

**I. ADOPTION OF AGENDA**

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

- A. Select Items for Debate
- B. Vote on Items not Selected for Debate

**III. ADOPTION OF PREVIOUS MINUTES**

- A. Approval of Minutes of the Regular Council Meeting held Monday, March 26, 2018

**IV. RECOGNITION ITEMS**

There are no Recognition Items for the Agenda.

**V. PUBLIC COMMENTARY**

**VI. PUBLIC HEARING**

Explanation of the Public Hearing Process

- A. Bylaw No. 976-2018 - Amendment to Southfork Area Structure Plan
- B. Bylaw No. 973-2018 - Redistricting Southfork Stage 7B

Call for Persons to Speak

**VII. PRESENTATIONS**

M. McDonald /  
M. Strome,  
Skate Canada

- A. Alberta Figure Skating Foundation

**VIII. BUSINESS**

MNP

- A. Financial Statement Presentation / Auditor's Report

J. Cannon

- B. 2017 Audited Financial Statements

S. Ruddy,  
Vice Chair

- C. Leduc Environmental Advisory Board (LEAB)

REGULAR COUNCIL MEETING AGENDA  
MONDAY, APRIL 9, 2018 AT 7:00 P.M.  
COUNCIL CHAMBERS, LEDUC CIVIC CENTRE  
1 ALEXANDRA PARK, LEDUC, ALBERTA  
PAGE 2

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K. Chomlak /  
S. Olson

D. Annual Environmental Progress Report

M. Pieters

E. Edmonton International Airport Accord Transit Services and Funding

**IX. BYLAWS**

J. Cannon

A. Bylaw No. 975-2018 - 2018 Property Tax Rate Bylaw (1st Reading)

K. Woitt

B. Bylaw No. 976-2018 - Amendment to Southfork Area Structure Plan  
(2nd & 3rd Readings)

K. Woitt

C. Bylaw No. 973-2018 - Redistricting Southfork Stage 7B (2nd Reading)

**X. PUBLIC COMMENTARY**

**XI. IN-CAMERA ITEMS**

There are no In-Camera Items for the Agenda.

**XII. RISE AND REPORT FROM IN-CAMERA ITEMS**

**XIII. UPDATES FROM BOARDS & COMMITTEES**

A. Council Member Updates from Boards & Committees

B. Council Member Updates from Commissions, Authorities, Other

**XIV. INFORMATION REPORTS**

A. Mayor's Report

B. Building Inspector's Report

C. Newly Issued Business Licences

**XV. ADJOURNMENT**

I.

# **ADOPTION OF AGENDA**

This is your opportunity to make an addition, deletion or  
revision to the Agenda

11.

**ITEMS FOR DISCUSSION AND  
RELATED BUSINESS**

Present: Deputy Mayor L. Hansen, Councillors B. Beckett, G. Finstad, B. Hamilton and L. Tillack

Absent: Mayor B. Young and Councillor T. Lazowski

Also Present: P. Benedetto, City Manager, and S. Davis, City Clerk

Deputy Mayor L. Hansen called the meeting to order at 7:09 pm.

**I. ADOPTION OF AGENDA**

**MOVED** by Councillor B. Beckett that the Agenda be adopted as presented.

Motion Carried Unanimously

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

**A. Selected Items for Debate**

The following items were selected for debate:

**VIII. BUSINESS**

- A. Family and Community Support Services Advisory Board Update
- B. Leduc Transit Commitment for Smart Fare
- C. 2017 Operational and Capital Carry Forward

**IX. BYLAWS**

- A. Bylaw No. 974-2018 – 2018 Supplementary Assessment Bylaw (1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> Readings)
- B. Bylaw No. 967-2017 – Redistricting Black Stone Stage 3 (2<sup>nd</sup> Reading)
- C. Bylaw No. 968-2017 – Redistricting Black Stone Stage 3 (Direct Control) (2<sup>nd</sup> Reading)
- D. Bylaw No. 969-2017 – Redistricting Black Stone Stage 4 (2<sup>nd</sup> Reading)

**B. Vote on Items not Selected for Debate**

Votes recorded under item headings.

**III. ADOPTION OF PREVIOUS MINUTES**

**A. Approval of Minutes of the Regular Council Meeting held Monday, March 12, 2018**

**MOVED** by Councillor B. Beckett that the minutes of the Regular Council Meeting held Monday, March 12, 2018, be approved as presented.

Motion Carried Unanimously

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**IV. RECOGNITION ITEMS**

There were no recognition items.

**V. PUBLIC COMMENTARY**

There was no public commentary.

**VI. PUBLIC HEARING**

Deputy Mayor L. Hansen provided an explanation of the Public Hearing Process.

**A. Bylaw No. 967-2017 – Redistricting Black Stone Stage 3**

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 967-2017 open at 7:14 p.m.

**Written Submissions:**

No written submissions were received.

**Presentations:**

Administration

Administration did not make a presentation at this time.

Other Presentations

There were no other presentations.

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 967-2017 closed at 7:15 pm.

**B. Bylaw No. 968-2017 – Redistricting Black Stone Stage 3 (Direct Control)**

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 968-2017 open at 7:15 p.m.

**Written Submissions:**

No written submissions were received.

**Presentations:**

Administration

Administration did not make a presentation at this time.

Other Presentations

There were no other presentations.

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 968-2017 closed at 7:16 pm.

**C. Bylaw No. 969-2017 – Redistricting Black Stone Stage 4**

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 969-2017 open at 7:16 pm.

**Written Submissions:**

No written submissions were received.

**Presentations:**Public

T. Flynn, a resident of Leduc, stated that she would like to see different housing options being offered by developers, such as 18+ apartments and affordable housing, rather than single-family homes. T. Flynn stated that, currently, rent for a single family dwelling is out of reach for a number of residents. Council advised that the current market is not supporting those types of developments at this time; however, the need for additional housing options is recognized. The plans for full development of the Black Stone area includes both row housing and apartment complex options.

Administration

Administration did not make a presentation at this time.

Other Presentations

There were no other presentations.

Deputy Mayor L. Hansen declared the Public Hearing for Bylaw No. 969-2017 closed at 7:20 pm.

**VII. PRESENTATIONS**

There were no presentations

**VIII. BUSINESS****A. Family and Community Support Services Advisory Board Update**

D. Macdougall, Chair, and L. Sawchuk, Vice-Chair, Family and Community Support Services Advisory Board ("FCSS"), made a PowerPoint presentation (Attached) providing, not only an update on FCSS, but also the Drug Action Committee and the Citizens of Distinction.

D. Macdougall provided "March 2018 Recommendations":

- Suggestions for the City to assist with support of mental health;
- Benefits of youth engagement and development; and
- That the City continue to provide advocacy at Provincial and Federal levels for improved mental health services.

Members of Council thanked D. Macdougall and L. Sawchuk for their presentation and their work on behalf of the City of Leduc.

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

**B. Leduc Transit Commitment for Smart Fare**

M. Pieters, General Manager, Infrastructure and Planning, made a presentation on the Smart Fare Initiative, including long-term financial impacts and updates required to the current City of Leduc buses.

**MOVED** by Councillor G. Finstad that Council direct Administration to participate in the regional Smart Fare Initiative by committing to contribute \$100,000 to the Initiative in 2018.

Motion Carried Unanimously

**C. 2017 Operational and Capital Carry Forward**

**MOVED** by Councillor B. Beckett that:

1. Council amends the 2018 capital budget to include the 2017 capital budget carry forwards in the amount of:
  - \$15,894,180 for City capital project;
  - \$9,998,713 for offsite levy projects; and
2. Council amends the 2018 operating budget to include the 2017 operating carry forwards of:
  - \$351,549

Motion Carried Unanimously

**IX. BYLAWS****A. Bylaw No. 974-2018 – 2018 Supplementary Assessment Bylaw (1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> Readings)**

J. Cannon, Director, Finance, made a presentation.

**MOVED** by Councillor B. Hamilton that Council give Bylaw No. 974-2018 First Reading.

Motion Carried Unanimously

**MOVED** by Councillor B. Beckett that Council give Bylaw No. 974-2018 Second Reading.

Motion Carried Unanimously

**MOVED** by Councillor G. Finstad that Council unanimously agrees to consider Bylaw No. 974-2018 for Third Reading.

Motion Carried Unanimously

**MOVED** by Councillor B. Beckett that Council give Bylaw No. 974-2018 Third Reading.

Motion Carried Unanimously



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**B. Bylaw No. 967-2017 – Redistricting Black Stone Stage 3 (2<sup>nd</sup> Reading)**

K. Woitt, Director, Planning and Development, made a PowerPoint presentation (Attached) and answered Council's questions.

Administration recommends Bylaw No. 967-2017 receive second reading.

**MOVED** by Councillor B. Hamilton that Council give Bylaw No. 967-2017 Second Reading.

Motion Carried Unanimously

**C. Bylaw No. 968-2017 – Redistricting Black Stone Stage 3 (Direct Control) (2<sup>nd</sup> Reading)**

K. Woitt, Director, Planning and Development, made a PowerPoint presentation (Attached)

Administration recommends Bylaw No. 968-2017 receive second reading.

**MOVED** by Councillor G. Finstad that Council give Bylaw No. 968-2017 Second Reading.

Motion Carried Unanimously

**D. Bylaw No. 969-2017 – Redistricting Black Stone Stage 4 (2<sup>nd</sup> Reading)**

K. Woitt, Director, Planning and Development, made a PowerPoint presentation (Attached).

Administration recommends Bylaw No. 969-2017 receive second reading.

**MOVED** by Councillor B. Beckett that Council give Bylaw No. 969-2017 Second Reading.

Motion Carried Unanimously

**E. Bylaw No. 976-2018 – Amendment to Southfork Area Structure Plan (1<sup>st</sup> Reading)**

Administration recommends that Bylaw No. 976-2018 receive first reading.

**MOVED** by Councillor B. Beckett that Council give Bylaw No. 976-2018 First Reading.

Motion Carried Unanimously

**F. Bylaw No. 973-2018 – Redistricting Southfork Stage 7B (1<sup>st</sup> Reading)**

Administration recommends that Bylaw No. 973-2018 receive first reading.

**MOVED** by Councillor B. Beckett that Council give Bylaw No. 973-2018 First Reading.

Motion Carried Unanimously

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**X. PUBLIC COMMENTARY**

There was no public commentary.

**XI. IN-CAMERA ITEMS**

**MOVED** by Councillor L. Tillack that Council move In-Camera at 8:05 pm to discuss:

- A. Council Appointment of Public Members to the Council Remuneration Committee  
*FOIP s. 24 & 29*

Motion Carried Unanimously

**MOVED** by Councillor B. Beckett that Council move In-Public at 8:09 pm.

Motion Carried Unanimously

**XII. RISE AND REPORT FROM IN-CAMERA ITEMS**

- A. Council Appointment of Public Members to the Council Remuneration Committee  
*FOIP s. 24 & 29*

P. Benedetto, City Manager, and B. Loewen, City Solicitor, made a presentation and answered Council's questions.

**MOVED** by Councillor G. Finstad that Council appoint D. Macdougall, D. Tona and G. Gilchrist as Public Members to the Council Remuneration Committee.

Motion Carried Unanimously

**XIII. INFORMATION REPORTS**

- A. Mayor's Report
- B. Family & Community Support Services Quarterly Report

There was no discussion.

**XIV. ADJOURNMENT**

The Council meeting adjourned at 8:10 pm.

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L. Hansen  
DEPUTY MAYOR

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S. Davis  
CITY CLERK

# FCSS Advisory Board Presentation

March 26, 2018

## Community Wellness

*Committed to helping people and building a community  
where everyone has a chance to thrive.*

## 2018 Advisory Board Members

- ▶ Dawn Macdougall– Board Chair Term 1:2017–2019
- ▶ Lyndsay Sawchuk– Vice Chair Term 1: 2016–2018
- ▶ Rhonda Whitten– LCDAC Term 1: 2016–2018
- ▶ Seth Nelson– Citizens of Distinction Term 1: 2018–2020
- ▶ Sharon Burghardt– Term 1: 2016–2018
- ▶ Alissa Boyle– Term 1: 2018–2020
- ▶ Councillor Laura Tillack
- ▶ Councillor Bill Hamilton Alternate

## Objectives

- ▶ To Update and Encourage



## City of Leduc FCSS Advisory Board

*The Family and Community Support Services Advisory Board shall advise Council on a range of appropriate **preventative** social services that are sufficient to **meet the needs** of the citizens of the community (396-97)*

- ▶ City of Leduc Strategic Plan 2014-2018
  - Goal 2: Community Wellness

## Definitions

### **Goal 2 - Community Wellness**

As a community, we define **Community Wellness** to be:

- » We support a safe, healthy, active and caring community.
- » We support initiatives that contribute to a healthy and sustainable environment.
- » We ensure quality opportunities to participate in all aspects of our community and foster a sense of belonging.

## Outcomes

### **Goal 2 - Community Wellness**

**Outcomes** to be achieved over the next five years include:

- 2.1 Implement initiatives identified in the Environmental Sustainability Plan
- 2.2 Develop and implement a youth engagement strategy
- 2.3 Maintain a strong and resilient community by understanding social, health and community trends and providing appropriate programs and resources
- 2.4 Reach new residents by establishing community-based programs and spontaneous, accessible opportunities to participate

## Other Involvement

- ▶ Sub Committee – Drug Action Committee
- ▶ Citizens of Distinction



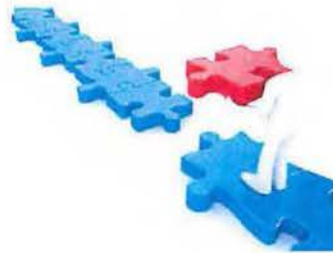
## April 2017 Presentation

- ▶ Strategic Plan for 2018–2022
- ▶ Central Information Base
- ▶ Mental Health
- ▶ Communications and Marketing



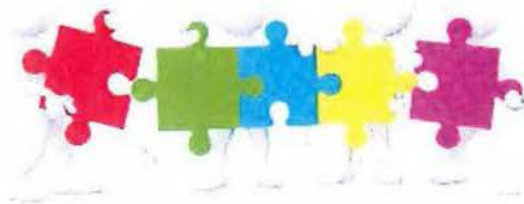
## November 2017 GTO Presentation

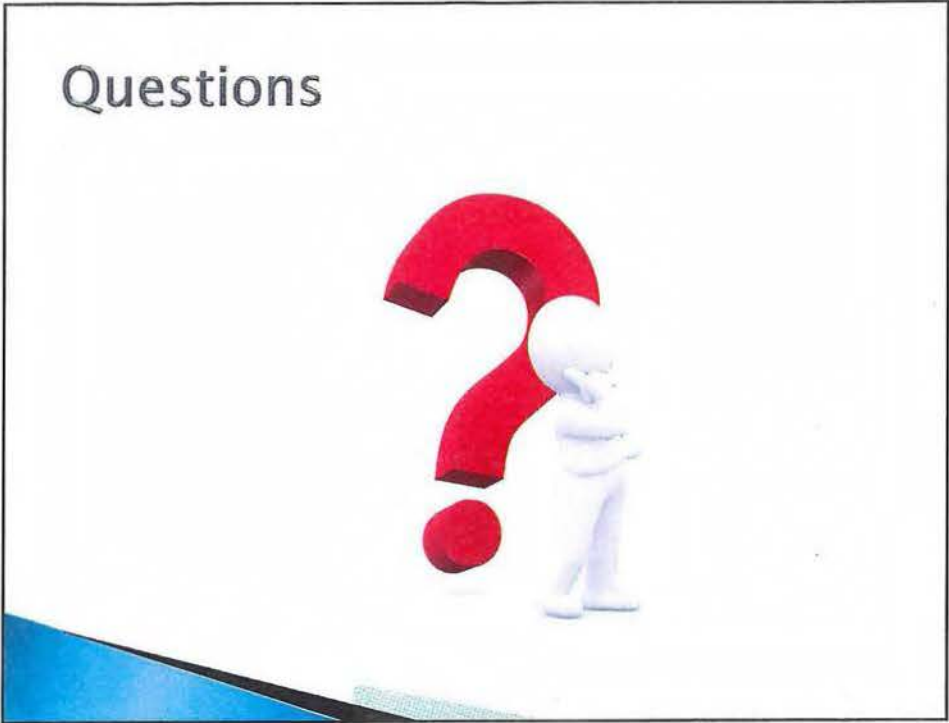
- ▶ 8 Organizations came to us requesting \$273,936.88
- ▶ FCSS Board recommended \$233,500.00
- ▶ Council approved \$268,500.00
- ▶ Revised GTO process



## March 2018 Recommendations

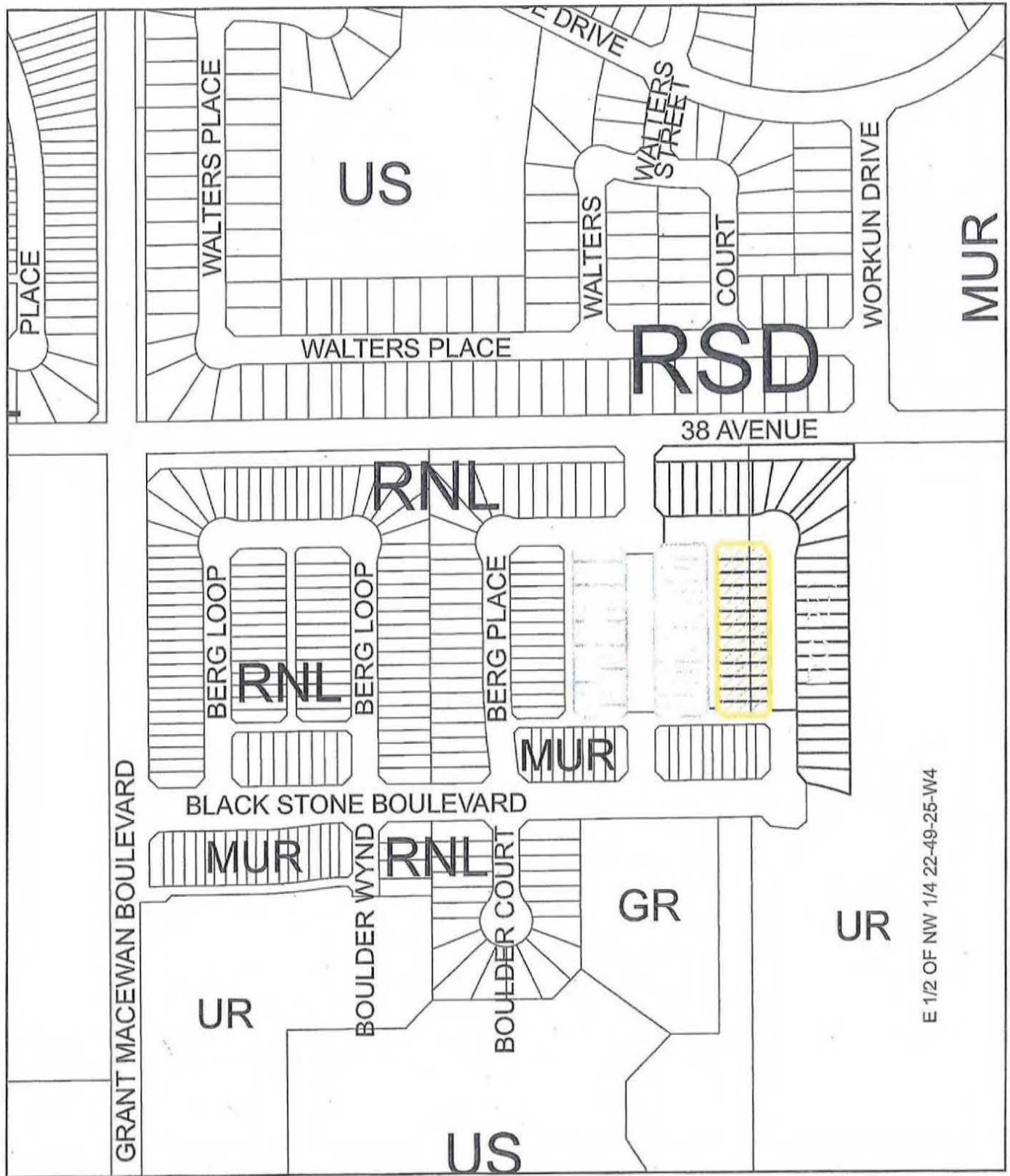
- ▶ Mental Health
- ▶ Youth Engagement and Development
- ▶ Advocacy with Provincial and Federal Levels







# ATTACHMENT 3



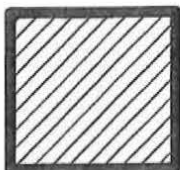
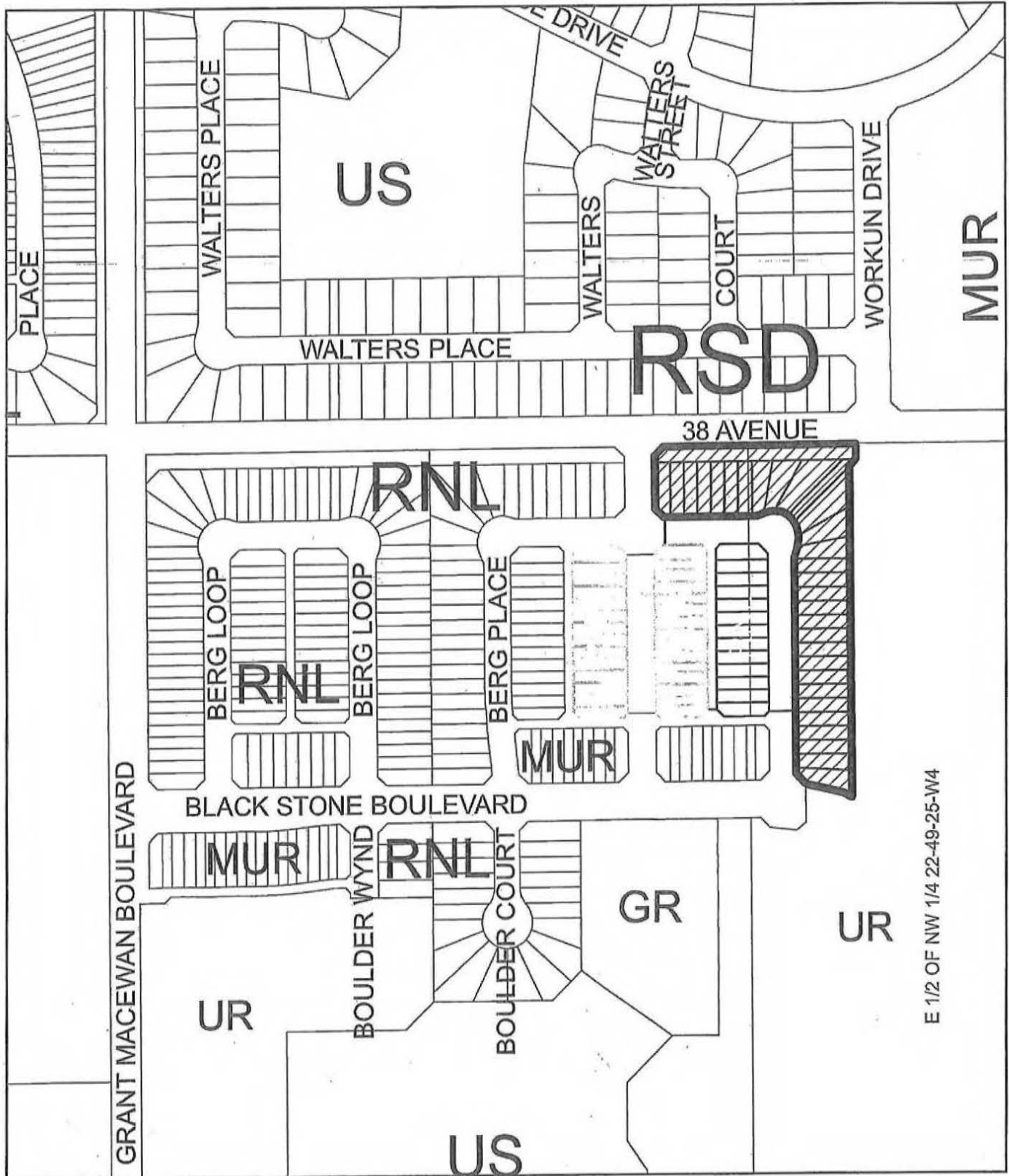
E 1/2 OF NW 1/4 22-49-25-W4



