

# City of Langford

Annual Report 2021



The City of Langford sits upon the traditional territories of the Coast Salish peoples, of the Esquimalt, Songhees, Scia'new Nations and the W̱SÁNEĆ peoples of the Tsartlip, Pauquachin, Tsawout, Tseycum and Malahat Nations.

We thank them for sharing this beautiful land.

# TABLE OF CONTENTS

Langford Corporate Philosophy Statement	
Message from the Mayor	
Message from the Chief Administrative Officer	
Departmental Overview .....	1
Council Advisory Committees .....	3
Organizational Chart .....	4
Corporate Services.....	5
Department Overview	
Results from Past Year (2021)	
Legislative Services .....	6
Business Development & Events .....	7
Bylaw Enforcement.....	9
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
CRD Animal Care Services.....	12
Department Overview	
Building Department.....	13
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
Engineering Department .....	14
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
Fire Department.....	23
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
Parks and Recreation Department.....	25
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
Planning Department.....	27
Department Overview	
Results from Past Year (2021)	
Objectives and Measures for Coming Year (2022)	
Consolidated Financial Statements .....	CFS-1
Permissive Tax Exemptions.....	PTE-1
Annual Development Cost Charges .....	DCC-1







Community pride and service excellence through innovation, flexibility and teamwork.





## MESSAGE FROM THE MAYOR



### City of Langford

As we reflect on the past year, I am immensely proud of the efforts made by our Staff and residents to keep our community safe and moving forward. Despite the continuation of the pandemic, City operations have continued seamlessly, and Langford has much to celebrate. I'm proud to say Langford has again been recognized with some prestigious awards and titles. We were named the Best Community in BC (#18 in Canada) by Maclean's Magazine, and we've just learned that for the second year running (2022), BC Business Magazine has named Langford the Most Resilient City in BC and Best City for Work.

Langford Council and Staff implemented some exciting and innovative programs and policies in 2021, including the new Low Carbon Concrete Policy. Effective June 1, 2022, all concrete supplied to City-owned or solicited projects, and private construction projects greater than 50 m<sup>3</sup> must be produced using post-industrial carbon dioxide (CO<sub>2</sub>) mineralization technologies or an equivalent that offers concrete with lower embodied CO<sub>2</sub>. Also announced was the new Attainable Home Ownership Program launching in Spring of 2022, the first program of its kind in Canada. The program, solely funded by developers, will provide down payment assistance to Langford residents to help them achieve their homeownership goals. There are multiple new or renovated parks and playgrounds recently completed or nearing completion, including Ernhill Park, South Point Park, and Chidlow Park. The City also now has a total of 95 kilometres of sidewalks, 7.6 kilometres of multi-use paths, and 66 kilometres of bike lanes. Public safety continues to be a priority of Council. In 2021, we hired an additional five RCMP officers, and to accommodate our growing population, we have budgeted for an additional three Fire Fighters and three RCMP officers in 2022, and two part-time Bylaw Enforcement Officer roles will be converted to full-time positions.

Langford's thriving business community continues to grow, with 482 business licenses issued throughout 2021. Plexxis Software announced their expansion to Langford, and Vancouver Island's only Tesla Dealership and Service Centre will open in Langford in 2023. The Langford Station arts and culture district opens in May 2022, providing opportunities for artists and small businesses. The City also recently launched an online Langford-specific job bank ([Langford.ca/Jobs](https://Langford.ca/Jobs)) to support Langford businesses with talent attraction.

2021 saw some exciting milestones take place in Langford. I must begin by sending a big congratulations to Pacific FC for winning the 2021 CPL Championship! We also welcomed the All Ways Home Festival and Brewery and the Beast to Starlight Stadium. We're looking forward to the 2022 PFC season and the many other events set to take place at the Stadium this upcoming year. In June of 2021, the Jordie Lunn Bike Park, a one-of-a-kind recreational cycling space for cyclists of all ages and abilities, officially opened. Finally, the South Island Spirit Loop campaign, a tourism marketing collaboration between the City of Langford, Sooke Tourism, Port Renfrew Economic Development, and Malahat Nation, was launched in October.

The City has many exciting things on the horizon in 2022. The new Langford Gravity Zone and Nature Trails Park opens in May, featuring a new collection of trails for hikers and mountain bikers to explore. In September, two new schools will open in the Westhills neighbourhood. Stay tuned for many more exciting announcements and openings in 2022; we have so much to look forward to in Langford this year. I wish you all a safe and enjoyable 2022.

Sincerely,

A handwritten signature in black ink, appearing to read "Stewart Young".

Stewart Young  
Mayor





# MESSAGE FROM THE CAO



## City of Langford

### MESSAGE FROM THE CAO 2021 Annual Report

On behalf of myself and City staff, I am pleased to present the City of Langford's 2021 Annual Report. Along with my municipal colleagues, Mayor Young and Council, we are incredibly proud of the significant progress Langford has experienced in 2021 and are looking forward to building on this momentum in 2022.

Although 2021 continued to be a challenging year for many, I am pleased that we can see the light at the end of the tunnel and can look forward to getting back to normal. I applaud the resiliency and creativity displayed by Langford businesses in the face of such uncertainty, and I am grateful for all the hard work and determination City staff have shown over the past year to keep City Hall operational. I'd also like to recognize our residents for the efforts made to keep themselves, their neighbours and our community safe.

Despite the pandemic, City business has continued, and Langford has had some of its busiest and most prosperous years on record. Langford was the 3rd fastest growing city in Canada over the last five years, and we are now approaching 50,000 residents. I am proud to say that the City was named the best community in BC by McLean's Magazine and, for the second year in a row, won the best City to work and most resilient in BC by BC Business Magazine.

2021 saw the grand opening of the Jordie Lunn Bike Park, which is now the premiere bike park on Vancouver Island. Some other noteworthy projects that were either started or finished in 2021 include the Station Avenue revitalization project, several connector roads and roundabouts in the downtown core were completed, and Langford's very own professional soccer team, Pacific FC won the Canadian Championship! We are proud that Langford is the first city in Canada to adopt a Carbon Mineralization in Concrete policy to help off-set greenhouse gases and comes into effect June 1, 2022.

In addition to public safety and recreation, attainable and affordable homeownership remains one of Council's main priorities. The City's new Attainable Home Ownership Program announced this year is a one-of-a-kind program which creates unique opportunities for first-time Langford home buyers to enter the housing market.

Despite the challenges we have all faced this year, Langford continues to be one of the best places to live, work and raise a family. This report will provide more information on each department's achievements this last year and goals for 2022. The City of Langford is a diverse and rapidly growing community, and I would like to thank each staff member for their continuous dedication and hard work in making Langford a wonderful place to work, live, visit and play.

Sincerely,

A handwritten signature in black ink, appearing to read "Darren Kiedyk".

Darren Kiedyk  
Chief Administrative Officer





# DEPARTMENTAL OVERVIEW

## Corporate Services

Corporate Services encompasses Administration, Legislative Services, Bylaw Enforcement, and CRD Animal Control.

- The Administration Department receives, analyzes and resolves citizen concerns, complaints and inquiries; provides clerical and staff support for Mayor, Council and CAO; and is responsible for the human resources, the City's land portfolio, contractual matters and other special projects for the City.
- The Legislative Services Department is responsible for Langford's corporate administration under the Community Charter, including maintaining City records, agendas, minutes and bylaws. It also manages or supports numerous other legislative and corporate functions, such as information access, privacy, Council and committee administration, elections, contracts, agreements and policies.

## Building Department

The Building Services Department is primarily responsible for ensuring compliance with the current British Columbia Building Code along with other building regulations, including the City of Langford's Building Bylaw 1160, 2008. Responsibilities include the review of building permit submissions; on-site inspection of new construction, commercial tenant improvements, and residential renovations; and review of business licenses for compliance with the Building Bylaw requirements for safety.

## Business Development & Events

The Business Development and Events Department oversees the City's tourism, economic development, communications, and events related needs, supports local businesses, tourism operators, and community events.

## Bylaw Enforcement (Community Safety and Municipal Enforcement)

The Community Safety and Municipal Enforcement Department addresses a wide range of issues, ensures the public is well informed of Bylaw requirements and assesses risk in our community. They monitor the community so that it remains a safe and enjoyable environment for all. The department works closely with many agencies to provide the highest level of service.

## Capital Regional District (CRD) Animal Control

This is a vital service that for years has been provided under contract to Langford and its citizens through the Capital Regional District Animal Care Department. The CRD Animal Control Officers provide a high level of service and communicate regularly with the Community Safety and Municipal Enforcement Department here at the City of Langford. This communication includes regular statistical reporting and collaboration for certain files or Court based activities.

## DEPARTMENTAL OVERVIEW

### Engineering Department

The Engineering Department serves the public in several aspects of the community including construction activities related to land development, capital projects/public infrastructure, and public works such as road maintenance and repairs, bike lanes, sidewalks and street lighting, as well as the City of Langford's ongoing beautification project, with hanging baskets and Christmas lights. The department works closely with West Shore Environmental Services, CRD Water, BC Transit and School District #62.

### Finance Department

The Finance Department is responsible for the day to day financial activities of the City. The department provides financial information to Council and staff. The department administers accounts payable, receivable, payroll, benefits, insurance and risk management, annual property tax notice distribution and collection, information technology, budget and preparation of the annual financial statements. The department works close with other city departments to ensure fiscal responsibility of the City's operations and assets.

### Fire Rescue

The Fire Rescue Department is a composite fire department made up of career and volunteer members, operating from three stations within the City. The Fire Rescue Department function includes fire suppression, first response, auto extrication, water rescue, rope rescue and technical high angle rescue. The department provides fire and life safety education, fire safety inspections and fire investigations. Station 1 also houses the CRD Regional Fire Dispatch Centre, established in 2013.

### Parks and Recreation Department

The department is responsible for the Capital construction and Operational maintenance of parks, trails and landscaped boulevards. In addition, the department oversees activity related to Recreation including the maintenance of City recreation facilities.

### Planning Department

The Planning Department ensures that municipal goals are reflected in the Official Community Plan and planning policy documents. The department provides professional and technical advice on current and future land uses, as well as a wide range of issues including housing, heritage, environment, subdivision and social policy.



