

**CITY OF LEDUC  
COUNCIL MEETING AGENDA**



Monday, April 8, 2019, 7:00 P.M.  
Council Chambers, Leduc Civic Centre  
1 Alexandra Park, Leduc, Alberta

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	Pages
1. CALL TO ORDER	
2. ADOPTION OF AGENDA	
3. ITEMS FOR DISCUSSION AND RELATED BUSINESS	
3.1 Select Items for Debates	
3.2 Vote on Items not Selected for Debate	
4. ADOPTION OF PREVIOUS MINUTES	
4.1 Approval of Minutes of the Council Meeting held March 25, 2019	4 - 26
5. RECOGNITION ITEMS	
6. PUBLIC COMMENTARY	
7. PUBLIC HEARING	
7.1 Bylaw No. 1019-2019 - Amendment to Bylaw No. 580-2004 Animal Licencing and Control Bylaw	27 - 34
7.1.1 Bylaw No. 1019-2019 - Amendment to Bylaw No. 580-2004 Animal Licencing and Control Bylaw - Written Submission	35 - 41
7.2 Bylaw No. 1018-2019 – Redistricting Part of SW ¼ Section 31-49-24-W4 (Telford Lake ER/MR)	
8. PRESENTATIONS	
9. BUSINESS	
9.1 Leduc Community Drug Action Committee ("LCDAC") (P. Drader, Chair)	42 - 51

<b>9.2</b>	<b>Financial Statement Presentation / Auditor's Report</b>	<b>52 - 74</b>
	(S. Walker and C. Cholak, MNP)	
<b>9.3</b>	<b>2018 Audited Financial Statements</b>	<b>75 - 116</b>
	(J. Cannon)	
<b>9.4</b>	<b>Introduction of City Solicitor</b>	
	(P. Benedetto)	
<b>9.5</b>	<b>Municipal Grants - Karma Concerts</b>	<b>117 - 130</b>
	(E. Hansen)	
<b>9.6</b>	<b>Park Renaming – McCardy/McHardy Park</b>	<b>131 - 133</b>
	(C. Issac)	
<b>9.7</b>	<b>eSCRIBE Update</b>	
	(S. Davis / C. Kuzio)	
<b>10.</b>	<b>BYLAWS</b>	
<b>10.1</b>	<b>Bylaw No. 1017-2019 -2019 Property Tax Rate Bylaw (1st Reading)</b>	<b>134 - 143</b>
	(J. Cannon)	
<b>10.2</b>	<b>Bylaw No. 1018-2019 – Redistricting Part of SW ¼ Section 31-49-24-W4 (Telford Lake ER/MR) (2nd &amp; 3rd Readings)</b>	<b>144 - 151</b>
	(K. Woitt)	
<b>11.</b>	<b>PUBLIC COMMENTARY</b>	
<b>12.</b>	<b>IN-CAMERA ITEMS</b>	
<b>12.1</b>	<b>Council Appointment of Public Member to the Leduc Environmental Advisory Board</b>	
	(Councillor L. Hansen)	
<b>13.</b>	<b>RISE AND REPORT FROM IN-CAMERA ITEMS</b>	
<b>14.</b>	<b>UPDATES FROM BOARDS &amp; COMMITTEES</b>	
<b>14.1</b>	<b>Council Member Updates from Boards &amp; Committees</b>	

**14.2 Council Member Updates from Commissions, Authorities, Other**

**15. INFORMATION REPORTS**

**15.1 Mayor's Report** 152 - 153

**15.2 Building Inspector's Report** 154 - 159

**15.3 Newly Issued Business Licences** 160 - 162

**16. ADJOURNMENT**

**MINUTES OF THE CITY OF LEDUC  
COUNCIL MEETING**

**Monday, March 25, 2019**

Present: Mayor B. Young, Councillor B. Beckett, Councillor G. Finstad,  
Councillor B. Hamilton, Councillor L. Hansen, Councillor L. Tillack  
Absent: Councillor T. Lazowski  
Also Present: P. Benedetto, City Manager, S. Davis, City Clerk

**1. CALL TO ORDER**

Mayor B. Young called the meeting to order at 7 pm.

**2. ADOPTION OF AGENDA**

**MOVED** by Councillor B. Hamilton

That the agenda be adopted as presented.

**Motion Carried Unanimously**

**3. ITEMS FOR DISCUSSION AND RELATED BUSINESS**

**3.1 Select Items for Debates**

The following items were selected for debate:

9.1 Community Safety Advisory Committee ("CSAC")

9.3 Inter-jurisdictional Cooperation Accord - Update for Q1

10.2 Bylaw No. 1022-2019 - Youth Council Bylaw (1st Reading)

**3.2 Vote on Items not Selected for Debate**

Votes recorded under item headings.

**4. ADOPTION OF PREVIOUS MINUTES**

**4.1 Approval of Minutes of the Council Meeting held March 11, 2019**



**MOVED** by Councillor G. Finstad

That the minutes of the Regular Council Meeting held March 11, 2019, be approved as presented.

**Motion Carried Unanimously**

**5. RECOGNITION ITEMS**

There were no recognition items for the agenda.

**6. PUBLIC COMMENTARY**

E. Meetsma, Chair, and L. Smith, Board Member, Leduc Composite High School Parent Council, spoke to Council about the desire to have an additional School Resource Officer. Letters that have been sent to Administration, and letters of support, were provided to Council members (Attached).

C. Chisholm, Manager, RCMP Administration and Enforcement Services, and E. Meetsma answered Council's questions.

Mayor B. Young advised that the request will be considered during Budget Deliberations in the fall of 2019 for the 2020 year.

**7. PUBLIC HEARING**

There were no Public Hearings for the Agenda.

**8. PRESENTATIONS**

**8.1 Yellowhead Regional Library Introductions**

H. Smit, Board Chair, and K. Palichuk, Director, Yellowhead Regional Library, made a PowerPoint presentation (Attached) and answered Council's questions.

Council thanked H. Smit and K. Palichuk for both the presentation and their work on behalf of Yellowhead Regional Library partners.

**9. BUSINESS**

**9.1 Community Safety Advisory Committee ("CSAC")**

C. McAleer, CSAC Chair, and C. Chisholm, Manager, RCMP Administration and Enforcement Services, provided Council with an update on CSAC's initiatives and work carried out over the last year.

C. McAleer and C. Chisholm answered Council's questions.

## **9.2 Council Appointments to External Committees**

**MOVED by** Councillor G. Finstad

That Council appoint Mayor B. Young to the Edmonton Metropolitan Region Board's Shared investment for Shared Benefit ("SISB") Task Force and appoint Councillor B. Hamilton as the alternate.

**Motion Carried Unanimously**

**MOVED by** Councillor G. Finstad

That Council appoint Councillor G. Finstad to the Regional Transit Services Commission ("RTSC") Transition Team and appoint Councillor B. Beckett as the alternate.

**Motion Carried Unanimously**

## **9.3 Inter-jurisdictional Cooperation Accord - Update for Q1**

M. Hay, Director, Intergovernmental Affairs and Corporate Planning, made a PowerPoint presentation (Attached).

M. Hay, Mayor B. Young and P. Benedetto, City Manager, answered Council's questions.

## **10. BYLAWS**

### **10.1 Bylaw No. 1018-2019 – Redistricting Part of SW ¼ Section 31-49-24-W4 (Telford Lake ER/MR) (1st Reading)**

Administration recommends that Bylaw No. 1018-2019 receive first reading.

**MOVED by** Councillor G. Finstad

That Council give Bylaw No. 1018-2019 first reading.

**Motion Carried Unanimously**

### **10.2 Bylaw No. 1022-2019 - Youth Council Bylaw (1st Reading)**

D. Brock, A/General Manager, Community and Protective Services, made a presentation and answered Council's questions.

Administration recommends that Bylaw No. 1022-2019 receive first reading.

**MOVED by** Councillor L. Tillack

That Bylaw No. 1022-2019 be amended as follows:

#### TERM OF MEMBERSHIP

11. All members of the public will serve as members of the Committee for a term of no more than one year.

be replaced with:

11. All members of the public will serve as members of the Committee for a term of one year.

**Motion Carried Unanimously**

**MOVED by Councillor L. Tillack**

#### MULTIPLE TERMS

That 12. A person may be a member of the Committee for more than one term, if so appointed by Council.

be replaced with:

12. Board members may apply for re-appointment to the Board at the conclusion of their term of office.

**Motion Carried Unanimously**

**MOVED by Councillor B. Beckett**

That Council give Bylaw No. 1022-2019 first reading as amended.

**Motion Carried Unanimously**

#### **11. PUBLIC COMMENTARY**

There was no public commentary.

#### **12. IN-CAMERA ITEMS**

There were no In-Camera items.

#### **13. RISE AND REPORT FROM IN-CAMERA ITEMS**

#### **14. UPDATES FROM BOARDS & COMMITTEES**

##### **14.1 Council Member Updates from Boards & Committees**

##### **14.1.1 Update on Seniors Program at Leduc Recreation Centre**

Mayor B. Young stated how pleased Council is with the new membership program that allows any individual 60 years or older access to Leduc Recreation Centre for free between noon and 4 pm Monday to

Friday. Members of Council have received very positive feedback from seniors.

**14.2 Council Member Updates from Commissions, Authorities, Other**

There were no updates.

**15. INFORMATION REPORTS**

**15.1 Mayor's Report**

There was no discussion.

**16. ADJOURNMENT**

The Council meeting adjourned at 8:09 pm.

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B. YOUNG, Mayor

---

S. DAVIS, City Clerk



4308-50th Street, Leduc, Alberta T9E 6K8  
Phone: 780-986-2248  
Fax: 780-986-5503

December 18, 2018

Mr. Darrell Melvie  
1 Alexandra Park  
Leduc, AB  
T9E 4C4

Dear Mr. Melvie:

I am writing you on behalf of the parents of Leduc Composite High School's Parent Council concerning the position of School Resource Officer (SRO). We recognize the tremendous asset of having the SRO operating out of LCHS—in fact, we recommend increased SRO staffing to better meet student needs. We also appreciate what Constable Muz specifically brings to the position.

For every school, an SRO provides value by building relationships with students. These relationships proactively guide students to make good choices and provide support to students encountering difficulties. The SRO's real-world experience and legal knowledge also broadens students' perspective on issues they are facing. Finally, the SRO de-mystifies the police force, encouraging students to access protective services support as needed (even outside of school).

During the high school years, students start to take on adult responsibilities (driving, reaching legal age, and entering the work force). At this time, more than ever, we appreciate the SRO coming alongside students, parents, and staff to provide guidance, advice, and support. We know that with the SRO staying in our facility, interacting with students before and after school, and participating in special events, our students' access to the SRO—and the benefits he provides—increases. Given the number of schools within the Black Gold and STAR Catholic divisions in Leduc, however, the SRO must ration his time carefully. He often spends much of his day offsite carrying out work at other schools. The reduced time with our students limits his ability to form relationships and therefore lessens his impact. In order to allow the current SRO more time to build relationships with high school students and help them with their unique needs, we encourage you to consider creating a second SRO position for elementary schools, while the current SRO maintains involvement at the senior highs.



Finally, we want to highlight the work Constable Muz has done in particular. In spite of his busy schedule among the Leduc schools, he has worked hard to build relationships at LCHS, even volunteering as one of the football coaches. He continually seeks to increase his engagement with students in a variety of ways such as personal interactions, social media, and special events. Relationship building and student engagement are critical to his role, but they take time. We appreciate the time and effort Constable Muz has invested, and encourage you to allow that investment to mature by continuing to retain Constable Muz in this position. We recognize that historically the SRO position is changed every few years, but we believe our community will benefit from Constable Muz's presence as long as he is willing to stay in the position.

Thank-you for the critical role you play in community policing. Should you have any questions regarding a parent's perspective on the SRO position or the value that Constable Muz brings to the role, please contact me via the school office.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Emily Meetsma', written in a cursive style.

Emily Meetsma, chair  
on behalf of LCHS Parent Council

CC: Leduc RCMP

FILE COPY



**OFFICE OF THE GENERAL MANAGER  
COMMUNITY & PROTECTIVE SERVICES**

January 8, 2019

Emily Meetsma, Chair  
Leduc Composite High School's Parent Council  
4308-50<sup>th</sup> Street  
Leduc, AB T9E 6K8

Dear Ms. Meetsma:

**Re: School Resource Officer**

Thank you for your December 18, 2018 correspondence regarding the School Resource Officer (SRO).

We agree the services provided by the SRO have proven to be a tremendous asset to youth, schools and the community and the SRO position has continued to build a visible and positive image of law enforcement through building relationships. One of the unique benefits of this position, is the connection created with students with an RCMP member within their school environment.

The decision as to which member is assigned to the SRO position and how long they remain in the position is determined by the Officer in Charge (OIC) of the Leduc RCMP detachment. We work closely with the detachment in communicating when we hear positive feedback regarding specific Members and have relayed this positive feedback on to the detachment. In terms of an additional SRO position, resourcing is reviewed annually with the RCMP as part of the city's annual budget process. We currently have an additional new member identified for 2020, which will likely be assigned to a priority enforcement demand area such as our drug unit. That said, an additional SRO position could be considered as part of a business case to City Council in a future year.

Thank you for the positive feedback regarding the School Resource Officer (SRO) and should you wish to discuss this matter further, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Darrell Melvie".

Darrell Melvie  
General Manager  
Community & Protective Services

cc: Inspector Dale Kendall, Leduc RCMP Detachment



4308 - 50 STREET, LEDUC, AB T9E 6K8  
PH: 780 986-2248 FAX: 780 986-5503



February 22, 2019

Mr. Darrell Melvie  
1 Alexandra Park  
Leduc, AB  
T9E 4C4

Dear Mr. Melvie:

Thank-you for your letter of January 8, 2019, addressing the School Resource Officer (SRO) position. I brought your letter to the February meeting of the Leduc Composite High School (LCHS) School Council, and the parents and staff are happy to hear that you recognize the value of the SRO. As we continue to discuss this position and its effect on our children, we increasingly see the need for City Council to fund a second SRO position.

At the February meeting we heard more information from Council Muz specifically on his work in the 16 schools in Leduc. He is involved in a number of formal programs at schools: running the D.A.R.E. (Drug Abuse Resistance Education) program with every Grade 6 class, working on the P.A.R.T.Y (Prevent Alcohol and Risk-Related Trauma in Youth) Program with Gr. 9 students, and helping to start a S.A.D.D. (Students Against Destructive Decisions) chapter at LCHS. Constable Muz is also involved in risk assessment and response at our schools. His experience and perspective help our staff strengthen emergency response, VTRA (violence threat risk assessment), and similar protocols for assessing and responding to potential threats to student and citizen safety. Finally, Constable Muz's intentional relationship building, from visiting elementary classrooms as a Community Helper to explain protective services or volunteering in the community with Santa's Anonymous, plays a strong role in his involvement with youth justice. He works to provide young offenders with opportunities and information to seek restoration with those harmed and make better choices in the future.

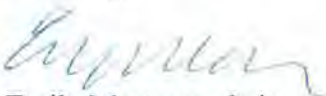
As citizens of Leduc who want to reduce unsafe drug and alcohol use, ensure safety of school and public spaces, and address the impacts of youth crime (on both perpetrators and victims), we fully support Constable Muz's efforts in all these areas. We particularly appreciate that his work



focuses on proactive prevention. This approach makes sense in the interest of our kids, in public safety, and in the future bottom line of the city and enforcement services. With the rapid growth of the City of Leduc and its schools, however, we are concerned that, on his own, he will be unable to continue running these programs or that they and his relationship building efforts will become ineffective. A second SRO focusing on elementary schools could introduce students to enforcement services and oversee the D.A.R.E program, allowing Constable Muz to continue his efforts at the junior and senior high level (an age where prevention, relationship-building, and appropriate youth justice responses are critical). A second SRO would also help lighten the work of risk assessment and response activities for Leduc's 16 schools, a partnership between schools and protective services that we also expect to grow in the coming years (both because of population growth and because of increased pressure to prepare for a variety of emergencies).

Thank-you for continuing this conversation with us and your work in community and protective services.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Emily Meetsma', with a stylized flourish at the end.

Emily Meetsma, chair  
on behalf of LCHS Parent Council



**NOTRE DAME**

Living · Loving · Learning

March 7, 2019

Mr. Darrell Melvie  
1 Alexandra Park  
Leduc, AB  
T9E 4C4

Dear Mr. Melvie:

I have been the Principal of three schools in Leduc, with St. Thomas Aquinas Catholic Schools. I have seen the benefits of having a School Resource Officer and am writing this letter to advocate not only for the continued service of our current SRO, Constable Neil Muz, but also for an SRO to be added for Leduc. At this time, one officer is not enough for the huge role that Constable Muz shoulders on his own.

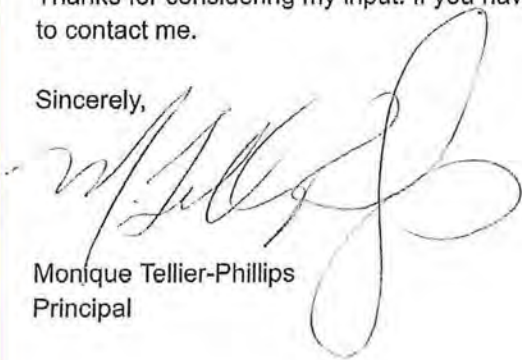
At our school, Constable Muz has spoken at assemblies on topics of relationship building and anti-bullying. He also comes to our school regularly to teach the DARE program to our Grade 6 students. He organizes the DARE grad which our students are proud to be a part of. Just yesterday, Constable Muz helped us with our Shrove Tuesday pancake breakfast, making himself visible to all of our school population.

Constable Muz has also proven to help us understand proper lockdown protocol and assists us in improving our practice. As well, he is someone we can turn to for assistance with problems related to violent parents and to students who inappropriately use technology (taking compromising photos and forwarding them).

These are just examples of how we need a person like Constable Muz in our school. Yet, he is required to be present in fifteen other schools. This is too much for one person to handle, which is why I am advocating that a second SRO be assigned to Leduc. The population has boomed over the past few years; in turn, SRO presence should be increased.

Thanks for considering my input. If you have any questions, please do not hesitate to contact me.

Sincerely,

  
Monique Tellier-Phillips  
Principal

66 South Park Drive  
Leduc, Alberta  
T9E 7J1  
780.986.9300 phone  
780.986.9322 fax  
[www.nd.starcatholic.ab.ca](http://www.nd.starcatholic.ab.ca)



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**BLACK GOLD  
REGIONAL  
DIVISION NO. 18**

**BOARD OF TRUSTEES**

Barb Martinson  
CHAIRMAN  
City of Leduc

Devonna Klaassen  
VICE-CHAIRMAN  
Town of Devon

Esther Eckert  
County East

Rebecca Ellander  
County Central

Shawna Ofstie  
County West

Sarah O'Gorman  
City of Leduc

Robyn Steed  
Town of Beaumont

3rd Floor, 1101 – 5 Street, Nisku, Alberta T9E 7N3 T: 780 955 6025 F: 780 955 6050 [www.blackgold.ca](http://www.blackgold.ca)

March 12, 2019

Darrell Melvie  
General Manager of Community and Protective Services  
City of Leduc  
#1 Alexandra Park  
Leduc, AB T9E 4C4

Dear Mr. Melvie,

On behalf of the Board of Trustees of Black Gold Regional Division No. 18, I am writing in support of the request made by Leduc Composite High School Parent Council for the City of Leduc to commit funding to an additional School Resource Officer (SRO) position within local schools.

SROs are valued members of our school communities. Together with staff, students, and parents, they help to create and maintain safe, welcoming, caring, and respectful environments in Black Gold Regional Schools.

The role of a School Resource Officer is not limited to enforcement - it is one deeply entrenched in many aspects of education. Serving as role models for students and providing support for staff, SROs are vitally important to prevention and intervention.

As Leduc continues to grow, the demands on the SRO position will also continue to grow. To ensure we are able to maintain the highest level of safety in our schools, we, as the Board of Trustees of Black Gold Regional Division No. 18, believe a second School Resource Officer in Leduc is crucial.

We appreciate the opportunity to submit this letter of support and advance the conversation surrounding the community's role in contributing to the safety in our schools. Thank you for your consideration.

Sincerely,

Barb Martinson  
Chair, Black Gold Regional Division No. 18

cc: Brad Clarke, Principal, Leduc Composite High School  
Emily Meetsma, Chair, Leduc Composite High School Parent Council  
File

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MAR 11 2019



# YELLOWHEAD REGIONAL LIBRARY



## Yellowhead Regional Library



- One of 7 library systems
- Established in 1971
- 54 municipalities
- 3 school divisions
- 290,000+ served

## Governance

- Public Libraries Act and Regulations
- Master Membership Agreement
- Board of Trustees: appointed by each municipality and school division
- Executive
  - Elected by the Board
  - Full governance power, with exceptions

## Revenue

- Master Membership Agreement Schedule C
  - 2018: \$4.30 per capita
  - 2019: \$4.30 per capita
- Based on most recent population figure for the municipality from Alberta Municipal Affairs
- City of Leduc: \$139,526.40

## Expenditures

### Collection Development and Support:

- Materials allotment: \$0.75 per capita
  - 2019 Allotment to Leduc: \$24,336
  - 2019 Allocation from other municipalities: \$1,794
- Cataloguing and processing of material
- Material delivery
  - two deliveries per week of new material and interlibrary loan requests from TRAC libraries or other libraries in the province

## Expenditures

**\$175,000**

expenses for TRAC

**\$200,000**

spent on eResources by YRL

**1,500+**

digital items borrowed

## Expenditures



## Expenditures



## The year ahead

Plan of Service 2019-2021

Strategic Priorities:

- Provide quality services that support the priorities of, and challenges faced by member libraries
- Strengthen organizational capacity
- Demonstrate value of YRL to its stakeholders

## The year ahead

	2009	2014	2019	2020	2021
Chinook Arch	\$5.09	\$6.99	\$8.01	\$8.01	\$8.01
Marigold	\$4.50	\$5.25	\$6.06	TBD	TBD
Northern Lights	\$4.08	\$4.87	\$8.14	TBD	TBD
Parkland	\$4.03	\$7.50	\$8.25	TBD	TBD
Peace	\$3.15	\$5.50	\$6.37	TBD	TBD
Shortgrass	\$4.27	\$4.80	\$5.12	TBD	TBD
Yellowhead	\$4.30	\$4.30	\$4.30	\$4.39 <i>(proposed)</i>	\$4.46 <i>(proposed)</i>



**QUESTIONS?**

# Airport Accord:

Update for March 25, 2019

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



## Accord Overview



### DELIVERABLES + FRAMEWORKS

1. Immediate operational issues (i.e. transit, EMS, 65 Avenue)
2. Economic development
3. Land Use / Servicing and transportation
4. Cost and benefit sharing (aka SISB)
5. Engaging other levels of government
6. Responding to potential privatization of the airport

## Immediate Operational Issues



### TRANSIT

- EIA Transit Ridership has increased
- Monitoring of ridership/user surveys ongoing
- Regional commission work ongoing
- Request to increase Route 747 service



### 65 AVENUE

- Provincial funding announced
- Economic impact identified/task force work completed
- Land swap required and still outstanding
- Federal funding being pursued

### FIRE + EMERGENCY SERVICES

- Resolved within the annexation area

## Economic Development



- First phase reports received from Deloitte:
  - a. Stakeholder consultations undertaken
  - b. Economic Assumptions on General Economy impacting region
  - c. Leading practices & governance models from across North America
  - b. Broad governance options identified
  - c. Leading economic sectors identified
- Next Steps"
  - a. Additional in-depth examination on role relationship with Edmonton Global and Airport Accord partners & key economic sectors
  - b. Develop overall vision, mission, confirm area, define KPI, draft report

Update

## Land Use + Servicing and Transportation LUST



- Combined the two framework projects
- RFP issued
- Consultants short listed/interviewed March 7, 2019
- Consultant chosen March 11, 2019
- Contract to be executed by end of March, 2019
- Deliverables expected June/July 2019

Update

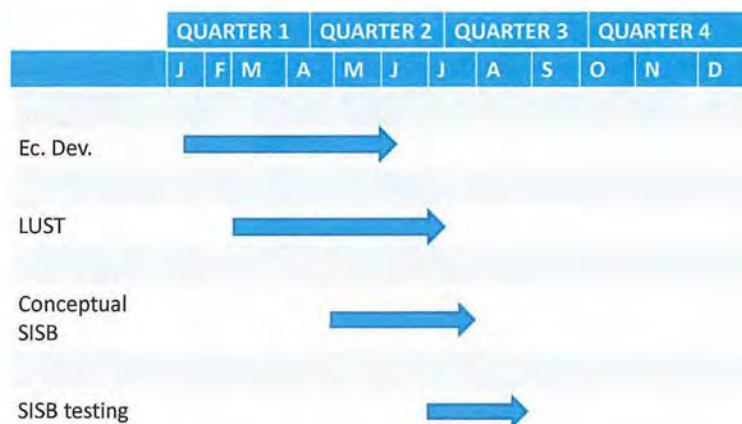
## Shared Investment Shared Benefit



- SISB consultant released from contract for non-performance
- SISB RFP re-issued Jan. 29, 2019
- 2 qualified submissions received
- Submission evaluation March 19, 21 and 25
- SISB interviews scheduled for early April
- SISB consultant selected mid to end of April



## Progress



## Observations



- Solutions to immediate issues has created strong working teams across 4 diverse partners
- Significant progress made on transit service
- LNEDA transition has had minimal impact on Accord
- Strong background for Accord Ec. Dev. initiative developed
- Sense of Accord "team" being developed at WG and OS
- Sequence of project deliverables better organized
- Next 4-6 months will generate critical outcomes for Accord project



**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** D. Melvie, GM Community and Protective Services

**PREPARED BY:** C. Chisholm, Manager RCMP Administration and Leduc Enforcement Services

**REPORT TITLE:** Non-Statutory Public Hearing Bylaw No. 1019-2019 Amendment to Bylaw No. 580-2004  
Animal Licencing and Control Bylaw

## REPORT SUMMARY

This report accompanies Bylaw 1019-2019, adopting amendments to the Animal Licencing and Control Bylaw, as it is presented for Non-Statutory Public Hearing after being given first reading at the meeting of Council held February 25, 2019.

### ATTACHMENTS:

1. Report for 1<sup>st</sup> Reading of Council (February 25, 2019)
2. Newspaper Advertisement (March 22 and 29, 2019)

### Others Who Have Reviewed this Report

P. Benedetto, City Manager / B. Loewen, City Solicitor / D. Melvie, General Manager, Community & Protective Services



# COUNCIL REQUEST FOR DECISION

CITY OF  
**Leduc**

**MEETING DATE:** February 25, 2019

**SUBMITTED BY:** Darrell Melvie, General Manager, Community and Protective Services

**PREPARED BY:** Cameron Chisholm, Manager, RCMP Administration and Enforcement Services

**REPORT TITLE:** Bylaw No. 1019-2019 Amendment to Bylaw No. 580-2004  
Animal Licencing and Control Bylaw (1<sup>st</sup> Reading)

## REPORT SUMMARY

This report covers the amendments to Bylaw No. 580-2004 Animal Licencing and Control Bylaw following public consultation by survey and consultation with the Leduc Environmental Advisory Board.

## RECOMMENDATION

That Council give Bylaw No. 1019-2019 first reading.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

Administration completed a review of the Leduc Animal Licencing and Control Bylaw No. 580-2004 and presented to Committee of the Whole on February 12, 2018, (Attachment 1) with recommended changes to the bylaw.

At that time, recommendations were made which included:

- Improving clarification regarding the number of permitted dogs/cats at a residence and those having a business licence to operate a breeding or boarding facility.
- Adding a lesser offence to address minor incidents currently classified as a dog attack. This would utilize an aggression assessment tool to define the degree of severity for an animal attack.
- Adding a provision for cat attacks and cat defecation.

In July 2018, a public survey was conducted and the results were presented to Council on December 3, 2018, (Attachment 2). As an outcome of the presentation, Administration was directed to collaborate with the Leduc Environmental Advisory Board (LEAB) to develop a framework that would allow for a pilot project for urban hens and bees.

The recommended changes (listed in brief above) that were initially presented at Committee-of-the-Whole on February 12, 2018 were supported by the findings of the July 2018 public consultation (and), and will remain in place.

To facilitate the pilot project, an amendment to Section 28 of the bylaw is being presented to Council to allow a person to keep a prohibited animal within the boundaries of Leduc provided a licence is approved by the City Manager (or delegate). The amendments required to allow an urban hens and bees pilot project closely follow the bylaw provisions currently in place for the City of Edmonton. Further to the amendment, additional provisions have been added that speak to the terms and conditions of the licence. The terms and conditions will be established by the City Manager in an administrative policy.

The terms and conditions amendment references:



# COUNCIL REQUEST FOR DECISION

- the locations where animals are to be kept
- the maximum number of animals that may be kept
- the manner in which the animals must be kept
- restrictions on the sale or use of animal products
- the term of the licence
- mandatory husbandry training or
- any other matter the City Manager determines is in the public interest

A presentation to LEAB was held on January 8, 2019. LEAB was provided with the results of the survey and a proposed amendment which would allow for a pilot project permitting hens and bees. LEAB was supportive of the pilot project amendment and will be working further with Administration on the terms and conditions policy component. It is expected that the pilot project will have similarities to procedures and policies which are in place in Edmonton under their urban hen and bee program. Committee will be updated on the terms and conditions which will help define the urban hens and bees pilot project in Leduc.