FROM: UR - URBAN RESERVE  
TO: RNL - RESIDENTIAL NARROW LOT



# ATTACHMENT 3

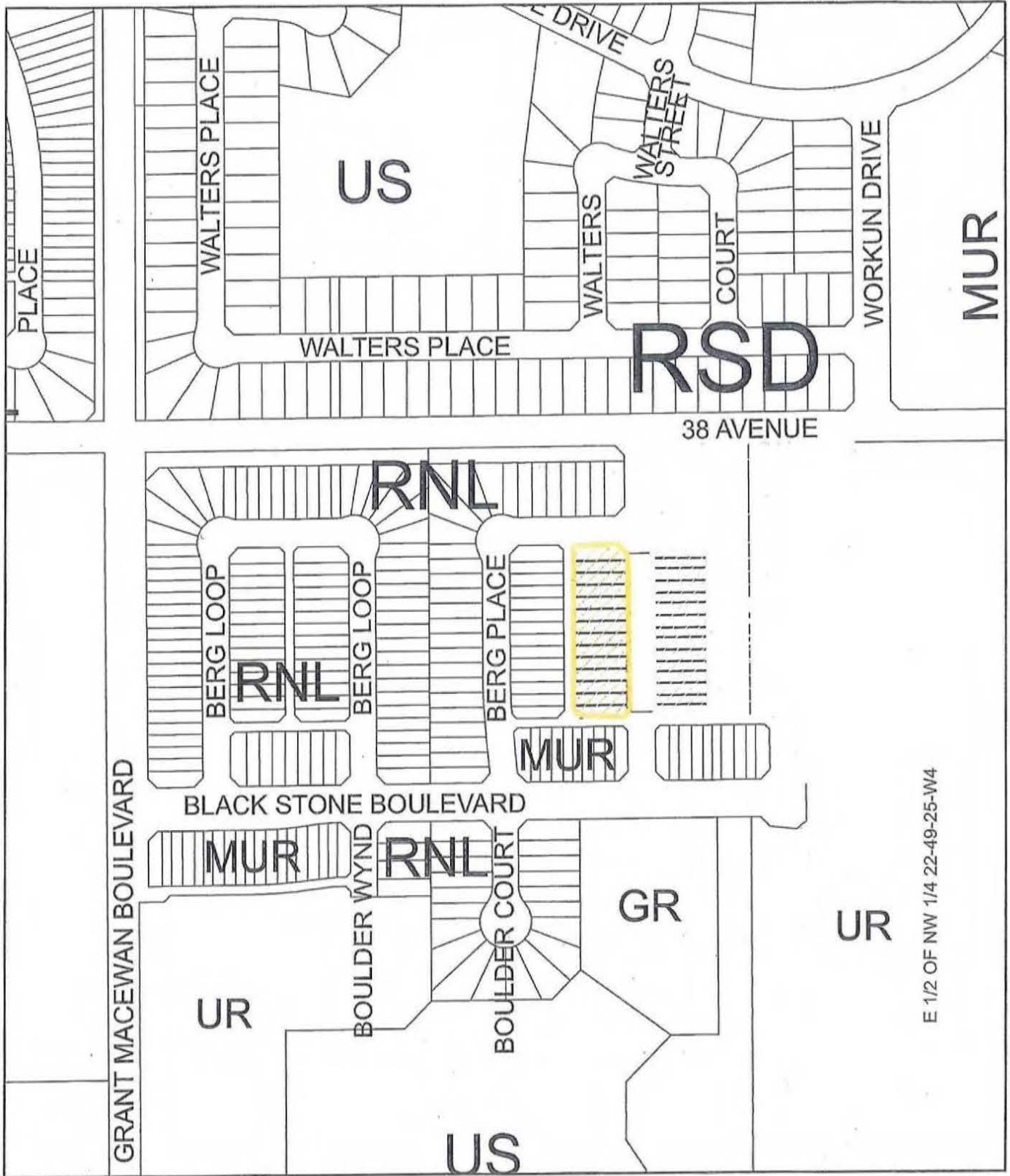


FROM: UR - URBAN RESERVE  
TO: DC(23) - DIRECT CONTROL



E 1/2 OF NW 1/4 22-49-25-W4

# ATTACHMENT 3



FROM: UR - URBAN RESERVE

TO:



RNL - RESIDENTIAL NARROW LOT

MUR - MIXED-USE RESIDENTIAL

E 1/2 OF NW 1/4 22-49-25-W4



IV.

## **RECOGNITION ITEMS**

There were no Recognition Items.

# **PUBLIC COMMENTARY**

# **PUBLIC HEARING**

Explanation of the Public Hearing Process

- A. Bylaw No. 976-2018 - Amendment to Southfork Area Structure Plan
- B. Bylaw No. 973-2018 - Redistricting Southfork Stage 7B

Call for Persons to Speak

VII.A.

# **PRESENTATIONS**

Alberta Figure Skating Foundation

Presented by:

M. McDonald  
M. Strome, Skate Canada

# **Business**

Financial Statement Presentation /  
Auditor's Report

Presented by:

MNP



**MEETING DATE:** April 9, 2018

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

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

**REPORT TITLE:** 2017 Audited Financial Statements

## REPORT SUMMARY

Review of the 2017 Audited Financial Statements and Auditors Report to Council.

## RECOMMENDATION

Pursuant to section 281 of the Municipal Government Act Council hereby receives the 2017 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 2017 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, 2018. Administration must also prepare a financial information return (FIR) for 2017; 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, 2018.

## IMPLICATIONS OF RECOMMENDATION

### GENERAL:

The preparation of the 2017 financial statements have been completed by finance and audited by MNP. MNP presented the 2017 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 2017 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. 2017 Audited Financial Statements
2. 2017 Report to Council

### Others Who Have Reviewed this Report

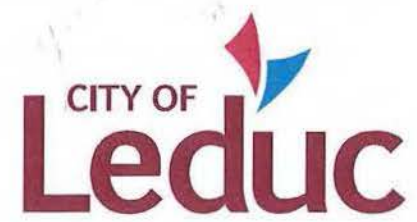
P. Benedetto, City Manager / B. Loewen, City Solicitor / J. Cannon, Acting General Manager, Corporate Services / J. Cannon, Director, Finance

Draft for discussion purposes only

# CITY OF LEDUC

## CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2017



**City of Leduc  
Consolidated Financial Statements**

**December 31, 2017**

*Draft for discussion purposes only*



## 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 9, 2018

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City Manager

## **Independent Auditors' Report**

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To the Mayor and Council of the City of Leduc:

We have audited the accompanying consolidated financial statements of the City of Leduc which comprise the consolidated statement of financial position at December 31, 2017, the consolidated statements of operations, changes in net financial assets (debt), cash flows, and schedules I through V for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### *Administration's Responsibility for 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 management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by administration, as well as evaluating the overall presentation of the consolidated financial statements.

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the City of Leduc as at December 31, 2017, and the results of its operations, changes in net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

April 9, 2018  
Leduc, Alberta

Chartered Professional Accountants

**City of Leduc**  
**Consolidated Statement of Financial Position**  
*As at December 31, 2017*

|  | <b>2017</b>        | <b>2016</b>        |
|--|--------------------|--------------------|
| <b>Financial assets</b>                      |                    |                    |
| Cash   | 9,047,133          | 10,417,310         |
| Investments (Note 2)                         | 52,816,394         | 52,932,581         |
| Property taxes receivable (Note 3)           | 1,591,640          | 1,459,496          |
| Trade and other accounts receivable (Note 4) | 6,061,358          | 7,418,955          |
|  | <b>69,516,525</b>  | <b>72,228,342</b>  |
| <b>Liabilities</b>                           |                    |                    |
| Accounts payable and accrued liabilities     | 13,049,079         | 13,308,879         |
| Deposits and deferred revenue (Note 6)       | 11,479,311         | 10,822,298         |
| Long-term debt (Note 7)                      | 48,643,130         | 52,273,583         |
|  | <b>73,171,520</b>  | <b>76,404,760</b>  |
| <b>Net financial assets (debt)</b>           | <b>(3,654,995)</b> | <b>(4,176,418)</b> |
| <b>Non-financial assets</b>                  |                    |                    |
| Tangible capital assets (Note 9)             | 797,272,707        | 749,035,771        |
| Inventory for consumption                    | 558,223            | 582,832            |
| Prepaid expenses                             | 223,786            | 170,140            |
|  | <b>798,054,716</b> | <b>749,788,743</b> |
| <b>Accumulated surplus (Schedule I)</b>      | <b>794,399,721</b> | <b>745,612,326</b> |

Contingencies (Note 16)

Commitments (Note 17)

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, 2017

|  | Budget<br>2017<br>(Note 18) | 2017         | 2016         |
|--|-----------------------------|--------------|--------------|
| <b>Revenue</b>                                     |                             |              |              |
| Net municipal property taxes (Schedule II)         | 43,384,268                  | 43,218,446   | 41,535,230   |
| Utility services                                   | 21,826,600                  | 21,346,879   | 20,207,552   |
| Sales, user charges and costs recovered            | 8,127,217                   | 9,112,227    | 8,869,108    |
| Government transfers (Schedule III)                | 7,865,231                   | 8,572,860    | 8,113,735    |
| Contributions and levies                           | 1,041,000                   | 3,890,086    | 1,363,165    |
| Property revenue                                   | 2,047,358                   | 2,119,814    | 2,104,392    |
| Interest and penalties                             | 1,698,500                   | 1,605,100    | 1,982,460    |
| Enforcement services                               | 1,820,000                   | 1,335,790    | 2,267,456    |
| Gain on disposal of assets                         | -                           | -            | 7,158        |
|  | 87,810,174                  | 91,201,200   | 86,450,256   |
| <b>Expenses</b>                                    |                             |              |              |
| Amortization (Note 18)                             | -                           | 22,318,384   | 20,352,013   |
| Utility and public services                        | 22,442,506                  | 21,026,402   | 22,218,078   |
| Administration                                     | 16,952,577                  | 16,225,101   | 15,460,076   |
| Protective services                                | 16,344,187                  | 15,804,968   | 16,692,624   |
| Engineering  | 7,613,984                   | 7,517,495    | 4,756,883    |
| Facility services                                  | 7,060,713                   | 7,093,177    | 7,272,224    |
| Recreation and community development               | 6,279,525                   | 5,768,084    | 6,054,502    |
| Planning services                                  | 3,604,138                   | 3,314,558    | 4,365,585    |
| Family and community support services              | 1,686,398                   | 1,355,172    | 1,281,441    |
| Library  | 1,198,704                   | 1,224,407    | 1,175,736    |
| Loss on disposal of assets (Note 9)                | -                           | 309,828      | -            |
|  | 83,182,733                  | 101,957,576  | 99,629,163   |
| <b>Excess (deficiency) of revenue before other</b> | 4,627,442                   | (10,756,374) | (13,178,907) |
| <b>Other</b>                                       |                             |              |              |
| Contributed assets                                 | -                           | 51,613,026   | 61,307,404   |
| Government transfers for capital (Schedule III)    | 17,323,917                  | 7,462,842    | 9,731,450    |
| Capital contributions                              | -                           | 467,903      | 2,167,552    |
|  | 17,323,917                  | 59,543,771   | 73,206,406   |
| <b>Excess of revenue over expenses</b>             | 21,951,359                  | 48,787,396   | 60,027,498   |
| <b>Accumulated surplus, beginning of year</b>      | 745,612,326                 | 745,612,326  | 685,584,828  |
| <b>Accumulated surplus, end of year</b>            | 767,563,685                 | 794,399,721  | 745,612,326  |

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



**City of Leduc**  
**Consolidated Statement of Changes in Net Financial Assets (Debt)**  
*For the Year Ended December 31, 2017*

|   | <i>Budget<br/>2017<br/>(Note 18)</i> | <b>2017</b>         | 2016         |
|---|--------------------------------------|---------------------|--------------|
| <b>Excess of revenue over expenses</b>                | 21,951,359                           | <b>48,787,395</b>   | 60,027,498   |
| Acquisition of tangible capital assets                | (57,903,313)                         | <b>(19,360,378)</b> | (26,031,413) |
| Contributed tangible capital assets                   | -                                    | <b>(51,613,026)</b> | (61,307,404) |
| Proceeds on disposal of tangible capital assets       | -                                    | <b>108,256</b>      | 10,297       |
| Amortization of tangible capital assets               | -                                    | <b>22,318,384</b>   | 20,352,013   |
| Loss (gain) on disposal of tangible capital assets    | -                                    | <b>309,828</b>      | (7,158)      |
| Use (acquisition) of inventory for consumption        | -                                    | <b>24,609</b>       | (63,094)     |
| Acquisition of prepaid expenses                       | -                                    | <b>(53,646)</b>     | (60,789)     |
| <b>Change in net financial assets (debt)</b>          | (35,951,954)                         | <b>521,422</b>      | (7,080,050)  |
| <b>Net financial assets (debt), beginning of year</b> | (4,176,418)                          | <b>(4,176,418)</b>  | 2,903,632    |
| <b>Net financial assets (debt), end of year</b>       | (40,128,372)                         | <b>(3,654,995)</b>  | (4,176,418)  |

*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, 2017*

|   | <b>2017</b>         | <b>2016</b>         |
|---|---------------------|---------------------|
| <b>Cash provided by (used for) the following activities:</b>    |                     |                     |
| <b>Operating</b>  |                     |                     |
| Excess of revenue over expenses                                 | 48,787,395          | 60,027,498          |
| Non-cash items:   |                     |                     |
| Amortization of tangible capital assets                         | 22,318,384          | 20,352,013          |
| Loss (gain) on disposal of tangible capital assets              | 309,828             | (7,158)             |
| Tangible capital assets received as contributions               | (51,613,026)        | (61,307,404)        |
| Net change in non-cash operating working capital balances:      |                     |                     |
| Decrease in trade and other accounts receivable                 | 1,357,596           | 577,450             |
| Increase in property taxes receivable                           | (132,144)           | (416,062)           |
| Increase in prepaid expenses                                    | (53,646)            | (60,789)            |
| Decrease (increase) in inventory for consumption                | 24,609              | (63,094)            |
| (Decrease) increase in accounts payable and accrued liabilities | (1,481,146)         | 1,568,000           |
| Increase (decrease) in deposits and deferred revenue            | 657,013             | (26,100)            |
|   | <b>20,174,863</b>   | <b>20,644,354</b>   |
| <b>Capital</b>  |                     |                     |
| Proceeds on disposition of tangible capital assets              | 108,256             | 10,297              |
| Acquisition of tangible capital assets (Note 9)                 | (18,139,031)        | (26,506,564)        |
|   | <b>(18,030,775)</b> | <b>(26,496,267)</b> |
| <b>Investing</b>  |                     |                     |
| Decrease in investments   | 116,187             | 3,526,207           |
| <b>Financing</b>  |                     |                     |
| Repayment of long-term debt                                     | (3,630,453)         | (2,703,634)         |
| <b>Decrease in cash</b>   | <b>(1,370,177)</b>  | <b>(5,029,341)</b>  |
| <b>Cash, beginning of year</b>                                  | <b>10,417,310</b>   | <b>15,446,651</b>   |
| <b>Cash, end of year</b>  | <b>9,047,133</b>    | <b>10,417,310</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, 2017*

|   | <i>Unrestricted<br/>Surplus</i> | <i>Restricted<br/>Surplus<br/>(Note 11)</i> | <i>Equity in Tangible<br/>Capital Assets<br/>(Note 12)</i> | <i>2017</i>        | <i>2016</i>        |
|---|---------------------------------|---|--|--------------------|--------------------|
| <b>Balance, beginning of year</b>                   | 5,366,488                       | 43,483,648                                  | 696,762,190  | 745,612,326        | 685,584,828        |
| Excess of revenue over expenses                     | 48,787,395                      | -   | -  | 48,787,395         | 60,027,498         |
| Unrestricted funds designated for future use        | (25,709,954)                    | 25,709,954                                  | -  | -                  | -                  |
| Restricted funds for operations                     | 10,415,118                      | (10,415,118)                                | -  | -                  | -                  |
| Restricted funds used for tangible capital assets   | -                               | (16,333,921)                                | 16,333,921   | -                  | -                  |
| Current year funds used for tangible capital assets | (3,026,457)                     | -   | 3,026,457  | -                  | -                  |
| Contributed tangible capital assets                 | (51,613,026)                    | -   | 51,613,026   | -                  | -                  |
| Net book value of tangible capital assets disposed  | 418,084                         | -   | (418,084)  | -                  | -                  |
| Amortization  | 22,318,384                      | -   | (22,318,384)   | -                  | -                  |
| Proceeds on long-term debt                          | 2,480,128                       | -   | (2,480,128)  | -                  | -                  |
| Long-term debt repaid                               | (6,110,581)                     | -   | 6,110,581  | -                  | -                  |
| <b>Change in accumulated surplus</b>                | <b>(2,040,909)</b>              | <b>(1,039,085)</b>                          | <b>51,867,389</b>  | <b>48,787,395</b>  | <b>60,027,498</b>  |
| <b>Balance, end 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> |

*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, 2017*

|                                     | <i>Budget<br/>2017</i> | <b>2017</b>       | 2016       |
|-------------------------------------|------------------------|-------------------|------------|
| <b>Taxation</b>                     |                        |                   |            |
| Property taxes                      | 61,232,281             | <b>61,056,756</b> | 57,396,745 |
| Local improvement taxes             | 8,806                  | <b>18,509</b>     | 18,509     |
|                                     | 61,241,087             | <b>61,075,265</b> | 57,415,254 |
| <b>Requisitions</b>                 |                        |                   |            |
| Education                           | 17,752,690             | <b>17,752,690</b> | 15,780,732 |
| Leduc Foundation                    | 104,129                | <b>104,129</b>    | 99,292     |
|                                     | 17,856,819             | <b>17,856,819</b> | 15,880,024 |
| <b>Net municipal property taxes</b> | 43,384,268             | <b>43,218,446</b> | 41,535,230 |

*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, 2017*

|   | <i>Budget<br/>2017</i> | <b>2017</b>       | 2016              |
|---|------------------------|-------------------|-------------------|
| <b>Operating</b>                            |                        |                   |                   |
| Federal transfers                           | 20,146                 | <b>6,314</b>      | 21,913            |
| Provincial transfers                        | 4,621,530              | <b>4,735,137</b>  | 4,686,182         |
| Local transfers                             | 3,223,555              | <b>3,831,409</b>  | 3,405,640         |
| <b>Total operating government transfers</b> | <b>7,865,231</b>       | <b>8,572,860</b>  | <b>8,113,735</b>  |
| <b>Capital</b>                              |                        |                   |                   |
| Federal transfers                           | 2,598,187              | <b>1,500,819</b>  | 1,955,794         |
| Provincial transfers                        | 13,685,730             | <b>5,962,023</b>  | 7,741,727         |
| Local transfers                             | 1,040,000              | -                 | 33,929            |
| <b>Total capital government transfers</b>   | <b>17,323,917</b>      | <b>7,462,842</b>  | <b>9,731,450</b>  |
| <b>Total government transfers</b>           | <b>25,189,148</b>      | <b>16,035,702</b> | <b>17,845,185</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, 2017*

|  | <i>Budget<br/>2017<br/>(Note 18)</i> | <b>2017</b>        | 2016              |
|--|--------------------------------------|--------------------|-------------------|
| <b>Consolidated expenses by object</b> |                                      |                    |                   |
| Salaries and wages                     | 31,838,730                           | <b>32,184,139</b>  | 31,280,921        |
| Amortization (Note 18)                 | -                                    | <b>22,318,384</b>  | 20,352,013        |
| Contract services                      | 20,710,321                           | <b>18,896,431</b>  | 20,176,352        |
| Cost of utilities sold                 | 7,749,000                            | <b>6,816,188</b>   | 6,581,910         |
| Employee benefits                      | 6,924,197                            | <b>6,545,928</b>   | 6,406,632         |
| Materials and supplies                 | 5,009,081                            | <b>4,309,261</b>   | 4,174,364         |
| Utilities                              | 3,021,977                            | <b>3,108,301</b>   | 2,914,305         |
| Interest on long-term debt             | 2,423,735                            | <b>2,103,461</b>   | 2,192,922         |
| Grants to organizations                | 1,984,541                            | <b>1,926,704</b>   | 2,117,243         |
| Repairs and maintenance                | 1,189,044                            | <b>1,192,487</b>   | 1,102,544         |
| Training and development               | 1,083,449                            | <b>1,040,551</b>   | 1,043,322         |
| General services                       | 706,663                              | <b>689,889</b>     | 617,787           |
| Loss on disposal of assets (Note 9)    | -                                    | <b>309,828</b>     | -                 |
| Bank charges and interest              | 234,026                              | <b>245,331</b>     | 349,679           |
| Telephone and communications           | 176,829                              | <b>139,552</b>     | 191,663           |
| Other                                  | 131,141                              | <b>131,141</b>     | 127,507           |
|  | <b>83,182,733</b>                    | <b>101,957,576</b> | <b>99,629,163</b> |