# MAYOR AND COUNCIL

Mayor Stewart Young

Councillor Matt Sahlstrom  
Councillor Lanny Seaton  
Councillor Roger Wade

Councillor Norma Stewart  
Councillor Lillian Szpak  
Councillor Denise Blackwell

## COUNCIL ADVISORY COMMITTEES

### Administration and Finance Committee

Councillor Matt Sahlstrom, Chair  
Councillor Lillian Szpak, Vice-Chair

David Adair  
Brett Border  
Jennifer Paget

Sam Auerbach  
Frank Hudson

### Parks, Recreation, Culture and Beautification Committee

Councillor Lanny Seaton, Chair  
Councillor Roger Wade, Vice-Chair

Norman Arden  
Randy Pretty  
Morry Stearns  
Jennifer Whitehouse

Graham Harrison  
Karen Reece  
Allen Sturgeon

### Planning, Zoning and Affordable Housing Committee

Councillor Denise Blackwell, Chair  
Councillor Roger Wade, Vice-Chair

Cheryl Brown  
Malcolm Hall  
David Horner  
Jenn Raappana  
Tim Stevens

Art Creuzot  
Steve Harvey  
Avi Ickovich  
Kent Sheldrake

### Protective Services Committee

Councillor Lillian Szpak, Chair  
Councillor Lanny Seaton, Vice-Chair

Dan Darche  
Jeff Simpson  
Mike Wignall

Hans Frederiksen  
Tim Stevens

### Transportation and Public Works Committee

Councillor Roger Wade, Chair  
Councillor Norma Stewart, Vice-Chair

Les Bjola  
Christine Lervold

Nicholas Johal  
Brad Sifert

### Board of Variance

Cliff Curtis  
Rachel Sansom

Hans Frederiksen  
Terry Young

Jim Hartshorne

# ORGANIZATIONAL CHART



## Results from Past Year (2021)

### Council Meetings

Regular Council Meetings	13
Special Council Meetings	7

### Committee Meetings

Planning, Zoning and Affordable Housing	13
Special Planning, Zoning and Affordable Housing	1
Protective Services	2
Transportation & Public Works	3
Administration & Finance	3
Park, Recreation, Culture & Beautification	2

### Bylaws

New Bylaws in 2021	85
--------------------	----

### Types of Bylaws

OCP Amendments	5
Zoning Amendments	47
Road Closure	3
Financial	18
Regulatory Amendments	10
Other	2

### Contracts

New Contracts in 2021	160
-----------------------	-----

### Personnel

142 active employees working as of December 31, 2021

0 employees on Long Term Disability in 2021

18 new employees recruited in 2021

### Property

Property Purchases	\$ 9,800,000.00
Property Dispositions	\$ 4,800,000.00



### Results from Past Year (2021)

- 61,444 pages scanned (15 % decrease)
- 89 FOI requests (250% increase)
- 576 Property Records requests (no significant change)
- 1206 New addresses created (32 % decrease)
- Implemented new agenda software
- Ongoing training of staff for FOI, privacy and records

### Objectives and Measures for Coming Year (2022)

- Continue to ensure that the City fulfills its corporate administration responsibilities in an ethical manner
- Continue to provide prompt and thorough responses to all records inquiries, including FOI, property requests and other legislative services inquiries
- Continue to review and update bylaws and policies as needed
- Continue to convert paper records to electronic, reducing our need for offsite storage of material
- Focus on the General Election

# BUSINESS DEVELOPMENT & EVENTS

## Department Overview

The Business Development and Events department oversees the City's tourism, economic development, communications, and events-related needs, and supports local businesses, tourism operators, and community events.

## Results for Past Year (2021)

### Tourism

The department continues to work to establish the City of Langford as a popular visitor destination. Tourism is proven to drive economic growth and job creation which supports the City's goal of creating and maintaining an economically diverse and resilient community. All tourism initiatives are 100% funded through the collection of the MRDT (hotel tax), which is collected by hotel operators, submitted to the province, and remitted to the City of Langford. In 2021, the City launched our Mobile Visitor Information Centre Van, which was operational from May to September. The Van was stationed at various locations throughout Langford and the West Shore to support visitors and Langford residents with their trip and activity planning needs. The Canada Summer Jobs grant covers a portion of Information Centre staff wages. The first edition of the Langford Visitors Guide was released and distributed to Visitor Information Centres across the province.

### Events

2021 saw some exciting events come to Langford. In September, The All Ways Home Festival and Brewery and the Beast took place at Starlight Stadium for the first time. Live sports returned to the Stadium in the form of Pacific FC, who won the 2021 CPL Championship, rugby and football. The pandemic has had significant impacts on events, and in 2022 the City will continue to take a leadership role in encouraging the recovery of long-standing events while attracting new events. Events provide value to the community by offering opportunities for participation, skills development, volunteering, and social connection. Funding for events is also supported through the MRDT (hotel tax) program, paid by visitors staying in Langford hotels.



All Ways Home Festival

### Economic Development

In 2021, the City continued to focus on new business attraction, business retention and expansion support. Overall, Langford businesses remained strong during the pandemic and showed incredible resilience during a very challenging time. The most common challenge for businesses across all sectors is the lack of talent to fill a variety of employment opportunities. The City recognizes the overall demand for employees in a range of sectors and types of positions. To support the critical need for talent attraction, the City added a Langford-specific job bank to the website, a free feature for all Langford-based businesses.

### Communications

The department continues to support the work of other City departments by assisting with disseminating information to residents and other relevant stakeholders. This work is completed via media releases, the City website, Instagram, digital signs and the creation and distribution of various marketing and communications materials.

## Objectives and Measures for the Coming Year (2022)

- Continue to establish Langford as a tourism destination for domestic and international travel
- Continue to support the Langford business community with initiatives such as the Langford Job Bank
- Continue to support the City's external communications needs
- Encourage long-standing events to resume after COVID-19 related cancellations
- Attract new events to Langford



Pacific FC - 2021 Canadian Champions



Mobile Information Centre

# BYLAW ENFORCEMENT

## Department Overview

As in past years, the duties our Officers performed in 2021 were both varied and rewarding. The wide range of our efforts is of direct and measurable benefit to the community.

As COVID-19 continued through 2021, so did our department's significant and dedicated focus on public health along with our sustained collaboration with the Vancouver Island Health Authority. To better meet the demands of providing strong public education and in some cases, intervention to dangerous health practices, we also ensured our four summer bike patrol officers provided the public with relevant and factual COVID-19 information and cautions where needed. Our team used our patrol presence in the parks and on the trails to engage members of the public to promote safe and resistive COVID-19 practices, we assisted business operators to establish safer workplaces for both customers and staff, and we followed up on various public complaints and concerns submitted to our office throughout the year.

In addition, our Officers addressed complaints and violations of City Bylaws in the standard areas of Noise, Parking, Land Use, Building, Soils movements, Watercourse Protection and Burning Regulations. We also played a significant role in providing enhancements to community safety by assisting BC Hydro, the Fire Department and the West Shore RCMP at a number of emergency incidents like motor vehicle accidents, trees down on power lines, gas line ruptures and others - mainly by providing on scene traffic and roads controls.

Our strong efforts at dealing with incidents of public dumping on City lands and our dealings with graffiti and other forms of vandalism continued to keep Langford tidy and clean to a standard most residents approve of and appreciate.

## Results for Past Year (2021)



### Parks and Trail Patrols

Despite the presence of COVID-19, our department delivered another very rewarding and safe summer for our residents and visitors, particularly within the scope of our Officer conducted bike patrols of City Parks, beaches and the expanding Trails network. Far more people were using City Trails especially due to encouragement of health authorities to reduce gatherings and instead take advantage of the outdoors. The significance of this community safety presence as provided to the public was frequently commented on as Park and Trail users thanked our Officers for being present with watchful eyes and to offer educative tips and enforcement intervention where needed in these publicspaces. Our activities also included engagement with a number of the unhoused segment of the population to assist where possible, and to reduce potential conflict with other residents and users of Parks and public spaces.



Mayor Young and Bylaw Enforcement Staff



### Traffic/Parking Issues

On-street parking issues continue to be a significant area of public complaint in our quickly growing community, and therefore something that needs regular attention from our officers. In practice, we primarily provide warning notices to those motorists who contravene the City's Traffic Bylaw but repeat offenders will receive a penalty (ticket) when they choose to ignore previously issued warnings. Our officers wrote 2108 parking warning notices in 2020 and that number decreased to 1,791 in 2021. Actual ticket/penalty issuance following such warnings was minimal, so we are convinced people respond to, and appreciate, those initial educational/warning notices.

### Bike Lanes

As in past years, a small number of files were opened to proactively ensure that the many new and existing bike lanes were not used for parking. Our efforts to continue to deliver a remarkable reduction in bike lane impediment violations which helps to keep cyclists safer. Our department recognizes the significance to the community the expanding cycling network provides, and our efforts continue to ensure these lanes remain an accessible and safe part of Langford's infrastructure.



### Objectives and Measures for Coming Year (2022)

Our Officers will continue to offer the high levels of service to our residents by responding to incoming complaints, mediating where necessary, proactively dealing with observed safety issues and by continuing to backstop the good work being done by our emergency services partners such as the Fire Department and RCMP. A newly implemented Parking Enforcement Policy and a revised Secondary Suite Enforcement Policy have greatly assisted our Officers in becoming more effective in our work and have also provided clarity for residents and visitors to Langford. Most importantly we anticipate doing our part into 2022 as BC generally overcomes the effects of COVID-19 and like most, we look forward to the very positive outcomes this will bring.

Fig. 1: 2020/21 Bylaw Enforcement Departmental Activity by Complaint Type

Complaint Type	2021	2020
ANIMAL CONTROL (in house)	16	19
ASSIST RCMP (total)	-	
- Squatters' camps/Panhandlers	48	26
B&E VANDALISM	-	
BUILDING (total)	15	24
- No permit	10	13
BURNING & FIRE REGULATIONS	114	130
BUSINESS LICENCE	2	6
CYCLE NO HELMET	1	17
DAMAGE TO CITY PROPERTY	11	11
FALSE ALARM	121	148
FIREARMS & BOWS	-	5
GRAFFITI	79	28
NOISE (total)	330	429
- Construction	40	42
- Social	209	80
PARKS (total)	83	93
- Possess/Consume Liquor	11	13
SIGN	15	5
SOIL REMOVAL/DISPOSAL	6	9
TRAFFIC (total)	2581	2864
- BVWN'S (warning notices issued)	1791	2108
TRUCK ROUTE	15	14
UNSIGHTLY PREMISES (total)	119	163
- Deposit Rubbish/Debris	51	59
WATERCOURSE PROTECTION	10	3
ZONING (total)	95	105
- Suites	6	13
- Land Use	19	18
- Occupy Accessory	14	8
- Unlicensed vehicles or parts (on private land)	14	14
- Home Occupation	10	4

# CRD ANIMAL CARE SERVICES

## Department Overview

Langford Council contracts a range of animal control services from the Capital Regional District Animal Care Services Department, along with many of the region's municipalities. Monthly and annual activity is reported by CRD Animal Care Services to the Manager of Municipal Enforcement at Langford.

The contract includes management of dog licensing, the provision of pound services, and 7-day-a-week enforcement of the City's Animal Control Bylaw. Value-added services are also included, for example, Animal Care Services cooperates with volunteer animal welfare and adoption agencies to ensure the best possible chance for found, surrendered and unclaimed animals. Animals available for adoption are regularly featured on the CRD website.

## Results for Past Year (2021)

Animal Control Services	2021	2020	Animal Control Services	2021	2020
<b>PATROL HOURS</b>	<b>1156</b>	<b>1052</b>	<b>ENFORCEMENT ACTIONS</b>	<b>122</b>	<b>88</b>
<b>COMPLAINTS</b>	<b>440</b>	<b>424</b>	<b>IMPOUNDS</b>	<b>86</b>	<b>95</b>
Cats	54	56	Cats	47	40
Livestock	13	17	Dogs	32	41
Dogs (total)	282	260	Other	7	14
- At large	136	144	<b>POUND ACTIVITY</b>		
- Attack—Domestic	17	14	Dogs		
- Attack—Human	24	18	- To rescue agency	2	2
- Attack—Livestock	1	1	- Adopted	2	1
- Barking	64	62	- Euthanized	1	-
- In vehicle	14	13	- Return to Owner	27	38
- License	4	-	- In Shelter	-	-
- Excrement	6	1	Cats		
- On Beach	-	-	- To rescue agency	8	-
- Safe Keeping	3	5	- Adopted	10	16
- Too Many	2	1	- Deceased	2	1
- Unsanitary Pens	2	-	- Euthanized	6	1
- Welfare/Abuse	9	1	- Return to Owner	20	18
Other Animals	6	2			

\*not previously recorded

# BUILDING SERVICES DEPARTMENT

The Building Services Department is primarily responsible for ensuring compliance with the current British Columbia Building Code along with other building regulations, including the City of Langford's Building Bylaw 1160, 2008. Responsibilities include the review of building permit submissions; on-site inspection of new construction, commercial tenant improvements, and residential renovations; and review of business licenses for compliance with the Building Bylaw requirements for safety.



