



**REGULAR COUNCIL MEETING  
AGENDA**

**Monday, May 11, 2026  
7:00 P.M.  
Council Chambers, Langley City Hall  
20399 Douglas Crescent**

*Public meetings held in Council Chambers are livestreamed and recorded. The video recordings are available on the City's website for public viewing.*

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**1. LAND ACKNOWLEDGEMENT**

The land on which we gather is on the traditional unceded territory of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

**2. ADOPTION OF AGENDA  
RECOMMENDATION:**

THAT the May 11, 2026 regular agenda be adopted as circulated.

**3. CONSENT AGENDA**

*Before the motion is made to approve the Consent Agenda, a Council member may request that an item be removed from the Consent Agenda and dealt with separately; additionally, a Council member may request that one or more items on the Regular Council Agenda be included on the Consent Agenda, and if no one objects, it will be so listed and considered.*

*Where no recommendation is noted, the agenda item is deemed to be received for information.*

**RECOMMENDATION:**

THAT the following item(s) be approved:

**3.a Adoption of Minutes**

3.a.1 Regular Meeting Minutes from April 27, 2026

**RECOMMENDATION:**

THAT the minutes of the regular meeting held on April 27, 2026 be adopted as circulated.

3.a.2 Special (Pre-Closed) Meeting Minutes from April 27 and May 4, 2026

**RECOMMENDATION:**

THAT the minutes of the special (pre-closed) meetings held on April 27 and May 4, 2026 be adopted as circulated.

- 3.a.3 Special Meeting Minutes from April 23, 2026

**RECOMMENDATION:**

THAT the minutes of the special meeting held on April 23, 2026 be adopted as circulated.

**3.b Correspondence**

- 3.b.1 DCC Reform - A Temporary Reduction  
Independent Contractors and Businesses Association (ICBA)
- 3.b.2 Environmental Sensitivities/Multiple Chemical Sensitivity (ES/MCS)  
Awareness Day  
Environmental Health Association of Manitoba
- 3.b.3 The Moose Hide Campaign Day - May 14, 2026  
Moose Hide Campaign
- 3.b.4 Response Letter from the Minister of Infrastructure  
Re: Long-Term Care Beds

**4. ADOPTION OF THE MINUTES**

*See Consent Agenda*

**5. DELEGATIONS**

**5.a City of Langley 2025 Audit Report**

Verbal report from:

Alex Chang, Director of Financial Services

Kristine Simpson, Partner, FCPA, FCA, BDO Canada

- 5.a.1 Staff Report - 2025 Consolidated Financial Statements  
Report dated: May 7, 2026  
From: Director of Financial Services

**RECOMMENDATION:**

THAT City Council approve the 2025 Consolidated Financial Statements.

**6. COUNCIL MEMBER REPORTS**

**6.a Upcoming Regular Meetings**

May 25, 2026

June 15, 2026

**6.b Council Advisory Bodies Update**

**7. BYLAWS**

**7.a Bylaw 3336 - 2026 Tax Rate Bylaw**

Final reading of a bylaw to levy property value taxes for municipal purposes for the year 2026.

**RECOMMENDATION:**

THAT the bylaw cited as "2026 Tax Rate Bylaw, 2026, No. 3336" be read a final time.

**7.b Bylaw 3339 - Financial Plan Bylaw Amendment**

First, second and third reading of a bylaw to amend the Financial Plan for 2025-2029.

**RECOMMENDATION:**

THAT the bylaw cited as "Financial Plan 2025 – 2029 Bylaw, 2025, No. 3308, Amendment No. 2, Bylaw No. 3339" be read a first, second, and third time.

**8. COMMITTEE REPORTS**

**8.a Environmental Sustainability Committee - Pleasantdale Creek Salmon Release Sign**

Report dated: May 11, 2026

From: ESC Chair

**RECOMMENDATION:**

THAT the installation of interpretive signage identifying the salmon release location at Pleasantdale Creek be approved;

AND THAT the \$3,500 cost to supply and install the sign be funded from the Enterprise Fund.

**9. ADMINISTRATIVE REPORTS**

**9.a FIFA Funding Request**

Report dated: April 28, 2026

From: Recreation Supervisor

**RECOMMENDATION:**

1. THAT Council approve \$10,000 in one-time funding to support the delivery of four FIFA viewing parties within the City of Langley.
2. THAT the \$10,000 in one-time funding to support the delivery of four FIFA viewing parties within the City of Langley be allocated from the Council Enterprise Fund.

**9.b Zero Waste Strategy**

Report dated: April 27, 2026

From: Manager of Engineering Services

**RECOMMENDATION:**

1. THAT the Zero Waste Strategy be endorsed;
2. THAT the Zero Waste Strategy be implemented on a phased basis; and
3. THAT the City review the efficacy of each phase before expanding to the next phase.

**9.c Crime Prevention Committee: Proposed Committee Name Change and Terms of Reference Update**

Report dated: May 6, 2026

From: Deputy Corporate Officer

**RECOMMENDATION:**

1. THAT Council approve a committee name change from the Crime Prevention Committee to the Community Safety Awareness Committee; and
2. THAT Council approve the updated committee terms of reference to reflect the new name and expanded mandate.

**10. OTHER BUSINESS**

**10.a Motions/Notices of Motion**

**11. CORRESPONDENCE**

*See Consent Agenda*

**12. ADJOURNMENT**

**RECOMMENDATION:**

THAT the meeting adjourn.



## MINUTES OF A REGULAR COUNCIL MEETING

Monday, April 27, 2026

7:00 p.m.

Council Chambers, Langley City Hall  
20399 Douglas Crescent

- Present: Mayor Pachal  
Councillor Albrecht  
Councillor James  
Councillor Mack  
Councillor Solyom  
Councillor White
- Absent: Councillor Wallace
- Staff Present: F. Cheung, Chief Administrative Officer  
G. Flack, Deputy Chief Administrative Officer  
K. Hilton, Director of Recreation, Culture and Community Services  
R. Hull, Deputy Fire Chief  
C. Johannsen, Director of Development Services  
P. Kusack, Deputy Corporate Officer  
D. Pollock, Director of Engineering, Parks and Environment  
A. Chang, Director of Financial Services  
H. Dosange, , Officer in Charge, Langley RCMP  
D. Wise, Inspector, Langley RCMP
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### 1. **LAND ACKNOWLEDGEMENT**

The land on which we gather is on the traditional unceded territory of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

### 2. **MOMENT OF SILENCE - April 28th, Day of Mourning**

A moment of silence was observed to recognize and remember workers killed and injured on the job.

### 3. **ADOPTION OF AGENDA**

It was MOVED and SECONDED

THAT the April 27, 2026 regular agenda be adopted as circulated.

CARRIED

### 4. **CONSENT AGENDA**

It was MOVED and SECONDED

THAT the following item(s) be approved:

a. Adoption of Minutes

1. Regular Meeting Minutes from April 13, 2026

THAT the minutes of the regular meeting held on April 13, 2026 be adopted as circulated.

2. Special (Pre-Closed) Meeting Minutes from April 7, 2026

THAT the minutes of the special (pre-closed) meeting held on April 7, 2026 be adopted as circulated.

3. Special Meeting Minutes from April 13, 2026

THAT the minutes of the special meeting held on April 13, 2026 be adopted as circulated.

b. Bylaws

*See also section 9) Bylaws, below*

1. Bylaw 3338 - Community Standards Bylaw Amendment

Final reading a bylaw to regulate, prohibit and impose requirements in relation to the use of public places, premises and the protection and enhancement of the well-being of the community.

THAT the bylaw cited as "Community Standards Bylaw, 2018, No. 3075, Amendment No. 2, 2026, No. 3338" be read a final time.

c. Correspondence

*See also section 10) Correspondence, below*

THAT the following correspondence be received for information:

1. Response Letter from the Ministry of Health

Re: BC Farmers Market Nutrition Coupon Program Funding

2. May is MS Awareness Month

MS Canada

It was MOVED and SECONDED

THAT Correspondence item 4.c) 2, "May is MS Awareness Month" from MS Canada be removed from the Consent Agenda.

THE QUESTION WAS CALLED on the motion as amended and same was

CARRIED

**5. ADOPTION OF THE MINUTES**

*See Consent Agenda*

**6. COMMUNITY SPOTLIGHTS**

- a. RCMP Update  
Supt. Harm Dosange, OIC, Langley RCMP  
Insp. Dave Wise, Langley RCMP

The Superintendent provided an update about current operations and notable initiatives.

Inspector Wise provided a quarterly update referring to RCMP crime analyst statistics.

It was MOVED and SECONDED

THAT Council waive section 23(5) of the City's Council Procedure Bylaw, related to the Community Spotlight presentation time limit.

CARRIED

The RCMP members answered questions from Council.

In response to a council member request, staff will forward the powerpoint slides and statistics related to zone LA3.

**7. COUNCIL MEMBER REPORTS**

- a. Upcoming Regular Meetings  
May 11, 2026  
May 25, 2026
- b. Council Advisory Bodies Update

A council member advised that the City hosted a successful Earth Day event on April 25.

**8. BYLAWS**

- a. Bylaw 3336 - 2026 Tax Rate Bylaw

First, second and third reading of a bylaw to levy property value taxes for municipal purposes for the year 2026.

It was MOVED and SECONDED

THAT the bylaw cited as "2026 Tax Rate Bylaw, 2026, No. 3336" be read a first, second and third time.

CARRIED

Opposed: Councillor Mack

b. Bylaw 3320 - Affordable Housing Reserve Fund Bylaw

Final reading of a bylaw to adopt the City of Langley Affordable Housing Fund Bylaw, 2025, No. 3320.

It was MOVED and SECONDED

THAT the bylaw cited as "City of Langley Affordable Housing Reserve Fund Bylaw, 2026, No. 3320" be read a final time.

CARRIED

1. Council Policy CO-89 Affordable Housing Reserve Fund (Deposits and Use of Funds)

From: Director of Development Services

It was MOVED and SECONDED

THAT Council Policy CO-89 Affordable Housing Reserve Fund (Deposits and Use of Funds), be approved.

CARRIED

9. **OTHER BUSINESS**

a. Motions/Notices of Motion

1. Cost-Benefit Review for Contract Decisions Policy - Councillor Solyom

It was MOVED and SECONDED

WHEREAS City Council is responsible for ensuring prudent, transparent, and evidence-based decision-making in the expenditure of public funds;

AND WHEREAS Council must be able to evaluate the relative costs, benefits, and service impacts of proposed contractual changes compared to existing arrangements;

AND WHEREAS the absence of a clearly identified "status quo" or continuation option limits Council's ability to assess whether proposed changes represent best value;

AND WHEREAS providing comparable cost estimates for both existing and proposed service models enhances accountability and supports informed decision-making;

THEREFORE BE IT RESOLVED that staff be directed to include, as part of all future service contract renewal processes, a clearly defined "status quo" option that outlines the estimated costs and

service levels of continuing existing arrangements for a comparable term;

AND FURTHER THAT such analysis be presented alongside any proposed changes to ensure Council has a complete basis for evaluating alternatives prior to making a decision.

BEFORE THE QUESTION WAS CALLED the mover explained the rationale for the proposed motion and Council discussion ensued.

THE QUESTION WAS CALLED and same was

CARRIED

**10. CORRESPONDENCE**

4.c.2 May is MS Awareness Month  
MS Canada

It was MOVED and SECONDED

THAT Council receive the MS Awareness Month letter for information and direct staff to light up Douglas Park Spirit Square stage red on May 30<sup>th</sup> to acknowledge World MS Awareness Day.

CARRIED

**11. ADJOURNMENT**

THAT the meeting adjourn at 7:57pm.

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Signed:

MAYOR

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Certified Correct:

CORPORATE OFFICER



## MINUTES OF A SPECIAL (PRE-CLOSED) COUNCIL MEETING

Monday, April 27, 2026

4:15 p.m.

Council Chambers, Langley City Hall  
20399 Douglas Crescent

- Present: Mayor Pachal  
Councillor Albrecht  
Councillor James (via video conference)  
Councillor Mack  
Councillor Solyom (via video conference)  
Councillor White
- Absent: Councillor Wallace
- Staff Present: F. Cheung, Chief Administrative Officer  
G. Flack, Deputy Chief Administrative Officer

### 1. **MOTION TO HOLD A CLOSED MEETING**

It was MOVED and SECONDED

THAT the Council Meeting immediately following this meeting be closed to the public as the subject matter being considered relates to items which comply with the following closed meeting criteria specified in Section 90 of the *Community Charter*:

- (f) law enforcement, if the council considers that disclosure could reasonably be expected to harm the conduct of an investigation under or enforcement of an enactment;
- (g) litigation or potential litigation affecting the municipality;
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;
- (m) a matter that, under another enactment, is such that the public may be excluded from the meeting.

**CARRIED**

**2. ADJOURNMENT**

It was MOVED and SECONDED

THAT the Special (pre-closed) Council meeting adjourn at 4:16 p.m.

CARRIED

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Signed:

MAYOR

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Certified Correct:

CHIEF ADMINISTRATIVE OFFICER



## MINUTES OF A SPECIAL (PRE-CLOSED) COUNCIL MEETING

Wednesday, May 4, 2026  
at 3:00 p.m.

CKF Boardroom, Langley City Hall  
20399 Douglas Crescent

Present: Mayor Pachal  
Councillor Albrecht  
Councillor James (via video conference)  
Councillor Mack  
Councillor Solyom  
Councillor Wallace  
Councillor White

Staff Present: F. Cheung, Chief Administrative Officer

### 1. **MOTION TO HOLD A CLOSED MEETING**

It was MOVED and SECONDED

THAT the Council Meeting immediately following this meeting be closed to the public as the subject matter being considered relates to items which comply with the following closed meeting criteria specified in Section 90 of the *Community Charter*:

- (1) (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- (c) labour relations or other employee relations; and
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

**CARRIED**

2. **ADJOURNMENT**

It was MOVED and SECONDED

THAT the Special (pre-closed) Council meeting adjourn at 3:01 pm.

CARRIED

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Signed:

MAYOR

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Certified Correct:

CHIEF ADMINISTRATIVE OFFICER



## MINUTES OF THE SPECIAL COUNCIL MEETING

Thursday, April 23, 2026  
3:00 pm  
Council Chambers, Langley City Hall  
20399 Douglas Crescent

Present: Mayor Pachal  
Councillor Albrecht  
Councillor James  
Councillor Mack  
Councillor Solyom  
Councillor Wallace  
Councillor White

Staff Present: G. Flack, Deputy Chief Administrative Officer  
A. Chang, Director of Financial Services  
K. Hilton, Director of Recreation, Culture and Community Services  
P. Kusack, Deputy Corporate Officer

### 1. **LAND ACKNOWLEDGEMENT**

The land on which we gather is on the traditional unceded territory of the Katzie, Kwantlen, Matsqui and Semiahmoo First Nations.

### 2. **ADOPTION OF AGENDA**

It was MOVED and SECONDED

THAT the April 23, 2026 special meeting agenda be adopted as circulated.

CARRIED

### 3. **COMMITTEE OF THE WHOLE**

It was MOVED and SECONDED

THAT Council commence Committee of the Whole.

CARRIED

It was MOVED and SECONDED

THAT Committee of the Whole suspend the rules in section 32(4)(b) and (d) of the Council Procedure Bylaw No. 3268, to remove prescribed time limits to speak to a single topic.

CARRIED

a. 2026 Community Grants

Report dated: April 17, 2026

From: Director of Financial Services

By unanimous consent the Committee agreed to start the application consideration process by noting each of their higher priority applications resulting in a reduced scope to revisit and have a more in-depth deliberation of each application.

It was MOVED

THAT Council receive the April 17, 2026, Report to Council titled "2026 Community Grants" from the Director of Financial Services for information.

The Director of Financial Services outlined the City's community grant allocation process, advising there is a \$168,000 budget from which to allocate community grants.

Staff responded to questions from Committee members regarding the Community Grant Policy and grant review process.

The Director of Financial Services advised that the following grant applications are pre-approved per the City's Community Grant Policy CO-51:

Langley School District Foundation

Youth Parliament

Brookwood Dry Grad

LSS Dry Grad

Langley Senior Resources Society

Langley District 4-H Senior Council

The committee reviewed, considered and deliberated over the 2026 grant applications.

Throughout the deliberations the following occurred:

Before consideration of the Langley Community Services Global Fest application, Councillor Wallace declared a conflict of interest as she is a member of the festival's organizing team.

Councillor Wallace left the meeting at 3:41pm.

Councillor Wallace returned to the meeting at 3:43pm.

Before consideration of the Men's Shed application, Councillor Wallace recused herself from the discussion at 3:53pm as her husband is a member of the group.

Councillor Wallace returned to the discussion at 3:55pm.

Before consideration of the Terry Fox Run application, Councillor Wallace declared a conflict of interest as she is on the organizing committee.

Councillor Wallace left the meeting at 4:01pm.

Councillor Wallace returned to the meeting at 4:02pm.

The meeting recessed at 4:12pm and reconvened at 4:15pm with the same members present.

Before second consideration of the Langley Community Services Global Fest application, Councillor Wallace declared a conflict of interest as she is a member of the festival organizing team.

Councillor Wallace left the meeting at 4:17pm.

Councillor Wallace returned to the meeting at 4:18pm.

As second consideration was being given to the Men's Shed application, Councillor Wallace recused herself from the discussion at 4:22pm, as her husband is a member of the group.

Council discussed an option of an allocation from the Council Enterprise Fund to fund the remainder of the Men's Shed grant request.

Councillor Wallace returned to the discussion at 4:25pm.

The Mayor advised that there is a motion on the floor to receive the Director of Financial Services report. Further

It was MOVED

THAT Council award community grants totaling \$169,966.99 to the following organizations:

Langley School District Foundation	\$	4,950.00
Youth Parliament	\$	1,000.00
Brookwood Dry Grad	\$	500.00
Langley Secondary School Dry Grad Committee	\$	1,000.00
Langley Senior Resources Society	\$	20,000.00
Langley District 4-H Senior Council	\$	150.00
198A Street Neighbours	\$	500.00
Alice Brown Pac	\$	500.00
Bard in the Valley Society	\$	8,500.00
Big Brothers Big Sisters of Langley	\$	5,000.00

Douglas Park Charity Pickleball Tournament	\$	7,500.00
Douglas Park Community School	\$	500.00
Douglas Park Community School Society	\$	1,741.60
Downtown Langley Business Association - Arts Alive Festival	\$	16,935.00
Encompass Support Servs (Best Babies)	\$	3,000.00
Fibromyalgia Well Spring Foundation	\$	640.39
Fraser Region Community Justice Initiatives	\$	1,000.00
Kat Moon Band	\$	1,150.00
Kidsport	\$	2,000.00
Langley Animal Protection Society	\$	5,000.00
Langley Community Farmers Market	\$	2,600.00
Langley Community Services Society (Best Babies)	\$	4,000.00
Langley Community Services Society (Global Fest)	\$	4,000.00
Langley District 4-H Senior Council (additional)	\$	2,500.00
Langley Environmental Partners Society	\$	3,000.00
Langley Fastball Association	\$	2,500.00
Langley Field Naturalists	\$	2,000.00
Langley Fine Arts School Dry Grad	\$	500.00
Langley Flippers Swim Club	\$	2,500.00
Langley Lawn Bowling Club	\$	3,400.00
Langley Literacy Association	\$	2,500.00
Langley Pride Society	\$	8,000.00
Langley Rotary Club (RibFest)	\$	5,000.00
Latincouver Cultural & Business Society	\$	5,000.00
Lower Fraser Valley Aboriginal Society	\$	2,500.00
Men's Shed Langley Society	\$	5,000.00
Nicholas Park Neighbourhood BBQ	\$	500.00
PLEA Community Services Society	\$	1,000.00
Ron Cares Society	\$	2,500.00

Scouts Canada - Camp McLean	\$	1,500.00
Seamus Gee Legacy Project Foundation	\$	1,000.00
stólw Arts and Cultural Society	\$	5,000.00
Terry Fox Run - Langley City	\$	1,700.00
VAYA Youth Arts Society	\$	6,000.00
VISAFF South Asian Film Festival Society	\$	2,200.00
Volunteer Cancer Drivers Society	\$	2,000.00
Waceyá Metis Society	\$	<u>10,000.00</u>
<b>Total Grants</b>	<b>\$</b>	<b>169,966.99</b>

THAT Council expend \$1966.99 from the Council Enterprise Fund to close the gap between the \$168,000 community grant allocation fund and the total of the grant allocations made.

**4. COMMITTEE OF THE WHOLE - RISE AND REPORT**

It was MOVED and SECONDED

THAT Committee of the Whole rise and report.

CARRIED

**5. BUSINESS ARISING FROM COMMITTEE OF THE WHOLE**

It was MOVED and SECONDED

THAT the following recommendations be considered all together.

CARRIED

It was MOVED and SECONDED

THAT the following recommendations from the Committee of the Whole be ratified:

THAT Council receive the April 17, 2026 Report to Council titled “2026 Community Grants” from the Director of Financial Services for information.