*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, 2017*

|   | <i>Utility<br/>and public<br/>services</i> | <i>Administration</i> | <i>Engineering</i> | <i>Facility<br/>services</i> | <i>Protective<br/>services</i> | <i>Family and<br/>community<br/>support services</i> | <i>Recreation and<br/>community<br/>development</i> | <i>Planning<br/>services</i> | <i>Library</i>   | <i>Total</i>       |
|---|--|-----------------------|--------------------|------------------------------|--------------------------------|--|---|------------------------------|------------------|--------------------|
| <b>Revenue</b>                          |  |                       |                    |                              |                                |  |   |                              |                  |                    |
| Contributed assets                      | 26,669,465                                 | 11,000,000            | 13,943,561         | -                            | -                              | -  | -   | -                            | -                | 51,613,026         |
| Net municipal property taxes            | 8,309                                      | 43,199,937            | 10,200             | -                            | -                              | -  | -   | -                            | -                | 43,218,446         |
| Utility services                        | 12,853,520                                 | 6,171,848             | 2,321,511          | -                            | -                              | -  | -   | -                            | -                | 21,346,879         |
| Government transfers                    | 249,253                                    | 9,225,883             | 1,170,145          | 219,822                      | 3,496,351                      | 833,977  | 608,692   | -                            | 231,579          | 16,035,702         |
| Sales, user charges and costs recovered | 1,168,651                                  | 694,682               | 273,216            | 1,368                        | 1,140,561                      | 52,049   | 2,556,342   | 2,183,351                    | 1,042,006        | 9,112,227          |
| Contributions and levies                | -  | -                     | -                  | -                            | -                              | -  | 266,400   | 3,623,686                    | -                | 3,890,086          |
| Property revenue                        | 3,600                                      | -                     | -                  | 352,146                      | -                              | -  | 1,762,085   | -                            | 1,983            | 2,119,814          |
| Interest and penalties                  | 189,843                                    | 1,415,257             | -                  | -                            | -                              | -  | -   | -                            | -                | 1,605,100          |
| Enforcement services                    | -  | -                     | -                  | -                            | 1,335,790                      | -  | -   | -                            | -                | 1,335,790          |
| Capital contributions                   | 288  | 21,297                | 152,210            | -                            | -                              | -  | 10,000  | 284,108                      | -                | 467,903            |
|   | <b>41,142,929</b>                          | <b>71,728,904</b>     | <b>17,870,843</b>  | <b>573,336</b>               | <b>5,972,702</b>               | <b>886,026</b>                                       | <b>5,203,519</b>                                    | <b>6,091,145</b>             | <b>1,275,568</b> | <b>150,744,973</b> |
| <b>Expenses</b>                         |  |                       |                    |                              |                                |  |   |                              |                  |                    |
| Salaries and wages                      | 5,355,042                                  | 8,011,615             | 1,089,174          | 2,260,334                    | 8,279,571                      | 861,675  | 3,536,983   | 2,095,779                    | 693,966          | 32,184,139         |
| Contract services                       | 3,606,708                                  | 2,701,208             | 5,883,194          | 110,854                      | 5,159,720                      | 60,198   | 589,970   | 698,878                      | 85,701           | 18,896,431         |
| Cost of utilities sold                  | 6,723,204                                  | -                     | 92,984             | -                            | -                              | -  | -   | -                            | -                | 6,816,188          |
| Employee benefits                       | 1,065,224                                  | 1,857,861             | 238,639            | 495,196                      | 1,505,991                      | 179,319  | 644,672   | 430,770                      | 128,256          | 6,545,928          |
| Materials and supplies                  | 1,934,029                                  | 505,210               | 133,335            | 331,457                      | 481,460                        | 139,152  | 575,004   | 44,204                       | 165,410          | 4,309,261          |
| Utilities                               | 1,500,279                                  | -                     | -                  | 1,608,022                    | -                              | -  | -   | -                            | -                | 3,108,301          |
| Interest on long-term debt              | 49,993                                     | 83,939                | 34,397             | 1,915,045                    | 427                            | -  | 19,660  | -                            | -                | 2,103,461          |
| Grants to organizations                 | -  | 1,710,328             | -                  | -                            | -                              | 100,000  | 116,376   | -                            | -                | 1,926,704          |
| Repairs and maintenance                 | 645,906                                    | 106,923               | -                  | 349,399                      | 28,077                         | -  | 62,182  | -                            | -                | 1,192,487          |
| Training and development                | 81,379                                     | 494,318               | 45,772             | 22,869                       | 261,897                        | 14,828   | 63,517  | 42,110                       | 13,861           | 1,040,551          |
| General services                        | 5,846                                      | 520,150               | -                  | -                            | -                              | -  | 158,772   | 2,817                        | 2,304            | 689,889            |
| Loss on disposal of assets              | (19,026)                                   | 288,242               | -                  | -                            | 24,875                         | -  | 15,737  | -                            | -                | 309,828            |
| Bank charges and interest               | 37,319                                     | 131,853               | -                  | -                            | 75,210                         | -  | 949   | -                            | -                | 245,332            |
| Telephone and communications            | 21,472                                     | 101,696               | -                  | -                            | 12,615                         | -  | -   | -                            | 3,768            | 139,551            |
| Other                                   | -  | -                     | -                  | -                            | -                              | -  | -   | -                            | 131,141          | 131,141            |
|   | <b>21,007,375</b>                          | <b>16,513,343</b>     | <b>7,517,495</b>   | <b>7,093,177</b>             | <b>15,829,843</b>              | <b>1,355,172</b>                                     | <b>5,783,822</b>                                    | <b>3,314,558</b>             | <b>1,224,407</b> | <b>79,639,192</b>  |
| <b>Net revenue, before amortization</b> | <b>20,135,554</b>                          | <b>55,215,561</b>     | <b>10,353,348</b>  | <b>(6,519,840)</b>           | <b>(9,857,141)</b>             | <b>(469,146)</b>                                     | <b>(580,303)</b>                                    | <b>2,776,587</b>             | <b>51,161</b>    | <b>71,105,780</b>  |
| Amortization                            | 7,941,303                                  | 682,953               | 9,073,343          | 3,184,942                    | 251,948                        | -  | 1,112,592   | 7,078                        | 64,225           | 22,318,384         |
| <b>Excess of revenue over expenses</b>  | <b>12,194,251</b>                          | <b>54,532,608</b>     | <b>1,280,005</b>   | <b>(9,704,782)</b>           | <b>(10,109,089)</b>            | <b>(469,146)</b>                                     | <b>(1,692,895)</b>                                  | <b>2,769,509</b>             | <b>(13,064)</b>  | <b>48,787,396</b>  |

*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.

**v. Cultural and historical tangible capital assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

**1. Significant Accounting Policies**

***Non-financial assets***

**vi. 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.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2017*

**2. Investments**

|                         | <b>2017</b>       | 2016       |
|-------------------------|-------------------|------------|
| Fixed income securities | <b>52,816,394</b> | 52,931,895 |
| Cash                    | -                 | 686        |
|                         | <b>52,816,394</b> | 52,932,581 |

The fixed income securities have a yield from 2.00% to 4.50% (2016 - 1.11% to 4.50%) and mature in periods 2019 through 2031. The market value of the investments at December 31, 2017 was \$51,494,644 (2016 - \$51,928,149).

**3. Property Taxes Receivable**

|                   | <b>2017</b>      | 2016      |
|-------------------|------------------|-----------|
| Current taxes     | <b>1,335,343</b> | 1,242,988 |
| Non-current taxes | <b>256,297</b>   | 216,508   |
|                   | <b>1,591,640</b> | 1,459,496 |

**4. Trade and Other Accounts Receivable**

Included in trade and other accounts receivable is a loan receivable from The Leduc Foundation for the transfer of The Willows Affordable Housing property. The balance remaining at December 31, 2017 is \$751,791 (2016 - \$784,972), bearing interest at 5.00%, receivable in annual installments of \$72,429, due August 2032.

**5. 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 2017 total \$1,447,468 (2016 - \$1,288,585).

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2017*

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**6. Deposits and Deferred Revenue**

|                               | <b>2017</b>             | 2016             |
|-------------------------------|-------------------------|------------------|
| Deferred government transfers | <b>8,004,094</b>        | 7,484,748        |
| Deposits                      | <b>2,364,499</b>        | 2,610,589        |
| Deferred revenue              | <b>1,110,719</b>        | 726,961          |
|                               | <hr/> <b>11,479,311</b> | <hr/> 10,822,298 |

**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, 2017*

**7. Long-term Debt**

|   | 2017              | 2016              |
|---|-------------------|-------------------|
| Tax-supported debentures  | 43,086,270        | 45,631,763        |
| Self-supported debentures                                       | -                 | 8,596             |
| Offsite levy supported debentures                               | 4,427,570         | 3,137,387         |
| Capital leases  | 1,035,091         | 789,821           |
| Leduc & District Regional Chamber of Commerce building mortgage | 94,199            | 136,016           |
| Mortgage  | -                 | 2,570,000         |
|   | <b>48,643,130</b> | <b>52,273,583</b> |

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

|             | <i>Principal</i>  | <i>Interest</i>   | <i>Total</i>      |
|-------------|-------------------|-------------------|-------------------|
| 2018        | 3,485,141         | 1,956,737         | 5,441,878         |
| 2019        | 3,512,184         | 1,832,186         | 5,344,370         |
| 2020        | 3,368,586         | 1,708,829         | 5,077,415         |
| 2021        | 2,666,753         | 1,592,593         | 4,259,346         |
| 2022        | 2,571,652         | 1,479,879         | 4,051,531         |
| To maturity | 33,038,814        | 8,042,743         | 41,081,557        |
|             | <b>48,643,130</b> | <b>16,612,967</b> | <b>65,256,097</b> |

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 4.72% (2016 - 4.89%). Debenture debt is issued on the credit and security of the City of Leduc at large.

The final principal payment on the mortgage was made on October 30, 2017 in the amount of \$2,570,000 plus the final interest installment of \$89,950.

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 2017 was \$4,382 (2016 - \$5,688).

The City of Leduc's total cash payments for interest on long-term debt in 2017 was \$2,144,277 (2016 - \$2,233,023).

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2017*

**8. 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>2017</b>        | 2016        |
|--|--------------------|-------------|
| Total debt limit                             | <b>137,038,913</b> | 132,956,713 |
| Total debt                                   | <b>48,548,931</b>  | 52,137,565  |
| <b>Amount of debt limit unused</b>           | <b>88,489,982</b>  | 80,819,148  |
| Service on debt limit                        | <b>22,839,819</b>  | 22,159,452  |
| Service on debt                              | <b>5,344,644</b>   | 8,055,939   |
| <b>Amount of debt servicing limit unused</b> | <b>17,495,175</b>  | 14,103,513  |

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, 2017*

**9. Tangible Capital Assets**

| <b>Cost</b>                     | <i>Opening</i> | <i>Additions</i> | <i>Disposals</i> | <i>Closing</i> |
|---------------------------------|----------------|------------------|------------------|----------------|
| Land                            | 110,901,766    | 11,000,000       | 285,000          | 121,616,766    |
| Land improvements               | 25,847,460     | 2,597,255        | 35,166           | 28,409,549     |
| Buildings                       | 128,623,096    | 2,860,976        | -                | 131,484,071    |
| Machinery and equipment         | 24,684,363     | 2,589,150        | 21,116           | 27,252,397     |
| Vehicles                        | 10,985,502     | 521,020          | 442,343          | 11,064,180     |
| Engineered structures           | 731,489,065    | 46,407,580       | -                | 777,896,645    |
|                                 | 1,032,531,252  | 65,975,981       | 783,625          | 1,097,723,609  |
| Construction-in-progress        | 4,162,354      | 4,997,422        | -                | 9,159,776      |
|                                 | 1,036,693,606  | 70,973,403       | 783,625          | 1,106,883,385  |
| <b>Accumulated amortization</b> |                |                  |                  |                |
| Land improvements               | 7,106,467      | 1,250,826        | 19,428           | 8,337,865      |
| Buildings                       | 29,174,862     | 2,992,884        | -                | 32,167,743     |
| Machinery and equipment         | 11,958,902     | 1,882,632        | 14,094           | 13,827,439     |
| Vehicles                        | 4,316,737      | 994,972          | 332,019          | 4,979,691      |
| Engineered structures           | 235,100,867    | 15,197,071       | -                | 250,297,939    |
|                                 | 287,657,835    | 22,318,384       | 365,541          | 309,610,676    |
| Net book value                  | 749,035,771    | 48,655,020       | 418,084          | 797,272,707    |

During the year, tangible capital assets were acquired at an aggregate cost of \$70,973,403 (2016 - \$87,338,817), of which \$51,613,026 (2016 - \$61,307,404) was acquired as contributed assets. \$5,544,563 (2016 - \$4,323,216) remains in accounts payable and the remaining \$18,139,031 (2016 - \$26,506,564) was acquired by cash.

\$285,000 of the 2017 loss on disposal of assets was associated with a contribution of municipal titled land to the Board of Trustees of the Black Gold School Division as part of routine practice.

**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2017*

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**9. Tangible Capital Assets**

Based on the Leduc Transit Joint Venture Agreement (*Note 10*) the City's proportionate interest in the transit buses is 65%. Included in vehicles cost is an amount of \$1,848,552 (2016 - \$1,848,552) which is 65% of the total cost of the Leduc Transit buses and included in vehicles accumulated amortization is \$646,993 (2016 - \$462,138) 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> | <b>Closing</b>   |
|---------------------------------|----------------|------------------|------------------|------------------|
| Transit joint venture buses     | 1,848,552      | -                | -                | <b>1,848,552</b> |
| <b>Accumulated amortization</b> |                |                  |                  |                  |
| Transit joint venture buses     | 462,138        | 184,855          | -                | <b>646,993</b>   |
| Net book value                  | 1,386,414      | (184,855)        | -                | <b>1,201,559</b> |

**10. 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, operating 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, 2017*

**10. Leduc Transit Joint Venture Agreement**

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

|  | <b>2017</b> | <b>2016</b> |
|--|-------------|-------------|
| <b>Statement of Financial Position</b> |             |             |
| Tangible capital assets                |             |             |
| Buses - cost                           | 2,843,926   | 2,843,926   |
| Buses - accumulated amortization       | (995,375)   | (710,982)   |
| Accumulated surplus                    | 1,848,551   | 2,132,944   |
| <b>Statement of Operations</b>         |             |             |
| Operating revenue                      |             |             |
| Sales and user charges                 | 288,802     | 211,851     |
| Transfer from City of Leduc            | 634,011     | 628,320     |
| Transfer from Leduc County             | 341,391     | 302,414     |
|  | 1,264,204   | 1,142,585   |
| Operating expenses                     | (1,264,204) | (1,142,585) |
| Amortization expense                   | (284,393)   | (284,393)   |
|  | (1,548,597) | (1,426,978) |
| Deficiency of revenue over expenses    | (284,393)   | (284,393)   |
| Accumulated surplus, opening           | 2,132,944   | 2,417,337   |
| Accumulated surplus, closing           | 1,848,551   | 2,132,944   |
| <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, 2017*

**11. Restricted Surplus**

Surplus restricted for operating and capital activities changed as follows:

|                                  | 2016              | Increases         | Decreases           | 2017              |
|----------------------------------|-------------------|-------------------|---------------------|-------------------|
| Restricted Operating Surplus     |                   |                   |                     |                   |
| General government               | 10,966,852        | 6,851,861         | (9,884,417)         | 7,934,296         |
| Operations                       | 3,472,198         | 152,000           | (530,701)           | 3,093,497         |
|                                  | <u>14,439,050</u> | <u>7,003,861</u>  | <u>(10,415,118)</u> | <u>11,027,793</u> |
| Restricted Capital Surplus       |                   |                   |                     |                   |
| Operations                       | 11,167,132        | 5,780,233         | (3,079,975)         | 13,867,390        |
| Community services               | 5,591,202         | 2,694,590         | (2,733,042)         | 5,552,750         |
| General government               | 4,352,765         | 1,105,129         | (632,909)           | 4,824,985         |
| Library                          | 613,510           | 193,143           | (138,104)           | 668,549           |
| Downtown Business Association    | 101,608           | 3,137             | -                   | 104,745           |
|                                  | <u>21,826,217</u> | <u>9,776,232</u>  | <u>(6,584,030)</u>  | <u>25,018,419</u> |
| Restricted Offsite Levy Reserves |                   |                   |                     |                   |
| Transportation Offsite Levy      | 5,502,939         | 2,969,638         | (3,997,930)         | 4,474,647         |
| Water Offsite Levy               | 2,417,741         | 2,631,425         | (3,125,462)         | 1,923,704         |
| Sanitary Offsite Levy            | (702,299)         | 3,328,798         | (2,626,499)         | -                 |
|                                  | <u>7,218,381</u>  | <u>8,929,861</u>  | <u>(9,749,891)</u>  | <u>6,398,351</u>  |
|                                  | <u>43,483,648</u> | <u>25,709,954</u> | <u>(26,749,039)</u> | <u>42,444,563</u> |

At this time we are up fronting the sanitary offsite levy reserve in the amount of \$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, 2017*

**12. Equity in Tangible Capital Assets**

|                                   | 2017               | 2016               |
|-----------------------------------|--------------------|--------------------|
| Tangible capital assets (Note 9)  | 1,106,883,385      | 1,036,693,606      |
| Accumulated amortization (Note 9) | (309,610,676)      | (287,657,835)      |
| Long-term debt (Note 7)           | (48,643,130)       | (52,273,583)       |
|                                   | <b>748,629,579</b> | <b>696,762,190</b> |

**13. 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:

|  | <i>Salary</i> | <i>Benefits &amp; allowances</i> | 2017    | 2016    |
|--|---------------|----------------------------------|---------|---------|
| <b>Mayor/Council</b>                     |               |                                  |         |         |
| R. Young - Current Mayor/Past Councillor | 42,087        | 4,515                            | 46,602  | 39,623  |
| G. Finstad - Incumbent Councillor        | 36,590        | 8,974                            | 45,564  | 45,369  |
| T. Lazowski - Incumbent Councillor       | 36,590        | 7,702                            | 44,292  | 44,096  |
| B. Beckett - Incumbent Councillor        | 36,590        | 4,085                            | 40,675  | 40,649  |
| W. Hamilton - Newly Elected Councillor   | 4,926         | 1,710                            | 6,636   | -       |
| L. Hansen - Newly Elected Councillor     | 4,926         | 936                              | 5,862   | -       |
| L. Tillack - Newly Elected Councillor    | 4,926         | 2,012                            | 6,938   | -       |
| G. Krischke - Past Mayor                 | 67,305        | 10,156                           | 77,461  | 88,646  |
| D. Mackenzie - Past Councillor           | 31,805        | 7,269                            | 39,074  | 45,369  |
| D. Smith - Past Councillor               | 31,805        | 3,775                            | 35,580  | 40,896  |
| City Manager                             | 266,981       | 9,756                            | 276,737 | 269,634 |

- (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.

**14. 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 253,862 people and 417 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 11.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% on pensionable earnings above this amount. Employees of the City of Leduc are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

The current service contributions by the City of Leduc to the LAPP in 2017 were \$3,087,430 (2016 - \$3,012,567). Total current service contributions by the employees of the City of Leduc to the LAPP for 2017 were \$2,848,217 (2016 - \$2,779,271).

At December 31, 2016, the date of the most recent actuarial valuation, the LAPP disclosed an actuarial deficiency of \$637,357,000 (2015 - \$923,416,000).

**15. 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 2017 were \$63,944 (2016 - \$50,395). Total current service contributions by the employees of the City of Leduc to APEX for 2017 were \$48,041 (2016 - \$41,995).

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.

**15. 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 \$130,540\* (2016 - \$139,758\*) held by the City on behalf of the beneficiaries. The actuarial valuation of the plan for service accrued to December 31, 2017 is estimated to be \$469,335 (2016 - \$401,868).

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

**16. 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.

**17. 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:

|      |           |
|------|-----------|
| 2018 | 5,102,949 |
| 2019 | 5,172,308 |
| 2020 | 5,277,934 |
| 2021 | 5,367,916 |
| 2022 | 5,443,661 |



**City of Leduc**  
**Notes to the Consolidated Financial Statements**  
*For the year ended December 31, 2017*

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**18. 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 \$22,318,384 (2016 - \$20,352,013).

Included in the disclosed budget on the consolidated statement of operations is \$6,889,668 (2016 - \$7,351,952) 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 financial assets (debt), resulting in a corresponding reduction in the budget presented.

**19. 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.

**20. Comparative Figures**

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



**City of Leduc  
Report to Council**

*For the Year Ending December 31, 2017*

For presentation to the Financial Audit Review Committee on March 26, 2018



March 26, 2018

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, 2017 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**

LFP/pa  
encls.



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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, 2017. 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;
- Receipt of external confirmations sent to AltaGas for franchise fees;
- Discussion of subsequent events with Council;
- 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 9, 2018. 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.

---

**FINAL MATERIALITY**

---

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 the year ended December 31, 2017.

---

**SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL**

---

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.

---

**IDENTIFIED OR SUSPECTED FRAUD**

---

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.

---

**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**

---

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

---

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.
- No new accounting policies, or changes in accounting policies were applied.

### ***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:

#### **Allowance for doubtful accounts**

- Accounts receivable are stated after evaluation as to their collectability.

#### **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.

---

## 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

City staff was ready when the audit commenced, and there were very minor adjustments posted after we began our audit fieldwork: an adjustment to net the disposal of a portion of land, which had no effect on surplus, and an adjustment to finalize reserves.

### Significant unadjusted differences

There are no significant unadjusted differences.

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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 Council.

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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.
- During 2015, the City adopted a new investment policy, which improved on the minimum requirements of the *Municipal Government Act*. At year-end, the City was in compliance with the investment policy, specifically in relation to the composition of the investment holdings as well as the credit rating of the investment holdings.

---

## 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.

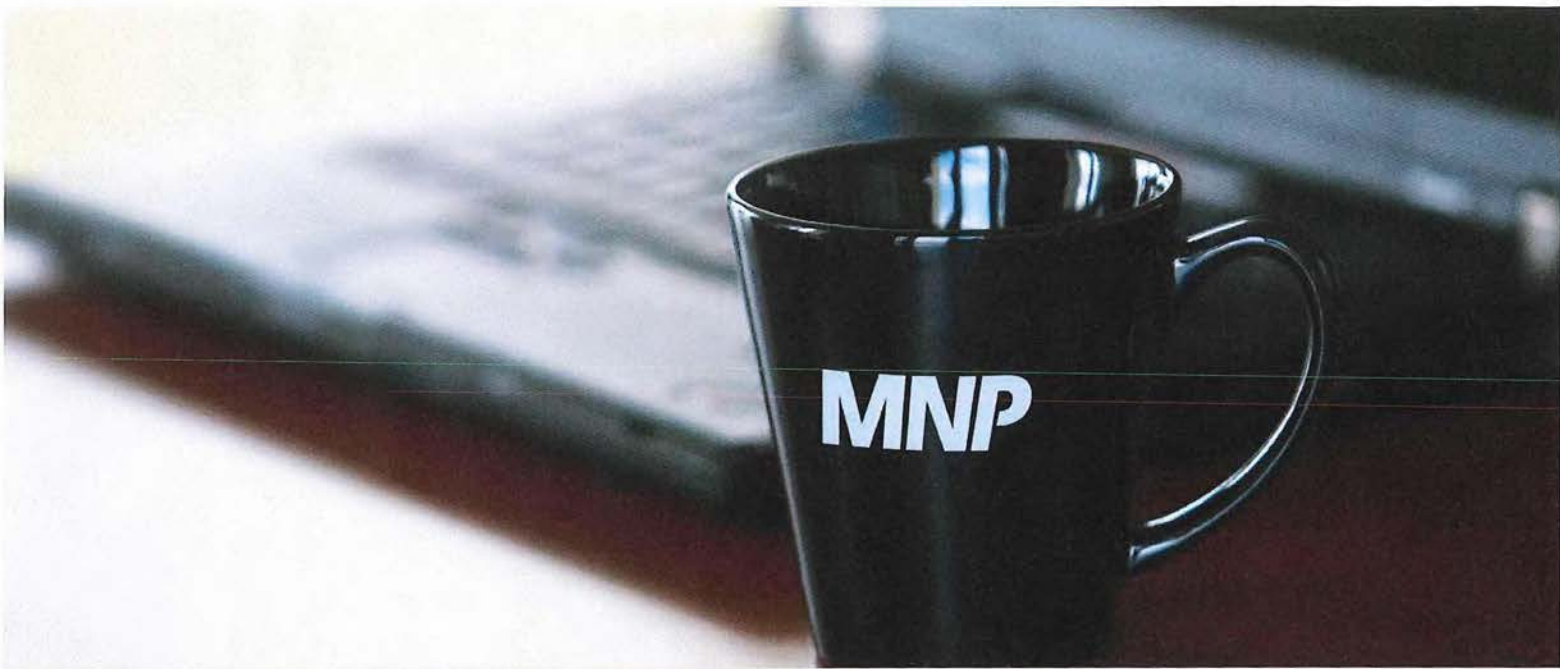
Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to 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.