A communications strategy will be utilized to assist in educating the public on changes to the bylaw and the pending pilot project.

## LEGISLATION AND/OR POLICY:

The City of Leduc has Bylaw No. 580-2004 which covers matters relating to animal licencing and control. Leduc Enforcement Services has standard operating procedures relating to animal control issues.

## PAST COUNCIL CONSIDERATION:

Committee of the Whole:

February 12, 2018, Report No. 2018-CoW-141, Administration presented recommendations for amendments to the Animal Licencing and Control Bylaw along with a proposed public survey.

December 3, 2018, Report No. 2018-CoW-069, Administration presented the July 2018 Animal Licencing and Control survey results. MOVED by Councillor L. Hansen that Administration work with the Leduc Environmental Advisory Board ("LEAB") to develop a framework for a pilot project on bees and hens to bring forward with recommendations to Committee. Motion Carried Unanimously

## IMPLICATIONS OF RECOMMENDATION

### GENERAL:

The amendments to the Animal Licencing and Control Bylaw will allow the City Manager to permit additional species beyond what is currently permitted under the existing bylaw. While the City Manager could permit "any" animal, only hens and bees will be considered by Administration. This amendment will allow for a pilot project to be conducted on urban hens and bees.

Additional amendments will provide clarity to the use of existing business licences for kennels in residential areas, provide a lower fine provision for less serious dog attacks and add a provision to cover cat attacks and cat defecation. The recommendation regarding a lesser offence to address minor dog attacks can be accomplished through a restructuring of



# COUNCIL REQUEST FOR DECISION



the current single fine into a series of graduated fines based on the seriousness of the offence under Section 16 of the bylaw (\$100 for 16(a), \$250 for 16(b) and \$500 for 16(c)).

The draft bylaw for amendments is attached as Attachment 3.

## ORGANIZATIONAL:

Amendments to the bylaw will impact several departments across the organization. Planning, along with Engineering (Environmental Services) will be required to review and approve applications for urban hens and bees following creation of related policy. The City Manager (or delegate) will be required to approve any licence application. Enforcement Services, in collaboration with Planning and Environmental Services may be required to provide assistance with 'terms and conditions' related issues. In the pilot stage, monitoring will be required by the various departments on the impact of urban bees and hens within the community. An evaluation of the pilot will be required by Administration before expansion past the pilot stage.

There will be a requirement for Communications to be involved for the purposes of public education.

## FINANCIAL:

There will be minor financial implications for communication related expenses (estimated at less than \$5000) when the urban hens and bees pilot is commenced in 2020. In addition to these expenses, administrative resources will be required to create policy, processes and review or investigate any application relating to urban hens and bees. These expenses will be accommodated through the 2020 operating budget.

## POLICY:

Administrative policy relating to the 'terms and conditions' previously listed will be required as part of the pilot project for urban hens and bees. This policy will be created by Administration in consultation with LEAB. Policy relating to other amendments is not required.

## LEGAL:

Legal implications relating to these amendments involve possible additional prosecution by the City for any new bylaw provisions.

## IMPLEMENTATION / COMMUNICATIONS:

Should the bylaw amendments be approved by Council, it is anticipated that the pilot project for urban hens and bees would commence in 2020. This timeframe would allow for development of policy to support urban bees and hens along with a communications strategy to prepare the public and support the implementation of the pilot. With respect to the initial recommendations proposed in February 2018, a brief educational period will be implemented prior to any consideration for enforcement.

## ALTERNATIVES:

1. Partial selection of recommendations as provided to Council.
2. Status quo – Utilize existing bylaw, increase public awareness on any related issues which interfere with the quality of life in Leduc.

# COUNCIL REQUEST FOR DECISION



3. Permit urban hens and bees without pilot period.

## ATTACHMENTS:

1. Committee Report 2018-CoW-141 dated February 12, 2018
2. Committee Report 2018-CoW-069 dated December 3, 2018
3. **Bylaw No. 1019-2019 – Amendment to Bylaw No. 580-2004 Animal Licencing and Control Bylaw**

## Other Who Have Viewed This Report

P. Benedetto, City Manager / B. Loewen, City Solicitor / I. Sasyniuk, General Manager, Corporate Services / D. Melvie, General Manager, Community & Protective Services / Bruce Knisley, Acting General Manager, Infrastructure & Planning / Carmen Dragan-Sima, Acting Director, Finance



## COMMITTEE-OF-THE-WHOLE INFORMATION ITEM



**MEETING DATE:** February 12, 2018  
**SUBMITTED BY:** Darrell Melvie, General Manager, Community and Protective Services  
**PREPARED BY:** Cameron Chisholm, Manager, RCMP Administration and Enforcement Services  
**REPORT TITLE:** Amendment to City of Leduc Animal Licensing and Control Bylaw 584-2004

### REPORT SUMMARY

A review of the Animal Licensing and Control Bylaw was conducted by Leduc Enforcement Services (LES) to ensure that the bylaw is meeting the needs of the City of Leduc. The bylaw was last updated in 2008.

### BACKGROUND

#### KEY ISSUES:

Administration has completed a review of the Leduc Animal Licensing and Control Bylaw 584-2004; with the following areas identified as requiring further clarification and/or revisions to the existing bylaw.

- Currently, the number of dogs and cats that are permitted at a property in Leduc is set at three dogs (or restricted dogs) or any combination thereof and three cats on the property. These levels are consistent with the vast majority of other communities in the region.

An exemption to the number of dogs and cats is permitted should an individual have a valid license to operate a boarding or breeding facility at a location. A valid business license is governed by the provisions of the City of Leduc Business License bylaw which provides that a license is required for each premises where business is carried on. When the Animal Licensing and Control Bylaw is read together with Business Licence Bylaw, it is clear that an individual would require a valid business licence for every location where the number of permissible dogs or cats exceeds three.

Administration is recommending that additional wording in the current Animal Licensing and Control Bylaw under Section 30(b) be added to mitigate the risk someone might read the Animal Control Bylaw and neglect to read the Business License bylaw with respect to the use of business licence and the total number of animals permitted at a property in Leduc. Suggested wording to be added would be "at the property" following the current wording in Section 30(b).

Council could consider other amendments to the bylaw that include:

- Under Section 16 of the current bylaw, there is no consideration to the degree of the incident of a dog attack (chase, attack or bite). An offence, regardless of the severity, is subject to the same fine of \$500 for the first offence. While a dog attack would have private law remedies, some municipalities offer this higher level of service. Notwithstanding the lack of different specified penalties for different degrees of incident they are considered in whether or not the dog becomes restricted.

Numerous Municipalities use an aggression assessment tool which is based on an object evaluation of wound pathology. Use of such assessment tool would allow both an appropriate fine to be levied based on the incident and also further aid in categorizing a dog as a restricted dog in a more objective manner. Attached as Appendix "A" is a Dog Bite Scale that is used by the City of Calgary

## COMMITTEE-OF-THE-WHOLE INFORMATION ITEM



and the City of Airdrie. Any dog involved in an attack that meets level three or higher would be classified as a restricted dog. Council could consider incorporating the use of a recognized assessment tool for severity of dog biting be incorporated into the Animal Licencing and Control Bylaw.

- The existing bylaw has no provisions for cat attacks. In 2017, LES had two complaints of cat attacks and were unable to take action. Cat attacks would be subject to private law remedies.
- There is no provision for cat defecation under the current bylaw. LES received numerous complaints in 2017 on this issue. Other communities have prohibitions for such an offence. The City of Edmonton prohibits owners from permitting cats to be on the property of others without consent.

The current list of prohibited animals was reviewed and found to be consistent with other communities in the region.

Public consultation will be occurring on these suggested changes.

### Attachments:

1. City of Leduc Animal Licencing and Control Bylaw 584-2004
2. Dog Bite Scale used by City of Calgary and Airdrie

### Others Who Have Reviewed this Report

M. Pieters, Acting City Manager / B. Loewen, City Solicitor / D. Melvie, General Manager, Community & Protective Services / M. Pieters, General Manager, Infrastructure & Planning



## COMMITTEE-OF-THE-WHOLE INFORMATION ITEM



**MEETING DATE:** December 3, 2018

**SUBMITTED BY:** Darrell Melvie, General Manager, Community and Protective Services

**PREPARED BY:** Cameron Chisholm, Manager, RCMP Administration and Enforcement Services

**REPORT TITLE:** City of Leduc Animal Licensing and Control Bylaw Survey Results

### REPORT SUMMARY

This report covers the results of the public consultation that was held in July 2018 regarding the Animal Licensing and Control Bylaw along with recommendations for changes to that bylaw.

### BACKGROUND

#### KEY ISSUES:

Administration completed a review of the Leduc Animal Licensing and Control Bylaw 584-2004 and presented to Committee of the Whole on February 12, 2018 with recommended changes to the bylaw.

These recommended changes included:

- Improving clarification of the number of permitted dogs/cats at a residence with respect to those having a business license to operate a breeding or boarding facility.
- Adding a lesser offence to address minor incidents currently classified as a dog attack. This would utilize an aggression assessment tool to define the degree of severity for an animal attack.
- Adding a provision for cat attacks and cat defecation.

Administration advised Committee that public consultation on the Animal Licensing and Control Bylaw would be held later in 2018.

#### Survey Results – What We Heard

A ten question survey was provided to the public in early July and ran online for 17 days. A variety of communication methods were used to promote the survey which included social media, road signs, traditional media advertising and public kiosks. A total of 1,268 survey responses were received.

- Question 1 - asked the public if they visited either of the City of Leduc's off-leash dog parks. Results were:

Yes	39%	500
No	61%	768
Total Responses		1268

- Question 2 - asked those that visited the off-leash dog parks which off-leash park users enjoyed the most. There were 553 responses to this question with 715 not providing a response. The significant majority visited the off-leash park near the LRC with only a few visiting the Barclay Dog Park. The presence of Barclay was not known by some respondents. The complete results for this question (14 pages) are attached as Appendix "A".



# COMMITTEE-OF-THE-WHOLE INFORMATION ITEM



- Question 3 - asked survey respondents if they didn't visit the off-leash park, why not. There were 837 responses with 431 people skipping the question. The responses included concerns about the behavior of other dogs around their own dog, people not cleaning up after their dog(s) and no area for small dogs. There were numerous responses from individuals who didn't have a dog but chose to answer the question. The complete results for this question (23 pages) are attached as Appendix "B".
- Question 4 - was open ended and sought suggestions on how the City could improve the off leash parks. There were 829 responses to the survey question and 439 survey responders who skipped the question. Suggestions for improvements included having a small dog park or area, more enforcement regarding owners cleaning up after their dog(s) and dealing with aggressive dogs, better maintenance of the grounds (grass cutting), having a water source available and facility improvement such as benches and fencing. The complete results for this question (26 pages) are attached as Appendix "C".
- Question 5 - asked the public about the raising the fine for excessive barking by dogs over the current fine of \$100. The results were:

Yes	29%	363
No	55%	695
Suggestions (please specify)	17%	210
Total Responses		1268

The suggestions are attached as Appendix "D".

- Question 6 - asked the public about the acceptable level of dogs and cats that each household should be permitted. The results were:

Increase the total number of dogs and cats per household	4%	51
Decrease the total number of dogs and cats per household	22%	280
Allow the number to vary between dogs and cats per household but not exceed six pets	29%	368
Remain as is	38%	479
Other (please specify)	7%	90
Total Responses		1268

Other responses are attached as Appendix "E".

- Question 7 - asked respondents on which currently prohibited animals they would recommend to the City to consider allowing under the new bylaw. The results were:

Chickens/Hens	29%	363
Bees	17%	213
Goats	4%	51
Sheep	< 1%	10
None of the Above	38%	485
Other (please specify)	12%	146
Total Responses		1268

Responses for other suggestions on prohibited species are attached as Appendix "F".



## COMMITTEE-OF-THE-WHOLE INFORMATION ITEM



- Question 8 - asked respondents how many prohibited animals should be permitted if they had chosen one of the prohibited animals listed in question seven. The results were:

1-2	45%	418
2-3	29%	271
4+	25%	232
Total Responses		921

- Question 9 - asked the respondents if they would support a bylaw provision to cover cat attacks. The results were:

Yes	64%	817
No	16%	200
Undecided	20%	251
Total Responses		1268

- Question 10 - asked the respondents what suggestions they had for improving the City of Leduc's Animal Licensing and Control bylaw. There were 852 written comments made by the respondents. Many comments related to the roaming of cats and unleashed dogs. Increased enforcement of existing bylaws was also desired. The full survey results (35 pages) for this question is attached as Appendix "G".

Administration's recommendations as noted in the February 12, 2018 Committee report (and listed in brief above) remain in place following the public consultation.

Administration is not recommending changes be made to the list of prohibited animals as defined in the bylaw. The current definition prohibits livestock, bees, poisonous snakes, poisonous reptiles, poisonous insects or animals weighing more than 5 kg (other than dogs or cats). Public support for changes to this list was not abundant in the results of the public consultation.

Apart from the low public support found in the survey results for bees, the cons for urban beekeeping are overcrowding and stings. Bees that are overcrowded are more prone to swarming due to increased competition and with a greater bee population, there is an increased likelihood of being stung. The survey results also had comments from the community pertaining to their children being allergic to bee stings.

Further to the low public support in the survey for chickens and hens, permitting such animals in Leduc has the potential to cause complaints relating to noise, the smell of chicken waste and an increase in predators within the City of Leduc.

As there was not sufficient support to vary the number of permitted dogs and cats at a residence, the current limits will remain as set in the bylaw (a maximum of three dogs along with a maximum of three cats).

Committee may further consider an amendment prohibiting the transportation of dogs outside of the cab of a truck. This was not part of the survey and has not been discussed at Committee previously. Transporting a dog on a flatbed or in an open truck box offers no protection to the dog from the environment (dust, debris or exposure) or safety during a collision. In addition, a dog could jump from the truck and not be readily in control by the owner. Existing Provincial legislation does not provide adequate protection to dogs being transported outside of the cab and some Alberta municipalities have bylaw provisions which prohibit such transportation. Calgary's Responsible Pet Ownership Bylaw has a section which prohibits animals from being outside of the cab of a motor vehicle. It is noted that there have been recent media stories involving complaints by the public on this activity and public commentary on such activity on social media. This is worthwhile to investigate further but will require consideration on operational impacts, financial, legal and practical enforceability of such a provision.



## **RECOMMENDATIONS**

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Accept report as information.

**Attachments:**

1. Committee Report dated February 12, 2018
2. Public Consultation Survey

Others Who Have Reviewed the Report

P. Benedetto, City Manager / B. Loewen, City Solicitor / D. Melvie, General Manager, Community & Protective Services

## Bylaw No. 1019-2019

PAGE 1

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### A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW 580-2004 TO REGULATE THE LICENCING AND CONTROL OF ANIMALS WITHIN THE CITY OF LEDUC

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**WHEREAS** The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, provides that the Council of a Municipality may pass Bylaws for Municipal purposes respecting wild and domestic animals and activities in relation to them;

**AND**, in accordance with the Act, Council finds it desirable to amend Bylaw 580-2004;

**THEREFORE**, the Council of the City of Leduc in the Province of Alberta duly assembled, hereby enacts as follows:

That Bylaw 580-2004 shall be amended as follows:

1. Section 1 is amended by repealing subsection c) of the Prohibited Animal definition and replacing it with:

"c) poisonous or venomous, snakes, reptiles or insects; or"

2. The following is added after Section 27:

"27.1. The Owner or any other person having care or control of a Cat shall ensure it does not:

- a) damage property;
- b) chase, attack or bite any person or Animal; or
- c) chase, attack or bite any person or Animal, causing injury."

3. Section 28 is repealed and the following is substituted:

"28(1) No person shall keep or have a Prohibited Animal on any premises with a municipal address in the City unless that person has a licence issued by the City Manager to do so.

- (2) The City Manager may impose such terms and conditions on a Licence issued pursuant to this section, including but not limited to terms and conditions regulating:

- a) the location where the animals are to be kept;
- b) the number of animals permitted to be kept;
- c) the manner in which the animals must be kept;
- d) restrictions on the sale or use of animal products;
- e) the term of the Licence;
- f) mandatory husbandry training; or
- g) any other matter the City Manager determines is in the public interest.

**APPROVED**  
*As to Form*  
B. L

*City Solicitor*

## Bylaw No. 1019-2019

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(3) The City Manager may refuse to issue or may revoke a Licence issued pursuant to this section by providing written notice to the Licencee or applicant.

(4) The City Manager may not issue a Licence pursuant to this section unless satisfied that:

- a) the applicant is at least 18 years of age;
- b) all applicable fees have been paid;
- c) all required information has been provided to the City Manager.

(5) A Licencee shall not contravene any term or condition of a Licence issued pursuant to this section.

(6) This section does not apply to:

- a) Livestock located on premises with a municipal address zoned U-R unless the keeping of such Livestock is inconsistent with the Land Use Bylaw;
- b) Animals that are participants in a parade, circus, rodeo, agricultural show or similar function approved by the City Manager.

4. Section 30 is amended by repealing (b) and substituting:

"b) if there is a valid business licence to operate a small animal breeding or boarding establishment, a pet store, a veterinary clinic or a hospital at the property;"

5. Schedule "B" is amended by repealing section 16. and substitute it with:

"16. a)	damage property	\$150.00 for a first offence
16. b)	chase, attack or bite any person or animal	\$250.00 for a first offence
16. c)	chase, attack or bite any person or animal, causing physical injury	\$500.00 for a first offence"

6. Schedule "B" is amended by adding the following after section 27:

"27.1 a)	damage property	\$150.00 for a first offence
27.1 b)	chase, attack or bite any person or animal	\$250.00 for a first offence



## Bylaw No. 1019-2019

PAGE 3

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27.1 c) chase, attack or bite  
any person or animal,  
causing physical injury \$500.00 for a first offence"

7. This Bylaw shall come into force and effect on September 1, 2019.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_\_ AD 2019.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
**Bob Young**  
**MAYOR**

\_\_\_\_\_  
**Sandra Davis**  
**CITY CLERK**



**NOTICE OF PUBLIC HEARING  
PROPOSED AMENDMENT TO THE CITY OF LEDUC ANIMAL LICENCING AND CONTROL BYLAW  
The Following Information is Common to the Bylaw Presented**

The City of Leduc Animal Licensing and Control Bylaw 580-2004 regulates the licensing and control of animals to ensure the safety, health and welfare of people and the protection of people and property in the municipality. The City of Leduc is holding a non-statutory Public Hearing on proposed amendments to the Animal Licensing and Control Bylaw as part the review process of the Animal Licensing and Control Bylaw.

**Bylaw No. 1019-2019**

The purpose of proposed Bylaw No. 1019-2019 is **to amend Bylaw No. 580-2004, Part II – Definitions, Part IV – Regulation of Dogs, Part V – Licensing and Regulation of Cats and Part VI – Other Regulations** to ensure that the bylaw meets the needs of the community.

A summary of the proposed changes is as follows:

- Variance of fines for dog attacks dependent upon degree of seriousness of attack
- Provide additional clarity on the use of a business licence and the keeping of pets in residential zoned areas.
- Add provision dealing with cat attacks and cat defecation
- Add provisions that would allow for the keeping of prohibited animals subject to licence obtained from the City Manager under conditions. This would allow for urban bees and urban hens.

A copy of the proposed Bylaw that will be presented to City Council may be inspected by the public from 8:30 a.m. to 12:00 noon and 1:00 to 4:30 p.m. from Monday to Friday at the Office of the City Clerk, City Hall, Leduc Civic Centre, 1 Alexandra Park, 46th Avenue and 48A Street, Leduc, Alberta. Inquiries respecting the proposed Bylaw may be made at this office or by contacting Cameron Chisholm in the Enforcement Services Department at 780-980-7266. A copy of the proposed bylaw may also be viewed on the city's website at [www.leduc.ca](http://www.leduc.ca) under 'Public hearings before City Council.'

**Public Hearing – April 8, 2019**

At its meeting on **Monday, April 8, 2019 at 7:00 p.m.** or as soon thereafter as may be convenient, in the Council Chambers, City Hall, Leduc Civic Centre, 1 Alexandra Park, 46th Avenue and 48A Street, Leduc, City Council will hold a Public Hearing on the proposed Bylaw. **All interested persons may be heard by Council prior to the proposed Bylaw.**

**Appearance before Council:** Any person, who wishes to speak to City Council at the time of the Public Hearing, is requested to advise the City Clerk's Office, at 780-980-7177 before 4:00 p.m., **Monday, April 8, 2019.**

**Written Submissions** must be submitted to the City Clerk's Office, City Hall, before 12:00 noon, **Friday, April 5, 2019.**

Any person may also be heard by responding to the Mayor's call for delegations at the time of the Public Hearing.

This notice is being advertised in the March 22 and March 29, 2019 issues of this newspaper.

Tuesday, April 2, 2019



City of Leduc – City Clerk's Office

Leduc Civic Centre

1 Alexandra Park, 46<sup>th</sup> Ave and 48A Street, Leduc, AB

**RE: - City of Leduc Notice of Public Hearing**

**Proposed Amendment to the City of Leduc Animal Licensing and Control Bylaw**

Written Submission from:

Dean Pawlick

Picture & Planning / Jennifer  
Cannon, Director, Finance

Written Submission for:

**Proposed Bylaw No. 1019-2019 to amend Bylaw No. 580-2004**

**Amended - 4. Section 30 (b)**

Question:

- Is Fostering Dogs being considered with these amendments?
- Will this help enforce the Bylaw of having more than 3 dogs on any property?
- Will this help enforce Part IV Section 9 - Barking and Howling Dogs?

# NOTICE of Public Hearing

## PROPOSED AMENDMENT TO THE CITY OF LEDUC ANIMAL LICENCING AND CONTROL BYLAW

The following information is common to the bylaw presented:

The City of Leduc Animal Licensing and Control Bylaw 580-2004 regulates the licensing and control of animals to ensure the safety, health and welfare of people and the protection of people and property in the municipality. The City of Leduc is holding a non-statutory public hearing on proposed amendments to the Animal Licensing and Control Bylaw as part the review process of the Animal Licensing and Control Bylaw.

### **Bylaw No. 1019-2019**

The purpose of proposed Bylaw No. 1019-2019 is **to amend Bylaw No. 580-2004, Part II – Definitions, Part IV – Regulation of Dogs, Part V – Licensing and Regulation of Cats and Part VI – Other Regulations** to ensure that the bylaw meets the needs of the community.

A summary of the proposed changes is as follows:

- Variance of fines for dog attacks dependent upon degree of seriousness of attack
- Provide additional clarity on the use of a business licence and the keeping of pets in residential zoned areas.
- Add provision dealing with cat attacks and cat defecation
- Add provisions that would allow for the keeping of prohibited animals subject to a licence obtained from the city manager under conditions. This would allow for urban bees and urban hens.

A copy of the proposed bylaw that will be presented to city council may be inspected by the public from 8:30 a.m. to noon and 1 to 4:30 p.m. from Monday to Friday at the City Clerk's Office, Leduc Civic Centre, 1 Alexandra Park, 46<sup>th</sup> Ave. and 48A St, Leduc, Alta. Inquiries respecting the proposed bylaw may be made at this office or by contacting Cameron Chisholm in the Enforcement Services Department at 780-980-7266. A copy of the proposed bylaw may also be viewed on the city's website at [www.leduc.ca](http://www.leduc.ca) under 'Public hearings before City Council.'

### **Public Hearing – April 8, 2019**

At its meeting on Monday, April 8, 2019 at 7 p.m. or as soon thereafter as may be convenient, in the council chambers, Leduc Civic Centre, 1 Alexandra Park, 46<sup>th</sup> Ave. and 48A St, Leduc, city council will hold a public hearing on the proposed bylaw. All interested persons may be heard by council prior to the proposed bylaw.

Appearance before council: Any person who wishes to speak to city council at the time of the public hearing is requested to advise the City Clerk's Office at 780-980-7177 before 4 p.m., Monday, April 8, 2019. **Written submissions must be submitted to the City Clerk's Office, Leduc Civic Centre before noon, Friday, April 5, 2019.** Any person may also be heard by responding to the mayor's call for delegations at the time of the public hearing.

This notice is being advertised in the March 22 and March 29, 2019 issues of this newspaper.



**Bylaw No. 580-2004**  
**ANIMAL LICENCING AND CONTROL BYLAW**

PAGE 4

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- 
- a) the Licence Fee established under the Fees and Charges Bylaw;  
*Amended - Bylaw 712-2008 adopted December 8, 2008*
  - b) proof, in a form acceptable to the City, of the Dog or Restricted Dog being spayed or neutered, if applicable;
  - c) proof of insurance coverage, in a form acceptable to the City, for a Restricted Dog; and
  - d) any additional information reasonably required by the City.
6. The City may refuse to issue or renew a Licence unless it is satisfied that:
- a) at least one person named on the Licence is at least eighteen years of age;
  - b) insurance coverage is in effect for a Restricted Dog;
  - c) all applicable fees have been paid; and
  - d) all required information has been provided.
7. *Section deleted - Bylaw 717-2009 adopted January 26, 2009*

**PART IV - REGULATION OF DOGS**

8. The Owner or any other person having care or control of a Dog or Restricted Dog shall ensure that the Licence Tag issued by the City is securely fastened to a collar or harness worn by the Dog or Restricted Dog at all times when it is off the property of the Owner.
9. The Owner or any other person having care or control of a Dog or a Restricted Dog shall ensure that it does not bark or howl in a manner that is reasonably likely to annoy or disturb the peace of others.

In determining whether the barking or howling is reasonably likely to annoy or disturb the peace of others consideration may be given, but not necessarily limited, to:

- a) the proximity of the complainant(s) to the property where the Dog or Restricted Dog is barking or howling;
  - b) the duration of the barking or howling;
  - c) the time of day and day of the week;
  - d) the nature and use of the surrounding area; and
  - e) the effects of the barking on the complainant(s).
10. The Owner or any other person having care or control of a Restricted Dog or a Dog, other than a Guide Dog, shall immediately remove any defecation left by the Dog or Restricted Dog on any property other than on the property of the Owner.



**Bylaw No. 580-2004**  
**ANIMAL LICENCING AND CONTROL BYLAW**

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In determining whether the howling is reasonably likely to annoy or disturb the peace of others consideration may be given, but not necessarily limited, to:

- a) the proximity of the complainant(s) to the property where the Cat is howling;
- b) the duration of the howling;
- c) the time of day and day of the week;
- d) the nature and use of the surrounding area; and
- e) the effects of the howling on the complainant(s).

**PART VI - OTHER REGULATIONS**

28. No person shall keep or have any Prohibited Animal on any property located within the boundaries of the City. This Section does not apply to:

- a) Livestock located on property zoned U-R unless the keeping of such Livestock is inconsistent with the City's Land Use Bylaw as amended from time to time; or
- b) Animals that are participants in a parade, circus, rodeo, agricultural show or any similar function approved by the City.

29. No person shall:

- a) keep or have more than 40 pigeons on any property within the boundaries of the City;
- b) keep or have pigeons except in a loft or aviary acceptable to the City Manager in terms of location, size, construction, ventilation, cleanliness and any other related matter; or
- c) allow any pigeon to be outside the loft or aviary:
  - i) for any purpose other than supervised exercise or when returning from a supervised race or training flight; or
  - ii) in a flock of 20 or more pigeons at one time.

30. No person shall keep or have more than three Dogs, Restricted Dogs or any combination thereof, and three Cats on any property located within the boundaries of the City.

This section does not apply:

- a) to Dogs, Restricted Dogs or Cats under the age of 3 months;
- b) if the person has a valid business licence to operate:
  - i) a small animal breeding or boarding establishment;
  - ii) a pet store; or
  - iii) a veterinary clinic or hospital.
- c) to an authorized SPCA.

*FOSTERING  
DOGS?*

## Bylaw No. 1019-2019

PAGE 1

---

### A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW 580-2004 TO REGULATE THE LICENCING AND CONTROL OF ANIMALS WITHIN THE CITY OF LEDUC

---

**WHEREAS** The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, provides that the Council of a Municipality may pass Bylaws for Municipal purposes respecting wild and domestic animals and activities in relation to them;

**AND**, in accordance with the Act, Council finds it desirable to amend Bylaw 580-2004;

**THEREFORE**, the Council of the City of Leduc in the Province of Alberta duly assembled, hereby enacts as follows:

That Bylaw 580-2004 shall be amended as follows:

1. Section 1 is amended by repealing subsection c) of the Prohibited Animal definition and replacing it with:

"c)     poisonous or venomous, snakes, reptiles or insects; or"

2. The following is added after Section 27:

"27.1.       The Owner or any other person having care or control of a Cat shall ensure it does not:

- a)     damage property;
- b)     chase, attack or bite any person or Animal; or
- c)     chase, attack or bite any person or Animal, causing injury."