Building permits are essential in protecting the property owner as well as the community by ensuring new developments are in conformity with applicable regulations, local bylaws, and the BC Building Code.

The City of Langford regulates construction pursuant to the BC Building Code and the City of Langford Building Bylaw 1160, 2008 for reasons of health, safety, and the protection of persons and property. An issued building permit is required prior to commencement of any construction or renovation project within the City of

Langford. The Building Bylaw calls for inspections throughout the building process to ensure the BC Building Code is followed. Construction also needs to comply with zoning provisions.

## Results for Past Year (2021)

### Permit Intake

The Building Services team relies heavily on our Building Administration staff who respond to a very high volume of telephone calls, emails, and permit submissions which are received daily. The past year has been a challenge for our building administration staff due to changes imposed by COVID-19; however, our team has met the challenge and our intake process has remained open, accessible, and efficient.

### Plan Review

Our team of Building Officials also review building permit applications to ensure code compliance with the BC Building Code and the City of Langford Building Bylaw. The past year (2021) has been very active with a record year of construction based on the overall cost of construction for projects within the City of Langford. With the increase of large complex multi-family buildings that are being applied for, our Building Officials are kept very busy liaising with applicants, engineers, builders, developers and architects.

### Inspections

The Building Services team has been extremely busy this year conducting field inspections on various types of buildings including single-family dwellings, multi-family dwellings, commercial, and institutional buildings. Our Building Officials conduct field inspections throughout the year during all phases of construction and weather conditions. Our team works hard to ensure compliance with the BC Building Code while remaining sensible in its enforcement by working with builders to come to reasonable and safe solutions. This service was maintained throughout the year while still meeting COVID-19 protocols.



## Objectives and Measures for Coming Year (2022)

Our Building Officials and Building Administration staff expect to remain busy for 2022 with all indications pointing to a similar level of construction activity throughout the year. Our department is committed to offering the highest level of service possible and to do so in a professional and courteous manner. Our objective is to continue building relationships with all stakeholders involved throughout the construction process.



## Department Overview

The Engineering Department consists of two areas of operation: Construction and Public Works.

The Construction group is responsible for overseeing capital construction projects such as the Peatt at Brock roundabout reconstruction and Florence Lake Road Improvements, as well as construction related items for land development/subdivision projects.

Public works staff are responsible for overseeing ongoing road maintenance including storm water control, road quality, sidewalks, bike lanes and streetlights. Public works staff are also responsible for outside beautification items such as hanging baskets and Christmas lights. Public works staff are also responsible to oversee upgrades or replacements for such items as culverts.

## Results for Past Year (2021)

### 2021 Sewer Construction (West Shore Environmental Services):

#### Sewer System

- Completed design, tender and construction, on the Wenger Terrace Sewer extension. (13 lots)
- Completed design, tender and construction on the Mill Hill Sewer extension. (16 lots)
- Completed construction on the Finney Road Sewer extension.
- Designed, tendered, and commenced construction on the Desmond / Sunheights Sewer extension.
- Commissioned the newly constructed Sook Road Pump Station which is now in service and providing sewer collection for lots on Westshore Parkway near Sooke Road.
- Received approximately 496 new connections which was equivalent to 1013.8 (SFE). This included 404 Single Family, 475.39 Condominiums, 211.25 town homes, and 108.32 commercial units. Of these connections 199.19 equivalent SFE's were either in SSA's or were part of a subdivision with previously paid SCRF's.
- 22 individual sewer services constructed, including connection of the Hansen Strata (7 lots)
- 12 existing LPS Check Valves upgraded on Selica Road, 3 others replaced with standard parts. 3 other LPS check valves replaced around C.O.L.
- Repaired 4 damaged manhole frames and covers.
- Kerr Wood Leidal Associates, working to update Sewer Master Plan to be current as of 2022.
- Langford Sewer GIS Map was updated throughout 2021, City of Langford is now receiving regular quarterly updates of this map to assist in consistent information sharing.

#### Inflow and Infiltration Program

- 45 sewer manholes inspected for inflow and infiltration.
- Rehabilitated 27 sewer inspection chambers.
- 3500m of sewer main CCTV videoed; approximately 1100 m of main power flushed and cleaned.
- Effectively mobilized personnel, equipment, and contractors during the unprecedented flooding caused by the rain event in November. Actions taken were to minimize any impacts to residents, the environment, and sewer infrastructure.
- Numerous SMH's plugged for infiltration and/or odour issues.

### Pump Station Upgrade and Maintenance

- Completed annual maintenance and servicing of all pumping equipment including adjustments to 5 impellers. Pump guide rail repairs at one station,
- Rebuilt and/ or replaced 8 pump flush valves.
- Attended 8 sewer back-ups at various Langford properties offering assistance to ensure City infrastructure was clear.
- Annual Siphon maintenance completed, including BMP inverted siphon.
- Completed annual maintenance and servicing of all electrical controls and equipment.
- Completed annual load testing and servicing of all 7 standby generators; Starting issues with one onsite unit required a control board replacement. All fuel in the generators was removed and refreshed in 2020, fuel testing shows no issues
- Initiated and completed an electrical project which now allows the portable generator to be used in place of onsite generators to facilitate repairs when required.
- Tested all backflow preventers, repaired one unit which failed annual testing.
- Initiated a project to upgrade Happy Valley Lift Station to include on site generator and a third pump.
- 4 lift stations equipped with new level sensing equipment as per monthly inspections.
- 3 level switch replacements.
- Call outs for communication and phase loss issues through last quarter attended immediately. Ongoing investigation.
- One pump replaced at Strandlund station, as an internal failure occurred on the old unit after annual maintenance and inspections were completed.
- Serviced and flushed pump station air valves.
- Reported and removed 2 acts of vandalism (graffiti) at 2 different stations.
- Note: Major increase in pump removal across all stations for 2021/2022 due to blockages from wipes and rags. Most notably Langford Parkway station.

### Operations and Sustainability Initiatives:

The Engineering Department continues to take a lot of new inventory into our asset database. The exponential growth that has occurred, especially over the past ten years, has meant an increase in time and effort for our staff to manage the day-to-day maintenance and operations. In 2021 the City completed construction or taken into inventory several large new roads including but not limited to:

- Bear Mountain Parkway from Flint to the new Marble Road roundabout.
- Larkhall Connector connecting Veterans Memorial Parkway to the complete reconstructed Peatt Road roundabout at Peatt/Brock/Larkhall with traffic now flowing in both directions. A new public parking area was created on the south side of Larkhall Road.
- Massie Connector Road connecting Veterans Memorial Parkway all the way through to Claude Road traffic flowing in both directions. This project created three brand new public parking areas adjacent to the downtown core and the dog park on Claude Road.
- Chidlow Connector Road opened with a new signal light on Sooke Road and a new safer access to Slegg Lumber. The full connection of this road will open in Spring 2022
- New subdivisions that have produced new municipal roads (the current active subdivision list with Engineering staff is over 240 files)

Our wages and benefits budget has increased to reflect an increase to staffing in response to this increased workload. We continue to provide prompt response times, efficient asset repair strategies, short and long-term planning to best manage the City's budgets and to mitigate large impacts to the tax base in Langford.



## Storm Drainage

The Engineering Department storm drainage program includes operation and maintenance budgets with the goal to minimize long-term expenses to the taxpayers and maximize the lifetime of our storm drainage infrastructure. Our programs include:

- Annual Seepage Pit Improvement Program  
Installation of seepage pits on older roads that we inherited at the time of incorporation to improve road edge drainage.
- Lake and Pond Maintenance  
Each year the City's stormwater ponds are inspected and invasive species and/or any blockages such as fallen trees are removed to provide ongoing drainage. In 2021 we completed improvements to Desmond Pond in South Langford. The Desmond Pond located at the southeast corner of Desmond Drive and Latoria Road was improved by adding capacity and resiliency to it, acknowledging the projected impacts of climate change. City staff rely on Qualified Professionals (QP) trained in the design of climate change resilient infrastructure.
- Finney Road Project (formerly referred to as Salem Road)  
The City constructed a drainage ditch along the new Finney Road extension as part of a condition of the Agricultural Land Commission (ALC) and for future road completion in this area. The Engineering Department has budgeted to complete Finney Road in 2024 by paving and installing streetlighting to connect Finney Road formally to the existing signal light at West Shore Parkway and Sooke Road. This project is a Road Development Cost Charge project.



### Miscellaneous Culverts and Drains

In 2021 the City completed a culvert lining project using an ultraviolet cured fiberglass liner to prolong the life of several existing culverts. These included:

- Two segments of Selwyn Road to Leggett Lane
- Two segments of Rockingham Road
- Installation of a Storm Tech Chamber (shown in yellow below) to replace a failed rock pit at the intersection of Jacklin Road and Goldstream Avenue. These types of chambers are becoming very common locally as we continue to infiltrate our stormwater back into the ground instead of piping it out of the area .



## Small Road Improvements

In 2021 the following small road improvements were completed:

- Page Avenue parking stalls to improve neighbourhood parking
- Langford Parkway at Leigh Road delineator replacement along the protected walkway on Langford Parkway
- Millstream and Longspur delineator installation to protect walking area on Millstream Road from Longspur to Bear Mountain parkway
- Curb stops on Scafe Road on road edge parking to protect private property from vehicle damage due to onstreet parking
- Installation of a gate on the City parking lot Sooke Lake Road at Humpback Road for the multi-use trail at this location
- Delineator repairs on Humpback Road at the railway crossing
- Continued to work with BC Transit to install more bus shelters

**Operating – Added in 2021 were the following:**

- 2.3km of new roads
- 181 signs
- 360m of bikelanes
- 1.8km of new sidewalks
- 76 new streetlights

## Maintenance

- Completed annual Road Crack Sealing Program.
- Completed annual Pothole/Pavement Repair Program.
- Completed annual streetlight repainting program that targets older faded streetlights in the City
- Undertook sidewalk inspections and repairs as necessary.
- Completed annual ditch and creek inspections to look for any potential blockages and remove invasive species

## Capital Projects

In 2021 the Engineering Department completed:

### Chidlow Connector Road

The City completed the majority of the new Chidlow Connector Road in 2021 and opened the new access to Sooke Road for Slegg Lumber in December 2021. Due to weather constraints (cold and wet weather in the late fall), the City will complete the remainder of the project in 2022 and this will include:

- Activation of the Signal Light
- Sidewalk Completion
- Closure of the north end of Luxton Road, north of Marwood Road upon full opening of the Chidlow Connector Road
- Toplift asphalt will be applied in the late summer to allow site preparation work to take part on either side of the Chidlow Connector Road by BEEDIE, who are the developers of these properties. Placing the toplift asphalt on later will provide a better product in the end.







