

# 2022 ANNUAL REPORT

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**Langford**  
where it all happens.

## Traditional Territory Acknowledgment

The City of Langford acknowledges and honours the traditional territories of the Coast Salish, specifically Xwsepsum (Esquimalt), Lekwungen (Songhees), Sc'ianew (Beecher Bay), and the W̱SÁNEĆ Peoples represented by the Tsartlip, Pauquachin, Tsawout, Tseycum, and Malahat Nations.

We thank them for sharing this beautiful land.



**Langford**  
where it all happens.



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

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# Message from the Mayor



On behalf of City of Langford Council, I am pleased to present the 2022 Annual Report. First, I would like to recognize and thank the outgoing Council for their many years of dedication, passion and service to the City of Langford and its residents. I also want to thank the hardworking City staff who continue to provide a remarkably wide range of quality services in the community.

I am honoured to have been elected Mayor of the City of Langford for the 2022-2026 term. My promise to Langford is to focus on sustainability, the environment, inclusivity, and encouraging more voices to be heard. The significant growth in the Region presents unique opportunities and responsibilities for Council. Knowing this we have been hard at work focusing on the budget and the creation of a robust strategic plan for the City. We have also been getting to know the many non-profit organizations, businesses, and other community partners that make Langford such a special community. It has been inspiring and rewarding hearing from so many of you who are passionate and dedicated to Langford.

I am excited and assured about the many important community building projects Council and staff will accomplish collaboratively over the next four-years.

I am excited to announce that in the coming weeks the City will launch new public engagement software called **Let's Chat Langford**. This interactive platform will give residents the opportunity to have their voices heard, and remain updated on important City initiatives and projects. I encourage everyone to visit [LetsChatLangford.ca](https://LetsChatLangford.ca) to sign up to receive timely updates and learn about future projects and initiatives.

On behalf of myself and Council, we look forward to meeting you and hearing your thoughts about Langford, and how we can continue to build a safe, inclusive and vibrant community together.

A handwritten signature in black ink that reads "S Goodmanson".

**Mayor Scott Goodmanson**



(left to right) Mary Wagner, Colby Harder, Mark Morley, Scott Goodmanson, Keith Yacucha, Kimberley Guiry and Lillian Szpak.

# Message from the Chief Administrative Officer



On behalf of myself and City staff, I am proud to present the City of Langford's 2022 Annual Report. This report provides an overview of the work completed by the City in 2022 and goals for 2023.

I want to take this opportunity to welcome the 2022–2026 Council and to recognize and thank the outgoing Council for their years of hard work and dedication to the City of Langford and its residents.

Langford celebrated many milestones and achievements in 2022, and we look forward to continuing that momentum into 2023.

2022 saw a gradual return to “normal” as Provincial COVID-19 restrictions eased. Many businesses returned to pre-COVID operations, and we saw the return of many favourite annual events, as well as some new events. On Canada Day, the City celebrated its 30th anniversary with free, family-friendly activities at Starlight Stadium. The New Langford Station Arts and Culture District, The Langford Station opened in May, and since then has hosted

several artisan markets and unique events. The Langford Light Up returned for the first time since 2019 and saw an incredible turnout from Langford residents.

Housing availability and affordability remains a focus of Langford Council. Earlier in 2022, the City launched the Attainable Housing program, providing down payment assistance to eligible individuals and families to help them purchase a condominium in participating new developments. This program is intended to help people who may qualify for a mortgage but are challenged saving for a down payment. For more information, I invite you to visit [Langford.ca/welcomehome](https://langford.ca/welcomehome).

In August, in partnership with Royal Roads University, the University of Victoria, Camosun College, the Justice Institute of BC, and the Province of BC, the City announced a new collaborative post-secondary institution coming to downtown Langford in 2024. This one-of-a-kind campus will host programs by all four post-secondary institutions and will allow for greater opportunities and shorter commute times for West Shore students.

2022 was a busy year for the Parks, Recreation, and Facilities Department, with eight new or renovated parks opening, including the Langford Gravity Zone and Nature Trails, a one-of-a-kind park on Vancouver Island. Spanning more than 130-acres of forestland, the Park boasts winding hiking and biking trails under massive tree canopies and stunning viewpoint lookouts. Work also began on the highly anticipated Jordie Lunn Bike Park Clubhouse. Complete with a bike retail, rental, and repair shop, restaurant, programmable community space, and office space, the Clubhouse is set to open in the Fall of 2023.

Reflecting back on 2022, I would like to recognize the diligent work contributed by City staff every day. To Langford residents, volunteers, businesses and organizations, thank you for your commitment and significant contributions to the community. Council has been hard at work building a strategic plan to chart the course forward and establish significant goals for the City over the next four years. Looking ahead to 2023, I am optimistic and excited about the work Council and City staff will accomplish.

**Darren Kiedyk, Chief Administrative Officer**

# City of Langford Mayor & Council

2022 - 2026 TERM



**Scott Goodmanson**  
MAYOR



**Kimberley Guiry**  
COUNCIL MEMBER



**Colby Harder**  
COUNCIL MEMBER



**Mark Morley**  
COUNCIL MEMBER



**Lillian Szpak**  
COUNCIL MEMBER



**Mary Wagner**  
COUNCIL MEMBER



**Keith Yacucha**  
COUNCIL MEMBER

**Learn More About Langford Council:**  
[Langford.ca/Council](https://langford.ca/Council)

# 2022 Organizational Chart



# Corporate Services

The Corporate Services Department is responsible for many of the City's operational functions, including corporate services, human resources, legal and legislative services, Bylaw enforcement and community safety and RCMP Municipal Employee oversight.

## 2022 Legislative Snapshot

	2021	2022
<b>Council meetings</b>		
Regular Council	13	<b>16</b>
Special Council	7	<b>5</b>
<b>Committee meetings</b>		
Planning, Zoning & Affordable Housing	13	<b>13</b>
Special Planning, Zoning and Affordable Housing	1	<b>0</b>
Protective Services	2	<b>2</b>
Transportation and Public Works	3	<b>3</b>
Administration and Finance	2	<b>2</b>
Parks, Recreation, Culture and Beautification	2	<b>2</b>

	2021	2022
<b>Bylaws</b>		
OCP Amendments	5	<b>3</b>
Zoning Amendments	47	<b>55</b>
Finance	18	<b>16</b>
Regulatory	10	<b>9</b>
Road Closure	3	<b>6</b>
Other	2	<b>18</b>
Total New Bylaws	85	<b>107</b>
<b>Contracts</b>		
Total New Contracts Created	162	<b>242</b>
Total Contracts Completed	136	<b>166</b>
Total Cancelled Contracts	13	<b>9</b>

# Legislative Services

The Legislative Services team facilitates the identification and management of all City records, responds to Freedom of Information and property information requests, and manages Agendas. The Legislative Services team facilitates the identification and management of City records and creates an electronic repository of these records. All Freedom of Information requests are managed in accordance with the Freedom of Information and Protection of Privacy Act.

## 2022 Results

### Items Scanned

76624 = 22.885% increase ↑

### Freedom of Information Requests

92 = 3.37% increase ↑

### Property Records Requests

556 = 3.47% decrease ↓



The Municipal General election was held on October 15, 2022. There were two advance voting opportunities, October 5 and 12, as well as special voting opportunities at the resident care facilities Cherish, Alexander Mackie and the Priory, on October 12. Final election results were declared on October 19 in accordance with the Local Government Act.

This year's election contest saw 2 candidates vying for the position of Mayor and 14 candidates vying for six Councillor positions. In addition, the City conducted the School Trustee election for SD62 in which four of the seven positions were voted on in part by Langford residents.



There was improved voter turnout for this election, 8437 ballots were cast in comparison to 4806 in 2018. This equates a 22% voter turnout which is approximately a 4% increase with the population increase.

Election staff were kept busy at all locations. Extra voting machines were brought in to help alleviate the wait times and overall, the election was successful. Once again, the polling station at Ruth King Elementary was the busiest location. The new location at Happy Valley Elementary was well received and Millstream Elementary saw a steady flow of voters all day.

# Business Development & Events

The Business Development and Events Department oversees the City's economic development, tourism, communications, and events-related needs. It provides support to local businesses, establishes and manages the City's tourism strategy, and coordinates, promotes and supports community events.

## Tourism

The department continued to establish the City of Langford as a popular visitor destination through innovative marketing campaigns. Tourism is proven to drive economic growth and job creation, which supports the City's goal of creating and maintaining an economically diverse, vibrant, and resilient community. All tourism initiatives are 100% funded through the MRDT (hotel tax) Bylaw, which is collected by hotel operators, submitted to the Province, and remitted to the City of Langford. In 2022, the City initiated the process of a five-year renewal of the MRDT Bylaw, which Council adopted in early 2023.



**MOBILE INFO CENTRE SERVED  
2,097 VISITORS IN 2022**  
**FUNDED BY LOCAL HOTEL TAX**



The City continued to offer visitor services, meeting visitors where they are exploring by way of a mobile visitor information centre van, operational between May and September. The van was stationed at various locations throughout Langford and the West Shore to

support visitors and Langford residents with trip and activity planning needs. Services provided include hotel, activity and dining reservations, as well as directions and suggestions for day trips. In addition to visitor services, the City creates and distributes thousands of copies of the official Langford Visitors Guide. The Guide is distributed to Visitor Information Centres across the province, on-board BC Ferries and at the Victoria International Airport.



**\$231,460**  
**ARTS AND CULTURE GRANT  
FUNDING RECEIVED IN 2022**

## Events

2022 saw some exciting new and returning events to Langford. Brewery and the Beast returned for a second year, and the Langford Beer Festival was held at Starlight Stadium for the first time. The City of Langford celebrated its 30th anniversary on Canada Day at the Stadium, with family-friendly activities, live music, and a movie night. Live sports continued to light up Starlight Stadium, with Pacific FC, Rugby Canada and West Shore Rebels attracting fans from Langford and beyond. In February, the Toronto Arrows travelled to Langford to take on the LA Giltinis, the reigning



Major League Rugby (MLR) champions, marking the first regular season MLR match played in a Canadian province outside of Ontario. The HSBC World Rugby Women's Sevens Series and Canada Soccer's Women's National Team Celebration Tour took place in April at Starlight Stadium, and in July, Rugby Canada hosted the Women's XVs event against Italy.