3. Section 28 is repealed and the following is substituted:

"28(1) No person shall keep or have a Prohibited Animal on any premises with a municipal address in the City unless that person has a licence issued by the City Manager to do so.

- (2) The City Manager may impose such terms and conditions on a Licence issued pursuant to this section, including but not limited to terms and conditions regulating:

- a)     the location where the animals are to be kept;
- b)     the number of animals permitted to be kept;
- c)     the manner in which the animals must be kept;
- d)     restrictions on the sale or use of animal products;
- e)     the term of the Licence;
- f)     mandatory husbandry training; or
- g)     any other matter the City Manager determines is in the public interest.

**APPROVED**  
*As to Form*  
B.L

*City Solicitor*

## Bylaw No. 1019-2019

PAGE 2

- (3) The City Manager may refuse to issue or may revoke a Licence issued pursuant to this section by providing written notice to the Licencee or applicant.
- (4) The City Manager may not issue a Licence pursuant to this section unless satisfied that:
  - a) the applicant is at least 18 years of age;
  - b) all applicable fees have been paid;
  - c) all required information has been provided to the City Manager.
- (5) A Licencee shall not contravene any term or condition of a Licence issued pursuant to this section.
- (6) This section does not apply to:
  - a) Livestock located on premises with a municipal address zoned U-R unless the keeping of such Livestock is inconsistent with the Land Use Bylaw;
  - b) Animals that are participants in a parade, circus, rodeo, agricultural show or similar function approved by the City Manager.

4. Section 30 is amended by repealing (b) and substituting:

- "b) if there is a valid business licence to operate a small animal breeding or boarding establishment, a pet store, a veterinary clinic or a hospital at the property;"

5. Schedule "B" is amended by repealing section 16. and substitute it with:

- |         |   |                               |
|---------|---|-------------------------------|
| "16. a) | damage property   | \$150.00 for a first offence  |
| 16. b)  | chase, attack or bite<br>any person or animal                             | \$250.00 for a first offence  |
| 16. c)  | chase, attack or bite<br>any person or animal,<br>causing physical injury | \$500.00 for a first offence" |

6. Schedule "B" is amended by adding the following after section 27:

- |          |   |                              |
|----------|---|------------------------------|
| "27.1 a) | damage property                               | \$150.00 for a first offence |
| 27.1 b)  | chase, attack or bite<br>any person or animal | \$250.00 for a first offence |

FOSTERING  
DOGS?  
MORE THAN  
3 DOGS?  
FULL TIME



## Bylaw No. 1019-2019

PAGE 3

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27.1 c) chase, attack or bite  
any person or animal,  
causing physical injury \$500.00 for a first offence"

7. This Bylaw shall come into force and effect on September 1, 2019.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_\_ AD 2019.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
**Bob Young**  
**MAYOR**

\_\_\_\_\_  
**Sandra Davis**  
**CITY CLERK**



# **Animal Licencing and Control Bylaw**

Non-Statutory Public Hearing - April 8, 2019

# Animal Licencing and Control Bylaw

- First reading of Bylaw 1019-2019 (Animal Licencing and Control Bylaw) completed on February 25, 2019
- Administration directed to hold non-statutory public hearing on bylaw
- Notice to public advertised in Leduc Rep on March 22 and March 29.
- Non-statutory public hearing followed requirements for statutory hearings under MGA

# Animal Licencing and Control Bylaw

## Summary of Amendments to Animal Licencing and Control

1. Addition of 'venomous' to definition
2. Provision to cover Cat attack
3. Provision to allow pilot project for urban hens and bees
4. Added clarity on the use of a business licence to have more than limit at residence.
5. Measured approach to fines for animal attacks



# **Animal Licencing and Control Bylaw Survey Results**

End of Presentation

# NOTICE OF PUBLIC HEARING

## PROPOSED AMENDMENT TO LAND USE BYLAW

The Following Information is Common to the Bylaw Presented

The City of Leduc is divided into land use districts to manage the location of development and ensure good planning for the municipality. Each district under the Land Use Bylaw has permitted and discretionary uses as well as development regulations for those uses. To change a land use district from what is existing under the Land Use Bylaw, the proposed amendment must be published to allow citizens an opportunity to clarify what is proposed, ask questions, or present objections at a required public hearing held prior to Council approving the amendment.

### BYLAW NO. 1018-2019

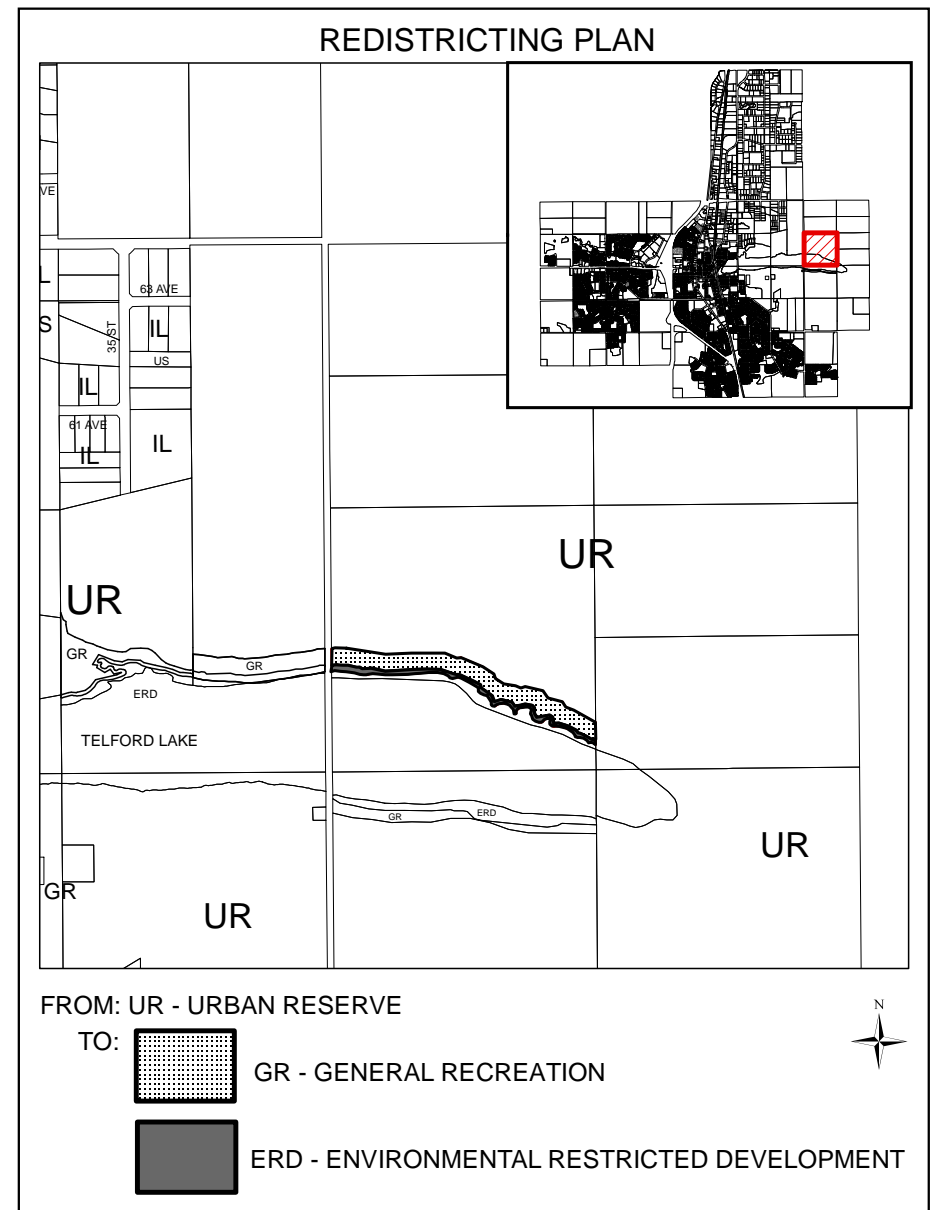
The purpose of proposed Bylaw No. 1018-2019 is to amend Bylaw No. 809-2013, the Land Use Bylaw of the City of Leduc, by redistricting part of the SW 31-49-25-W4 from UR – Urban Reserve to GR – General Recreation and ERD – Environmental Restricted Development. The redistricting will allow for the protection of environmentally sensitive lands around Telford Lake as Environmental Reserve (ER) and will also facilitate the construction of multiway within Municipal Reserve (MR).

A copy of the proposed bylaw that will be presented to City Council may be inspected by the public between the hours of 8:30 a.m. and 12:00 noon and 1:00 p.m. and 4:30 p.m. at the Office of the City Clerk, City Hall, Leduc Civic Centre, 1 Alexandra Park, 46th Avenue and 48A Street, Leduc, Alberta. Inquiries respecting the proposed bylaw may be made at the City's Planning and Development Department or by contacting April Renneberg at (780) 980-8439. A copy of the proposed bylaw may also be viewed on the City's website.

### PUBLIC HEARING – APRIL 8, 2019

At its meeting on **Monday, April 8, 2019** at 7:00 p.m. or as soon thereafter as may be convenient, in the Council Chambers, City Hall, Leduc Civic Centre, 1 Alexandra Park, 46th Avenue and 48A Street, Leduc, City Council will hold a public hearing on the proposed bylaw. **All interested persons may be heard by Council prior to the proposed bylaw being considered for second reading.**

Any person who wishes to speak to City Council at the time of the public hearing is requested to advise the City Clerk's Office, at 780-980-7177 before 12:00 noon, **Monday, April 8, 2019**. They may also be heard by responding to the Mayor's call for delegations at the time of the public hearing. Written submissions must be submitted to the City Clerk's Office, City Hall, before 12:00 noon, **Friday, April 5, 2019**.



*This notice is being advertised in the March 22 and 29, 2019 issues of this newspaper.*

**Leduc.ca**

780.980.7177 | [info@leduc.ca](mailto:info@leduc.ca)

Follow us   

**CITY OF**  
**Leduc**

---

AMENDMENT # 93 - TO BYLAW NO. 809-2013, THE LAND USE BYLAW

---

The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended (the "Act") grants a municipality the authority to pass a Land Use Bylaw;

AND: in accordance with the Act, the City of Leduc passed Land Use Bylaw No. 809-2013 to regulate and control the use and development of land and buildings in the City of Leduc, and the Council has deemed it expedient and necessary to amend Bylaw No. 809-2013;

AND: notice of intention to pass this bylaw has been given and a public hearing has been held in accordance with the Act;

THEREFORE: the Council of the City of Leduc in the Province of Alberta duly assembled hereby enacts as follows:

PART I: APPLICATION

1. THAT: Bylaw No. 809-2013, the Land Use Bylaw, is amended by this Bylaw.

2. THAT: the Land Use Map, attached to and being part of the Land Use Bylaw of the City of Leduc, be amended by reclassifying:

Part SW ¼ Section 31-49-24-W4  
(consisting of 5.56 ha more or less)

From: UR – Urban Reserve

To: GR – General Recreation  
ERD – Environmental Restricted Development

as shown in Schedule "A", attached hereto and forming part of this bylaw.

PART II: ENACTMENT

This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

---

Robert Young  
MAYOR

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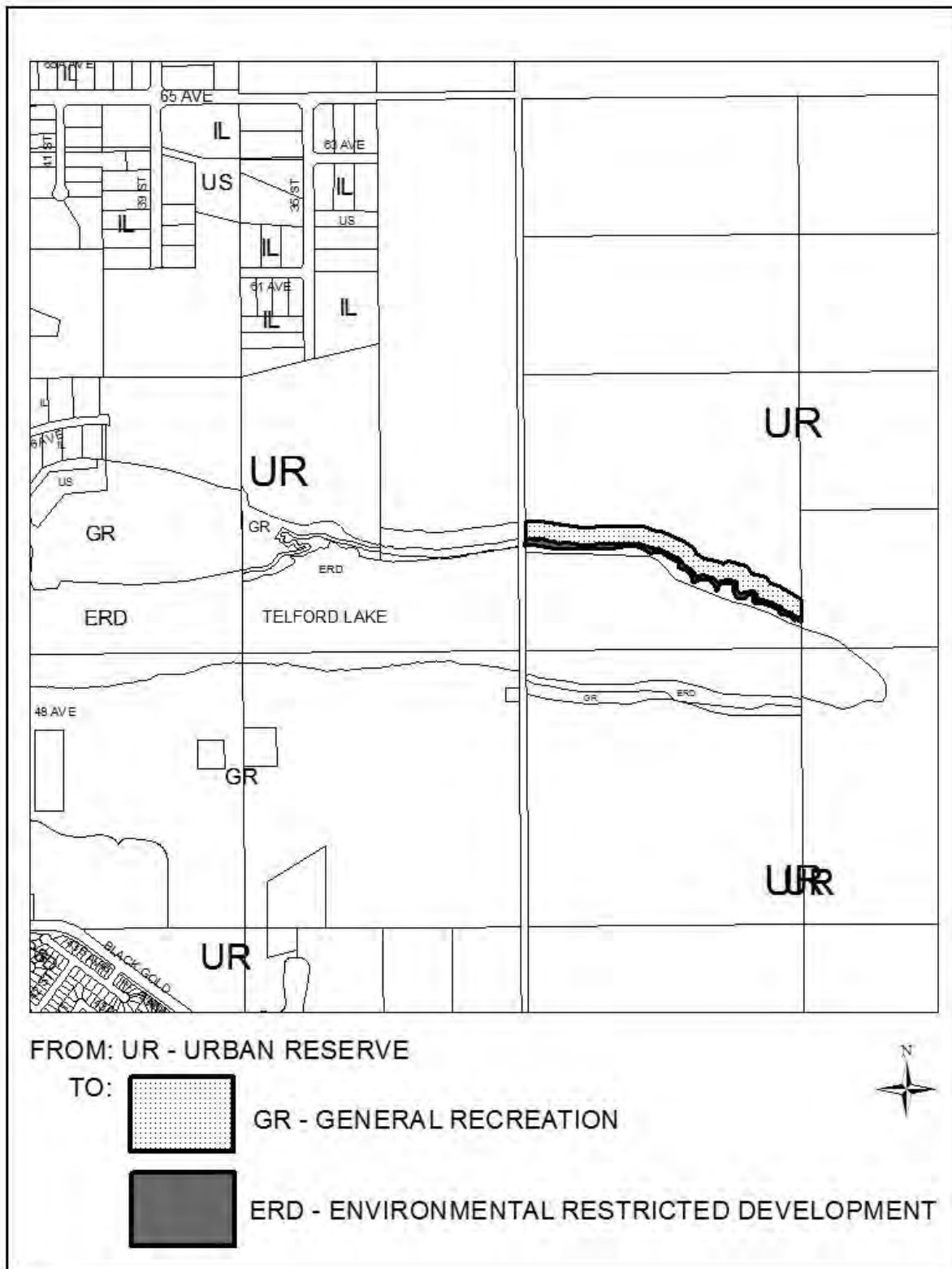
Sandra Davis  
CITY CLERK

---

Date Signed



## SCHEDULE "A"



# Leduc Community Drug Action Committee

April 8, 2019

Council



# Who are we?

## **NEW VISION:**

To inspire and support a drug aware and resilient community

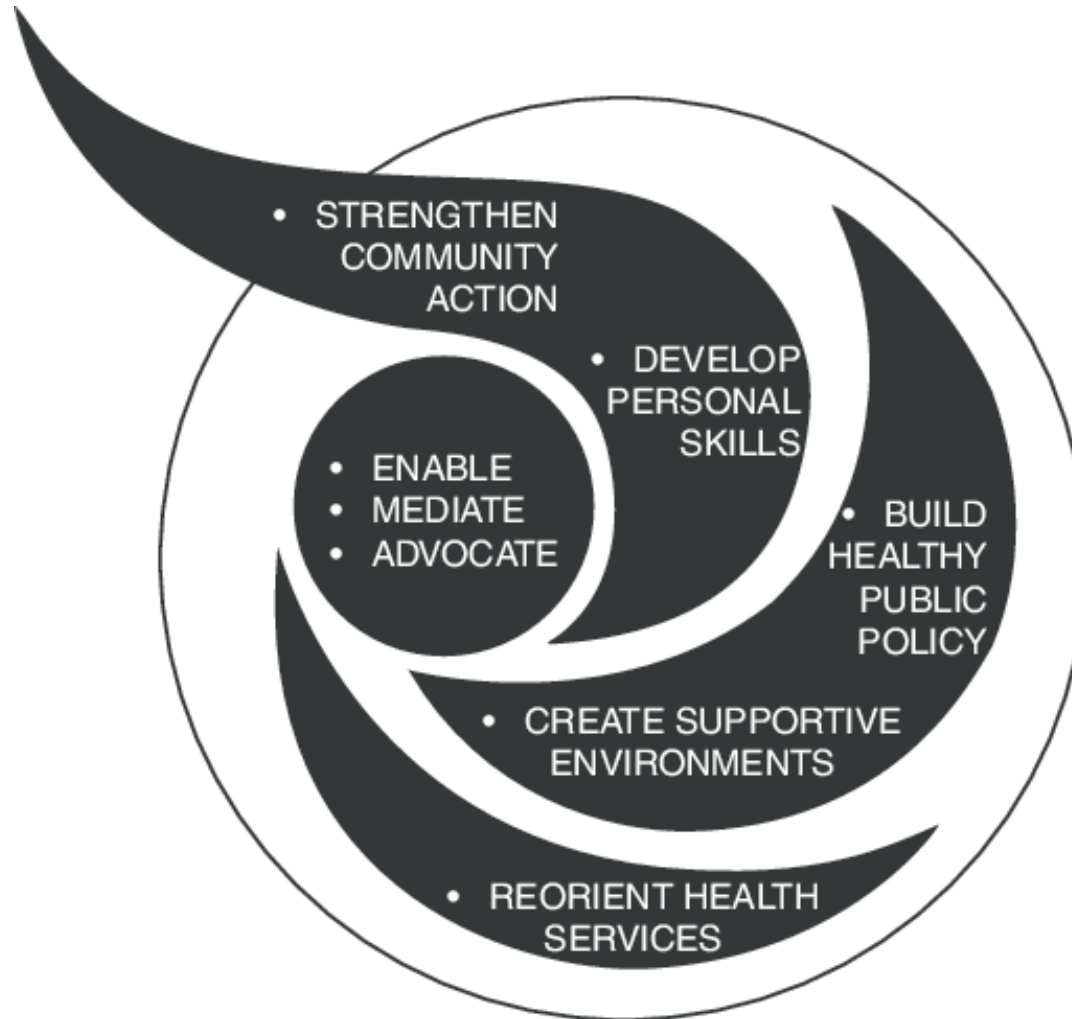




# Committee Representatives

- Members with lived experience
- Leduc Community Corrections
- RCMP- Community Policing
- RCMP- Drug Unit
- Gateway Family Church
- AHS Addictions Prevention
- Black Gold Regional School Reps
- Star Catholic Rep
- Parents
- 1 Youth representatives
- 2 young adult representative
- City council representative
- Leduc County FCSS
- FCSS Board Member
- Community Peace Officer
- Concerned citizens

# What guides the work?



# Positive Ticketing

- LCDAC members prepared a pancake breakfast in May for RCMP, CPOs, Fire Services and Parks Crews. The event is the annual kick off to the campaign.
- In 2018, 775 tickets were handed out in our community





# Community Events

- Community Registration Days (Spring and Fall)
- Leduc Regional Family Fun Fair (During Rodeo Week)
- RCMP open house
- Overdose Awareness Day
- Doctor's Against Tragedies Nights
- Partnered with Cst. Agotnes and local schools to deliver the coloured anti-drinking and driving liquor bags to stores during the Christmas season.

# 2018 AHS Grant

- Supported the **LCHS AFTER grad** party- \$1000
- **“Meet the Parents”** Nights- \$3000
  - Hosted 3 dinners at the Denham Inn for parents struggling with raising their teens and wanting connection and support.
- **Training for LCDAC members-** \$1000
  - Paid for Howard Lawrence to speak to LCDAC members and community members on how neighbourhooding can decrease social issues such as substance use.

# Lobbying

- Funding request sent to Canopy Growth for another youth addictions counsellor
- Mental Health Sub-Committee- Members are working to increase the supports for mental health in the region

**IF NOT ME  
THEN WHO?  
AND  
IF NOT NOW  
THEN WHEN?**



# New 2019 Plans

- **2019 AHS Grant**
  - \$1000 to AFTER grad
  - \$2000 for the Revival of Neighbouring Summit (May 1)
  - \$2000 for 4 Meet the Parents nights
- **Ben is Back Movie Screening**
  - April 13<sup>th</sup> at Leduc Theatres
- **Cannabis Transition Program**
  - \$7000 for Cannabis Education/Educational Materials
  - LCDAC to meet in May to discuss how to spend these funds

# Questions?

- Any questions on the work the LCDAC has done or is planning?



## City of Leduc

Audited Financial Statements

Scott Walker, CPA, CA, CAFM

Presented by: Chris Cholak, CPA, CA

Date: April 8, 2019

## Administrative Items



- Ask questions any time
- If we can not answer directly, we will add to a list and address later or after the presentation

Page 2

# Independent Audit Opinion

**MNP**

To the Mayor and Council of the City of Leduc:

## Opinion

We have audited the consolidated financial statements of the City of Leduc (the "City"), which comprise the consolidated statement of financial position at December 31, 2018, the consolidated statements of operations, changes in net debt, cash flows, and schedules I through V for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City of Leduc as at December 31, 2018, the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

April 8, 2019  
Leduc, Alberta

**MNP LLP**

Chartered Professional Accountants

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ACCOUNTING > CONSULTING > TAX

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# Statement of Operations

**MNP**

	Budget 2018 (Note 17)	2018	2017
<b>Revenue</b>			
Net municipal property taxes (Schedule II)	45,808,289	45,848,453	43,218,446
Utility services	23,383,849	23,004,374	21,346,879
Sales, user charges and costs recovered	8,782,000	8,845,233	9,112,227
Government transfers (Schedule III)	8,772,736	8,825,592	8,572,860
Contributions and levies	3,849,438	3,339,068	3,890,086
Property revenue	2,100,157	2,112,152	2,119,814
Interest and penalties	1,672,560	1,385,196	1,605,100
Enforcement services	1,170,800	843,691	1,335,790
	95,539,829	94,203,757	91,201,202

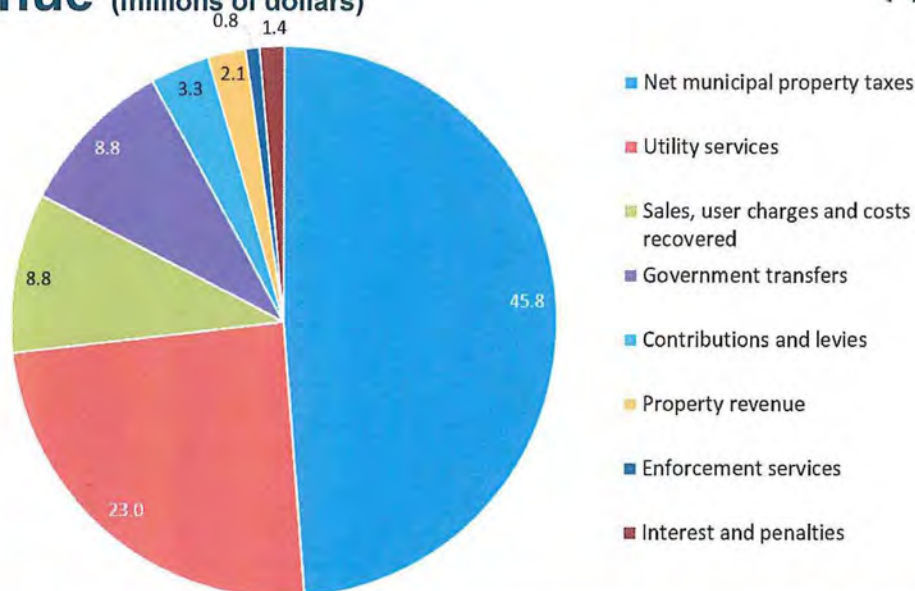
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## Revenue (millions of dollars)

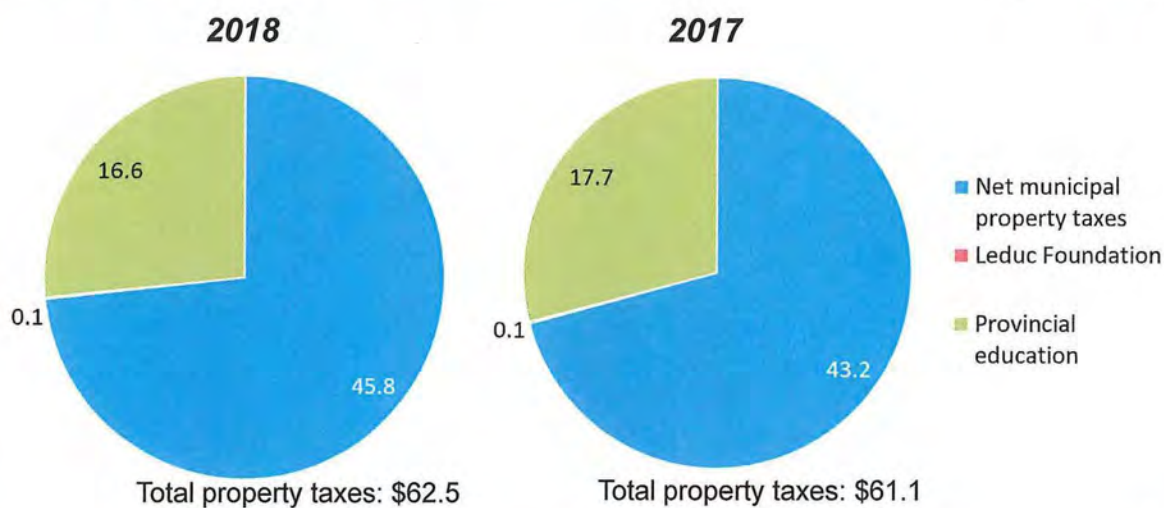
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## Property Taxes (millions of dollars)

**MNP**


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# Statement of Operations

**MNP**

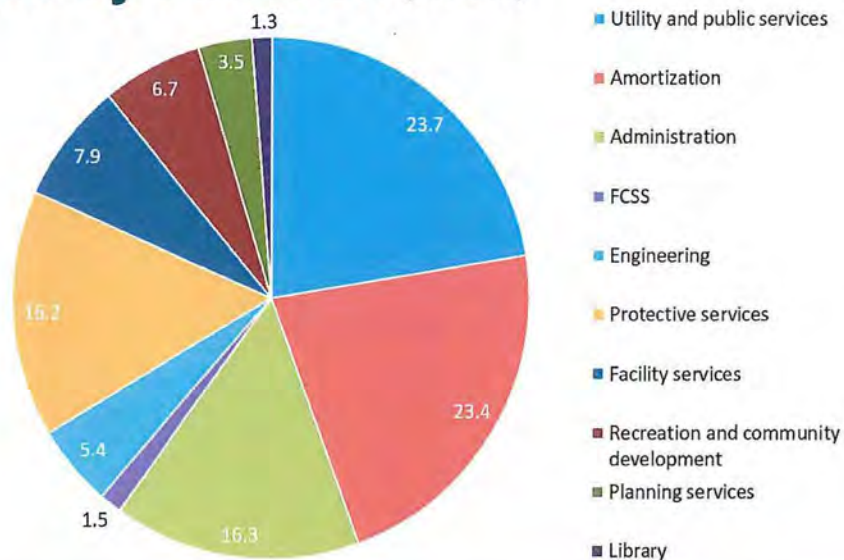
	Budget 2018 (Note 17)	2018	2017
<b>Expenses</b>			
Utility and public services	23,651,684	23,723,795	21,026,402
Amortization (Note 17)	-	23,350,614	22,318,384
Administration	18,254,269	16,310,306	16,225,101
Protective services	16,716,629	16,231,628	15,804,968
Facility services	8,153,780	7,914,652	7,093,177
Recreation and community development	7,231,962	6,651,435	5,768,084
Engineering	5,450,240	5,354,866	7,517,495
Planning services	3,858,570	3,486,303	3,314,558
Family and community support services	1,673,121	1,469,271	1,355,172
Library	1,331,391	1,341,493	1,224,407
Loss on disposal of tangible capital assets	-	50,295	309,828
	86,321,647	105,884,658	101,957,576

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## Expenses by Function (millions)

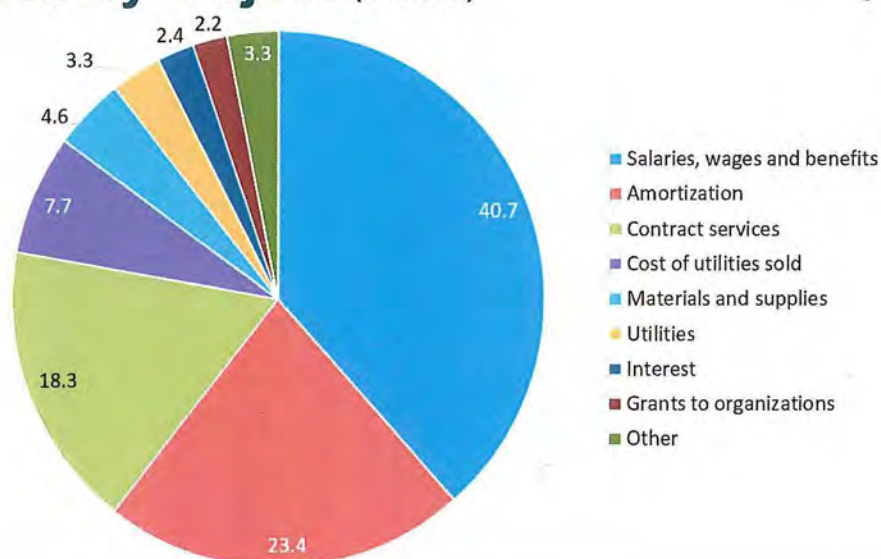
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## Expenses by Object (millions)