THAT Council award community grants totaling \$169,966.99 to the following organizations:

Langley School District Foundation	\$	4,950.00
Youth Parliament	\$	1,000.00

Brookwood Dry Grad	\$	500.00
Langley Secondary School Dry Grad Committee	\$	1,000.00
Langley Senior Resources Society	\$	20,000.00
Langley District 4-H Senior Council	\$	150.00
198A Street Neighbours	\$	500.00
Alice Brown Pac	\$	500.00
Bard in the Valley Society	\$	8,500.00
Big Brothers Big Sisters of Langley	\$	5,000.00
Douglas Park Charity Pickleball Tournament	\$	7,500.00
Douglas Park Community School	\$	500.00
Douglas Park Community School Society	\$	1,741.60
Downtown Langley Business Association - Arts Alive Festival	\$	16,935.00
Encompass Support Servs (Best Babies)	\$	3,000.00
Fibromyalgia Well Spring Foundation	\$	640.39
Fraser Region Community Justice Initiatives	\$	1,000.00
Kat Moon Band	\$	1,150.00
Kidsport	\$	2,000.00
Langley Animal Protection Society	\$	5,000.00
Langley Community Farmers Market	\$	2,600.00
Langley Community Services Society (Best Babies)	\$	4,000.00
Langley Community Services Society (Global Fest)	\$	4,000.00
Langley District 4-H Senior Council (additional)	\$	2,500.00
Langley Environmental Partners Society	\$	3,000.00
Langley Fastball Association	\$	2,500.00
Langley Field Naturalists	\$	2,000.00
Langley Fine Arts School Dry Grad	\$	500.00
Langley Flippers Swim Club	\$	2,500.00
Langley Lawn Bowling Club	\$	3,400.00

Langley Literacy Association	\$	2,500.00
Langley Pride Society	\$	8,000.00
Langley Rotary Club (RibFest)	\$	5,000.00
Latincouver Cultural & Business Society	\$	5,000.00
Lower Fraser Valley Aboriginal Society	\$	2,500.00
Men's Shed Langley Society	\$	5,000.00
Nicholas Park Neighbourhood BBQ	\$	500.00
PLEA Community Services Society	\$	1,000.00
Ron Cares Society	\$	2,500.00
Scouts Canada - Camp McLean	\$	1,500.00
Seamus Gee Legacy Project Foundation	\$	1,000.00
stalew Arts and Cultural Society	\$	5,000.00
Terry Fox Run - Langley City	\$	1,700.00
VAYA Youth Arts Society	\$	6,000.00
VISAFF South Asian Film Festival Society	\$	2,200.00
Volunteer Cancer Drivers Society	\$	2,000.00
Waceyá Metis Society	\$	<u>10,000.00</u>
<b>Total Grants</b>	\$	<b>169,966.99</b>

THAT Council expend \$1966.99 from the Council Enterprise Fund to close the gap between the \$168,000 community grant allocation fund and the total of the grant allocations made.

CARRIED

6. **ADJOURNMENT**

It was MOVED and SECONDED

THAT the meeting adjourn at 4:38pm.

CARRIED

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Signed:

MAYOR

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Certified Correct:

DEPUTY CORPORATE OFFICER

April 27, 2026

Mayor Nathan Pachal and Members of Council  
City of Langley  
Via e-mail to:  
info@langleycity.ca

**RE: COMPLETING LANGLEY CITY'S DCC REFORM — A TEMPORARY REDUCTION**

Dear Mayor Pachal and Members of Council:

On behalf of the Independent Contractors and Businesses Association (ICBA) and our more than 4,500 member and client companies — many active in the City of Langley and across the Fraser Valley — we write to urge Council to pair recent DCC timing reforms with a temporary rate reduction of at least 25 per cent.

**A Provincial Precedent**

Three of British Columbia's largest local-government jurisdictions have now moved on Development Cost Charges. On [March 10, 2025, Surrey Council rolled back residential DCCs to 2023 rates](#), with the freeze holding through May 2027. On [April 15, 2026, the Metro Vancouver Regional District Board adopted its “Roll Back and Reduce” alternative](#) for regional DCCs — cutting rates and backfilling from reserves. Six days later, [Kelowna Council approved a 25 per cent DCC reduction](#) for a two-year term, following ICBA's April 16 letter. Those decisions reflect an emerging consensus: when development charges begin to suppress construction, councils must act — or accept extended stalls, lost jobs, and lost assessment growth.

**The Industry Needs a Bold Signal**

What ICBA members are reporting is a crisis. In our [recent survey of more than 350 B.C. contractors](#), 23 per cent reported layoffs already made or planned, with an average of 22.5 per cent of their workforce at risk; for the first time in years, finding work — not workers — is the top challenge. We project [B.C. housing starts will fall from 42,200 in 2025 to around 30,000 in 2026](#), with [construction cost inflation up roughly 30 per cent since October 2022 on Statistics Canada's Building Construction Price Index](#). Softer selling prices are not a tailwind for new supply — they compress the margins homebuilders need to carry construction risk, so a smaller share of projects clears the feasibility hurdle. A “cooler market” means fewer projects that pencil, not more.

Langley City has taken meaningful steps — shifting DCC collection later in the timeline to ease cash-flow, and advancing the [302-unit BC Builds project at 49th and 200th](#) with 91 below-market rental units under the provincial middle-income rental program. Both are good; neither closes the viability gap opening across the Fraser Valley.

**Timing Reform Is Useful. Rate Relief Is Essential.**

Shifting when a DCC is paid does not change whether a project pencils. [Fraser Valley Real Estate Board 2025 sales ran 33 per cent below the 10-year average](#) — the slowest year in decades — and softer resale prices are compressing homebuilder margins on every pro forma. The BC Builds project shows Langley City at its best, but that kind of partnership depends on a conventional market continuing to function alongside it. Right now, it isn't.

### **The DCC Revenue Math Has Flipped**

DCC revenue is a function of rate and volume. In this market, the equation has flipped: when volume collapses, revenue collapses with it — regardless of rate. DCCs cannot be collected on homes that never get built. Every developer running a pro forma in the City today is calculating whether current DCCs can be absorbed in a market where [CBC has reported 2,500 unsold new condominiums sitting across Metro Vancouver](#) — double the prior year — and [CMHC warns condominium project postponements and cancellations will extend into 2027 and 2028](#). For a meaningful share of projects, the answer is no — and those projects are parked, shelved, or moved, taking the DCC, property taxes, amenity contributions, and construction wages with them. A 25 to 50 per cent temporary reduction produces more total DCC revenue than a higher rate applied to a collapsed pipeline.


### **Our Ask**

ICBA respectfully urges Council to: (1) direct staff to review all DCC revenue streams against a realistic 24-month pipeline outlook; and (2) bring forward a temporary DCC reduction of 25 to 50 per cent, in line with the Surrey, Kelowna and Metro Vancouver precedents, for a minimum 24 months.

*The construction industry wants to build in the City of Langley. Give us the conditions to do it.*

Sincerely,

**INDEPENDENT CONTRACTORS AND BUSINESSES ASSOCIATION**



**Chris Gardner**  
President and CEO

**Paula Kusack**

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**Subject:** FW: Formal Request for Proclamation – May 12: Environmental Sensitivities / Multiple Chemical Sensitivity (ES/MCS) Awareness Day (with Accommodation)  
**Attachments:** Langley (City) Proclamation request.pdf

**From:** Marie LeBlanc  
**Sent:** December 5, 2025 5:19 PM  
**To:** Mayor Nathan Pachal <[npachal@langleycity.ca](mailto:npachal@langleycity.ca)>  
**Cc:** Marie LeBlanc  
**Subject:** Formal Request for Proclamation – May 12: Environmental Sensitivities / Multiple Chemical Sensitivity (ES/MCS) Awareness Day (with Accommodation)

Dear Mayor Nathan Pachal and Members of City Council,

I am writing to respectfully request a proclamation declaring May 12 as Environmental Sensitivities / Multiple Chemical Sensitivity (ES/MCS) Awareness Day in Langley.

Background:

This request supports Canada's national Awareness Month in May, which features a coordinated event on May 1, when more than 25 landmarks across the country will be illuminated in yellow. A few places are scheduled other dates in May.

Environmental Sensitivities—including Multiple Chemical Sensitivity (MCS), Electromagnetic Hypersensitivity (EHS), and mold-related illnesses—affect over one million Canadians. People with these conditions may experience severe reactions to everyday chemicals and environmental factors—including perfumes, laundry products, exhaust fumes, building materials, smoke, electronic devices, and Wi-Fi—often making it difficult to access public spaces. Raising awareness helps build understanding, promote inclusion, and create healthier communities for everyone.

Recommendations for Municipal Participation:

- Issue the proclamation (editable draft attached).
- Illuminate city landmarks in yellow on May 1, May 12, or throughout May.
- Encourage staff and residents to wear yellow to show support.
- Take photos of something yellow and post in the event.
- Share photos of landmarks lit yellow or community initiatives on city media and social media channels.

As a person affected by Environmental Sensitivities, Electromagnetic Hypersensitivity, Mold Illness, and Lyme Disease, I experience severe physical reactions completing online forms when using digital devices, therefore limiting my time on the internet. Accordingly, I respectfully request accommodation to submit this request by email.

Please find attached the proposed proclamation for your review and consideration.

Your leadership and support play an important role in advancing awareness and promoting the health and well-being of all residents in Langley.

Thank you for your consideration.

Sincerely,

Marie LeBlanc  
Outreach and Public Awareness Coordinator for the Environmental Health Association of Manitoba  
<https://ehamanitoba.weebly.com>  
Event will be created end of April  
FaceBook: Marie LeBlanc Artist/Advocate (you can see the 2025 event on here)

**Proclamation**

**Environmental Sensitivities/Multiple Chemical Sensitivity (ES/MCS) Awareness Day**

WHEREAS Environmental Sensitivities (ES), including Multiple Chemical Sensitivity (MCS), can substantially limit function and significantly impact quality of life; and

WHEREAS the Canadian Human Rights Commission recognizes Environmental Sensitivities [1]; and

WHEREAS it is estimated that more than one million people in Canada have been diagnosed with Multiple Chemical Sensitivity [2]; and

WHEREAS a subset of these individuals has been identified as experiencing Electromagnetic Hypersensitivity [3]; and

WHEREAS symptoms can range from mild to severely debilitating; and

WHEREAS Environmental Sensitivities/Multiple Chemical Sensitivity (ES/MCS) Awareness Month is observed in May, with May 12 recognized as Environmental Sensitivities/Multiple Chemical Sensitivity (ES/MCS) Awareness Day; and

WHEREAS to achieve a better quality of life, individuals with Environmental Sensitivities/Multiple Chemical Sensitivity (ES/MCS) require access to safe housing and appropriate healthcare; and

WHEREAS community efforts by organizations and individuals raise awareness, offer hope, and support research through advocacy and fundraising;

NOW THEREFORE I, Mayor Nathan Pachal, on behalf of the city of Langley City Council, do hereby proclaim May 12, 2026 as “Environmental Sensitivities / Multiple Chemical Sensitivity (ES/MCS) Awareness Day” in the city of Langley.

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[1] Canadian Human Rights Commission: <https://www.chrc-ccdp.gc.ca/resources/publications/environmental-sensitivities-and-scent-free-policies>

[2] L'Association pour la santé environnementale du Québec/Environmental Health Association of Quebec: <https://aseq-ehaq.ca/en/>

[3] The Medical Perspective on Environmental Sensitivities: <https://publications.gc.ca/site/eng/9.691154/publication.html>

## Christine Baird

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**Subject:** FW: Municipal Leaders Standing Together for Safety and Healing

**From:** Moose Hide Campaign Events <[events@moosehidecampaign.ca](mailto:events@moosehidecampaign.ca)>

**Sent:** April 23, 2026 2:36 PM

**To:** Mayor Nathan Pachal <[npachal@langleycity.ca](mailto:npachal@langleycity.ca)>

**Subject:** Municipal Leaders Standing Together for Safety and Healing



Dear Mayor Pachal,

**The nature of the cause:**

- The Moose Hide Campaign is an Indigenous-led grassroots movement aimed at reconciliation and ending gender-based violence in Canada. **This May 14, 2026, marks the 15th annual Moose Hide Campaign Day:** A National Day of Ceremony where Canadians from all backgrounds, cities, communities, cultures, and gender identities stand in solidarity against gender-based violence.
- The Moose Hide Campaign gives Canadians who are looking to participate in the nation's journey of reconciliation an accessible and important path forward and an opportunity to help stop violence in our communities once and for all.
- The Moose Hide Campaign is represented by a simple square of moose hide worn on the lapels of so many Canadians. To date, over 7-million moose hide pins have been given to Canadians. All levels of governments are choosing to embrace the Moose Hide Campaign.

**Eligibility:** non-profit group and national awareness day.

**History and background of the organization/cause:**

- The Moose Hide Campaign began as a BC-born Indigenous-led grassroots movement to engage men and boys in ending violence towards women and children. It has since grown into a nationwide movement of Indigenous and non-Indigenous Canadians from local communities, First Nations, governments, schools, colleges/universities, police forces and many other organizations – all committed to taking action to end this violence.
- Since the Campaign began over 10 years ago along the Highway of Tears, thousands of communities and organizations across Canada have held Moose Hide Campaign events and joined the annual Moose Hide Campaign Day ceremony. The campaign is grounded in Indigenous

ceremony and traditional ways of knowing and being. A cornerstone of the Moose Hide Campaign is the moose hide pin. Wearing the pin signifies your commitment to honour, respect, and protect the women and children in your life and speak out against gender-based and domestic violence.

## **We invite your support in the following ways:**

### **Proclamation of Moose Hide Campaign Day**

- Issue a proclamation in support of Moose Hide Campaign Day on May 14, 2026, to show the City's commitment to standing against gender-based violence and supporting the movement of reconciliation. You can find a Proclamation Template on our website [here](#).

### **Lighting of City Monuments**

- We ask the City to light significant landmarks or monuments in the colour of the Moose Hide Campaign pin (golden yellow) to raise awareness and show solidarity with those working to end violence.
- The lighting will help spread a powerful message: That our communities have no space for gender-based violence and the community has been a part of the Moose Hide movement for many years: Student groups, families, business leaders, and politicians have all proudly worn the moose hide pin.

#### **The requested date for the lighting:**

May 14, 2026

#### **The requested colour(s) for the lighting (RGB number or colour sample)**

Golden yellow, similar to the colour of the moose hide pin.

R:255 G:168 B:1  
#FFA801

### **Event Calendar Inclusion:**

- We request that the Moose Hide Campaign Day be added to the City's official event calendar as part of ongoing efforts to promote awareness and reconciliation. This inclusion will provide an opportunity for residents to learn more about the campaign and how they can contribute to this important cause.

### **Newsletter Feature:**

- We would greatly appreciate it if the City's newsletter or website could feature the Moose Hide Campaign in the lead-up to May 14, 2026, providing information on how individuals, families, and organizations can participate and make a difference. Sharing the significance of the campaign and offering participation options helps us engage even more community members in the movement.

### **Why Your Support Matters**

- Lighting our landmarks, proclaiming the day, and sharing the campaign in your communications will contribute to a growing network of Canadians working together to create safe, respectful, and inclusive communities.
- The Moose Hide Campaign invites individuals and groups to take action whether by wearing the moose hide pin, sharing stories of healing, or joining events across the country.

### **A web link to more information on our organization:**

- <https://marketing.moosehidecampaign.ca/e/1041051/2026-04-23/3cccm/653191128/h/ZDM5AdARCIY763qlzYBtJGGDXdQJvuX19UTNurUdqjA>
- <https://marketing.moosehidecampaign.ca/e/1041051/downloads/3cccq/653191128/h/ZDM5AdARCIY763qlzYBtJGGDXdQJvuX19UTNurUdqjA>

Thank you for your time and consideration of this request. We are hopeful that, with your support, we can raise awareness, create opportunities for healing, and promote an ongoing dialogue as part of Moose Hide Campaign Day on May 14, 2026. Reach out to us at [info@moosehidecampaign.ca](mailto:info@moosehidecampaign.ca) and we would be happy to provide any further details or assistance in bringing this vision to life.



**Kathryn Lacerte**  
Acting Executive Director

[unsubscribe](#) from Moose Hide Campaign correspondence



May 07, 2026  
Our Ref. 27317

Their Worship Nathan Pachal  
Mayor  
City of Langley  
City Hall, 20399 Douglas Crescent  
Langley BC V3A 4B3

Email Address:      [npachal@langleycity.ca](mailto:npachal@langleycity.ca)

Dear Mayor Pachal:

Thank you for your letter of April 17, 2026, addressed to the Honourable Josie Osborne, Minister of Health, regarding the long-term care project at Langley Memorial Hospital. As your enquiry falls under the purview of the Ministry of Infrastructure, I appreciate the opportunity to respond on behalf of Minister Osborne to the issues you have raised.

I recognize how important it is for seniors to be able to access the health care services and supports they need. Since 2017, the Province has completed 16 long-term care projects and has six more underway, with much more to do. As you rightfully point out, increasing the number of long-term care beds in Langley is an important step in reducing pressure on hospitals and the acute care system.

The Fraser Health Authority completed a business plan for the 300 long-term beds at Langley Memorial Hospital; on a cost per bed basis, the estimated cost for the Langley long term care was as high or higher than the seven projects that were re-paced in *Budget 2026*.

Like other governments across Canada, British Columbia is facing fiscal pressures that require careful choices. Construction costs continue to rise, pushing the price of building long-term care homes beyond sustainable levels. With some project estimates reaching \$1.8m per bed, it is necessary for a different approach to be taken on the delivery of long-term care beds to ensure we can deliver them at the scale and volume they are needed.

.../2

The Province remains committed to building the long-term care homes communities like Langley need. That's why the Ministry of Infrastructure is currently working to identify strategies that increase cost-efficiency while maintaining a high level of care for seniors. Right now, this means adjusting timelines for the delivery of seven approved long-term care projects to allow us to do the work necessary to ensure these beds, and more – including the Langley Memorial Hospital long term care project – can be delivered sustainably.

Thank you again for taking the time to write and for your commitment to strengthening access to health care services in Langley.

Sincerely,

A handwritten signature in blue ink that reads "Bowinn". The signature is written in a cursive, flowing style.

Honourable Bowinn Ma  
Minister of Infrastructure

cc: Honourable Josie Osborne  
Minister of Health



## OFFICE OF THE MAYOR

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Langley City Hall, 20399 Douglas Crescent, Langley, BC Canada V3A 4B3  
mayor@langleycity.ca

April 17, 2026

The Honourable Josie Osborne  
Minister of Health  
PO Box 9050 Stn Prov Govt  
Victoria, BC V8W 9E2

Via Email: [HLTH.Minister@gov.bc.ca](mailto:HLTH.Minister@gov.bc.ca)

Dear Honourable Minister Osborne,

At its Regular Council Meeting held on April 13, 2026, Langley City Council adopted the following resolution that forms part of this letter. Please see below:

*WHEREAS in September 2024, the Province of British Columbia announced a commitment to fund 300 new long-term care beds on the Langley Memorial Hospital campus, with an estimated cost of \$240–\$450 million and a planned opening by 2030;*

*AND WHEREAS long-term care waitlists in British Columbia now exceed 7,000 people, average wait times have increased by more than 200% over the past 6 years, and approximately 5,900 patients waited in hospital beds last year for long-term care placement, at a cost of \$1,200 per day compared to \$294 per day for a long-term care bed, placing significant strain on the acute care system;*

*AND WHEREAS Langley is among the fastest-growing communities in British Columbia, with a rapidly aging population, with Langley Memorial Hospital currently operating with only 200 long-term care beds, and an accelerating pace of shortfall of beds, which is wholly insufficient to meet the current and projected demand;*

*AND WHEREAS British Columbia's 2026 Budget reduced provincial health capital funding by \$4 billion, and has paused or delayed the construction of seven scheduled long-term care projects across the province and not provided subsequent release of information on the budget allocation, confirmed project timeline for the announced 300-bed commitment at Langley Memorial Hospital;*

*THEREFORE BE IT RESOLVED that Langley City Council direct the Mayor to draft and send a formal letter on behalf of Langley City Council requesting a clear, written, and publicly accountable response within 30 days on the following:*

- 1. The current status of the provincial commitment to deliver 300 new long-term care beds on the Langley Memorial Hospital campus;*
- 2. Whether a business plan has been completed and approved by the Ministry of Health and Fraser Health Authority;*
- 3. A confirmed project timeline with milestones, including a projected construction start date and opening date;*

We appreciate your attention to this matter and look forward to your timely reply.

Yours truly,  
CITY OF LANGLEY



Nathan Pachal  
Mayor

cc: The Honourable Brenda Bailey, Minister of Finance  
The Honourable Bowinn Ma, Minister of Infrastructure  
Jody Toor, Member of the Legislative Assembly for Langley-Willowbrook

1610.