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INDEPENDENT FIRMS

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**DATE:** March 20, 2018

**MEETING DATE:** April 9, 2018

**COMMITTEE/BOARD NAME:** Leduc Environmental Advisory Board (LEAB)

**PREPARED BY:** Kerra Chomlak

## COMMITTEE OF COUNCIL UPDATE

LEAB will present an update on progress since their last presentation to Council, which was May 2017. The update will introduce Council to new LEAB members, provide a brief historical review for new Council members, review LEAB's 2018 priorities, and invite Council to upcoming environmental events. Recent City of Leduc successes related to LEAB's priorities include:

- New sorting stations installed downtown and at transit stops;
- Sustainability Torch passed to Grande Prairie for 2018 AB Summer Games;
- Southfork community gardens pilot project continued;
- First pollinator garden planted at Telford Lake; and
- New LED streetlights installed throughout city.

LEAB's 2018 workplan will focus on three priorities, while continuing to advise and implement their traditional, annual projects e.g. tree planting. LEAB's strategy was to develop subgroups in each of the three priority areas: pollinator garden promotions; light efficient community promotions; and the greenhouse gas action plan.

Pollinator Gardens: LEAB supports the promotion of pollinator gardens as a first step in improving biodiversity, enhanced plant growth, and creating beauty in the City. Starting in 2018, LEAB is spearheading a two-year pilot project to promote pollinator gardens and to challenge residents to plant and report on their own pollinator garden spaces. Upon assessment of this project, LEAB may recommend a change to Leduc's *Animal Control Bylaw* to allow urban beekeeping. They have already confirmed that the bylaw allows for bee hotels (most are similar in appearance to bird houses).

Light Pollution and Efficiency: LEAB would like to focus outreach activities on the commercial sector in Leduc, as it is expected that education is a good first step on how to reduce light pollution. This is based on feedback following a presentation to businesses at a Chamber of Commerce luncheon, delivered by LEAB Member, Douglas Hube, who is also a member of the International Dark Skies Association. The intent is to first educate on light pollution with a future goal of a policy or bylaw to become a Light Efficient Community. Letters have been drafted to the *Leduc Rep* and businesses.

Greenhouse Gas Action Plan Development: A subgroup of LEAB is serving as the project's key advisory committee and has held one meeting to review the project background and principles for the plan, and the proposed engagement strategy. Two to three other meetings will be held to advise on the actions appropriate for Leduc in the future. LEAB heard from the consultant on the project that the City of Leduc is already ahead of the curve due to GHG reductions associated with the installation of solar arrays, LED streetlights, transit services, organics diversion and the proposed bio-cover at the Leduc and District Region Waste Management Facility (LDRWMF).

LEAB commends the progress that was made in reducing residential waste with the curbside green bin program and enhancements to the Eco Station in 2012 and 2013. To further support this process, LEAB recommends the following actions:

- I. Waste diversion at City events and facilities: Successful diversion at events requires: a) three- or four-stream receptacles to allow sorting of recyclables, refundables and organics; b) staff and informed volunteers at these events to help educate and encourage proper sorting; and c) city contracts that require sorting and compostable foodware at events. This model was implemented exceedingly well at the Alberta Summer Games in 2016, but required a significant time commitment by both LEAB members, staff and volunteers. Outdoor event sorting stations (20, three-stream stations) from the games are now available for events, but there is a need for staff resources to attend events, educate volunteers, and enhance event contracts.
  
- II. Waste diversion at Industrial, Commercial and Institutional (ICI), and Multi-Family dwellings (MF): This sector makes up approximately twice as much weight compared to residential waste entering the landfill. It is also the most challenging sector to address because of the diversity of waste sorting needs and the existence of private contracts. A detailed plan for reduction of waste from this sector was presented by Administration to Committee in 2016 based on surveys, workshops and interviews conducted with the ICI and MF sectors in Leduc. Implementation options were deferred due to economic realities. The plan required additional staff to provide guidance to business and property owners, and to develop and implement appropriate city bylaws. LEAB recommends proceeding with an ICI/MF waste diversion initiative in 2019 to align with changes in tipping rates at the LDRWMF.

## Upcoming Events:

Council members are invited to all of these events.

- Pollinator Garden Challenge Library Presentation – Wednesday, April 18, 2018
- Business Expo table launching Greenhouse Gas and Pollinator projects – Sat./Sun. April 14 & 15, 2018
- Arbour Day community tree planting – Saturday, May 12, 2018
- Green and Gold Composter & Rain Barrel Sale – May 26, 2018
- Spring Bird Count – June 3, 2018
- Environment Week Pollinator Garden Planting – June 4, 2018
- Pollinator Garden Challenge Wrap Up Event – September 15, 2018
- Toxic Round Up – October 13, 2018
- Festival of Trees – December 8 & 9, 2018
- Christmas Bird Count – December 16, 2018

## Attachments:

None. A presentation will be provided by LEAB Vice Chair, Sheila Ruddy.

Others Who Have Reviewed this Report

K. Oliver, Board Chair

**MEETING DATE:** April 9, 2018

**SUBMITTED BY:** Kerra Chomlak, Environmental Sustainability Coordinator

**PREPARED BY:** Kerra Chomlak, Environmental Sustainability Coordinator

**REPORT TITLE:** Annual Environmental Progress Report

## REPORT SUMMARY

As part of the City of Leduc's Environmental Plan (2012), Council agreed to report annually on progress. This is now the fifth annual Environmental Progress Report.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

After five years of implementation, all of the short term "action priorities" in the 2012 Environmental Plan can be considered complete. Many of them require ongoing action. Implementation of the Environmental Plan has now moved into the Medium Term Actions.

Because this is the five-year anniversary of report on the Environmental Plan, two reports have been provided:

1. A five-year summary report on implementation, which demonstrates that all ten short-term action priorities in the Environmental Plan have been addressed; and
2. The annual Environmental Progress Report 2017 for distribution to Council, stakeholders and the public.

An overview presentation will be provided for information.

### ATTACHMENTS:

1. City of Leduc Environmental Plan – Five Year Report on Implementation
2. Environmental Progress Report 2017

Others Who Have Reviewed this Report

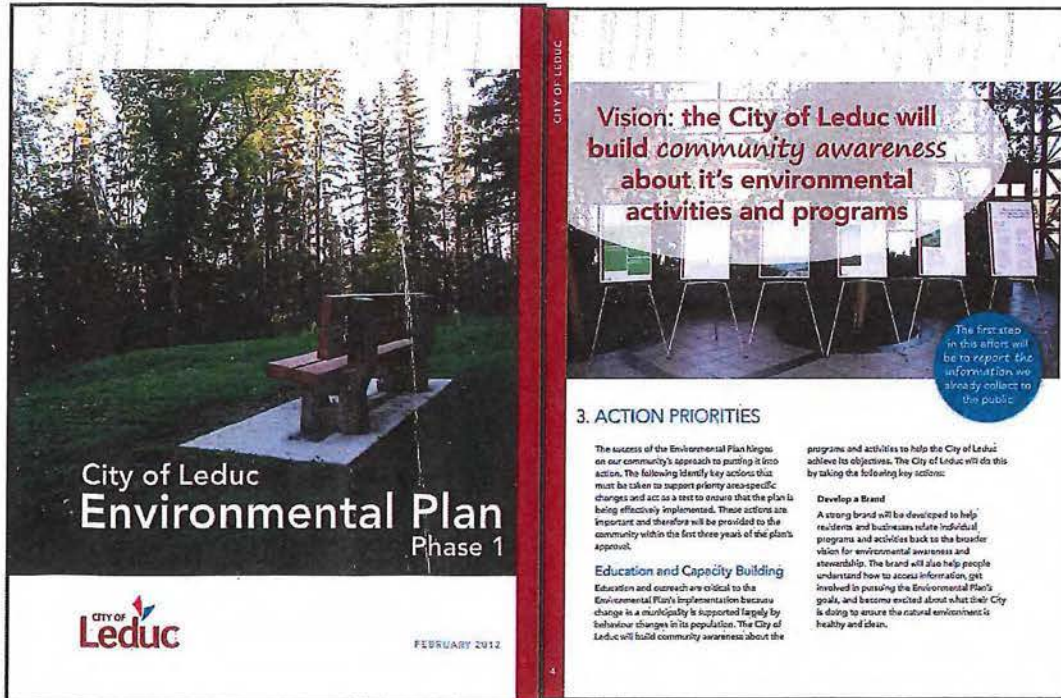
P. Benedetto, City Manager / D. Melvie, General Manager, Community & Protective Services / M. Pieters, General Manager, Infrastructure & Planning

# City of Leduc Environmental Plan – Five Year Report on Implementation

March 13, 2018


The City of Leduc's *Environmental Plan Phase 1* has served as the City's ten-year commitment to environmental progress to 2021. It was approved by Council in February 2012 as is available at: [https://www.leduc.ca/sites/default/files/FINAL\\_environmental-plan\\_March-2012\\_0.pdf/](https://www.leduc.ca/sites/default/files/FINAL_environmental-plan_March-2012_0.pdf/).

The plan contains 10 "action priorities" that were intended to be addressed within the first three years, each of which are addressed below.



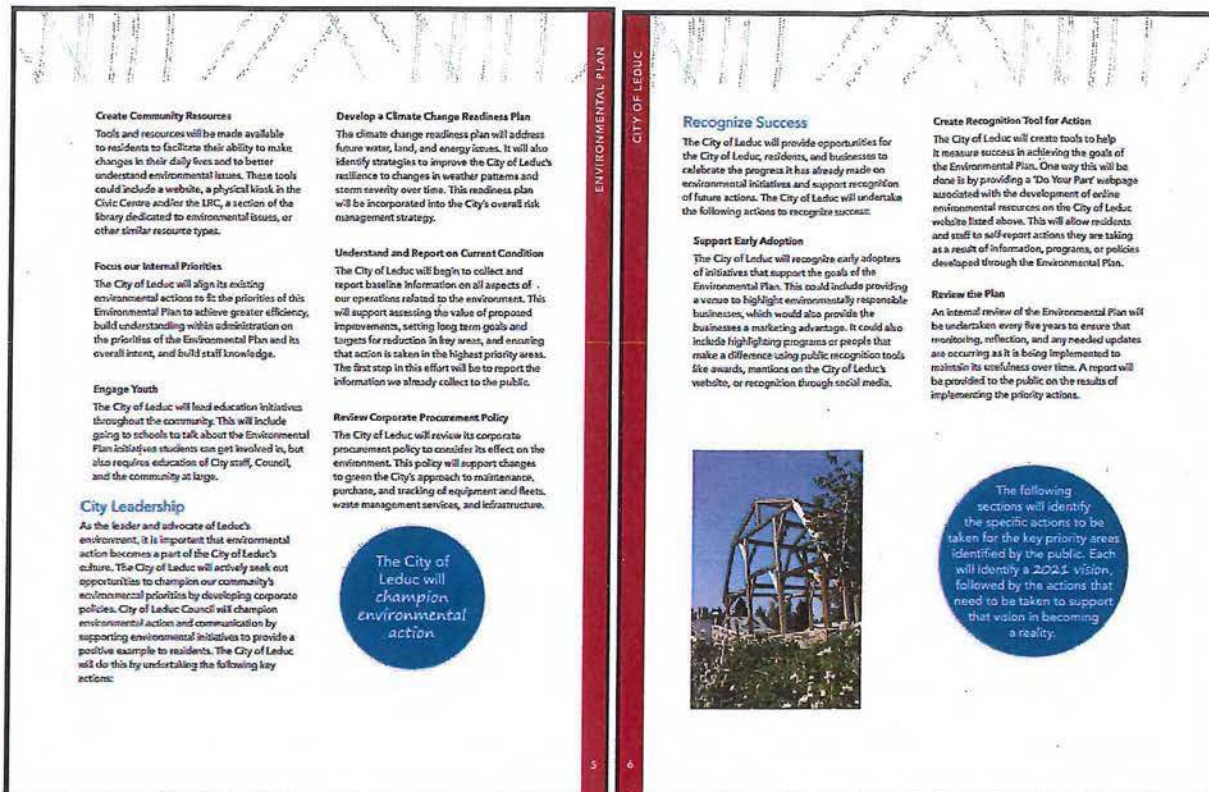
## Education and Capacity Building:

- **Develop a Brand** – All City environmental communications are branded with "Partnering with Nature," or variations on "Sort Smart," as below:

○ PARTNERING with *nature* 

○ **SORT SMART**

- **Create Community Resources** – Many tools and resources have been developed including a phone app for sorting and collection information, kids video game, information packages and calendars, which are all available online and at city facilities.



- **Focus our Internal Priorities** – The tasks in the *Environmental Plan* were developed around this concept to ensure that existing priorities of Council, LEAB and Administration and LEAB were incorporated to increase efficiencies.
- **Engage Youth** – Schools have been involved in waste reduction pilot projects and presentations. LEAB has had representation from youth at the table.

### City Leadership

- **Develop a Climate Change Readiness Plan** – This was done in collaboration with many City departments, including Fire Services and the emergency management team and was approved by Council in October 2014. It is available at: <https://www.leduc.ca/sites/default/files/Weather%20and%20Climate%20Readiness%20Plan.pdf>.

- **Understand and Report on Current Conditions** – Data collection and reporting has enhanced in many areas, including waste diversion, water consumption, tree planting, and other topics addressed in the annual Environmental Progress reports.
- **Review Corporate Procurement Policy** – This was done and existing clauses set the stage for a preference for sustainable products when feasible. Future work in this area includes requirements in event contracts and for food vendors to use compostable food ware, for example.

### Recognizing Success

- **Support Early Adoption** – LEAB successfully championed the inclusion of an “Environmental Achievement” category in the Citizens of Distinction annual award process, which has recognized individuals, businesses and schools over the past 5 years. Future work in this area, depending on resources, could include a business recognition program for waste diversion.
- **Create a Recognition Tool for Action** – Although a “Do Your Part” webpage has not been specifically developed, various self-reporting initiatives have been conducted and encourage participation by residents such as surveys and bird counts. The LEAB has recently initiated a Pollinator Garden Challenge. When resources are available, a staff engagement program should be developed to recognize and foster staff as environmental champions in the community.
- **Review the Plan** – This report and the annual progress report will serve as a five-year review of the Environmental Plan. A ten-year review will begin in 2020, with Council consultations to develop a “Phase 2” Plan to guide the City for another ten years.

### Conclusions:

After five years of implementation, all of the short term “action priorities” in the 2012 Environmental Plan can be considered complete. Many of them require ongoing action. The City of Leduc is now implementing the Medium-Term Actions in the Environmental Plan.

Overall, the City of Leduc has made great strides in moving the Environmental Plan actions forward over the past five years. The City has received recognition from other municipalities for projects such as the *Weather and Climate Readiness Plan* (2014) and Canada’s Largest Commercially-Available Rooftop Solar Array (2016). The City of Leduc has played a leadership role at various tables in the region including the Capital Region Waste Minimization Advisory Committee, and received several awards for the roll-out of the waste diversion program in 2013.





# ENVIRONMENTAL PROGRESS REPORT 2017

*Growing a clean, green and healthy Leduc*



PARTNERING with *nature* 

CITY OF  
**Leduc**

Leduc's work toward its vision of a healthy, sustainable and resilient environment is approaching a milestone in its evolution.

As a community, we practise many basic actions needed to achieve our vision. Now we can build on that foundation of basic knowledge and action to reach the next level of environmental achievement.



## CITY STEWARDSHIP

*...civic departments  
contribute to the vision*

City departments have helped raise the bar of environmental sustainability in our community.

From highly visible initiatives such as Leduc's solar project, the Telford Lake amenities and Leduc's many waste diversion initiatives to smaller projects such as the installation of multi-stream waste and recycling bins throughout the city, our community is making effective use of its available resources to strive toward our environmental vision.

### 2017 civic projects

- The City of Leduc won the 2017 Canadian Sport Tourism Alliance's "Sustainable Sport of the Year" Prestige Award for the 2016 Alberta Summer Games, held in Leduc. City of Leduc Sport Tourism had to demonstrate how the Games supported three dimensions of sustainability: environmental stewardship, social inclusion and responsibility, and economic development.
- Compostable cups, plates, napkins and cutlery are now used for all major civic events to reduce waste.
- Biodegradable, coconut-based foam is used for fun runs such as Foamfest to minimize this event's impact on the water system.
- A new bulk water trailer donated to the city by Jayco for the 2016 Alberta Summer Games continues to be used for major events including Rock the Rails and Party in Alexandra Park to decrease the number of individual water bottles used.



# LEDUC STRATEGIC PLAN *environmental highlights*

LEAD DEPARTMENT    KEY ACTIONS & RESULTS

## Goal 1 **Community Character**

|  |                                   |   |
|--|-----------------------------------|---|
| 1.2 Plan and construct Telford Lake amenities        | Community Development and Culture | <ul style="list-style-type: none"> <li>Extended the Telford Lake boardwalk to encourage outdoor activities.</li> <li>Started a pollinator garden near the Community Gardens.</li> <li>Installed a new weir on Telford Lake to help maintain lake levels.</li> </ul> |
| 1.3 Complete Phase 2 of Leduc's Downtown Master Plan | Planning and Development          | Installation of 21 three-stream waste receptacles along 50 Avenue was completed.  |

## Goal 2 **Community Wellness**

|   |                        |   |
|---|------------------------|---|
| 2.1 Implement initiatives identified in the Environmental Sustainability Plan | Environmental Services | <ul style="list-style-type: none"> <li>Established a new Area Structure Plan (ASP) guideline that requires a biophysical assessment of new lands.</li> <li>850 trees planted on Arbour Day with 200 trees planted later at Willow Park School.</li> </ul> <p><b>Waste diversion:</b></p> <ul style="list-style-type: none"> <li>The 2017 curbside waste diversion rate was 50%.</li> <li>Residents collected record-setting amounts of organics per household.</li> </ul> |
|---|------------------------|---|

## Goal 3 **Transportation**

|  |                       |   |
|--|-----------------------|---|
| 3.2 Evaluate and optimize Leduc's transit system and service | Public Transportation | Leduc Transit ridership numbers continue to climb, proving its usefulness to residents and keeping cars off the road. |
|--|-----------------------|---|

## Goal 4 **Economic Development**

No environmentally related initiatives in 2017

## Goal 5 **Regional Partnerships and Governance**

|  |                 |   |
|--|-----------------|---|
| 5.1 Strengthen relationship with key stakeholders in the Leduc region, including Leduc County, the Capital region, City of Edmonton, school boards, EIA and other stakeholders | All departments | Environmental services staff continued to represent Leduc at the Alberta Capital Airshed and the Capital Region Municipal Sustainability Group. Councillor Finstad was elected Chair of the Capital Region Waste Minimization Advisory Committee, made up of about 20 regional municipalities, which collaborates on waste diversion initiatives. |
| 5.2 Continue Leduc's pursuit of regional collaboration and governance initiatives  |                 |   |

## Goal 6 **Fiscal Sustainability**

|  |                 |   |
|--|-----------------|---|
| 6.4 Regular review of select services for efficiency / effectiveness | All departments | The Leduc Recreation Centre and the City Operations Building solar arrays produced 1,604 megawatt hours of energy in 2017, with operational savings of \$101,000. |
|--|-----------------|---|

*\*Check out the City of Leduc annual report for more information.*

*Huge rave to the City of Leduc for planting fruit/pollinator trees along the path by the community gardens. These are beautiful visual additions as well as practical and environmental. The walking paths are one of my favourite things about Leduc.*

– Facebook post





# SETTING THE GROUNDWORK



The City of Leduc had an interesting and productive 2017 entrenching and enhancing its environmental program.

On one hand, continuing economic conditions throughout the region and the province resulted in a hold-the-line approach for many civic departments. On the other, the city maintained focus on key environmental initiatives while championing newer initiatives.

Leduc's waste diversion program, the foundation of the city's environmental stewardship, reinforced sorting basics. Public awareness initiatives underlined the benefits of using the Eco Station to business and residents from multi-family units.

Other established programs, several in partnership with the Leduc Environmental Advisory Board (LEAB), attracted enthusiastic participation and resulted in enhanced public areas around the city.

Leduc's solar project, begun in 2016 in conjunction with the 2016 Alberta Summer Games, took hold in 2017 with the first full year of energy production. This initiative offers exciting potential and adds significant depth to our environmental program.

## Community outreach & communication highlights:



**Business Expo:** The city showcased its tools on proper cart placement and sorting.

**Art Wall:** Leduc artists Shelby Willis and Abby Oliver combined their paintings and photographs for the "Celebrating nature: bold & beautiful" exhibit at the Leduc Public Library in June to celebrate different perspectives of nature.



**Environment Week:** The city and LEAB again hosted several events around Environment Week, June 5-11: the Green Gold event, launch of the Leduc Pollinator Garden, launch of the enviro-themed Art Wall, the spring bird count, free transit service on Clean Air Day and Peter Puffin school presentations to 372 Grade 4 students.

**Alberta Care Recycling Conference:** The City of Leduc and Leduc County co-sponsored this multi-day conference that helped showcase Leduc's many environmental initiatives while facilitating insightful discussions with about 150 recycling and waste management professionals from throughout Alberta. The event featured tours of city facilities such as the solar project and the regional landfill materials recovery facility.



**Community Information**

**Registration Day:** Families stepped up to play the Toss and Sort game, an entertaining way to remind everyone at this September event to sort smarter and use the Sort Smart app. Staff also gave away a year's supply of compostable bags.

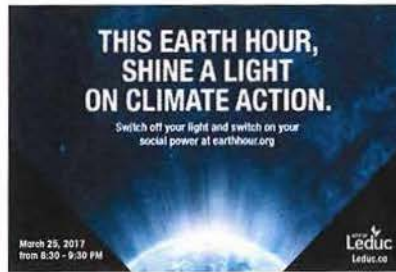
**Festival of Trees:**

The alternative energy bike enticed many visitors Nov. 11 and 12 as they lit the LEAB Christmas tree with their own pedal power. The tree featured the Christmas bird count and displayed tree ornaments made from recycled materials.



**Large item pickup:**

Residents disposed of 20 tonnes of large items in 2017. This clean-up event is held each year in May.



**Earth Hour:**

The city again participated in this one-hour event, on March 25, to highlight the need to take action on our changing climate. Leduc recorded a 1.3% energy reduction during the event.



**Communities in Bloom:**

Leduc's participation in this program since 1995 has encouraged civic pride and enhanced our community. In 2017 Leduc won first place in the Class of Champions (large category).

**Committee involvement:**

The Capital Region is working together on a range of sustainability subjects such as waste diversion, sharing ideas and collaborating on potential solutions.

**Reporting environmental progress:**

The Environmental Progress Report 2016 was distributed to residents, environmental partners, stakeholders and regional municipalities, and posted on Leduc.ca for downloading.



# Waste diversion... we SORT SMARTer

Waste diversion initiatives in 2017 reflected the cautious fiscal climate adopted throughout the City of Leduc. Established initiatives continued with strategically timed public awareness reminders throughout the year to maximize participation and reinforce good waste diversion habits.