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## Consolidated Statement of Financial Position

**MNP**

	2018	2017
<b>Financial assets</b>		
Cash	8,740,154	9,047,133
Investments (Note 2)	64,157,357	52,816,394
Property taxes receivable (Note 3)	1,819,684	1,591,640
Trade and other accounts receivable	6,560,850	6,069,167
	<b>81,278,045</b>	<b>69,524,334</b>

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## Selected Notes to the Financial Statements



### Property taxes receivable

	2018	2017
Current taxes	1,401,073 (77.0%)	1,335,343 (83.9%)
Non-current taxes	418,611 (23.0%)	256,297 (16.1%)
	<u>1,819,684 (100%)</u>	<u>1,591,640 (100%)</u>

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## Consolidated Statement of Financial Position *(continued)*



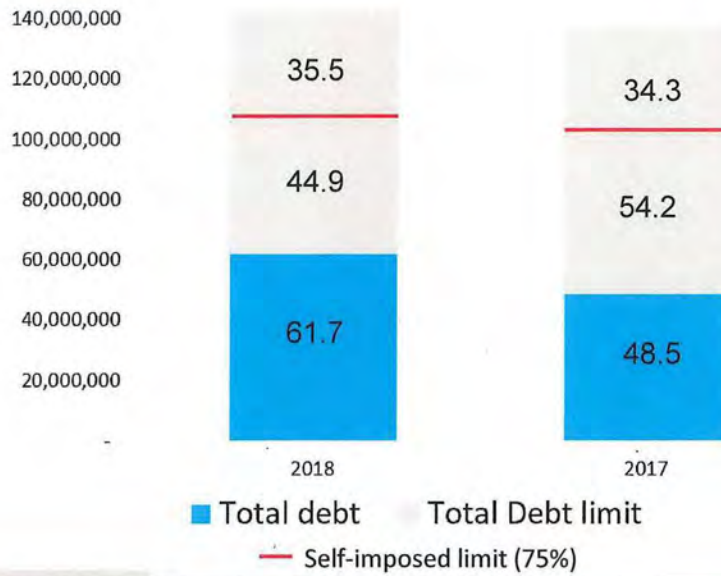
	2018	2017
<b>Liabilities</b>		
Accounts payable and accrued liabilities	13,981,771	13,056,888
Deposits and deferred revenue <i>(Note 5)</i>	9,129,051	11,479,311
Long-term debt <i>(Note 6)</i>	61,685,928	48,643,130
	<u>84,796,750</u>	<u>73,179,329</u>
<b>Net debt</b>	<u>(3,518,705)</u>	<u>(3,654,995)</u>

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## Debt Limits

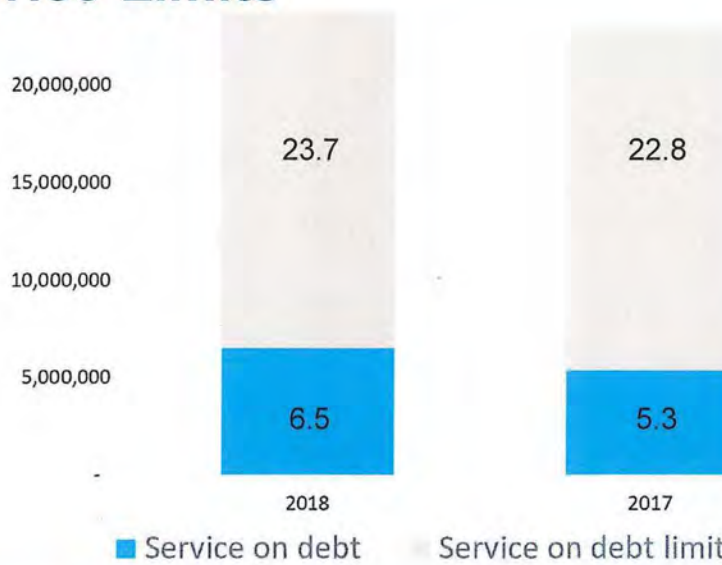
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## Debt Service Limits

**MNP**



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## Consolidated Statement of Financial Position *(continued)*



	2018	2017
<b>Net debt</b>	<b>(3,518,705)</b>	<b>(3,654,995)</b>
<b>Non-financial assets</b>		
Tangible capital assets <i>(Note 8)</i>	815,424,999	797,272,707
Inventory for consumption	485,534	558,223
Prepaid expenses	208,697	223,786
	<b>816,119,230</b>	<b>798,054,716</b>
<b>Accumulated surplus <i>(Schedule I)</i></b>	<b>812,600,525</b>	<b>794,399,721</b>

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## Tangible Capital Assets *(millions)*



	Cost	Accumulated Amortization	NBV
Land	124.4	-	124.4
Land improvements	31.9	9.7	22.2
Buildings	132.5	35.2	97.3
Machinery and equipment	28.4	14.8	13.6
Vehicles	11.4	5.8	5.
Engineered structures	814.4	266.5	547.9
Construction in progress	4.4	-	4.4
	<b>1,147.4</b>	<b>332.0</b>	<b>815.4</b>

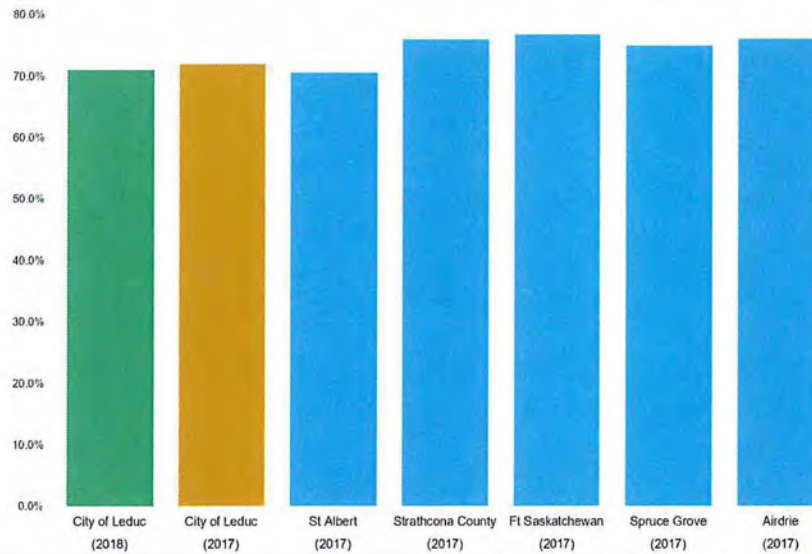
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## Net Book Value as a % of Cost of TCA's

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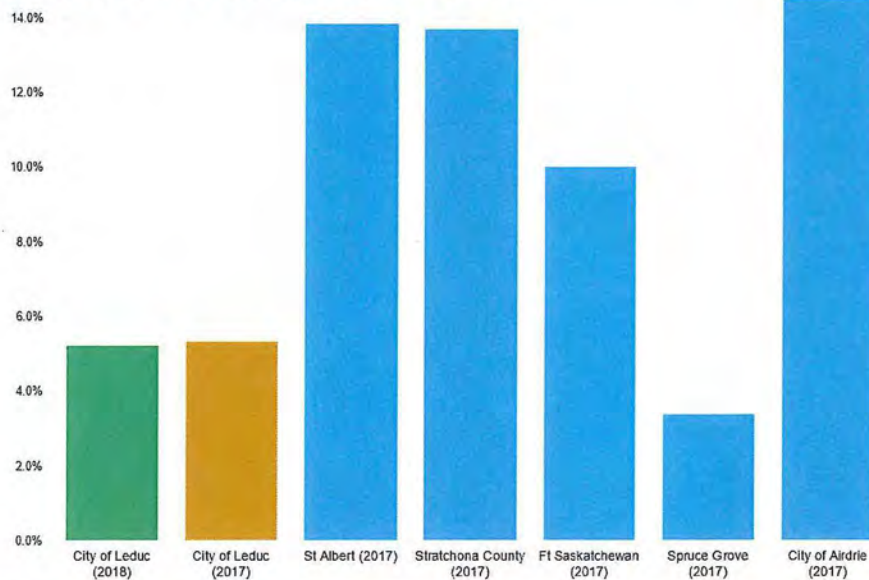
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## Total Reserves as a % of TCA's

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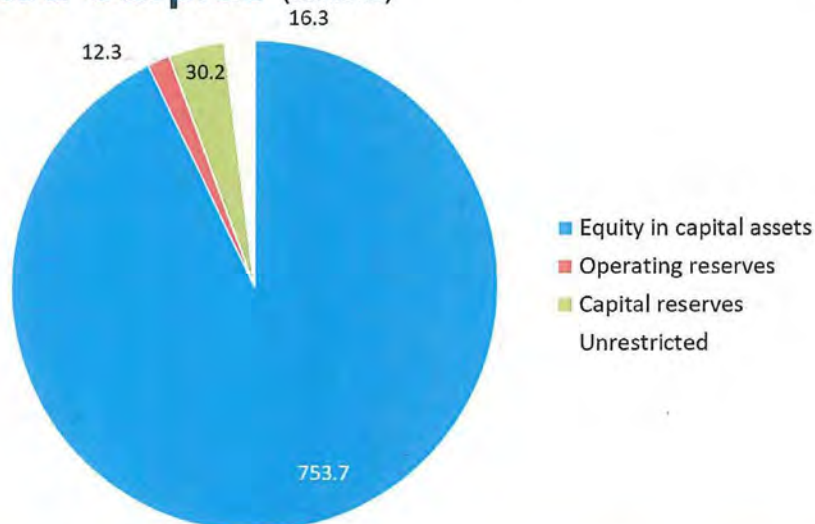
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## Components of Accumulated Surplus (millions)

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## Audit Findings

**MNP**

### Significant Audit, Accounting and Reporting Matters:

Changes from Audit Service Plan	None
Significant deficiencies in internal control	None
Difficulties encountered	None
Identified or suspected fraud	None
Identified or suspected non-compliance with laws and regulations	None
Going concern assumption	Appropriate
Accounting policies used by the City of Leduc	Appropriate
Matters arising from discussions with Administration	None
Modifications to Independent Auditor's Report	None

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## Audit Findings



- **Accounting policy changes:**

- PS 3210 *Assets*
- PS 3320 *Contingent Assets*
- PS 3380 *Contractual Rights*
- PS 2200 *Related Party Disclosures*
- PS 3420 *Inter-Entity Transactions*

- **Unadjusted differences:**

- Some pieces of land transferred to other entities (i.e.: school divisions), and land that had been transferred to the City (i.e.: PUL and MR) had legally transferred title but had not been recorded
- Various pieces of property affected over a number of years
- Net effect was increase in book value of \$2,283,000

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## Audit Findings



- **Areas of audit emphasis:**

- Deferred revenue and grant revenue
- Tangible capital assets

- **Testing of employee credit cards:**

- No expenses that didn't appear reasonable
- No instances where detailed receipts were not included

- **Compliance with investment policy:**

- Composition of investment holdings
- Credit rating of investment holdings

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Thank You

**MNP**



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**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** Jennifer Cannon, Director, Finance

**PREPARED BY:** Carol Hounsell, Manager, Accounting Services

**REPORT TITLE:** 2018 Audited Financial Statements

## REPORT SUMMARY

Review of the 2018 Audited Financial Statements and Auditors Report to Council.

## RECOMMENDATION

Pursuant to section 281 of the Municipal Government Act Council hereby receives the 2018 Auditors Report; inclusive of the year-end financial statements.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

Council has appointed the firm of MNP as the municipal auditors.

Common financial practice requires that the audit will still be considered active until the day they are presented to Council. This means, that the statements that are attached will be presented as draft until they are formally presented by MNP. On the day of presentation a finalized version of the audited financial statements will be presented to Council. It is not anticipated that there will be any changes, but if any were to occur the changes would be identified to Council on the day of presentation by MNP.

### LEGISLATION AND/OR POLICY:

The Municipal Government Act requires that the City of Leduc must prepare financial statements for 2018 in accordance with generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board. These are included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, subject to any modification made by the Minister of Municipal Affairs by regulation.

Administration must make these statements and the auditor's report of the statements available to the public by May 1, 2019. Administration must also prepare a financial information return (FIR) for 2018; which are also audited. The City must submit to the Minister of Municipal Affairs our financial information return with the auditor's report on the return and our financial statements with the auditor's report of the statements by May 1, 2019.



## IMPLICATIONS OF RECOMMENDATION

### GENERAL:

The preparation of the 2018 financial statements have been completed by finance and audited by MNP. MNP presented the 2018 audited financial statements to Council. In addition, these audited financial statements have been distributed to Council.

### ORGANIZATIONAL:

There are no organizational impacts.

### FINANCIAL:

These statements conclude the 2018 year end.

### POLICY:

There are no policy implications.

### LEGAL:

The City of Leduc prepares annual financial statements and submits these for review to the City's appointed auditor in compliance with ss. 276-281 of the Municipal Government Act.

### ALTERNATIVES:

1. That Council require a further examination and report from the Auditor (in accordance with s. 281(4) of the MGA).

### ATTACHMENTS:

1. 2018 Audited Financial Statements
2. 2018 Report to Council

Others Who Have Reviewed this Report

P. Benedetto, City Manager / I. Sasyniuk, General Manager, Corporate Services / Jennifer Cannon, Director, Finance



# CITY OF LEDUC

## CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2018





## **Administration's Responsibility for Financial Reporting**

Administration is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates, in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, administration designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The elected Mayor and Council of the City are composed entirely of individuals who are neither administration nor employees of the City of Leduc. The Financial Audit Review Committee has the responsibility of meeting with administration and external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The Mayor and Council are responsible for recommending the appointment of the City of Leduc's external auditors.

MNP LLP is appointed by the Mayor and Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Mayor and Council and the Financial Audit Review Committee and administration to discuss their audit findings.

April 8, 2019

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City Manager



## **Independent Auditor's Report**

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To the Mayor and Council of the City of Leduc:

### *Opinion*

We have audited the consolidated financial statements of the City of Leduc (the "City"), which comprise the consolidated statement of financial position at December 31, 2018, the consolidated statements of operations, changes in net debt, cash flows, and schedules I through V for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City of Leduc as at December 31, 2018, the results of its operations, changes in its net debt, and its 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 Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our 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.

### *Information Other than the Consolidated Financial Statements and Auditor's Report Thereon*

Administration is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

#### *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risk of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by administration.
- Conclude on the appropriateness of administration's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

April 8, 2019  
Leduc, Alberta

Chartered Professional Accountants



**City of Leduc**  
**Consolidated Statement of Financial Position**  
*As at December 31, 2018*

	2018	2017
<b>Financial assets</b>		
Cash	8,740,154	9,047,133
Investments (Note 2)	64,157,357	52,816,394
Property taxes receivable (Note 3)	1,819,684	1,591,640
Trade and other accounts receivable	6,560,850	6,069,167
	<b>81,278,045</b>	<b>69,524,334</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	13,981,771	13,056,888
Deposits and deferred revenue (Note 5)	9,129,051	11,479,311
Long-term debt (Note 6)	61,685,928	48,643,130
	<b>84,796,750</b>	<b>73,179,329</b>
<b>Net debt</b>	<b>(3,518,705)</b>	<b>(3,654,995)</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 8)	815,424,999	797,272,707
Inventory for consumption	485,534	558,223
Prepaid expenses	208,697	223,786
	<b>816,119,230</b>	<b>798,054,716</b>
<b>Accumulated surplus (Schedule I)</b>	<b>812,600,525</b>	<b>794,399,721</b>

Contingencies (Note 15)

Commitments (Note 16)

Subsequent event (Note 19)

Approved on behalf of Council:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Councillor

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

**City of Leduc**  
**Consolidated Statement of Operations**  
*For the year ended December 31, 2018*

	<i>Budget 2018 (Note 17)</i>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>			
Net municipal property taxes <i>(Schedule II)</i>	45,808,289	<b>45,848,453</b>	43,218,446
Utility services	23,383,849	<b>23,004,374</b>	21,346,879
Sales, user charges and costs recovered	8,782,000	<b>8,845,233</b>	9,112,227
Government transfers <i>(Schedule III)</i>	8,772,736	<b>8,825,592</b>	8,572,860
Contributions and levies	3,849,438	<b>3,339,068</b>	3,890,086
Property revenue	2,100,157	<b>2,112,152</b>	2,119,814
Interest and penalties	1,672,560	<b>1,385,196</b>	1,605,100
Enforcement services	1,170,800	<b>843,691</b>	1,335,790
	<b>95,539,829</b>	<b>94,203,757</b>	91,201,202
<b>Expenses</b>			
Utility and public services	23,651,684	<b>23,723,795</b>	21,026,402
Amortization <i>(Note 17)</i>	-	<b>23,350,614</b>	22,318,384
Administration	18,254,269	<b>16,310,306</b>	16,225,101
Protective services	16,716,629	<b>16,231,628</b>	15,804,968
Facility services	8,153,780	<b>7,914,652</b>	7,093,177
Recreation and community development	7,231,962	<b>6,651,435</b>	5,768,084
Engineering	5,450,240	<b>5,354,866</b>	7,517,495
Planning services	3,858,570	<b>3,486,303</b>	3,314,558
Family and community support services	1,673,121	<b>1,469,271</b>	1,355,172
Library	1,331,391	<b>1,341,493</b>	1,224,407
Loss on disposal of tangible capital assets	-	<b>50,295</b>	309,828
	<b>86,321,647</b>	<b>105,884,658</b>	101,957,576
<b>Excess (deficiency) of revenue before other</b>	<b>9,218,183</b>	<b>(11,680,899)</b>	<b>(10,756,374)</b>
<b>Other</b>			
Contributed assets	-	<b>17,859,058</b>	51,613,026
Government transfers for capital <i>(Schedule III)</i>	19,743,905	<b>11,460,843</b>	7,462,842
Capital contributions	-	<b>561,801</b>	467,903
	<b>19,743,905</b>	<b>29,881,702</b>	59,543,771
<b>Excess of revenue over expenses</b>	<b>28,962,088</b>	<b>18,200,804</b>	48,787,395
<b>Accumulated surplus, beginning of year</b>	<b>794,399,721</b>	<b>794,399,721</b>	745,612,326
<b>Accumulated surplus, end of year</b>	<b>823,361,809</b>	<b>812,600,525</b>	794,399,721

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

**City of Leduc**  
**Consolidated Statement of Changes in Net Debt**  
*For the Year Ended December 31, 2018*

	<i>Budget 2018 (Note 17)</i>	<b>2018</b>	2017
<b>Excess of revenue over expenses</b>	28,962,088	<b>18,200,804</b>	48,787,395
Acquisition of tangible capital assets	(43,779,242)	<b>(23,719,198)</b>	(19,360,378)
Contributed tangible capital assets	-	<b>(17,859,058)</b>	(51,613,026)
Proceeds on disposal of tangible capital assets	-	<b>25,056</b>	108,256
Amortization of tangible capital assets	-	<b>23,350,614</b>	22,318,384
Loss on disposal of tangible capital assets	-	<b>50,295</b>	309,828
Use of inventory for consumption	-	<b>72,689</b>	24,609
Use (acquisition) of prepaid expenses	-	<b>15,087</b>	(53,646)
<b>Change in net debt</b>	(14,817,154)	<b>136,289</b>	521,422
<b>Net debt, beginning of year</b>	(3,654,995)	<b>(3,654,995)</b>	(4,176,418)
<b>Net debt, end of year</b>	(18,472,149)	<b>(3,518,705)</b>	(3,654,995)

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

**City of Leduc**  
**Consolidated Statement of Cash Flows**  
*For the year ended December 31, 2018*

	2018	2017
<b>Cash provided by (used for) the following activities:</b>		
<b>Operating</b>		
Excess of revenue over expenses	18,200,804	48,787,395
Non-cash items:		
Amortization of tangible capital assets	23,350,614	22,318,384
Loss on disposal of tangible capital assets	50,295	309,828
Tangible capital assets received as contributions	(17,859,058)	(51,613,026)
Net change in non-cash operating working capital balances:		
(Increase) decrease in trade and other accounts receivable	(491,684)	1,349,787
Increase in property taxes receivable	(228,044)	(132,144)
Decrease (increase) in prepaid expenses	15,089	(53,646)
Decrease in inventory for consumption	72,689	24,609
Increase (decrease) in accounts payable and accrued liabilities	1,267,237	(1,473,337)
(Decrease) increase in deposits and deferred revenue	(2,350,260)	657,013
	<b>22,027,682</b>	<b>20,174,863</b>
<b>Capital</b>		
Proceeds on disposition of tangible capital assets	25,056	108,256
Acquisition of tangible capital assets (Note 8)	(24,061,553)	(18,139,031)
	<b>(24,036,497)</b>	<b>(18,030,775)</b>
<b>Investing</b>		
(Increase) decrease in investments	(11,340,963)	116,187
<b>Financing</b>		
Proceeds from long-term debt	16,600,000	2,480,128
Repayment of long-term debt	(3,557,202)	(6,110,581)
	<b>13,042,798</b>	<b>(3,630,453)</b>
<b>Decrease in cash</b>	<b>(306,979)</b>	<b>(1,370,177)</b>
<b>Cash, beginning of year</b>	<b>9,047,133</b>	<b>10,417,310</b>
<b>Cash, end of year</b>	<b>8,740,154</b>	<b>9,047,133</b>

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



**City of Leduc**  
**Schedule I - Schedule of Changes in Accumulated Surplus**  
*For the year ended December 31, 2018*

	<i>Unrestricted Surplus</i>	<i>Restricted Surplus (Note 10)</i>	<i>Equity in Tangible Capital Assets (Note 11)</i>	<i>2018</i>	<i>2017</i>
<b>Balance, beginning of year</b>	<b>3,325,577</b>	<b>42,444,563</b>	<b>748,629,579</b>	<b>794,399,721</b>	<b>745,612,326</b>
Excess of revenue over expenses	18,200,804	-	-	18,200,804	48,787,395
Unrestricted funds designated for future use	(19,650,851)	19,650,851	-	-	-
Restricted funds for operations	2,738,597	(2,738,597)	-	-	-
Restricted funds used for tangible capital assets	-	(16,791,411)	16,791,411	-	-
Current year funds used for tangible capital assets	(6,927,789)	-	6,927,790	-	-
Contributed tangible capital assets	(17,859,058)	-	17,859,058	-	-
Net book value of tangible capital assets disposed	75,356	-	(75,356)	-	-
Amortization	23,350,614	-	(23,350,614)	-	-
Proceeds on long-term debt	16,600,000	-	(16,600,000)	-	-
Long-term debt repaid	(3,557,202)	-	3,557,202	-	-
<b>Change in accumulated surplus</b>	<b>12,970,471</b>	<b>120,843</b>	<b>5,109,491</b>	<b>18,200,804</b>	<b>48,787,395</b>
<b>Balance, end of year</b>	<b>16,296,046</b>	<b>42,565,406</b>	<b>753,739,070</b>	<b>812,600,525</b>	<b>794,399,721</b>

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

**City of Leduc**  
**Schedule II - Schedule of Property Taxes Levied**  
*For the year ended December 31, 2018*

	<i>Budget 2018</i>	<b>2018</b>	<i>2017</i>
<b>Taxation</b>			
Property taxes	62,470,057	<b>62,510,518</b>	61,056,756
Local improvement taxes	8,606	<b>8,309</b>	18,509
	<b>62,478,663</b>	<b>62,518,827</b>	<b>61,075,265</b>
<b>Requisitions</b>			
Education	16,554,811	<b>16,554,811</b>	17,752,690
Leduc Foundation	115,563	<b>115,563</b>	104,129
	<b>16,670,374</b>	<b>16,670,374</b>	<b>17,856,819</b>
<b>Net municipal property taxes</b>	<b>45,808,289</b>	<b>45,848,453</b>	<b>43,218,446</b>

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

**City of Leduc**  
**Schedule III - Schedule of Government Transfers**  
*For the year ended December 31, 2018*

	<i>Budget 2018</i>	<b>2018</b>	<i>2017</i>
<b>Operating</b>			
Federal transfers	36,850	<b>6,528</b>	6,314
Provincial transfers	4,936,216	<b>4,784,010</b>	4,735,137
Local transfers	3,799,670	<b>4,035,054</b>	3,831,409
<b>Total operating government transfers</b>	<b>8,772,736</b>	<b>8,825,592</b>	<b>8,572,860</b>
<b>Capital</b>			
Federal transfers	4,969,423	<b>1,815,416</b>	1,500,819
Provincial transfers	13,630,245	<b>9,476,475</b>	5,962,023
Local transfers	1,144,237	<b>168,952</b>	-
<b>Total capital government transfers</b>	<b>19,743,905</b>	<b>11,460,843</b>	<b>7,462,842</b>
<b>Total government transfers</b>	<b>28,516,641</b>	<b>20,286,435</b>	<b>16,035,702</b>

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

**City of Leduc**  
**Schedule IV - Consolidated Schedule of Expenses by Object**  
*For the year ended December 31, 2018*

	<i>Budget 2018 (Note 17)</i>	<b>2018</b>	2017
<b>Consolidated expenses by object</b>			
Salaries and wages	34,892,304	<b>33,935,970</b>	32,184,139
Amortization	-	<b>23,350,614</b>	22,318,384
Contract services	19,476,907	<b>18,258,497</b>	18,896,431
Cost of utilities sold	8,010,000	<b>7,666,108</b>	6,816,188
Employee benefits	7,533,045	<b>6,762,466</b>	6,545,928
Materials and supplies	4,959,036	<b>4,640,116</b>	4,309,261
Utilities	3,411,489	<b>3,272,089</b>	3,108,301
Grants to organizations	2,041,431	<b>2,162,837</b>	1,926,704
Interest on long-term debt	2,262,506	<b>2,145,590</b>	2,103,461
Repairs and maintenance	1,265,506	<b>1,285,591</b>	1,192,487
Training and development	1,110,686	<b>1,011,754</b>	1,040,551
General services	812,481	<b>684,403</b>	689,889
Bank charges and interest	247,512	<b>354,602</b>	245,331
Telephone and communications	164,883	<b>155,370</b>	139,552
Other	133,859	<b>148,356</b>	131,141
Loss on disposal of tangible capital assets	-	<b>50,295</b>	309,828
	<b>86,321,647</b>	<b>105,884,658</b>	101,957,576

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



**City of Leduc**  
**Schedule V - Schedule of Segmented Disclosure**  
*For the year ended December 31, 2018*

	Utility and public services	Administration	Engineering	Facility services	Protective services	Family and community support services	Recreation and community development	Planning services	Library	Total
<b>Revenue</b>										
Net municipal property taxes	8,309	45,840,144	-	-	-	-	-	-	-	45,848,453
Utility services	13,944,808	6,605,450	2,454,116	-	-	-	-	-	-	23,004,374
Government transfers	552,599	12,646,142	2,057,871	-	3,464,276	804,678	440,174	43,000	277,696	20,286,435
Contributed assets	9,244,496	2,783,342	5,831,220	-	-	-	-	-	-	17,859,058
Sales, user charges and costs recovered	1,130,036	420,193	326,362	325	1,214,310	52,013	2,706,617	1,918,802	1,076,576	8,845,233
Contributions and levies	-	-	-	-	-	-	312,800	3,026,268	-	3,339,068
Property revenue	3,600	-	-	317,540	-	-	1,788,562	-	2,450	2,112,152
Interest and penalties	198,709	1,186,486	-	-	-	-	-	-	-	1,385,196
Enforcement services	-	-	-	-	843,691	-	-	-	-	843,691
Capital contributions	576	-	439,851	-	10,000	-	111,375	-	-	561,802
	25,083,133	69,481,757	11,109,420	317,865	5,532,277	856,691	5,359,528	4,988,070	1,356,722	124,085,459
<b>Expenses</b>										
Salaries and wages	5,718,293	8,241,574	1,094,662	2,355,334	8,552,082	901,960	4,178,717	2,129,300	764,046	33,935,970
Contract services	4,582,255	2,387,589	3,715,030	682,758	5,327,479	78,488	650,336	736,417	98,146	18,258,497
Cost of utilities sold	7,570,188	-	95,920	-	-	-	-	-	-	7,666,108
Employee benefits	1,098,258	1,878,186	247,644	509,103	1,548,343	174,748	720,860	447,773	137,551	6,762,466
Materials and supplies	2,171,784	484,053	126,305	338,617	393,725	174,575	661,269	104,531	185,257	4,640,116
Utilities	1,600,638	-	-	1,671,450	-	-	-	-	-	3,272,089
Grants to organizations	-	1,941,091	-	-	-	100,000	121,746	-	-	2,162,837
Interest on long-term debt	162,355	10,769	24,026	1,928,535	4,103	-	15,802	-	-	2,145,590
Repairs and maintenance	686,417	83,478	-	410,876	43,686	148	60,986	-	-	1,285,591
Training and development	77,774	470,954	51,279	17,978	209,475	16,952	87,277	63,325	16,740	1,011,754
General services	7,503	522,788	-	-	-	-	147,002	4,956	2,154	684,403
Bank charges and interest	27,303	162,156	-	-	135,302	22,399	7,441	-	-	354,602
Telephone and communications	21,026	113,171	-	-	17,433	-	-	-	3,740	155,370
Other	-	14,497	-	-	-	-	-	-	133,859	148,356
Loss on disposal of assets	15,760	15,342	-	-	19,192	-	-	-	-	50,295
	23,739,554	16,325,648	5,354,866	7,914,652	16,250,820	1,469,270	6,651,436	3,486,302	1,341,493	82,534,044
Net revenue, before amortization	1,343,579	53,156,109	5,754,554	(7,596,786)	(10,718,543)	(612,579)	(1,291,908)	1,501,768	15,229	41,551,416
Amortization	8,227,441	677,257	9,698,145	3,223,261	280,428	-	1,175,958	5,247	62,878	23,350,614
Excess (deficiency) of revenue over expenses	(6,883,862)	52,478,852	(3,943,591)	(10,820,047)	(10,998,971)	(612,579)	(2,467,866)	1,496,521	(47,649)	18,200,804

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

**1. Significant Accounting Policies**

The consolidated financial statements of the City of Leduc (the "City") are the representations of administration prepared in accordance with accounting standards established by the Public Sector Accounting Board of CPA Canada. Significant aspects of the accounting policies adopted by the City of Leduc are as follows:

***Reporting entity***

The consolidated financial statements reflect the assets, liabilities, revenue, expenses, and changes in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to Council for the administration of their financial affairs and resources, including the Leduc Public Library and Family and Community Support Services.