## 454 BUSINESS LICENSE APPLICATIONS PROCESSED IN 2022

In addition to events at Starlight Stadium, the newly opened Langford Station Cultural District held multiple events, including Fridays at the Station, the Fall Food Truck Festival and Treat Street. A number of events took place at the Jordie Lunn Bike Park in 2022, including the BC School Sports High School Mountain Biking Provincial Championships, Live Like Jordie Island Cup and Endura Race, and Red Bull UCI Pump Track World Championships. Rounding out the year saw the return of the much-loved Langford Light Up, which attracted thousands of people to see the sequoia tree lit up and the Lighted Truck Parade. The Langford Winter Festival ran throughout December and included carriage tours, ice carvings, wreath making, musical performances and outdoor ice skating.

The City will continue to take a leadership role in supporting long-standing Langford 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.



## Economic Development

In 2022, the City continued to focus on new business attraction, business retention and expansion support. The Langford economy remains strong and continues to show incredible resilience during uncertain economic times and pressures around inflation, as well as talent attraction and retention. One of the most common challenges for businesses across all sectors is the lack of talent to fill a variety of employment opportunities. To support the critical need for talent attraction, the City continues to operate a job bank on the City's website ([Langford.ca/Jobs](https://langford.ca/jobs)), a free tool for all Langford-based businesses.



**156** JOBS POSTED IN 2022  
**11,285** UNIQUE PAGE VIEWS IN 2022



## OBJECTIVES AND MEASURES FOR 2023



**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 COMMUNICATIONS NEEDS**



**ATTRACT NEW EVENTS TO LANGFORD** FOCUSING ON ARTS & CULTURAL EVENTS

## Communications

The department continues to support the work of all City departments by assisting with disseminating information to residents, businesses and other relevant partners. This work is completed through media releases, the City website, Instagram, digital signs and the creation and distribution of various marketing and communications materials. In the coming months, the City will be launching a new public engagement platform, Let's Chat Langford, to provide residents with meaningful opportunities to learn about new projects and to have their say in the process. Residents are encouraged to visit [LetsChatLangford.ca](https://LetsChatLangford.ca) to sign up for updates.

## The Langford Station



[LANGFORD.CA/STATION](https://LANGFORD.CA/STATION)

On May 20, 2022, in partnership with the Island Corridor Foundation (ICF), The Langford Station revitalization project opened at 720 Station Avenue in downtown Langford. The result of this major revitalization project is the creation of a cultural precinct including six artist studios, six businesses incubators and a community arts workshop named The Creation Station, all housed in custom retrofitted sea cans. The Langford Station also includes a purpose-built area for up to five food trucks, formalized parking, picnic and chess game tables, a stage area for performances, a permanent washroom building, and an off-leash area. In addition to the new amenities, the site was significantly enhanced with the addition of trees, a beautified



streetscape, additional grass seating areas and underground infrastructure. Funding for the project was primarily through the Union of British Columbia Municipalities Gas Tax Fund and two grants.



The project also includes an overhead lighting canopy, murals and sculptures designed by local artists, and interactive lighting elements, designed by Limbic Media. All art elements were funded by grants from the Federal Government and Island Coastal Economic Trust. Featuring markets, live music and other year-round community events, The Langford Station has been transformed into a vibrant, pedestrian friendly destination and provides an overall economic impact to the local business and visitor economy.





# Bylaw Enforcement

## (Community Safety and Municipal Enforcement Department)

The Community Safety and Municipal Enforcement department addresses a wide range of community issues, ensures the public is well informed of Langford's Regulatory Bylaw requirements, and assesses risk in the community. The department team monitors the community and potential risks on a regular basis to ensure a safe and enjoyable environment for all. The department works closely with many agencies to provide a level of service that is highly effective, professional and proactive.

### Overview

As in past years, duties performed by Officers in 2022 were both varied and rewarding. The wide range of the departments effort is of direct and measurable benefit to the community in a variety of ways, including the enforcement of Council's Regulatory Bylaws.

Complaints about violations of City Bylaws in standard areas of noise, parking, land use, building, soil movements, watercourse protection and burning regulations saw expansion in 2021 and 2022 with small numbers of unhoused population sheltering in Langford Parks. Officers often find themselves engaging and assisting those people found camping overnight in local parks and some public spaces.

The team continues to play a significant role providing enhancements in 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 by providing on scene traffic and roadway controls.

Strong efforts at dealing with incidents of graffiti and other forms of vandalism continued to keep Langford tidy and clean to a standard which residents appreciate.

### Parks and Trail Patrols

The department delivered another rewarding and safe summer for residents and visitors, particularly within the scope of Officer conducted bike and foot patrols of City Parks, beaches and the expanding trails network. Outdoor facilities continue to experience greater pedestrian traffic volumes as many more people use City Trails for recreational activities. The significance of how Officers provide community safety to the public was frequently commented on in 2022 as park and trail users thanked members of the team for being present with watchful eyes to offer educational tips and enforcement intervention where needed.



## Municipal Bylaw Enforcement (MBE) Files

Year	MBE Count
2020	<b>4838</b>
2021	<b>4818</b>
2022	<b>4876</b>

## Traffic and Parking Issues

On-street parking challenges continue to be a significant area of public complaints and therefore require regular attention from Officers. In practice, an initial warning is issued to motorists who contravene the City's Traffic Bylaw, however repeat offenders receive a penalty (ticket) when they choose to ignore previously issued warnings. Officers wrote 1791 parking warning notices in 2021 and that number decreased to 1603 in 2022. Actual ticket/penalty issuance following such warnings was minimal which indicates people respond to, and appreciate initial educational /warning notices and subsequently make every effort to comply.



**3 BIKE PATROL STAFF**



**4818 MBE FILES IN 2021**

**4876 MBE FILES IN 2022**

## Bike Lanes

As in past years, a small number of files were opened to proactively support the many new and existing bike lanes where vehicles were seen parked in violation. Efforts continue to deliver a remarkable reduction in bike lane impediment violations which helps keep cyclists safer. The department recognizes the value the expanding cycling network provides to the community, and intervention efforts ensure ongoing benefits with these lanes remaining as an accessible and safe part of Langford's transportation network.



## OBJECTIVES AND MEASURES FOR 2023

Officers will continue to offer high levels of service to 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 emergency services partners such as the Fire Department and RCMP. The implementation of a new Parking Enforcement Policy as well as a revised Secondary Suite Enforcement Policy is already assisting Officers in becoming more effective and efficient while providing clarity for residents and visitors to Langford. It is expected that with the provincially backed Bylaw Offence Notice system now in place, parking management (and enforcement) will require less Officer time than the previously utilized Municipal Ticket Information system by removing ticket disputes from the Provincial Courts.

**Fig.1: 2021/22 Bylaw Enforcement Departmental Activity by Complaint Type**

Complaint Type	2021	2022
ANIMAL CONTROL (in house)	16	17
ASSIST LANGFORD FIRE DEPARTMENT	—	—
BUILDING (total)	15	8
No Permit	10	4
BURNING & FIRE REGULATIONS	114	53
BUSINESS LICENCE	2	1
CYCLE NO HELMET	1	1
DAMAGE TO CITY PROPERTY	11	3
DEVELOPMENT PERMIT (includes home & industry)	—	—
FALSE ALARM	121	64
FIREARMS & BOWS	—	1
FIREWORKS	17	3
GRAFFITI	79	27
HOMELESS (total)	189	236
NOISE (total)	330	251
Construction	40	102
Social	209	81
PARKS (total)	83	53
Possess / Consume Liquor	11	4
SIGN	15	21
SOIL REMOVAL / DISPOSAL	6	5
TRAFFIC (total)	2581	2573
BVWN'S (warning notices issued)	1791	1603
TRUCK ROUTE	15	8
UNSIGHTLY PREMISES (total)	119	115
Deposit Rubbish / Debris	51	79
WATERCOURSE PROTECTION	10	6
ZONING (total)	95	378
Suites	6	14
Land Use	19	20
Occupy Accessory	14	16
Unlicensed vehicles or parts (on private land)	14	4
Home Occupation	10	6



# CRD Animal Care Services

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.

The contract includes management of dog licensing, the provision of pound services, and seven days 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 from Past Years (2021/2022)

Animal Control Services	2021	2022
<b>PATROL HOURS</b>	<b>1156</b>	<b>1492.5</b>
<b>COMPLAINTS</b>	<b>440</b>	<b>469</b>
Cats	54	72
Livestock	13	3
Dogs (total)	282	309
At large	136	135
Attack – Domestic	17	17
Attack – Human	24	19
Attack – Livestock	1	3
Barking	64	93
In Vehicle	14	155
Licence / DD Rescind	4	1
Excrement	6	10
On Beach	-	-
Safe Keeping	3	5
Too Many	2	-
Unsanitary Pens	2	-
Welfare/Abuse	9	11
Other Animals	6	4
<b>ENFORCEMENT ACTIONS</b>	<b>122</b>	<b>89</b>
<b>IMPOUNDS</b>	<b>86</b>	<b>82</b>
Cats	47	39
Dogs	32	40
Other	7	3

Animal Control Services	2021	2022
<b>POUND ACTIVITY:</b>		
Dogs		
To Rescue Agency	2	4
Adopted	2	5
Euthanized	1	1
Return to Owner	27	26
In Shelter	-	3
Cats		
To Rescue Agency	8	1
Adopted	10	14
Deceased	2	1
Euthanized	6	3
Return to Owner	20	17
In Shelter	-	1



**43** PETS RETURNED TO THEIR OWNERS IN 2022



**19** PETS ADOPTED 2022



# Building Services

The Building Services Department serves the public in multiple ways. It is responsible for ensuring compliance with the current British Columbia Building Code and other building regulations, including the City of Langford's Building Bylaw 1160, 2008. The department also reviews all building permit submissions, conducts on-site inspections of new construction, commercial tenant improvements, residential renovations, and reviews business licenses for compliance with the Building Bylaw requirements for safety.

Building permits protect property owners and the wider community by ensuring developments conform to applicable regulations, local bylaws, and the BC Building Code.

The City of Langford regulates construction in keeping with the BC Building Code and the City of Langford Building Bylaw 1160, 2008 to protect the health and safety of people and property. A building permit is required prior to the start of any new construction or renovation project within the City of Langford. The Building Bylaw calls for inspections throughout the building process to ensure substantial compliance with the BC Building Code and zoning provisions.



## Overview

The Building Services team relies heavily on Building Administration staff who respond to the high volume of telephone calls, emails, and permit submissions received daily. The team makes every effort to be flexible in handling the constantly changing types of construction projects in Langford. The priority is to keep the intake process open, accessible, and efficient.

## Plan Review

The team of Building Officials review all building permit applications to ensure plans are in compliance with the BC Building Code and the City of Langford Building Bylaw. 2022 set a new record of construction applications based on the overall cost of construction for projects within the City. The increase in applications for large, complex, multi-family buildings continues to grow. For all projects, Building Officials liaise with applicants, builders, developers, engineers, and architects.