CITY OF  
LANGLEY



# REPORT TO COUNCIL

To: **Mayor and Councillors**

Subject: 2025 Consolidated Financial Statements

File #: 1610.00

Doc #:

From: Alex Chang, CPA, CA, CISA  
Director of Financial Services

Date: May 7, 2026

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## RECOMMENDATION:

THAT City Council approve the 2025 Consolidated Financial Statements.

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## PURPOSE:

As required by Section 167 of the Community Charter the audited financial statements have to be presented to Council. The purpose of this report is to provide Council with information about the financial results of 2025 and of the results of the audit of the City of Langley's 2025 financial statements.

## POLICY:

N/A

## COMMENTS/ANALYSIS:

Section 167 of the Community Charter requires that the City produce annual audited financial statements. The annual financial statements and the auditor's report for the year ended December 31, 2025 are attached to this report.

The statements that are attached have been prepared in accordance with the Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The goal of these standards are to provide better financial and performance information for government decision-making, accountability and comparability between government organizations.

The accounting firm of BDO Canada LLP was retained to conduct the 2025 audit and to express an opinion as to whether the consolidated financial statements fairly present the financial position of the City of Langley as at December 31, 2025 and the results of its operations for the year. In addition to an external audit, the City maintains and regularly reviews a comprehensive system of internal controls to help safeguard City assets and to provide reliable financial information.

The consolidated financial statements present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the period.

### **Statement of Financial Position**

At December 31, 2025 the City had financial assets of \$172.5M and financial liabilities of \$121.4M resulting in a positive outcome of \$51.1M in net financial assets. While this is a decrease of \$0.5M from 2024, it still provides a positive indicator of the City's financial flexibility, its ability to finance operating activities and meet current financial obligations.

Non-financial assets have increased by \$27.8M from \$326.9M in 2024 to \$354.7M in 2025. These balances are primarily made up of Tangible Capital Assets which are a significant economic resource managed by the City and are a key component in the delivery of services to our citizens.

Accumulated surplus increased by \$27.4M from \$378.5M in 2024 to \$405.9M in 2025, and is represented as follows:

2025 operating surplus	22,929
Net increase in tangible capital assets	22,344,720
Net increase in reserves	5,069,962
<b>Total increase</b>	<b>27,437,611</b>

Increase in tangible capital asset is a result of land acquisitions and other infrastructure renewals and upgrades throughout the year. Please refer to Schedule 4 – Schedule of Tangible Capital Assets for further breakdown of additions throughout the year.

Net increase in reserves is a result of planned reserve contributions funded from gaming proceeds that were \$0.4 million lower than budgeted offset with surplus funds from operations and higher interest earnings contributed to a larger than anticipated

transfer to reserves. These larger reserve contributions helped offset the \$22.0M in reserves used to invest in capital infrastructure.

*Note: The accumulated surplus does not represent excess funds that can be allocated to fund a particular expenditure in the future but rather provide a picture of how the City is managing its economic resources. It could also be interpreted as the net worth of the organization. If we raise revenue to cover costs or acquire a new tangible capital asset a surplus will result. If the City does not invest in the maintenance and renewal of our assets over time, the accumulated surplus will decrease through the amortization charge. The annual surplus will gauge how we are maintaining our assets.*

### **Annual Operating Surplus**

The annual net operating surplus could be broken down as follows:

	<b>Operating Surplus</b>	<b>Transfer to Reserves</b>	<b>Net Operating Surplus</b>
General	1,365,676	1,360,000	5,676
Sewer & Drainage	457,823	450,000	7,823
Water	89,430	80,000	9,430
<b>Total</b>			<b>22,929</b>

The general operating fund surplus resulted primarily from an increase in development related revenues and lower departmental expenditures. This surplus was reduced by allocating additional funds to the Capital Works Reserve (\$1,360,000) to replenish the reserve and provide additional funds for future projects.

The sewer operating fund surplus resulted from an increase in revenue due to higher user fees based on consumption as well as underspent funds for maintenance, testing and inspection. This surplus was reduced by allocating additional funds to the Sewer Future Capital Reserve (\$450,000) to provide funding for future infrastructure projects.

The water operating fund surplus resulted from an increase in community water consumption resulting in higher bi-monthly water fees and operational savings due to position vacancies and reduced maintenance costs. This surplus was reduced by allocating additional funds to the Water Future Capital Reserve (\$80,000) to provide funding for future infrastructure projects. The revenue associated with annual billing customers that experienced increased water consumption will be billed as part of their 2026 property taxes.

**Statement of Operations**

Table 1 (below) lists the 2025 variance by functional area. A variance analysis on each area is provided below the table. The amounts quoted in the analysis are approximate and are intended to account for the major parts of the variances being discussed.

**Table 1 – Consolidated Statement of Operations**

	2025 Financial Plan	2025	Variance
<b>Revenues</b>			
Property tax revenue	\$ 45,363,750	\$ 44,795,231	\$ (568,519)
User fees and other revenue	22,071,730	28,656,599	6,584,869
Gaming proceeds	7,500,000	7,033,777	(466,223)
Government transfers	3,056,310	7,841,986	4,785,676
Investment earnings	1,842,000	4,484,063	2,642,063
Use of development cost charges	2,794,875	1,253,245	(1,541,630)
Gain (loss) on disposal of tangible capital assets	-	4,866,621	4,866,621
Contributed tangible capital assets	-	1,347,627	1,347,627
	82,628,665	100,279,149	17,650,484
<b>Expenses</b>			
General government services	10,005,585	10,470,094	464,509
Police service	18,775,525	18,332,505	(443,020)
Fire service	8,280,802	8,067,930	(212,872)
Other protective services	1,087,960	991,362	(96,598)
Engineering operations	9,454,675	7,432,767	(2,021,908)
Water utility	5,978,252	6,131,944	153,692
Sewer and drainage utility	6,803,094	6,128,151	(674,943)
Development services	2,410,172	1,996,122	(414,050)
Solid waste	1,250,960	1,290,962	40,002
Recreation services	8,191,133	8,080,335	(110,798)
Parks	3,832,417	3,919,366	86,949
	76,070,575	72,841,538	(3,229,037)
<b>Annual Surplus</b>	<b>\$ 6,558,090</b>	<b>\$ 27,437,611</b>	<b>\$ 20,879,521</b>

*Note: When comparing the 2025 actual expenditures to the financial plan, it is important to note the financial plan presented does not reflect any amendments adopted by City Council. In addition, expenditures that were originally budgeted in the Capital Improvement Plan but do not result in a tangible capital asset have been reallocated and expensed in the operating departments that they relate to. For example, traffic studies are not an asset that can be amortized over time so it is expensed in the period.*

## **Revenues:**

### ***Property tax revenue***

Property tax revenue was \$568,519 lower than budget. Supplementary assessment reductions, due to successful appeals, reduced taxation revenue after the budget was adopted.

### ***User fees and other revenue***

User fees and other revenue was \$6,584,869 higher than budget. Engineering admin/inspection fees were \$174,727 more than budget and License and Permit revenues were \$367,466 more than budget due to sustained growth in development. Tax penalties and interest were \$165,886 higher due to economic priorities of taxpayers and leaving property taxes unpaid at the due date. External reserve contributions for the special bonds reserve of \$189,650 and community amenity contributions of \$3,447,000 are not budgeted but are consistent with development activity. Capital funding varies due to project timing and fund availability and accounted for \$2,019,461 in decreased funding. Other miscellaneous income varies year to year and was \$5,737 less than budgeted for 2025.

### ***Gaming proceeds***

Gaming proceeds were \$466,223 lower than budget. Gaming proceeds are outside of the control of the City and are dictated by the operations of the gaming facility and gambling activity of the users.

### ***Government transfers***

Government transfers were \$4,785,676 higher than budget. Majority of the variance relates to capital funding variance which accounted for \$4,764,434 in additional funding due to timing of construction activity and grant payments. Other government transfers such as hotel tax and traffic fine revenue sharing were \$21,242 higher than budget in 2025.

### ***Investment earnings***

Investment earnings were \$2,642,063 higher than budget. Rates of return decreased slightly in 2025 due to the Bank of Canada trying to adjust to cooling inflation, however the balances in bank accounts and reserves were higher than anticipated due to capital project timing. An increase in damage deposits also improved interest earnings on funds held in trust. Statutory reserve interest income is not budgeted for and varies depending on reserve fund balance and the timing of expenditures.

### ***DCC revenue recognized***

Use of development cost charges (DCC's) was \$1,541,630 lower than budget. Use of DCC's varies against budget due to the capital budget carry forward amounts from prior years, but it is consistent with project timing.

### ***Gain on disposal of tangible capital assets***

Assets were sold and disposed of during the year, including land, aging infrastructure, and vehicles. This activity resulted in a gain on sale of land of \$5,057,028, partially offset by a loss on disposal of assets of \$190,407, for a net gain of \$4,866,621.

**Contributed tangible capital assets**

The value of contributed tangible capital assets was \$1,347,627. Contributed tangible capital assets are infrastructure works funded by developers which are required during development. Amounts are not budgeted and can fluctuate depending on the scope and timing of construction within the community.

**Expenses:**

Overall, 2025 expenses were under budget; however, the results vary in each functional area as operating needs develop during the year and priorities are adjusted from the original financial plan. An amended financial plan bylaw is required to provide for these budget variances.

Amortization fluctuates annually based on the addition and disposal of tangible capital assets. Non-capitalized expenditures represent expenditures within our Capital Improvement Plan section of the Financial Plan, but do not create a tangible capital asset that can be amortized. These variances can be particularly large as unused budget from prior years is carried forward until the projects are complete. The financial plan amounts presented do not include these amounts from prior years.

The significant areas of variance from the budget estimates are as follows with a particular focus on the operating surplus/deficit in each functional area.

**General Government Services**

2025 Variances	(8,764)
Amortization	36,717
Accretion	4,398
Non-capitalized expenditure	432,158
<b>Operating Deficit</b>	<b>464,509</b>

**Significant 2025 Variances:**

<i>Enterprise allocation</i>	(122,000)	<i>Less than expected allocations by City Council.</i>
<i>Wages, benefits &amp; labour matters</i>	(487,000)	<i>Several positions within management and staff positions took longer to fill resulting in part year vacancies ranging anywhere between 2 to 12 months.</i>
<i>Legal &amp; professional fees</i>	259,000	<i>Increased legal service fees for general matters including RCMP mediation and arbitration.</i>
<i>Legal fees labour matters</i>	290,000	<i>Increased legal service fees for labour matters.</i>
<i>Contracted service &amp; supplies</i>	170,000	<i>Additional services required during employment vacancies and equipment replacement.</i>
<i>Building &amp; property maintenance</i>	(28,000)	<i>Decreased unforeseen maintenance requirements.</i>
<i>Interest on tax prepayments</i>	(54,000)	<i>Debt servicing costs less than expected due to an actuarial adjustment repayment from MFA.</i>
<i>Debt servicing costs</i>	(21,000)	<i>Less than expected due to an actuarial adjustment repayment from MFA.</i>

**Police Service**

2025 Variances	(442,755)
Amortization	(497)
Non-capitalized expenditure	232
<b>Operating Surplus</b>	<b>(443,020)</b>

**Significant 2025 Variances:**

<i>RCMP contract</i>	(24,000)	<i>Lower than anticipated due vacancy rates and results of the cost sharing formula with the Township of Langley as the budget is based on contract strength and actual costs are based on a sharing formula.</i>
<i>RCMP detachment operations</i>	(386,000)	<i>Less than expected due to estimated historic vacancies of contract staff.</i>
<i>CPO operations</i>	(33,000)	<i>Less than expected due to estimated historic vacancies of contract staff.</i>

**Fire Service**

2025 Variances	(219,285)
Amortization	33,220
Non-capitalized expenditure	(26,807)
<b>Operating Surplus</b>	<b>(212,872)</b>

**Significant 2025 Variances:**

<i>Wages &amp; benefits</i>	(335,000)	<i>Several positions within management and firefighter positions took longer to fill resulting in part year vacancies ranging anywhere between 1 to 12 months.</i>
<i>Contracted Services</i>	109,000	<i>Higher than anticipated mutual aid expense due to several large fires</i>
<i>Fire Dispatch Operations</i>	22,000	<i>Increase in call volumes.</i>

**Other Protective Services**

2025 Variances	(96,598)
<b>Operating surplus</b>	<b>(96,598)</b>

**Significant 2025 Variances:**

<i>LYFS</i>	(30,000)	<i>Higher than anticipated contractor vacancies.</i>
<i>Emergency planning</i>	(47,000)	<i>Higher than anticipated vacancies.</i>
<i>Victim witness</i>	(16,000)	<i>Lower than expected spend.</i>

### **Engineering Operations**

2025 Variances	(214,709)
Amortization	162,584
Accretion	19,080
Non-capitalized expenditure	(1,988,863)
<b>Operating Surplus</b>	<b>(2,021,908)</b>

#### **Significant 2025 Variances:**

<i>Wages &amp; benefits</i>	(494,000)	<i>Positions took longer to fill resulting in part year vacancies ranging anywhere between 7 to 12 months.</i>
<i>Snow removal</i>	42,000	<i>Increased snowfall at the start of the year and more frequent winter weather events.</i>
<i>MRN maintenance</i>	(57,000)	<i>Funded by TransLink – maintenance was lower than anticipated.</i>
<i>Streetlight maintenance</i>	35,000	<i>Additional services required during employment vacancies and equipment replacement.</i>
<i>Contracted Services</i>	100,000	<i>Increase in project management support.</i>
<i>Operation center</i>	56,000	<i>Higher than expected maintenance costs.</i>
<i>Employee safety training</i>	31,000	<i>Employee safety training costs were higher than budget due to increased training and certification requirements during the year.</i>
<i>Signal maintenance</i>	72,000	<i>Higher than expected maintenance costs.</i>

### **Water Utility**

2025 Variances	(5,514)
Amortization	18,988
Non-capitalized expenditure	129,190
<b>Operating Deficit</b>	<b>153,692</b>

#### **Significant 2025 Variances:**

<i>GVWD water purchases</i>	(17,000)	<i>Under budget due to seasonal fluctuations and an associated increase in consumer usage during the summer months.</i>
<i>System maintenance</i>	18,000	<i>Over budget due to more than anticipated maintenance required.</i>
<i>Internal vehicle adjustment</i>	(16,000)	<i>Internal vehicle adjustments reverse vehicle charge out rates in excess of vehicle maintenance costs.</i>

### **Sewer and Drainage Utility**

2025 Variances	(471,412)
Amortization	4,800
Non-capitalized expenditure	(208,331)
<b>Operating Surplus</b>	<b>(674,943)</b>

#### **Significant 2025 Variances:**

Sewer system maintenance	\$ (282,000)	Decrease in spend due to a reallocation of staff resources to other priorities including development related upgrades and capital projects.
Staffing vacancy	(164,000)	Positions took longer to fill resulting in part year vacancies up to 6 months.
Internal vehicle adjustment	(18,000)	Internal vehicle adjustments reverse vehicle charge out rates in excess of vehicle maintenance costs; the financial plan includes funding at the full rate.

### **Development Services**

2025 Variances	(305,895)
Amortization	(13,218)
Non-capitalized expenditure	(94,937)
<b>Operating Surplus</b>	<b>(414,050)</b>

#### **Significant 2025 Variances:**

Staffing vacancy	(178,000)	Several positions within management and staff positions took longer to fill resulting in part year vacancies ranging anywhere between 2 to 4 months.
Training and travel	(29,000)	Lower than expected due to utilization of temporary staff to fill vacancies.
Economic development	(24,000)	Slight decrease in economic development due to the timing of initiatives.
Tourism promotion	(75,000)	Underspent due to a decrease in hotel tax revenues which is transferred to Discover Langley City.

### **Solid Waste**

2025 Variances	40,002
<b>Operating Deficit</b>	<b>40,002</b>

#### **Significant 2025 Variances:**

Contracted Services	40,000	Slightly over budget for the year, with minor overages related to higher GVRD disposal costs and increased green waste contract costs.
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### Recreation Services

2025 Variances	(174,143)
Amortization	113,536
Accretion	12,790
Non-capitalized expenditure	(62,981)
<b>Operating Surplus</b>	<b>(110,798)</b>

#### Significant 2025 Variances:

Douglas Recreation Centre	(82,000)	Douglas Recreation Centre was closed for renovations.
Timms Community Centre	(121,000)	Maintenance costs and wage & benefit costs were lower due to temporary staffing vacancies. Weightroom, gymnasium and the games room were over budget due to having dedicated staff in each individual area to monitor and support customer's activities.
Al Anderson Pool	(36,000)	Lower than anticipated operating costs.
Recreation Programming	80,000	Other recreation programming, including children & youth programming incurred additional staffing costs due to participation rates, but were offset by increased programming fees.

### Parks

2025 Variances	\$	42,365
Amortization		2,882
Accretion		10,773
Non-capitalized expenditure		30,929
<b>Operating Deficit</b>	<b>\$</b>	<b>86,949</b>

#### Significant 2025 Variances:

Park maintenance**	165,000	Increased maintenance activity in nature trails and small neighbourhood parks
Tree maintenance	(68,000)	Decreased spend in tree maintenance due to allocation of park resources to other priorities.
Boulevard and Trail maintenance	(22,000)	Under budget due to reduced expenditures in hanging baskets.
City image maintenance	37,000	City image maintenance includes over expenditures relating to garbage removal, vandalism and homeless camp cleanup on City properties.
Internal vehicle adjustment	(25,000)	Internal vehicle adjustments reverse vehicle charge out rates in excess of vehicle maintenance costs; the financial plan includes funding at the full rate.

\*\*Parks expenditures between different locations vary year to year based on required maintenance and community priorities.

**Fund transfers:**

***Transfers from Reserves Accounts (to Operating)***

Transfer from gaming proceeds	(175,882)
Transfer from future police cost	(135,000)
<b>Net transfer under budget</b>	<b>(310,882)</b>

As per policy, specific initiatives are funded through gaming proceeds, not all funds were expended in 2025. The entire budgeted transfer from the future police cost reserve was unnecessary for the year.

***Transfers to Reserves Accounts (from Operating)***

Interest on reserve accounts	950,699
Gaming proceeds	(466,223)
Future police costs	307,756
MRN rehabilitation	139,955
Community Works	59
Sewer future capital	450,000
Water future capital	80,000
<b>Net transfer over budget</b>	<b>1,462,246</b>

Non-statutory reserve interest income was higher than budget as rates of return continued to increase in 2025 due to the Bank of Canada trying to adjust for inflation. In addition, the balance in accounts and reserves were higher than anticipated due to capital project timing.

Gaming proceeds are outside of the control of the City and are dictated by the operations of the gaming facility and gambling activity of the users.

Transfer to Future Police costs represents the surplus from Police Service.

The transfer to the MRN reserve represents the surplus of fund received from TransLink for MRN maintenance and renewal.

The Federal Government transfer of gas tax in 2025 was slightly higher than anticipated.

The transfers to the sewer and water future capital reserves was increased to allocate surplus from lower repair and maintenance expenditures to the reserve for future capital projects.

***Transfers to Statutory Reserve Funds (from Operating)***

Capital works	\$ 1,360,000
Machinery replacement	(96,914)
Off street parking	(810)
<b>Transfer in excess of budget</b>	<b>\$ 1,262,276</b>

General fund operating surplus created by additional revenue and expenditure savings was transferred to the capital works reserve for future investment through our Capital Improvement Plan.

Transfers to machinery replacement and off street parking reserves are based on actual allocations and revenues, respectively. Reduction in allocations and revenues resulted in decreased transfer required.

**BUDGET IMPLICATIONS:**

A financial plan amendment is required to fund any over expenditures and revised transfers to reserves.

Respectfully Submitted,



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Alex Chang, CPA, CA, CISA  
Director of Financial Services

Attachment:

1. 2025 Consolidated Financial Statements

**CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:**

I support the recommendation.



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Francis Cheung, P. Eng.  
Chief Administrative Officer

**Consolidated Financial Statements  
of  
CITY OF LANGLEY**

**Year ended December 31, 2025**

**CITY OF LANGLEY**  
**Consolidated Financial Statements**  
**Year ended December 31, 2025**

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**MANAGEMENT’S RESPONSIBILITY**

The management of the City of Langley (the “City”) is responsible for the preparation of the accompanying consolidated financial statements and the preparation and presentation of all information in the Financial Report. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are considered by management to present fairly the financial position and operating results of the City. The City’s accounting procedures and related systems of internal control are designed to provide reasonable assurance that its assets are safeguarded and its financial records are reliable.

City Council approves the consolidated financial statements and meets with management to determine that management has fulfilled its obligation in the preparation of the consolidated financial statements.

The City’s independent auditor, BDO Canada LLP, has examined the consolidated financial statements and their report outlines the scope of their examination and their opinion on the consolidated financial statements of the City of Langley.