#### Goldstream Multi Use Lane Project

The City completed a paved multi use pathway along the lake side of Goldstream Avenue from the west end of Goldstream Avenue to Leigh Road including new on-street parking on the north side of Goldstream Avenue, immediately west of Leigh Road. This allowed for the full connection of the 7km pedestrian/cycling network around Langford Lake.

#### Larkhall Connector Project at the Peatt at Brock Roundabout

This project is also part of the Road DCC program and was started in 2020 with reconstruction of  $\frac{3}{4}$  of the Peatt at Brock Roundabout. The remaining works that included the last leg of the roundabout on the Larkhall Road end as well as completion of the eastbound driving lane between Peatt Road and Claude Road, new sidewalks and on-street public parking were all completed in 2021.



### Massie/Thomasset Connector Road (now called just Massie Road)

The City completed a new east/west connection in the downtown core connecting Massie Road from Veterans Memorial Parkway through the former Thomasset Road to Claude Road. The project included:

- A full sidewalk extension from Veterans Memorial Parkway to Claude Road
- Completion of three new free public parking lots to service the downtown core for events and to support the businesses in the downtown core
- Streetlighting
- Bikelanes



### Millstream Road Roundabout and Improvements

The City began improvements on Millstream Road from Goldie Avenue north to just north of Bear Mountain Parkway in 2021. This project is a combination of frontage work required by both development sites on the east and west side of Millstream Road as well as the City's contribution to the project through the Road DCC program. Work will complete in the Spring of 2022. The work includes:

- Improvements to the road stormwater drains on Millstream Road and Goldie Avenue including redirecting stormwater away from an original stormwater right of way located just north of Goldie Avenue
- Construction of sidewalks on both sides of Millstream Road
- Construction of bikelanes on both sides of Millstream Road
- Additional driving lanes, one in either direction north and south
- Brand new roundabout on Millstream Road at Bear Mountain Parkway
- Boulevard and landscaping

### Neighbourhood Improvements

The Engineering Department carries an annual Neighbourhood Improvement budget that is subject to Council's approval.

In 2021 staff were able to pair two improvement projects with local elementary schools Willway and Millstream who had both successfully applied for a Ready, Set, Roll program from the Capital Regional District. Work completed at these two schools included:

- Willway School:
  - Protected walking area along the school frontage





## School Zone sign improvements

- Millstream School
  - Installation of vertical delineators to protect the walking area along the Treanor Road school frontage. The long-term goal at this location would be for the City to plan for a long parallel parking bay with a sidewalk along the field frontage similar to what was constructed on Glen Lake Road for the Belmont High School pickup and drop off area
  - Improvements to the median on Hoylake Road in the school frontage both for repairs and aesthetics
  - Installation of vertical delineators at the trail head in the 600 block of Hoylake Road to provide safe pedestrian access from the trailhead to the school yard
  - School Zone sign improvements



Other projects completed with the Neighbourhood Beautification fund included:

- Road Edge Barriers on West Shore Parkway in a downhill section approaching Sooke Road
- Peatt Road Parkette improvements – preparation of two seating areas to be completed in 2022 north of Hockley, south of Goldstream Avenue
- Installation/Painting of bikelanes on Bear Mountain Parkway where they did not exist before between Pebble Drive and Country Club Way
- Split rail fence installation on Bear Mountain Parkway downhill of Echo Valley Drive to prevent pedestrians from trying to walk adjacent to the retaining wall

#### Sidewalk Infill

This budget is used each year to infill areas, typically in the downtown core, near schools or parks/trails to provide safe connectivity. In 2021, the Engineering department completed sidewalk infill on:

- Atkins Avenue (photo shown below left side, route to Savory School)
- Claude Road, north of the Westbrook Mall, south of Massie Road
- Hockley Road east of Peatt Road on the south side of Hockley Road
- Jacklin Road at the Galloping Goose Trail
- Leigh Road approaching Langford Parkway (in front of Tower Fence, route to Spencer Middle School)
- Walfred Road (Hinks Road to Myles Mansell Road; an infill map has been created to allow ongoing infill along this road; route to Happy Valley Elementary School; photo to the right below)



The total value of capital projects completed by the Engineering Department in 2021 was \$12 million.



### ICBC Cost Shared Projects

The Engineering department is very successful in obtaining funding from ICBC through two different streams, the pro-active stream that normally provides funding for such items as pedestrian flashers and school zone items and a reactive stream that funds safety improvements based on accident rates at a particular location. The reactive stream provides for a weighted funding. For example, areas of higher accidents usually get more funding.

This year ICBC provided funding for:

1. Installation of a flashing pedestrian light on Millstream Road (ordered in 2021, to be installed January 2022) = \$6,900
2. Installation of a large overhead pedestrian crossing light pole on Langford Parkway at an existing pedestrian crosswalk at Langford Lake Road (installed 2021) = \$11,800
3. Millstream at Bear Mountain Parkway Improvements (awarded in 2021, completion 2022) = \$97,200

### Objectives and Measures for Coming Year (2022)

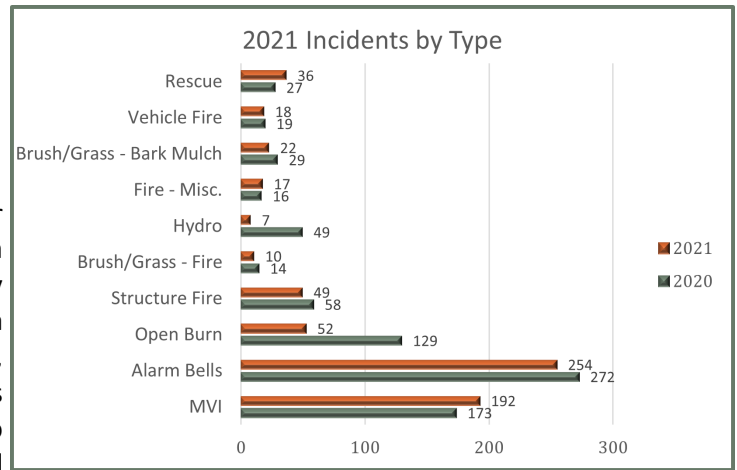
In 2022, the Engineering Department will continue to:

- Complete capital construction projects in accordance with the approved Annual Budget,
- Maintain City infrastructure,
- Provide safe routes to schools, and
- Beautify the City.

# FIRE RESCUE DEPARTMENT

## Department Overview

Langford Fire Rescue Service, in addition to firefighter services, provides 911 emergency response and acts as a first point of contact with residents and visitors for many incident types. Fire & Life Safety Education, directed at a wide variety of community demographic and social groups, provides valuable information and exposure to the dangers of fire and other hazards as well as methodologies to prevent or minimize damage and injury. Direct contact and influence are provided to citizens and business through related legislated fire safety inspections at public and commercial properties, during formal fire investigations and within the pre-incident planning process.



At the core of the department remains a highly dedicated and trained group of firefighters. Langford Fire Rescue is a composite fire department, using both career and volunteer members to perform all aspects of department operations related to fire suppression and public education. An Administrative Assistant provides technical and administrative support to all members of the department as well as to the ESS volunteers, Amateur Radio, the Women's Auxiliary and the Volunteer Firefighters Association.

## Results for Past Year (2021)

### Langford Fire Rescue – Continuing the Emergency Response Optimization Plan

Implementation of the plan was started in 2018 and this had an immediate benefit of a quicker response times. Most importantly, it provided for additional firefighters to be available when most of our volunteers are at work thus providing more capacity to respond to incidents. This has proven to be especially beneficial during COVID to have the depth to account for members who are sick. With increased growth and changing hazards in the community, such as the heat dome and atmospheric rivers, the additional personnel were vital in being able to adapt to the community's needs under challenging circumstances.

### Training Area – Continue the Expand the Training Area

Work was done on the training ground in 2021, however some additional work is needed to make it operational. While most of the key work is complete, some welding and safety measures (such as guardrails) are still needed to ensure that the members remain safe while training. It is expected that the required work will be completed by Q2 2022.

### Emergency Program Assistant

We were successful in filling this position for most of the year which provided immediate benefit while we were still managing the pandemic and several large-scale emergencies simultaneously, such as the atmospheric river, heat dome, container ship fire and tsunami watch.

We have now transitioned Lt. Reid into an expanded role in the Emergency Program to provide even great capacity to respond to larger scale events.

## Station 2 Renovations

The lower floor offices were completed and when staffing permits, crews have been operating out of this station during the day. An additional objective was started in 2021 by the Langford Volunteer Firefighters Association to renovate the kitchen which is also nearing completion due to being ahead of schedule for the rest of the renovations.

## Objectives and Measures for Coming Year (2022)

### Continuing Emergency Response Optimization Plan

This will be the fifth year of a five-year plan to enhance emergency response by increasing both career and volunteer members. Three additional firefighting positions are planned for 2022 with the intent of providing coverage at Station 2 to enhance response coverage in South Langford. While our volunteer numbers fluctuate throughout the year, our current membership will allow us to fill the extra space created with the opening of Station 2.

### 75<sup>th</sup> Anniversary Initiatives

2022 marks the 75<sup>th</sup> Anniversary of Langford Fire Rescue and to recognize the achievement, we want to be able to celebrate both internally and externally. A Committee has been formed to coordinate events involving the community and past members to provide a great celebration in what will hopefully be a post-COVID environment.

### Continue Training Ground Improvements

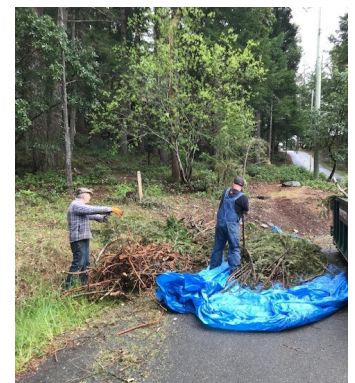
As the demands of training continue to grow, the training of the firefighters needs to adapt to prepare for all emergency types. We will continue to build upon the foundation that was established several years ago and with some additional work, the site will become fully operational. The design has always been flexible and expandable to adjust to whatever hazard that could be expected in the community and the focus for 2022 will be on water supply improvements to supplement the simulated training drills at the site.



Echo Valley Structure Fire



Saying Thank you & Farewell to Dispatcher Joanne



Ravensview Community Clean-Up Day



Training



Rita Road Structure Fire

# PARKS AND RECREATION DEPARTMENT

## Department Overview

Despite being another unprecedented year, 2021 was full of activity with many projects undertaken. The Jordie Lunn Bike Park had its official grand opening in May. Ernhill Park went through an extensive renovation, including a new playground, basketball court and sport court. Mid-summer marked the return of events at Starlight Stadium, including Pacific FC, Westshore Rebels and Rugby Canada games, as well as the “All Ways Home” concert and “Brewery and the Beast”. Production also began on the new trails at Langford Gravity Zone & Nature Trails, which will open to the public in 2022.

The Parks department also experienced some restructuring in spring 2021 with the promotion of Yari Nielsen to Director of Parks, Recreation and Facilities and Shelby Newcombe to Senior Parks and Recreation Technologist. Both Tara McLellan and Jim McDonald transferred from Engineering as Parks and Landscape Design Technologist and Parks Technician I, respectively. Wolfgang Schoenefuhs also joined the team as the Parks Planning Coordinator to assist with long-range parks planning and asset management.