## Inspections

The Building Services team was extremely busy this past year conducting field inspections on all types of buildings including single-family and multi-family dwellings, commercial, and institutional buildings. Field inspections are conducted throughout the year during all phases of construction and in all weather conditions.

The team works hard to ensure compliance with the BC Building Code, while remaining sensible in its enforcement. It works closely with builders to ensure that safe and reasonable solutions address issues as they arise.



## OBJECTIVES AND MEASURES FOR 2023

The Building Department anticipates another busy year. The department remains committed to offering a high level of service in a professional, timely and courteous manner. The objective is to continue to build effective professional relationships with all parties involved in the construction process.



# Engineering

The Engineering Department serves the public in multiple ways. It is responsible for all 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. It is also responsible for the City of Langford's ongoing beautification projects, including hanging baskets and holiday lights. The department works closely with West Shore Environmental Services, the Capital Regional District, BC Transit and School District #62.

## Overview

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

The Construction team oversees activities related to land development/subdivision projects and capital construction projects such as the Millstream Road Improvement project and the new Chidlow Connector road.

Public works staff oversee ongoing road maintenance including storm water control, road quality, sidewalks, bike lanes and streetlights. They are also responsible for outside beautification including hanging baskets and holiday lights. In addition, they maintain oversight for upgrades or replacements for structures such as culverts.

## 2022 Sewer Construction (West Shore Environmental Services)

During 2022, several noteworthy examples of work were undertaken and completed:

- Construction on the Desmond, Sunheights, Sun Estates, Sun Hills, Sun Vista, Bonavista, and Maureen Terrace sewer extension. (90 Lots)
- Dolomite pump station has been commissioned and remediation of deficiencies is 95% complete. Signage has been installed at site, generator installed and operational. Site grading to be completed as the area is built up.

- Pre-design on the 2936- 2940 Irwin Road Sewer Extension and pump station
- 20 individual sanitary connections and disconnections completed through the annual sewer service contract.
- BC Transit check valve/isolation valve install to their pump station, including excavation and remediation of sidewalk and installing a service manhole for valve assembly to assist in shutdown for repairs to BC Transit onsite station.



**53**

**NEW STREETLIGHTS**  
ADDED IN 2022



**227**

**NEW SIGNS**  
ADDED IN 2022

In addition, the Engineering Department:

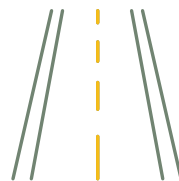
- Reviewed and inspected, 494 Goldstream sewer extensions, including 15 lots, a 50 unit apartment building and future service for the Kristina pump station.
- Designed, tendered, and commenced construction of Rita, Furber, Karr, Sybronden, and Kingsgate sewer extensions. At completion, this will provide 78 lots with new sewer service.

- Received approximately 330 new account set ups. This included 307 single family/town homes, 23 commercial account set up's including condominiums/strata accounts. The unit count for these condominiums/strata/commercial units was 1307 for the year. Properties in SSA's included 775 units of condo/commercial and 31 units of single family/town homes, these were part of a subdivision in SSA with previously paid SCRF's or were original properties in SSA's. For 2022 SCRF's paid are the equivalent to 999.8 (SFE).
- Kerr Wood Leidal Associates is working to issue the final Sewer Master Plan. The Department received an updated draft copy for 2022 and look forward to finalizing this significant update to the Master Plan in 2023.
- Langford Sewer GIS Map was updated throughout 2022, City of Langford is now receiving regular quarterly updates of this map to assist in consistent information sharing.



### Inflow and Infiltration Program

- Inspected 21 sewer manholes for inflow and infiltration.
- Rehabilitated 33 sewer inspection chambers.
- Flushed and cleaned approximately 500 m of storm mains.
- Effectively mobilized personnel, equipment, and contractors throughout the 2022 storm season, maintaining power and service with portable generator, as necessary.
- Plugged numerous Sanitary Manhole's for infiltration and/or odour issues. Areas such as Phelps and Happy Valley catchments were repeatedly checked for missing plugs/disturbance to reduce inflow and infiltration throughout storm season.
- Installed 12 brooks boxes to protect against inflow and infiltration and allow easier location of sewer services.
- Performed repairs on four previous brooks box installations (broken metal lids).



**4 KM**  
**OF NEW ROADS**  
**ADDED IN 2022**

### Pump Station Upgrade and Sewer Maintenance

- Five low pressure check valves were replaced around the City. The department responded to numerous callouts to private residences with low pressure pump issues. Service was prompt and assistance offered whenever/wherever practical.
- Two manholes were repaired, one with frame and cover issues, and the second on Happy Valley Road near Latoria, where grading issues emerged due to surrounding drainage.
- Annual maintenance and servicing was completed of all pumping equipment including adjustments to seven impellers, replacing two impellers, one housing, and one insert ring replacement.
- Completed quarterly maintenance at Selwyn pump station with pump pull and vac truck. This resulted in reduced call outs and pump-related damage.
- Rebuilt and/or replaced four pump flush valves.
- Attended 12 sewer back-ups at various Langford properties offering assistance to ensure City infrastructure was clear.
- Repaired one failed sewer air valve connection. Two other air valve locations are targeted for replacement valves in 2023.
- Annual flow meter verification information is now available through SCADA system, to give real time inflow/outflow calculations.

- Completed annual siphon maintenance, including Bear Mountain Parkway inverted siphon now being actioned quarterly.
- Sewer General Maintenance flushing in Gourman/ Haley Rae and Coralee area on quarterly schedule as a preventative maintenance item.



2

## NEW SIGNALIZED INTERSECTIONS

(Happy Valley at Latoria and Langford Parkway at Langford Lake Road)



1

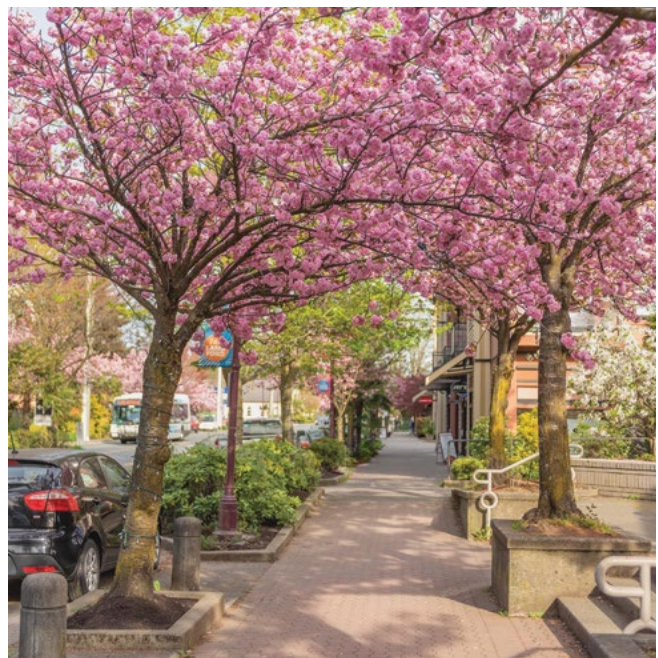
## MODIFIED SIGNAL ADDITION

of the 4th leg from Glen Lake Road (Sooke Road at Glen Lake/ Happy Valley Road)

- Completed annual load testing and servicing of all eight standby generators. Completed all manufacturer's recommended maintenance. One alternator was replaced at Sooke Road Station, further minor repairs are scheduled for 2023. Portable backup generator also rolled into annual maintenance program.
- Significant progress on the Happy Valley pump station upgrades. The department purchased a third pump in 2022, to be installed with final upgrades in 2023 which include a generator, and likely upgrades to two existing pumps.
- The department responded to callouts for communication and phase loss issues at a few pump stations. Initiated an ongoing investigation into possible Hydro phase-loss issues.
- Serviced and flushed pump station air valves.
- Reported and removed four acts of vandalism (graffiti) at three different stations.
- There was major increase in pump removal across all stations for 2021/2022 due to blockages from wipes and rags.
- Leigh Road station odour control standpipe unit appears to be effective. It has reduced complaints from neighbouring properties considerably. Extension to outlet has been effective.
- Completed gate valve exercising program, for a total of 105 gate valves and 27 ball valves.
- Completed annual maintenance and servicing of all electrical controls and equipment.
- Updated one Uninterruptible Power Supply backup supply to provide backup power to electrical components during an outage.

## COMPLETED IN 2022

- ✓ Annual Road Crack Sealing Program
- ✓ Annual Pothole/Pavement Repair Program
- ✓ Annual Streetlight Repainting Program (targets older faded streetlights in the City)
- ✓ Completed Sidewalk Inspections and Made Repairs as Necessary
- ✓ Completed Annual Ditch and Creek Inspections (to look for potential blockages and remove invasive species)



## Operations and Sustainability Initiatives

The Engineering Department continues to receive new inventory into the asset database. The exponential growth that has occurred, especially over the past ten years, has meant an increase in time and effort for staff to manage the day-to-day maintenance and operations. It is important that the City continues to maintain assets with appropriate due diligence, and budgets accordingly to do so.

## Storm Drainage

The Engineering Department storm drainage program includes operation and maintenance budgets with the goal to minimize longterm expenses to the taxpayers and maximize the lifetime of storm drainage infrastructure.

### Programs Include:

- Annual Seepage Pit improvement program – installation of seepage pits on older roads that the City 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. The Engineering Department maintains 34 stormwater ponds.
- Miscellaneous Culverts and Drains – in 2022 the City completed the following culvert and drain improvements at the following locations.
  - Desmond Drive culvert
  - Jordie Lunn Bike Park culvert improvement
  - Millstream Road new culvert
  - Phelps Road culvert replacement
  - Rowils Crescent replacement
  - Selwyn Road culvert replacement
  - Station Avenue revitalization project
  - Thetis Lake trailhead culvert
  - Walfred Road culvert replacement and maintenance hole installation
  - Creek maintenance in various locations including but not limited to: Langford Creek, Humpback Creek, Bilston Creek, Fishers Pond, Parkdale Creek, Pritchard Creek, Millstream Creek
- Continued to work with BC Transit to install more bus shelters. Application for an additional five shelters for 2023 at high ridership locations. BC Transit provides the shelters at no cost to the City. The City installs the concrete pad if one does not already exist to ensure full accessibility at each shelter location.



**343M** NEW  
BIKELANES



**1.6KM** NEW  
SIDEWALKS

### In 2022 the following small road improvements were completed:

- Various line painting improvements not included in the roads maintenance contract
- Various hazard tree removals along road edges
- Woodruff Road grading
- Mill Hill Road delineators installed for traffic calming in the downhill area

## Capital Projects

The total value of capital projects completed by the Engineering Department in 2022 was \$12 million.