Alex Chang, CPA, CA, CISA  
Director of Financial Services

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## Independent Auditor's Report

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To the Mayor and Council of the City of Langley

### Opinion

We have audited the consolidated financial statements of the City of Langley and its controlled entities (the "Entity"), which comprise the Consolidated Statement of Financial Position as at December 31, 2025 and the Consolidated Statements of Operations, Change in Net Financial Assets, and the Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies ("financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2025 and its results of operations, its changes in net financial assets, and 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 this report. We are independent of the Entity 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.

### Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of Schedule 5 and Schedule 6 of the City's consolidated financial statements.

### 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 these 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 Entity'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 Entity'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 Entity 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 consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

Chartered Professional Accountants

Vancouver, British Columbia  
TBD

# CITY OF LANGLEY

## Consolidated Statement of Financial Position at December 31, 2025 with comparative figures for 2024

	2025	2024
<b>Financial Assets</b>		
Cash & cash equivalents (Note 2)	\$ 32,044,218	48,003,574
Accounts receivable		
Taxes and utilities receivable	\$ 9,062,381	7,926,225
Receivables from other governments	\$ 4,803,251	5,032,434
Deferred development cost charges receivable	\$ 6,633,473	2,447,056
Other receivables	\$ 3,808,886	1,747,788
Portfolio investments (Note 2)	\$ 116,960,046	100,185,222
	<u>\$ 173,312,255</u>	<u>165,342,299</u>
<b>Liabilities</b>		
Prepaid property taxes	\$ 7,598,751	7,128,544
Employee future benefits (Note 3)	\$ 440,429	430,794
Asset retirement obligation (Note 4)	\$ 1,031,165	984,124
Accounts payable and accrued liabilities		
Payables to other governments	\$ 12,915,470	16,270,572
Refundable deposits	\$ 15,098,283	17,180,341
Other payables	\$ 9,675,408	7,125,340
Deferred revenue	\$ 3,270,503	2,379,640
Deferred development cost charges (Note 5)	\$ 51,324,349	40,605,598
Debt (Note 6)	\$ 20,683,209	21,653,047
	<u>\$ 122,037,567</u>	<u>113,758,000</u>
<b>Net Financial Assets</b>	<u>\$ 51,274,688</u>	<u>51,584,299</u>
<b>Non-Financial Assets</b>		
Prepaid expenses	\$ 244,659	225,586
Supplies inventory	\$ 395,757	340,296
Tangible capital assets (Schedule 4)	\$ 354,042,630	326,369,942
	<u>\$ 354,683,046</u>	<u>326,935,824</u>
<b>Accumulated Surplus (Note 7)</b>	<u>\$ 405,957,734</u>	<u>378,520,123</u>

See accompanying notes to consolidated financial statements.



Alex Chang, CPA, CA, CISA  
Director of Financial Services

# CITY OF LANGLEY

## Consolidated Statement of Operations

Year ended December 31, 2025 with comparative figures for 2024

	2025 Financial Plan	2025	2024
	(Note 14)		
<b>Revenues</b> (Schedules 2 & 3)			
Property tax revenue (Note 9)	\$ 45,363,750	\$ 44,795,231	\$ 42,111,394
User fees and other revenue	22,071,730	28,656,599	23,212,400
Gaming proceeds	7,500,000	7,033,777	7,792,335
Government transfers (Note 10)	3,056,310	7,841,986	4,637,518
Investment earnings	1,842,000	4,484,063	6,014,383
DCC revenue recognized (Note 5)	2,794,875	1,253,245	2,546,897
Gain (loss) on disposal of tangible capital assets (Schedule 4)	-	4,866,621	(59,800)
Contributed tangible capital assets (Schedule 4)	-	1,347,627	704,800
	<u>82,628,665</u>	<u>100,279,149</u>	<u>86,959,927</u>
<b>Expenses</b> (Schedules 2 & 3)			
General government services	10,005,585	10,470,094	9,090,532
Police service	18,775,525	18,332,505	16,979,849
Fire service	8,280,802	8,067,930	6,933,162
Other protective services	1,087,960	991,362	912,182
Engineering operations	9,454,675	7,432,767	7,199,930
Water utility	5,978,252	6,131,944	5,410,519
Sewer and drainage utility	6,803,094	6,128,151	4,564,189
Development services	2,410,172	1,996,122	2,007,183
Solid waste	1,250,960	1,290,962	874,701
Recreation services	8,191,133	8,080,335	7,164,882
Parks	3,832,417	3,919,366	3,900,888
	<u>76,070,575</u>	<u>72,841,538</u>	<u>65,038,017</u>
<b>Annual Surplus</b>	<u>6,558,090</u>	<u>27,437,611</u>	<u>21,921,910</u>
<b>Accumulated Surplus - beginning of year</b>	378,520,123	378,520,123	356,598,213
<b>Accumulated Surplus - end of year</b> (Note 7)	<u>\$ 385,078,213</u>	<u>\$ 405,957,734</u>	<u>\$ 378,520,123</u>

See accompanying notes to consolidated financial statements.

# CITY OF LANGLEY

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2025 with comparative figures for 2024

	2025 Financial Plan	2025	2024
	(Note 14)		
<b>Annual Surplus</b>	\$ 6,558,090	\$ 27,437,611	\$ 21,921,910
<b>Change in Capital Assets</b>			
Acquisition of tangible capital assets	(12,013,065)	\$ (34,496,059)	(32,152,374)
Contributed tangible capital assets	-	\$ (1,347,627)	(704,800)
Amortization	7,000,000	\$ 7,346,026	7,168,443
Proceeds from sale of tangible capital assets	-	\$ 5,691,593	4,845
(Gain) loss on disposal of tangible capital assets	-	\$ (4,866,621)	59,800
	<u>(5,013,065)</u>	<u>\$ (27,672,688)</u>	<u>(25,624,086)</u>
<b>Change in Other Non Financial assets</b>			
Decrease in prepaid expenses	-	\$ (19,073)	(27,483)
Increase in supplies inventory	-	\$ (55,461)	(4,965)
	<u>-</u>	<u>\$ (74,534)</u>	<u>(32,448)</u>
<b>Decrease in Net Financial Assets</b>	<u>1,545,025</u>	<u>\$ (309,611)</u>	<u>(3,734,624)</u>
<b>Net Financial Assets - beginning of year</b>	51,584,299	\$ 51,584,299	55,318,923
<b>Net Financial Assets - end of year</b>	<u>\$ 53,129,324</u>	<u>\$ 51,274,688</u>	<u>\$ 51,584,299</u>

See accompanying notes to consolidated financial statements.

# CITY OF LANGLEY

## Consolidated Statement of Cash Flows

Year ended December 31, 2025 with comparative figures for 2024

	2025	2024
<b>Cash Provided By (Used For)</b>		
<b>Operating Transactions</b>		
Annual surplus	\$ 27,437,611	\$ 21,921,910
Items not involving cash:		
DCC revenue recognized	(1,253,245)	(2,546,897)
Amortization	7,346,026	7,168,443
Contributed tangible capital assets	(1,347,627)	(704,800)
(Gain) loss on disposal of capital assets	(4,866,621)	59,800
Actuarial adjustment on debt	(21,174)	(10,456)
Accrued investment interest earnings	(2,242,594)	(2,221,072)
Accretion on ARO obligations	47,041	50,396
Changes in non-cash working capital:		
Accounts receivable	(7,154,488)	(6,237,278)
Prepaid property taxes	470,207	800,978
Accounts payable and accrued liabilities	(2,887,092)	7,640,438
Employee future benefits	9,635	3,335
Deferred revenue	890,863	(1,137,702)
Prepaid expenses	(19,073)	(27,483)
Supplies inventory	(55,461)	(4,965)
	16,354,008	24,754,647
<b>Capital Transactions</b>		
Cash used to acquire tangible capital assets	(34,496,059)	(32,152,374)
Proceeds from sale of tangible capital assets	5,691,593	4,845
	(28,804,466)	(32,147,529)
<b>Financing Transactions</b>		
Proceeds from issuance of debt	-	15,000,000
Debt repayment	(948,665)	(418,249)
Receipt of deferred development cost charges and interest earned	11,971,996	6,112,243
	11,023,331	20,693,994
<b>Investing Transactions</b>		
Purchase of investments	(104,081,714)	(102,328,413)
Redemption of investments	89,549,485	95,836,946
	(14,532,229)	(6,491,467)
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(15,959,356)</b>	<b>6,809,645</b>
<b>Cash and Cash Equivalents - beginning of year</b>	<b>48,003,574</b>	<b>41,193,929</b>
<b>Cash and Cash Equivalents - end of year</b>	<b>\$ 32,044,218</b>	<b>\$ 48,003,574</b>

See accompanying notes to consolidated financial statements.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### 1. Significant accounting policies:

The City of Langley (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as policing, fire protection, public works, planning, parks, recreation and other general government services.

#### (A) Reporting Entity and Basis of Consolidation:

These financial statements have been prepared in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. They consolidate the activities of all the funds of the City and the City's wholly-owned inactive subsidiary Langley City Development Corporation.

#### (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) 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.

#### (D) Tangible Capital Assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Interest costs associated with debt to acquire tangible capital assets are expensed and not capitalized. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset, commencing once the asset is put into use. Assets under construction are not amortized. Contributed tangible capital assets are recorded at the estimated fair value at the time of contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	5 to 30 years
Buildings	10 to 50 years
Vehicles	7 to 20 years
Furniture & Equipment	3 to 20 years
Transportation Infrastructure	10 to 100 years
Sewer & Drainage Infrastructure	10 to 80 years
Water Infrastructure	12 to 80 years

#### (E) Revenue Recognition:

##### Property tax revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as property tax revenue in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as property tax revenue.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are known and can be reasonably estimated.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### (E) Revenue Recognition (Continued):

#### User fees and other revenue

Charges for licences and permits, solid waste fees, and sewer and water usage are recorded as user fees and other revenue as services are utilized and revenue is earned.

#### Gaming proceeds

Gaming proceeds, a specific type of government transfer, are recognized in the period in which they are earned.

#### Revenue Recognition

Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the City satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor.

The City recognizes revenue from users of the water, sewer, solid waste disposal, building permits, and rentals of City property services over the period of time that the relevant performance obligations are satisfied by the City.

The City recognizes revenue from administrative services, development permits, sales of goods and other licenses and permits at the point in time that the City has performed the related performance obligations and control of the related benefits has passed to the payors.

Revenue from transactions without performance obligation is recognized at realizable value when the City has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

The City recognizes revenue from tax penalties and interest, parking ticket fines, and other revenue without associated performance obligations at the realizable value at the point in time when the City is authorized to collect these revenues.

#### Government transfers

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

#### Collection of taxes on behalf of other taxing authorities

The City collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of the entities are not reflected in these financial statements.

#### Investment earnings

Investment income is recorded on the accrual basis and recognized when earned.

#### Development cost charges (DCC)

Developers are required to pay funds to offset the cost of required infrastructure development. The amounts are recognized as a liability and accrue interest until spent on the required infrastructure. When qualifying expenditures are incurred, development cost charges are recognized as revenue.

#### Contributed tangible capital assets

Developers, as a condition of a development permit, are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion of the capital project, these assets are turned over to the City and recognized at the estimated fair market value.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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**(F) Use of Estimates/Measurement Uncertainty:**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to the determination of employee future benefit liabilities, measurement of contributed tangible capital assets, measurement of certain revenue items associated with performance obligations of the City, provisions for litigation and claims, provisions for asset retirement obligation liabilities, collectability of accounts receivable and the useful lives of tangible capital assets. Actual results could differ from those estimates.

**(G) Basis of Segmentation (Schedule 2 & 3):**

Municipal services have been segmented into service segments based on similar objectives. Revenues that are directly related to the costs of the function have been attributed to each segment.

**(H) Contaminated Sites:**

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities and sites for which the City accepts responsibility. There are no such sites that had contamination in excess of an environmental standard requiring remediation at this time. Therefore, no liability was recognized as at December 31, 2025 or December 31, 2024.

**(I) Comparative Figures:**

Certain comparative figures have been reclassified to conform with the presentation adopted in 2024. These changes did not have an impact on the annual surplus.

**(J) Financial Instruments:**

Cash and equity instruments quoted in an active market are measured at fair value. All of the City's other financial instruments are recorded at cost or amortized cost.

If applicable, unrealized gains and losses from changes in the fair value of financial instruments are recognized in a Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the Consolidated Statement of Operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

For portfolio investments measured at cost, the cost method records the initial investment at cost and earnings from such investments are recognized only to the extent received or receivable. When an investment is written down to recognize an impairment loss, the new carrying value is deemed to be the new cost basis for subsequent accounting purposes.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Consolidated Statement of Operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### (K) Asset Retirement Obligations:

The City is required to record legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in retired buildings which the City owns or will assume responsibility for.

A liability is recognized when, at the financial reporting date:

- i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii) the past transaction or event giving rise to the liability has occurred;
- iii) it is expected that future economic benefits will be given up; and
- iv) a reasonable estimate of the amount can be made.

The resulting costs have been capitalized into the carrying amount of the related tangible capital assets and are being amortized on the same basis as the related tangible capital asset. Assumptions used in the calculations are reviewed annually.

### 2. Cash, cash equivalents and portfolio investments:

	2025	2024
Cash and cash equivalents	32,044,218	\$ 48,003,574
Portfolio investments	116,960,046	100,185,222
	<u>149,004,264</u>	<u>\$ 148,188,796</u>
Amounts are held or restricted for the following purposes:		
Deferred development cost charges	44,690,876	\$ 38,158,542
Statutory reserves	22,430,773	22,651,235
Non-statutory reserves	47,365,639	42,075,215
Operating funds and working capital	34,516,977	45,303,804
	<u>149,004,264</u>	<u>\$ 148,188,796</u>

Cash and cash equivalents includes funds held in bank accounts at BMO Bank of Montreal earning interest of prime rate less 1.45% (2024 - prime rate less 1.45%).

Portfolio investments, which include term deposits, have effective interest rates between 3.40% and 4.00% (2024 - 4.25% and 6.05%) with varying maturity dates up to 12 months. Portfolio investments are recorded at amortized cost. The market value of the investments as at December 31, 2025 was \$116,700,233 (2024 - \$100,185,222). Investments are written down to net realizable value when there has been a decline other than a temporary one.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

### 3. Employee future benefits:

The City provides employee future benefits in the form of non-vested sick leave to qualifying employees. These benefits are accrued as earned and paid when taken by employees.

Employee sick leave is credited annually at 18 days per full year of service. Unused days are banked to a maximum of 120 days. The City does not pay out the value of the cumulative sick plan bank at retirement or termination of employment; however, the City could experience usage of these banks in periods leading up to retirement, resulting in a non-vested liability.

An actuarial evaluation of these benefits was performed to determine the City's estimated liability and accrued benefit obligation as at December 31, 2023 which was extrapolated to December 31, 2025. The valuation resulted in an unamortized actuarial gain as of December 31, 2025 of \$43,729 (2024 - \$47,894). Actuarial gains are amortized over the estimated average remaining service life of employees. The next valuation will be as at December 31, 2027.

The employee future benefit liability at December 31, 2024 is comprised as follows:

	2025	2024
Benefit liability - beginning of year	430,794	\$ 427,459
Current service cost	33,700	32,900
Interest cost	16,300	15,900
Benefits paid	(36,200)	(41,300)
Amortization of actuarial gain	(4,165)	(4,165)
Benefit liability - end of year	<u>440,429</u>	<u>\$ 430,794</u>
Accrued benefit obligation - end of year	396,700	\$ 382,900
Unamortized actuarial gain	43,729	47,894
Benefit liability - end of year	<u>440,429</u>	<u>\$ 430,794</u>

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2025	2024
Discount rate	4.10%	4.10%
Expected future inflation rate	2.50%	2.50%
Merit and inflationary earnings increases	2.50-4.50%	2.50-4.50%
Estimated average remaining service life	12.5	12.5

### 4. Asset Retirement Obligations:

The City owns several buildings known to have asbestos, which represents a health risk upon demolition of the building, and there is a legal obligation to remove it. The buildings have remaining estimated useful lives of 25-50 years. Estimated costs have been discounted to the present value using a discount rate of 4.78% (2024 - 4.78%) per annum. Estimated future remediation was projected using current costs and an inflation rate of 3.0% (2024 - 3.00%).

Changes to the asset retirement obligation in the year are as follows:

	2025	2024
Balance - beginning of year	984,124	\$ 933,728
Accretion expense	47,041	50,396
Balance - end of year	<u>1,031,165</u>	<u>\$ 984,124</u>

### 5. Deferred development cost charges:

	2024	Contributions Received	Interest Earned	DCC Revenue Recognized	2025
Drainage	\$ 7,226,068	\$ 1,212,810	296,165	\$ -	\$ 8,735,043
Public Open Spaces	4,858,029	\$ 537,527	197,935	(161,656)	5,431,835
Roads	13,092,325	\$ 4,131,688	547,123	(347,655)	17,423,481
Sewer	11,037,309	\$ 3,410,167	460,817	(308,584)	14,599,709
Water	4,391,867	\$ 996,285	181,479	(435,350)	5,134,281
	<u>\$40,605,598</u>	<u>\$ 10,288,477</u>	<u>1,683,519</u>	<u>\$ (1,253,245)</u>	<u>\$ 51,324,349</u>

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

### 6. Debt:

The City obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of sinking fund balances and interest expense is reported net of sinking fund earnings. During the year, the City's outstanding debt balance was reduced by a combination of direct principal payments and sinking fund earnings totaling \$969,838 (2024 - \$428,705).

The gross amount of debt less sinking fund installments and actuarial adjustments is as follows:

Bylaw number/Purpose	Maturity Date	Interest Rate	Authorized	Cumulative Repayments & Actuarial Adjustments	2025	2024
3145 - Property Acquisition	2037	3.36%	7,500,000	\$ 1,286,375	\$ 6,213,625	\$ 6,653,047
3234 - Property Acquisition and Infrastructure Upgrade	2044	3.83%	15,000,000	\$ 530,416	\$ 14,469,584	\$ 15,000,000
				<u>22,500,000</u>	<u>\$ 1,816,791</u>	<u>\$ 20,683,209</u>
					<u>\$ 20,683,209</u>	<u>\$ 21,653,047</u>

Total interest on the debt for the year ended December 31, 2025 was \$805,326 (2024 - \$391,122)

As a condition of these borrowings, a portion of the debt proceeds is withheld by the MFA in a debt reserve fund. If at any time the City does not have the sufficient funds to meet payments due on its obligations, the payments shall be made from the debt reserve fund. Amounts withheld for this purpose are as follows:

Bylaw number/Purpose	Debt Reserve Fund
3145 - Property Acquisition	\$ 75,000
3234 - Property Acquisition and Infrastructure Upgrade	\$ 150,000
	<u>\$ 225,000</u>

These cash deposits are included as part of accounts receivable in the Statement of Financial Position.

