Senior Manager of Communications & Economic Development

**Concurrence:** Matthew Baldwin, RPP, MCIP, Director of Development Services

**Concurrence:** Leah Stohmann, RPP, MCIP, Director of Community Planning and Climate Change

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

**Concurrence:** Marie Watmough, Director of Legislative & Protective Services

**Concurrence:** Braden Hutchins, Deputy Chief Administrative Officer

**Concurrence:** Darren Kiedyk, Chief Administrative Officer

**Attachments:**

- 1. 20250220 - 2025 Budget Overview and Public Input Summary
- 2. Budget 2025 Survey Responses Report
- 3. Proposed 2025-2029 Financial Plan-Feb 20
- 4. Proposed 2025-2029 Financial Plan-Appendix A