In 2022 the Engineering Department completed:

### Glen Lake Road at Sooke Road Realignment

Glen Lake Road was realigned to meet Sooke Road at the existing signal light at Happy Valley Road/Sooke Road. This safety improvement included directing pedestrians and cyclists on the Galloping Goose Trail to the signalized intersection instead of crossing on a blind corner on Sooke Road.



### Happy Valley at Latoria Road Signalization Project

The City installed a new signalized intersection on Happy Valley Road at Latoria Road to improve traffic flow. The work included dedicated left turn lanes on Latoria Road and on Happy Valley Road southbound turning left onto Latoria Road.



## Langford Parkway at Langford Lake (West)

### Signalization Project

The City installed a signalized intersection on Langford Parkway at Langford Lake Road in the Summer of 2022 in advance of two new schools opening nearby on Constellation Avenue.



### Latoria Road Culvert Improvements

The City completed multiple culvert replacements along Latoria Road to replace aging infrastructure and to accommodate for climate change predictions. This project was funded through the Stormwater DCC program. New culverts are concrete, making them long-lasting and resilient.



**ONGOING  
MAINTENANCE**  
(data as of December 2022)

**37**  
STORMWATER  
PONDS

**100KM**  
OF SIDEWALKS

**415KM**  
OF ROADWAYS

### Millstream Road Improvement Project Goldie to Bear Mountain Parkway Completed in 2022 and Includes:

- Additional driving lanes both north and southbound south of Bear Mountain Parkway
- Bikelanes in both directions
- Sidewalks on both sides of Millstream Road
- Treed boulevards on both sides of Millstream Road
- Landscaped roundabout that accommodates truck movements to and from Industrial Way located north of the project area
- Additional permanent streetlighting
- BC Transit layby stops



### Millstream Road Sidewalk Project

The missing section of this sidewalk was completed on the Millstream frontage road that is parallel to Veterans Memorial Parkway from Marlisa Place north to Strandlund Avenue. In addition a pedestrian crosswalk, flashing pedestrian lights were added to allow pedestrians walking on Veterans Memorial Parkway to cross over Millstream Road to the new sidewalk. A section of the new sidewalk is illustrated below.



### West Shore Parkway — Amy Road Roundabout Improvement Project

The City completed improvements to the existing roundabout on West Shore Parkway at Amy Road to improve traffic flow during peak travel times when traffic backed up on the West Shore Parkway.



During 2022, the wages and benefits budget increased to reflect the need for increased staffing to accommodate the growing workload. The City continues to provide prompt response times, efficient asset repair strategies, and short- and long-term planning to best manage the City's budgets and to mitigate a significant impact to the tax base in Langford.

### Neighbourhood Improvements

The Engineering Department uses its annual Neighbourhood Improvement budget to implement improvements throughout the City. In 2022, the budget was used for the following:

- Chainlink fencing and road edge barrier for pedestrian safety on Bellamy Road near Bellamy Link
- Concrete bus stop pads for the annual BC Transit shelter program.
- Apprell Place improved road edge parking.
- Crystal View School traffic calming and improvements to pedestrian crossing signs and school zone signs.
- Anti Graffiti wraps on BC Hydro transformers (approximately \$10,000 per year is invested in these wraps to improve aesthetics on faded ground mounted transformers and to prevent graffiti).
- Millstream Road new pedestrian crosswalk between Hoylake and Goldie Roads.
- Millstream Road new pedestrian crosswalk between Charmar Crescent and Strandland Avenue.
- Bear Mountain Parkway shoulder improvements.





# Langford Fire Rescue

Langford Fire Rescue 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. Langford Fire Rescue also oversees the Langford Emergency Program which plans and prepares for major emergencies such as wildfires, earthquakes and flooding and is supported by Emergency Support Services (ESS) and Amateur Radio volunteers.

## Overview

Langford Fire Rescue has been City of Langford's fire and rescue organization since 1947, and is a composite department made up of both career and volunteer members who care passionately about their community. Langford Fire Rescue is a full-service department that provides a variety of services including fire fighting, motor vehicle incident supports, hazardous material responses, technical rescue, public education and fire prevention education. In addition, the department oversees the Langford Emergency Program which plans and prepares for major emergencies such as wildfires, earthquakes and flooding and is supported by Emergency Support Services (ESS) and Amateur Radio volunteers. Working collaboratively with Westshore Fire Service partners, Langford Fire Rescue is ready to respond 24/7 and is committed to the preservation of life and property for those that live, work and play in Langford.

Langford Fire Rescue prides itself not only in its responsibility to community safety but also the welfare of those within and beyond the city limits. The members of Langford Fire Rescue are as caring as they are professional in their duties. Numerous charities benefit from Langford Fire Rescue fundraising drives including Muscular Dystrophy Canada, the BCPFFA Burn Fund, the Goldstream Food Bank, Wounded Warriors Canada and others. The department assists in international humanitarian aid, including providing firefighting equipment to Afghanistan, Belize, Mexico and the Ukraine as well as providing assistance to support two orphanages in Haiti.

## Master Plan Development:

As part of the 2022 budget, a Fire Department Master Plan was commissioned to help plan for the growth of the department to be able to continue to provide the services needed now and into the future for the community. Following the request for proposal process, Emergency Management Group Inc. (EMG) was selected and engaged for the completion of the plan. After a thorough and comprehensive evaluation of the Fire Department, EMG made recommendations for the next five to 10 years in the final Master Plan. The Plan was presented to Council in February 2023. The Fire Department will work with Council to determine the next steps for implementation.



### 75th Anniversary Initiatives:

2022 marked the 75th anniversary of Langford Fire Rescue and to recognize the achievement, the department celebrated with the community at the annual open house. The open house, the first since COVID-19, saw an impressive number of residents who had a chance to meet current members as well as some honorary members. A brief history of each of the groups that make up Langford Fire Rescue was completed to help those attending understand the long and rich history of the organization, as well as highlighting the amazing volunteers and staff who have made the department so successful over the past 75 years.

### Continued Training Ground Improvements:

As the demands of department continue to grow, the training of the firefighters needs to adapt to prepare for all emergency types. The department has continued to build the training ground that was established several years ago and it is now fully operational. This is a vital facility to ensure that our firefighters have the skills and experience needed to be proficient and ready to respond and it is anticipated that this facility will provide for training locally that was not possible before.

### Vehicle Replacements:

In 2021, Hub Fire Apparatus was selected to build a replacement fire engine to replace Engine 3. Funding for the purchase was approved in 2021, however construction has taken longer than anticipated. The new engine should arrive in mid 2023 and the department looks forward to it being the front line engine for the city when it arrives. In addition, two smaller utility vehicles were ordered with the 2022 budget, and will arrive in mid-2023 as well as production of both are impacted by supply chain issues.

### Station 2 Renovations:

To accommodate the staffing model being bolstered to have a crew at Station 2, renovations are required. The most significant renovations were completed in 2022, including the dorm area for use for the volunteers. Some additional work is required in the future when the Hall is staffed daily, however the station will be ready to operate with a 24/7 crew as soon as personnel are in place.



### Staffing:

Continuing with the five year plan to increase staffing, 2022 saw the addition of three new career positions who were added to shift mid year. The complement of shift firefighters is now at 16 with three Chief Officers, and an Emergency Program Specialist making the total career complement twenty firefighters.

### Station 1 Roof Replacement:

Several leaks developed in the roof at Station 1 in 2021. Some emergency repairs were completed to patch the roof, however upon further investigation it was determined that the roof was at end of life and a new roof would be required. The work will be completed in the spring of 2023.

## OBJECTIVES AND MEASURES FOR 2023

As part of the 2022 budget, Langford Council approved the Fire Department's request to commission a Strategic Master Plan to be completed by a third party. Following the request for proposals process, Emergency Management Group was selected and engaged for the completion of the plan.

The Master Plan was presented to Council in February 2023 and the Fire Department will work with Council to determine the next steps in implementing the plan.



# Parks, Recreation & Facilities

The Parks Department is responsible for the capital construction and operational maintenance of parks, trails and landscaped boulevards. The department oversees activity related to recreation including the maintenance of City owned facilities and buildings.

## Overview

The Parks Recreation & Facilities Department had a busy 2022. Responsibilities were increased to include facilities maintenance for all City-owned properties including City Hall. Construction began on the Jordie Lunn Clubhouse and new trails were built at the Langford Gravity Zone and Nature Trails Park. Cressida Park underwent an extensive renovation and was renamed in honour of former Fire Chief, Al LeQuesne. Willing Park and Danbrook Park also saw major improvements, including designated off-leash areas and passive green space. Flying Firemen Park, a new park in the Bear Mountain neighbourhood, opened with a new off-leash area and green space. Portions of the Leigh Place and Strachan boardwalk were replaced. In collaboration with School District #62, a new artificial turf field was constructed at Centre Mountain Lellum Middle School and work began on another new artificial turf field at North Langford Elementary School.



## NEW AND IMPROVED PARKS IN 2022

- FLYING FIREMEN PARK
- WILLING PARK
- CHIDLOW PARK
- DANBROOK PARK
- ECHO VALLEY PARK
- CHIEF AL LEQUESNE
- ERNHILL PARK
- KETTLE CREEK PARK

## Highlights of 2022

- ✓ **Jordie Lunn Clubhouse** Verity Construction was awarded the construction contract for the Jordie Lunn Clubhouse, which will include a bike shop, restaurant and community space. Construction continues and is anticipated to be completed in early fall 2023.
- ✓ **Chief Al LeQuesne Park** Named in memory of long-time Langford Fire Chief Al LeQuesne, this renovated playground and park includes an accessible rocker, play equipment, open grass area and new site furniture including a games table.
- ✓ **Willing Park and Danbrook Park** The department created separate off-leash areas in these two parks with a water fountain, grass picnic area and open space. Mature Garry Oak trees were protected at Danbrook Park and new tree plantings were introduced at Willing Park.
- ✓ **Flying Firemen Park** This new park in the Bear Mountain area is named after the original Flying Firemen, Alex Davidson and Robert Moore whose waterbomber plane crashed while fighting the Skirt Mountain fire in Langford in 1967. The Park includes passive green space, re-purposed outdoor exercise equipment and an off-leash dog area.
- ✓ **Boardwalk Replacement** Portions of the Leigh Place and Ed Nixon Trail boardwalks were replaced and now consist of a more durable aluminum construction with fiberglass decking. A section of the Strachan boardwalk on Florence Lake was also replaced.
- ✓ **BC Hydro Pole Relocation** To ensure public safety and provide increased access around Starlight Stadium for both community and professional user groups, the transmission pole located within the stadium footprint was relocated to the north side of Langford Parkway.