The following debenture debt amounts plus projected sinking fund earnings are payable over the next five years and thereafter are as follows:

2026	\$ 948,664
2027	948,664
2028	948,664
2029	948,664
2030	948,664
Thereafter	10,332,394
Actuarial earnings	5,607,495
	<u>\$ 20,683,209</u>

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

### 7. Accumulated surplus:

Accumulated surplus is distributed as follows:

	2025	2024
Operating surplus		
General	921,703	\$ 916,027
Sewer & Drainage	1,250,642	1,242,819
Water	1,179,592	1,170,162
	<u>3,351,937</u>	<u>3,329,008</u>
Equity in tangible capital assets (Note 8)		
General	256,408,370	240,559,429
Sewer & Drainage	42,551,135	39,231,120
Water	33,849,880	30,674,116
	<u>332,809,385</u>	<u>310,464,665</u>
Reserves (Schedule 1)		
Statutory reserves	22,430,773	22,651,235
Non-statutory reserves	47,365,639	42,075,215
	<u>69,796,412</u>	<u>64,726,450</u>
	<u>405,957,734</u>	<u>\$ 378,520,123</u>

### 8. Equity in tangible capital assets:

	2025	2024
Balance - beginning of year	310,464,665	\$ 292,730,376
Addition of tangible capital assets	35,843,686	32,857,174
Proceeds on disposal of tangible capital assets	(5,691,593)	(4,845)
Gain (loss) on disposal of tangible capital assets	4,866,621	(59,800)
Amortization expense	(7,346,026)	(7,168,443)
Accretion expense	(47,041)	(50,396)
Debt financing utilized	(6,250,765)	(8,268,106)
Repayment of debt	969,838	428,705
Balance - end of year	<u>332,809,385</u>	<u>\$ 310,464,665</u>
Net book value of tangible capital assets	354,042,630	\$ 326,369,942
Asset retirement obligation	(1,031,165)	(984,124)
Debt	(20,683,209)	(21,653,047)
Unused Debt	481,129	6,731,894
Equity in tangible capital assets	<u>332,809,385</u>	<u>\$ 310,464,665</u>

### 9. Property tax revenue:

In addition to its own tax levies, the City is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, and organizations providing regional services in which the Municipality has become a member. Total tax levies were comprised as follows:

	2025 Financial Plan	2025	2024
City property taxes	44,778,430	\$ 44,204,896	\$ 41,530,983
Grants in lieu of taxes	585,320	590,335	580,411
	<u>45,363,750</u>	<u>44,795,231</u>	<u>42,111,394</u>
Levies for other organizations			
School taxes		24,259,666	23,233,390
TransLink		6,575,168	5,722,247
British Columbia Assessment Authority		736,377	707,883
Metro Vancouver		1,167,126	1,115,581
Downtown Langley Merchants Assoc.		372,534	652,744
Municipal Finance Authority		3,989	3,973
Total collections for others		<u>33,114,860</u>	<u>31,435,818</u>
		<u>\$ 77,910,091</u>	<u>\$ 73,547,212</u>

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

### 10. Government transfers:

	2025 Financial Plan	2025	2024
Federal Government			
Community works fund	157,000	\$ 157,059	\$ 157,060
Infrastructure funding	-	343,284	369,905
	<u>157,000</u>	<u>500,343</u>	<u>526,965</u>
Provincial Government			
Hotel tax revenue	450,000	372,534	614,944
Housing capacity fund	-	55,122	43,978
Traffic fine revenue sharing	500,000	496,000	504,000
Infrastructure funding	-	5,126,150	1,728,600
	<u>950,000</u>	<u>6,049,806</u>	<u>2,891,522</u>
Municipalities and Regional Authorities			
Police building capital adjustment	80,000	98,945	63,513
Langley Youth & Family Services	468,310	444,892	422,518
Major road network	696,000	748,000	733,000
	<u>1,244,310</u>	<u>1,291,837</u>	<u>1,219,031</u>
	<u>2,351,310</u>	<u>\$ 7,841,986</u>	<u>\$ 4,637,518</u>

### 11. Expenditures and expenses by object (Schedules 2 & 3):

	2025			2024		
	Operations	Capital	Total	Operations	Capital	Total
Salaries & benefits	\$21,334,619	\$ 85,850	21,420,469	\$ 19,481,061	\$ 108,768	\$ 19,589,829
Goods and services	43,355,567	34,410,209	77,765,776	37,997,391	32,043,606	70,040,997
Debt servicing	805,326	-	805,326	391,122	-	391,122
Contributed tangible capital assets	-	1,347,627	1,347,627	-	704,800	704,800
Total expenditures	<u>65,495,512</u>	<u>35,843,686</u>	<u>101,339,198</u>	<u>57,869,574</u>	<u>32,857,174</u>	<u>90,726,748</u>
Amortization	7,346,026	-	7,346,026	7,168,443	-	7,168,443
Total expenditures & expenses	<u>\$72,841,538</u>	<u>\$ 35,843,686</u>	<u>108,685,224</u>	<u>\$ 65,038,017</u>	<u>\$ 32,857,174</u>	<u>\$ 97,895,191</u>

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### 12. Municipal pension plan:

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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 valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The City of Langley paid \$1,375,173 (2024 - \$1,253,681) for employer contributions while employees contributed \$1,180,246 (2024 - \$1,096,711) to the plan in fiscal 2025.

The next valuation will be as at December 31, 2027, with results available in 2028.

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, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

### 13. Contingent liabilities:

Where losses related to litigation or contractual obligations are likely and can be reasonably estimated, management accrues its best estimate of the loss. These amounts are included in accounts payable and accrued liabilities. In May 2023, the City received a de-integration notice from the Township of Langley regarding police services. Since that time there have been disputes over the appropriate cost sharing allocation. The City has recorded its best estimate of their liabilities under the existing agreement and any additional information available. The parties are expected to proceed with mediation. At this time, any difference between the amount recorded and the ultimate settlement are not expected to be material.

There are various other claims by and against the City, the outcome of which cannot reasonably be determined. Any ultimate settlements will be recorded in the year the settlements can be determined and are not expected to be material.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### 14. Financial plan:

The financial plan reported on the Consolidated Statement of Operations represents the Financial Plan and Capital Improvement Plan bylaw adopted by City Council on March 4, 2024 and does not reflect any amendments approved after the original adoption.

The following reconciles the statutory financial plan and the financial plan surplus reported on the Consolidated Statement of Operations.

	<b>2025</b>
	<b>Financial Plan</b>
Surplus as per Financial Plan Bylaw No. 3308	\$ -
Capital asset additions	12,013,065
Amortization expense	(7,000,000)
Debt repayment	948,670
Net use of reserves to balance financial plan	
Transfer to non-statutory reserves	10,048,130
Transfer to statutory reserves	2,974,150
Transfer from non-statutory reserves	(9,695,930)
Transfer from statutory reserves	(2,729,995)
	<u>596,355</u>
Financial Plan Surplus as per Consolidated Statement of Operations	<u>\$ 6,558,090</u>

### 15. Contractual rights:

#### (A) Developer contributions:

The City has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the City, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution, which cannot be determined with certainty at this time.

#### (B) Gaming proceeds:

The City has a Host Financial Assistance Agreement with the Province of BC where the Province has agreed that 10% of the net gaming income from the Cascades Casino will be paid to the City of Langley, as financial assistance, for any purpose that would be of public benefit to the City. In 2025, the City recognized \$7,033,777 (2024 - \$7,792,335) in revenues from the Province.

#### (C) Lease revenues:

The City of Langley has contractual rights to future lease revenue from buildings leased to third parties under operating leases. Lease revenue recognized during the year ended December 31, 2025, was \$373,000 (2024 - \$343,000). Revenue is recognized on a straight-line basis in accordance with Public Sector Accounting Standards. Future lease revenues are expected to be approximately \$400,000 annually, subject to the continuation of current agreements. Lease terms generally range from 1 to 10 years.

# CITY OF LANGLEY

## Notes to the Consolidated Financial Statements

Year ended December 31, 2025 with comparative figures for 2024

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### 16. Financial instrument risk management:

The City is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments. This note describes the City's objectives, policies, and processes for managing those risks and the methods used to measure them.

There have not been any changes from the prior year in the Municipality's exposure to above risks or the policies, procedures and methods it uses to manage and measure the risks.

#### (A) Credit risk:

Credit risk is the risk of financial loss to the City if a customer or counterparty to a financial instrument fails to meet the contractual obligations. Such risks arise principally from cash and portfolio investments, accounts receivable made up of property tax and utilities and other non-property tax related balances.

The City's operating bank accounts are held at the Bank of Montreal a highly rated schedule "1" bank. The City's portfolio investments, including term deposits and guaranteed income certificates, are held at multiple different financial institutions (FIs) to spread any risk arising from an FIs inability to return the original value of the investment and related interest proceeds. In addition, the investments are either insured by the Credit Union Deposit Insurance Corporation for 100% of their value, or are insured by the Canadian Deposit Insurance Corporation for up to \$100,000 in value and restricted to highly rated schedule "1" banks or federal credit unions.

For property tax and utility balances, outstanding amounts are transferred to the property tax account associated with the invoiced real property at the end of each fiscal year and form all or part of the tax arrears for the property. The City is required by the Local Government Act to conduct an annual tax sale by offering for sale by public auction each parcel of real property on which taxes are delinquent. Registered charge holders have the full right to redeem the property. To redeem the property, the charge holder must remit the full upset price, plus interest on the purchase price at a rate set by the Province, within one year of the tax sale.

For other account receivable balances, the City maintains allowances for potential credit losses, with results to date within the City's expectations. In making estimates in respect of the allowance for doubtful accounts, current economic conditions, historical information, reasons for the accounts being past due, and operational nature of invoices are all considered in the determination.

#### (B) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and the value of portfolio investments. The City manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact short term future cash flows and operations relating to long-term debt. See Note 6 for interest rates and maturity dates for long term debt.

The City's investments are in fixed interest rate products including term deposits and guaranteed income certificates, risk is limited to reinvesting at lower rates at maturity due to the shorter terms of the investments.

#### (C) Liquidity risk:

Liquidity risk is the risk that the City will encounter difficulty in meeting obligations associated with financial liabilities. The City is exposed to liquidity risk through its accounts receivable, accounts payable, debt, and investments.

The City manages liquidity risk by holding assets that can be readily converted into cash and by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the City's reputation. If unforeseen events were to arise the City also maintains a credit facility with our primary banking institution to allow for short-term borrowing.

# CITY OF LANGLEY

## Schedule 1

### Consolidated Schedule of Statutory and Non-statutory Reserves

Year ended December 31, 2025

Statutory Reserves	Balance at Dec. 31, 2024	Developer Contributions	Internal Transfer Additions	Interest	Operational Expenditures	Capital Asset Additions	Balance at Dec. 31, 2025
Capital Works	\$ 12,021,561	\$ -	\$ 9,235,708	\$ 637,624	\$ (825,961)	\$ (3,653,438)	\$ 17,415,494
Equipment Replacement-Fire Dept.	96,801	-	55,000	5,007	(2,882)	-	153,926
Lane Development	316,702	-	-	12,719	-	-	329,421
Machinery Replacement	1,695,141	-	402,602	74,221	-	(565,498)	1,606,466
Off-Street Parking	423,720	-	10,710	17,179	-	-	451,609
Office Equipment Replacement	24,280	-	46,500	1,916	-	(54,215)	18,481
Parks and Recreation	439,837	-	177,500	21,248	(101,501)	(155,328)	381,756
P&R Future Projects	45,957	-	-	1,846	-	-	47,803
Growing Communities (Schedule 5)	7,587,236	-	-	304,062	-	(5,865,481)	2,025,817
<b>Total</b>	<b>\$ 22,651,235</b>	<b>\$ -</b>	<b>\$ 9,928,020</b>	<b>\$ 1,075,822</b>	<b>\$ (930,344)</b>	<b>\$ (10,293,960)</b>	<b>\$ 22,430,773</b>

Non-statutory Reserves	Balance at Dec. 31, 2024	Developer Contributions	Internal Transfers Additions	Interest	Operational Expenditures	Capital Asset Additions	Balance at Dec. 31, 2025
Community Works	\$ 19,537	\$ -	\$ 157,059	\$ 785	\$ -	\$ (157,060)	\$ 20,321
Future Policing Costs	4,404,962	-	307,756	176,940	(232)	-	4,889,426
Gaming Proceeds	14,275,063	-	7,033,777	674,661	(1,223,286)	(6,864,146)	13,896,069
Major Road Network Rehab	3,323,636	-	538,655	133,509	(9,475)	(254,750)	3,731,575
Prosperity Fund	131,298	-	-	5,273	-	-	136,571
Sewer Future Capital	3,478,294	-	1,450,000	159,923	(15,636)	(1,096,434)	3,976,147
Sewer Insurance Claims	38,949	-	-	1,564	-	-	40,513
Special Bonds	8,001,140	189,650	-	328,175	-	(150,000)	8,368,965
Community Amenity	2,523,465	3,447,000	-	133,446	(52,780)	(681,233)	5,369,898
Tax Stabilization	4,885,299	-	-	196,196	-	-	5,081,495
Water Future Capital	993,572	-	1,080,000	60,227	(36,171)	(242,969)	1,854,659
<b>Total</b>	<b>\$ 42,075,215</b>	<b>\$ 3,636,650</b>	<b>\$ 10,567,247</b>	<b>\$ 1,870,699</b>	<b>\$ (1,337,580)</b>	<b>\$ (9,446,592)</b>	<b>\$ 47,365,639</b>

# CITY OF LANGLEY

## Schedule 2

### Consolidated Report of Segmented Revenues and Expenses

Year ended December 31, 2025

	General government	Police service	Fire service	Other protective services	Engineering operations	Water utility	Sewer & drainage utility	Development services	Solid waste	Recreation services	Parks	2025	2025 Financial Plan
													(Note 14)
<b>Revenue</b>													
Property tax revenue	44,795,231	-	-	-	-	-	-	-	-	-	-	44,795,231	\$ 45,363,750
User fees and other revenue	4,967,457	2,160	6,300	51,169	3,189,878	7,396,423	7,527,291	2,872,150	1,292,954	1,350,817	-	28,656,599	22,071,730
Gaming proceeds	7,033,777	-	-	-	-	-	-	-	-	-	-	7,033,777	7,500,000
Government transfers	3,288,663	594,945	-	444,892	748,000	-	-	427,656	-	2,337,830	-	7,841,986	3,056,310
Investment earnings	4,262,349	-	-	-	-	60,227	161,487	-	-	-	-	4,484,063	1,842,000
DCC revenue recognized	-	-	-	-	347,654	435,350	308,584	-	-	-	161,657	1,253,245	2,794,875
Gain (loss) on disposal of capital assets	5,057,028	-	-	-	(11,733)	(93,996)	(91,664)	-	-	-	6,986	4,866,621	-
Contributed tangible capital assets	-	-	-	-	727,671	139,956	480,000	-	-	-	-	1,347,627	-
<b>Total Revenue</b>	<b>69,404,505</b>	<b>597,105</b>	<b>6,300</b>	<b>496,061</b>	<b>5,001,470</b>	<b>7,937,960</b>	<b>8,385,698</b>	<b>3,299,806</b>	<b>1,292,954</b>	<b>3,688,647</b>	<b>168,643</b>	<b>100,279,149</b>	<b>82,628,665</b>
<b>Expenses</b>													
Operating													
Salaries & benefits	5,029,953	8,883	6,413,657	252,130	2,416,144	666,020	451,317	1,289,864	23,109	3,187,272	1,596,270	21,334,619	23,288,390
Goods and services	4,023,100	18,180,394	1,319,028	739,232	1,862,174	4,996,294	5,022,110	696,574	1,267,853	3,901,024	1,347,784	43,355,567	44,955,685
Debt servicing	805,326	-	-	-	-	-	-	-	-	-	-	805,326	826,500
	9,858,379	18,189,277	7,732,685	991,362	4,278,318	5,662,314	5,473,427	1,986,438	1,290,962	7,088,296	2,944,054	65,495,512	69,070,575
Amortization	611,715	143,228	335,245		3,154,449	469,630	654,724	9,684		992,039	975,312	7,346,026	7,000,000
<b>Total Expenses</b>	<b>10,470,094</b>	<b>18,332,505</b>	<b>8,067,930</b>	<b>991,362</b>	<b>7,432,767</b>	<b>6,131,944</b>	<b>6,128,151</b>	<b>1,996,122</b>	<b>1,290,962</b>	<b>8,080,335</b>	<b>3,919,366</b>	<b>72,841,538</b>	<b>76,070,575</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 58,934,411</b>	<b>\$ (17,735,400)</b>	<b>\$ (8,061,630)</b>	<b>\$ (495,301)</b>	<b>\$ (2,431,297)</b>	<b>\$ 1,806,016</b>	<b>\$ 2,257,547</b>	<b>\$ 1,303,684</b>	<b>\$ 1,992</b>	<b>\$ (4,391,688)</b>	<b>\$ (3,750,723)</b>	<b>\$ 27,437,611</b>	<b>\$ 6,558,090</b>

# CITY OF LANGLEY

## Schedule 3

### Consolidated Report of Segmented Revenues and Expenses

Year ended December 31, 2024

	General government	Police service	Fire service	Other protective services	Engineering operations	Water utility	Sewer & drainage utility	Development services	Solid waste	Recreation services	Parks	2024	2024 Financial Plan
<b>Revenue</b>													
Property tax revenue	\$ 42,111,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,111,394	\$ 42,360,805
User fees and other revenue	2,716,999	2,820	34,590	49,654	1,789,061	7,381,242	6,954,713	2,116,579	910,562	1,256,180	-	23,212,400	18,751,595
Gaming proceeds	7,792,335	-	-	-	-	-	-	-	-	-	-	7,792,335	7,500,000
Government transfers	542,443	567,513	-	422,518	733,000	-	-	644,944	-	1,727,100	-	4,637,518	2,239,450
Investment earnings	5,776,188	-	-	-	-	104,753	133,442	-	-	-	-	6,014,383	1,835,000
DCC revenue recognized	-	-	-	-	1,149,792	-	918,383	-	-	-	478,722	2,546,897	1,417,540
Gain (loss) on disposal of capital assets	-	-	1,845	-	-	(19,398)	(42,247)	-	-	-	-	(59,800)	-
Contributed tangible capital assets	-	-	-	-	464,200	9,600	231,000	-	-	-	-	704,800	-
<b>Total Revenue</b>	<b>58,939,359</b>	<b>570,333</b>	<b>36,435</b>	<b>472,172</b>	<b>4,136,053</b>	<b>7,476,197</b>	<b>8,195,291</b>	<b>2,761,523</b>	<b>910,562</b>	<b>2,983,280</b>	<b>478,722</b>	<b>86,959,927</b>	<b>74,104,390</b>
<b>Expenses</b>													
Operating													
Salaries & benefits	4,691,892	10,803	5,431,499	229,922	2,503,420	494,016	430,472	1,252,290	11,258	2,892,603	1,532,886	19,481,061	21,615,710
Goods and services	3,423,188	16,821,863	1,130,899	682,260	1,652,190	4,455,017	3,468,154	731,440	863,443	3,385,734	1,383,203	37,997,391	41,214,020
Debt servicing	391,122	-	-	-	-	-	-	-	-	-	-	391,122	1,014,000
	8,506,202	16,832,666	6,562,398	912,182	4,155,610	4,949,033	3,898,626	1,983,730	874,701	6,278,337	2,916,089	57,869,574	63,843,730
Amortization	584,330	147,183	370,764	-	3,044,320	461,486	665,563	23,453	-	886,545	984,799	7,168,443	6,400,000
<b>Total Expenses</b>	<b>9,090,532</b>	<b>16,979,849</b>	<b>6,933,162</b>	<b>912,182</b>	<b>7,199,930</b>	<b>5,410,519</b>	<b>4,564,189</b>	<b>2,007,183</b>	<b>874,701</b>	<b>7,164,882</b>	<b>3,900,888</b>	<b>65,038,017</b>	<b>70,243,730</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 49,848,827</b>	<b>\$ (16,409,516)</b>	<b>\$ (6,896,727)</b>	<b>\$ (440,010)</b>	<b>\$ (3,063,877)</b>	<b>\$ 2,065,678</b>	<b>\$ 3,631,102</b>	<b>\$ 754,340</b>	<b>\$ 35,861</b>	<b>\$ (4,181,602)</b>	<b>\$ (3,422,166)</b>	<b>\$ 21,921,910</b>	<b>\$ 3,860,660</b>

# CITY OF LANGLEY

## Schedule 4

### Schedule of Tangible Capital Assets

Year ended December 31, 2025 with comparative figures for 2024

2025	Land	Land Improvements	Buildings	Vehicles	Furniture & Equipment	Transportation Infrastructure	Sewer & Drainage Infrastructure	Water Infrastructure	Total
<b>Historical cost<sup>1</sup></b>									
Opening cost	\$ 103,096,234	\$ 21,495,044	\$ 46,942,004	\$ 12,823,346	\$ 11,462,760	\$ 164,709,504	\$ 60,260,260	\$ 43,222,553	\$ 464,011,705
Additions <sup>2</sup>	2,563,767	1,078,185	5,886,023	3,560,411	789,228	14,208,372	4,069,285	3,688,415	35,843,686
Disposals <sup>3</sup>	(627,580)	-	-	(23,532)	-	(53,851)	(244,736)	(358,147)	(1,307,846)
	105,032,421	22,573,229	52,828,027	16,360,225	12,251,988	178,864,025	64,084,809	46,552,821	498,547,545
<b>Accumulated amortization</b>									
Opening balance	-	8,165,391	25,538,888	6,423,479	7,887,172	56,049,256	21,029,140	12,548,437	137,641,763
Amortization expense	-	811,274	1,308,261	564,046	825,472	2,760,711	657,606	418,656	7,346,026
Disposals	-	-	-	(23,532)	-	(42,118)	(153,072)	(264,152)	(482,874)
	-	8,976,665	26,847,149	6,963,993	8,712,644	58,767,849	21,533,674	12,702,941	144,504,915
<b>Net book value</b>	<b>\$ 105,032,421</b>	<b>\$ 13,596,564</b>	<b>\$ 25,980,878</b>	<b>\$ 9,396,232</b>	<b>\$ 3,539,344</b>	<b>\$ 120,096,176</b>	<b>\$ 42,551,135</b>	<b>\$ 33,849,880</b>	<b>\$ 354,042,630</b>
<b>2024</b>									
	Land	Land Improvements	Buildings	Vehicles	Furniture & Equipment	Transportation Infrastructure	Sewer & Drainage Infrastructure	Water Infrastructure	Total
<b>Historical cost<sup>1</sup></b>									
Opening cost	\$ 94,407,939	\$ 19,077,176	\$ 44,962,697	\$ 10,772,769	\$ 10,707,957	\$ 156,249,321	\$ 56,783,950	\$ 38,427,417	\$ 431,389,226
Additions	8,688,295	2,417,868	1,979,307	2,082,518	754,803	8,480,083	3,579,004	4,875,296	32,857,174
Disposals	-	-	-	(31,941)	-	(19,900)	(102,694)	(80,160)	(234,695)
	103,096,234	21,495,044	46,942,004	12,823,346	11,462,760	164,709,504	60,260,260	43,222,553	464,011,705
<b>Accumulated amortization</b>									
Opening balance	-	7,375,249	24,068,792	5,938,843	7,282,285	53,365,296	20,424,824	12,188,081	130,643,370
Amortization expense	-	790,142	1,470,096	513,577	604,887	2,703,860	664,763	421,118	7,168,443
Disposals	-	-	-	(28,941)	-	(19,900)	(60,447)	(60,762)	(170,050)
	-	8,165,391	25,538,888	6,423,479	7,887,172	56,049,256	21,029,140	12,548,437	137,641,763
<b>Net book value</b>	<b>\$ 103,096,234</b>	<b>\$ 13,329,653</b>	<b>\$ 21,403,116</b>	<b>\$ 6,399,867</b>	<b>\$ 3,575,588</b>	<b>\$ 108,660,248</b>	<b>\$ 39,231,120</b>	<b>\$ 30,674,116</b>	<b>\$ 326,369,942</b>

<sup>1</sup>Included in historical cost are assets under construction with a total cost of \$80,349,388 (2024 - \$55,489,967). No amortization has been recorded on these assets as they are in progress and not complete at year-end.