The year focused on emphasizing sorting principles so Leduc can contain, or reduce, contamination of organics and recyclable loads. Several Eco Station promotions targeted Leduc businesses and residents living in multi-family units to encourage these groups of residents to take fuller advantage of the facility.

## Policy development

### Municipal solid waste cell closure at the landfill:

The city worked closely with the Leduc & District Regional Waste Management Facility as facility management explored options for Leduc's waste management when the cell for mixed waste reaches capacity and closes. The cell is expected to close by 2019.



## WHAT WE ACHIEVED

Leduc's curbside organics collection program recorded the largest amount of material since the inception of the program both overall and per household. Since 2013, the curbside organics program has diverted more than 12,000 tonnes of organics from the landfill.

Blue bag collection continues its recent trend with fewer recyclables collected overall and per household. The amount of waste collected increased overall and per household.

The City of Leduc has achieved its waste diversion with a 2017 monthly household user fee of \$22.00.



## Citizen satisfaction survey 2017



Thanks for your feedback!





### Curbside ORGANICS\*

\* INCLUDES CHRISTMAS TREES PICKED UP BY SPECIAL COLLECTION  
 \* CURBSIDE SERVICE STARTED IN SEPTEMBER 2012



|  | 2013  | 2014  | 2015  | 2016  | 2017         |
|--|-------|-------|-------|-------|--------------|
| MATERIAL COLLECTED (TONNES)                              | 2,138 | 2,415 | 2,375 | 2,675 | <b>2,802</b> |
| PER HOUSEHOLD (KG)                                       | 294   | 318   | 294   | 319   | <b>323</b>   |
| % DIFFERENCE / HOUSEHOLD (KG) FROM 2012 START OF SERVICE |       |       |       |       | <b>+708%</b> |

### Curbside BLUE BAG RECYCLABLES



|   | 2013  | 2014  | 2015  | 2016  | 2017         |
|---|-------|-------|-------|-------|--------------|
| MATERIAL COLLECTED (TONNES)             | 1,360 | 1,439 | 1,328 | 1,197 | <b>1,126</b> |
| PER HOUSEHOLD (KG)                      | 187   | 189   | 165   | 143   | <b>130</b>   |
| % DIFFERENCE / HOUSEHOLD (KG) FROM 2012 |       |       |       |       | <b>-17%</b>  |

### Curbside WASTE COLLECTION



|   | 2013  | 2014  | 2015  | 2016  | 2017         |
|---|-------|-------|-------|-------|--------------|
| MATERIAL COLLECTED (TONNES)             | 3,148 | 3,327 | 3,395 | 3,683 | <b>4,005</b> |
| PER HOUSEHOLD (KG)                      | 433   | 437   | 421   | 440   | <b>462</b>   |
| % DIFFERENCE / HOUSEHOLD (KG) FROM 2012 |       |       |       |       | <b>-28%</b>  |

### RESULTS: % RESIDENTIAL CURBSIDE DIVERSION



### Composting

- The Yard Waste Transfer Station continues to accept yard waste that will not fit in organics carts, and branches.
- Residents bought 21 composters at the fourth annual 'Green Gold' event, held May 27. They picked up about 14 yards of compost.

|      | YARD WASTE TRANSFER STATION TONNES |
|------|------------------------------------|
| 2013 | 1,041                              |
| 2014 | 585                                |
| 2015 | 437                                |
| 2016 | 614                                |
| 2017 | <b>533</b>                         |





# ECO STATION



|      | VISITS        | BLUE BAG    | CARDBOARD        | ELECTRONIC         |             | HOUSEHOLD     |
|------|---------------|-------------|------------------|--------------------|-------------|---------------|
|      |               | RECYCLABLES | (COMPACTED ONLY) | WASTE <sup>†</sup> | HAZARDOUS   |               |
|      |               | TONNES      | TONNES           | UNITS              | TONNES      | LITRES        |
| 2013 | 21,651        | 263         | N/A              | 2,959              | 56.1        | 60,094        |
| 2014 | 20,119        | 344         | 15.39            | 3,316              | 59.5        | 54,608        |
| 2015 | 25,786        | 271         | 29.65            | 3,944              | 68.6        | 92,865        |
| 2016 | 27,995        | 302         | 28.93            | 3,447              | 59.3        | 90,645        |
| 2017 | <b>27,666</b> | <b>133</b>  | <b>N/A</b>       | <b>3,499</b>       | <b>63.8</b> | <b>99,354</b> |

<sup>†</sup> INCLUDING MATERIALS COLLECTED AT THE OCTOBER 2017 TOXIC & E-WASTE ROUNDUP

## Good to see you!

With business reps and families from multi-unit residences using the Eco Station more and more, visits to the facility have increased **28%** since 2013.



## Toxic & E-Waste Roundup

- The Oct. 17 Roundup attracted 345 vehicles.
- About 170 people visited the information tent.
- Residents dropped off 10 bins of paint and four bins of household hazardous waste.

|      | ELECTRONIC WASTE |            | HOUSEHOLD HAZARDOUS WASTE |
|------|------------------|------------|---------------------------|
|      | UNITS            | TONNES     | LITRES                    |
| 2013 | 150              | 2.3        | <b>14,370</b>             |
| 2014 | 104              | 2.1        | <b>8,010</b>              |
| 2015 | 240              | 4.4        | <b>11,410</b>             |
| 2016 | 125              | 2.0        | <b>9,597</b>              |
| 2017 | <b>144</b>       | <b>2.5</b> | <b>9,562</b>              |







## Program development & implementation

Leduc enhanced the concept of the Alberta Summer Games “sustainability torch” by building a new “torch,” complete with bee hotels. Leduc has passed the new “torch” to Grande Prairie, host of the 2018 Alberta Summer Games.

About 200 residents attended the fourth annual ‘Green Gold’ event, held May 27 again with support from RONA. Participants bought 128 rain barrels and 21 discounted composters, and shoveled up about 14 yards of free compost.

Installation of 21 three-stream waste receptacles along 50 Avenue was completed, making it easy for residents to sort their recyclables, organics and waste as they enjoy downtown.

A special Peter Puffin eco-educational performance delighted 372 Grade 4 students.

## Communication & community outreach

- An anti-contamination Sort Smarter public education campaign encouraged residents to fine-tune their organics material sorting practices to keep the organics stream free of plastics and other non-organic materials.
- The Sort Smarter phone app was updated.
- The pedal power bike at the Festival of Trees proved a popular way to highlight alternative means of energy as residents lit the LEAB tree, which featured the Christmas bird count and displayed tree ornaments made from recycled materials.

## Social media

Throughout the year, Environmental Services participated with many other city departments to reach residents through social media posts and a series of short advertising campaigns on Facebook.



### Highlights of Facebook advertising campaigns:

| CAMPAIGN                 | # People reached | # Impressions | # Clicks | # People taking action |
|--------------------------|------------------|---------------|----------|------------------------|
| <b>ECO STATION</b>       |                  |               |          |                        |
| Small loads for business | 15,217           | 23,865        | 57       | 36                     |
| Recycle cardboard        | 8,800            | 14,843        | 24       | 13                     |
| Free e-waste drop-off    | 12,126           | 18,289        | 52       | 37                     |
| 'Green Gold' event       | 78,251           | 106,342       | 235      | 152                    |
| Arbour Day               | 693              | 15,117        | 347      | 512                    |
| Spring bird count        | 337              | 12,351        | 281      | 267                    |

### Popular Page!

The Leduc.ca collection calendars and routes page had **12,953 page views (10,394 unique page views) in 2017.**

# ENHANCING *our natural areas*

## Program development & implementation

### Pollinator garden:

Leduc's first pollinator garden, near the Community Gardens at Telford Lake, is attractive to pollinators such as butterflies and bumble bees, which increase plant biodiversity and the community's food supply.

### Telford Lake Boardwalk extension:

With the extension, the boardwalk totals 280 metres, connecting the existing trails to the North Telford Playground. Trail users will enjoy several scenic viewpoints along the picturesque path. The grand opening took place June 28 with support from Canada 150.

### Eco-friendly pest and salt management:

In early 2018, City Council approved the 2017 Integrated Pest Management (IPM) and Salt Management Plans. The plans offer environmentally sensitive ways to prevent and manage invasive species, pests and weeds on public and private lands as well as ways to minimize winter salt applications to roads.

### Environmental study:

A draft Environmentally Significant Areas (ESA) Study was completed and, along with a supplementary report, will go to Council in 2018.

### Air monitoring at the dog park:

Initial results indicate good air quality at the park.

### Ian's Forest Playground:

Planning has begun for Ian's Forest Playground in Fred Johns Park (West). It will be Leduc's first natural playground, reconnecting children with nature and the environment.

### Assessment of new lands:

New Area Structure Plan (ASP) guidelines require a biophysical assessment of new lands.

### Telford Lake weir:

The city installed a new weir in partnership with Ducks Unlimited to help maintain lake levels.



## WHAT WE ACHIEVED:

### TREE PLANTING

| # Volunteers      | # Planted           |
|-------------------|---------------------|
| 2015: 70          | 2015: 600           |
| 2016: 200         | 2016: 600           |
| 2017*: <b>180</b> | 2017*: <b>1,050</b> |

\*The City of Leduc gratefully acknowledges the Canada 150 sponsorship of the 2017 Arbour Day ceremonies.

### SPRING BIRD COUNT

| Birds              | Bird Species |
|--------------------|--------------|
| 2015: 1,022        | 101          |
| 2016: 1,253        | 98           |
| 2017: <b>1,489</b> | <b>94</b>    |

### CHRISTMAS BIRD COUNT

| Birds            | Bird Species |
|------------------|--------------|
| 2015: 677        | 30           |
| 2016: 744        | 28           |
| 2017: <b>473</b> | <b>26</b>    |



# ENERGY CONSERVATION

- reducing our eco footprint

## Leduc's solar project:

Leduc's solar project – involving expansive rooftop solar arrays on the Leduc Recreation Centre (LRC) and the City of Leduc Operations Building – was initiated because of Leduc's commitment to power the LRC with 100% clean energy during the 2016 Alberta Summer Games, and because the project saves money and reduces greenhouse gas emissions.



## 2017 Energy Benefits LRC & Operations Building



**GHG plan:** The city secured a \$113,600 grant from the Federation of Canadian Municipalities (FCM) for public engagement and to develop the Greenhouse Gas Climate Mitigation Plan. The plan is to be completed in 2019.

# MANAGING our water resources

## Program development & implementation

**Summer conservation:** The city again put energy-wise conservation measures, including closing the spray park, into effect during the dry summer.



# PUBLIC TRANSIT

*good for the environment*

Year-over-year improvements in routes, schedules and transit amenities have resulted in steady, incremental increases in the number of residents using Leduc Transit, and also the number of times they use more than one bus route each trip.

Of particular note are the increases in the number of boardings, which count a passenger each time he or she boards a bus. The comparatively stronger boarding numbers show riders are transferring more frequently to other routes to make their way around Leduc and outside the city.

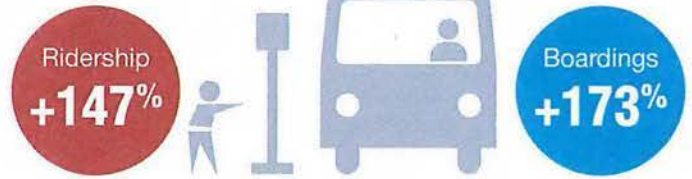
Leduc Transit is an inter-municipal transit partnership between the City of Leduc and Leduc County, funded in part by the Public Transit Infrastructure Fund (PTIF). Leduc Transit provides three local routes, 96 bus stops connecting Leduc, the Leduc Business Park, Nisku and the Edmonton International Airport (EIA) and service between Leduc and Edmonton.

- The city received PTIF funding to purchase an additional Leduc Assisted Transportation Service (LATS) bus.
- 33 waste/recycling bins – 23 two-stream and 10 three-stream – were placed at bus stops throughout the city, allowing transit users to help divert waste.
- Leduc residents enjoyed free transit service June 7, Clean Air Day, with city employees again participating in the initiative.

*Increasing transit ridership reduces use of private vehicles, reducing GHG emissions and making a positive impact on air quality.*



## WHAT WE ACHIEVED:



% difference from start of service in 2011 (ridership & boardings: 33,106)

|            | 2013   | 2014   | 2015   | 2016   | 2017          |
|------------|--------|--------|--------|--------|---------------|
| RIDERSHIP* | 53,827 | 58,269 | 69,031 | 68,641 | <b>81,654</b> |
| BOARDINGS+ | 53,827 | 59,548 | 76,775 | 77,664 | <b>90,504</b> |

\*A PASSENGER IS COUNTED ONCE EVEN IF HE OR SHE TRANSFERS MULTIPLE TIMES.

+A PASSENGER IS COUNTED EACH TIME HE OR SHE BOARDS A BUS.



### FOR MORE INFORMATION:

City of Leduc Civic Centre #1 Alexandra Park Leduc AB T9E 4C4

Eco-smart Hotline: 780-980-7107 E-mail: [ecosmart@Leduc.ca](mailto:ecosmart@Leduc.ca)



PRINTED MARCH 2018

CITY OF  
**Leduc**  
Leduc.ca

**DATE:** 23 March 2018

**MEETING DATE:** 9 April 2018

**SUBMITTED BY:** Mike Pieters, GM I & P

**PREPARED BY:** Mike Pieters, GM I & P  
Jennifer Cannon, Director, Finance  
Charles Thorn, Financial Analyst, Finance  
Kevin Wenzel, Manager, Public Transportation

**REPORT TITLE:** EIA Accord Transit Services and Funding

**REPORT NUMBER:** 2018-CR-047

## REPORT SUMMARY

At the Airport Accord Oversight Committee meeting on February 23, 2018, the partners to the Accord (City of Leduc, Leduc County, City of Edmonton, and Edmonton International Airport (EIA)) agreed to implement an integrated sub-regional service with the Accord Partners based on a cost sharing model by 31 Dec 2018. They also agreed to short term actions to be implemented by 1 May 2018 to coincide with the opening of the mall. These short-term enhancements are to be cost-shared by Leduc County and the City of Leduc.

## RECOMMENDATION

That Council authorize the expenditure of approximately \$700,000, funded by the General Contingency Reserve that is not currently in the 2018 budget. This will fund the enhancement of regional transit services to the EIA in 2018 pending the development of the integrated transit service model starting in 2019.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

#### Background

At the 11 December, 2017 Airport Accord Oversight Committee meeting the partners agreed to establish a transit task force under the authority of the Airport Accord Working group. The task was as outlined below:

“Its task will be to integrate the three separate transit services that service the EIA and environs. It is to be based on expertise provided by the City of Edmonton with representation and input provided by the City of Leduc, Leduc County and the EIA. The City of Edmonton is to convene the task force in early January with a view to having integration options and recommendations available for decision by the Oversight

Committee at its 23 February meeting. The intent is to be able to announce and ideally, implement the preferred option in conjunction with the official opening of the Airport mall on May 2<sup>nd</sup>."

At the EIA Accord Oversight Committee on February 23, 2018, the Transit Task Force presented the proposed services and costing. This presentation is attached. Following the presentation, the mayor of the City of Edmonton advised the group that Leduc Transit has not joined the Smart Fare discussion and is not where we need to be from a relationship point of view or progress overall. Council directed Administration at March 26, 2018 Council to make the financial commitment.

The following direction was provided to the partners:

- There are two goals, defined by timeframe, to be achieved:
  - a 2018 interim goal to be implemented by 30 April 2018 if not sooner; and
  - a 2019 goal of full integration to be implemented by 31 December 2018;
- Guidance specific to the 2018 interim goal:
  - City of Edmonton Route 747 is to be expanded to include additional stops at the Airport mall and Costco locations;
  - the fare is to be reduced to \$5.00;
  - the EIA is to implement its internal shuttle service;
  - all parties are to try to find efficiencies and optimize routing and service delivery;
  - while remaining separate for now, transit services are to be complementary; and
  - interim net operating costs for 2018, budgeted at \$1.3 M, are to be funded out of Airport taxes with Leduc County acting as the managing Partner. \*

*\*The Airport Tax Share revenue received by the City of Leduc and any anticipated new tax growth from the Airport Tax Share has already been allocated in the three-year budget, therefore any reallocation of either will have an impact on existing and future budgets*
- Guidance specific to the 2019 goal of full integration:
  - the aim is to have a fully integrated transit model serving the Airport up and running by 31 December 2018;
  - there are no constraints or preconceptions as to what a fully integrated model looks like, private sector is considered as one of the options;
  - the model is to look at how to deliver transit services with optimal efficiency and in the most cost-effective way while ensuring that the economic and public policy imperatives are achieved;
  - cost-sharing options and recommendations are to be included;
  - pass and fare integration is to be included; and
  - an interim report is to be provided to the Committee at its 22 June, 2018 meeting.

For clarification, what is being funded by Leduc County and City of Leduc and includes the following:

- the prorated cost of the funding gap for Route 747
- the reduction of the Route 747 fare from \$10 to \$5
- the prorated cost of operating an EIA internal service as a fare free zone
- the cost of operating a Leduc Transit route from City/County to EIA operating from one hour before mall opening to one hour after mall closing 7 days per week on a 60-minute interval. This route would link with Route 747 at EIA extending opportunities for travel between Edmonton and Leduc via transit.

The City of Leduc and Leduc County have provided supplemental funding to reduce fares for Route 747 riders on the understanding that Leduc Transit and U-Pass holders are able to transfer to Route 747 at no additional cost.

## Cost of EIA Transit Service

There is a commitment to expand the current transit service level offered to include daily service to the EIA and the outlet mall as part of the regional partnership. This route would link with Route 747 at EIA extending opportunities for travel between Edmonton and Leduc via transit. The estimated costs for this service enhancement is as follows:

**Annual operating cost** will be \$1.928M with the City of Leduc's portion being \$1.021M. This service is expected to start May 1, 2018 so the operating base impact will span two years:

- 2018 will be \$1.195M with the City of Leduc's portion being \$650k.
- 2019 will be \$733k with the City of Leduc's portion being \$371k.

**Capital and one-time costs** will also span two years, but these are one-time funded and do not impact the operational base (except for future reserve allocations). The estimated costs are as follows:

- 2018 will be \$22.4k with the City of Leduc's portion being \$14.56k.
- 2019 will be \$2.459M with the City of Leduc's portion being \$1.438M.

The details of these costs are as follows:

| Operating Costs - City of Leduc Portion |   |                  |                            |                         |                         |  |
|---|---|------------------|----------------------------|-------------------------|-------------------------|--|
| Description                             | Comments  | Total Costs      | City of Leduc's Total Cost | 2018 Operational Impact | 2019 Operational Impact |  |
| ETS Route 747                           | Funding Split 50/50 (Leduc County, City of Leduc) | 350,000          | 175,000                    | 115,000                 | 60,000                  |  |
| Fare Reduction to \$5                   | Funding Split 50/50 (Leduc County, City of Leduc) | 150,000          | 75,000                     | 50,000                  | 25,000                  |  |
| Frequency Increase                      | Split 3 ways includes City of Edmonton            | 130,000          | 43,333                     | -                       | 43,333                  |  |
| EIA Internal Transit                    | Funding Split 50/50 (Leduc County, City of Leduc) | 770,000          | 385,000                    | 256,668                 | 128,332                 |  |
| Leduc Transit (60 min interval)         | Funding Split 65/35 (Leduc County, City of Leduc) | 528,000          | 343,200                    | 228,801                 | 114,399                 |  |
| <b>Total</b>                            |   | <b>1,928,000</b> | <b>1,021,533</b>           | <b>650,469</b>          | <b>371,064</b>          |  |

| Capital and One-time Costs - City of Leduc Portion |  |                  |                            |                     |                     |  |
|--|--|------------------|----------------------------|---------------------|---------------------|--|
| Description  | Comments   | Total Costs      | City of Leduc's Total Cost | 2018 Capital Impact | 2018 Capital Impact |  |
| ETS Route 747                                      | Funding Split 50/50 (Leduc County, City of Leduc)<br>Unclear if Edmonton will contribute | 570,000          | 285,000                    | -                   | 285,000             |  |
| EIA Internal Transit                               | Funding Split 50/50 (Leduc County, City of Leduc)  | 500,000          | 250,000                    | -                   | 250,000             |  |
| Park 'n Ride Addition                              | Funding Split 65/35 (Leduc County, City of Leduc)  | 500,000          | 325,000                    | -                   | 325,000             |  |
| Leduc Transit (60 min interval) -Bus Purchase      | Funding Split 65/35 (Leduc County, City of Leduc)  | 420,000          | 273,000                    | -                   | 273,000             |  |
| Bus Lease (Interim)                                | Funding Split 65/35 (Leduc County, City of Leduc)  | 22,400           | 14,560                     | 14,560              | -                   |  |
| Smart Fare   | Funding Split 65/35 (Leduc County, City of Leduc)<br>Asume 2020 start                    | 151,000          | 98,150                     | -                   | 98,150              |  |
| Smart Bus  | Funding Split 65/35 (Leduc County, City of Leduc)<br>Asume 2020 start                    | 318,000          | 206,700                    | -                   | 206,700             |  |
| <b>Total</b>                                       |  | <b>2,481,400</b> | <b>1,452,410</b>           | <b>14,560</b>       | <b>1,437,850</b>    |  |

There is an optional component which involves Leduc Transit operating with a 30 minute interval. The operational cost for this enhancement would be \$267k of which \$174K is the City of Leduc's portion (Funding Split 65/35 City of Leduc/Leduc County). This will also require an additional bus and this capital cost would be \$205k of which \$134K is the City of Leduc's portion (Funding Split 65/35 City of Leduc/Leduc County).

The summarized costs are allocated according to what the expected cost share may be. At this point no agreement has been made between the City of Leduc and Leduc County about Route 747 or EIA internal transit. It is anticipated that the Leduc transit route to EIA will be covered by the Joint Venture agreement at 65/35 cost share.

It should also be noted that these estimates could change significantly due to the short amount of time that the transit task force was given to complete the task, the required negotiations between the City of Leduc and Leduc County regarding cost share and the goal given to the TTF with regard to integration. The TTF is to report its progress to the Airport Accord OC in June 2018 so more clarity may be forthcoming at that time however, at this point, we cannot estimate what the cost of an integrated system could be.

#### **LEGISLATION AND/OR POLICY:**

Leduc Transit Joint Venture Agreement

City of Edmonton, Leduc County, City of Leduc and Edmonton International Airports Authority Inter- Jurisdiction Cooperation Accord

#### **PAST COUNCIL CONSIDERATION:**

On March 19, 2018 Administration presented Committee of the Whole with an update on EIA Accord Transit Services and Funding resulting from the February 23, 2018 Oversight Committee decision.

#### **CITY OF LEDUC PLANS:**

This initiative aligns with the City of Leduc Corporate Strategic Plan Goal 3, Outcome 3.4 Support regional transportation initiatives.

## **IMPLICATIONS OF RECOMMENDATION**

#### **ORGANIZATIONAL:**

There are no organizational implications.

#### **FINANCIAL:**

The expansion of the EIA transit service is not included in the operating or capital budgets for 2018-2021. It is proposed that the operating and capital costs for 2018 would be funded through the general contingency reserve (one-time funded). These ongoing operational costs would then be incorporated in the upcoming budget cycle. As these amounts are being funded through one-time funding, the operational impact will need to be addressed in 2019. The \$1.022M operational increase is approximately a 2.22% tax revenue increase requirement. As this service level impacts the operational and capital program considerably a detailed analysis and review will need to be performed.