## Results for Past Year (2021)

### Jordie Lunn Bike Park

Construction on the bike park started in the spring of 2020 and had a grand opening for the public in May 2021. The park is a one-of-a-kind recreational cycling facility that caters to cyclists of all ages and abilities. Construction of the on-site Clubhouse is slated to begin in 2022.

### Replacement of Lighting at Starlight Stadium

Replaced existing lighting with LED bulbs and this included the addition of additional lights on the new monopole for the cellular tower on the north side of the field. This increased the LUX on the field from 500 to 1500, which is a requirement of the Canadian Premiere League (Pacific FC).

### Ernhill Park and Playground Improvements

Renovation and expansion of the existing park, including a new playground, basketball and sport court.

### Replacement of Ed Nixon Boardwalk

Replacement of the boardwalk on the south end of Langford Lake with a new floating structure.



Jordie Lunn Bike Park



Ed Nixon Boardwalk



Renovated Ernhill Park



## 2021 Events at City Centre Park

### Westhills Arena

June 26 – July 9	Ice Out for Maintenance
October 30	Pacific Coast Hockey Academy Showcase
November 11 – 14	JDF Minor Hockey Tournament
December 18 – 20	JDF Minor Hockey Tournament – cancelled due to COVID-19

### Eagle Ridge Centre

February 18 – September 10	Island Health Immunization Clinic
October 14 – 16	Westshore Quilter's Guild Quilt Show - cancelled due to COVID-19
October 14 – 17	Victoria Kids Consignment
November 19 – 21	Magic of Christmas Craft Fair

### Starlight Stadium & Starlight Stadium Plaza

February 20	Coldest Night of the Year – postponed in-person due to COVID-19	September 12	Brewery and the Beast
March 23 – April 25	Closed for Turf Replacement	September 18	Westshore Rebels Game
July 30	Pacific FC Game	September 19	Pacific FC Game
August 4	Pacific FC Game	September 25	Westshore Rebels Game
August 7	Pacific FC Game	October 2	Rugby World Cup Qualifier Match
August 20	Pacific FC Game	October 16	Pacific FC Game
August 26	Pacific FC vs Whitecaps FC Game	October 17	Westshore Rebels Game
August 29	Pacific FC Game	October 23	Westshore Rebels Game
September 4 – 5	All Ways Home Music Festival	October 26	Pacific FC Game
September 9	Pacific FC Game	October 30	Pacific FC Game

### Goudy Field

All cancelled due to COVID-19

### City Centre Grille & Patio37

February 7	Super Bowl Sunday & Tailgate Party – Cancelled due to COVID-19	December 11	Skate with Santa (outdoor ice)
August 21	Cornhole Tournament (Patio37)	December 12	Skate with Santa (indoor and outdoor ice)
November 28	Ice Sculpting (outdoor ice)	December 12	Ice Sculpting (outdoor ice)
December 5	Ice Sculpting (outdoor ice)	December 19	Ice Sculpting (outdoor ice)

## Objectives and Measures for Coming Year (2022)

Key Initiatives for 2022 include:

- Completion and opening of the Jordie Lunn Clubhouse
- Completion and opening of the Westhills Gravity Trails
- Park and/or playground improvements will be made at Chidlow, Kettle Creek, Gateway, Cressida, Willing and Echo Valley parks.
- Official launch of the Volunteer Program
- Replacement of the Leigh Place boardwalk and repairs to the Strachan Trail boardwalk
- Continue to promote Langford as a national sport organization and recreation destination

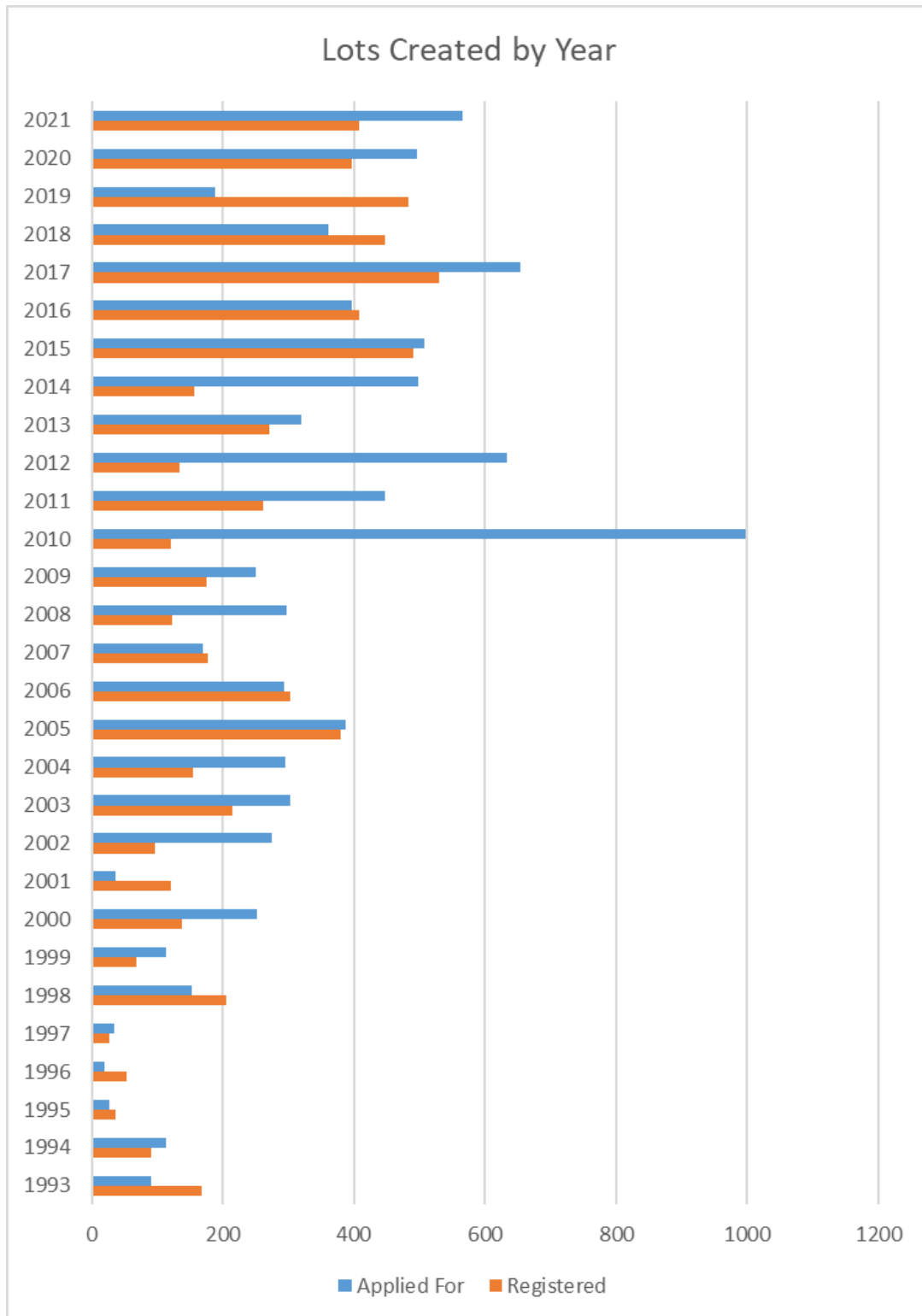


## Current Year Subdivision Revenue

	Application Fees	Final Approval	Strata Conversion	Total
January	\$ 6,569	\$ 1,810	\$ 1,571	\$ 9,950
February	\$ 4,793	\$ 1,010	\$ 1,000	\$ 6,803
March	\$ 6,165	\$ 660	\$ -	\$ 6,825
April	\$ 5,897	\$ 6,445	\$ -	\$ 12,342
May	\$ 10,264	\$ 8,820	\$ 1,877	\$ 20,961
June	\$ 8,459	\$ 10,540	\$ 306	\$ 19,305
July	\$ 34,759	\$ 7,040	\$ 306	\$ 42,105
August	\$ 32,831	\$ 3,934	\$ -	\$ 36,765
September	\$ 5,771	\$ -	\$ -	\$ 5,771
October	\$ 10,614	\$ 3,358	\$ 630	\$ 14,602
November	\$ 14,921	\$ 17,846	\$ 306	\$ 33,073
December	\$ 12,678	\$ 1,973	\$ 315	\$ 14,966
Subtotal	\$ 153,721	\$ 63,436	\$ 6,311	\$ 223,468
Grand Total				\$ 223,468
2021	\$ 153,721	\$ 63,436	\$ 6,311	\$ 223,468
2020	\$ 160,513	\$ 62,771	\$ 16,772	\$ 240,056
2019	\$ 93,148	\$ 47,271	\$ 8,374	\$ 148,793
2018	\$ 92,697	\$ 36,723	\$ -	\$ 129,420
2017	\$ 195,642	\$ 49,642	\$ 2,835	\$ 248,119
2016	\$ 231,964	\$ 69,242	\$ -	\$ 301,206
2015	\$ 178,179	\$ 58,590	\$ 3,750	\$ 240,519
2014	\$ 210,931	\$ 28,300	\$ 750	\$ 239,981
2013	\$ 120,731	\$ 25,500	\$ 1,650	\$ 147,881
2012	\$ 137,050	\$ 48,795	\$ 750	\$ 186,595