<sup>2</sup>Tangible capital asset additions for the year include contributed tangible capital assets of \$1,347,627

<sup>3</sup>During the year, a portion of land was expropriated, resulting in the derecognition of the related carrying amount and the recognition of a gain based on compensation received. Infrastructure assets were also disposed of during the year and derecognized from the City's records. In addition, three land parcels were sold, resulting in the derecognition of the related land assets. Total gains recognized on these transactions amounted to \$4,866,621, representing the excess of proceeds and compensation over carrying values.

# CITY OF LANGLEY

## Schedule 5

### Reserve Fund - Growing Communities - (Unaudited)

Year ended December 31, 2025

Growing Communities Fund (GCF)	2025	2024
Balance, beginning of year	\$ 7,587,236	\$ 7,456,357
GCF received March 2023	-	-
Interest	304,062	400,879
Eligible expenditures	(5,865,481)	(270,000)
Balance, end of year	<u>\$ 2,025,817</u>	<u>\$ 7,587,236</u>

The Province of British Columbia distributed conditional Growing Community Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The City of Langley received \$7,186,000 of GCF funding in March 2023.

# CITY OF LANGLEY

## Schedule 6

### Local Government Housing Initiatives Funding - (Unaudited)

Year ended December 31, 2025

Local Government Housing Initiatives (LGHI)	2025	2024
Balance, beginning of year	\$ 228,199	\$ -
LGHI received January 2024	-	288,390
Eligible expenditures	(164,143)	(60,191)
Balance, end of year	<u>\$ 64,056</u>	<u>\$ 228,199</u>

The Province of British Columbia distributed conditional Local Government Housing Initiatives (LGHI) grants to communities at the end of January 2024. The grant-based funding is to help facilitate implementation and support local governments to meet new legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act, Bill 46 Housing Statutes (Development Financing) Amendment Act, and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act. The LGHI provided a one-time total of \$51 million in grants to all 160 municipalities and 27 regional districts in British Columbia.



## EXPLANATORY MEMO

### 2026 TAX RATE BYLAW, 2026, No. 3336

A taxation revenue increase of 5.82% is required to fully fund the approved 2026 Financial Plan.

The following table shows the average effect on the City controlled property tax levies:

Assessment Classification	Number of Properties	Average Assessed Value	Municipal Taxes	Change		
				Annual	Monthly	%
Strata	7,863	\$ 554,238	\$ 1,438	\$ 83.35	\$ 6.95	6.15%
Single Family	3,214	\$ 1,269,858	\$ 3,294	\$ 99.55	\$ 8.30	3.12%
Business/Other	635	\$ 4,684,257	\$ 29,873	\$1,643.43	\$ 136.95	5.82%
Light Industrial	79	\$ 7,571,027	\$ 38,154	\$2,078.91	\$ 173.24	5.76%

The following table outlines the distribution of the property taxes among the property tax classes:

Property Class	% of Total Property Taxation	Dollar Value
Residential (1)	52.6%	\$25,075,139
Utilities (2)	0.8%	358,034
Light Industrial (5)	6.3%	3,014,181
Business & Other (6)	39.9%	18,969,300
Recreation / Non-Profit (8)	0.4%	179,430
<b>Total</b>	<b>100.0%</b>	<b>\$47,596,084</b>

The impact of a property tax increase affects each class, or type of property, differently depending on how the individual property assessments have changed. To adjust for market value shifts the bylaw includes adjusted tax rates for each property class, however the Province only allows municipalities to have one tax rate for all residential class properties.

The residential property tax class provides the largest proportion of property tax revenue which is consistent with most other jurisdictions. In 2026 the assessed value of single-family homes decreased 7.25%, whereas strata (multi-family homes) have decreased 4.51%, therefore when the overall tax rate increase of 5.82% is applied, it has a larger impact on strata homes.

To adjust for the disproportionate change in business and light industrial properties, the property tax ratio in 2026 will be 1:2.459 between the residential and business class and 1:1.943 between the residential and light industrial class.

*Note: The figures presented in the explanatory memo do not include any levies from other taxing jurisdictions, only levies specifically for the City of Langley.*



## 2026 TAX RATE BYLAW, 2026

### BYLAW NO. 3336

A Bylaw to Levy property value taxes for municipal purposes  
for the year 2026

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

1. **The following tax rates appearing in Schedule “A”, attached to and forming part of this bylaw, are imposed and levied for the 2026 year for:**

- (1) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
- (2) the amount to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

and are imposed on the basis of the assessed value of the land and improvements.

2. This Bylaw may be cited for all purposes as the “2026 Tax Rates Bylaw, 2026, No. 3336”.

READ A FIRST, SECOND and THIRD time this twenty-seventh day of April, 2026.

READ FINAL time this \_\_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
**MAYOR**

\_\_\_\_\_  
**CORPORATE OFFICER**

**2026 Tax Rate Bylaw No. 3336  
Schedule A**

Municipal Taxes							
Property Class		"A" General Municipal	RCMP	Fire	Library	Infrastructure	Other
1	Residential	2.5937	1.0911	0.4760	0.1175	0.0122	0.8969
2	Utility	40.0000	16.8269	7.3409	1.8121	0.1881	13.8320
3	Supportive Housing	2.5937	1.0911	0.4760	0.1175	0.0122	0.8969
4	Major Industry	5.0395	2.1200	0.9249	0.2283	0.0237	1.7426
5	Light Industry	5.0395	2.1200	0.9249	0.2283	0.0237	1.7426
6	Business/Other	6.3773	2.6830	1.1705	0.2889	0.0300	2.2049
7	Managed Forest	10.1152	4.2553	1.8564	0.4583	0.0476	3.4976
8	Rec/Non-profit	10.1152	4.2553	1.8564	0.4583	0.0476	3.4976
9	Farm	2.5937	1.0911	0.4760	0.1175	0.0122	0.8969

Regional Tax Requisitions	
Property Class	(GVRD) Metro Vancouver
1 Residential	0.0555
2 Utility	0.1943
3 Supportive Housing	0.0555
4 Major Industry	0.1887
5 Light Industry	0.1887
6 Business/Other	0.1360
7 Managed Forest	0.1665
8 Rec/Non-profit	0.0555
9 Farm	0.0555

**FINANCIAL PLAN 2025 – 2029 BYLAW, 2025, No. 3308 AMENDMENT  
No. 2, BYLAW No. 3339**

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Prepared by:



Alex Chang, Director Financial Services

Reviewed by:



Francis Cheung, Chief Administrative Officer



## EXPLANATORY NOTE

### BYLAW No. 3339

The purpose of Bylaw No. 3339 is to amend the 2025 – 2029 Financial Plan to authorize the final expenditures and reserve transfers reflected in the 2025 Consolidated Financial Statements which were approved by City Council on May 11, 2026, and to amend 2025 – 2029 Capital Improvement Plan to reflect grant funding received.

1. **56 Ave, 200 St to 203 St - S011 (#68218)**

The Transit Related Road Infrastructure Program (TRRIP) has awarded a grant of \$48,362.89 for pavement rehabilitation and accessibility improvements throughout the City.

2. **Emergency Operations Centres Equipment and Training - UBCM (#75150)**

UBCM has awarded a grant of \$39,870.25 for the 2025 Emergency Operations Centres Equipment and Training under the Community Emergency Preparedness Fund

3. **Bicycle Facilities - TRRIP (#70172)**

TRRIP has awarded a grant of \$16,258.00 towards an ongoing Bicycle Facilities project initiated in 2024.

4. **Community Emergency Preparedness - UBCM (#75137)**

UBCM has awarded an additional grant of \$13,565.30 towards City of Langley Emergency Preparedness.

5. **Emergency Management – Indigenous Engagement (#75138)**

UBCM has awarded an additional grant of \$2,000.00 towards City of Langley Emergency Management engagement with Indigenous Organizations.

6. **Fraser Hwy (204 St to 206 St) (#60062)**

Langley Foundation has awarded a grant of \$27,000 towards 10 trees on the Fraser Highway One Way.



**FINANCIAL PLAN 2025 – 2029 BYLAW, 2025, No. 3308  
AMENDMENT No. 2,**

**BYLAW No. 3339**

A Bylaw to amend the Financial Plan for 2025-2029.

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

**1. Title**

This bylaw shall be cited as the “Financial Plan 2025 – 2029 Bylaw, 2025, No. 3308, Amendment No. 2, Bylaw No. 3339”.

**2. Amendment**

(1) Financial Plan 2025 – 2029 Bylaw, 2025, No. 3308 is hereby amended by deleting Schedule “A” and substituting a new Schedule “A” attached to and forming part of this bylaw.

**3. Amendment**

(1) Financial Plan 2025 – 2029 Bylaw, 2025, No. 3308 is hereby amended by deleting Schedule “B” and substituting a new Schedule “B” attached to and forming part of this bylaw.

READ A FIRST, SECOND AND THIRD TIME this \_\_\_\_ day of \_\_\_\_, 2026.

OPPORTUNITY FOR PUBLIC INPUT this \_\_\_\_ day of \_\_\_\_, 2026.

ADOPTED this \_\_\_\_ day of \_\_\_\_, 2026.

\_\_\_\_\_  
**MAYOR**

\_\_\_\_\_  
**CORPORATE OFFICER**

	2025 Amended Financial Plan Amendment #2	2025 Financial Plan Bylaw 3308	2025 Financial Plan Change Plus/(minus)	%
<b>Revenues</b>				
Property tax revenue	\$ 44,795,231	\$ 45,363,750	\$ (568,519)	-1.3%
User fees and other revenue	22,415,310	21,734,230	681,080	3.1%
Gaming proceeds	7,033,777	7,500,000	(466,223)	-
Government transfers	2,372,552	2,351,310	21,242	0.9%
Investment earnings	3,408,241	1,842,000	1,566,241	85.0%
	<u>80,025,111</u>	<u>78,791,290</u>	<u>1,233,821</u>	<u>1.6%</u>
<b>Expenses</b>				
General government services	8,902,766	8,911,530	(8,764)	-0.1%
Police service	18,189,045	18,631,800	(442,755)	-2.4%
Fire service	7,699,465	7,918,750	(219,285)	-2.8%
Other protective services	991,362	1,087,960	(96,598)	-8.9%
Engineering operations	4,030,181	4,244,890	(214,709)	-5.1%
Water utility	5,283,124	5,277,610	5,514	0.1%
Sewer and drainage utility	5,231,758	5,703,170	(471,412)	-8.3%
Development services	1,740,875	2,046,770	(305,895)	-15.0%
Solid waste	1,290,962	1,250,960	40,002	3.2%
Recreation services	6,711,997	6,886,140	(174,143)	-2.5%
Parks	2,903,125	2,860,760	42,365	1.5%
Amortization	7,346,026	7,000,000	346,026	4.9%
	<u>70,320,686</u>	<u>71,820,340</u>	<u>(1,499,654)</u>	<u>-2.1%</u>
<b>Transfers</b>				
Debt retirement	969,838	948,670	21,168	2.2%
Transfer from Reserve Accounts	(616,688)	(927,570)	310,882	-33.5%
Transfer to Reserve Accounts	12,437,946	10,975,700	1,462,246	13.3%
Transfer to Reserve Funds	4,236,426	2,974,150	1,262,276	42.4%
	<u>17,027,522</u>	<u>13,970,950</u>	<u>3,056,572</u>	<u>21.9%</u>
<b>Surplus reduction for amortization</b>	<b>(7,346,026)</b>	<b>(7,000,000)</b>	<b>(346,026)</b>	<b>4.9%</b>
<b>Operating surplus</b>	<u>22,929</u>	<u>-</u>	<u>22,929</u>	

**Schedule "B"**

**CAPITAL IMPROVEMENT PLAN - SUMMARY**

<u>Capital Projects</u>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Government	1,196,588	972,180	115,000	305,000	95,000	245,000	270,000	165,000	285,000	285,000
Protective Services	2,065,436	675,000	31,196,440	42,050,000	50,000	50,000	50,000	50,000	50,000	50,000
Engineering Operations	5,660,258	22,052,965	6,509,234	6,250,000	8,483,593	11,812,229	7,297,000	6,342,000	9,320,578	4,125,000
Parks	385,375	1,960,000	1,942,500	1,581,611	1,857,715	2,059,153	667,500	1,357,500	1,395,363	1,851,188
Recreation	578,280	246,015	126,000	60,500	50,000	150,000	20,000	-	20,000	-
Sewer & Drainage Utility	4,588,513	1,412,120	2,210,000	1,810,000	1,580,000	2,544,474	2,350,000	2,150,000	2,940,113	1,700,000
Water Utility	4,313,540	1,480,000	2,909,400	2,771,776	1,715,695	2,128,037	2,124,365	2,025,000	1,250,000	2,893,000
<b>Total Projects</b>	<b>18,787,990</b>	<b>28,798,280</b>	<b>45,008,574</b>	<b>54,828,887</b>	<b>13,632,003</b>	<b>18,988,893</b>	<b>12,778,865</b>	<b>12,089,500</b>	<b>15,261,054</b>	<b>10,884,188</b>
<u>Available funding</u>										
Capital Works Reserve	3,739,715	10,413,016	2,580,245	2,276,990	65,000	215,000	818,795	140,000	692,261	240,000
Casino Revenues	6,920,255	7,372,897	6,712,435	6,867,435	4,711,965	6,191,776	6,707,435	5,682,898	6,707,435	5,875,863
Community Amenity Funds	405,570	1,381,028	-	20,000	1,397,090	20,000	20,000	20,000	20,000	20,000
Community Works (Gas Tax)	157,060	157,060	163,340	163,340	163,340	163,340	163,340	163,340	163,340	163,340
DCC's	2,794,875	4,370,739	2,097,018	3,122,503	4,152,922	9,339,373	2,173,981	1,499,033	5,431,607	1,186,807
Fire Department Equipment	-	-	-	-	-	-	-	-	-	-
Future Police Cost Reserve	-	-	181,440	181,440	35,000	35,000	35,000	35,000	35,000	35,000
Grants	1,546,190	2,968,667	31,000	10,040,500	30,000	150,000	-	-	-	-
Growing Community Fund	-	-	-	-	-	-	-	-	-	-
Machinery Replacement	497,000	500,000	300,000	400,000	230,000	300,000	230,000	450,000	150,000	150,000
Major P&R Reserve	46,000	-	-	-	-	-	-	-	-	-
Municipal Road Network Reserve	210,000	-	750,000	100,000	750,000	500,000	500,000	1,000,000	500,000	500,000
Office Equipment	45,000	-	50,000	50,000	45,000	45,000	45,000	40,000	40,000	40,000
Parks & Recreation	303,280	67,300	142,970	67,724	143,026	2,712	74,571	503,504	144,754	321,749
Prosperity Fund	-	-	-	-	-	-	-	-	-	-
Sewer Future Capital	1,053,045	1,187,573	938,225	1,010,000	970,902	1,015,411	950,000	978,225	726,657	1,100,000
Special Bond Reserve	-	-	-	-	-	-	-	-	-	-
Water Future Capital	1,070,000	380,000	1,061,900	528,955	937,758	1,011,280	1,060,744	1,577,500	650,000	1,251,430
<b>Total Funding</b>	<b>18,787,990</b>	<b>28,798,280</b>	<b>15,008,574</b>	<b>24,828,887</b>	<b>13,632,003</b>	<b>18,988,893</b>	<b>12,778,865</b>	<b>12,089,500</b>	<b>15,261,054</b>	<b>10,884,188</b>
Project Specific Borrowing	-	-	30,000,000	30,000,000	-	-	-	-	-	-
Unfunded Projects	-	-	-	-	-	-	-	-	-	-
<b>Debt Require to Fund Projects</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>	<b>30,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Debt Cost</b>										
Repayment @ 4% over 20 yrs	-	-	2,260,832	2,260,832	-	-	-	-	-	-
Cumulative Repayment	-	-	2,260,832	4,521,665	4,521,665	4,521,665	4,521,665	4,521,665	4,521,665	4,521,665
Cumulative Tax Impact Percentage	0.0%	0.0%	5.4%	10.8%	10.8%	10.8%	10.8%	10.8%	10.8%	10.8%



# COMMITTEE REPORT

To: **Mayor and Councillors**

Subject Environmental Sustainability Committee -  
Pleasantdale Creek Salmon Release Sign

File #: 0550.01.2013

Doc #: 206920

From: Councillor Paul Albrecht, Chair

Date: May 11, 2026

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## RECOMMENDATION:

THAT the installation of interpretive signage identifying the salmon release location at Pleasantdale Creek be approved;

AND THAT the \$3,500 cost to supply and install the sign be funded from the Enterprise Fund.

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## SUMMARY:

In May 2025 Council received a presentation from the Nicomekl Enhancement Society (NES) regarding its salmon habitat stewardship work, including juvenile salmon releases in the Pleasantdale and Anderson Creeks near City Park.

As part of their presentation, NES requested that the City consider the installation of interpretive signage adjacent to Pleasantdale Creek on the grounds of HD Stafford Middle School to promote conservation of the salmon. The request was referred to the City's Environmental Sustainability Committee (ESC) to research the proposal and develop the sign content for Council's consideration.

Stewardship of urban streams and salmon habitat is a recognized priority for Langley City and is supported by the Official Community Plan, the City's Strategic Vision and Rolling Strategic Plan (2026–2031), with ecosystem protection being a mandate of the ESC. Together, these directions emphasize ecosystem protection, environmental education, and partnerships that enhance public awareness of nature. Interpretive signage would support these objectives.

Upon the referral from Council, members of the ESC worked in collaboration with representatives from NES and HD Stafford Middle School to develop a sign concept that is now complete and attached for perusal. The sign includes artwork that has been generously donated by Claire Victoria Watson from Vancouver Island. Also included on the sign is a QR code that links to the NES website.

If approved, the sign will be installed on the trail adjacent to Pleasantdale Creek north of Grade Crescent.



● Approximate location of sign

## BUDGET

The cost to print the sign, mount it on a plinth and have City forces install it is approximately \$3,500.

The current Financial Plan does not include any existing funding source for the supply and installation of the sign and the recommendation from staff is that the funds be allocated from the Enterprise Fund.

Respectfully Submitted,



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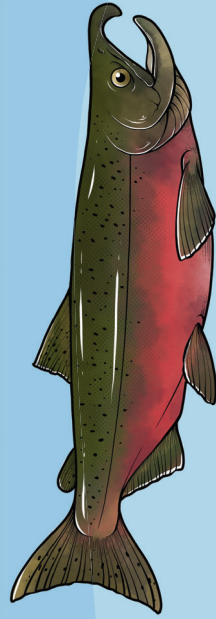
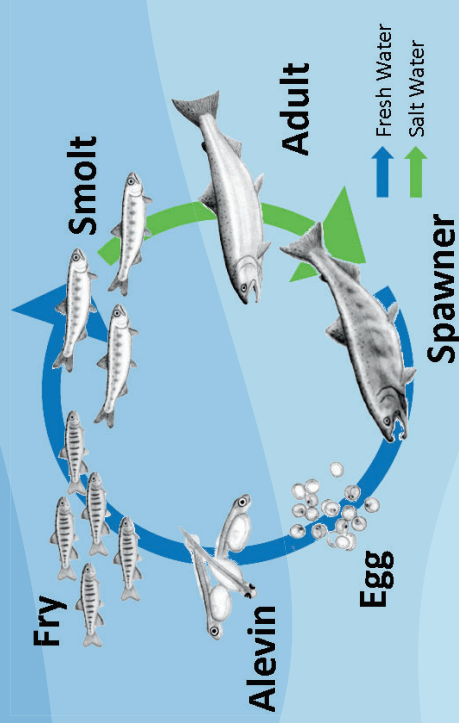
Councillor Paul Albrecht  
Chair

Attachment:

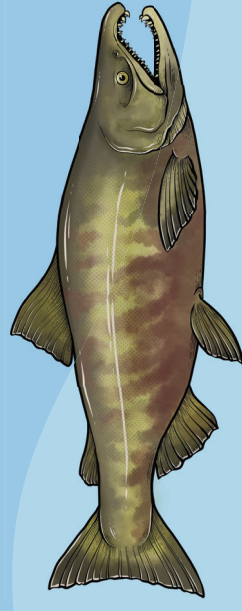
1. Pleasantdale Creek Sign Design

Pleasantdale Creek is a Pacific salmon bearing stream on the unceded territories of the Semiahmoo (Se'mya'me'), Katzie (q'icáy), Kwantlen (q'w'a:h'á'əh'), and Matsqui (Máthxwi) First Nations.