It should be noted that at this time the 2019 estimates are based on continuing existing services and will vary significantly from the integrated model that the Transit Task Force has been directed to undertake by the EIA Accord Oversight Committee.



## **POLICY:**

There are no policy implications.

## **IMPLEMENTATION / COMMUNICATIONS:**

If approved, the City of Leduc will work with the EIA Accord partners to coordinate a joint release of the enhancements.

The City of Leduc will communicate information specific to Leduc Transit users including the production of new route maps and schedules both online and printed.

## **ALTERNATIVES:**

That Council direct administration to further investigate alternatives with the Airport Accord partners.

### Others Who Have Reviewed this Report

P. Benedetto, City Manager / B. Loewen, City Solicitor / I. Sasyniuk, General Manager, Corporate Services / M. Pieters, General Manager, Infrastructure & Planning / J. Cannon, Director, Finance

# **BYLAWS**

Bylaw No. 975-2018 – 2018 Property Tax Rate Bylaw  
(1<sup>st</sup> Reading)

(Distributed Under Separate Cover)

Presented by:

J. Cannon

**DATE:** February 22, 2018

**MEETING DATE:** April 9, 2018

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

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

**REPORT TITLE:** Bylaw 976-2018 – Amendment to Southfork Area Structure Plan

**REPORT NUMBER:** 2018-CR-012

## REPORT SUMMARY

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Bylaw 976-2018 will amend Bylaw 887-2015, being the Southfork Area Structure Plan for Section 23-49-25-W4.

## RECOMMENDATION

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1. That Council give Bylaw 976-2018 second reading; and
2. That Council give Bylaw 976-2018 third reading.

## BACKGROUND

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### KEY ISSUE(S) / CONTEXT:

An area structure plan (ASP) provides the framework for subsequent subdivision and development of an area of land within a municipality. The Southfork ASP describes the sequence of development anticipated for the lands located within Section 23-49-25-W4, as well as the land uses proposed for the area and the general locations of major transportation routes and public utilities. Bylaw 976-2018 seeks to amend the existing Southfork ASP first approved by Leduc City Council in 2015 (Bylaw 887-2015). The ASP includes a mix of residential, commercial and institutional land uses, parks and open space (including two school sites), stormwater management facilities, roadways and trail connections, and servicing infrastructure.

This proposed amendment to the Southfork ASP seeks to alter the land use for a 1.91 ha area of land within the SE ¼ Section 23-49-25-W4 from medium density residential (MDR) to low density residential (LDR). A map of the proposed change is included in this report as Attachment 2. The City's current standard sees condominiums and low-rise apartments classed as MDR while LDR captures single detached, duplex and townhouse dwellings, among others. Should this ASP amendment be approved by Council, the developer intends to subdivide the area into 36 single detached zero lot line parcels. The corresponding subdivision and redistricting applications have already been submitted to the City and are in process by administration. The overall intent this part of the application is to continue to try and stimulate development in the community by making residential lots more marketable in the short-term.

In conjunction with this proposed change in land use, the developer is also updating the statistics for the plan. The ASP for Southfork was originally adopted in 2000 at which time a figure of 18 units/ha was used to calculate residential densities for the LDR areas of the plan. Since that time, the type of housing seen to have the highest demand has changed fairly drastically. Where once a single detached home on a large lot was popular, now we have seen the trend shift toward smaller lot sizes built with smaller, more affordable homes for buyers. This application proposes to bring the unit used to calculate LDR from 18 units/ha up to 25 units/ha to more accurately reflect how LDR development actually looks on the ground in Southfork. The development industry has also used 25 units/ha as a base for LDR calculations in ASPs for a

number of years so this change will reflect industry standard as well. As a result, the overall residential density (upnrh) for the ASP is slightly higher than originally calculated, despite the small loss in MDR area within the plan.

In accordance with City policy, a public open house was advertised and hosted by the developer of Section 23-49-25-W4 on February 22, 2018. The purpose of the event was to present the proposed ASP amendment to the public and provide an opportunity for questions and feedback on the proposal prior to final approval of the plan. There were two people in attendance in addition to one member of Council. The developer's consultant was present, along with a representative of the City's Planning Department to answer questions and help clarify the proposal. The attendants were pleased with the proposed change from medium density residential to low density residential development as they would prefer to see single-family homes in the area. The open house was held at a showhome in the Southfork neighbourhood; however, there was an error when advertising the event. An incorrect address was used on signs posted and in the newspaper advertisement. In order to ensure the public was still able to attend, a representative of the developer was stationed at the address advertised for the duration of the open house directing any interested parties to the correct venue. The other Jayman Homes showhome in the neighbourhood was also directing people to the correct location. Administration believes sufficient effort was made to redirect the interested public. Neither administration nor the developer were contacted prior to or after the meeting to indicate an interest in the content of this ASP amendment. The turnout at the open house was comparable to that of other similar events where no error was made. As such, administration believes that the turnout was not affected by the advertising error and that the level of public input received through this ASP amendment event is not uncharacteristic.

#### LEGISLATION AND/OR POLICY:

Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended

- S. 633 outlines the type of information an area structure plan must contain.
- S. 606 governs the requirements for advertising a bylaw adopting an area structure plan.

#### PAST COUNCIL CONSIDERATION:

Bylaw 976-2018 was given first reading by Council at the regular meeting held March 26, 2018.

#### CITY OF LEDUC PLANS:

Bylaw 976-2018 is consistent with the City's Municipal Development Plan, as amended and the City of Leduc-Leduc County Intermunicipal Development Plan, as amended. The proposed bylaw also follows the principles of the City's 2009 Neighbourhood Design Guidelines which encourage a mix of housing types, sizes and affordability, along with proximity to open park space and neighbourhood walkability.

## IMPLICATIONS OF RECOMMENDATION

#### ORGANIZATIONAL:

There are no organizational implications.

#### POLICY:

There are no policy implications.

#### IMPLEMENTATION / COMMUNICATIONS:

After review by administration, it was determined that the amendment application does not trigger the referral criteria under the Edmonton Metropolitan Region Growth Plan and therefore the Southfork ASP amendment does not need to be submitted to the Edmonton Metropolitan Region Board for approval.

The public hearing was held earlier at this meeting of Council. The hearing was advertised in March 23 and 30, 2018 issues of *The Representative*.

#### ALTERNATIVES:

1. That Council amend Bylaw 976-2018;
2. That Council defeat Bylaw 976-2018.

#### ATTACHED REPORTS / DOCUMENTS:

1. Bylaw 976-2018
2. Land Use Concept (proposed change)
3. Land Use Statistics (proposed change)

Others Who Have Reviewed this Report

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

**AMENDMENT TO SOUTHFORK AREA STRUCTURE PLAN, BYLAW NO. 887-2015**

The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended (the "Act") grants a municipality the authority to adopt by Bylaw an Area Structure Plan for the purpose of providing a framework for subsequent subdivision and development of an area of land in a municipality;

**AND:** Bylaw No. 887-2015 adopts the Southfork Area Structure Plan and was passed by Council on February 9, 2015;

**AND:** Council has deemed it expedient and necessary to amend Bylaw No. 887-2015;

**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 III: APPLICATION**

- 1. **THAT:** Bylaw 887-2015 is amended by this bylaw; and
- 2. **THAT:** Schedule "A" of Bylaw 887-2015, the Southfork Area Structure Plan, be amended by adding the attached Schedule "B", the Southfork Area Structure Plan amendment, at the end of page 24 of Schedule "A".

**PART III: ENACTMENT**

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

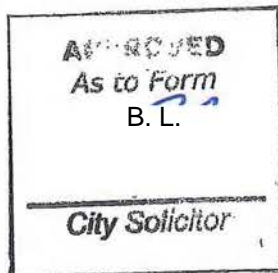
READ A FIRST TIME IN COUNCIL THIS \_\_\_\_\_ OF \_\_\_\_\_, AD 2018.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2018.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2018.

\_\_\_\_\_  
**Robert Young**  
MAYOR

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



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

BYLAW 976-2018  
SCHEDULE "B"



Southfork  
Area Structure Plan  
Amendment



Prepared for:  
JWI Investments LP

Prepared by:  
Stantec Consulting Ltd.

File: 1161 106640

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December 12, 2017



# SOUTHFORK AREA STRUCTURE PLAN

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# SOUTHFORK AREA STRUCTURE PLAN

## 1.0 Introduction

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The proposed amendment to the Southfork Area Structure Plan (ASP) has been prepared by Stantec Consulting Ltd. on behalf of JWI Investments LP, the registered owner of the lands legally described as Lot 55, Block 20, Plan 152 1755, for the purpose of amending the land uses in the Southfork ASP. **Figure 1.0 – Location Plan** shows the context of the Southfork ASP in Leduc.



# SOUTHFORK AREA STRUCTURE PLAN

## 2.0 Background

City of Leduc Council approved the Southfork Area Structure Plan on June 12, 2000 under Bylaw 492-2000, and was subsequently amended on June 28, 2004 under Bylaw 571-2004, and then on February 9, 2015 under Bylaw 887-2015 (see **Figure 2.0 – Land Use Plan (2015 Amendment)**).

The proposed amendment focuses on the southeast portion of the Southfork ASP. More specifically, the Southfork ASP amendment:

- redesignates a portion of land from Medium Density Residential to Low Density Residential;
- updates the figures to reflect the revised land uses; and
- updates the land use statistics based on area densities. This includes an administrative amendment to update the single/semi-detached residential density from 18 units/ha to 25 units/ha, in accordance with current industry standards and to more accurately reflect actual buildout.

The proposed amendments are within the Southfork ASP boundaries, which are:

**North:** Highway 2A  
**West:** Queen Elizabeth II Highway  
**South:** City of Leduc City Boundary  
**East:** Highway 2A

### 2.1.1 Land Ownership

The land ownership for South Fork ASP is summarized in in Table 1, below. JWI G.P. Ltd. (now JWI Investments LP) owns the majority of the lands within the Plan Area.

**Table 1: Land Ownership**

| Owner                  | Legal Description      | Area          |               | Percent of Total |
|------------------------|------------------------|---------------|---------------|------------------|
|                        |                        | Hectares      | Acres         |                  |
| JWI G.P. Ltd.          | NW 1/4 23-49-25-W4     | 51.92         | 128.30        | 95.37%           |
|                        | NE 1/4 23-49-25-W4     | 17.09         | 42.23         |                  |
|                        | SE 1/4 23-49-25-W4     | 61.23         | 151.30        |                  |
|                        | SW 1/4 23-49-25-W4     | 57.75         | 142.70        |                  |
|                        |                        | <b>187.99</b> | <b>464.53</b> |                  |
| Private Owner          | Pt. SW 1/4 23-49-25-W4 | 4.95          | 12.23         | 2.51%            |
| Alberta Infrastructure | Plan 9020397           | 4.17          | 10.30         | 2.12%            |
|                        | <b>Total</b>           | <b>197.11</b> | <b>487.06</b> | <b>100.00%</b>   |

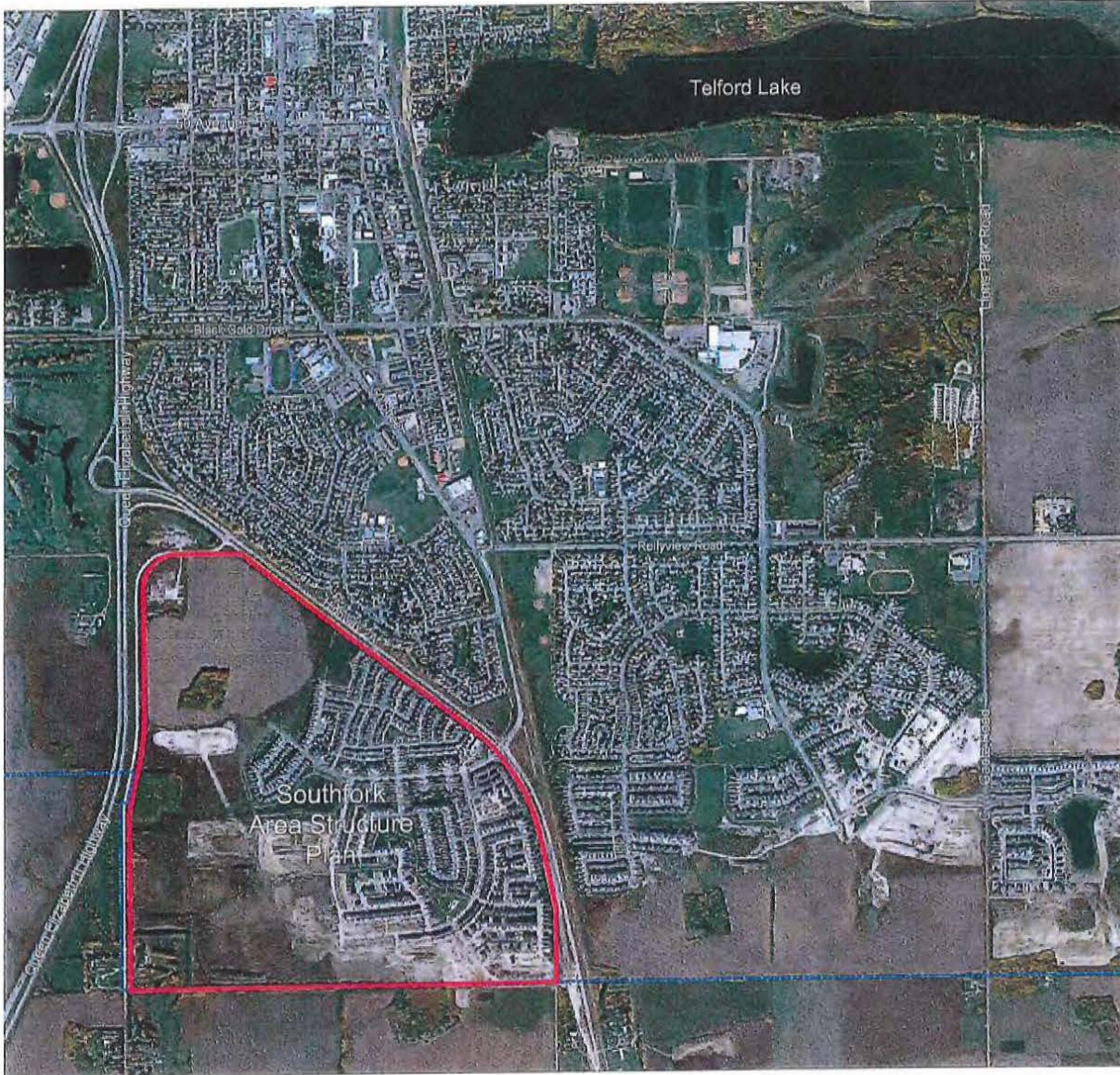
## SOUTHFORK AREA STRUCTURE PLAN

The Southfork ASP is an existing residential neighbourhood in the City of Leduc. The ASP includes a mix of residential, commercial and institutional land uses, parks and open space (including two school sites), stormwater management facilities, roadways and trail connections, and servicing infrastructure.



*Southfork Stage 2 Front Drive Homes*

The Southfork neighbourhood is designed in accordance with City of Leduc servicing standards. Development staging and extension of infrastructure will be contiguous, efficient, and economical while having regard for potential environmental and ecological impacts.



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- Legend
- Southfork Area Structure Plan Boundary
  - - - Municipal Boundary

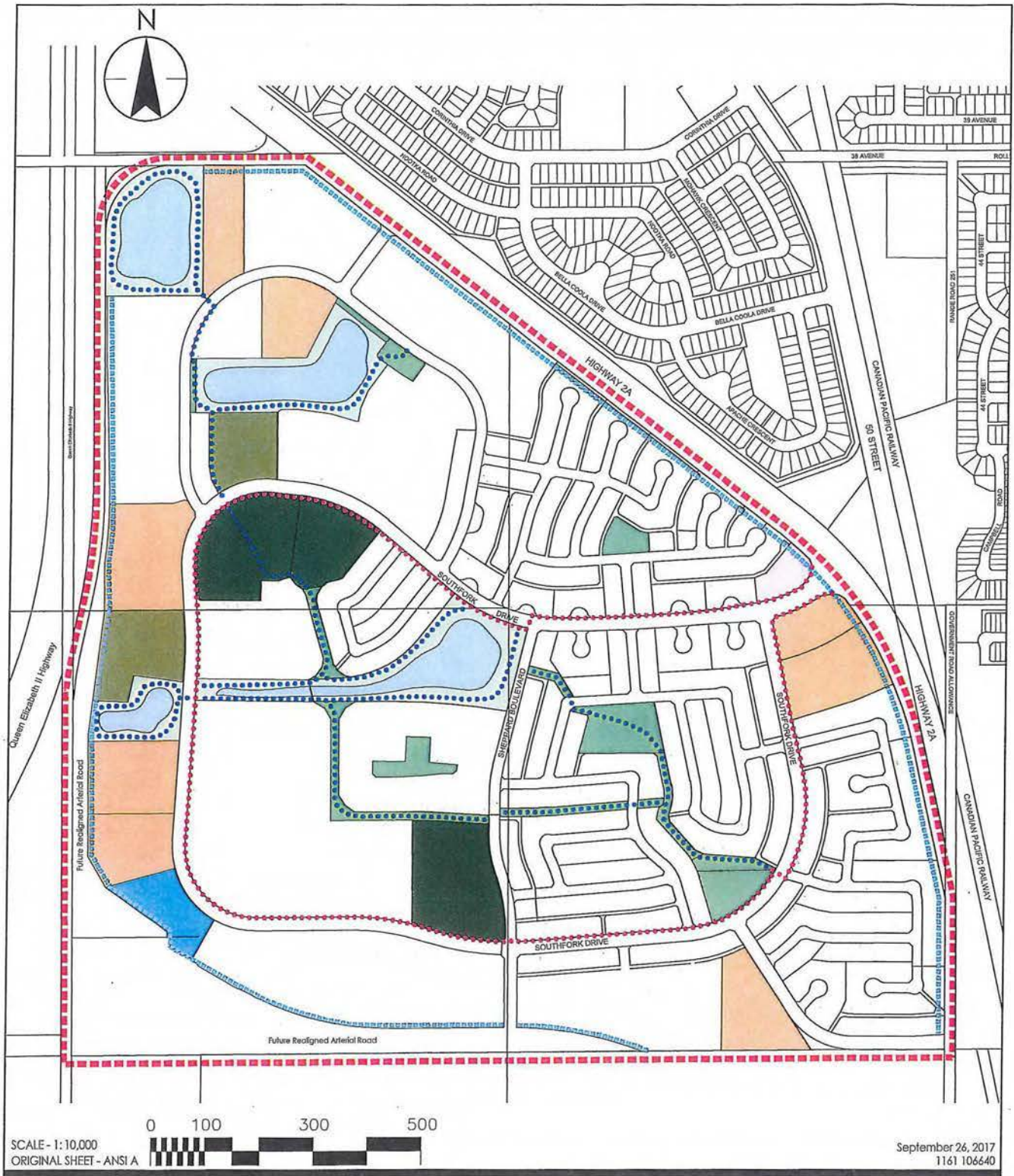
Client/Project  
SOUTHFORK  
AREA STRUCTURE PLAN  
CITY OF LEDUC

Figure No.  
1.0

Title  
LOCATION PLAN



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- Legend**
- Low Density Residential
  - Medium Density Residential
  - Commercial
  - Institutional
  - School / Public Park
  - Park / Greenway
  - Natural Area
  - Stormwater Management Facility
  - Multiway
  - Secondary Pathway
  - Buffer (If Required)
  - Area Structure Plan Boundary

Client/Project  
SOUTHFORK  
AREA STRUCTURE PLAN  
CITY OF LEDUC

Figure No.  
2.0

Title  
LAND USE PLAN  
BYLAW 887-2015



## SOUTHFORK AREA STRUCTURE PLAN

The following sections outline the details of the proposed amendment, rationale and conformance with applicable City policies.

### 3.0 Southfork ASP Amendment

#### 3.1 Low Density Residential (LDR)

The existing Southfork ASP designates approximately 96.28 ha of the neighbourhood as Low Density Residential (LDR). LDR allows for single detached, duplex, triplex, fourplex and fee-simple townhouse development (see **Figure 3.0 – Land Use Plan**).

##### 3.1.1 Rationale

The proponents of this amendment propose this change to LDR in order to accommodate housing types that adhere to current planning best practices, City of Leduc planning policies, Capital Region Board policies, and in response to current and anticipated housing market demand in the City of Leduc. The LDR uses are consistent and compatible with planned residential development in the area, and will integrate well with the overall fabric of the neighbourhood.



The area of Low Density Residential development within the ASP will increase by approximately 1.91 ha, from 96.28 ha to 98.19 ha.

*Southfork Stage 4 Front Drive Homes*

##### 3.1.2 Conformance to Policies

|   |   |
|---|---|
| <p><b>Capital Region Growth Plan – Land Use Plan</b></p> <p><b>II. Minimize Regional Footprint</b></p> <p><b>B. Concentrate New Growth Within Priority Growth Areas</b></p> <p><b>CRGP Policy (i)</b> Most new growth shall occur within priority growth areas.</p> | <p>The Southfork neighbourhood falls within the E Growth Area. The amendment continues to provide sufficient overall residential densities within the neighbourhood.</p> <p>The Southfork ASP is grandfathered under the Capital Region Board Growth Plan which is now referred to as the Edmonton Metropolitan Region Board.</p> |
| <p><b>MDP Policy 4A – Growth Management</b> – The City shall manage growth by promoting compact urban form through sensitive redevelopment of existing developed areas and efficient development of undeveloped areas.</p>  | <p>The Southfork ASP amendment represents contiguous growth in south Leduc, as the surrounding neighbourhoods develop concurrently.</p>   |

## SOUTHFORK AREA STRUCTURE PLAN

### **MDP Policy 4B – General Land Use Planning–**

The City shall achieve the orderly, economical and beneficial development and use of land by providing for new residential neighbourhoods with a variety of housing types, which have full access to a complete range of municipal infrastructure, community services, retail establishments, commercial developments, open space, recreational facilities, and educational institutions.

The Southfork ASP will provide Low Density Residential, Medium Density Residential, neighbourhood Commercial, Parks, Open Spaces, schools, stormwater management facilities and Institutional opportunities.

### **MDP Policy 4E – New Residential Development –**

The City shall provide for new residential neighbourhoods by acknowledging new trends in household information (e.g. smaller households) in the design of new residential neighbourhoods and the provision of a variety of housing types.

A variety of housing options will be developed through the use of the Low Density land use designations including single-detached, semi-detached, duplex, and townhouse housing which may house a range of households.



*Southfork Stage Stage 3 Laned Homes and Southfork Stage 5 Semi-Detached Homes*

## SOUTHFORK AREA STRUCTURE PLAN

### 3.2 Medium Density Residential (MDR)

The Southfork ASP currently designates approximately 15.13 ha of land as Medium Density Residential (MDR). Medium Density Residential allows for condominiums and one to four storey apartments (see **Figure 3.0 – Land Use Plan**).

#### 3.2.1 Rationale

As a result of the redesignation of land uses within the southeast portion of the Southfork neighbourhood, the amendment to the ASP proposes to slightly decrease the amount of Medium Density Residential designated lands. MDR remains strategically located at several locations to provide convenient access to the transportation network and future public transit. The proponents of this amendment propose this change to MDR in response to anticipated housing market demand in the City of Leduc, more efficient use of the subject parcel shape, and in and accordance with current planning best practices.