The schedule of property taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity. Interdepartmental and organizational transactions and balances are eliminated.

The consolidated financial statements exclude trust assets that are administered for the benefit of external parties.

***Basis of accounting***

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

***Measurement uncertainty (use of estimates)***

The preparation of financial statements in conformity with Canadian public sector accounting standards requires administration to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the year. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could vary from those estimates.

Trade and other accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets. Accrued sick time for employees is based on historical utilization applied to the total sick bank with a maximum limit of 700 to 1008 hours per employee.

**1. Significant Accounting Policies**

***Revenue recognition***

**i. Government transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

The City recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the City recognizes revenue as the liability is settled.

**ii. Tax revenue**

The City recognizes taxes as assets and revenue when they meet the definition of an asset, are authorized by Council, and the taxable event has occurred. Tax revenue is initially measured at administration's best estimate of the amount resulting from the original taxable event in accordance with legislation. The related tax receivable is initially recognized at its realizable value at the date of acquisition. At each financial statement date, the City evaluates the tax receivable for collectibility and records a valuation allowance to reflect the tax receivable at its net recoverable amount, if necessary.

**iii. Utility services revenue**

The City recognizes the provision of utility services as assets and revenue when they meet the definition of an asset and in the period the utility services are provided to the consumer.

**iv. Other revenue**

The City accounts for all other revenue in the period the transactions or events giving rise to the revenue occurred.

***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 normal course of operations. The change in non-financial assets during the year, together with excess of revenue over expenses, provides the consolidated change in net financial assets (debt) for the year.

**1. Significant Accounting Policies**

***Non-financial assets***

**i. Tangible capital assets**

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

Land improvements	10-45 years
Buildings	5-50 years
Engineered Structures:	
Water system	25-75 years
Wastewater system	25-75 years
Other engineered structures	10-75 years
Machinery and equipment	4-20 years
Vehicles	5-17 years

One-half of the annual amortization is charged in the year of acquisition. No amortization is taken in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**ii. Contributions of tangible capital assets**

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

**iii. Leases**

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

**iv. Inventory for consumption**

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



**1. Significant Accounting Policies**

***Non-financial assets***

**v. Prepaid expenses**

Prepaid expenses include pre-payments on goods and services which will be utilized in the following fiscal year.

***Investments***

Investments are recorded at amortized cost. Investment premiums and discounts are amortized over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

***Requisition over-levies and under-levies***

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

***Segments***

The City conducts its business through a number of reportable segments. These operating segments are established by senior administration to facilitate the achievement of the City's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

***Pensions***

The City participates in a multi-employer defined benefit pension plan. The plan is accounted for as a defined contribution plan.

**1. Significant Accounting Policies**

***Liability for contaminated sites***

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31.

At each reporting date, the City reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The City continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

***Change in accounting policies***

Effective January 1, 2018, the City adopted the recommendations relating to the following Sections, as set out in the CPA Canada Public Sector Accounting Handbook: PS 3210 *Assets*, PS 3320 *Contingent Assets*, PS 3380 *Contractual Rights*, PS 2200 *Related Party Disclosures*, PS 3420 *Inter-Entity Transactions*. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated. There was no material impact on the consolidated financial statements of adopting the new Sections.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

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**2. Investments**

	<b>2018</b>	2017
Fixed income securities	<b>64,157,357</b>	52,816,394

The fixed income securities have a yield from 1.68% to 4.50% (2017 - 2.00% to 4.50%) and mature in periods 2019 through 2031. The market value of the investments at December 31, 2018 was \$61,717,008 (2017 - \$51,494,644).

**3. Property Taxes Receivable**

	<b>2018</b>	2017
Current taxes	<b>1,401,073</b>	1,335,343
Non-current taxes	<b>418,611</b>	256,297
	<b>1,819,684</b>	1,591,640

**4. Employee Benefit Obligations**

Employee benefit obligations are comprised of vacation, overtime and sick time that can be carried forward to future years. Employees have earned the vacation and overtime benefits and are entitled to these benefits within the next budgetary year. The sick time liability is accrued based on historical utilization of sick time. The balances included in accounts payable and accrued liabilities for 2018 total \$1,490,751 (2017 - \$1,447,468).

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**5. Deposits and Deferred Revenue**

	<b>2018</b>	<b>2017</b>
Deferred government transfers	<b>5,785,724</b>	8,004,094
Deposits	<b>2,431,992</b>	2,364,499
Deferred revenue	<b>911,336</b>	1,110,718
	<b>9,129,051</b>	11,479,311

**Deferred government transfers**

The City's deferred government transfers include amounts received from various government funding programs which are restricted to eligible capital projects, as approved under the funding agreements.

**Deposits**

Deposits include security deposits, utility deposits and other.

**Deferred revenue**

The City's deferred revenue includes amounts received in advance for bus passes, business licenses, sponsorship, rent, Leduc Recreation Centre memberships and other.



**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**6. Long-term Debt**

	<b>2018</b>	<b>2017</b>
Tax-supported debentures	<b>53,290,436</b>	43,086,270
Offsite levy supported debentures	<b>7,496,657</b>	4,427,570
Capital leases	<b>898,835</b>	1,035,091
Leduc & District Regional Chamber of Commerce building mortgage	-	94,199
	<b>61,685,928</b>	48,643,130

Principal and interest repayment requirements on long-term debt are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	4,117,537	2,358,022	6,475,559
2020	3,993,571	2,215,072	6,208,643
2021	3,311,974	2,078,609	5,390,583
2022	3,237,755	1,945,012	5,182,767
2023	3,369,455	1,813,045	5,182,500
To maturity	43,655,636	10,206,864	53,862,500
	61,685,928	20,616,624	82,302,552

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 1.124% to 4.951% per annum, and matures in periods 2019 through 2038. The average annual interest rate is 3.52% (2017 - 4.72%). Debenture debt is issued on the credit and security of the City of Leduc at large.

The Leduc & District Regional Chamber of Commerce building mortgage is repayable to the City of Leduc as an offset to the Chamber's annual rent. The annual rent offset is \$46,200 over a period of 6 years from 2013 to 2018 with a lump sum payout at the end of 2018 of \$51,034. The annual interest rate is 3.22%. The total interest in 2018 was \$3,035 (2017 - \$4,382).

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**7. Debt Limits**

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the City of Leduc be disclosed as follows:

	<b>2018</b>	<b>2017</b>
Total debt limit	<b>142,148,337</b>	137,038,913
Total debt	<b>61,685,928</b>	48,548,931
Amount of debt limit unused	<b>80,462,409</b>	88,489,982
Service on debt limit	<b>23,691,390</b>	22,839,819
Service on debt	<b>6,475,559</b>	5,344,644
Amount of debt servicing limit unused	<b>17,215,831</b>	17,495,175

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in the Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**8. Tangible Capital Assets**

<b>Cost</b>	<b>Opening</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing</b>
Land	121,616,766	2,783,342	-	124,400,108
Land improvements	28,409,549	3,524,222	-	31,933,771
Buildings	131,484,071	1,057,416	-	132,541,486
Machinery and equipment	27,252,397	2,185,506	1,055,521	28,382,382
Vehicles	11,064,180	302,141	7,382	11,358,940
Engineered structures	777,896,645	36,529,814	-	814,426,459
	1,097,723,609	46,382,441	1,062,903	1,143,043,146
Construction-in-progress	9,159,776	-	4,804,183	4,355,593
	1,106,883,385	46,382,441	5,867,086	1,147,398,739
<b>Accumulated amortization</b>				
Land improvements	8,337,865	1,387,102	-	9,724,967
Buildings	32,167,743	3,025,703	-	35,193,443
Machinery and equipment	13,827,439	1,984,885	980,169	14,832,154
Vehicles	4,979,691	875,181	7,381	5,847,492
Engineered structures	250,297,939	16,077,744	-	266,375,684
	309,610,676	23,350,614	987,550	331,973,740
Net book value	797,272,707	23,031,828	4,879,536	815,424,999

During the year, tangible capital assets were acquired at an aggregate cost of \$41,578,257 (2017 - \$70,973,403), of which \$17,859,058 (2017 - \$51,613,026) was acquired as contributed assets. \$5,202,209 (2017 - \$5,544,563) remains in accounts payable and the remaining \$24,061,553 (2017 - \$18,139,031) was acquired by cash. Total additions to tangible capital assets consist of acquisitions of \$41,578,257 and the addition of \$4,804,183 from 2017 construction in progress.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**8. Tangible Capital Assets**

Based on the Leduc Transit Joint Venture Agreement (*Note 9*) the City's proportionate interest in the transit buses is 65%. Included in vehicles cost is an amount of \$1,848,552 which is 65% of the total cost of the Leduc Transit buses and included in vehicles accumulated amortization is \$831,848 which is 65% of the amortization of the buses. Leduc County's share of the cost of the Transit buses was \$995,374.

Leduc Transit Joint Venture Tangible Capital Assets - City of Leduc 65% Proportionate Share:

<b>Cost</b>	<i>Opening</i>	<i>Additions</i>	<i>Disposals</i>	<i>Closing</i>
Transit joint venture buses	1,848,552	-	-	<b>1,848,552</b>
<b>Accumulated amortization</b>				
Transit joint venture buses	646,993	184,855	-	<b>831,848</b>
Net Book Value	1,201,559	184,855	-	<b>1,016,704</b>



**9. Leduc Transit Joint Venture Agreement**

In 2014 the City of Leduc entered into the "Leduc Transit Joint Venture Agreement" with Leduc County in order to secure grant funding to develop and operate an inter-municipal transit service (the "Project") between the County, the City of Leduc and the City of Edmonton operated under the name "Leduc Transit". The "Venture Property" under this agreement includes: (i) the buses for the Project; (ii) the website for the Project; and (iii) the brand "Leduc Transit".

The "proportionate interest" in the Venture Property is set forth in the agreement as follows:

<u>Party</u>	<u>Proportionate Interest</u>
City of Leduc	65%
Leduc County	35%

Each party's "proportionate share" in revenue earned by the Project, and each party's share of costs, expenses and liabilities are in the same proportion as each party's "proportionate interest". The administration of the joint venture is managed by the City of Leduc.

The grant funding was received by the City and was used to secure the Venture Property and the City holds the Venture Property as bare trustee for the joint venture.

Based on each party's proportionate interest in the Project, the City of Leduc has recorded 65% of the total cost of the transit buses as a tangible capital asset and 65% of the annual amortization of the buses in the City's consolidated financial statements.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**9. Leduc Transit Joint Venture Agreement**

A financial summary of 100% of the financial position and operations of the Joint Venture is as follows:

	2018	2017
<b>Statement of Financial Position</b>		
Tangible capital assets		
Buses - cost	2,843,926	2,843,926
Buses - accumulated amortization	(1,279,767)	(995,375)
Accumulated surplus	1,564,159	1,848,551
<b>Statement of Operations</b>		
Operating revenue		
Sales and user charges	320,770	288,802
Transfer from City of Leduc	884,538	634,011
Transfer from Leduc County	476,290	341,391
	1,681,598	1,264,204
Operating expenses	(1,681,598)	(1,264,204)
Amortization expense	(284,393)	(284,393)
	(1,965,991)	(1,548,597)
Deficiency of revenue over expenses	(284,393)	(284,393)
Accumulated surplus, opening	1,848,551	2,132,944
Accumulated surplus, closing	1,564,159	1,848,551
<b>Statement of Net Debt</b>		
Deficiency of revenue over expenses	(284,393)	(284,393)
Amortization	284,393	284,393
Increase in net debt	-	-
Net debt, opening	-	-
Net debt, closing	-	-

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**10. Restricted Surplus**

Surplus restricted for operating and capital activities changed as follows:

	2017	Increases	Decreases	2018
Restricted Operating Surplus				
General government	7,934,296	3,662,589	(1,879,581)	<b>9,717,304</b>
Operations	3,093,497	355,905	(859,016)	<b>2,590,386</b>
	<b>11,027,793</b>	<b>4,018,494</b>	<b>(2,738,597)</b>	<b>12,307,690</b>
Restricted Capital Surplus				
Operations	13,867,390	5,489,775	(5,254,007)	<b>14,103,158</b>
Community services	5,552,750	2,283,860	(2,452,431)	<b>5,384,179</b>
General government	4,824,985	793,211	(1,095,464)	<b>4,522,732</b>
Library	668,549	39,498	(9,500)	<b>698,547</b>
Downtown Business Association	104,745	2,314	-	<b>107,059</b>
	<b>25,018,419</b>	<b>8,608,658</b>	<b>(8,811,402)</b>	<b>24,815,675</b>
Restricted Offsite Levy Reserves				
Transportation Offsite Levy	4,474,647	2,193,778	(2,143,042)	<b>4,525,383</b>
Water Offsite Levy	1,923,704	381,376	(1,388,422)	<b>916,658</b>
Sanitary Offsite Levy	-	4,448,544	(4,448,544)	<b>-</b>
	<b>6,398,351</b>	<b>7,023,698</b>	<b>(7,980,008)</b>	<b>5,442,041</b>
	<b>42,444,563</b>	<b>19,650,851</b>	<b>(19,530,007)</b>	<b>42,565,406</b>

At this time the City is up fronting the sanitary offsite levy reserve in the amount of \$2,984,490 (2017 - \$3,055,172). This has been supported by the contingency reserve, which is included in the general government restricted operating surplus above.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2018*

**11. Equity in Tangible Capital Assets**

	<b>2018</b>	<b>2017</b>
Tangible capital assets (Note 8)	<b>1,147,398,739</b>	1,106,883,385
Accumulated amortization (Note 8)	<b>(331,973,740)</b>	(309,610,676)
Long-term debt (Note 6)	<b>(61,685,928)</b>	(48,643,130)
	<b>753,739,070</b>	748,629,579

**12. Salary and Benefits Disclosure**

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	<b>Salary</b>	<b>Benefits &amp; allowances</b>	<b>2018</b>	<b>2017</b>
<b>Mayor/Council</b>				
R. Young - Mayor	<b>78,424</b>	<b>8,935</b>	<b>87,359</b>	46,602
L. Tillack - Councillor	<b>37,073</b>	<b>9,712</b>	<b>46,785</b>	6,938
W. Hamilton - Councillor	<b>37,073</b>	<b>9,413</b>	<b>46,486</b>	6,636
G. Finstad - Councillor	<b>37,073</b>	<b>9,039</b>	<b>46,112</b>	45,564
T. Lazowski - Councillor	<b>37,073</b>	<b>7,766</b>	<b>44,839</b>	44,292
L. Hansen - Councillor	<b>37,073</b>	<b>4,652</b>	<b>41,725</b>	5,862
B. Beckett - Councillor	<b>37,073</b>	<b>4,089</b>	<b>41,162</b>	40,675
G. Krischke - Past Mayor	-	-	-	77,461
D. Mackenzie - Past Councillor	-	-	-	39,074
D. Smith - Past Councillor	-	-	-	35,580
City Manager	<b>278,211</b>	<b>10,001</b>	<b>288,212</b>	288,937

- (a) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- (b) Employer's share of all employee benefits and contributions or payment made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans.
- (c) 2017 was an election year for Alberta municipalities.



**13. Local Authorities Pension Plan**

Employees of the City of Leduc participate in the Local Authorities Pension Plan ("LAPP"), which is one of the plans covered by the *Alberta Public Sector Pension Plans Act*. The LAPP serves approximately 259,714 people and 420 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenses in the year in which they become due.

The City of Leduc is required to make current service contributions to the LAPP of 10.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.84% on pensionable earnings above this amount. Employees of the City of Leduc are required to make current service contributions of 9.39% of pensionable salary up to the year's maximum pensionable salary and 13.84% on pensionable salary above this amount.

The current service contributions by the City of Leduc to the LAPP in 2018 were \$2,991,463 (2017 - \$3,087,430). Total current service contributions by the employees of the City of Leduc to the LAPP for 2018 were \$2,740,664 (2017 - \$2,848,217).

At December 31, 2017, the date of the most recent actuarial valuation, the LAPP disclosed an actuarial surplus of \$4,835,515,000 (2016 - deficiency of \$637,357,000).

**14. Supplementary Retirement Plans**

**APEX**

The APEX supplementary pension plan, an Alberta Urban Municipality Association ("AUMA") sponsored defined benefit pension plan covered under the provisions of the *Alberta Employment Pension Plans Act*, commenced in 2005 and provides supplementary pension plan benefits to a prescribed class of employees. The plan supplements the Local Authorities Pension Plan.

The City of Leduc is required to make current service contributions to APEX of 3.78% of employment income. Employees of the City of Leduc are required to make current service contributions of 2.84% of employment income.

The current service contributions by the City of Leduc to APEX in 2018 were \$66,000 (2017 - \$63,944). Total current service contributions by the employees of the City of Leduc to APEX for 2018 were \$49,587 (2017 - \$48,041).

The cost of post retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service and administration's best estimate of salary and benefit escalation and retirement ages of employees. The costs of post retirement benefits are fully funded.

**14. Supplementary Retirement Plans**

**MuniSERP**

In 2004, the City of Leduc joined the MuniSERP (formerly APEX Plus) supplemental employee retirement plan, a plan sponsored by AUMA. MuniSERP is a voluntary, non-contributory plan that provides benefits to a prescribed class of employees (5 beneficiaries). Included in accounts payable and accrued liabilities is \$165,679\* (2017 - \$130,540\*) held by the City on behalf of the beneficiaries. The actuarial valuation of the plan for service accrued to December 31, 2018 is estimated to be \$497,613 (2017 - \$469,335).

\* This number includes both earmarked and non-earmarked amounts.

**15. Contingencies**

The City of Leduc is a member of the Alberta Municipal Insurance Exchange ("MUNIX"). Under the terms of the membership, the City of Leduc could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

In the normal course of business there may be pending claims by and against the City. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of administration, based on the advice and information provided by its legal counsel, final determination of these litigations will not materially affect the City's financial position or results of operations.

**16. Commitments**

The City has entered into commitments to provide the community with policing services and to provide future pension payments. The commitments over the next five years are as follows:

2019	5,877,593
2020	5,897,650
2021	6,067,706
2022	6,172,968
2023	6,296,427

**17. Budget Figures**

The disclosed budget information has been approved by Council. The City does not budget for amortization. Included in the actual expenses on the consolidated statement of operations is amortization of \$23,350,614 (2017 - \$22,318,384).

Included in the disclosed budget on the consolidated statement of operations is \$5,082,955 (2017 - \$6,889,668) in non-capital expenses that were approved by Council as part of the capital budget. These expenses have been reclassified from the budget for the acquisition of tangible capital assets on the consolidated statement of changes in net debt, resulting in a corresponding reduction in the budget presented.

**18. Segments**

The City of Leduc provides a range of services to its ratepayers. For each reported segment, the revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Refer to Schedule V - Schedule of Segmented Disclosure.

**19. Subsequent Event**

On January 1, 2019, the City of Leduc assumed management and operations of the Maclab Centre for the Performing Arts.

**20. Comparative Figures**

Certain comparative figures have been reclassified to conform with current year presentation.



**City of Leduc**  
**Audit Findings Report**

*For the Year Ending December 31, 2018*

For presentation to the Financial Audit Review Committee on March 25, 2019



March 25, 2019

Members of the Financial Audit Review Committee of the City of Leduc

Dear Ladies and Gentlemen:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of the City of Leduc (the "City") as at December 31, 2018 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have completed our audit of the consolidated financial statements of the City which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Audit Report will provide an unqualified opinion to the Council of the City.

This report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



**Chartered Professional Accountants**

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## INTRODUCTION

As auditors, we report to Council on the results of our examination of the consolidated financial statements of the City of Leduc (the "City") as at and for the year ended December 31, 2018. The purpose of this Audit Findings Report is to assist you, as members of Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures. We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

## ENGAGEMENT STATUS

We have substantially completed our audit of the consolidated financial statements of the City and are prepared to sign our Auditors' Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations;
- Receipt of the signed management representation letter;
- Discussion of subsequent events with Council;
- Review of the City's annual report to ensure the information it contains is consistent with the audited consolidated financial statements; and
- Council's review and approval of the consolidated financial statements.

We expect to have the above procedures completed and to release our Audit Report on April 8, 2019. Our draft report will provide an unqualified opinion.

## SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS

### CHANGES FROM AUDIT SERVICE PLAN

There were no deviations from the Audit Service Plan previously presented to you.

### AREAS OF AUDIT EMPHASIS

The following lists the key areas of our audit emphasis for the City:

- Deferred revenue and government grants - contributions received are subject to restrictions imposed by the contributors and can only be recognized when expenditures related to the restricted use have been incurred. We traced to supporting documentation to ensure that revenue items were properly recorded and that deferred revenue was complete; and
- Tangible capital assets - there are significant transactions involved in TCA's. We vouched significant additions and disposals for the year and tested appropriate expense accounts to ensure that classification between expense and capital was correct. We also recalculated amortization on a sample of assets to ensure it was calculated in accordance with City policy. In addition, we assessed construction in progress, to determine whether the amounts recorded as CIP qualified for that classification. Finally, we assessed contributed assets to determine that the amounts recorded were appropriate, and that all contributed assets were recorded, as well as assets contributed by the City to other organizations were properly disposed of.



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## **FINAL MATERIALITY**

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Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the City, and is affected by our assessment of materiality and audit risk. Final materiality used for our audit was \$4,000,000 for December 31, 2018 and \$4,000,000 for December 31, 2017.

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## **SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL**

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Our audit process focuses on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.

It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.

We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.

While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.

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## **DIFFICULTIES ENCOUNTERED**

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No significant limitations were placed on the scope or timing of our audit.

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## **IDENTIFIED OR SUSPECTED FRAUD**

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Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.

While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.

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## **IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS**

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Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.

---

## **GOING CONCERN**

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We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern.

We are of the opinion that the going concern assumption is appropriate in preparation of the consolidated financial statements.



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## AUDITORS' VIEWS OF SIGNIFICANT ACCOUNTING PRACTICES

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The application of Canadian public sector accounting standards allows and requires the City to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your City's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

### ***Accounting Policies***

- The accounting policies used by the City are appropriate and have been consistently applied.
- We noted the following newly adopted, and changes in, accounting policies:
  - PS 3210 Assets;
  - PS 3320 Contingent Assets;
  - PS 3380 Contractual Rights;
  - PS 2200 Related Party Disclosures; and
  - PS 3420 Inter-Entity Transactions.

### ***Accounting Estimates***

The preparation of the consolidated financial statements is subject to significant accounting estimates made by management. All significant management estimates were reviewed for the current period and no material differences were noted.

The following is a summary of significant administration estimates and provisions:

#### **Amortization of tangible capital assets**

- Amortized over the estimated life of the respective assets.

#### **Sick time accrual**

- Sick time is based on historical utilization applied to the total sick bank.

### ***Financial Statement Disclosures***

The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

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## MATTERS ARISING FROM DISCUSSIONS WITH MANAGEMENT

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We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the City.

There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

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## **SUMMARY OF DIFFERENCES**

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### **Significant adjusted differences**

During the year, City staff identified a property that was recorded as a City asset that should have been disposed in prior years when the title to the property was transferred to a regional school board. As a result of this identified error, City staff in conjunction with the new Assessors, completed a review of existing land assets and identified a number of properties that were missing from the City's asset listing as well as a number of properties that were included on the asset listing that should have been removed in prior years. In total, \$5,990,000 in properties were added and \$3,707,000 were removed, resulting in a net increase of \$2,283,000 in land assets to the City. The net increase in land assets was recorded in the current year as contributed assets to correct the reporting going forward.

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## **MODIFICATIONS TO THE INDEPENDENT AUDITORS' REPORT**

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As discussed earlier, our independent auditors' report will provide an unqualified opinion to the Council.

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## **OTHER INFORMATION**

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Pursuant to our responsibilities under Canadian generally accepted auditing standards, we will review other financial and non-financial information included in documents containing the consolidated financial statements and our auditor's report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.

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## **OTHER MATTERS**

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Through our testing of employee credit cards, we found no expenses that did not appear to be reasonable business-related expenses. Our testing of credit card purchases also found no instances where detailed receipts were not included to support the purchases.

We reviewed the City's investments and found them to be in compliance with the City's investment policy.

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## **MANAGEMENT REPRESENTATIONS**

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We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit.

This letter, provided by management, was provided under separate cover.

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## **AUDITOR INDEPENDENCE**

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We confirm to Council that we are independent of the City. Our letter to Council discussing our independence is provided under separate cover.

## APPENDIX A – MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

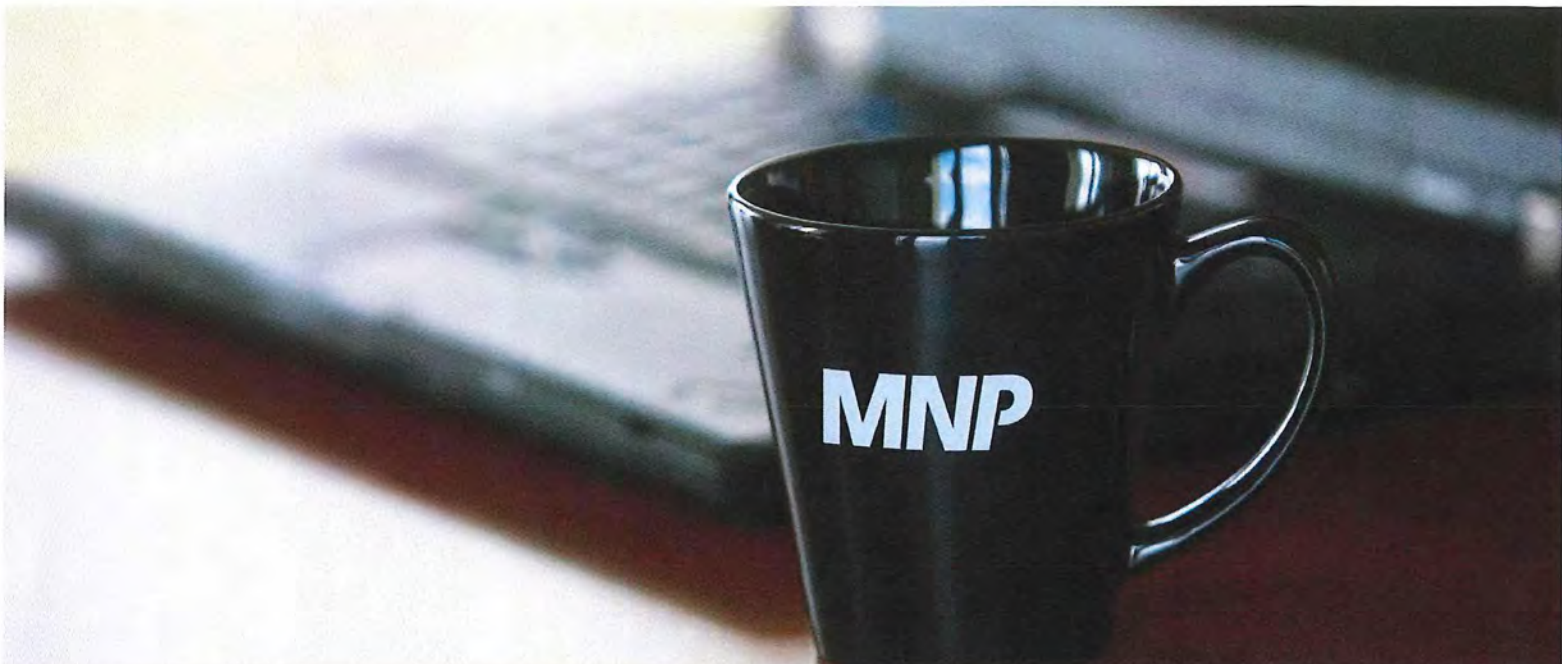
During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the City and its environment, including management's internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall consolidated financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees;
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
- Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.