Watch for chum and coho returning to their spawning grounds every fall. Nicomekl Enhancement Society and HD Stafford students release salmon fry annually in Pleasantdale Creek. The trail and creek adjacent to HD Stafford Middle School is stewarded by the students.



Coho salmon  
spawner



Chum salmon  
spawner

### Pacific Salmon Lifecycle



# REPORT TO COUNCIL

To: **Mayor and Councillors**

Subject: FIFA Funding Request

File #: 7710.00

Doc #: 20664

From: Tera Edell  
Recreation Supervisor

Date: April 28, 2026

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## RECOMMENDATION:

1. THAT Council approve \$10,000 in one-time funding to support the delivery of four FIFA viewing parties within the City of Langley.
2. THAT the \$10,000 in one-time funding to support the delivery of four FIFA viewing parties within the City of Langley be allocated from the Council Enterprise Fund.

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## PURPOSE:

The purpose of this report is to seek Council approval for \$10,000.00 in one-time funding to support the delivery of four FIFA viewing parties within the City of Langley. The City has received a \$40,000.00 grant from the Province of British Columbia's Community Event Support Fund. As a condition of the grant, the City is required to contribute a minimum of fifteen percent (15%) toward the overall event budget of \$50,000, plus \$2,500 to assist with the promotions, public safety equipment and supports, and activity/activation supplies.

## POLICY:

N/A

## COMMENTS/ANALYSIS:

With support from the Province of British Columbia's 2026 Community Event Support Fund, the City plans to host four FIFA World Cup match watch parties designed to bring residents together while highlighting the cultural connections of football. Each event will pair a live match viewing experience with culture-led programming including food, music, hands-on activities, and community partner activations to

celebrate and showcase the diversity of our community in a welcoming, family-friendly setting. The plan includes hosting a team Canada game, a round of 32 game, a round of 16 game, and the final. All games will be hosted at the Civic Plaza, located adjacent to Timms Community Centre / Langley City Hall.

**BUDGET IMPLICATIONS:**

This expenditure is one-time in nature with \$7,500 to meet the grant requirement (15% of the \$50,000 overall event budget) plus \$2,500 to assist with the promotions, public safety equipment and supports, and activity/activation supplies. No ongoing budget impacts are anticipated.

**SUMMARY:**

Council is asked to approve \$10,000 in one-time funding (to meet a \$7,500 grant-match plus \$2,500 for delivery costs) to host four FIFA World Cup watch parties at Civic Plaza that bring residents together with family-friendly, culture-led programming celebrating community diversity; otherwise, Recreation would fund the match by cancelling one outdoor movie night and reducing Sounds of Summer.

**ALTERNATIVES:**

The City's contribution of \$7,500 can be funded through the Recreation Department operating budget and will result in the cancellation of one previously planned outdoor movie night event, as well as a reduction in funding for the Sounds of Summer Concert Series.

Respectfully Submitted,



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Tera Edell  
Recreation Supervisor

Concurrence:



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Kim Hilton  
Director of Recreation, Culture and  
Community Services

**CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:**

I support the recommendation.



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Francis Cheung, P. Eng.  
Chief Administrative Officer



# REPORT TO COUNCIL

To: **Mayor and Councillors**

Subject: Zero Waste Strategy

File #: 5240-01

Doc #: 206595

From: Rachel Ollenberger  
Manager of Engineering Services

Date: April 27, 2026

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## RECOMMENDATION:

1. THAT the Zero Waste Strategy be endorsed;
  2. THAT the Zero Waste Strategy be implemented on a phased basis; and
  3. THAT the City review the efficacy of each phase before expanding to the next phase.
- 

## PURPOSE:

The purpose of this report is to seek Council's endorsement for the proposed Zero Waste Strategy (ZWS) as well as support for a phased implementation that focuses initially on large events, to be reviewed prior to further expansion.

## POLICY:

The City's Official Community Plan (OCP) emphasizes environmental sustainability and climate action, promoting waste reduction and sustainable resource use through diversion strategies. The 2023–2028 Strategic Plan further supports a zero-waste approach and encourages these practices at community events.

## COMMENTS/ANALYSIS:

In October 2025, Council passed a motion that originated from the Environmental Sustainability Committee (ESC) regarding the development of a Zero Waste Strategy that stated:

*“THAT, pursuant to the strategy outlined in the Langley City 2023–2028 Strategic Plan, under Section 5d, the City of Langley implement a policy requiring all community events—including City-led events—to submit a zero-waste management strategy prior to event approval. The policy will include consideration of resource and budget implications.”*

A second part of the Council motion provided direction to staff to develop a phased ZWS for Council's consideration.

## **Zero Waste Strategy**

As requested by Council, staff have developed a Zero Waste Strategy (ZWS) that is comprised of three phases starting with a pilot, then to large events on City lands and ultimately to all community events.

There is concern that making zero waste a requirement for all community events (both City-run and private) may have significant cost implications for smaller-scale organizers. As such, it is recommended that staff review the costs and implications of each phase and bring these costs to Council for consideration before expanding the ZWS to the next, larger phase.

The basis of the ZWS is to move from a single garbage collection system at events to a multi-stream system of garbage, recyclables and organics. This will entail the purchase of carts and signage and will require each station to be staffed to reduce the likelihood of contamination and to ensure that the materials are sorted correctly.

There are various models to staff the event waste stations, and these are presented in a subsequent section of this report.

### Phase I – Pilot Events

The first phase of the ZWS is really a pilot project to test operational models, evaluate costs and effectiveness before further expanding the program.

Two City events are included in Phase I, namely Community Day as well as three Outdoor Movie Nights. These events vary significantly in size so they will provide useful information for subsequent phases.

Community Day is the largest event in the City and will require multiple zero-waste stations while the movie nights are not expected to generate much waste and as such it is only expected that one waste station would be required.

After the conclusion of these two events a report will be brought to Council outlining costs, any issues in the implementation and suggested modifications for future phases.

If there is support to continue to Phase II then staff will develop Zero Waste Guidelines (Guidelines) to be used for all future phases and events.

### Phase II – Events on City Lands

There are over 60 City-run and privately-run events held on City lands that range significantly in attendance. There are effectively two parts to Phase II:

#### a) Large Events

Envisaged as events with over 500 people in attendance, candidates would include events such as the Arts Alive Festival, Fork and Finger, Bard in the Valley, and potentially Canada Day should it be organized.

For events of this size, organizers would be required to submit, as part of the event application a Zero Waste Plan in accordance with the Guidelines. A pre-event checklist for the zero-waste collection would be developed to augment the Guidelines along with a communications strategy to ensure event organizers are informed at the time of application rather than it being seen as a late-stage requirement.

#### b) Smaller Events

As previously noted there is concern that a blanket requirement for all events to have zero waste plans may prove to be a significant impact to their viability and the information gained in Phase I will inform the City and organizers of the likely cost impacts.

### Phase III – All Events in the City

This final phase would expand the requirement for all outdoor community events, public or private to comply with the ZWS. This phase would apply to outdoor community events held on public lands and other locations subject to City permitting and jurisdiction.

### **Waste Station Design**

As previously noted, the ZWS specifies that event waste station shall include three streams, namely garbage, mixed recycling and organics.

A waste station will be comprised of three carts, similar to those supplied for curbside collection. A range of signage will ensure the station locations are clear, including feather banners and sandwich boards. Informational signage will be provided at each station.

For a large event such as Community Day it is envisaged that five waste stations will be required while at small events such as Movie Nights only one waste station will be required.

The one-time costs for the purchase of the station carts and for station signage is estimated at \$9,500.00.

### **Waste Station Staffing**

To eliminate the tendency of event patrons to dump all their garbage in one cart it is necessary to staff the waste stations. There are three options to ensure the stations are adequately staffed:

#### Option 1: City Staff

This will require the hiring of additional staff during the event season, up to ten staff for an event such as Community Day where a significant amount of waste is generated. Ensuring that this number of staff are available is expected to be challenging. At a small event such as the Movie Nights where a small volume of waste is expected, one staff member could oversee the single station.

For a large event such as Community Day the staff cost is estimated at \$6,500.

#### Option 2: Volunteers

The challenge with volunteers is to ensure the adequacy of numbers for events, and at multiple events through the season.

The cost of engaging volunteers is difficult to estimate but using a volunteer service provider for events is more cost effective than Option 1; however, volunteers would need to be engaged each year and may decide not to participate making this option somewhat unreliable.

Any volunteers would need to be recruited and trained by City staff or a volunteer service provider and it is estimated for Community Day this would be in the region of \$1,500.

#### Option 3: Fee for Service

Emterra provides zero waste station service in various municipalities and has stated their willingness to provide this service for the City, at least for Community Day. In this case Emterra would supply all the carts so the City would only supply the signage. For Community Day the cost for Emterra to provide the zero waste service would be \$3,300.

## Waste Disposal

Regardless of the option selected it is necessary to dispose of all waste streams offsite. Emterra will provide this service at rates established in the current solid waste contract and it is expected that for Community Day, the largest event the cost will be approximately \$1,000, excluding the tipping fees which the City pays directly.

## BUDGET IMPLICATIONS:

As noted in the preceding sections there is a range of potential costs to be funded. The highest cost is to utilize City staff and based upon that option the costs are expected not to exceed:

Supplies (carts, signage, tents)	\$ 9,500
Staffing	\$ 6,500
Waste Disposal	\$ 1,000
<b>Total (not to exceed)</b>	<b>\$17,000</b>

Possible funding sources include the Local Government Climate Action Program (LGCAP) funding as well as overall solid waste program budget.

## Proposal for 2026 – Phase I (Pilot)

Given the relatively short timeline until Community Day, which is a large event it is recommended that in 2026 Emterra be retained on a fee-for-service basis, utilizing up to five stations. A post-event debrief will assist to inform future events.

Movie nights have more of a demonstration purpose as there is little garbage generated and as such these events would be a single station staffed by one employee.

## SUMMARY:

The Zero Waste Strategy and the phased implementation proposed will provide a guide for the City to meet its goals of emphasizing environmental sustainability and promoting waste reduction and sustainable resource use. The phased approach allows the City to address any issues before full roll-out and will allow event organizers to become prepared for its implementation.

Respectfully Submitted:



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Rachel Ollenberger, ASCT  
Manager of Engineering Services

Concurrence:



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David Pollock P.Eng.  
Director of Engineering, Parks & Environment

**CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:**

I support the recommendation.



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Francis Cheung, P. Eng.  
Chief Administrative Officer



# REPORT TO COUNCIL

To: **Mayor and Councillors**

Subject: Crime Prevention Committee: Proposed  
Committee Name Change and Terms of  
Reference Update

File #: 0110.00

Doc #:

From: Paula Kusack  
Deputy Corporate Officer

Date: May 6, 2026

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## RECOMMENDATION:

1. THAT Council approve a committee name change from the Crime Prevention Committee to the Community Safety Awareness Committee; and
2. THAT Council approve the updated committee terms of reference to reflect the new name and expanded mandate.

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## PURPOSE:

The purpose of the report is seeking Council approval to update the name of the Crime Prevention Committee to the Community Safety Awareness Committee, which more accurately reflects the wider scope and direction the committee is seeking to take with regard to promoting overall community safety.

## POLICY:

Council Policy CO-79 Advisory Bodies defines the characteristics of advisory bodies including City committees and requires that City committees' Terms of Reference be approved by Council.

## COMMENTS/ANALYSIS:

The Crime Prevention Committee began discussions about expanding its mandate alongside the commencement of the Citizens' Assembly work, recognizing an opportunity to align efforts and strengthen overall community outcomes. As the Citizens' Assembly recommendations focused on broader community safety and

engagement, the Committee identified that its work could dovetail with that of the Citizens' Assembly and bring added value.

A review of the Committee's existing Terms of Reference further reinforced that the Council approved committee workplan has extended beyond traditional crime prevention toward fostering community engagement, participation, and shared responsibility for safety. To that end, consideration was given to updating both the committee's name and its Terms of Reference. This change is intended to more accurately reflect its advisory role, its focus on public awareness, and its contribution to broader community safety and well-being objectives and is intended to improve community safety awareness across the community.

At its April 23, 2026 Crime Prevention Committee meeting the members reviewed the draft Community Safety Awareness Committee Terms of Reference and unanimously adopted the following motion:

"THAT Council approve the Community Safety Awareness Committee Terms of Reference."

## **BUDGET IMPLICATIONS:**

Section 8 "Budget" is a new section in the updated Terms of Reference. It provides the committee with an annual budget of up to \$2,500 to support objectives and initiatives from the committee's Council approved workplan. Historically Council select committees have not been allocated an annual budget but rather have been required to seek Council approval for any expenditure it may require carrying out its Council approved initiatives that sometimes involve minor logistical or engagement costs.

Providing a small, clearly defined annual budget, along with controlled authorization mechanisms allows committees to function more effectively while remaining fully accountable to the city. Granting limited authority to use a Council-approved budget improves committee effectiveness by:

- reducing delays associated with repeated Council approvals for minor expenses;
- enabling the committee to respond in a timely manner to issues within their mandate.
- enabling the committee to more easily undertake the creation and distribution of educational materials and community engagement activities / initiatives.

Delegating controlled, modest spending authority to a select committee strikes a balance between operational efficiency and fiscal accountability. It enables the committee to fulfill their mandates effectively while preserving Council and staff oversight.

**ALTERNATIVES:**

Decline or amend the requested change of committee name and/or terms of reference.

Respectfully Submitted,



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Paula Kusack  
Deputy Corporate Officer

Concurrence:



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Graham Flack, CPA, CMA  
Deputy Chief Administrative Officer

Attachments:

1. Proposed Community Safety Awareness Committee Terms of Reference
2. Current Crime Prevention Terms of Reference
3. CO-79 Advisory Bodies Policy

**CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:**

I support the recommendation.



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Francis Cheung, P. Eng.  
Chief Administrative Officer



## Terms of Reference Community Safety Awareness Committee

### 1.0 Background:

The Community Safety Awareness Committee has been established as a Council advisory body to support a coordinated and inclusive approach to community safety and well-being in the City. The Committee represents an evolution of the former Crime Prevention Committee, intended to broaden the committee's focus of crime prevention toward increased public awareness, community engagement, and collaborative initiatives that support safety across the community.

### 2.0 Mandate:

The mandate of the Committee is to advance Council approved initiatives that build public awareness, encourage participation, and support collaborative, preventative approaches to safety across the community and includes:

- Continuing to advance media messaging around community safety initiatives and resident engagement in collaboration with the City's Communication Officer.
- Participate in the Resilient Neighbourhood Networks, a Citizens' Assembly initiative created to strengthen community safety, social connection and wellbeing, including expansion of the "Know Your Neighbour" campaign concept with a focus on building connections among multifamily residential neighbourhoods.
- Engage with residents to share the committee's ideas and initiatives by participating, when appropriate, in the City's:
  - Social Streets Program: a community-based initiative that transforms parks and public spaces into temporary gathering places intended to strengthen social connection, trust, and relationship, with community safety and service providers, inclusion and perceptions of safety and highlights prevention-focused community safety.
  - Village Cafés: a community-based engagement and dialogue initiative that creates welcoming, informal spaces for residents to connect, share experiences, access resources, and support and participate in conversations about community life, safety, and well-being.
- In partnership with the Community Police Office, promote and educate residents about existing RCMP programs such as Block Watch, crime prevention such as CPTED, and community programs that encourage neighbourhood gatherings and connections.
- In partnership with the Community Police Office, Downtown Langley Business Association and Chamber of Commerce, promote and educate business owners about existing RCMP programs, crime prevention strategies, and promote committee initiatives and activities that build connections among people in our commercial / business neighbourhoods.
- Encouraging a preventative and supportive environment by exploring opportunities for activities that help everyone feel safe and supported.

- Aligning with Council’s Strategic Plan and its guiding principles related to the four cornerstones: Community, Connected, Experiences and Integration; and the core focus areas to Integrate a Holistic Approach to Community Safety and Strengthen Public Communication and Engagement.

### **3.0 Composition:**

3.1 Membership will strive to reflect the diversity of the community, with experience, knowledge, and expertise applicable to the Community Safety Awareness Committee’s mandate taken into consideration.

3.2 Membership:

- Two non-voting members of City Council to be appointed by Council who will act as Chair and Co-Chair of the Committee
- Six Community-at-large members to be appointed by City Council
- One member representing young adults (15-30 years of age) to be appointed by City Council
- One member representing the Indigenous community to be appointed by City Council
- One member from the Downtown Langley Business Association
- One member from the Greater Langley Chamber of Commerce
- Two members representing Langley City social service providers

3.3 Chair Responsibilities:

- Facilitating meetings in accordance with rules of procedure outlined in the current Council Procedure Bylaw;
- Ensuring the Committee does not deviate from the agenda for the meeting;
- Maintaining decorum and respectful discussion;
- Encouraging participation in discussion topics and questions;
- Being open-minded and allowing for a variety of opinions to be heard;
- Calling for votes and/or seeking consensus as applicable;
- Working alongside the Staff Liaison to guide the Committee towards fulfilling tasks/projects identified in the Annual Work Plan and presenting reports to Council, as applicable;
- Acting as spokesperson for the Committee to Council.

3.4 Member Responsibilities:

- Attending and actively participating in meetings as scheduled;
- Being prepared for meetings (reading agenda material prior to meetings)

- Engaging in collaborative, respectful discussions relating to topics on the agenda, including sharing thoughts, opinions, and recommendations;
- Maintaining an open mind and allowing for a variety of opinions to be heard;
- Voting on motions that are put forward by Committee members;
- Notifying the Committee Clerk in a timely manner if they are unable to attend a scheduled meeting.

3.5 In addition to chairing meetings in the absence of the Chair, the Co-Chair may assume chairing duties when deemed appropriate by the Chair.

3.6 Representative(s) from the affiliated agencies/organizations will be requested to provide expert advice when deemed appropriate to assist the committee to fulfill its mandate.

#### **4.0 Administration:**

4.1 A Staff Liaison will be assigned by the Chief Administrative Officer to provide advice as necessary and assist the committee in carrying out its mandate.

##### **Staff Liaison Responsibilities:**

- Arranging and/or providing annual orientation for the Committee members;
- Coordinating preparation of the Committee's Annual Work Plan for approval by Council in the first quarter of each year; ensuring Work Plans are in alignment with goals identified in Council's current Strategic Plan;
- Working with the Committee to set timelines for deliverables identified in the Annual Work Plan;
- Scheduling the Committee's meetings;
- Determining agenda items for each Committee meeting with the Chair and relaying to the Committee Clerk for agenda production purposes;
- Attending meetings to provide technical advice and assistance to the Committee;
- Preparing reports in coordination with the Chair to bring forward recommendations of the Committee to Council for consideration.
- Confirming Committee annual budget availability, maintaining a record of the expenditures, track spending.

4.2 A Committee Clerk will be assigned by the Staff Liaison to provide administrative support to the Committee.

##### **Committee Clerk Responsibilities:**

- Coordinating and producing all meeting agendas in compliance with requirements of the current Council Procedure Bylaw as they relate to City Committees;

- Attending meetings to take minutes and providing procedural advice to the Chair when requested;
- Producing and circulating minutes of meetings in compliance with requirements of the current Council Procedure Bylaw as they relate to City Committees;
- Maintaining the official files of the Committee including minutes, agendas, policies, terms of reference, correspondence and other file information, in accordance with the City's records management practices.

4.3 Additional staff and/or consultants may be invited to provide technical advice and assistance.

## **5.0 Meeting Procedures**

5.1 Meetings will be conducted in accordance with the City's current Council Procedure Bylaw.

## **6.0 Reporting Structure:**

The Committee will report to City Council through distribution of its minutes and by making recommendations to City Council.

## **7.0 Accountability:**

7.1 The Committee is accountable to City Council.

7.2 In accordance with Council Policy CO-79 Advisory Bodies, the committee shall, in the first quarter of each year, prepare and submit to Council for approval, an Annual Work Plan outlining the task(s) to be accomplished by the committee during the year. Any updates to the Work Plan shall be submitted to Council for approval.