The area of Medium Density Residential development within the ASP will decrease by approximately 1.91 ha, from 15.13 ha to 13.22 ha.



*Southfork Townhome Rendering*

#### 3.2.2 Conformance to Policies

##### Capital Region Growth Plan – Land Use Plan

##### II. Minimize Regional Footprint

##### D. Support Expansion Medium and Higher Density Residential Housing Forms

**CRGP Policy (i)** New residential development shall provide a greater proportion of higher density residential units.

**CRGP Policy (iv)** Transit accessibility must be included in the design of all new developments.

##### III. Strengthen Communities

##### C. Support Public Transit

**CRGP Policy (i)** Provide a mix of higher intensity land uses along transit corridors, at nodes, and employment centres.

Medium Density Residential (MDR) development promotes higher residential densities that are located in highly accessible locations adjacent to transit service to promote walkability and transit use and provides more efficient use of the land.

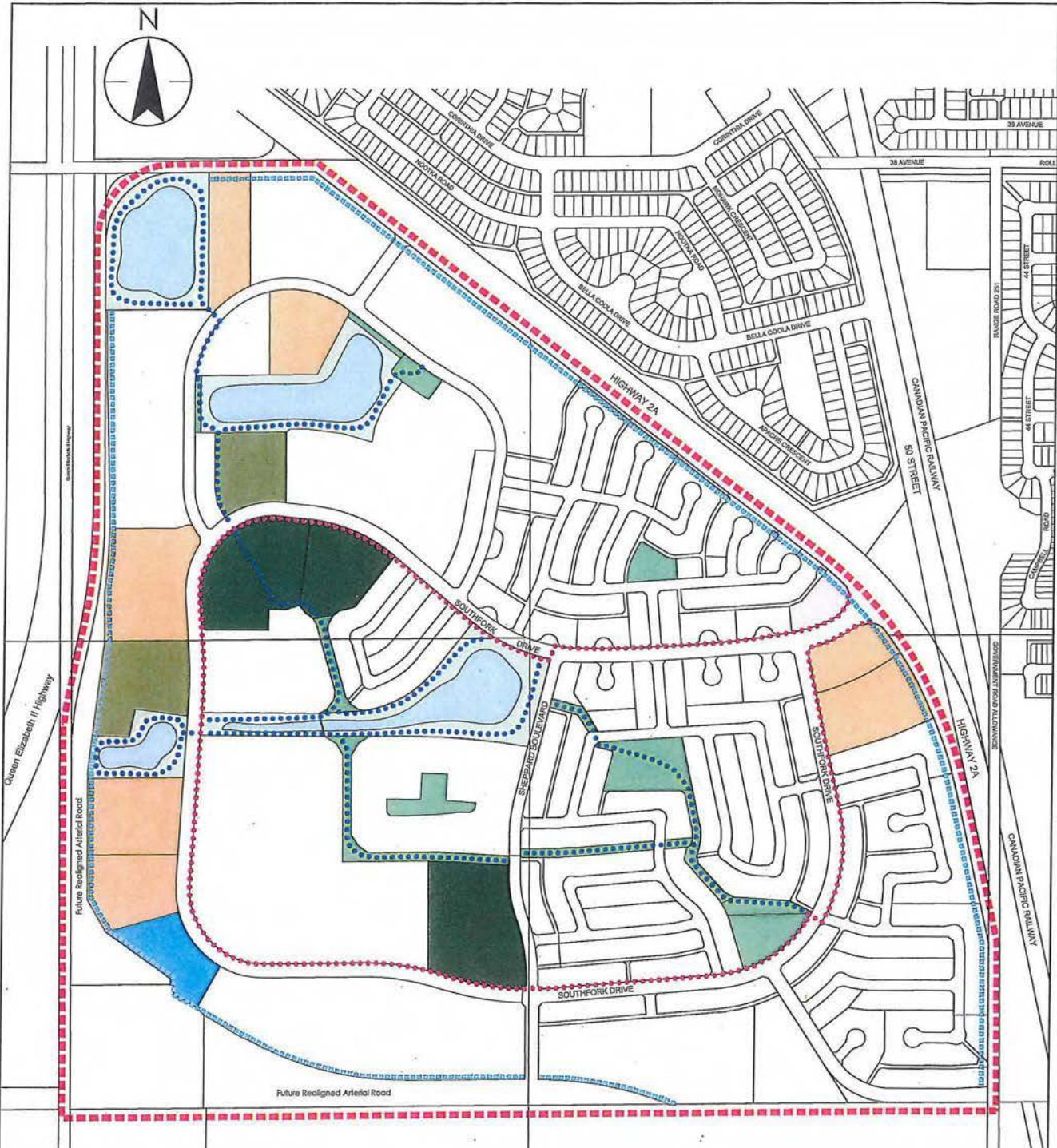
The Southfork ASP is grandfathered under the Capital Region Board Growth Plan which is now referred to as the Edmonton Metropolitan Region Board.



## SOUTHFORK AREA STRUCTURE PLAN

|  |   |
|--|---|
| <p><b>CRGP Policy (iii)</b> New developments shall be designed for connectivity and accessibility to transit facilities.</p>   |   |
| <p><b>MDP Policy 4E – New Residential Development –</b><br/>The City shall provide for new residential neighbourhoods by acknowledging new trends in household information (e.g. smaller households) in the design of new residential neighbourhoods and the provision of a variety of housing types.</p>  | <p>The Southfork ASP allows for the development of a range of residential housing types based on single-detached, semi-detached, duplex, townhouse, and apartment dwellings.</p>  |
| <p><b>MDP Policy 4E – New Residential Development –</b><br/>The City shall provide for new residential neighbourhoods by requiring that all new residential Area Structure Plans provide a variety of housing types including, where appropriate, types such as single – detached, semi-detached, duplex, triplex, fourplex, townhouse, or apartment dwellings, with no more than 50% of the total number of dwelling units in any residential Area Structure Plan to be designated within the same residential land use district of the Land Use Bylaw.</p> | <p>The Southfork ASP provides for a variety of housing types including single-detached, semi-detached, duplex, townhouse, and apartment dwellings. The Medium Density Residential sites have been appropriately located along the periphery of the neighbourhood, in highly accessible locations and adjacent to transit service.</p> |
| <p><b>City of Leduc/Leduc County Intermunicipal Development Plan (IDP).</b></p>  | <p>Conformance to the policies prescribed in the IDP.</p>   |
| <p><b>Neighbourhood Design Guidelines</b></p>  | <p>Conformance to the policies prescribed in the Neighbourhood Design Guidelines.</p>   |

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Legend

- |                            |                                |
|----------------------------|--------------------------------|
| Low Density Residential    | Natural Area                   |
| Medium Density Residential | Stormwater Management Facility |
| Commercial                 | Multiway                       |
| Institutional              | Secondary Pathway              |
| School / Public Park       | Buffer (If Required)           |
| Park / Greenway            | Area Structure Plan Boundary   |

Client/Project

SOUTHFORK  
AREA STRUCTURE PLAN  
CITY OF LEDUC

Figure No.

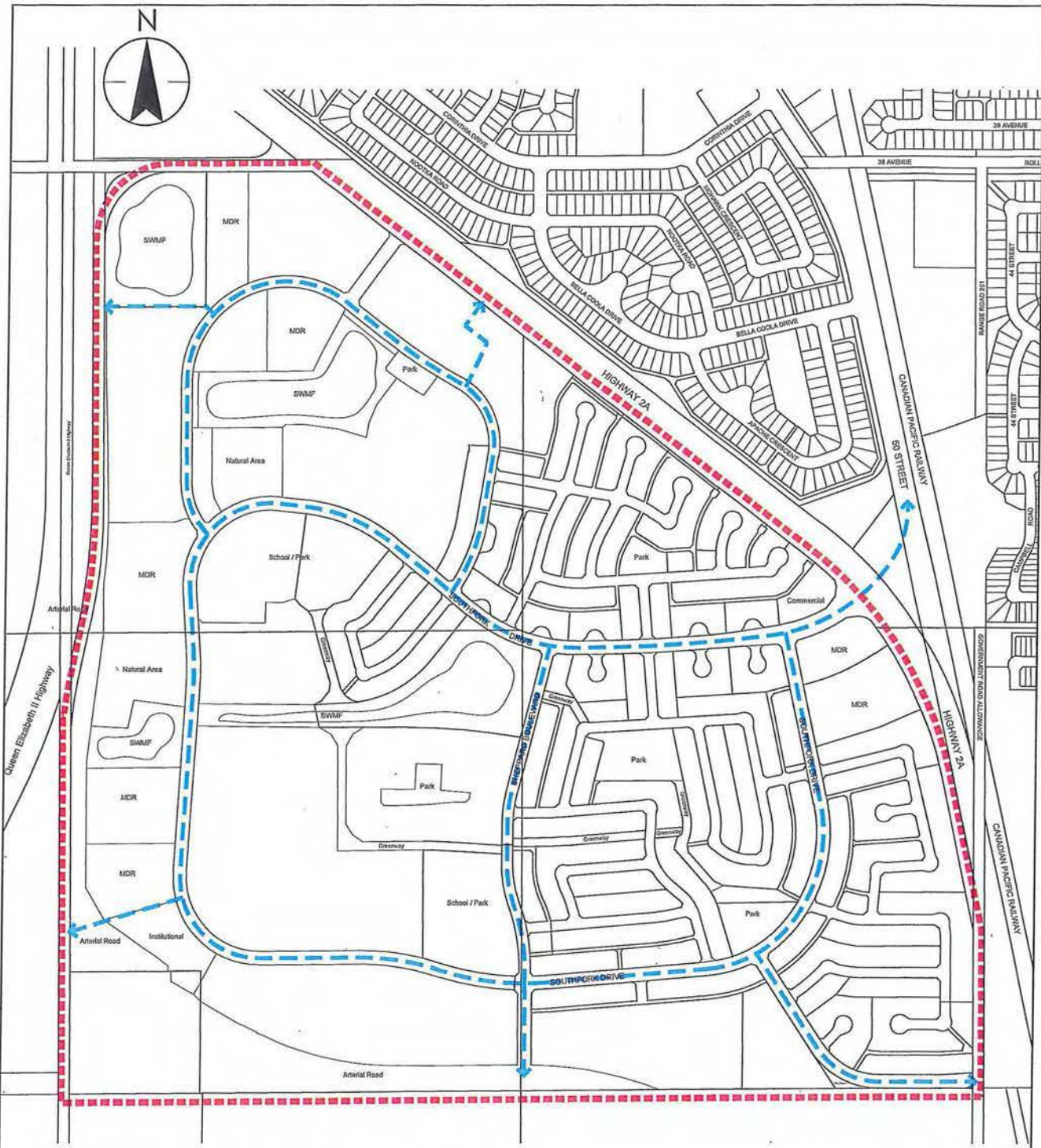
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LAND USE PLAN  
2017 AMENDMENT



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- Legend**
- Primary Water Distribution
  - Area Structure Plan Boundary

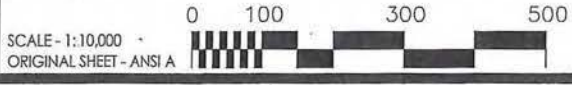
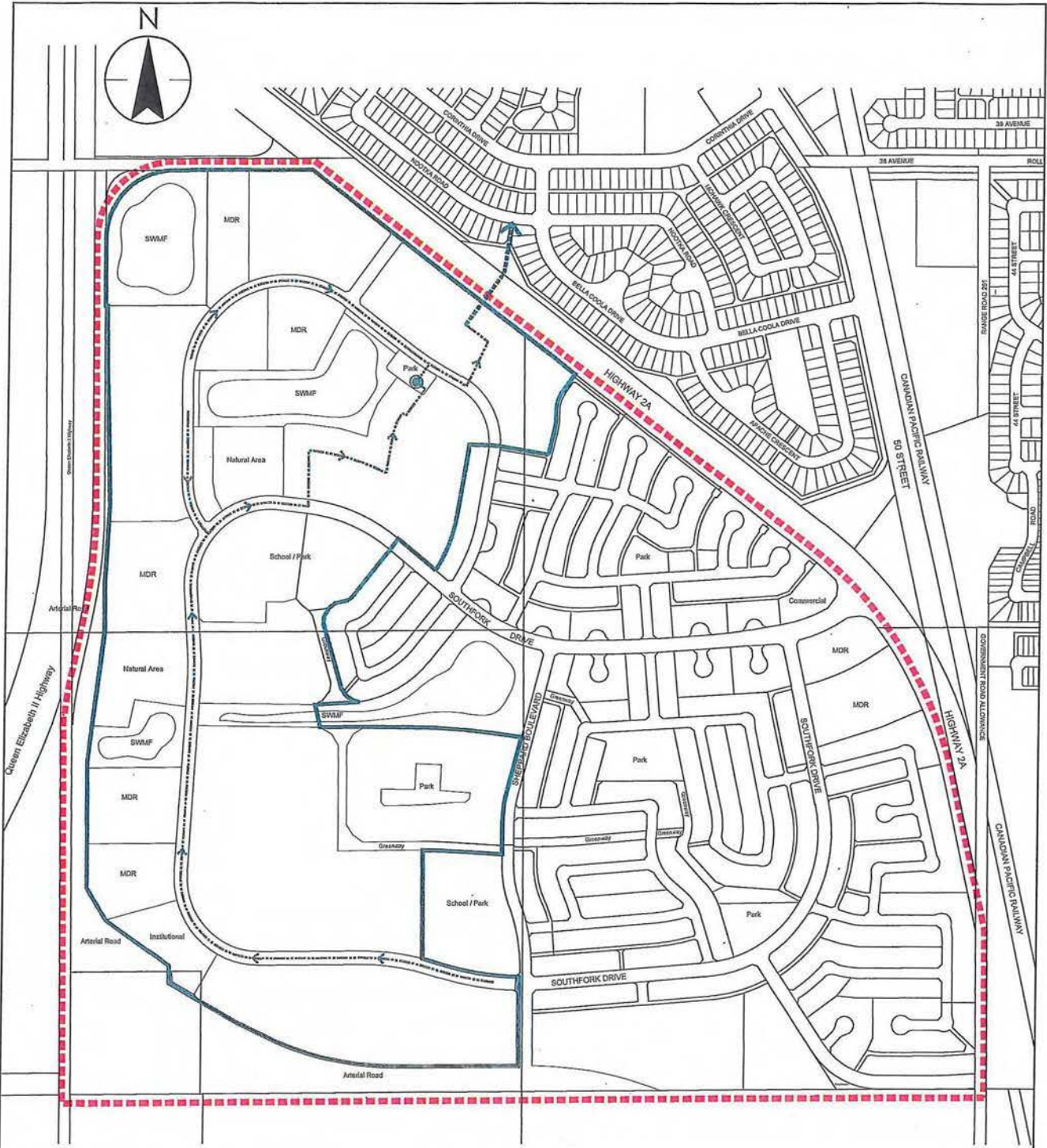
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 AREA STRUCTURE PLAN  
 CITY OF LEDUC

Figure No.  
 4.0

Title  
 WATER DISTRIBUTION



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- Legend**
- Sanitary Serviced Area (Gravity)
  - Existing Sanitary Connection
  - Sanitary Pipe
  - Lift Station
  - Area Structure Plan Boundary

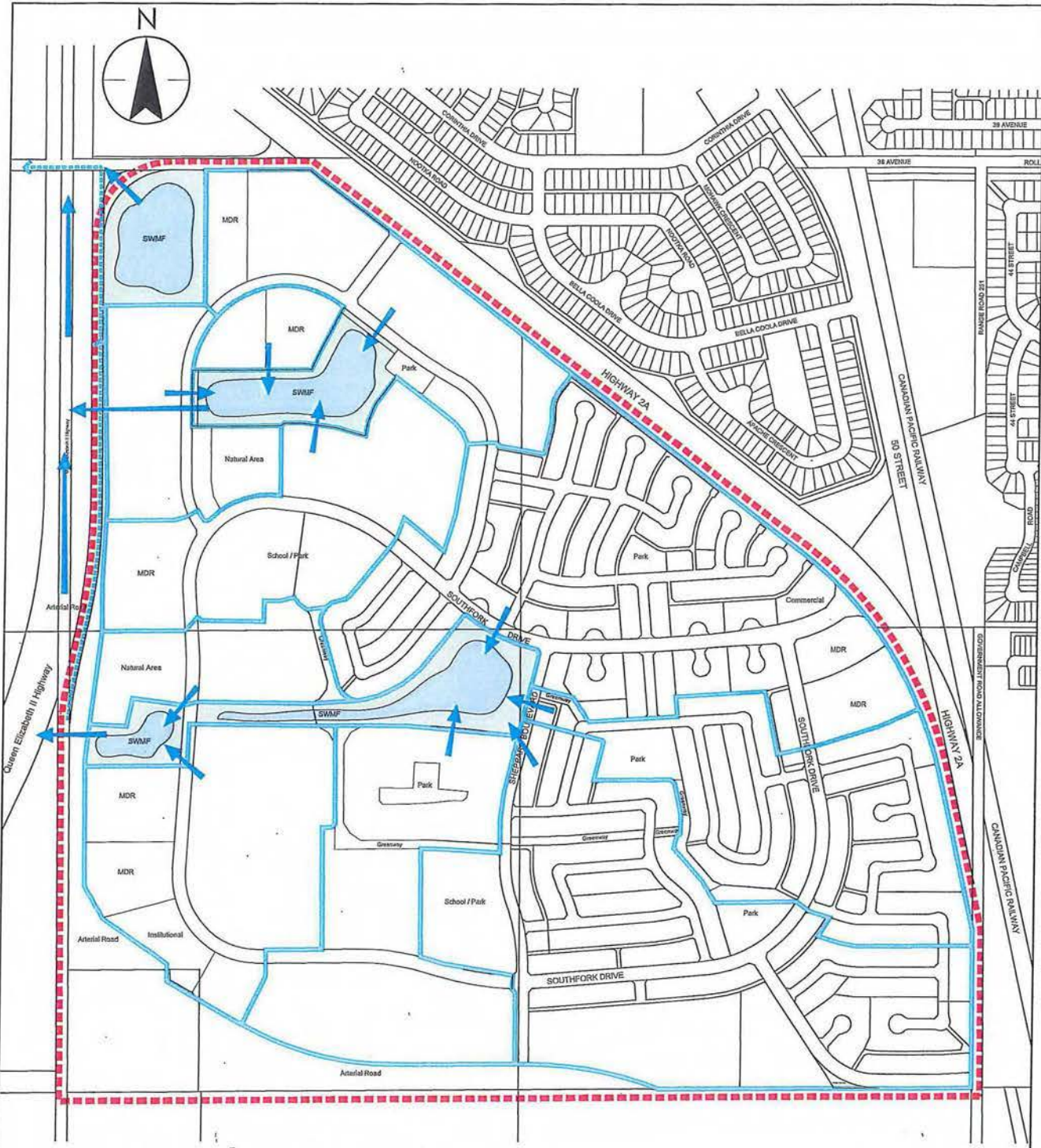
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AREA STRUCTURE PLAN  
CITY OF LEDUC

Figure No.  
5.0

Title  
SANITARY SEWER



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- Legend**
- Drainage Basin Boundary
  - - - - - Existing Drainage Channel
  - ➔ Direction of Drainage
  - - - - - Area Structure Plan Boundary

Client/Project  
 SOUTHFORK  
 AREA STRUCTURE PLAN  
 CITY OF LEDUC

Figure No.  
 6.0

Title  
 STORM WATER  
 MANAGEMENT



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- Legend
- Staging Boundary
  - - - - Area Structure Plan Boundary

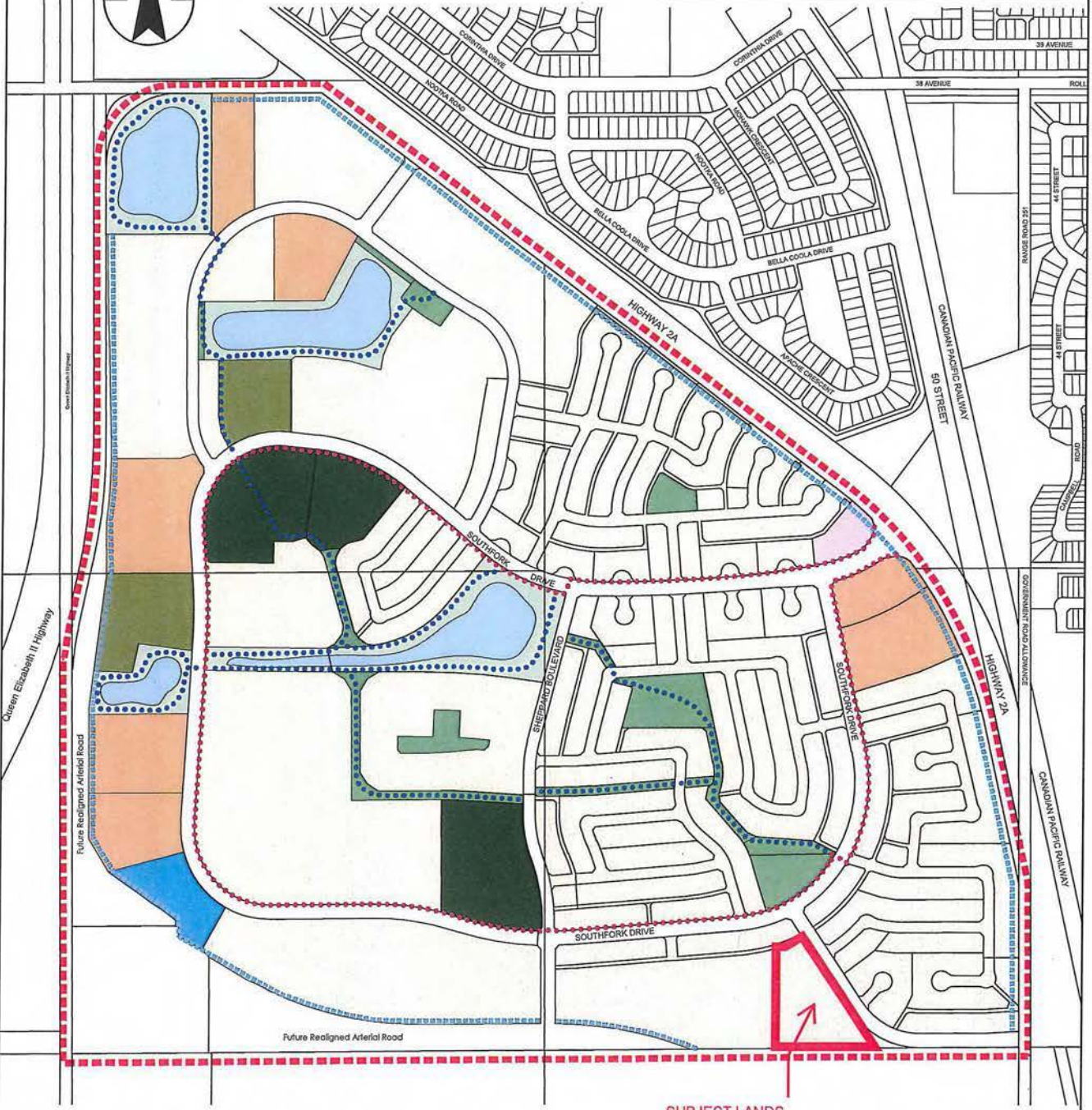
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 AREA STRUCTURE PLAN  
 CITY OF LEDUC