#### ABOUT MNP

MNP is a leading national accounting, tax and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.

To find out what MNP can do for you, contact your local business advisor.

Visit us at [MNP.ca](http://MNP.ca)

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GLOBAL ALLIANCE OF  
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Wherever business  
takes you.





# COUNCIL REQUEST FOR DECISION

**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** Rachel Yeung, Manager, Community Development

**PREPARED BY:** Elana Hansen, Volunteer Resource Administrator, Community Development

**REPORT TITLE:** Municipal Grant– Karma Concerts

## REPORT SUMMARY

Administration has received and processed an application from the Karma Concert Foundation for an Event Hosting Grant through the City's Municipal Grant Request Program.

## RECOMMENDATION

That Council awards a grant to Karma Concert Foundation for an amount not to exceed \$4,500, which is to be funded from Council Community Grants to help offset expenses related to hosting the annual Karma Concert Annual Cabaret Fundraiser at the Leduc Recreation Centre on April 26, 2019.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

The Karma Concert Foundation has applied for a hosting grant to offset event expenses associated with the Karma Concert fundraising event to be held on April 26, 2019.

This is the fifth annual cabaret fundraiser which brings together local businesses, incredible artists and the community to generate financial support to fund programs for local children. Past major benefactors include the Boys & Girls Club of Leduc, Snack Attack Program with Leduc Food Bank, and Music Counts. To date a total of \$140,000 has been raised and given to youth programs to benefit children within the City of Leduc and Leduc County.

The grant, if approved, would be allocated to offset the cost of Facility rentals.

The Grant Application Subcommittee recommends the grant be approved for the amount of \$4,500.

## IMPLICATIONS OF RECOMMENDATION

### FINANCIAL:

Funds for this grant will be funded through the Council Community Grants Account.

## ALTERNATIVE(S):

That Council award a grant to Karma Concert Foundation for an alternate amount, which is to be funded from Council Community Grants, to help offset expenses related to hosting the annual Karma Concert at the Leduc Recreation Centre Curling pad on April 26, 2019.

## ATTACHMENTS:

Hosting Grant Application – Karma Concert Foundation

## Others Who Have Reviewed this Report

P. Benedetto, City Manager / I. Sasyniuk, General Manager, Corporate Services / D. Melvie, General Manager, Community & Protective Services / Jennifer Cannon, Director, Finance

## City Council Hosting Grant Request

### Application Form

The personal information on this form is being collected for the purpose of determining eligibility of an applicant to receive a Council Grant. The information is collected under the authority of section 33(c) of the Freedom of Information and Protection of Privacy Act and may become public information. Questions regarding the collection of this information can be directed to the City Clerk at (780) 980-7177, #1 Alexandra Park, Leduc, AB, T9E 4C4.

File# \_\_\_\_\_

Application# \_\_\_\_\_

Applications must be received no less than six (6) weeks prior to the scheduled event date; however (eight) 8 weeks prior is preferred for administrative purposes. Applications will be processed as submitted.



### Event Information

1. Describe the nature of the event to be hosted (include date, location and volunteer component(s):

Karma Concerts 5th Annual Cabaret Fundraiser

April 26, 2019

Leduc Recreation Centre, Curling Club

Benefit Concert for children within Leduc County

70 + volunteers the night of concert and 8 volunteer board members year round.

See emailed PDF Sponsorship Package and Poste for further information.

2. Select the type of event to be hosted (choose all that apply):

☐ Amateur Sport

☐ Multicultural

☒ Recreation

3. Select event geographic (choose one):

☒ Regional



## City Council Hosting Grant Request

- ☐ Provincial
  - ☐ Inter-Provincial
  - ☐ National
  - ☐ International
4. Select which best describes the history of this event (choose one):
- ☒ Regular and ongoing
  - ☐ New Initiative
5. Is this event a public event for City of Leduc residents to attend? (choose one)
- ☒ Yes
  - ☐ No
6. How many people are expected to participate? 700+

### Applicant Information

1. Select the applicant status (choose all that apply):
- ☒ Non-profit organization
  - ☐ Local school
  - ☐ Local group affiliated with a National or Provincial entity  
(name of entity: \_\_\_\_\_)
2. Has the applicant been registered or in operation for at least one year? (choose one)
- ☒ Yes
  - ☐ No
3. Has the applicant been awarded a hosting grant within the same calendar year? (choose one)
- ☐ Yes
  - ☒ No
4. Please give a brief description about your organization including its primary objectives:

Karma Concerts Foundation hosts an annual cabaret concert in Leduc, AB to benefit local children within Leduc and the County of Leduc region. Funds from event are distributed to accredited programs in the region. Past major benefactors are Boys & Girls Club of Leduc, Snack Attack Leduc Food Bank, Music Counts.



## City Council Hosting Grant Request

5. Organization Name: Karma Concerts
6. Name of Contact: Tammy Bradley
7. Contact's Position in Organization: President
8. Address of Contact: Street: Box 5236  
City: Leduc  
Province: AB  
Postal Code: T9E 6L6  
Phone (home): \_\_\_\_\_  
Phone (work): 780-918-8569  
Fax: \_\_\_\_\_  
Email: tammy@karmaconcerts.com

### Grant Request

1. Select the type of request (choose one):
- ☒ 4910.79% of facility/equipment rental (attach rental agreement)
- ☐ 100 % (\$ \_\_\_\_\_)
- ☐ 75 % (\$ \_\_\_\_\_)
- ☐ 50 % (\$ \_\_\_\_\_)
- ☐ 25 % (\$ \_\_\_\_\_), or
- ☐ Defray event costs. Please indicate the amount requested: \$ \_\_\_\_\_

NOTE: Grants cannot be used toward damage deposits

2. If applicable, provide details how the grant will be allocated to defray event costs:

We are looking to receive a grant to offset the cost of rental facility so we can give more funds back to benefit local kids.

## City Council Hosting Grant Request

3. What is the total operating budget for your group or organization including fundraising initiatives? Please give revenue and expenditure details. Attach additional pages if necessary.

See Attached paperwork. 10 months of volunteer board planning and execution are required to create event.

4. Please provide a budget for this event. If applicable, include what facilities will be required including number of hours and cost of rental. Attach additional pages if necessary.

See Attached paperwork.

LRC Curling Club

### Application Declaration

We the undersigned do hereby declare that to the best of our knowledge this application:

1. Contains a full, current and accurate account for all matters stated herein,
2. Is made for and on behalf of the Organization by the undersigned,
3. Is in respect of a project which is in the best interests of the Organization and which has been officially approved by a majority vote as defined by the constitution of the Organization,
4. We declare that the monies will be used for the purpose the application was approved. If the event is not undertaken, the grant money will be returned, and
5. We agree to fulfill the commitments of the grant, which include submitting the required final report within one month following the completion of the event identifying the project outcome and an evaluation of the project in relation to its objectives.

If grant awarded, the cheque will be made payable to:

## City Council Hosting Grant Request

Name of Organization: Karma Concerts Foundation  
Address of Organization: Box 5236  
Leduc, AB  
T9E 6L6

"Original Signed"

"Original Signed"

Signature of Chairperson/President

Signature of Vice-Chair or Vice-President

Date

Feb 15 2019

Return this completed application with all supporting material attached to:

Elana Hansen, Community Development

City of Leduc

#1 Alexandra Park

Leduc, AB, T9E 4C4

Phone: 780-980-7180

Fax: 780-980-7127

Email: [ehansen@leduc.ca](mailto:ehansen@leduc.ca)

Karma Concert Confirmed: Friday, April 26, 2019

Budget:

LRC (Curling Pad) Thurs Set Up Fri Concert: \$4910.79

LRC (Facility – Silent Auction Area) see attached contract

Stage: (24 x 32) & (12 x 12) see attached contract

Kosmos: Community Kitchen: see attached contract

VIP Room:(Thurs Set Up & Fri MNP Room)

MC: \$5000 Danny Hooper

Opening Artist: \$2750.00

Main Artists & Production: \$40,000 (30K Artists/10K Production)

Food: Out to Tender To Supply

Insurance (Pals) \$800

Lightening/Drapes/8' Table & Chair Rental (Infinite Event Services): \$5500

Linens: \$238 (Round Tables)

Logo:\$500

Print: \$2000 (Ticket/Posters/Program)

Promotional Material: \$2,000 (Hats/Shirts/Hoody's Bottle Openers/Lanyards)

Table Rental: \$1000

Marketing/Media: \$5,000

Security: \$3000 (16ppl) 4-1am

Volunteer Shirts: \$750

Sponsorship Gifts: \$1000

**Costs \$76,586.40**

Revenue:

Event Layout 750 Person Seating Plan

750-280 (Sponsorship)=470

Promotional Tickets: 45 (Non Revenue)

470-45 = 425 tickets

Suggested Public Ticket Price: Price Range \$49.50-\$59.50

**Public Ticket Pack Purchase: (2pk/4pk/8pk)**

**Estimate: \$52.00/ticket x 425 = \$22,100**



**Sponsorship Tables 280 People**

2 Platinum (\$10,000) 2 x 20 ppl=20 (\$20,000) Estimate: \$10,000 1 Tables  
10 Gold (\$5,000) 10 x 10 ppl = 100 (\$50,000) Estimate: \$10,000 – 5 Tables  
10 Silver (\$2,500) 10 x 8 ppl = 80 (\$25,000) Estimate: \$12,500 – 5 Tables  
10 Bronze (\$1,250) 10 x 8 ppl = 80 (\$12,500) Estimate: \$12,500–10 Tables  
**Ideal Sold Out: \$85,000 Sold      Estimate Partial: \$45,000**

**Sold Out Revenue:** \$85,000 (Sponsorship)+ \$22,100 (Tickets) = \$107,100  
**½ Revenue Tables:** \$45,000(Sponsorship) + \$22,100 (Tickets) = \$67,100

**PLUS Raffle/Silent Auction/Live Auction:**

50/50: \$1000.00 #1 Benefiting Local Charity

50/50: \$1000.00 #2 Benefiting Local Charity

Silent Auction: \$3,000

Live Auction: \$10,000

Bonus On-Line Auction: (Future Project TBD 2018 Year)

**Total 50/50 Etc Revenue: \$15,000 For 50/50 Silent/Live Auction**

**Total Revenue Sold Out: \$107100 + \$15,000 = \$122,100**

**Total Revenue: 1/2 Sponsorship Capacity: \$67100+\$15,000= \$82,100**

**\*Revenue-Costs (Sold Out Sponsorship & 425 Public Tickets):**

**\$122,100 -\$76,586.40 = \$45,513.60**

**\*Revenue-Costs 1/2 Sponsorship & 425 Public Tickets**

**\$82,100.00-\$76,586.40 = \$5413.60**

**Foundation Goal:**

**Donate 50K To benefit Children in Leduc County**

**NOTE– does not include any grants that may be awarded.**

Grants: TBD



## Rental Agreement/Permit

GST# R106930258

City of Leduc

#1 Alexandra Park  
Leduc  
AB T9E 4C4

Phone: 780-980-7127

Karma Concerts Foundation  
PO Box 5236  
Leduc T9E 6L6

Attn: Tammy Bradley

Account Ph#: 780-918-8569  
Account Email: chitchat@me.com  
Contact Ph#: Not Provided  
Contact Email: Not Provided

Booking #: 59857

Date: 2019-01-03

Purpose of Use 2019 Karma Concerts

City of Leduc hereby grants Karma Concerts Foundation (hereinafter called the "Licensee") represented by Tammy Bradley, permission to use the Facilities as outlined, subject to the Terms and Conditions of this Agreement contained herein and attached hereto all of which form part of this Agreement.

Date(s) and Time(s) of Use: # of Bookings 24 Starting: 2019-04-25

Ending: 2019-04-28

### Conditions of Use

Date	Times	Equipment	Quantity	Rate	Total (Incl. Tax)
<b>April 2019</b>					
<b>BMO Curling Lobby</b>					
Fri 26 April	08:00:AM to 08:00:AM		1.00	\$603.00	\$633.15
<b>BMO Curling Pad</b>					
Thu 25 April	12:00:PM to 12:00:PM	BMO Curling Pad	1.00	\$1,836.00	\$1,927.80
Thu 25 April	12:00 PM	Black Chairs	120	\$1.50	\$189.00
Thu 25 April	12:00 PM	Portable Black Bar	2	\$20.00	\$42.00
Thu 25 April	12:00 PM	Portable Oak Bar	1	\$20.00	\$21.00
Thu 25 April	12:00 PM	Power Panel	1	\$125.00	\$131.25
Thu 25 April	12:00 PM	Rectangle Table 6 Foot	12	\$10.00	\$126.00
Thu 25 April	12:00 PM	Round Table	35	\$10.00	\$367.50
		Stage	1		
<b>Bulkhead Banner - West</b>					
Thu 25 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
Fri 26 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
Sat 27 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
<b>Co-Op DR.#3</b>					
Fri 26 April	08:00:AM to 12:00:AM		0.67	\$55.55	\$39.08
<b>Co-Op-Dr.#4</b>					
Fri 26 April	08:00:AM to 12:00:AM		0.67	\$55.55	\$39.08
<b>Hanging Banner - East Entrance</b>					
Thu 25 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
Fri 26 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
Sat 27 April	08:00:AM to 08:00:AM		1.00	\$0.00	\$0.00
<b>Myers Norris Penny Room</b>					



# Rental Agreement/Permit

GST# R106930258

City of Leduc

#1 Alexandra Park  
Leduc  
AB T9E 4C4

Phone: 780-980-7127

Karma Concerts Foundation  
PO Box 5236  
Leduc T9E 6L6

Attn: Tammy Bradley

Account Ph#: 780-918-8569  
Account Email: chitchat@me.com  
Contact Ph#: Not Provided  
Contact Email: Not Provided

Booking #: 59857

Date: 2019-01-03

Purpose of Use 2019 Karma Concerts

## Myers Norris Penny Room

Fri 26 April	12:30:PM to 12:00:PM	0.98	\$597.00	\$613.79
<b>Pull-Up Banner East 1</b>				
Thu 25 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
Fri 26 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
Sat 27 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
<b>Pull-Up Banner West 13</b>				
Thu 25 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
Fri 26 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
Sat 27 April	08:00:AM to 08:00:AM	1.00	\$0.00	\$0.00
<b>Servery</b>				
Fri 26 April	08:00:AM to 08:00:AM	1.00	\$267.75	\$281.14
<b>Subtotal for April 2019</b>		17.32		\$4,410.79
<b>Damage Deposit</b>				
Damage Deposit		1.00	\$500.00	\$500.00

Net Value			\$4,700.75
Tax GST			\$210.04
TOTAL Booking	17.32	Hours	\$4,910.79





## Rental Agreement/Permit

GST# R106930258

City of Leduc

#1 Alexandra Park  
Leduc  
AB T9E 4C4

Phone: 780-980-7127

Karma Concerts Foundation  
PO Box 5236  
Leduc T9E 6L6

Attn: Tammy Bradley

Account Ph#: 780-918-8569  
Account Email: chitchat@me.com  
Contact Ph#: Not Provided  
Contact Email: Not Provided

Booking #: 59857

Date: 2019-01-03

Purpose of Use 2019 Karma Concerts

Co-Op-Dr.#4

Pull-Up Banner East 1

Co-Op DR.#3

Bulkhead Banner - West

BMO Curling Lobby

Myers Norris Penny Room

Hanging Banner - East E

Servery

BMO Curling Pad

Pull-Up Banner West 13

Notes:





## Rental Agreement/Permit

GST# R106930258

City of Leduc

#1 Alexandra Park  
Leduc  
AB T9E 4C4

Phone: 780-980-7127

I, Tammy Bradley, acknowledge and agree that I have read the terms and conditions included and/or attached and agree to be bound by them, my entry or the entry of one or more of the people I represent to the facility on the first date listed on this permit will confirm my acceptance of all the terms and conditions of this permit; if this permit is taken out in the name of a group or company, I have the authority of that group or company to bind it and its members to this agreement and the terms and conditions contained herein.

"Original Signed"

X:

Karma Concerts Foundation

Karma Concerts Foundation

Date:

February 15 2019

X:

Name

Title

City of Leduc

Date:

APRIL 2015 - APRIL 2018

**\$140,000**  
**GIVEN TO THE KIDS**

TO BENEFIT CHILDREN WITHIN  
LEDUC COUNTY



We are fortunate to partner with so many great businesses and people to make our cabaret concert event possible.

We invite your business to support our 5th annual cabaret to make a difference at home and be entertained while giving back.



**Karma**<sup>TM</sup>  
CONCERTS

**FRIDAY • APRIL 26 • 2019**  
LEDUC RECREATION CENTRE CURLING CLUB

**PROCEEDS WILL BE DONATED**  
TO BENEFIT CHILDREN IN LEDUC COUNTY

*Headliner*

**COLD CREEK COUNTY**



*Emcee*

**DANNY  
HOOPER**

*Special  
Guest*

**DREW  
GREGORY**



**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** Christine Isaac, Community Development Coordinator

**PREPARED BY:** Christine Isaac, Community Development Coordinator

**REPORT TITLE:** Park Renaming – McCardy/McHardy Park

## REPORT SUMMARY

It was recently brought to administration's attention that McCardy Park name was incorrectly spelled. Upon review of the historical information it was confirmed that the correct spelling of the park should be amended to McHardy Park.

## RECOMMENDATION

That Council approve the recommendation to rename the municipal reserve green space from McCardy Park to McHardy Park.

## BACKGROUND

On May 23, 2017, based on administration's recommendation, Council approved the naming of the municipal reserve green space, located in Southfork, as McCardy Park. Since that time it has been brought to administration's attention that based on historical information the spelling of the park name was incorrect.

Upon review it was determined that there was a spelling error in the resource material used in the research of the recommended park name. However, administration can now confirm that the correct spelling should be McHardy and not McCardy. This confirmation is based on a review of multiple historical resources which included the World War II services files of Malcom McHardy.

Malcolm McHardy was born in 1919 to James and Lealia McHardy of Sangudo, Alberta. McHardy began working for Leduc's Burns & Company Creamery before enlisting with the Royal Canadian Air Force at the beginning of World War II. During a test flight on August 7, 1944, over Malton, Ontario the plane exploded, resulting in the death of both McHardy and his co-pilot William Bruce. McHardy died at the age of 25, leaving behind his wife Maurine and a young son, Ronald. Flight-Sergeant McHardy was laid to rest in the Claresholm Cemetery in Claresholm, Alberta.

### CITY OF LEDUC PLANS:

Parks, Open Spaces and Trails Master Plan

## IMPLICATIONS OF RECOMMENDATION

### IMPLEMENTATION / COMMUNICATIONS:

Administration will install park signage to recognize the new name of the park.

### ALTERNATIVES:

That Council leave the park name unchanged.

## ATTACHMENTS:

Map of McCardy/McHardy Park located in Southfork

Others Who Have Reviewed this Report

P. Benedetto, City Manager / D. Melvie, General Manager, Community & Protective Services / M. Pieters, General Manager, Infrastructure & Planning







**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** Jennifer Cannon, Director, Finance

**PREPARED BY:** Carmen Dragan-Sima, Manager Budgets and Financial Analysis

**Gino Damo, Manager, Revenue Services**

**REPORT TITLE:** BYLAW NO. 1017-2019 - 2019 PROPERTY TAX RATE BYLAW (1<sup>st</sup> READING)

## REPORT SUMMARY

The 2019 property tax bylaw is built upon the 2019 budget. This budget aligns to Council's four Strategic Goals along with maintaining the high service levels that the City of Leduc provides. In addition to this there were four enhanced service levels, and they are:

- Youth Wellness Initiative
- LRC Seniors Facility Access Initiative
- FCSS Enhanced Client Service Levels
- Waste Diversion Pilot Project

This budget also incorporated a dedicated multiyear tax strategy to fund the Enhanced Transit services that was implemented in May 2018. Administration is asking Council to consider the First Reading of Bylaw 1017-2019.

## RECOMMENDATION

That Council give Bylaw 1017-2019 First Reading.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

The 2019 – 2021 budget is built to align with Council's Strategic Goals that were identified in their Strategic Plan 2019 – 2022. The budget is the financial tool that supports Council and Administration in collaboratively reaching these goals.

### Council's four Strategic Goals are:

1. A City Where People Want to Live, Work and Play
2. A City with a Plan for the Future
3. An Economically Prosperous City and Region
4. A Collaborative Community-Builder and Regional Partner

The budget delivers a balanced approach to achieve short term goals and long term fiscal sustainability. Challenges that arose while developing the 2019 budget included:

- Stagnant non-residential growth
- Increasing inflation
- Incorporating enhanced transit into the 2019 budget, which was previously one time funded in 2018

The following table identifies the multi-year mill rate strategy that was approved on December 3, 2018.

## December 3, 2018 budget approval

	2019	Projected 2020	Projected 2021
Base Operational & Capital Requirements	0.83%	2.39%	3.15%
RCMP	1.32%	1.32%	-
Enhanced Transit	0.74%	0.74%	0.74%
Partnership Opportunities	-	-	1.16%
<b>Proposed Tax Revenue Increase</b>	<b>2.89%</b>	<b>4.45%</b>	<b>5.05%</b>

Since this approval Administration is recommending a decrease to the 2019 and 2020 tax revenue requirements as the actual costs for the Enhanced Transit initiative have come in \$100,000 lower than anticipated. This will decrease the tax revenue requirement from 2.89% to 2.78% in 2019, with a projected 4.34% (2020) and 5.05% (2021). Administration has only adjusted the 2019 and 2020 dedicated Enhanced Transit tax revenue increase, as transit needs are negotiated on an annual basis; providing Administration the ability to review 2021 at a later point. Moving forward as part of the 2020 budget process Administration and Council are working collaboratively towards achieving a tax revenue increase of 2% – 3% in the upcoming years.

## Revised multi-year tax revenue requirement

	2019	Projected 2020	Projected 2021
Base Operational & Capital Requirements	0.83%	2.39%	3.15%
RCMP	1.32%	1.32%	-
Enhanced Transit	0.63%	0.63%	0.74%
Partnership Opportunities	-	-	1.16%
<b>Proposed Tax Revenue Increase</b>	<b>2.78%</b>	<b>4.34%</b>	<b>5.05%</b>

<b>Proposed Target</b>	2.00% to 3.00%	2.00% to 3.00%
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## What the 2019 Budget Includes

The City of Leduc is situated within the Edmonton Metropolitan Region and as a result, it is important that the City continues to retain its high quality of living for its residents while maintaining and attracting commercial and industrial businesses. This will help to support a healthy assessment base while enabling the high value proposition that the City of Leduc residents have come to appreciate. Equally important is the need to remain focused on keeping tax increases competitive within the region and investing in economic development initiatives.

The 2019 budget delivers on Council's four strategic goals while maintaining current service levels. Identified below are some highlights found within the budget.



- Protective Services Building Expansion
- Lions Park Trails
- Increased focus on arts and culture within Leduc



- Energy Management Initiatives
- Implementing the IT Strategic Plan (supporting open government, open data, smart cities)



- Sport Tourism Events (e.g. Rogers Hometown Hockey)
- 65<sup>th</sup> Avenue Interchange - Phase 1
- Continued focus on Economic Development



- Leduc Transit-Regional Collaboration
- LED Streetlight Conversion Partnership
- Continued focus on Regional Partnerships

## **Enhanced Service Levels**

As part of the 2019 budget Council approved the following enhanced service levels; these go above and beyond the operational base:

### **Youth Wellness Initiative**

Using the information obtained in the youth survey as well as learnings from the 2018 Youth Wellness pilot, a variety of youth programming and events will be planned and offered annually. These initiatives will be phased in over two years with \$43K required in 2019 and an additional \$28K in 2020 for a total of \$71K.

### **LRC Seniors Facility Access Initiative**

The Facility Access for Seniors has been identified as a priority, as regular physical activity promotes a variety of health benefits, helps individuals to stay independent, contributes to stronger muscles, increases flexibility which can help



prevent falls and injury and to help speed up recovery following surgery or injury. This initiative will have an annual operational impact of \$46K.

Since implementing the Seniors Facility Access Initiative, the City has seen a significant uptake in memberships (over 500 new memberships in the first month) as well as seniors expressing their gratitude towards this initiative.

## **FCSS Enhanced Client Service Levels**

Council requested an enhanced service level to support the 2014 – 2018 Strategic Plan. FCSS received an increase in provincial funding in the amount of \$199,485 which supports the enhanced service level of an additional Client Support Worker.

## **Waste Diversion Pilot Project**

Initiative for three stream waste receptacles at special events hosted within the City of Leduc. This pilot project will require \$5K for two staff to monitor and change the three stream waste receptacle at 3 – 5 large City sponsored events.

## **2019 Mill Rate in Detail**

The Municipal Government Act requires a bylaw to establish property tax mill rates against assessed property, to raise sufficient tax revenue to fund the 2019 Operating and Capital budgets and to provide for various flow through requisitions from outside organizations such as the Provincial Education Property Tax Requisition and Leduc Foundation

As part of the taxation process, it is important to understand some factors that play a role.

## **Assessment in Review**

Assessment is a key component of the taxation process. Changes in property assessment over the prior year are the result of either:

- a) Assessment growth, which results from new developments such as renovations and/or new buildings (generating new tax revenue), and
- b) Market value adjustments, which are changes to property assessments resulting from market forces such as supply, demand and inflation. Within Leduc, on an overall basis, market value adjustments do not generate new tax revenue, as the City's practice has been to reduce property tax mill rates in an amount equivalent to offset overall market value increases. It is important to note that properties whose market value has increased or decreased at a rate different from the overall average will be impacted by their change in market value compared to the average.

## 2019 Property assessments changes:

- Total new residential assessment growth is 2.90%
- Total new non-residential assessment growth is 1.70%

## With respect to the existing assessment base:

- 76% of residential tax rolls fall within the 3% and below assessment adjustment range. This means that the majority of residents will see a minimal change in assessment over last year.
- 70% of non-residential tax rolls fall within the 5% and below assessment adjustment range.

## Municipal Property Tax

The 2019 municipal property tax revenue is \$48,132,487 (\$45,753,226 in 2018). This increase in the revenue requirement will be funded by a \$29,686,258 in residential and \$18,446,229 in non-residential taxation.

Residential: The 2019 municipal tax revenue increase results in a tax mill rate of 7.425 for 2019 (7.155 for 2018)

Non-residential: The 2019 municipal tax revenue increase results in a tax mill rate of 8.517 for 2019 (8.568 for 2018).

## Leduc Foundation

The 2019 Leduc Foundation requisition is \$165,090 (\$115,563 in 2018). The 2019 Foundation tax mill rate will be 0.027 (0.020 for 2018). For clarity, this requisition is also a flow through tax that is collected on behalf of the Foundation by the municipality.

## Provincial Education Property Tax

Due to the upcoming provincial election there has been a delay in the issuance of the annual 2019 Provincial Education Requisition. At this time Administration is using the 2018 Provincial Requisition numbers for the 1<sup>st</sup> reading of the bylaw. These numbers will be updated when the 2019 requisition is provided by the Province. The bylaw will be revised for the 2<sup>nd</sup> and 3<sup>rd</sup> reading.

## Designated Industrial Property Tax

In the past designated industrial properties (DI Properties) were assessed at the municipal level. In 2018, the assessment of DI properties were changed from a municipal responsibility to a Provincial responsibility with the revision of the MGA. At this time the City of Leduc has 40 non-residential DI properties as they are assessed by the Provincial government the city is issued a requisition which is then flowed through to the applicable property. The 2019 annual DI property requisition is \$4,836 (\$1876 for 2018).

## 2019 Property Taxes

Based on Bylaw 1017-2019, total taxes levied (municipal, provincial, and foundation) for 2019 are \$66,490,276.

A residential property based on an average market value of \$350,000 will see their property tax increase (including municipal, education and foundation) by approximately \$79 for the year or \$7 per month.



## LEGISLATION AND/OR POLICY:

The Municipal Government Act Part 10, Section 353(1) requires a Bylaw (Attachment 1) to establish property tax rates, against assessed property, to raise sufficient tax revenue to fund the 2019 Operating and Capital budgets and to provide for various requisitions from outside organizations such as School Boards and the Leduc Foundation. Each year Council sets a mill rate taking into consideration new assessment growth, market value changes and inflationary increases in property values.

## PAST COUNCIL CONSIDERATION:

Predecessor - 2018 Property Tax Rate Bylaw 975-2018

- 1<sup>st</sup> reading approved on April 9<sup>th</sup>, 2018
- 2<sup>nd</sup> and 3<sup>rd</sup> reading approved on April 23<sup>th</sup> 2018.