7.3 Annual Work Plan initiatives that require staff support and/or resources of more than 15 minutes per item must be approved by the Chief Administrative Officer, or at the Chief Administrative Officer's discretion, be forwarded to Council for approval. Annual Work Plan initiatives that require ongoing operational support and/or resources from the City must be approved by Council.

7.4 The Committee does not have the authority to give direction to staff. The Committee may undertake multiple initiatives; however, the Committee shall undertake only one initiative at a time if staff resources are required.

7.5 Action recommended by the Committee must be done so by resolution to City Council and with their approval prior to implementation.

## **8.0 Budget:**

8.1 The Committee shall have access to an annual budget of up to \$2500 to support objectives and initiatives from the committee's workplan. The committee does not have authority to commit to any further expenditures of funds without Council approval.

8.2 Any allocation of the annual committee funds must be made by motion and approved by a majority vote of the Committee members present. Acceptable expenditures include, but are not limited to, production of engagement materials, participation / hosting community events, social media advertising, prize draws etc. Exclusions include, but are not limited to, wages, per diems, gifts, travel expenses etc.

8.3 The Committee must provide an annual summary report to the Chief Administrative Officer with a brief description of the year's expenditures.

## **9.0 Meetings:**

9.1 The Committee will meet on a regular basis at the call of the Chair.

## **10.0 Quorum:**

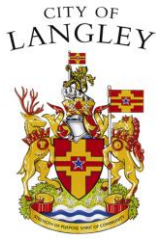
10.1 A quorum shall be a majority of the total voting membership.

10.2 In the event that a member or members leave(s) the Committee, during the period of time between when the position(s) is/are vacant and the position(s) is/are filled, quorum will be determined based on the total number of remaining voting members.

## **11.0 Terms:**

11.1 The Committee's membership is ongoing and any external membership on the Committee will be reviewed as required to fill vacancies and ensure effectiveness of the Committee.

11.2 Council may terminate appointments / memberships at its discretion.



## Terms of Reference Crime Prevention Committee (CPC)

### 1.0 Background:

#### Crime Prevention

Crime prevention looks at people who are not involved in criminal activity and asks, “What can we do to make sure they never come into conflict with the law?” Crime prevention also looks at places and situations which are not yet troubled by much criminal activity and asks, “How can we make sure crime never becomes a significant problem here?”

Crime prevention can be broken down into people-, place- and situation-oriented strategies. The people-oriented strategy is usually known as “crime prevention through social development,” or CPSD<sup>1</sup>. Place-oriented strategies are known as “crime prevention through environmental design,” or CPTED<sup>2</sup>. When combined with situational approaches, these strategies form a holistic and effective crime prevention package.

Situational crime prevention looks at particular circumstances in which people interact with one another and with the built environment, identifies particular risky combinations, and looks for solutions specific to those situations. Solutions may include:

- Increasing the effort required to commit a crime, making it less attractive;
- Increasing the risk of being caught;
- Reducing the potential rewards of crime;
- Reducing provocations and temptations;
- Removing excuses for committing crime.

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<sup>1</sup> CPSD involves long-term, integrated actions that deal with the root causes of crime. It aims to reduce risk factors that start people, particularly children and youth, on the road to crime, and to build protective factors that may mitigate those risks. CPSD works at making people healthy, responsible and resilient and promotes community values about non-violence and respect for other people and their property, and helps young people resist peer pressure and make good decisions.

<sup>2</sup> CPTED relates to places and things, the “built environment,” which can be either targets of criminal activity or the location where crime takes place. The proper design, effective use and maintenance of the built environment can lead to a reduction in the incidence and fear of crime, and an improvement in quality of life. Through the effective use of CPTED principles, crime, nuisance behaviour and the fear of crime can be reduced.

Some of these solutions involve a combination of people-oriented and place-oriented strategies that overlay with crime prevention through social development or environmental design.

### Community Defense Model Program

This model is characterized by a collective effort of neighbourhood residents who can be organized to act collectively in an effort to reduce the opportunity for crime by assuming a more vigilant and proprietary concern over their neighbourhood. Principles include:

- Community-based;
- Informal social control;
- Local collective action;
- Behaviour reinforcement or modification;
- Situational crime prevention measures.

A community was suffering from a number of problems including drug trafficking, vandalism, litter, burglary, derelict housing stocks, etc. A consortium of local residents, community groups, as well as police and city agencies organized a ‘block club’, established to take ownership, resolve neighbourhood issues and to nurture social cohesion and informal social control. Residents were organized and trained by the police to identify, record and report suspected criminal activity on their blocks. Residents also worked with faith-based group to develop standards of conduct for the community.

## **2.0 Mandate:**

The mandate of the Committee includes:

- Continuing to advance media messaging around crime prevention and community defense model programs in collaboration with the City’s Communication Officer
- Continuing with the “Know Your Neighbour” campaign concept
- Recommend crime prevention programs that facilitate crime reduction
- In partnership with the Community Police Office, promoting and educating residents about existing RCMP programs such as Block Watch, crime prevention such as CPTED, and community defense model programs such as neighbourhood gatherings.
- In partnership with the Community Police Office, Downtown Langley Business Association and Chamber of Commerce, promoting and educating business owners about existing RCMP programs, crime prevention, and community defense model programs.

- Requesting presentations from the RCMP and local non-government agencies to educate members about on Crime Prevention and Community Defense Model programs, strategies, and issues.
- Aligning with the strategic plan in creating new protective and supportive services through exploring opportunities for the Community Liaison Officer, Block Watch and other activities that help everyone feel safe and supported.

### **3.0 Composition:**

3.1 Membership will strive to reflect the diversity of the community, with experience, knowledge, and expertise applicable the Committee's mandate taken into consideration.

3.2 Membership:

- Two non-voting members of City Council to be appointed by Council who will act as Chair and Co-Chair of the Committee
- Six Community-at-large members to be appointed by City Council
- One member from the Downtown Langley Business Association
- One member from the Greater Langley Chamber of Commerce
- One member from the youth community
- One member representing the Indigenous community
- Two members representing Langley City social service providers

3.3 Chair Responsibilities:

- Facilitating meetings in accordance with rules of procedure outlined in the current Council Procedure Bylaw;
- Ensuring the Committee does not deviate from the agenda for the meeting;
- Maintaining decorum and respectful discussion;
- Encouraging participation in discussion topics and questions;
- Being open-minded and allowing for a variety of opinions to be heard;
- Calling for votes and/or seeking consensus as applicable;
- Working alongside the Staff Liaison to guide the Committee towards fulfilling tasks/projects identified in the Annual Work Plan and presenting reports to Council, as applicable;
- Acting as spokesperson for the Committee to Council.

### 3.4 Member Responsibilities:

- Attending and actively participating in meetings as scheduled;
- Being prepared for meetings (reading agenda material prior to meetings)
- Engaging in collaborative, respectful discussions relating to topics on the agenda, including sharing thoughts, opinions, and recommendations;
- Maintaining an open mind and allowing for a variety of opinions to be heard;
- Voting on motions that are put forward by Committee members;
- Notifying the Staff Liaison in a timely manner if they are unable to attend a scheduled meeting.

3.5 In addition to chairing meetings in the absence of the Chair, the Co-Chair may assume chairing duties when deemed appropriate by the Chair.

3.6 Representative(s) from the affiliated agencies/organizations will be requested to provide expert advice when deemed appropriate to assist the Committee to fulfill its mandate.

## 4.0 Administration:

4.1 A Staff Liaison will be assigned by the Chief Administrative Officer to provide advice as necessary and assist the Committee in carrying out its mandate.

### Staff Liaison Responsibilities:

- Arranging and/or providing annual orientation for the Committee members;
- Coordinating preparation of the Committee's Annual Work Plan for approval by Council in January of each year; ensuring Work Plans are in alignment with goals identified in Council's current Strategic Plan;
- Working with the Committee to set timelines for deliverables identified in the Annual Work Plan;
- Scheduling the Committee's meetings;
- Determining agenda items for each Committee meeting with the Chair and relaying to the Committee Clerk for agenda production purposes;
- Attending meetings to providing technical advice and assistance to the Committee;
- Preparing reports in coordination with the Chair to bring forward recommendations of the Committee to Council for consideration.

4.2 A Committee Clerk will be assigned by the Staff Liaison to provide administrative support to the Committee.

#### Committee Clerk Responsibilities:

- Coordinating and producing all meeting agendas in compliance with requirements of the current Council Procedure Bylaw as they relate to City Committees;
- Attending meetings to take minutes and providing procedural advice to the Chair when requested;
- Producing and circulating minutes of meetings in compliance with requirements of the Current Council Procedure Bylaw as they relate to City Committees;
- Maintaining the official files of the Committee including minutes, agendas, policies, terms of reference, correspondence and other file information, in accordance with the City's records management practices.

4.3 Additional staff and/or consultants may be invited to provide technical advice and assistance.

#### **5.0 Meeting Procedures**

Meetings will be conducted in accordance with the City's current Council Procedure Bylaw.

#### **6.0 Reporting Structure:**

The Committee will report to City Council through distribution of its minutes and by making recommendations to City Council.

#### **7.0 Accountability:**

7.1 The Committee is accountable to City Council.

7.2 In accordance with Council Policy CO-79 Advisory Bodies, the committee shall, in January of each year, prepare and submit to Council for approval, an annual Work Plan outlining the task(s) to be accomplished by the committee during the year. Any updates to the Work Plan shall be submitted to Council for approval.

7.3 The Committee does not have the authority to give direction to staff or to commit to expenditures of funds. Action recommended by the Committee must be done so by resolution to City Council and with their approval prior to implementation.

7.4 The Committee may undertake multiple initiatives. However, the Committee shall undertake only one initiative at a time if staff resources are required.

## **8.0 Meetings:**

The Committee will meet on a regular basis at the call of the Chair.

## **9.0 Quorum:**


9.1 A quorum shall be a majority of the total voting membership.

9.2 In the event that a member or members leave(s) the Committee, during the period of time between when the position(s) is/are vacant and the position(s) is/are filled, quorum will be determined based on the total number of remaining voting members.

## **10.0 Terms:**

10.1 The Committee's membership is ongoing and any external membership on the Committee will be reviewed as required to fill vacancies and ensure effectiveness of the Committee.

10.2 Council may terminate appointments at its discretion.

	Title: Advisory Bodies	Number: CO-79
	Authority: Council	Section: Administration
	Date Adopted: December 6, 2021	
	Historical Changes:	

**Purpose:** To identify criteria for Council Committees, Task Groups, Internal Working Groups, External Boards and Committees, External Working Groups, City Supported External Working Groups, Government or Crown Corporation External Board/Committee/Working Groups, and Local Government Organizations so as to define the purpose of each type of body and Council members' roles on each.

**Scope:** This policy applies to Committees, Task groups, and Working groups established by the City and External Boards and Committees, City Supported Working Groups, and Government or Crown Corporation External Board/Committee/Working Groups to which a Council member is appointed by Council to serve as a representative of the City, and to Local Government Organizations and External Working Groups to which Council members participate on their own initiative.

**Policy Statement:**

1. A Standing Committee has the following characteristics:

- is established by the Mayor through creation of a Terms of Reference;
- it considers matters of an on-going policy nature that the Mayor determines would be better dealt with by committee;
- Council members are appointed to the Committee by the Mayor;
- persons who are not council members may be appointed to the Committee by the Mayor;
- At least half the membership must be Council members;
- A Chair and Co-Chair of the Committee are appointed by the Mayor;
- Only Council members are voting members;
- it operates pursuant to the Council Procedure Bylaw and Robert's Rules of Order as applicable;
- no budget is assigned to the Committee;
- formal minutes of meetings are required; for any Standing Committees with membership that doesn't include all Council members, minutes, once adopted, are to be circulated to all Council members for information;
- staff members are assigned by the CAO to assist the committee.

2. A Select Committee has the following characteristics:

- is established through adoption of a terms of reference by Council resolution;
- its purpose is to act in an advisory capacity to Council, on an ongoing basis, on issues as identified in its Terms of Reference and as directed by Council, and to make recommendations to Council for consideration where appropriate to do so;
- it operates pursuant to the Council Procedure Bylaw and Robert's Rules of Order as applicable;
- membership is appointed by Council by resolution and is reviewed as required to fill vacancies and ensure effectiveness of the Committee;
- non-voting Council representatives are formally appointed by Council who may serve as Chair and Co-Chair of the Committee;
- no budget is assigned to the Committee;
- formal minutes of meetings are required and once adopted, are to be circulated to all Council members for information;
- staff members are assigned by the CAO to assist the committee;
- An Annual Work Plan is required which must be approved by Council.

3. A Task Group has the following characteristics:

- is established through adoption of a terms of reference which outlines specific tasks to complete;
- its purpose and mandate is to consider, inquire into, report, and make recommendations to Council for a specific purpose with a defined start and completion time that falls within the mandate of the Task Group;
- it operates pursuant to the Council Procedure Bylaw and Robert's Rules of Order as applicable;
- membership is appointed by Council by resolution and continues until completion of the Task Group's purpose; membership is reviewed and renewed annually as required;
- non-voting Council representatives are formally appointed by Council who may serve as Chair and Co-Chair of the Task Group;
- staff members will be assigned by the CAO to assist the committee;
- may undertake multiple initiatives; however, if staff resources are required, only one initiative at a time is undertaken;
- no budget is assigned to the Task Group;
- formal minutes of meetings are required and once adopted, are to be circulated to all Council members for information;
- an Annual Work Plan is required which must be approved by Council.

A Statutory Committee has the following characteristics:

- Legislation requires that the Committee be established or provides for the establishment of the Committee;
- is established by bylaw;
- its purpose is to serve in an arms-length capacity on behalf of, or in cooperation with the City to fulfill its mandate as prescribed by legislation;
- it operates pursuant to the Council Procedure Bylaw and Robert's Rules of Order as applicable;
- membership is appointed by Council by resolution and is reviewed as required to fill vacancies and ensure effectiveness of the Committee;
- If not prohibited by legislation, Council representatives may be appointed by Council by resolution to some Statutory Committees;
- no budget is assigned to the Committee;
- formal minutes of meetings are required and once adopted, are to be circulated to all Council members for information;
- staff members are assigned by the CAO to assist the committee.

4. An Internal (City) Working Group has the following characteristics:

- is established to complete a task, event, or project;
- has an annual budget approved by Council to undertake the work;
- a staff liaison is assigned by the CAO to the Internal Working Group and is responsible for the budget associated with the Working Group;
- membership does not require an appointment by Council;
- it may have representatives from Council who are formally appointed by Council;
- it does not operate pursuant to the Council Procedure Bylaw and Robert's Rules of Order;
- formal minutes of meetings are not required;
- A verbal update to Council at an open meeting is provided after the event.

5. An External Board or Committee has the following characteristics:

- is not established by Council or is jointly established by Council with one or more external bodies;
- the mandate of the Board or Committee is established by legislation or formal Terms of Reference;
- City representation on the Board or Committee is mandatory;
- a Council Representative and an Alternate are formally appointed by Council to represent the City;
- Council representative is usually a voting member;
- formal minutes of meetings are taken; and once adopted, may be distributed by the Council Representative to all Council members for information as deemed appropriate;
- periodic verbal update to Council by the Council Representative at an open meeting on activities is required.

6. A Government or Crown Corporation External Board/Committee/Working Group has the following characteristics:

- is not established by Council or is jointly established by Council with one or more Government or Crown Corporation bodies;
- the mandate of the Board, Committee, or Working Group is established by a formal Terms of Reference;
- City representation on the Board, Committee, or Working Group may be mandatory or voluntary;
- A Council Representative and an Alternate are formally appointed by Council to represent the City;
- Council Representative may or may not be a voting member;
- formal minutes may or may not be taken of meetings; if minutes are taken, once adopted, may be circulated by the Council Representative to all Council members for information;
- periodic verbal update to Council by the Council Representative at an open meeting on activities is required.

A Local Government Organization has the following characteristics:

- the organization is deemed by City Council to further enhance or support the objectives of local government;
- City representation is not mandatory;
- appointment requires approval of Council by formal resolution per Council Policy GE-10 – Travel and Expense Policy;
- Periodic verbal update to Council at an open meeting on activities is required by Council members appointed to such organizations.

7. A City Supported External Working Group has the following characteristics:

- is not established by Council;
- may be established for an on-going purpose or to coordinate an event or events;
- City Representation on the Working Group is not mandatory;
- Council Representative and Alternate on the group must be appointed by Council resolution;
- formal minutes may or may not be taken of meetings; if minutes are taken, once adopted, may be circulated by the Council Representative to all Council members for information;
- Council Representative may or may not be a voting member;
- Requests for City support such as use of the City's logo, having the group's information or event advertised on City's social media, monetary and/or staff support are to be processed in accordance with City policies and procedures;
- A Report in written or verbal format from the City Supported External Working Group to Council at an open meeting, either after an event or annually, is required.

8. An External Working Group has the following characteristics:

- is not established by Council;
- may be established for an on-going purpose or to coordinate an event or events;
- Council member attends on their own initiative, not as a representative of Council or the City;
- no City support is provided.

**Definitions:**

**Alternate:** the Council member formally appointed to be Council's Representative at meetings when the Council member appointed to be Council's Representative on a specific external board or working group is unable to attend

**Annual Work Plan:** written plan outlining specific goals for the committee, which must align with the group's Terms of Reference, as well as strategies to meet the goals, and timelines for completion of the goals

**Chair:** the individual responsible for presiding at a meeting and ensuring meeting procedures are adhered to and that the meeting is conducted in an effective manner

**City Supported External Working Group:** group formed to achieve a certain objective or serve a specific purpose in the city that is not established by Council but to which a Council representative attends as representative of the City as appointed by Council by resolution

**Co-Chair:** in the absence of the Chair, the individual responsible for presiding at Council Committee and Task Group meetings and ensuring meeting procedures are adhered to and that the meeting is conducted in an effective manner

**Council Committee:** as defined in the *Community Charter*, means:

- (a) a select committee of a council,
- (b) a standing committee of a council, or
- (c) any other body established by a council that is composed solely of council members

**Council Representative:** Council member formally appointed to be Council's representative on a specific committee, board, or working group

**Crown Corporation:** a public sector organization established and funded by the B.C. government to provide specialized goods or services to citizens

**External Board or Committee:** external body with a formal mandate established either by formal terms of reference or legislation to which a Council member serves as a voting member representing the City of Langley

**External Working Group:** group formed to achieve a certain objective or serve a specific purpose in the city that is not established by Council and to whose meetings a

Council member attends on their own initiative not as a representative of Council or the City

**Government:** means Municipal, Provincial, Federal, and First Nations governing bodies

**Internal Working Group:** group established by Council to complete a task, event, or project for the organization, usually on an annual basis

**Local Government Organization** – an organization as defined in City Policy GE-10

**Report:** provides information on activities and may include the following information as appropriate:

- Number of meetings held
- Tasks completed (highlights and activities)
- Amount of time spent by staff members supporting the work of the group
- Breakdown of budget
- Initial Work Plan for the following year

**Select Committee:** a committee established by Council pursuant to section 142 of the Community Charter, and to which Council may appoint citizens. The Community Charter requires that at least one member of a select committee be a Council member

**Standing Committee:** an advisory body to Council established by the Mayor pursuant to section 141 of the Community Charter to which the Mayor shall appoint Council representatives and may appoint citizen members. The Community Charter requires that at least half the members be members of Council

**Statutory Committee:** a board, commission, committee, or any other body established pursuant to a specific enabling statute, which serves in an arms-length capacity on behalf of or in cooperation with the City

**Strategic Plan:** Written document outlining Council's vision for the future of the City of Langley, which identifies Council's goals and objectives for the organization spanning a specified number of years

**Task Group:** a short-term Select Committee that is established by Council for a specific purpose and that has a defined scope of work and timeframe for completion of that work

**Terms of Reference:** Written document providing guidelines and clear direction to group members as to the purpose or mandate of the group and which identifies roles and expectations of members serving on the group. Council Committees' Terms of Reference must be in alignment with Council's current Strategic Plan

**References:**

Policy Number:	<b>CO-79</b>
Policy Owner:	<b>Legislative Services</b>
Endorsed by:	<b>Senior Management Team</b>
Final Approval:	<b>Council</b>
Date Approved:	<b>December 6, 2021</b>
Revision Date:	
Amendments:	
Related Policies:	<b>GE-10 Travel and Expense Policy</b> <b>CO-36 Event &amp; Parade Committees - Terms of Reference</b> <b>CO-42 Joint School District 35 Municipal Liaison Committee</b> <b>CO-59 Creation of Task Groups Guiding Principles</b> <b>CO-55 Youth Advisory Committee - Terms of Reference</b> POLICIES CO-22 AND CO-28 REPEALED AS MADE REDUNDANT BY THIS POLICY
Related Publications:	<b>Council Procedure Bylaw No. 3193</b>