## Subdivisions By Year and Number of Lots

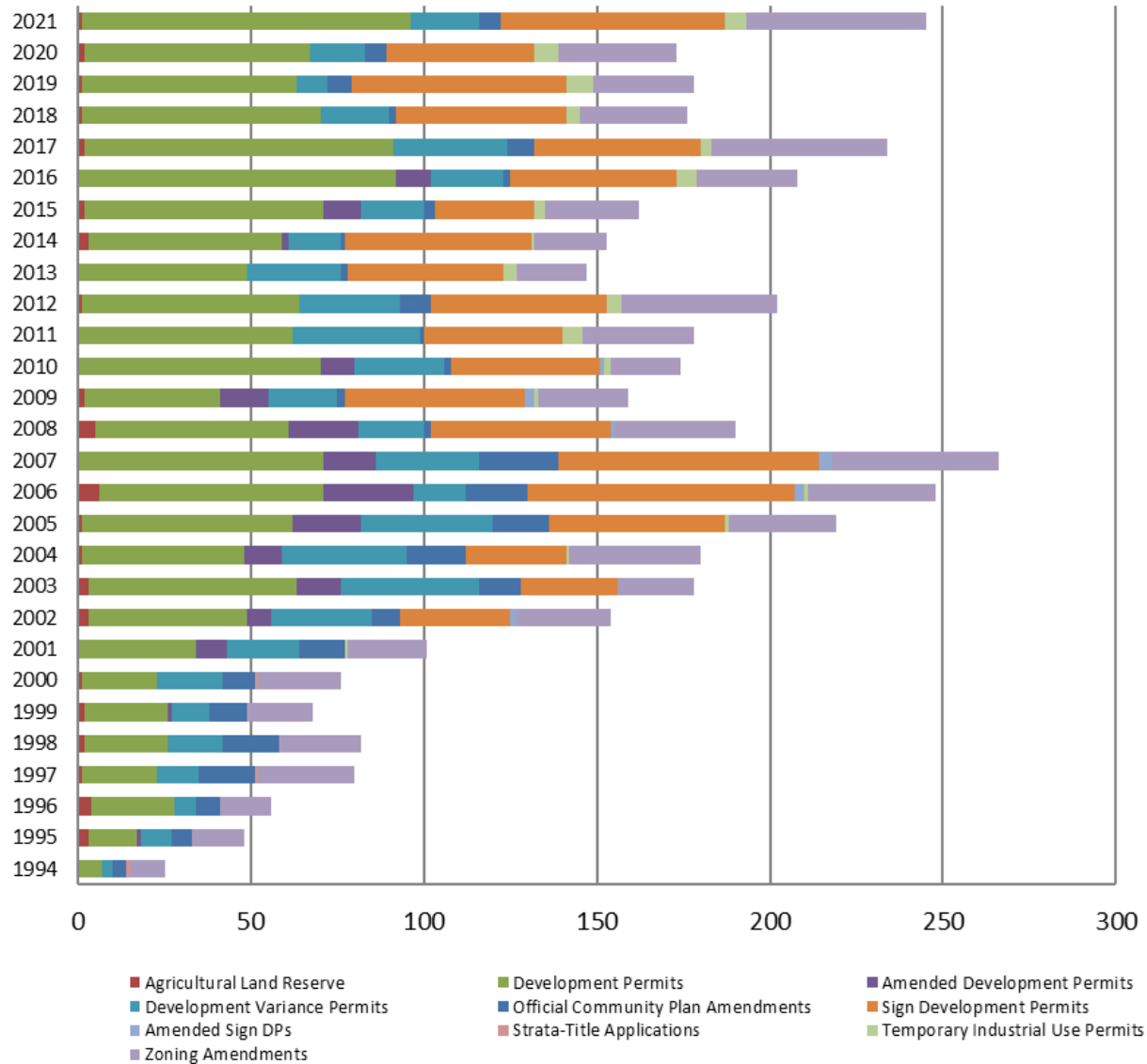
Year	Files	Active	Applied For	Registered
1993	20	0	91	167
1994	38	0	114	90
1995	15	0	27	37
1996	14	0	20	53
1997	18	0	34	27
1998	32	0	153	205
1999	49	0	114	69
2000	25	0	252	137
2001	9	0	36	120
2002	26	0	275	96
2003	34	0	302	214
2004	29	0	295	155
2005	39	0	387	379
2006	22	0	294	302
2007	39	0	170	178
2008	50	0	297	123
2009	32	0	251	175
2010	60	0	997	120
2011	43	0	448	262
2012	50	0	634	134
2013	37	0	320	271
2014	52	0	498	156
2015	37	0	507	490
2016	58	2	397	408
2017	63	4	654	531
2018	55	20	361	448
2019	32	16	188	484
2020	50	30	496	396
2021	49	48	565	409
Total	1077	120	9177	6636



## Fees Collected By Type of Application by Month and By Year

	ALR	DP	DVP	Rezoning	PH	SDP	TUP	Monthly Total	Total to Date
Jan	\$ -	\$ 39,715	\$ 4,377	\$ 2,338	\$ -	\$ 650	\$ -	\$ 47,080	\$ 47,080
Feb	\$ -	\$ 56,890	\$ -	\$ 51,219	\$ 20,560	\$ 550	\$ -	\$ 129,219	\$ 176,299
Mar	\$ -	\$ 58,259	\$ 1,459	\$ 15,631	\$ 7,710	\$ 1,450	\$ 2,045	\$ 86,554	\$ 262,853
Apr	\$ 750	\$ 103,323	\$ 4,377	\$ 29,960	\$ 12,618	\$ 1,900	\$ -	\$ 152,928	\$ 415,781
May	\$ -	\$ 16,355	\$ 1,459	\$ 34,162	\$ 15,440	\$ 250	\$ -	\$ 67,166	\$ 482,947
Jun	\$ -	\$ 25,700	\$ -	\$ 26,411	\$ 2,570	\$ 1,100	\$ -	\$ 55,781	\$ 538,728
Jul	\$ -	\$ 48,377	\$ 2,918	\$ 5,024	\$ 1,053	\$ 800	\$ -	\$ 48,124	\$ 586,852
Aug	\$ -	\$ 19,357	\$ 1,502	\$ 16,935	\$ 5,300	\$ 150	\$ -	\$ 43,244	\$ 630,096
Sep	\$ -	\$ 44,008	\$ -	\$ 16,935	\$ 5,300	\$ 1,900	\$ -	\$ 68,143	\$ 698,239
Oct	\$ -	\$ 24,171	\$ 3,004	\$ 32,814	\$ 10,600	\$ 800	\$ -	\$ 71,389	\$ 769,628
Nov	\$ -	\$ 36,003	\$ 4,506	\$ 32,446	\$ 13,250	\$ 800	\$ -	\$ 87,005	\$ 856,633
Dec	\$ -	\$ 61,723	\$ 1,502	\$ 26,916	\$ 7,950	\$ 850	\$ 2,105	\$ 101,046	\$ 957,679
<b>Total</b>	<b>\$ 750</b>	<b>\$ 533,881</b>	<b>\$ 25,104</b>	<b>\$ 280,743</b>	<b>\$ 102,351</b>	<b>\$ 10,700</b>	<b>\$ 4,150</b>	<b>\$ 957,679</b>	<b>\$ 957,679</b>
2021	\$ 750	\$ 533,881	\$ 25,104	\$ 280,743	\$ 102,351	\$ 10,700	\$ 4,150		\$ 957,679
2020	\$ 750	\$ 300,251	\$ 24,432	\$ 148,391	\$ 56,275	\$ 10,550	\$ 2,007		\$ 539,656
2019	\$ 1,500	\$ 274,024	\$ 10,515	\$ 178,335	\$ 51,442	\$ 12,550	\$ 3,916		\$ 528,555
2018	\$ 300	\$ 322,961	\$ 20,397	\$ 139,676	\$ 52,738	\$ 8,950	\$ 1,911		\$ 546,933
2017	\$ 2,400	\$ 287,925	\$ 34,244	\$ 250,482	\$ 88,915	\$ 7,750	\$ 3,714		\$ 675,430
2016	\$ -	\$ 296,422	\$ 24,152	\$ 134,245	\$ 49,623	\$ 8,125	\$ 5,275		\$ 517,842
2015	\$ 1,500	\$ 231,603	\$ 17,500	\$ 79,270	\$ 44,000	\$ 4,535	\$ 1,700		\$ 380,108
2014	\$ 1,800	\$ 169,859	\$ 20,750	\$ 121,400	\$ 35,200	\$ 9,025	\$ 1,700		\$ 359,734
2013	\$ -	\$ 143,608	\$ 25,450	\$ 62,800	\$ 28,600	\$ 6,725	\$ 4,150		\$ 271,333
2012	\$ 300	\$ 190,621	\$ 20,475	\$ 192,752	\$ 76,630	\$ 8,050	\$ 4,825		\$ 493,653
2011	\$ -	\$ 242,039	\$ 34,450	\$ 91,120	\$ 44,100	\$ 7,625	\$ 3,525		\$ 422,859
2010	\$ 3,600	\$ 339,882	\$ 29,055	\$ 50,075	\$ 24,300	\$ 6,600	\$ 2,350		\$ 455,862
2009	\$ 600	\$ 177,908	\$ 24,330	\$ 133,750	\$ 26,400	\$ 10,800	\$ -		\$ 373,788
2008	\$ 3,600	\$ 286,539	\$ 19,990	\$ 149,982	\$ 55,311	\$ 11,445	\$ -		\$ 526,867
2007	\$ -	\$ 277,015	\$ 31,577	\$ 130,696	\$ 91,473	\$ 14,405	\$ -		\$ 545,167
2006	\$ 3,150	\$ 372,655	\$ 15,425	\$ 139,796	\$ 40,600	\$ 14,800	\$ -		\$ 586,426
2005	\$ 300	\$ 412,137	\$ 34,195	\$ 178,171	\$ 36,400	\$ 10,270	\$ -		\$ 671,474
2004	\$ -	\$ 261,296	\$ 30,920	\$ 167,845	\$ 45,766	\$ -	\$ -		\$ 505,828
2003	\$ 1,200	\$ 178,048	\$ 39,965	\$ 182,920	\$ 24,850	\$ -	\$ -		\$ 426,983
2002	\$ -	\$ 97,072	\$ 37,851	\$ 61,082	\$ 20,262	\$ -	\$ -		\$ 216,266

## Applications Received By Year To Date





## Applications Received to Date

	ALR	DP	ADP	DVP	OCP	SDP	ASDP	Strata	TUP	Zoning	Total
1994	0	7	0	3	4	0	0	1	0	10	25
1995	3	14	1	9	6	0	0	0	0	15	48
1996	4	24	0	6	7	0	0	0	0	15	56
1997	1	22	0	12	16	0	0	1	0	28	80
1998	2	24	0	16	16	0	0	0	0	24	82
1999	2	24	1	11	11	0	0	0	0	19	68
2000	1	22	0	19	9	0	0	1	0	24	76
2001	0	34	9	21	13	0	0	0	1	23	101
2002	3	46	7	29	8	32	2	0	0	27	154
2003	3	60	13	40	12	28	0	0	0	22	178
2004	1	47	11	36	17	29	0	0	1	38	180
2005	1	61	20	38	16	51	0	0	1	31	219
2006	6	65	26	15	18	77	3	0	1	37	248
2007	0	71	15	30	23	75	4	0	0	48	266
2008	5	56	20	19	2	52	1	0	0	35	190
2009	2	39	14	20	2	52	3	0	1	26	159
2010	0	70	10	26	2	43	1	0	2	20	174
2011	0	62	0	37	1	40	0	0	6	32	178
2012	1	63	0	29	9	51	0	0	4	45	202
2013	0	49	0	27	2	45	0	0	4	20	147
2014	3	56	2	15	1	54	0	0	1	21	153
2015	2	69	11	18	3	29	0	0	3	27	162
2016	0	92	10	21	2	48	0	0	6	29	208
2017	2	89	0	33	8	48	0	0	3	51	234
2018	1	69	0	20	2	49	0	0	4	31	176
2019	1	61	0	9	8	62	0	0	8	29	178
2020	2	65	0	16	6	43	0	0	7	34	173
2021	1	95	0	20	6	65	0	0	6	52	245
<b>Total</b>	<b>47</b>	<b>1456</b>	<b>170</b>	<b>595</b>	<b>230</b>	<b>973</b>	<b>14</b>	<b>3</b>	<b>59</b>	<b>813</b>	<b>4360</b>

2021													
Type of Application	In Process	In Process	In Process	In Process	Issued or Approved								
	1st Q	2nd Q	3rd Q	4th Q	1st Q		2nd Q		3rd Q		4th Q		
					2020	2021	2020	2021	2020	2021	2020	2021	
Agricultural Land Commission	0	0	0	3	0	0	0	0	0	0	3	0	
Development Permits	0	0	0	39	20	20	10	31	11	15	20	24	
Sign Development Permits	0	0	0	20	20	12	5	13	7	14	16	9	
Development Variance Permits	0	0	0	12	1	9	5	3	2	5	12	4	
Liquor Licenses	0	0	0	5	0	0	8	0	0	0	5	0	
OCP Amendments	0	0	0	5	1	0	2	1	0	1	7	2	
Temporary Use Permits	0	0	0	2	2	3	3	1	1	2	2	0	
Zoning Amendments	0	0	0	57	6	4	6	12	5	11	2	11	
TOTAL	0	0	0	143	50	48	39	61	26	48	67	50	