## OBJECTIVES AND MEASURES FOR 2023



COMPLETION AND OPENING OF THE CLUBHOUSE AT THE JORDIE LUNN BIKE PARK



IMPROVEMENTS AT JEANINE DRIVE PARK, CENTENNIAL PARK, DESMOND POND, FASHODA PARK AND WINDMAN PARK



COMPLETION OF THE BC HYDRO POLE RELOCATION PROJECT



NORTH LANGFORD ELEMENTARY TURF FIELD OPENING



COMPLETION OF THE PARKS, TRAILS AND RECREATION NEEDS ASSESSMENT



CONTINUED PROMOTION OF LANGFORD AS A NATIONAL SPORT AND RECREATION DESTINATION





# Planning & Subdivision

The Planning Department ensures that community 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 relating to housing, the environment, climate action and social policy. Planning staff make recommendations to City Committees and Council to enhance the livability of our residents by ensuring our communities are functional, attractive, and sustainable. Day-to-day planning operations also include interactions with land development processes (e.g., subdivisions, servicing, letters of credit) and reviewing past and current policies to address subdivision design and development.

## Overview 2022

Through 2022, the Planning Department assisted Council in establishing a new attainable homeownership program and created one of Canada's first low-carbon concrete policy that reduces GHG emissions associated with new construction projects.

### Approved Applications

Type of Application	Issued or Approved by Quarter							
	Q1		Q2		Q3		Q4	
	2021	2022	2021	2022	2021	2022	2021	2022
<b>Agricultural Land Commission</b>	0	0	0	0	0	0	0	0
<b>Development Permits</b>	20	23	31	18	15	21	38	21
<b>Sign Development Permits</b>	12	6	13	4	14	10	9	6
<b>Development Variance Permits</b>	9	5	3	0	5	4	4	0
<b>Liquor Licenses</b>	0	2	0	0	0	0	0	0
<b>OCP Amendments</b>	0	0	1	0	1	1	2	0
<b>Temporary Use Permits</b>	3	1	1	1	2	1	0	0
<b>Zoning Amendments</b>	4	6	12	3	11	19	11	0
<b>TOTAL</b>	<b>48</b>	<b>43</b>	<b>61</b>	<b>26</b>	<b>48</b>	<b>56</b>	<b>64</b>	<b>27</b>

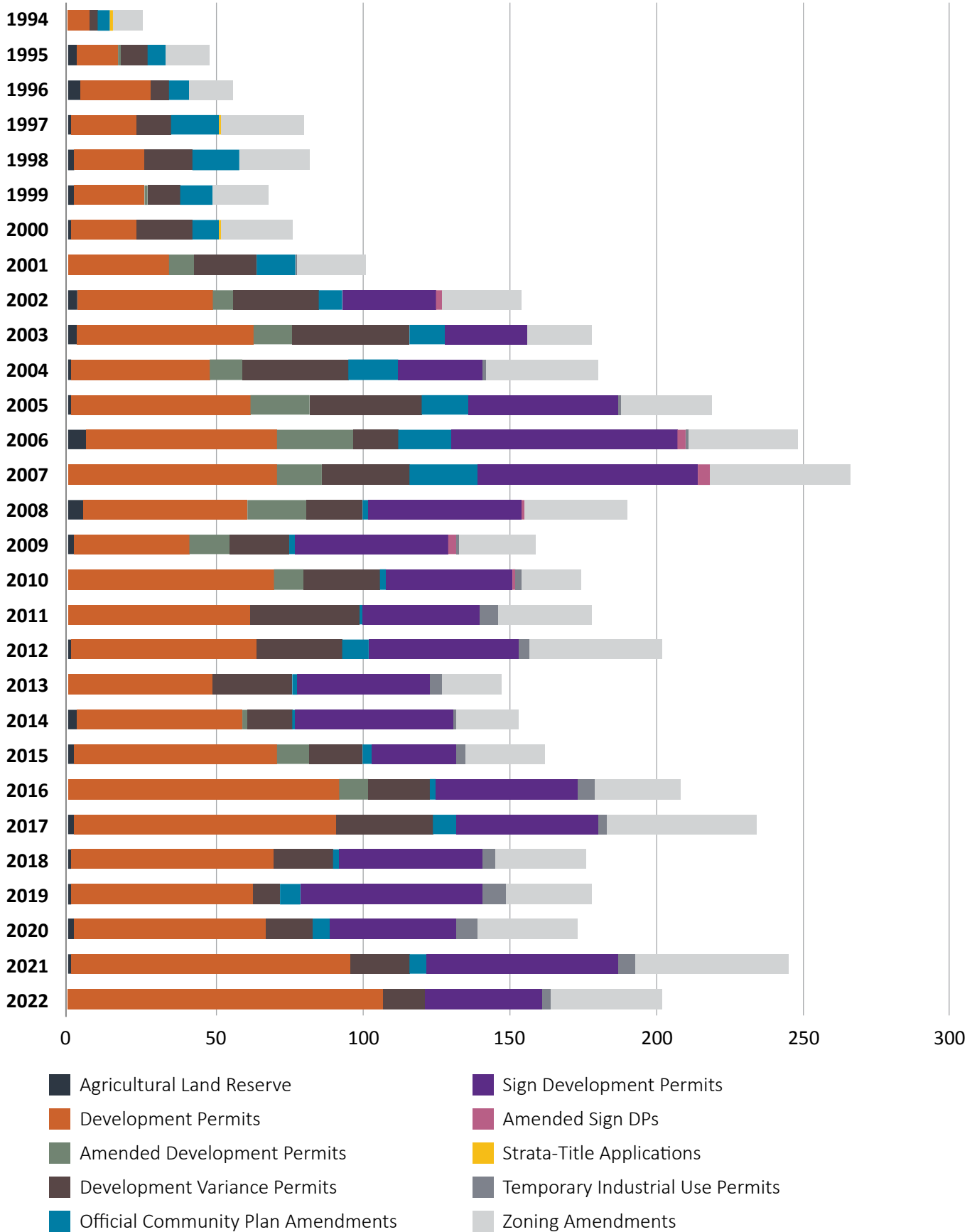


## PLANNING STATISTICS

### 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
2022	0	107	0	14	0	40	0	0	3	38	202
<b>Total</b>	<b>47</b>	<b>1563</b>	<b>170</b>	<b>609</b>	<b>230</b>	<b>1013</b>	<b>14</b>	<b>3</b>	<b>62</b>	<b>851</b>	<b>4562</b>