## CITY OF LEDUC PLANS:

None

## IMPLICATIONS OF RECOMMENDATION

### GENERAL:

The City of Leduc determines its revenue requirements through a public budget process each fall. If the market value of assessable property has increased more than the revenue requirements, then the tax mill rate decreases. However, if the revenue requirement increase exceeds the market value changes, a tax mill rate increase occurs.

### ORGANIZATIONAL:

None

### FINANCIAL:

Approval of the 2019 Property Tax Rate Bylaw will provide funding as per the 2019 Municipal Budgets. As the Budget is developed and approved in December prior to finalization of the assessment, assessment growth projections are based on best available information at the time. Final property assessments were completed February 28, 2019 as per the Municipal Government Act and resulted in an overall new growth of 4.60% (combined residential and non-residential) which aligned with the 2019 projected growth rates. As a result there was no change in the required tax revenue with respect to growth assumptions.

### POLICY:

None

## LEGAL:

The Municipal Government Act requires that tax rates for a municipality be set by bylaw (s.353). The tax rate must be set for each assessment class (s.354 (2)) and it may be different for each assessment class (s.354 (3)). The Act requires that the tax rate be calculated by dividing the amount of revenue required by the total assessment of all property on which that rate will be imposed (s. 355). The amount of tax due from a specific property will be calculated by multiplying the assessment for that property by the tax rate contained in the bylaw (s.356). If a council did not meet the obligations in the Act it would be unable to pay the expenditures and transfers set out in the budget or other requisitions.

Section 364 of the Municipal Government Act, allows Council to pass a bylaw that exempts machinery and equipment used for manufacturing or processing to the extent they consider appropriate. This bylaw creates a 100% exemption for this category of assessment.

## IMPLEMENTATION / COMMUNICATIONS:

It is the intention that the combined assessment/tax notices will be sent out mid-May 2019.

## ALTERNATIVES:

1. That Council defeats Bylaw No. 1017-2019 First Reading.

## ATTACHMENTS:

1. Bylaw No. 1017-2019 – 2019 Property Tax Rate Bylaw.

Others Who Have Reviewed this Report

P. Benedetto, City Manager / G. Klenke, City Solicitor / I. Sasyniuk, General Manager, Corporate Services / Jennifer Cannon, Director, Finance



**Bylaw No. 1017-2019**  
**2019 PROPERTY TAX RATE BYLAW**

**PAGE 1**

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**A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2019 TAXATION YEAR.**

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The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the City's budget, and to pay for requisitions.

**AND:** in accordance with the Act, Council approved the final 2019 budget at the Council meeting of April 29, 2019 calculated for Municipal purposes at \$100,325,790 and for capital purposes at \$72,508,814.

**AND:** it has been estimated that the sum of \$52,118,303 will be collected by the City from sources other than from current property taxes.

**AND:** the revenue requirements for requisitions received by the City from other authorities are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	\$9,329,126
Non-Residential	\$6,554,888
Opted Out School Boards	
Residential/Farm land	\$675,263
Non-Residential	\$1,552,148
	<hr/>
Total School Requisitions	\$18,111,425
Requisition Allowance MGA (359(2))	\$75,000
Leduc Foundation	\$164,650
Requisition Designated Industrial Properties	\$6,712

**AND:** the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

**AND:** the total assessable value of property in the City is:

<div style="border: 1px solid black; padding: 5px; width: fit-content;"><b>APPROVED</b> As to Form G.K.  <hr/> City Solicitor</div>	Residential/Farmland	\$3,990,934,690
	Non-Residential	\$2,156,914,120
	Machinery and Equipment	\$4,344,690
		<hr/>
		\$6,152,193,500

**Bylaw No. 1017-2019**  
**2019 PROPERTY TAX RATE BYLAW**

**PAGE 2**

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**AND:** Council has passed Bylaw 1020-2019 being a Bylaw authorizing the supplementary assessment of all improvements to properties which are completed or occupied or moved into The City in 2019, but not including machinery and equipment

**AND:** taxation rates and taxation revenue for certain properties were brought into The City of Leduc as a result of annexation governed by:

- Order in Council 258/2013

**THEREFORE:** the Council of the City of Leduc in the Province of Alberta enacts as follows:

**PART I: BYLAW TITLE**

1. That this Bylaw shall be known as the '2019 Property Tax Rate Bylaw'.

**PART II: DEFINITIONS**

2. In this bylaw, unless the context otherwise requires:
  - a. "City": means the municipal corporation of the City of Leduc
  - b. "City Manager": means the chief administrative officer of the City or his or her delegate.

**PART III: APPLICATION**

3. a. Council authorizes the City Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the City and for the purpose of raising funds for the school requisition. As a consequence taxes are hereby imposed on each class of assessed property within the City, whether listed in the assessment roll or supplementary assessment roll, at the rates for each class shown below:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$29,611,258	\$3,990,934,690	7.425
Non-Residential	\$18,371,229	\$2,156,914,120	8.517
Machinery and Equipment	\$ -	\$ -	8.517
Supplemental	\$150,000		
	<u>\$48,132,487</u>	<u>\$6,147,848,810</u>	
<b>ASFF</b>			
Residential/Farm Land	\$9,329,126	\$3,721,555,104	2.507
Non-Residential	\$6,554,888	\$1,714,502,055	3.823
	<u>\$15,884,014</u>	<u>\$5,436,057,159</u>	

**Bylaw No. 1017-2019**  
**2019 PROPERTY TAX RATE BYLAW**

**PAGE 3**

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**Opted-Out School Boards**

Residential/Farm Land	\$675,263	\$269,374,586	2.507
Non-Residential	\$1,552,148	\$405,981,065	3.823
	<u>\$2,227,411</u>	<u>\$675,355,651</u>	

**Requisition Allowance**

Includes Machinery &  
Equipment

\$75,000                      \$6,152,193,500      0.012

**Foundation**

Includes Machinery &  
Equipment

\$164,650                      \$6,115,757,500      0.027

**Requisition Designated  
Industrial Properties**

\$6,712                      \$61,420,460      0.109

b. Notwithstanding the tax rate set for machinery and equipment, Council completely exempts from taxation machinery and equipment used for manufacturing or processing, pursuant to section 364(1.1) of the *Municipal Government Act*.

**PART VI: ENACTMENT**

4. This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A THIRD TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

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**Bob Young**  
**MAYOR**

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Date Signed


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**Sandra Davis**  
**CITY CLERK**



# 2019 Property Tax Rate Bylaw 1017-2019 First Reading

Presented by:  
Jennifer Cannon, Director, Finance  
Gino Damo, Manager, Revenue Services



## 2019-2021 Budget alignment with Council's Strategic Goals



 A City Where People Want to Live, Work, and Play	 A City with a Plan for the Future
 An Economically Prosperous City and Region	 A Collaborative Community-Builder and Regional Partner



## Budget Approval December 3, 2018

	2019	2020	2021
Base Operational & Capital Requirements	0.83%	2.39%	3.15%
RCMP	1.32%	1.32%	-
Enhanced Transit	0.74%	0.74%	0.74%
Partnership Opportunities	-	-	1.16%
<b>Tax Revenue Increase</b>	<b>2.89%</b>	<b>4.45%</b>	<b>5.05%</b>

## Revised Tax Revenue Increase 2019 to 2021 Multi-Year Tax Strategy

	2019	2020	2021
Base Operational & Capital Requirements	0.83%	2.39%	3.15%
RCMP	1.32%	1.32%	-
Enhanced Transit	0.63%	0.63%	0.74%
Partnership Opportunities	-	-	1.16%
<b>Proposed Tax Revenue Increase</b>	<b>2.78%</b>	<b>4.34%</b>	<b>5.05%</b>
Proposed Target	2.00% to 3.00%	2.00% to 3.00%	

Revised Strategy

Reduction of \$100K for Enhanced Transit



## What the 2019 Budget Brings

	<ul style="list-style-type: none"> <li>• Protective Services Building Expansion</li> <li>• Telford Lake Trails</li> <li>• Increased focus on arts and culture within Leduc</li> </ul>
	<ul style="list-style-type: none"> <li>• Energy Efficiency Initiatives</li> <li>• Implementing the IT Strategic Plan (supporting open government, open data, smart cities)</li> </ul>
	<ul style="list-style-type: none"> <li>• Sport Tourism Events (e.g. Rogers Hometown Hockey)</li> <li>• 65<sup>th</sup> Avenue Interchange – Detailed Design</li> <li>• Continued focus on Economic Development</li> </ul>
	<ul style="list-style-type: none"> <li>• Leduc Transit-Regional Collaboration</li> <li>• LED Streetlight Conversion Partnership</li> <li>• Continued focus on Regional Partnerships</li> </ul>

## Enhanced Service Levels


**Youth Wellness**




**LRC seniors – Facility Access**



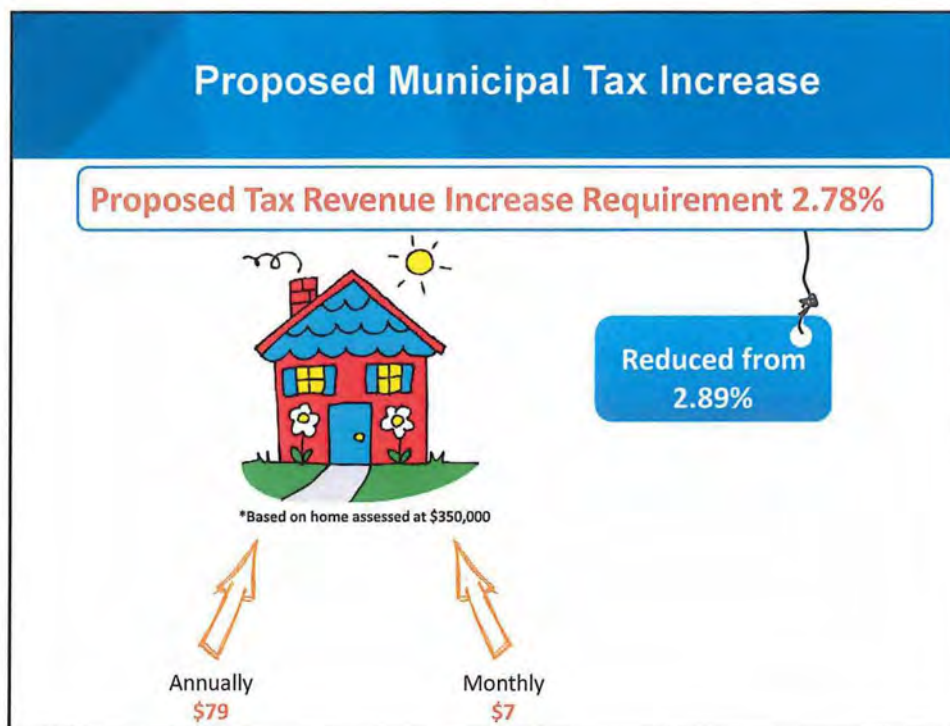
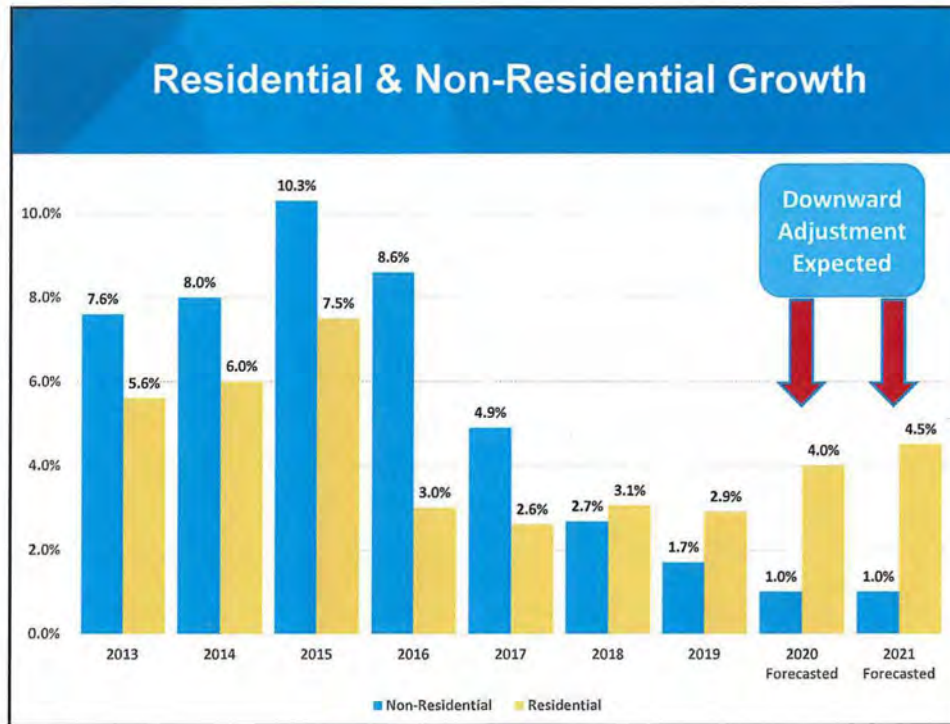

**Waste Diversion Public Education Initiative**




**Enhanced Client Services**







## Recommendation

**That Council give  
Bylaw No. 1017-2019  
First Reading.**

## Discussion

**MEETING DATE:** April 8, 2019

**SUBMITTED BY:** Ken Woitt – Director, Planning & Development

**PREPARED BY:** April Renneberg – Current Planner II

**REPORT TITLE:** Bylaw No. 1018-2019 – Redistricting Part of SW ¼ Section 31-49-24-W4 (Telford Lake ER/MR) (2<sup>nd</sup> & 3<sup>rd</sup> Readings)

## REPORT SUMMARY

Bylaw 1018- 2019 will amend Bylaw 809-2013, Section 27.0 – Land Use Map, by redistricting part of the SW ¼ Section 31-49-24-W4 from UR – Urban Reserve to GR – General Recreation and ERD – Environmental Restricted Development. The redistricting will allow for the protection of environmentally sensitive lands around Telford Lake as Environmental Reserve (ER) and will also facilitate the construction of multiway within Municipal Reserve (MR).

## RECOMMENDATION

1. That Council give Bylaw 1018-2019 second reading.
2. That Council give Bylaw 1018-2019 third reading.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

The GR land use district is intended to accommodate areas used for public parks to meet active or passive recreational and leisure pursuits at neighbourhood, district and regional levels. The ERD land use district is for the protection of environmentally sensitive areas by restricting development to that which is clearly compatible with the natural feature, and by providing access to the public in a manner that preserves the feature, in accordance with the Municipal Government Act.

The City recently received a subdivision application proposing to create two parcels adjacent to Telford Lake, within the Lakeside Industrial Park. The City of Leduc is working with the landowner to subdivide and redistrict the proposed ER and MR lands surrounding Telford Lake in order to allow for multiway construction prior to that which would come with subdivision and development of the lands by the developer. The proposed redistricting will help to further advance the Telford Lake multiway project, with construction anticipated in 2019.

### LEGISLATION AND/OR POLICY:

1. Municipal Government Act, RSA 2000, Chapter M-26, as amended
  - S. 640(2)(a) requires a municipality be divided into land use districts.
  - S. 606 and S. 692 govern the requirements for advertising a bylaw. More specifically, S. 692(4) outlines those additional advertising requirements for a bylaw changing the land use district designation of a parcel of land.
2. Land Use Bylaw 809-2013, as amended

### PAST COUNCIL CONSIDERATION:

Bylaw 1018-2019 was given first reading by Council at the regular meeting held March 25, 2019.



## **CITY OF LEDUC PLANS:**

Bylaw 1018-2019 is consistent with the City's Municipal Development Plan, as amended, the Telford Lake Master Plan, and the Lakeside Industrial Area Structure Plan.

## **IMPLICATIONS OF RECOMMENDATION**

### **ORGANIZATIONAL:**

There are no organizational implications.

### **POLICY:**

There are no policy implications.

### **IMPLEMENTATION / COMMUNICATIONS:**

The public hearing was held earlier at this meeting of Council. The hearing was advertised in the March 22 and 29, 2019 issues of 'The Representative' and notices were mailed to property owners within 61.0 m of the subject area.

### **ALTERNATIVES:**

1. That Council amend Bylaw 1018-2019; or
2. That Council defeat Bylaw 1018-2019.

### **ATTACHMENTS:**

1. Bylaw 1018-2019
2. Key Plan
3. Redistricting Plan
4. Subdivision Plan
5. Lakeside Industrial Area Structure Plan (Land Use Concept)

Others Who Have Reviewed this Report

P. Benedetto, City Manager / B. Loewen, City Solicitor / M. Pieters, General Manager, Infrastructure & Planning

## Bylaw No. 1018-2019

Page 1

### AMENDMENT # 93 - TO BYLAW NO. 809-2013, THE LAND USE BYLAW

The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended (the "Act") grants a municipality the authority to pass a Land Use Bylaw;

**AND:** in accordance with the Act, the City of Leduc passed Land Use Bylaw No. 809-2013 to regulate and control the use and development of land and buildings in the City of Leduc, and the Council has deemed it expedient and necessary to amend Bylaw No. 809-2013;

**AND:** notice of intention to pass this bylaw has been given and a public hearing has been held in accordance with the Act;

**THEREFORE:** the Council of the City of Leduc in the Province of Alberta duly assembled hereby enacts as follows:

#### PART I: APPLICATION

1. **THAT:** Bylaw No. 809-2013, the Land Use Bylaw, is amended by this Bylaw.
2. **THAT:** the Land Use Map, attached to and being part of the Land Use Bylaw of the City of Leduc, be amended by reclassifying:

Part SW ¼ Section 31-49-24-W4  
(consisting of 5.56 ha more or less)

From: UR – Urban Reserve

To: GR – General Recreation  
ERD – Environmental Restricted Development

as shown in Schedule "A", attached hereto and forming part of this bylaw.

#### PART II: ENACTMENT

This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2019.

**APPROVED**  
*As to Form*  
B. L.

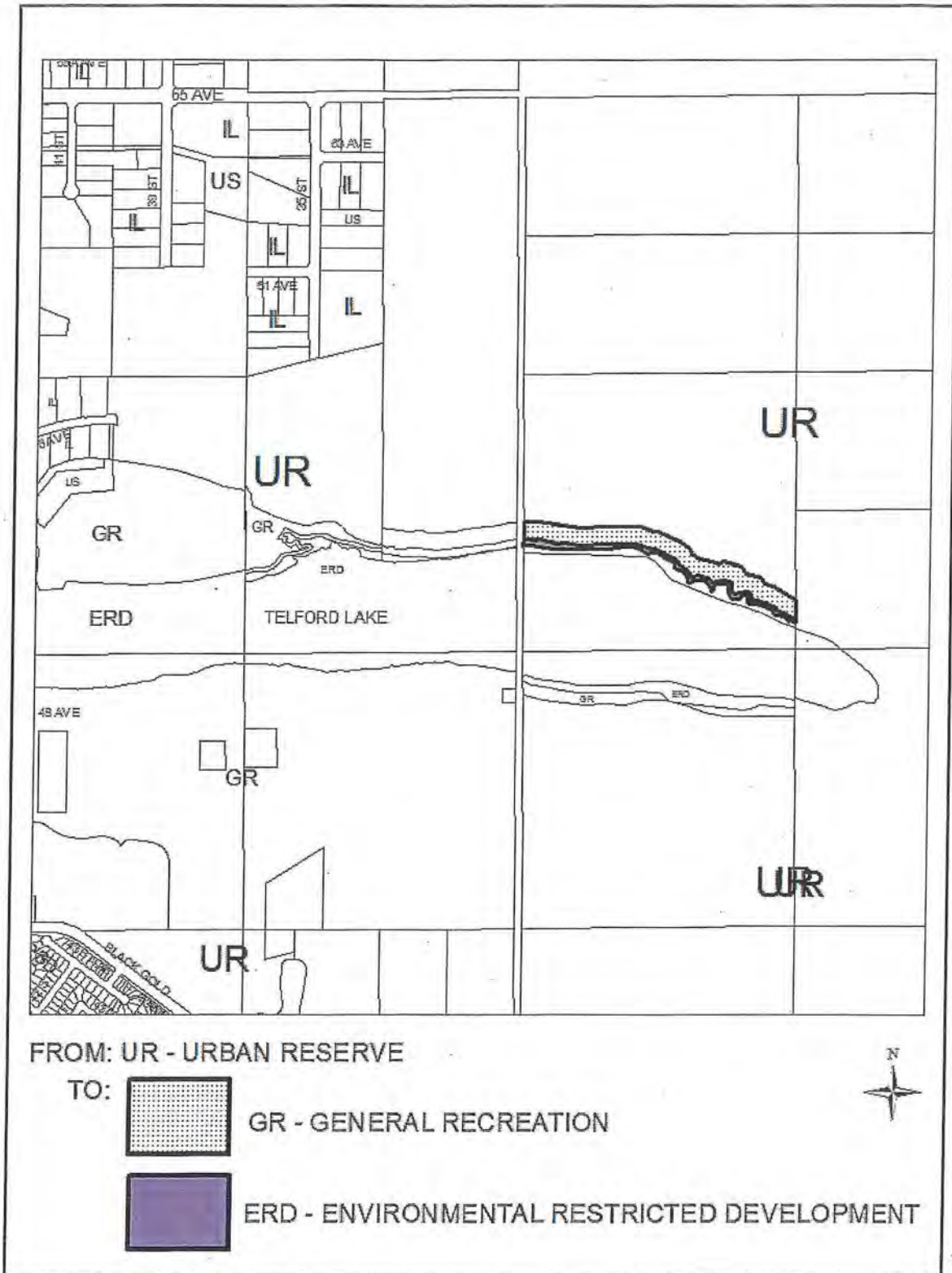
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**Robert Young**  
**MAYOR**

\_\_\_\_\_  
Date Signed

*City Solicitor*

\_\_\_\_\_  
**Sandra Davis**  
**CITY CLERK**

SCHEDULE "A"



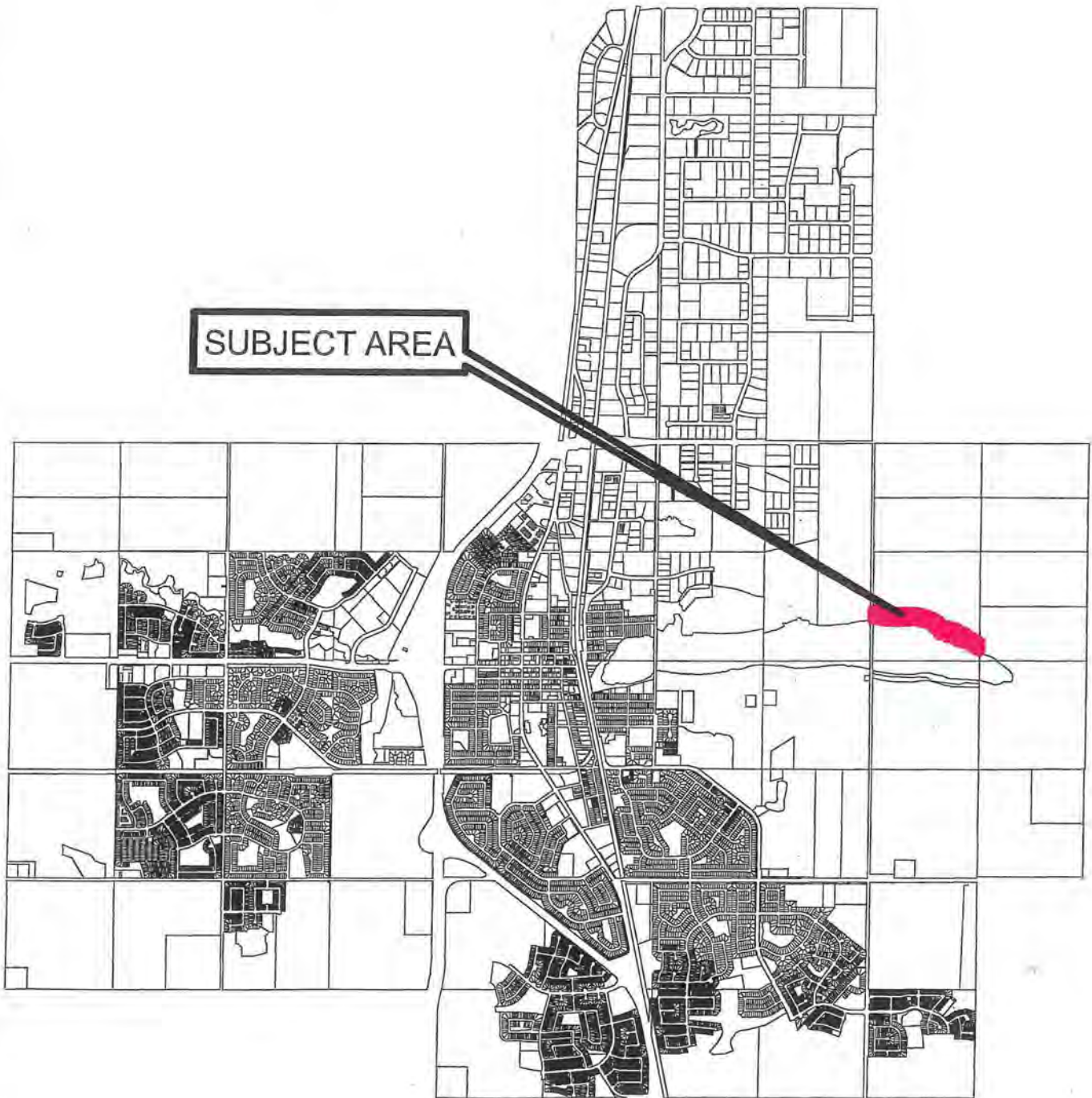


# KEY PLAN

ATTACHMENT 2

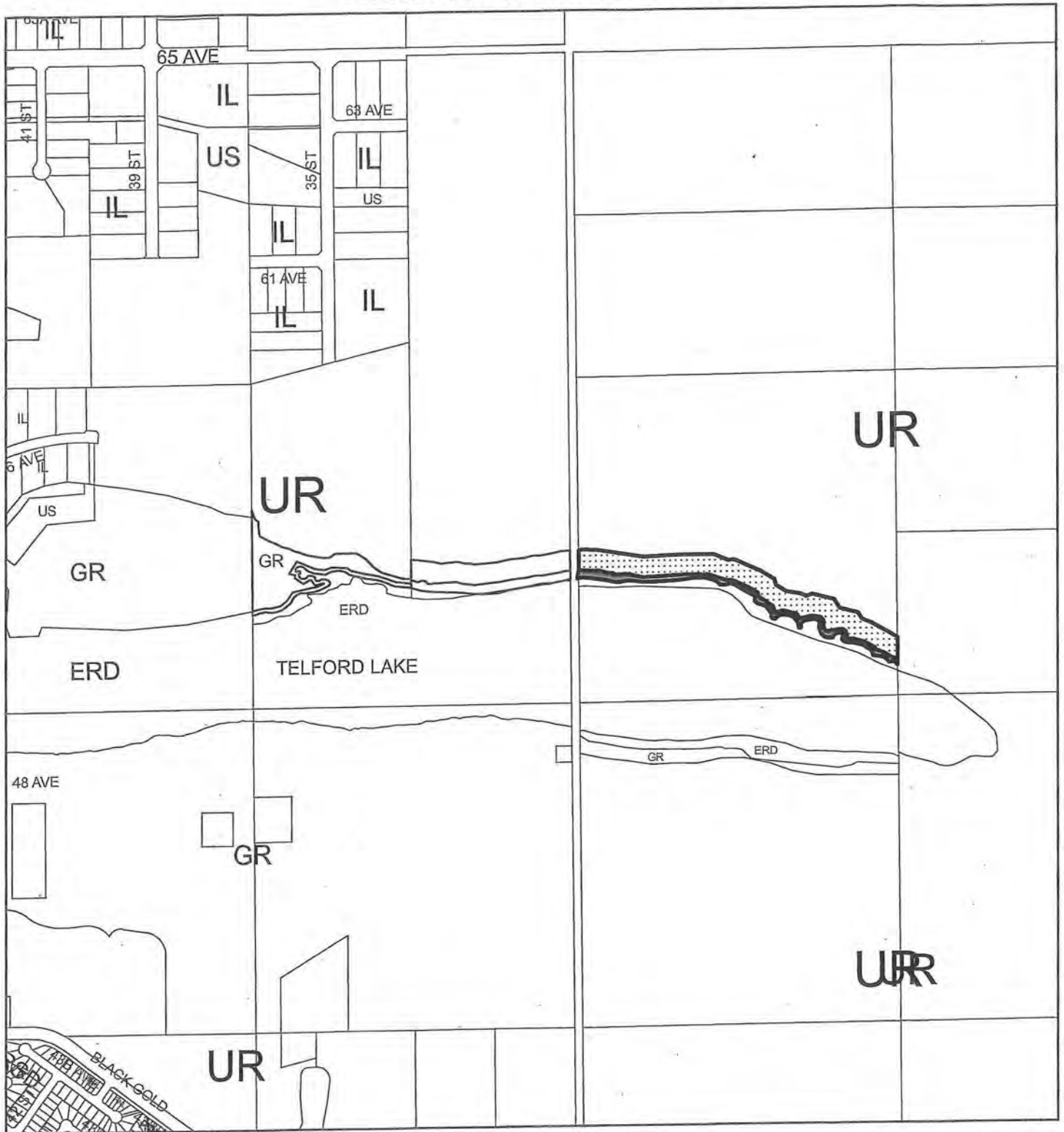


SUBJECT AREA



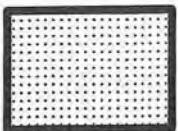
# REDISTRICTING PLAN

ATTACHMENT 3



FROM: UR - URBAN RESERVE

TO:

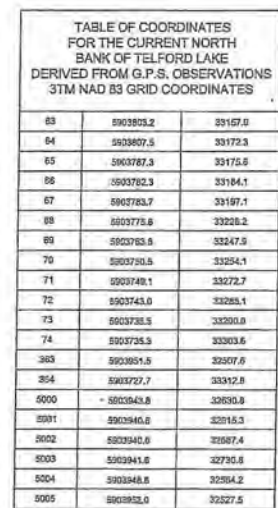


GR - GENERAL RECREATION

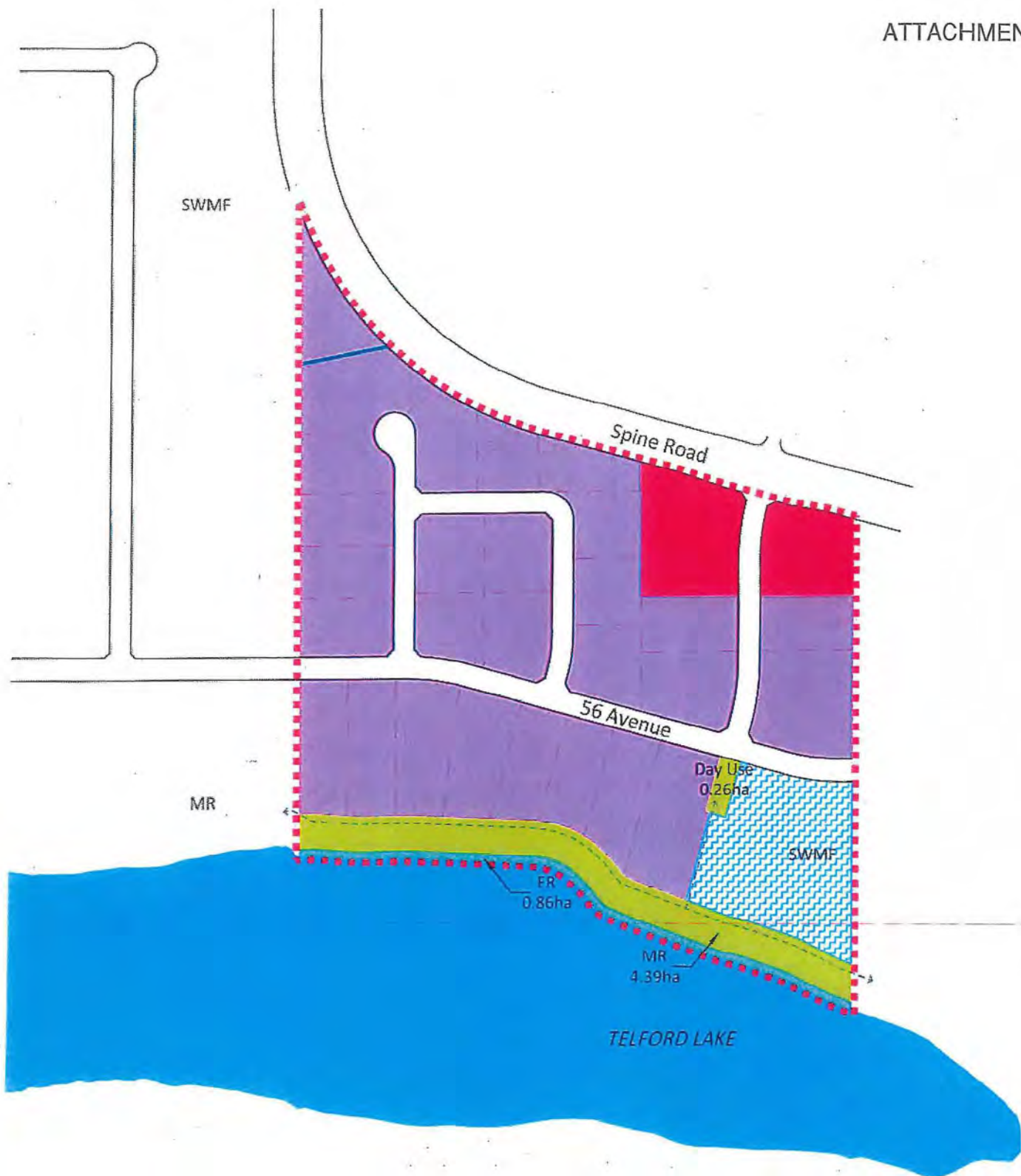


ERD - ENVIRONMENTAL RESTRICTED DEVELOPMENT









- Legend**
- ASP Boundary
  - Telford Lake Trail (Multiway)
  - Light Industrial
  - Business Commercial
  - Park
  - Environmental Reserve
  - Urban Services
  - Interim Lift Station
  - High Pressure Gas Pipeline

Note: This plan is conceptual only and the exact location and alignment of uses, facilities, roadways, lot lines and services will be determined at the zoning and subdivision stage.

## Map 3.2 Land Use Concept

Lakeside Industrial  
Area Structure Plan  
Leduc, Alberta

Scale 1 : 8,000

N

**WATKINS LAND DEVELOPMENTS**

**G M A C**

Geographic Information Systems & Planning

September 11, 2014



## Mayor's Report

March 18 - 31, 2019

### March 18

- Northern Alberta Mayors' & Reeves' Caucus Meeting
- Communications & Marketing Services update
- Briefing with City Manager
- Committee-of-the-Whole agenda review
- Council and Executive Assistant update
- Committee-of-the-Whole

### March 19

- Jason Easton, Chief of Staff; Simon Robertson, Director of Policy; Linda Campbell, Western and Northern Advisor to the Hon. Mary Ng, Minister of Small Business and Export Promotion
- Matt Jeneroux, MP for Edmonton Riverbend, and Member of the Standing Committee on Transport, Infrastructure and Communities
- Canadian Sport Tourism Alliance conference

### March 20

- Canadian Sport Tourism Alliance conference
- Kelly Block, MP for Carleton Trail-Eagle Creek, Conservative Shadow Minister for Transport
- Mike Lake, MP for Edmonton-Wetaskiwin

### March 21

- **Damien O'Brien, Senior Advisor, Stakeholder Relations to the Hon. Amarjeet Sohi**, Minister of Natural Resources
- Ryan Adam, Prairies Regional Desk, Prime Minister's Office
- Joseph Pickerill, Chief of Staff, to the Hon. Francois Philippe Champagne, Minister of Infrastructure
- Canadian Sport Tourism Alliance conference

### March 25

- Ottawa debrief
- Auditors
- Dane Lloyd, MP (Sturgeon River-Parkland)
- Briefing with City Manager
- Committee-of-the-Whole and Council agenda review
- Committee-of-the-Whole
- Council

### March 26

- City of Red Deer – ice oval tour

### March 27

- AUMA 2019 Spring Municipal Leaders' Caucus

### March 28

- EMRB SISB Strategic Intent Session

**Mayor's Report**  
**March 18 - 31, 2019**

March 29

- Tour of NAV Canada + Elevate Aviation
- I Sasyniuk, General Manager, Corporate Services weekly update

March 30

- Tim Hortons Coffee Pop-up

***Approved by Mayor Bob Young***

"Original Signed by Mayor B. Young"





## Building Permit Detail Summary

March 1, 2019-March 31, 2019 (inclusive)

Commercial						
Permit	Type of Work	Builder	Units	Area	Valuation	Tax Roll
PRBD201900419 (Issued-13/03/2019)	Alteration and improvements	HAZ-TEK ASBESTOS INC.		Central Business District	\$15,000.00	01046
PRBD201900434 (Issued-21/03/2019)	Alteration and improvements	AR'S HOME IMPROVEMENT LTD		Central Business District	\$20,000.00	010236
<b>Subtotal</b>			<b>2</b>		<b>\$35,000.00</b>	
Duplex Dwelling						
Permit	Type of Work	Builder	Units	Area	Valuation	Tax Roll
PRBD201900424 (Issued-14/03/2019)	New Construction - Duplex	HOMES BY SANTOS CONSTRUCTION	1	Meadowview Park	\$271,000.00	018795
PRBD201900425 (Issued-12/03/2019)	New Construction - Duplex	HOMES BY SANTOS CONSTRUCTION	1	Meadowview Park	\$271,000.00	018796
<b>Subtotal</b>			<b>2</b>		<b>\$542,000.00</b>	
Other Residential						
Permit	Type of Work	Builder	Units	Area	Valuation	Tax Roll
PRBD201900185 (Issued-07/03/2019)	Accessory Structure - Detached Garage	ENCORE MASTER BUILDER INC.		West Haven	\$25,000.00	019902
PRBD201900188 (Issued-18/03/2019)	Basement Development	MCDONALD DANIELLE		Suntree	\$28,000.00	014610
PRBD201900228 (Issued-25/03/2019)	Accessory Structure - Shed	CHANDOS CONSTRUCTION		Linsford Park	\$15,000.00	006578
PRBD201900230 (Finaled-11/03/2019)	Accessory Structure - Pergola	R & R Stewart General Contracting Services Inc.		Windrose	\$9,000.00	012610
PRBD201900264 (Issued-15/03/2019)	Accessory Structure - Deck Uncovered	MACK CHRISTOPHER		Southfork	\$5,000.00	018332
PRBD201900318 (Issued-05/03/2019)	Accessory Structure - Deck Uncovered	ACCENT LANDSCAPE CREATIONS LTD		Southfork	\$5,000.00	018706
PRBD201900328 (Issued-05/03/2019)	Accessory Structure - Shed	DIENO LINDA		Willow Park	\$1,400.00	010910



## Building Permit Detail Summary

March 1, 2019-March 31, 2019 (inclusive)

PRBD201900329 (Issued-12/03/2019)	Secondary suite	R & R ELECTRIC & RENOVATIONS LTD	1	Corinthia Park	\$50,000.00	006614
PRBD201900331	Basement Development	SCOTT CANDACE		Meadowview Park	\$24,000.00	007871
PRBD201900358 (Issued-04/03/2019)	Basement Development	GAUSMANN SAMANTHA P		Southfork	\$17,000.00	018339
PRBD201900369 (Issued-05/03/2019)	Basement Development	DIMARCO AMANDA J		Southfork	\$10,000.00	018342
PRBD201900405 (Issued-11/03/2019)	Basement Development	1208512 AB LTD/ RightStanding Contracting		West Haven	\$22,000.00	017656
PRBD201900417 (Finaled-11/03/2019)	Secondary suite	Prominent Homes Edmonton Ltd	1	Black Stone	\$25,000.00	020272
PRBD201900418 (Issued-11/03/2019)	Secondary suite	LOOK MASTER BUILDER EDMONTON INC	1	Black Stone	\$50,000.00	020337
PRBD201900422 (Issued-11/03/2019)	Accessory Structure - Detached Garage	LOOK MASTER BUILDER EDMONTON INC		Black Stone	\$13,900.00	020337
PRBD201900431 (Issued-04/03/2019)	Basement Development	KUSHNER CAMERON D		Southfork	\$28,000.00	013181
PRBD201900459 (Finaled-15/03/2019)	Alteration and improvements	HUMPHRIES STEPHEN		Meadowview Park	\$5,000.00	018751
PRBD201900474 (Issued-13/03/2019)	Accessory Structure - Deck Uncovered	MYRFIELD BLAIR A		Deer Valley	\$5,000.00	013014
PRBD201900477 (Issued-14/03/2019)	Accessory Structure - Hot Tub	HILL ROBERT GEORGE		Southfork	\$5,000.00	017818
PRBD201900494 (Finaled-11/03/2019)	Accessory Structure - Deck Uncovered	DUKER KRISTIN		Tribute	\$5,000.00	012823
PRBD201900495 (Issued-14/03/2019)	Basement Development	RUDDY LYNDSEY		Southfork	\$22,000.00	018634
PRBD201900532 (Issued-19/03/2019)	Basement Development	ULAN ASHLEE A P		Suntree	\$10,000.00	013954
PRBD201900549 (Issued-25/03/2019)	Secondary suite	CRANSTON HOMES LTD	1	Black Stone	\$50,000.00	020365
PRBD201900582 (Issued-27/03/2019)	Alteration and improvements	DAVIDSON & SONS CARPENTRY LTD		Linsford Park	\$14,000.00	009080
PRBD201900606 (Issued-27/03/2019)	Accessory Structure - Detached Garage	ELLSWORTH MONTGOMERY		Suntree	\$13,000.00	013158



## Building Permit Detail Summary

March 1, 2019-March 31, 2019 (inclusive)

PRBD201900608 (Issued-29/03/2019)	Addition to Existing House	HOMES BY SHER-BILT INC		South Park	\$90,000.00	006766
PRBD201900617 (Issued-29/03/2019)	Accessory Structure - Gazebo	DIENO LINDA		Willow Park	\$5,000.00	010910
PRBD201900618 (Issued-29/03/2019)	Accessory Structure - Hot Tub	DIENO LINDA		Willow Park	\$13,000.00	010910
<b>Subtotal</b>		<b>28</b>	<b>4</b>		<b>\$565,300.00</b>	
<b>Single Detached Dwelling</b>						
<b>Permit</b>	<b>Type of Work</b>	<b>Builder</b>	<b>Units</b>	<b>Area</b>	<b>Valuation</b>	<b>Tax Roll</b>
PRBD201900204 (Issued-12/03/2019)	New Construction - Single Detached Dwelling	Dolce Vita Homes LP	1	Robinson	\$440,000.00	018017
PRBD201900317 (Issued-11/03/2019)	New Construction - Single Detached Dwelling	MCLEAN & MCLEAN CUSTOM HOMES LTD	1	Meadowview Park	\$403,038.00	019113
PRBD201900414 (Issued-01/03/2019)	New Construction - Single Detached Dwelling	Prominent Homes Edmonton Ltd	1	Black Stone	\$403,000.00	020277
PRBD201900426 (Issued-04/03/2019)	New Construction - Single Detached Dwelling	JAYMAN BUILT LTD	1	Southfork	\$303,000.00	020175
PRBD201900428 (Issued-14/03/2019)	New Construction - Single Detached Dwelling	HOMES BY SANTOS CONSTRUCTION	1	Meadowview Park	\$445,000.00	018770
PRBD201900439 (Issued-06/03/2019)	New Construction - Single Detached Dwelling	Prominent Homes Edmonton Ltd	1	Deer Valley	\$323,000.00	019765
PRBD201900442 (Issued-07/03/2019)	New Construction - Single Detached Dwelling	BEDROCK HOMES LIMITED	1	Woodbend	\$565,206.00	019953
PRBD201900443 (Issued-14/03/2019)	New Construction - Single Detached Dwelling	CRANSTON HOMES LTD	1	Black Stone	\$356,000.00	020457
PRBD201900453 (Issued-11/03/2019)	New Construction - Single Detached Dwelling	CRANSTON HOMES LTD	1	Black Stone	\$318,000.00	020354
PRBD201900473 (Issued-12/03/2019)	New Construction - Single Detached Dwelling	CRANSTON HOMES LTD	1	Black Stone	\$294,000.00	020340
PRBD201900490 (Issued-13/03/2019)	New Construction - Single Detached Dwelling	LOOK MASTER BUILDER EDMONTON INC	1	Black Stone	\$293,000.00	020338
PRBD201900502 (Issued-25/03/2019)	New Construction - Single Detached Dwelling	Coventry Homes Inc.	1	West Haven	\$440,000.00	018151





## Building Permit Detail Summary

March 1, 2019-March 31, 2019 (inclusive)

PRBD201900513 (Issued-22/03/2019)	New Construction - Single Detached Dwelling	Prominent Homes Edmonton Ltd	1	Deer Valley	\$323,000.00	019763
PRBD201900607 (Issued-29/03/2019)	New Construction - Single Detached Dwelling	HOMES BY AVI (EDMONTON) LP	1	Southfork	\$357,000.00	020211
PRBD201900648 (Expired-27/03/2019)	New Construction - Single Detached Dwelling	JAYMAN BUILT LTD	1	Southfork	\$204,100.00	020422
PRBD201900650 (Issued-27/03/2019)	New Construction - Single Detached Dwelling	JAYMAN BUILT LTD	1	Southfork	\$260,800.00	020445
<b>Subtotal</b>	<b>16</b>		<b>16</b>		<b>\$5,728,144.00</b>	
<b>Total</b>	<b>48</b>		<b>22</b>		<b>\$6,870,444.00</b>	

### TOTAL RESIDENTIAL UNITS COMPARISON OF 2019 TO 2018

YEAR 2019	Single Family	Duplex (side by side and up & down)	Multi Family (3-plex, 4-plex, townhouse, rowhousing and apartments)	Secondary Suites
	No. of Units	No. of Units	No. of Units	No. of Units
January	6	0	0	8
February	10	2	0	3
March	16	2	0	4
April				
May				
June				
July				
August				
September				
October				
November				
December				
Year-to-date Totals	32	4	0	15

YEAR 2018	Single Family	Duplex (side by side and up & down)	Multi Family (3-plex, 4-plex, townhouse, rowhousing and apartments)
	No. of Units	No. of Units	No. of Units
January	25	4	4
February	23	3	0
March	19	2	8
April			
May			
June			
July			
August			
September			
October			
November			
December			
Year-to-date Totals	67	9	12

## TOTAL PERMIT VALUE COMPARISON OF 2019 TO 2018

Year 2019	Residential Permits	Commercial Permits	Institutional Permits	Industrial Permits	Total of all Building Permits
January	\$ 3,104,500.00	\$ 598,936.00	\$ 45,000.00	\$ 4,988,000.00	\$ 8,736,436.00
Feburary	\$ 4,713,250.00	\$ 266,982.66	\$ 270,000.00	\$ 80,000.00	\$ 5,330,232.66
March	\$ 6,835,444.00	\$ 35,000.00	\$ -	\$ -	\$ 6,870,444.00
April					
May					
June					
July					
August					
September					
October					
November					
December					
Year-to-date Totals	\$ 14,653,194.00	\$ 900,918.66	\$ 315,000.00	\$ 5,068,000.00	\$ 20,937,112.66

Year 2018	Residential Permits	Commercial Permits	Institutional Permits	Industrial Permits	Total of all Building Permits
January	\$ 11,972,203.59	\$ 803,000.00	\$ -	\$ 240,207.00	\$ 13,015,410.59
Feburary	\$ 10,816,251.42	\$ 235,000.00	\$ 400,000.00	\$ 10,000.00	\$ 11,461,251.42
March	\$ 10,585,472.33	\$ 8,000.00	\$ -	\$ -	\$ 10,593,472.33
April					
May					
June					
July					
August					
September					
October					
November					
December					
Year-to-date Totals	\$ 33,373,927.34	\$ 1,046,000.00	\$ 400,000.00	\$ 250,207.00	\$ 35,070,134.34

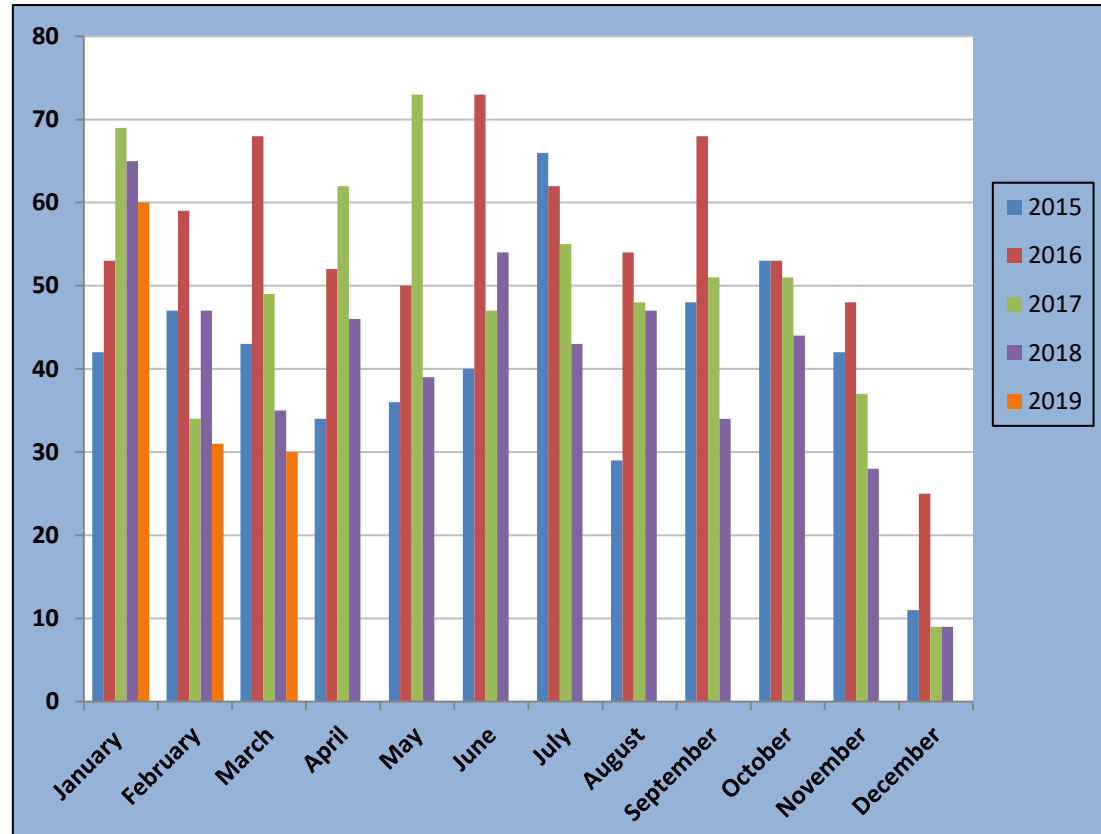


March 2019 - Newly Issued Business Licences

License #	Business Name	Address	Activity	Contact	Category	TaxRoll
LCB201801281	RV SOLUTIONS LTD.	3908 84 AVE, Leduc, AB	Cosmetic RV repairs, detailing and sales	7809055175	General	011677
LCB201801512	PAINTED SHENANIGANS	76 MEADOWVIEW DR, Leduc, AB	FURNITURE REPAIRS/PAINTING	7802344017	Home Based	007566
LCB201900024	MOTH AND MOON TATTOO	5002 48 AVE, Leduc, AB	TATTOO SHOP	7809157292	General	009992
LCB201900057	Nicole Zuchotzki Acupuncture	4305 41B ST, Leduc, AB	Registered acupuncturist	7802216640	Home Based	008804
LCB201900126	Raw Soul	4 MOHAWK CRES, Leduc, AB	Reiki Practitioner	7802984319	Home Based	006582
LCB201900136	Aradia Fitness	5906 50 ST, Unit:1, Leduc, AB	We specialize in alternative fitness classes, primarily pole fitness.	7807184654	General	010339
LCC201900165	The Light House Cowork Corp	4810 50 AVE, Leduc, AB	Meeting space for rent	7802669736	General	010249
LCC201900251	GP WELDING & ERECTING LTD	5907 45 ST, Unit:8, Leduc, AB	STEEL ERECTION COMPANY (office)	7807052850	General	009472
LCC201900297	Colt's Electrical	9 NOTRE DAME CRES, Leduc, AB	Electrical work	7807224168	Home Based	006740
LCB201900340	Urban Mystic Consulting	6201 50 ST, Leduc, AB	Personal Consultations, Spiritual Consulting, Astrology	7806198249	General	010384
LCB201900347	1116664 Alberta Ltd	4801 44 ST, Leduc, AB	Mobile Food Trailer (mini-donuts) - Hello Local Market	7803892256	Mobile	007002
LCB201900355	Access Auto Ltd	5512 45 ST, Unit:116, Leduc, AB	Automotive Wholesale	5879915349	General	017290
LCB201900382	FAS GAS PLUS	4811 50 ST, Leduc, AB	GAS STATION & CONVENIENCE STORE	7807099602	General	010318
LCB201900384	Quantum Internet Solutions	5201 50 ST, Leduc, AB	INTERNET SERVICE PROVIDER/ TV/ VOIP/ PHONES	7803063125	General	010322
LCB201900388	Tansem Psychology	5906 50 ST, Unit:4, Leduc, AB	Individual, Couple and Family Counselling and Consulting	7807181788	General	010342
LCB201900394	Maid In Leduc	253 SOUTHFORK DR, Leduc, AB	Residential Housekeeping	7808861067	Home Based	018945
LCC201900401	ADAM NAUGHTON		MASTER ELECTRICIAN	5878797180	Non-Resident	
LCB201900403	MOE'S BARBER SHOP	5210 50 AVE, Unit:2, Leduc, AB	BARBER SHOP	7803520067	General	010291
LCB201900411	SOLV.X INC.		Portable toilet rental/ services	7807073171	Non-Resident	
LCB201900422	Snap Fitness	6102 50 ST, Unit:103, Leduc, AB	Gym	7788681497	General	010376
LCB201900426	Seven Bar Properties Ltd	50 WOODS PL, Leduc, AB	PROPERTY MANAGEMENT	7802162258	Home Based	016874
LCB201900432	HAZE ON MAIN SMOKE & VAPE	4716 50 AVE, Leduc, AB	RETAIL SMOKE & VAPE SHOP	7802881642	General	010236
LCC201900439	Redband Mechanical Ltd.		Mechanical contracting: plumbing and gas fitting.	7802209628	Non-Resident	
LCB201900442	WING'N IT	7120 SPARROW DR, Leduc, AB	RESTAURANT	7802575345	General	011936
LCC201900443	CENTERLINE PAVING	92 BIRCHMONT DR, Leduc, AB	PAVING/ MAINTENANCE	7807393387	Home Based	011858
LCC201900452	LEDUC FENCE & DECK	57 APACHE CRES, Leduc, AB	FENCES, DECKS & SNOW REMOVAL	7809163580	Home Based	005789
LCC201900454	Shamber Homes and Construction ltd		Constructions and Renovations (plumbing, heating, gas)	7802899275	Non-Resident	
LCC201900457	ROVAS Construction Incorporated	114 ACACIA CIR, Leduc, AB	Providing services in construction area	5873574446	Home Based	012973
LCB201900473	HAPPY CHAPPY ICE CREAM SHOP	5420 GRANT MACEWAN BLVD,	MOBILE ICE CREAM FOOD TRUCK	7809163218	Home Based	016040
LCC201900478	AVID HOMES		GENERAL CONTRACTOR/ CONSTRUCTION	7809660444	Non-Resident	
TOTAL		30				

## Newly Issued Business Licences Comparison by Year

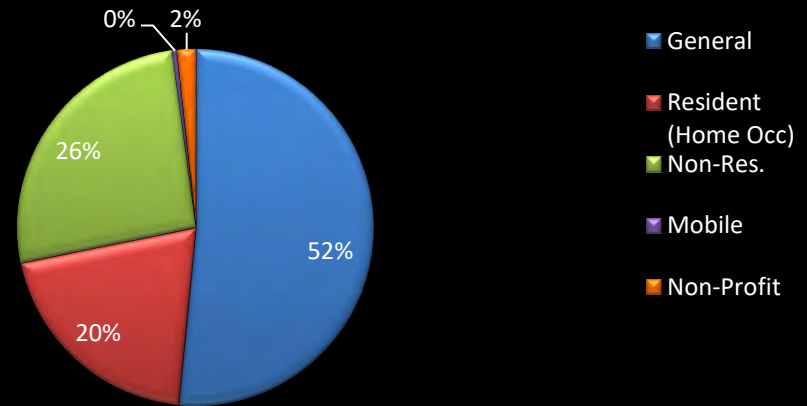
	2015	2016	2017	2018	2019
January	42	53	69	65	60
February	47	59	34	47	31
March	43	68	49	35	30
April	34	52	62	46	
May	36	50	73	39	
June	40	73	47	54	
July	66	62	55	43	
August	29	54	48	47	
September	48	68	51	34	
October	53	53	51	44	
November	42	48	37	28	
December	11	25	9	9	
<b>Total</b>	<b>491</b>	<b>665</b>	<b>585</b>	<b>491</b>	<b>121</b>



## Current Licence Types

	General	Resident	Non-Res.	Mobile	Non-Profit	Total
January	778	289	376	6	19	<b>1468</b>
February	885	335	424	7	26	<b>1677</b>
March	923	363	467	8	30	<b>1791</b>
April						<b>0</b>
May						<b>0</b>
June						<b>0</b>
July						<b>0</b>
August						<b>0</b>
September						<b>0</b>
October						<b>0</b>
November						<b>0</b>
December						<b>0</b>

## Licence Types as of Mar. 31, 2019



### 2015 Year End for Comparison

<b>Total</b>	936	371	840	41	15	2203
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### 2016 Year End for Comparison

<b>Total</b>	971	403	809	44	23	2250
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### 2017 Year End for Comparison

<b>Total</b>	972	405	895	23	30	2325
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### 2018 Year End for Comparison

<b>Total</b>	999	413	860	48	29	2349
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