# CONSOLIDATED FINANCIAL STATEMENTS

## 2021

CITY OF LANGFORD  
Consolidated Financial Statements  
For the fiscal year ending December 31, 2021

---





# City of Langford

[www.cityoflangford.ca](http://www.cityoflangford.ca)

<b>Mayor:</b>	Stewart Young
<b>Councillors:</b>	Denise Blackwell Matt Sahlstrom Lanny Seaton Norma Stewart Lillian Szpak Roger Wade
<b>Chief Administrative Officer:</b>	Darren Kiedyk, CPA, CGA
<b>Director of Finance:</b>	Michael Dillabaugh, CPA, CA
<b>City Engineer:</b>	Michelle Mahovlich, M.Eng., P.Geo., P.Eng.
<b>City Planner:</b>	Matthew Baldwin, MCIP, RPP
<b>Fire Chief:</b>	Christopher Aubrey
<b>Auditors:</b>	KPMG
<b>Solicitors:</b>	Young Anderson
<b>Bankers:</b>	Bank of Montreal
<b>Police:</b>	RCMP - West Shore





# CITY OF LANGFORD

## Consolidated Financial Statements

Year ended December 31, 2021

### Financial Statements

Management's Responsibility for the Consolidated Financial Statements	1
Independent Auditors' Report	2
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Debt	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9




## 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.

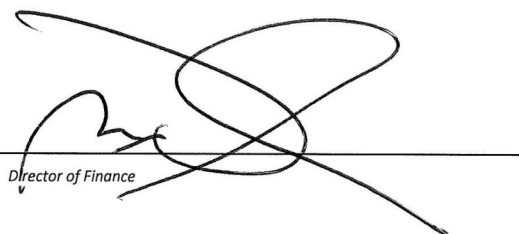
The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely 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 Auditors' 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





KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone 250-480-3500  
Fax 250-480-3539

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of The City of Langford

### ***Opinion***

We have audited the consolidated financial statements of The City of Langford (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021 and its consolidated results of operations, its consolidated changes in net financial debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

*KPMG LLP*

Chartered Professional Accountants

Victoria, Canada  
May 2, 2022

# CITY OF LANGFORD

## Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets:</b>		
Cash and cash equivalents (note 3)	\$ 53,531,675	\$ 54,580,004
Short term investments	10,253,140	15,138,042
Property taxes receivable	2,144,197	1,048,130
Accounts receivable	14,842,438	10,376,933
Other assets	667,020	634,830
	81,438,470	81,777,939
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	16,554,332	22,795,533
Prepaid property taxes and licences	2,780,327	1,944,850
Deferred revenue (note 4)	15,578,925	20,808,221
Refundable deposits	19,038,083	13,866,337
Debt (note 5)	18,763,889	21,103,809
	72,715,556	80,518,750
<b>Net financial assets</b>	<b>8,722,914</b>	<b>1,259,189</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 6)	557,865,727	506,019,439
Sewer franchise agreement (note 7)	42,738,465	39,064,234
Prepaid expenses	543,876	569,382
	601,148,068	545,653,055
Commitments, contingencies and contractual rights (note 12 and 13)		
<b>Accumulated surplus (note 8)</b>	<b>\$ 609,870,982</b>	<b>\$ 546,912,244</b>

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, 2021, with comparative information for 2020

	Financial Plan (note 14)	2021	2020
<b>Revenue:</b>			
Taxation, net (note 9)	\$ 37,768,711	\$ 37,782,510	\$ 35,177,890
Development cost charges (note 4)	13,750,762	11,130,623	4,419,756
Sewer capital recovery fees	-	9,132,514	7,148,962
Utility charges	5,000	5,000	5,000
Other	4,666,242	9,896,416	7,151,795
Licences and permits	3,332,100	5,120,968	4,021,854
Penalties and interest	287,000	493,451	281,422
Government transfers (note 10)	9,911,441	6,967,768	8,750,632
Commercial leasing	5,185,500	4,905,596	3,921,434
Casino	-	759,073	277,283
Investment earnings	275,000	450,369	606,955
Developer and property owner contributions	1,694,831	44,875,719	34,645,468
<b>Total revenue</b>	<b>76,876,587</b>	<b>131,520,007</b>	<b>106,408,451</b>
<b>Expenses:</b>			
General government services:			
Legislative	566,595	441,560	547,469
Administrative	4,739,223	4,600,712	4,295,487
Other	2,556,194	2,204,297	2,063,369
	7,862,012	7,246,569	6,906,325
Protective services:			
Police and bylaw enforcement	13,182,623	12,964,349	13,107,352
Fire protection and emergency response	4,375,473	4,698,811	4,671,062
Building inspection and other	876,686	907,101	753,449
	18,434,782	18,570,261	18,531,863
Engineering and public works:			
Common services	1,785,719	1,298,767	1,391,223
Land development services	493,356	652,859	741,821
Roads, streets and storm drainage	6,053,494	12,372,986	10,766,075
	8,332,569	14,324,612	12,899,119
Community services:			
Environmental and development services	1,045,467	1,193,151	1,057,688
Recreation and cultural services	13,955,896	16,246,672	14,593,329
West Shore Parks and Recreation Society (note 15)	7,767,137	5,521,721	4,922,120
	22,768,500	22,961,544	20,573,137
Utility and enterprise services:			
Sewer infrastructure	-	5,458,283	4,769,350
<b>Total expenses</b>	<b>57,397,863</b>	<b>68,561,269</b>	<b>63,679,794</b>
Annual surplus	19,478,724	62,958,738	42,728,657
Accumulated surplus, beginning of year	546,912,244	546,912,244	504,183,587
<b>Accumulated surplus, end of year</b>	<b>\$ 566,390,968</b>	<b>\$ 609,870,982</b>	<b>\$ 546,912,244</b>

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, 2021, with comparative information for 2020

	Financial Plan (note 14)	2021	2020
Annual surplus	\$ 19,478,724	\$ 62,958,738	\$ 42,728,657
Acquisition of tangible capital assets	(21,369,993)	(28,582,783)	(13,347,653)
Amortization of tangible capital assets	-	10,304,149	9,747,860
Gain on sale of tangible capital assets	-	(3,277,008)	(470,545)
Proceeds on sale of tangible capital assets	-	6,530,302	3,737,500
Sewer capital recovery fees	-	(9,132,514)	(7,148,962)
Sewer capital agency fee	-	4,655,362	4,020,753
Developer contributions of tangible capital assets	-	(35,560,283)	(29,945,883)
Change in proportionate share of West Shore Parks & Rec Society	-	(457,744)	(240,062)
	(1,891,269)	7,438,219	9,081,665
Consumption of prepaid expenses	-	25,506	196,416
Change in net financial assets	(1,891,269)	7,463,725	9,278,081
Net financial assets (debt), beginning of year	1,259,189	1,259,189	(8,018,892)
Net financial assets, end of year	\$ (632,080)	\$ 8,722,914	\$ 1,259,189

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

# CITY OF LANGFORD

## Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 62,958,738	\$ 42,728,657
Items not involving cash:		
Amortization of tangible capital assets	10,304,149	9,747,860
Gain on sale of tangible capital assets	(3,277,008)	(470,545)
Developer contributions of tangible capital assets	(35,560,283)	(29,945,883)
Sewer capital recovery fees	(9,132,514)	(7,148,962)
Sewer capital agency fee	4,655,362	4,020,753
Change in proportionate share of West Shore Parks & Rec Society	(457,744)	(240,062)
Changes in non-cash operating assets and liabilities:		
Property taxes receivable	(1,096,067)	740,801
Accounts receivable	(4,465,505)	2,221,087
Other assets	(32,190)	(107,044)
Accounts payable and accrued liabilities	(6,241,201)	9,680,067
Prepaid property taxes and licences	835,477	431,483
Deferred revenue	(5,229,296)	(459,126)
Refundable deposits	5,171,746	(719,717)
Prepaid expenses	25,506	196,416
	18,459,170	30,675,785
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(28,582,783)	(13,347,653)
Proceeds on sale of tangible capital assets	6,530,302	3,737,500
	(22,052,481)	(9,610,153)
<b>Financing activities:</b>		
Debt payments	(2,339,920)	(2,197,016)
Sale of investments	4,884,902	17,841,740
	2,544,982	15,644,724
Increase (decrease) in cash and cash equivalents	(1,048,329)	36,710,356
Cash and cash equivalents, beginning of year	54,580,004	17,869,648
Cash and cash equivalents, end of year	\$ 53,531,675	\$ 54,580,004
<b>Supplemental cash flow information:</b>		
Cash paid for interest	\$ 229,896	\$ 463,040
Cash received from interest	459,577	618,904

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

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

Year ended December 31, 2021

---

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. Covid-19

In March 2020, the Covid-19 outbreak was declared a pandemic by the World Health Organization. The pandemic impacted the City's operations resulting in a decrease in certain types of revenue, and changes in expenses and cash flows. At this time this presents uncertainty over future cash flows. The City is closely monitoring the impact of the pandemic on all aspects of its operations and responding accordingly.

### 2. 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.

3. Cash and cash equivalents:

	2021	2020
West Shore Parks and Recreation Society	\$ 1,079,721	\$ 2,226,266
Cash	52,451,954	37,302,356
Term deposits	-	15,051,382
	\$ 53,531,675	\$ 54,580,004

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

4. Deferred revenue:

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

	2021	2020
Development cost charges	\$ 13,495,480	\$ 18,151,483
Hotel room tax	1,153,107	907,893
Other	930,338	1,748,845
	\$ 15,578,925	\$ 20,808,221

Development cost charges:

	2021	2020
Opening balance of unspent funds	\$ 18,151,483	\$ 19,434,367
Add:		
Development cost charges received during the year	6,447,448	2,964,979
Interest earned	27,172	171,893
	24,626,103	22,571,239
Less amount spent on projects and recorded as revenue	(11,130,623)	(4,419,756)
	\$ 13,495,480	\$ 18,151,483

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 5. 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 1.19%.

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

2022	\$	1,491,400
2023		1,490,500
2024		1,498,100
2025		1,496,200
2026 and thereafter		12,787,689

Interest expense on debt during the year was \$229,896 (2020 - \$445,585).

### 6. Tangible capital assets:

#### (a) Assets under construction:

Assets under construction have a value of \$10,090,636 (2020 - \$5,635,799) 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 \$35,560,283 (2020 - \$29,945,883) comprised of land \$25,083,926 (2020 - \$16,275,416), land improvements \$495,814 (2020 - \$1,102,129), Vehicles, machinery, equipment \$nil (2020 - \$55,000), sewer and storm infrastructure \$3,804,536 (2020 - \$4,775,992) and roads infrastructure \$6,176,007 (2020 - \$7,737,346).