## Applications Received By Year To Date



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

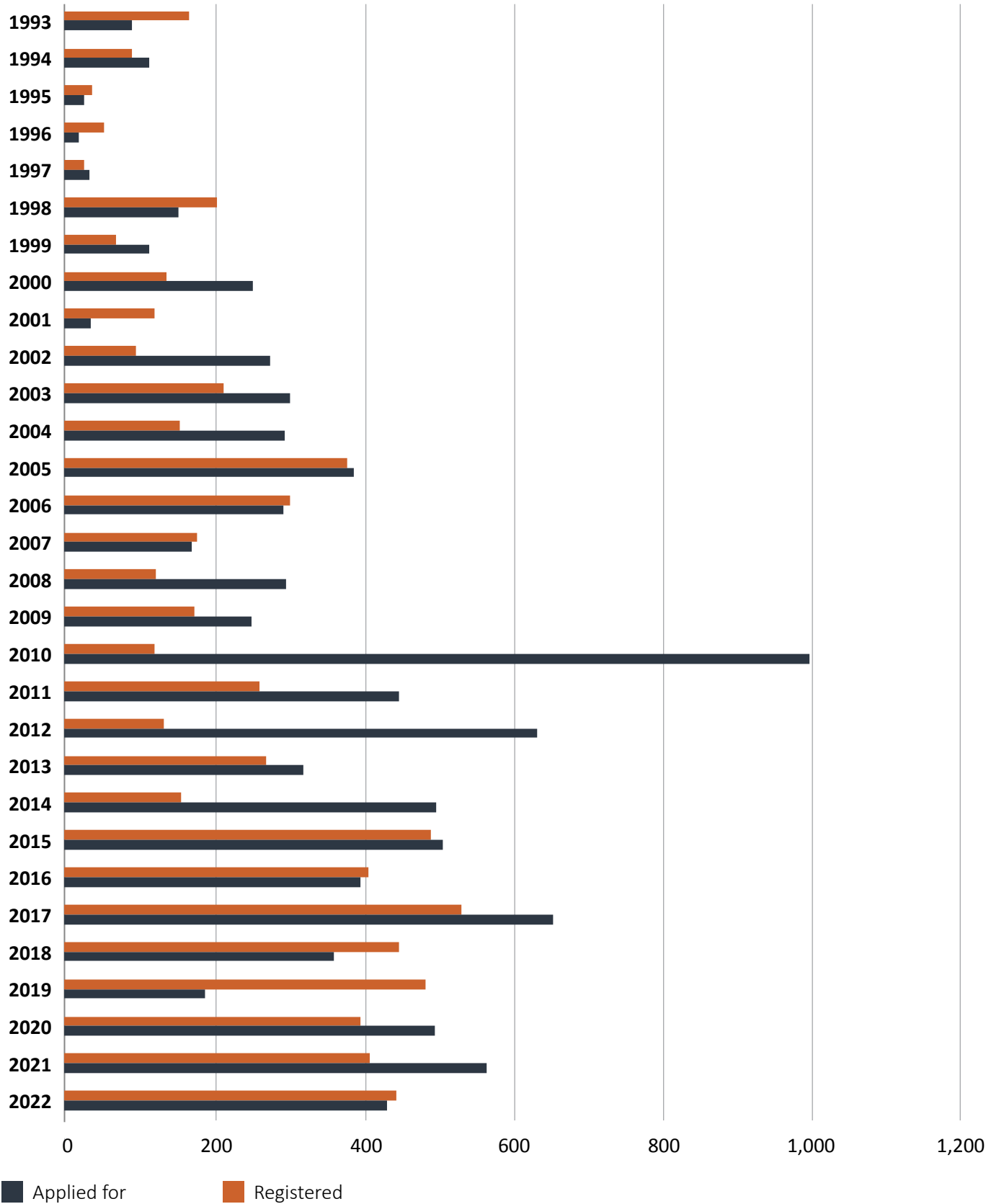
	ALR	DP	DVP	Rezoning	PH	SDP	TUP	Monthly Total	Total to Date
<b>Jan</b>	\$-	\$44,015	\$1,502	\$60,310	\$7,950	\$1,050	\$-	\$114,827	<b>\$114,827</b>
<b>Feb</b>	\$-	\$52,846	\$-	\$31,550	\$10,600	\$450	\$-	\$95,446	<b>\$210,273</b>
<b>Mar</b>	\$-	\$64,433	\$1,502	\$5,958	\$13,250	\$1,000	\$-	\$86,143	<b>\$296,416</b>
<b>Apr</b>	\$-	\$27,811	\$-	\$37,797	\$13,250	\$950	\$-	\$79,808	<b>\$376,224</b>
<b>May</b>	\$-	\$59,414	\$1,502	\$26,052	\$10,600	\$250	\$-	\$97,818	<b>\$474,042</b>
<b>Jun</b>	\$-	\$37,032	-\$1,502	\$20,521	\$13,250	\$500	\$-	\$69,801	<b>\$543,843</b>
<b>Jul</b>	\$-	\$49,970	\$3,049	\$542	\$-	\$150	\$-	\$53,711	<b>\$597,554</b>
<b>Aug</b>	\$-	\$62,319	\$3,404	\$20,899	\$8,187	\$1,350	\$-	\$96,159	<b>\$693,713</b>
<b>Sep</b>	\$-	\$48,388	\$1,547	\$739	\$-	\$500	\$-	\$51,174	<b>\$744,887</b>
<b>Oct</b>	\$-	\$135,728	\$-	\$14,318	\$238	\$850	\$-	\$151,134	<b>\$896,021</b>
<b>Nov</b>	\$-	\$28,609	\$1,547	\$7,160	\$2,728	\$200	\$-	\$40,244	<b>\$936,265</b>
<b>Dec</b>	\$-	\$22,629	\$-	\$-	\$-	\$500	\$-	\$23,129	<b>\$959,394</b>
<b>Total</b>	<b>\$-</b>	<b>\$633,194</b>	<b>\$12,551</b>	<b>\$225,846</b>	<b>\$80,053</b>	<b>\$7,750</b>	<b>\$-</b>	<b>\$959,394</b>	<b>\$959,394</b>
<b>By Year</b>									
<b>2002</b>	\$-	\$97,072	\$37,851	\$61,082	\$20,262	\$-	\$-		<b>\$216,266</b>
<b>2003</b>	\$1,200	\$178,048	\$39,965	\$182,920	\$24,850	\$-	\$-		<b>\$426,983</b>
<b>2004</b>	\$-	\$261,296	\$30,920	\$167,845	\$45,766	\$-	\$-		<b>\$505,828</b>
<b>2005</b>	\$300	\$412,137	\$34,195	\$178,171	\$36,400	\$10,270	\$-		<b>\$671,474</b>
<b>2006</b>	\$3,150	\$372,655	\$15,425	\$139,796	\$40,600	\$14,800	\$-		<b>\$586,426</b>
<b>2007</b>	\$-	\$277,015	\$31,577	\$130,696	\$91,473	\$14,405	\$-		<b>\$545,167</b>
<b>2008</b>	\$3,600	\$286,539	\$19,990	\$149,982	\$55,311	\$11,445	\$-		<b>\$526,867</b>
<b>2009</b>	\$600	\$177,908	\$24,330	\$133,750	\$26,400	\$10,800	\$-		<b>\$373,788</b>
<b>2010</b>	\$3,600	\$339,882	\$29,055	\$50,075	\$24,300	\$6,600	\$2,350		<b>\$455,862</b>
<b>2011</b>	\$-	\$242,039	\$34,450	\$91,120	\$44,100	\$7,625	\$3,525		<b>\$422,859</b>
<b>2012</b>	\$300	\$190,621	\$20,475	\$192,752	\$76,630	\$8,050	\$4,825		<b>\$493,653</b>
<b>2013</b>	\$-	\$143,608	\$25,450	\$62,800	\$28,600	\$6,725	\$-		<b>\$267,183</b>
<b>2014</b>	\$1,800	\$169,859	\$20,750	\$121,400	\$35,200	\$9,025	\$1,700		<b>\$359,734</b>
<b>2015</b>	\$1,500	\$231,603	\$17,500	\$79,270	\$44,000	\$4,535	\$1,700		<b>\$380,108</b>
<b>2016</b>	\$-	\$296,422	\$24,152	\$134,245	\$49,623	\$8,125	\$5,275		<b>\$517,842</b>
<b>2017</b>	\$2,400	\$287,925	\$34,244	\$250,482	\$88,915	\$7,750	\$3,714		<b>\$675,430</b>
<b>2018</b>	\$300	\$322,961	\$20,397	\$139,676	\$52,738	\$8,950	\$1,911		<b>\$546,933</b>
<b>2019</b>	\$1,500	\$274,024	\$10,515	\$178,335	\$51,442	\$12,550	\$3,916		<b>\$528,555</b>
<b>2020</b>	\$750	\$300,251	\$24,432	\$148,391	\$56,275	\$10,550	\$2,007		<b>\$539,656</b>
<b>2021</b>	\$750	\$533,881	\$25,104	\$280,743	\$102,351	\$10,700	\$4,150		<b>\$957,679</b>
<b>2022</b>	\$-	\$633,194	\$12,551	\$225,846	\$80,053	\$7,750	\$-		<b>\$959,394</b>

## SUBDIVISION STATISTICS

### Subdivisions by Year and Number of Lots

Years	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	1	397	408
2017	63	2	654	531
2018	55	17	361	448
2019	32	11	188	484
2020	50	30	496	396
2021	49	39	565	409
2022	42	40	418	444
<b>Total</b>	<b>1119</b>	<b>140</b>	<b>9595</b>	<b>7080</b>

**Lots Created by Year**



## 2022 Subdivision Revenue

	Application Fees	Final Approval	Strata Conversion	Total
January	\$3,885	\$1,824	\$315	\$6,024
February	\$6,470	\$600	\$315	\$7,385
March	\$15,294	\$1,974	\$315	\$17,583
April	\$12,010	\$8,718		\$20,728
May	\$14,715	\$2,045		\$16,760
June	\$14,301	\$16,579	\$306	\$31,186
July	\$11,270	\$15,324		\$26,594
August	\$39,121	\$12,398		\$51,519
September	\$12,270	\$3,548		\$15,818
October	\$11,361	\$1,670	\$3,415	\$16,446
November	\$9,950			\$9,950
December	\$50,771	\$3,674		\$54,445
<b>Subtotal</b>	<b>\$201,418</b>	<b>\$68,354</b>	<b>\$4,666</b>	<b>\$274,438</b>
<b>Grand Total</b>				<b>\$274,438</b>

## Previous Years Subdivision Revenue

<b>2012</b>	\$137,050	\$48,795	\$750	<b>\$186,595</b>
<b>2013</b>	\$120,731	\$25,500	\$1,650	<b>\$147,881</b>
<b>2014</b>	\$210,931	\$28,300	\$750	<b>\$239,981</b>
<b>2015</b>	\$178,179	\$58,590	\$3,750	<b>\$240,519</b>
<b>2016</b>	\$231,964	\$69,242		<b>\$301,206</b>
<b>2017</b>	\$195,642	\$49,642	\$2,835	<b>\$248,119</b>
<b>2018</b>	\$92,697	\$36,723		<b>\$129,420</b>
<b>2019</b>	\$93,148	\$47,271	\$8,374	<b>\$148,793</b>
<b>2020</b>	\$160,513	\$62,771	\$16,772	<b>\$240,056</b>
<b>2021</b>	\$78,094	\$36,325	\$5,060	<b>\$119,479</b>
<b>2022</b>	\$201,418	\$68,354	\$4,666	<b>\$274,438</b>



# 2022 Consolidated Financial Statements

For the Fiscal Year Ending December 31, 2022

**MAYOR**

Scott Goodmansson

**COUNCILLORS**

Kimberley Guiry

Colby Harder

Mark Morley

Lillian Szpak

Mary Wagner

Keith Yacucha

**CHIEF ADMINISTRATIVE OFFICER**

Darren Kiedyk, CPA, CGA

**DIRECTOR OF FINANCE**

Michael Dillabaugh, CPA, CA

**CITY ENGINEER**

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

**CITY PLANNER**

Matthew Baldwin, MCIP, RPP

**FIRE CHIEF**

Christopher Aubrey

**AUDITORS**

KPMG

**SOLICITORS**

Young Anderson

**BANKERS**

Bank of Montreal

**POLICE**

RCMP- West Shore



Year ended December 31, 2022

Financial Statements

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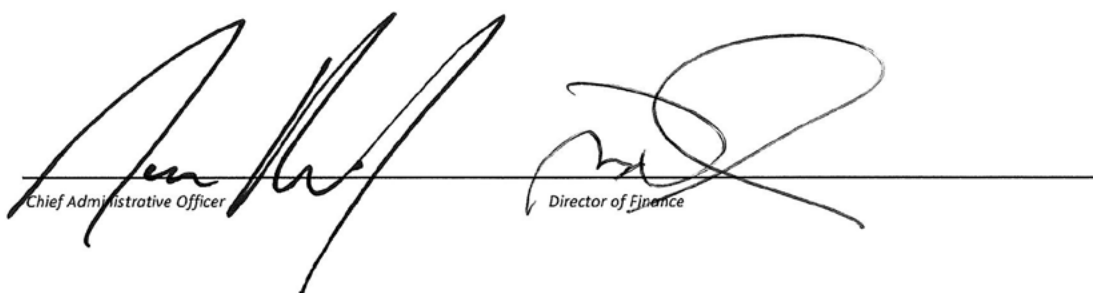
## Management's Responsibility for the Consolidated Financial Statements

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

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

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

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



Two handwritten signatures are shown above a horizontal line. The signature on the left is for the Chief Administrative Officer, and the signature on the right is for the Director of Finance.

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 AUDITOR'S 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, 2022
- 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, 2022 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 "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's 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.

## ***Auditor's 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 auditor's 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 auditor's 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 auditor's 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 group entity 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.