#### (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 2021 or 2020.

#### (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 6. 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	2021	2020
<b>Cost:</b>											
Opening	\$	222,615,736	23,051,084	49,732,259	15,458,062	71,134,628	182,661,038	5,635,799	35,059,785	\$ 605,348,391	\$ 565,745,386
Additions		35,123,088	1,687,673	-	167,991	5,178,499	12,209,097	8,414,826	3,109,998	65,891,172	43,293,536
Transfers		-	835,194	-	66,671	1,913,466	1,144,658	(3,959,989)	-	-	-
Disposals		(4,893,893)	(157,350)	-	-	-	(81,734)	-	-	(5,132,977)	(4,047,126)
Change in share		-	-	-	-	-	-	-	691,415	691,415	356,595
Balance, end of year		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
<b>Accumulated Amortization:</b>											
Opening		-	7,497,903	9,870,075	8,904,912	13,457,398	47,749,854	-	11,848,810	99,328,952	90,993,327
Disposals		-	(62,932)	-	-	-	(68,645)	-	-	(131,577)	(780,171)
Amortization		-	1,174,681	1,043,405	975,025	1,158,772	4,431,111	-	718,234	9,501,228	8,999,263
Change in share		-	-	-	-	-	-	-	233,671	233,671	116,533
Balance, end of year		-	8,609,652	10,913,480	9,879,937	14,616,170	52,112,320	-	12,800,715	108,932,274	99,328,952
Net book value, end of year	\$	252,844,931	16,806,949	38,818,779	5,812,787	63,610,423	143,820,739	10,090,636	26,060,483	\$ 557,865,727	\$ 506,019,439



# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 7. 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 \$4,477,152 (2020 - \$3,128,209) 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 2021 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 \$4,655,362 (2020 - \$4,020,753).

	Opening	Increase	Decrease	Closing
WSES sewer infrastructure				
Cost	\$ 47,926,083	5,852,920	(1,375,768)	\$ 52,403,235
Accumulated amortization	(8,861,849)	(802,921)	-	(9,664,770)
	39,064,234	5,049,999	(1,375,768)	42,738,465
Remaining cost to be recovered	-	(5,852,920)	5,852,920	-
	\$ 39,064,234	(802,921)	4,477,152	\$ 42,738,465

### 8. Accumulated surplus:

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

	2021	2020
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 581,840,303	\$ 523,979,864
Other	(4,481,971)	(7,096,134)
Total surplus	577,358,332	516,883,730
<b>Reserves set aside by Council:</b>		
Future operational contingencies	1,445,274	3,745,671
Future capital contingencies	1,279,734	1,279,734
Federal Gas Tax	6,277,148	4,662,989
West Shore Parks & Rec Society	877,975	500,927
Total reserves	9,880,131	10,189,321
<b>Reserve funds set aside for specific purposes by Council:</b>		
Capital works	7,828,900	8,153,786
Affordable housing	3,322,109	2,929,981
Parks and open space	2,470,246	1,458,309
Parkland improvement	3,060	3,054
General amenity	5,105,962	3,725,940
Equipment replacement	1,552,843	1,156,798
Sidewalk capital	44,030	21,215
Bear Mountain fire hall	1,496,368	1,434,969
Special police capital	30,022	-
Special police operating	654,310	905,586
Downtown parking	124,669	49,555
Total reserve funds	22,632,519	19,839,193
	\$ 609,870,982	\$ 546,912,244

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 9. Taxation:

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

	2021	2020
General	\$ 35,306,433	\$ 32,676,780
Parcel tax	1,854,676	1,914,496
Revenue in lieu of taxes	144,904	129,586
Collections for other governments	36,878,325	31,196,447
1% utility taxes	476,497	457,028
	74,660,835	66,374,337
Less taxes levied for other authorities:		
Capital Regional District - General Operating	8,681,354	8,567,642
Revenue in lieu of taxes	123,213	74,939
Capital Regional Hospital District	2,615,002	2,631,540
School Authorities	21,365,741	15,997,226
BC Assessment Authority	621,701	586,180
Municipal Finance Authority	2,909	2,700
BC Transit	3,468,405	3,336,220
	36,878,325	31,196,447
	\$ 37,782,510	\$ 35,177,890

### 10. Government transfers:

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

	2021	2020
Operating transfers:		
Federal	\$ -	\$ 33,908
Provincial	3,010,188	5,740,676
Other	761,351	828,442
	3,771,539	6,603,026
Capital transfers:		
Federal	3,166,049	1,542,306
Provincial	30,180	605,300
	3,196,229	2,147,606
	\$ 6,967,768	\$ 8,750,632

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 11. 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, 2020, the plan had about 220,000 active members and approximately 112,000 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, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021 with results available later in 2022.

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 \$1,043,259 (2020 - \$945,970) for employer contributions while employees contributed \$870,767 (2020 - \$792,681) to the Plan in fiscal 2021.

### 12. 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 2022 estimated cost of this contract is \$10,238,992.

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 2021, the City entered into agreements for various property purchases. The estimated commitment as of December 31, 2021 is \$5,324,095. Subsequent to December 31, 2021, the City has entered into agreements for property purchases and other capital projects with an estimated commitment of \$6,473,368.

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, 2021, the following major contracts were in progress:

	Total Amount of Contract	Paid or Accrued
Operating	\$ 23,488,914	\$ 6,656,489

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 13. 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:

2022	\$	531,247
2023		410,000
2024		410,000
2025		410,000
2026		410,000
	\$	2,171,247

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.

### 14. Financial plan:

The financial plan data presented in these consolidated financial statements is based upon the 2021 operating and capital financial plans approved by Council on May 10, 2021. 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	\$ 57,305,233
Capital	40,211,275
West Shore Parks & Rec Society	4,398,753
Less:	
Transfers from own funds	14,138,674
Proceeds on debt issue	10,900,000
Total revenue	76,876,587
Expenses:	
Operating	57,305,233
Capital	40,211,275
West Shore Parks & Rec Society	4,369,667
Less:	
Capital expenditures	40,211,275
Transfer to own funds	2,780,737
Debt principal payments	1,496,300
Total expenses	57,397,863
Annual surplus	\$ 19,478,724

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 15. 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 Metchosin 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 2021, the City's share of improvements purchased by the Society on its behalf is \$2,948,796.

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 2021, the City of Langford's change in cost share is \$457,744.

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 2021 the City's proportion for consolidation purposes was 53.66% (2020 - 52.62%).

Condensed financial information for the Society is as follows:

	2021	2020
Financial assets	\$ 4,128,433	\$ 4,767,787
Financial liabilities	2,755,185	4,211,496
Net financial assets	1,373,248	556,291
Non-financial assets	1,112,757	1,042,698
Accumulated surplus	\$ 2,486,005	\$ 1,598,989
Invested in tangible capital assets	\$ 1,056,306	\$ 987,218
Reserve funds	1,864,050	1,098,559
Other	(434,351)	(486,788)
	\$ 2,486,005	\$ 1,598,989
Revenues	\$ 11,161,070	\$ 4,439,706
Requisition from members	5,268,639	5,071,039
	16,429,709	9,510,745
Expenses	10,274,054	5,266,407
Requisition from members	5,268,639	5,071,039
	15,542,693	10,337,446
Annual deficit	\$ 887,016	\$ (826,701)



# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 16. 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 16 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 (deficit)	\$ 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

### Note 16 2020 Segmented Information (Continued)

	General Government Services	Protective Services	Engineering and Public Works	Community Services	Utility and Enterprise Services	Total
Revenue:						
Taxation	\$ 3,489,051	\$ 13,595,380	\$ 6,366,900	\$ 11,726,559	\$ -	\$ 35,177,890
Utility charges	-	-	-	-	5,000	5,000
Government transfers	5,390,586	1,013,014	1,921,888	425,144	-	8,750,632
Commercial leasing	56,470	183,162	-	3,681,802	-	3,921,434
Other	4,754,378	76,935	442,278	2,766,581	7,148,962	15,189,134
Licences and permits	32,490	2,684,436	454,694	850,234	-	4,021,854
Developer and property owner contributions	2,998,972	22,500	21,197,181	5,812,403	4,614,412	34,645,468
Development cost charges	-	-	2,368,340	2,051,416	-	4,419,756
Casino	-	-	277,283	-	-	277,283
<b>Total Revenue</b>	<b>16,721,947</b>	<b>17,575,427</b>	<b>33,028,564</b>	<b>27,314,139</b>	<b>11,768,374</b>	<b>106,408,451</b>
Expenses:						
Salaries, wages and employee benefits	3,494,105	5,988,438	2,022,459	2,128,984	-	13,633,986
Contracted and general services	2,135,604	11,068,399	4,627,576	13,364,109	4,020,753	35,216,441
Materials, goods, supplies and utilities	723,590	807,162	556,548	1,013,724	-	3,101,024
Other	249,144	191,553	548,680	991,106	-	1,980,483
Amortization	303,882	476,311	5,143,856	3,075,214	748,597	9,747,860
<b>Total Expenses</b>	<b>6,906,325</b>	<b>18,531,863</b>	<b>12,899,119</b>	<b>20,573,137</b>	<b>4,769,350</b>	<b>63,679,794</b>
<b>Annual surplus (deficit)</b>	<b>\$ 9,815,622</b>	<b>\$ (956,436)</b>	<b>\$ 20,129,445</b>	<b>\$ 6,741,002</b>	<b>\$ 6,999,024</b>	<b>\$ 42,728,657</b>

# CITY OF LANGFORD

## Notes to Consolidated Financial Statements

### 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.

	2021	2020
Funds Received, November 19, 2020	\$ -	4,878,000
Balance of unspent funds, beginning of year	2,803,000	-
Utilized to cover reduced revenues and increased expenses		
Transferred to Capital Works Reserve (loss of Casino Funds)	1,400,000	1,130,000
Direct Expenses related to Covid Compliance	200,000	580,000
Lost Operating Revenues (estimate)	570,605	150,000
Reduced Hotel Tax - due to reduced travel	158,367	215,000
Total Grant Funds Spent	2,328,972	2,075,000
Balance, end of year	\$ 474,028	\$ 2,803,000

The balance remaining at December 31, 2021 will be for use in future years to compensate for reduction in revenues and increased expenditures as a result of Covid Compliance.





# PERMISSIVE TAX EXEMPTIONS

Bylaw 1913									
Roll No	Lot	PID	Address						
01-62-327-06385.084	Lot A, PI EPP58443, Section 86 and 87, Esquimalt District	029-892-449	1319 Westhills Dr	6	24,259,000	13.55791	\$328,901.34		

# DEVELOPMENT COST CHARGES

## CITY OF LANGFORD ANNUAL DEVELOPMENT COST CHARGES REPORT FOR THE YEAR ENDED DECEMBER 31, 2021

	Opening Balance	DCC's Received	Expenditures	Transfer from (to) other Fund	Interest Earned	Closing Balance
Parks	\$ 14,887,267	3,875,274 -	3,646,259 -	2,851,930	23,210	12,287,562
Sewer	29,856	-	-		46	29,902
Storm Drainage	1,145,311	167,419 -	136,469		1,755	1,178,016
Roads	2,089,049	2,404,755 -	7,347,895	2,851,930	2,161	-
	<u>\$ 18,151,483</u>	<u>6,447,448 -</u>	<u>11,130,623</u>	<u>-</u>	<u>27,172</u>	<u>13,495,480</u>

There were no waivers or reductions of development cost charges under Section 933.1(2) of the Local Government Act.