Chartered Professional Accountants

Victoria, Canada  
May 1, 2023

December 31, 2022, with comparative information for 2021

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

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

Director of Finance

## Consolidated Statement of Operations

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

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

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

## Consolidated Statement of Changes in Net Financial Assets

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

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

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

# CITY OF LANGFORD

## Consolidated Statement of Cash Flows

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

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

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

Year ended December 31, 2022

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

**1. Significant accounting policies:**

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

**(a) Reporting entity:**

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

**(b) Basis of accounting:**

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

**(c) Revenue recognition:**

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

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

**(d) Deferred revenue:**

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

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

**(e) Refundable deposits:**

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

**(f) Investment income:**

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

## (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

## Notes to Consolidated Financial Statements

## (j) Employee benefits:

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

## (k) Use of estimates:

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

## 2. Cash and cash equivalents:

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

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

## 3. Deferred revenue:

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

	2022	2021
Development cost charges	\$ 5,892,755	\$ 13,495,480
Hotel room tax	971,297	1,153,107
Other	1,162,326	930,338
	<b>\$ 8,026,378</b>	<b>\$ 15,578,925</b>

Development cost charges:

	2022	2021
Opening balance of unspent funds	\$ 13,495,480	\$ 18,151,483
Add:		
Development cost charges received during the year	6,016,652	6,447,448
Interest earned	169,094	27,172
	19,681,226	24,626,103
Less amount spent on projects and recorded as revenue	(13,788,471)	(11,130,623)
	<b>\$ 5,892,755</b>	<b>\$ 13,495,480</b>

## 4. Debt:

## (a) Debt:

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

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

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

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

## 5. Tangible capital assets:

## (a) Assets under construction:

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

## (b) Contributed tangible capital assets:

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

## (c) Works of art and historical treasures:

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

## (d) Write-down of tangible capital assets:

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

## (e) West Shore Parks and Recreation Society:

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

## Note 5. Tangible Capital Assets (Continued)

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

**6. Sewer franchise agreement:**

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

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

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

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

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

**7. Accumulated surplus:**

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

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

**8. Taxation:**

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

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

**9. Government transfers:**

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

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

**10. Municipal pension plan:**

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

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

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

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

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

**11. Commitments and contingencies:****(a) Contingent liabilities:**

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

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

**(b) Litigation liability:**

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

**(c) Commitments:**

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

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

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

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

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

## Notes to Consolidated Financial Statements

**12. Contractual rights:**

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

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

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

**13. Financial plan:**

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

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

**14. West Shore Parks and Recreation Society:****(a) Capital asset transfer:**

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

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

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

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

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

**(b) Consolidation:**

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

Condensed financial information for the Society is as follows:

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

15. Segmented information:

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

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

**General Government Services**

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

**Protective Services**

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

**Engineering and Public Works**

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

**Community Services**

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

**Utility and Enterprise Services**

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

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

## Note 15 2022 Segmented Information (Continued)

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

## Note 15 2021 Segmented Information (Continued)

	General Government Services	Protective Services	Engineering and Public Works	Community Services	Utility and Enterprise Services	Total
Revenue:						
Taxation	\$ 2,887,736	\$ 14,891,482	\$ 6,927,719	\$ 13,075,573	\$ -	\$ 37,782,510
Utility charges	-	-	-	-	5,000	5,000
Government transfers	825,346	1,013,520	2,146,405	2,982,497	-	6,967,768
Commercial leasing	62,044	60,285	-	4,783,267	-	4,905,596
Other	6,786,280	55,448	347,990	3,650,518	9,132,514	19,972,750
Licences and permits	38,040	3,469,679	326,909	1,286,340	-	5,120,968
Developer and property owner contributions	11,588,628	59,150	17,061,564	12,345,893	3,820,484	44,875,719
Development cost charges	-	-	7,484,365	3,646,258	-	11,130,623
Casino	759,073	-	-	-	-	759,073
<b>Total Revenue</b>	<b>22,947,147</b>	<b>19,549,564</b>	<b>34,294,952</b>	<b>41,770,346</b>	<b>12,957,998</b>	<b>131,520,007</b>
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
<b>Total Expenses</b>	<b>7,246,569</b>	<b>18,570,261</b>	<b>14,324,612</b>	<b>22,961,544</b>	<b>5,458,283</b>	<b>68,561,269</b>
<b>Annual surplus</b>	<b>\$ 15,700,578</b>	<b>\$ 979,303</b>	<b>\$ 19,970,340</b>	<b>\$ 18,808,802</b>	<b>\$ 7,499,715</b>	<b>\$ 62,958,738</b>

**16. Subsequent Event:**

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

**17. Safe Restart Grant Schedule (Unaudited)**

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

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



# 2022 Tax Rates for Permissive Tax Exemptions

2022 Tax Rates for Permissive Tax Exemptions				Class	Assessment	Mill Rate	Tax Exemption
<b>Bylaw 1540</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-04269.010	Lot: 1, Plan VIP75906, Section 5, Esquimalt District	025-757-814	817 Goldstream Avenue	1	15,774,000	4.07406	\$64,264.22
<b>Bylaw 1587</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-05731.110	Lot 2, PI VIP78559, Section 72, Esquimalt District	026-232-588	753 Station Avenue	1	19,636,000	4.07406	\$79,998.24
<b>Bylaw 1656</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-03584.006	Lot: A, Plan EPP28662, Section 1, Esquimalt District	029-895-715	550 Goldstream Avenue	1	3,818,000	4.07406	\$15,554.76
01-62-327-03584.006	Lot: A, Plan EPP28662, Section 1, Esquimalt District	029-895-715	550 Goldstream Avenue	6	2,724,000	11.81088	\$32,172.84
<b>Bylaw 1799</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-05829.021	A, Plan EPP679000, Section 72, Esquimalt District	030-449-502	616 Goldstream Avenue	1	16,307,000	4.07406	\$66,435.70
<b>Bylaw 1866</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-06352.012	Lot 1, PI EPP64456, Section 81, Esquimalt District	029-923-514	3019 Glen Lake Rd	8	6,012,000	5.46787	\$32,872.83
<b>Bylaw 1913</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-06385.084	Lot A, PI EPP58443, Section 86 and 87, Esquimalt District	029-892-449	1319 Westhills Dr	6	26,404,000	11.81088	\$311,854.48
<b>Bylaw 1979</b>							
<b>Roll No</b>	<b>Lot</b>	<b>PID</b>	<b>Address</b>				
01-62-327-06159.000	Lot 7, PI 6190, Section 79, Esquimalt District	005-913-985	948 Dunford Ave	8	856,000	5.46787	\$4,680.50
01-62-327-07522.001	Lot 10, PI 10901, Section 111, Esquimalt District	005-052-327	2637 Sunderland Rd	8	690,700	5.46787	\$3,776.66
01-62-327-06411.005	Section 84, Esquimalt District, All that portion of the Hollywood Road (renamed Hazelwood Road by Gazette notice dated February 22, 1956), as dedicated by PI 1718 and extending northerly from the extension easterly of the south boundary of Block 2, PI 1718, Section 84, Esquimalt District to the extension north-easterly of the north-west boundary of Lot A, PI 13728		1040 Marwood Ave	8	14,000	5.46787	\$76.55
01-62-327-06411.008	Lot 1, PI EPP26925, Section 84 Esquimalt District, Section 90, 86 and 87 Metchoshin District	029-207-908	1040 Marwood Ave	6	126,000	11.81088	\$1,488.17
01-62-327-06411.008	Lot 1, PI EPP26925, Section 84 Esquimalt District, Section 90, 86 and 87 Metchoshin District	029-207-908	1040 Marwood Ave	8	2,568,000	5.46787	\$14,041.49
01-62-327-06439.250	Esquimalt District, LD 30 & 21 PT Sections 83, 84, 85, 86 Metchoshin District & Sections 83 & 84 Esquimalt District except parcel M (DD15125) shown outlined in red on PI 82 RW Part held under licence of occupation		1040 Marwood Ave	8	218,000	5.46787	\$1,192.00
01-62-327-13906.060	Esquimalt District, Lot 1 of PI 17393, Sections 79 Metchoshin District, 83, 84 and 90, Esquimalt District	003-908-968	3498 Luxton Road	8	3,156,000	5.46787	\$17,256.60
01-62-327-04124.001	Lot 4, PI 9088, Section 5, Esquimalt District	005-533-376	929 Goldstream	8	493,000	5.46787	\$2,695.66
01-62-327-04125.001	Lot 1, PI 14459, Section 5, Esquimalt District	004-415-957	935 Goldstream	8	1,835,200	5.46787	\$10,034.64
01-62-327-06299.010	Lot 1, PI 15933, Section 88 & 89, Esquimalt District	004-547-527	1289 Parkdale Drive	6	4,329,000	11.81088	\$51,129.30
01-62-327-04250.003	Lot A, PI 28120, Esquimalt District	001-311-034	2731 Matson Road	8	1,156,000	5.46787	\$6,320.86
01-62-327-05647.010	Lot A, PI 42956, Esquimalt District	002-364-760	2784 Claude Rd	6	1,715,000	11.81088	\$20,255.66
01-62-327-05790.021	Lot B, PI VIP64037, Esquimalt District		2830 Aldwynd Road	6	858,000	11.81088	\$10,133.74
01-62-327-05628.001	Lot A, PI EPP81038, Section 72, Esquimalt Land District	030-498-805	Peatt Rd	1	6,788,000	4.07406	\$27,654.72
01-62-327-05628.001	Lot A, PI EPP81038, Section 72, Esquimalt Land District	030-498-805	Peatt Rd	6	1,682,000	11.81088	\$19,865.90
01-62-327-05628.002	Lot B, PI EPP81038, Section 72, Esquimalt Land District	030-498-821	Claude Rd	1	2,516,000	4.07406	\$10,250.33
01-62-327-05628.002	Lot B, PI EPP81038, Section 72, Esquimalt Land District	030-498-821	Claude Rd	6	626,000	11.81088	\$7,393.61
01-62-327-05628.003	Lot C, PI EPP81038, Section 72, Esquimalt Land District	030-498-830	Peatt Rd	1	2,508,000	4.07406	\$10,217.74
01-62-327-05628.003	Lot C, PI EPP81038, Section 72, Esquimalt Land District	030-498-830	Peatt Rd	6	3,763,000	11.81088	\$44,444.34
01-62-327-05628.004	Lot D, PI EPP81038, Section 72, Esquimalt Land District	030-498-856	Goldstream Ave	8	5,852,000	5.46787	\$31,997.98
01-62-327-06694.030	Lot 1, PI 44619, Esquimalt District	005-894-417	2610-2612 Sooke Road	8	1,531,200	5.46787	\$8,372.40
01-62-327-05709.202	Lot 2, PI VIS6677, Section 72, Esquimalt District	027-668-517	119-755 Goldstream	6	862,000	11.81088	\$10,180.98
01-62-327-05709.203	Portion of Lot 3, PI VIS6677, Section 72, Esquimalt District	027-668-525	115-755 Goldstream	6	259,400	11.81088	\$3,063.74
01-62-327-04188.140	Lot 4, PI VIS4874, Section 5 Esquimalt District	027-958-973	849 Orono Avenue	6	2,904,000	11.81088	\$34,298.80
01-62-327-05731.100	Lot 1, PI VIP78559, Section 72, Esquimalt District	026-232-570	761 Station Road	6	1,179,000	11.81088	\$13,925.03
01-62-327-05731.100	Lot 1, PI VIP78559, Section 72, Esquimalt District	026-232-570	761 Station Road	8	2,487,000	5.46787	\$13,598.59
01-62-327-05886.008	Lot 8, PI VIS6662, Section 72, Esquimalt District	027-642-267	157-2745 Veterans Memorial Parkway	6	510,000	11.81088	\$6,023.55
01-62-327-05886.144	Lot 144, PI VIS6662, Section 72, Esquimalt District	027-643-620	P44-2745 Veterans Memorial Parkway	1	9,400	4.07406	\$38.30

2022 Tax Rates for Permissive Tax Exemptions				Class	Assessment	Mill Rate	Tax Exemption
01-62-327-05886.145	Lot 145, PI V156662, Section 72, Esquimalt District	027-643-638	P45-2745 Veterans Memorial Parkway	1	9,400	4.07406	\$38.30
01-62-327-05886.146	Lot 146, PI V156662, Section 72, Esquimalt District	027-643-646	P46-2745 Veterans Memorial Parkway	1	9,400	4.07406	\$38.30
01-62-327-05886.147	Lot 147, PI V156662, Section 72, Esquimalt District	027-643-654	P47-2745 Veterans Memorial Parkway	1	9,400	4.07406	\$38.30
01-62-327-05886.148	Lot 148, PI V156662, Section 72, Esquimalt District	027-643-662	P48-2745 Veterans Memorial Parkway	1	9,400	4.07406	\$38.30
01-62-327-05764.000	Lot 23, PI VIP7235, Section 72, Esquimalt District	005-741-998	679 Goldstream Avenue	8	1,065,000	5.46787	\$5,823.28
01-62-327-18809.000	Lot A, PI VIP65130, Section 72, Esquimalt Land District, Except Plan VIP86164; Lot A, Plan VIP65123, Section 1,2,4 &5, Goldstream Land District, Lot A, PI VIP65129, Section 7980, 86 & 87, Esquimalt Land District, Sections 79, 80, 86 and 87, Lot 2, Plan VIP45768, Section 73, Esquimalt Land District, Except Plan VIP86164; Lot 1, Plan VIP67118, Section 105, Esquimalt Land District; Lot 1, Plan VIP70605, Section 5, Esquimalt Land District, Except Plan VIP86164; ET	006-389-538	E&N Railway	2	2,064,000	32.62171	\$67,331.21
01-62-327-06220.000	Lot 1, Block A, PI VIP1139, Section 90, Metchosin Land District	007-848-277	1152 Lippincott Road	1	811,000	4.07406	\$3,304.06
01-62-327-06221.000	Lot 2, Block A, PI VIP1139, Section 89/90, Metchosin Land District	007-848-285	1152 Lippincott Road	1	198,200	4.07406	\$807.48
01-62-327-06221.000	Lot 2, Block A, PI VIP1139, Section 89/90, Metchosin Land District	007-848-285	1152 Lippincott Road	9	19,786	9.89866	\$195.85
01-62-327-06559.000	Lot 9, PI VIP12500, Section 81, Esquimalt Land District	004-771-699	1072 Jenkins Avenue	1	821,000	4.07406	\$3,344.80
01-62-327-03581.110	Lot 3, PI VIP20139, Section 1, Esquimalt Land District	003-669-807	2770 Penelope Place	1	1,037,000	4.07406	\$4,224.80
01-62-327-06001.005	Section 81, PI EPP55301, Esquimalt Land District	029-895-685	3024 Jacklin	6	957,400	11.81088	\$11,307.74
01-62-327-06001.005	Section 81, PI EPP55301, Esquimalt Land District	029-895-685	3024 Jacklin	8	1,278,000	5.46787	\$6,987.94
01-62-327-05816.000	Lot 4, Block 1, PI VIP1739, Section 72, Esquimalt Land District	001-826-247	664 Granderson Rd	6	1,616,000	11.81088	\$19,086.38
01-62-327-05737.040	Lot 30, PI EPS6342, Esquimalt Land District	031-326-153	402-731 Station Ave	1	189,000	4.07406	\$770.00
01-62-327-05737.042	Lot 32, PI EPS6342, Esquimalt Land District	031-326-170	403-731 Station Ave	1	244,100	4.07406	\$994.48
01-62-327-05737.039	Lot 29, PI EPS6342, Esquimalt Land District	031-326-145	404-731 Station Ave	1	309,100	4.07406	\$1,259.29
01-62-327-05737.043	Lot 33, PI EPS6342, Esquimalt Land District	031-326-188	405-731 Station Ave	1	304,700	4.07406	\$1,241.37
01-62-327-05737.038	Lot 28, PI EPS6342, Esquimalt Land District	031-326-137	406-731 Station Ave	1	309,000	4.07406	\$1,258.88
01-62-327-05737.044	Lot 34, PI EPS6342, Esquimalt Land District	031-326-196	407-731 Station Ave	1	303,600	4.07406	\$1,236.88
01-62-327-05737.037	Lot 27, PI EPS6342, Esquimalt Land District	031-326-129	408-731 Station Ave	1	262,200	4.07406	\$1,068.22
01-62-327-05737.045	Lot 35, PI EPS6342, Esquimalt Land District	031-326-200	409-731 Station Ave	1	249,500	4.07406	\$1,016.48
01-62-327-05737.048	Lot 38, PI EPS6342, Esquimalt Land District	031-326-234	410-731 Station Ave	1	313,300	4.07406	\$1,276.40
01-62-327-05737.047	Lot 37, PI EPS6342, Esquimalt Land District	031-326-226	412-731 Station Ave	1	387,000	4.07406	\$1,576.66
01-62-327-05737.046	Lot 36, PI EPS6342, Esquimalt Land District	031-326-218	414-731 Station Ave	1	313,300	4.07406	\$1,276.40
01-62-327-05737.053	Lot 43, PI EPS6342, Esquimalt Land District	031-326-285	501-731 Station Ave	1	386,000	4.07406	\$1,572.59
01-62-327-05737.052	Lot 42, PI EPS6342, Esquimalt Land District	031-326-277	502-731 Station Ave	1	193,100	4.07406	\$786.70
01-62-327-05737.054	Lot 44, PI EPS6342, Esquimalt Land District	031-326-293	503-731 Station Ave	1	249,600	4.07406	\$1,016.89
01-62-327-05737.051	Lot 41, PI EPS6342, Esquimalt Land District	031-326-269	504-731 Station Ave	1	316,000	4.07406	\$1,287.40
01-62-327-05737.055	Lot 45, PI EPS6342, Esquimalt Land District	031-326-307	505-731 Station Ave	1	310,500	4.07406	\$1,265.00
01-62-327-05737.050	Lot 40, PI EPS6342, Esquimalt Land District	031-326-251	506-731 Station Ave	1	315,900	4.07406	\$1,287.00
01-62-327-05737.056	Lot 46, PI EPS6342, Esquimalt Land District	031-326-315	507-731 Station Ave	1	310,400	4.07406	\$1,264.59
01-62-327-05737.049	Lot 39, PI EPS6342, Esquimalt Land District	031-326-242	508-731 Station Ave	1	267,700	4.07406	\$1,090.63
01-62-327-05737.057	Lot 47, PI EPS6342, Esquimalt Land District	031-326-323	509-731 Station Ave	1	267,600	4.07406	\$1,090.22
01-62-327-05737.060	Lot 50, PI EPS6342, Esquimalt Land District	031-326-358	510-731 Station Ave	1	320,200	4.07406	\$1,304.51
01-62-327-05737.059	Lot 49, PI EPS6342, Esquimalt Land District	031-326-340	512-731 Station Ave	1	395,000	4.07406	\$1,609.25
01-62-327-05737.058	Lot 48, PI EPS6342, Esquimalt Land District	031-326-331	514-731 Station Ave	1	320,200	4.07406	\$1,304.51
01-62-327-05737.065	Lot 55, PI EPS6342, Esquimalt Land District	031-326-404	601-731 Station Ave	1	394,000	4.07406	\$1,605.18
01-62-327-05737.064	Lot 54, PI EPS6342, Esquimalt Land District	031-326-391	602-731 Station Ave	1	197,300	4.07406	\$803.81
01-62-327-05737.066	Lot 56, PI EPS6342, Esquimalt Land District	031-326-412	603-731 Station Ave	1	254,000	4.07406	\$1,034.81
01-62-327-05737.063	Lot 53, PI EPS6342, Esquimalt Land District	031-326-382	604-731 Station Ave	1	322,900	4.07406	\$1,315.51
01-62-327-05737.067	Lot 57, PI EPS6342, Esquimalt Land District	031-326-421	605-731 Station Ave	1	317,400	4.07406	\$1,293.11
01-62-327-05737.062	Lot 52, PI EPS6342, Esquimalt Land District	031-326-374	606-731 Station Ave	1	322,800	4.07406	\$1,315.11
01-62-327-05737.068	Lot 58, PI EPS6342, Esquimalt Land District	031-326-439	607-731 Station Ave	1	317,200	4.07406	\$1,292.29
01-62-327-05737.061	Lot 51, PI EPS6342, Esquimalt Land District	031-326-366	608-731 Station Ave	1	273,300	4.07406	\$1,113.44
01-62-327-05737.069	Lot 59, PI EPS6342, Esquimalt Land District	031-326-447	609-731 Station Ave	1	273,200	4.07406	\$1,113.03
01-62-327-05737.072	Lot 62, PI EPS6342, Esquimalt Land District	031-326-471	610-731 Station Ave	1	327,100	4.07406	\$1,332.63
01-62-327-05737.071	Lot 61, PI EPS6342, Esquimalt Land District	031-326-463	612-731 Station Ave	1	404,000	4.07406	\$1,645.92
01-62-327-05737.070	Lot 60, PI EPS6342, Esquimalt Land District	031-326-455	614-731 Station Ave	1	327,100	4.07406	\$1,332.63



# Development Cost Charges

		Opening Balance	DCC's Received	Expenditures	Transfer from (to) other Fund	Interest Earned	Closing Balance
<b>Parks</b>	\$	12,287,562	3,402,620	-7,996,914	-2,478,773	205,347	5,419,842
<b>Sewer</b>		29,902	-	-		563	30,465
<b>Storm Drainage</b>		1,178,016	118,182	-869,214		15,464	442,448
<b>Roads</b>		-	2,495,850	-4,922,343	2,478,773	-52,280	-
	<b>\$</b>	<b>13,495,480</b>	<b>6,016,652</b>	<b>-13,788,471</b>	<b>-</b>	<b>169,094</b>	<b>5,892,755</b>

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





2nd Floor, 877 Goldstream Avenue  
Langford, British Columbia, Canada  
V9B 2X8