Figure No.  
 7.0

Title  
 STAGING CONCEPT



# ATTACHMENT 2 PROPOSED LAND USE CONCEPT



**SUBJECT LANDS  
(PROPOSED LAND USE CHANGE)**

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- |                            |                                |
|----------------------------|--------------------------------|
| Low Density Residential    | Natural Area                   |
| Medium Density Residential | Stormwater Management Facility |
| Commercial                 | Multiway                       |
| Institutional              | Secondary Pathway              |
| School / Public Park       | Buffer (If Required)           |
| Park / Greenway            | Area Structure Plan Boundary   |

Client/Project  
SOUTHFORK  
AREA STRUCTURE PLAN  
CITY OF LEDUC

Figure No.  
3.0

Title  
LAND USE PLAN  
2017 AMENDMENT



5.0 Appendix II - Proposed Southfork ASP Statistics

**Southfork - Area Structure Plan  
Proposed Land Use and Population Statistics**

| LAND USE                          | Area (ha)      |                 |                |
|-----------------------------------|----------------|-----------------|----------------|
| Gross Area                        | 207.385        |                 |                |
| <b>Gross Developable Area</b>     | <b>207.385</b> | <b>% of GDA</b> | <b>100.0%</b>  |
| Major Arterials / Road ROW        | 7.91           |                 |                |
| Municipal Reserve*                | 20.71          | 10.0%           | <b>% of MR</b> |
| School / Park                     | 8.07           |                 | 3.89%          |
| Parks                             | 5.40           |                 | 2.61%          |
| Natural Areas                     | 3.79           |                 | 1.83%          |
| Greenways                         | 2.11           |                 | 1.02%          |
| Part of SW 1/4 23-49-25-W4        | 0.79           |                 |                |
| Commercial                        | 0.65           | 0.00            |                |
| Institutional                     | 1.39           | 0.01            |                |
| Stormwater Management             | 14.87          | 0.07            |                |
| Circulation @ 20%                 | 41.48          | 0.20            |                |
| <b>Total Non-Residential Area</b> | <b>87.01</b>   | <b>0.42</b>     |                |
| <b>Net Residential Area (NRA)</b> | <b>120.38</b>  | <b>0.58</b>     |                |

**RESIDENTIAL LAND USE, UNIT COUNT AND POPULATION**

| Land Use                                | Area (ha)     | Units/ha | Units       | % of Total Units | People/Unit | Population   | % of NRA       |
|---|---------------|----------|-------------|------------------|-------------|--------------|----------------|
| <b>Low Density Residential (LDR)</b>    |               |          |             |                  |             |              |                |
| Single/Semi-Detached                    | 98.19         | 25.00    | 2454.70     | 60.64%           | 2.80        | 6873         | 81.57%         |
| Street Oriented Townhouse               | 8.97          | 45.00    | 403.65      | 9.97%            | 2.20        | 888          | 7.45%          |
| <b>Medium Density Residential (MDR)</b> |               |          |             |                  |             |              |                |
| Condominiums / 1-4 storey Apartments    | 13.22         | 90.00    | 1189.80     | 29.39%           | 1.90        | 2261         | 10.98%         |
| <b>Total</b>                            | <b>120.38</b> |          | <b>4048</b> | <b>100.00%</b>   |             | <b>10022</b> | <b>100.00%</b> |

|                           |                |        |
|---------------------------|----------------|--------|
| Population Density (GDA): | 48.32          | ppha   |
| Population Density (NRA): | 83.25          | ppnrha |
| Unit Density (GDA):       | 19.52          | upha   |
| Unit Density (NRA):       | 33.63          | nrupha |
| LDR / MDR / HDR Ratio:    | 71% / 29% / 0% |        |

**STUDENT GENERATION STATISTICS**

|                                 |              |
|---------------------------------|--------------|
| <b>Public School Board</b>      | <b>1,244</b> |
| Elementary                      | 414.77       |
| Junior High School              | 414.77       |
| Senior High School              | 414.77       |
| <b>Separate School Board</b>    | <b>414</b>   |
| Elementary                      | 207.00       |
| Junior High                     | 103.69       |
| Senior High                     | 103.69       |
| <b>Total Student Population</b> | <b>1,658</b> |

\*Areas surrounding stormwater management facilities may include creditable Municipal Reserve where appropriate

\*\*CRB minimum density target for Priority Growth Area E is 25-30 dwelling units per net residential hectare. The Southfork neighbourhood achieves 30 net residential units per hectare

\*\*\*10% Municipal Reserve to be provided as cash-in-lieu for the lands identified as future realigned arterial road within part of the SW 1/4 23-49-25-W4



**DATE:** February 22, 2018

**MEETING DATE:** April 9, 2018

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

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

**REPORT TITLE:** Bylaw 973-2018 - Redistricting Southfork Stage 7B

**REPORT NUMBER:** 2018-CR-002

## REPORT SUMMARY

Bylaw 973-2018 will amend Bylaw 809-2013, Section 27.0 – Land Use Map, by redistricting Lot 55, Block 20, Plan 1521755 from MUN – Mixed-Use Neighbourhood to RNL – Residential Narrow Lot. The redistricting will allow for continued residential development in the Southfork neighbourhood.

## RECOMMENDATION

That Council give Bylaw 973-2018 second reading.

## BACKGROUND

### KEY ISSUE(S) / CONTEXT:

The RNL land use district is intended to accommodate residential dwellings on narrower lots, providing an opportunity for more efficient use of land and a more compact urban form.

Zero lot line parcels are those where the single detached dwelling is located directly on the side property boundary on one side of the lot. These types of buildings have specific development requirements. The City of Leduc requires a 1.5 m easement registered on the adjacent property to allow for encroachment of eaves, drainage and general access for maintenance purposes. This easement is registered along with the subdivision of the lands. In order to encourage fire safety, the Alberta Building Code requires that side of the building to have fire-rated drywall as well as restriction on wall penetrations such as windows; doors; dryer, furnace, water heater and fireplace vents; and fresh air intakes. Under Land Use Bylaw 809-2013 the minimum lot width for a single detached dwelling with a zero metre side yard and without access to a lane is 9.2 m wide.

Southfork Stage 7B proposes to redistrict Lot 55, Block 20, Plan 1521755 to facilitate 36 lots for single detached, zero lot line homes with front attached garages. The City's Subdivision Authority has given conditional approval to the subdivision application. The redistricting of these lots by City Council to the RNL land use district under Land Use Bylaw 809-2013 is a condition of subdivision, as is the successful negotiation by administration of a development agreement between the City and the developer of the lands. Until these and all other conditions of the subdivision are met, the subdivision will not be endorsed by administration nor registered at Land Titles.

### 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 973-2018 was given first reading by Council at the regular meeting held March 26, 2018.

## CITY OF LEDUC PLANS:

Bylaw 973-2018 is consistent with the City's Municipal Development Plan, as amended and the City's 2009 Neighbourhood Design Guidelines which encourage a mix of housing types, sizes and affordability, along with proximity to open park space and neighbourhood walkability.

Although the Southfork Area Structure Plan defines the lands as medium density residential, the proposed zero lot line parcels and RNL zoning constitute low density residential development. The developer has applied to amend the Southfork ASP to make this change as well as to update the overall plan statistics to reflect the current built environment in the neighbourhood and overall development standards. This amendment is also being brought before Council at this meeting as Bylaw 976-2018. Redistricting Bylaw 973-2018 is consistent with that proposed amendment and will not be brought forward for third reading until the ASP amending bylaw has been approved by Council.

## 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 23 and 30, 2018 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 973-2018; or
2. That Council defeat Bylaw 973-2018.

### ATTACHED REPORTS / DOCUMENTS:

1. Bylaw 973-2018
2. Key Plan
3. Redistricting Plan
4. Subdivision Plan

Others Who Have Reviewed this Report

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

**Bylaw No. 973-2018**

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**AMENDMENT #75 - TO BYLAW NO. 809-2013, THE LAND USE BYLAW**

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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:

Lot 55, Block 20, Plan 1521755  
(consisting of 1.91 ha more or less)

From: MUN – Mixed-Use Neighbourhood  
To: RNL – Residential Narrow Lot

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 2018.

READ A SECOND TIME IN COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2018.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, AD 2018.

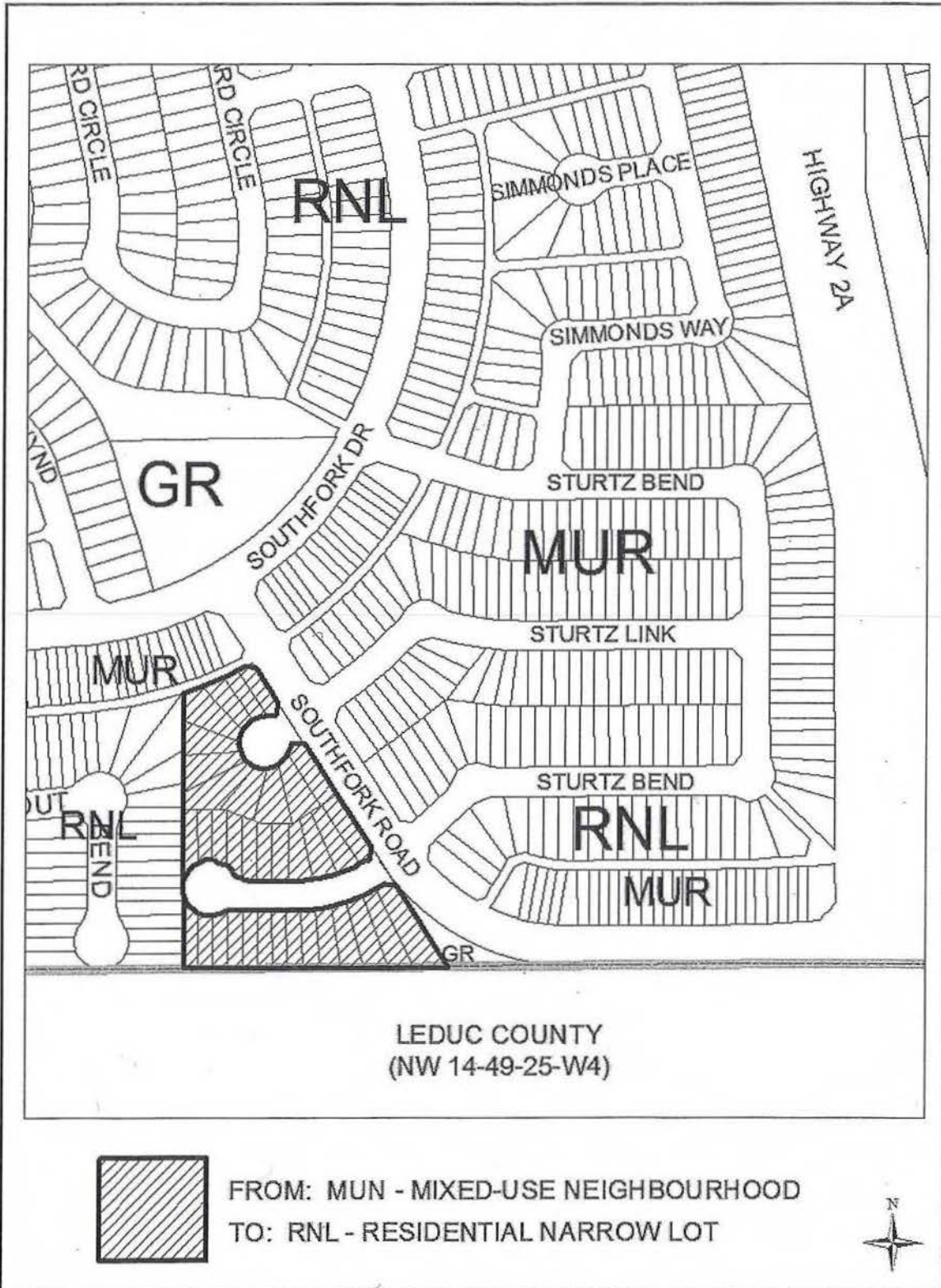
\_\_\_\_\_  
Date Signed



\_\_\_\_\_  
**Robert Young**  
MAYOR

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

SCHEDULE A

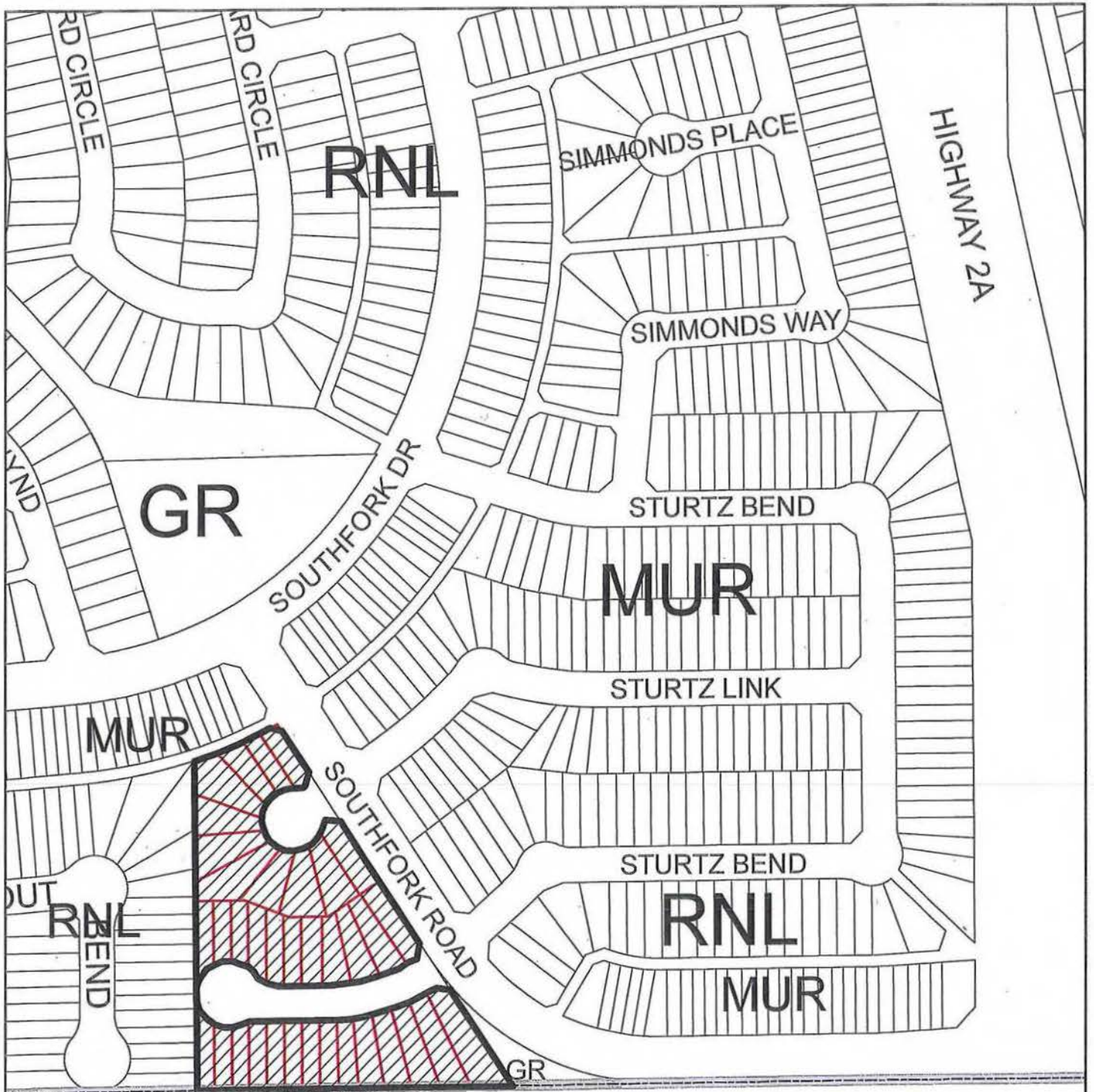


# KEY PLAN

ATTACHMENT 2



SUBJECT AREA

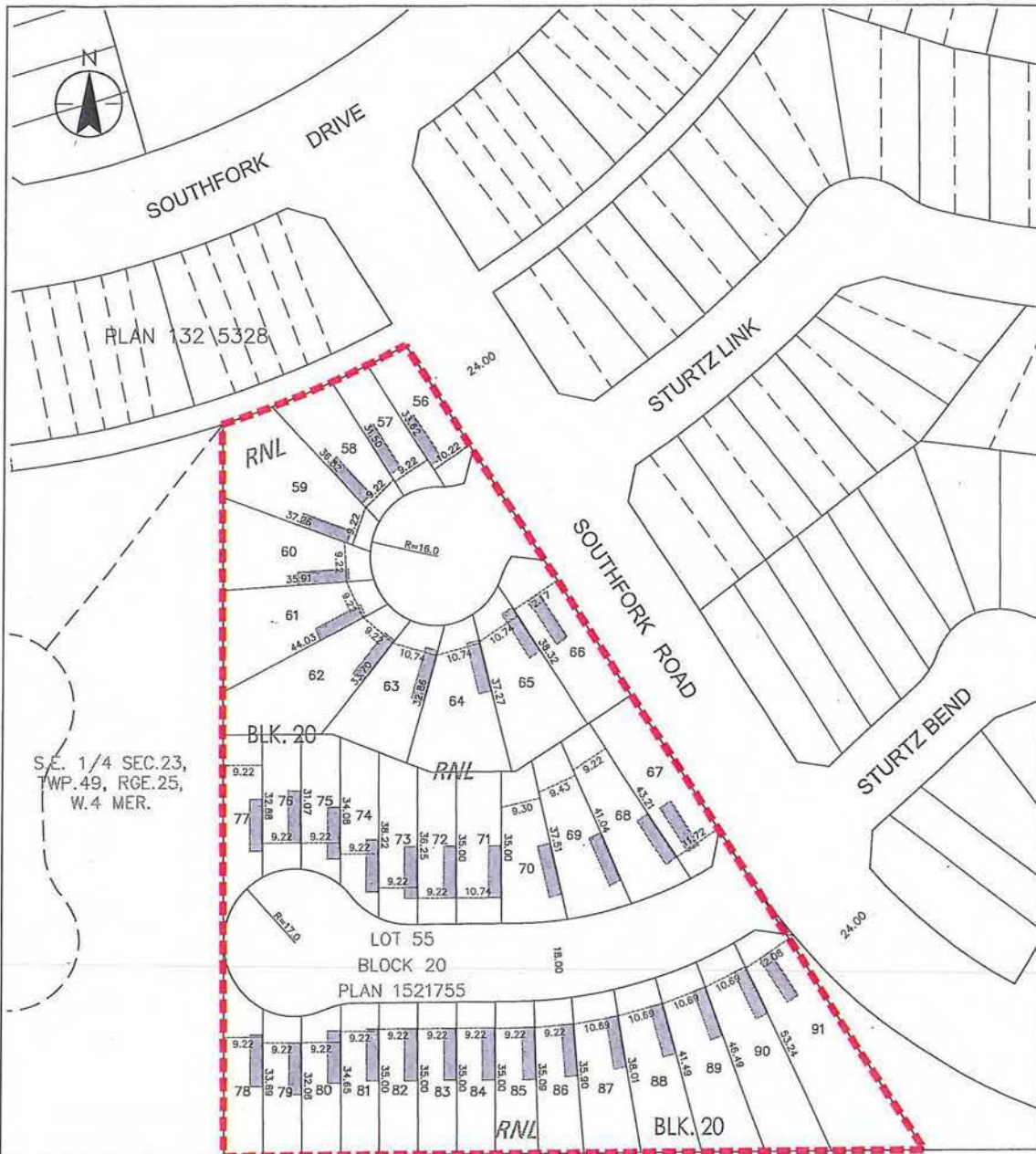


LEDUC COUNTY  
(NW 14-49-25-W4)



FROM: MUN - MIXED-USE NEIGHBOURHOOD  
TO: RNL - RESIDENTIAL NARROW LOT





S.E. 1/4 SEC.23,  
TWP.49, RGE.25,  
W.4 MER.

CITY BOUNDARY



ORIGINAL SHEET - ANSI B



10160-112 Street  
Edmonton, AB T5K 2L6  
Tel. 780.917.7000  
www.stantec.com

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The Contractor shall verify and be responsible for all dimensions. DO NOT scale the drawing - any errors or omissions shall be reported to Stantec without delay. The Copyrights to all designs and drawings are the property of Stantec. Reproduction or use for any purpose other than that authorized by Stantec is forbidden.

Notes

All distances are expressed in metres and decimals thereof.  
Area to be subdivided outlined thus ■■■■ and contains approximately 1.91 hectares, including 36 residential lots.

| Revision | By |
|----------|----|
|          |    |
|          |    |
|          |    |
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Client/Project

JWI Investments L.P.  
PLAN SHOWING PROPOSED SUBDIVISION  
OF PORTION OF PLAN 1521755,  
BLOCK 20, LOT 55  
Edmonton, AB

Title

TENTATIVE PLAN OF SUBDIVISION  
SOUTHFORK - STAGE 7b

Project No.

1161 106640 KC  
October 24, 2017

Scale

1:1000

Y:\1161\_Media\1161\_106640\_KC\drawing\plan\subd\_southfork\_stage7b\_24oct2017.dwg 2017/10/24 1:17 PM by: Candice, Ren

# **PUBLIC COMMENTARY**



XI.

# **IN-CAMERA ITEMS**

There are no In-Camera Items

XII.

**RISE & REPORT FROM  
IN-CAMERA ITEMS**

XIII.

# **UPDATES FROM BOARDS & COMMITTEES**



**Mayor's Report**  
**March 19 – March 31, 2018**

March 19, 2018:

- Northern Alberta Mayors and Reeves Caucus meeting
- Communications
- Committee of the Whole Agenda Review
- Committee-of-the-Whole Meeting

March 20, 2018:

- Ralph van Assen, Former Mayor, Village of Warburg
- Cannabis Legislation presentation: REALTORS Association of Edmonton
- Meeting with Eli Schrader
- Mock Council prep

March 21, 2018:

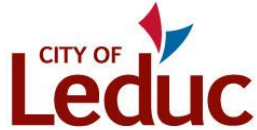
- Strategic Planning workshop
- "An Evening to Inspire" committee

March 22, 2018:

- Budget Day Conference Call with Minister Shaye Anderson

March 31, 2018:

- Curl 4 Canada: Wheelchair Banquet



## Building Permit Detail Summary

March 1, 2018-March 31, 2018 (inclusive)

| Commercial                           |   |                              |          |                           |                       |
|--------------------------------------|---|------------------------------|----------|---------------------------|-----------------------|
| Permit                               | Type of Work  | Builder                      | Units    | Area                      | Valuation             |
| PRBD201800553<br>(Issued-07/03/2018) | Alteration and improvements                                 | ENERGY MECHANICAL LTD        |          | Central Business District | \$8,000.00            |
| <b>Subtotal</b>                      |   |                              | <b>1</b> |                           | <b>\$8,000.00</b>     |
| Duplex Dwelling                      |   |                              |          |                           |                       |
| Permit                               | Type of Work  | Builder                      | Units    | Area                      | Valuation             |
| PRBD201800922<br>(Issued-21/03/2018) | New Construction - Duplex                                   | BEDROCK HOMES LIMITED        | 1        | Woodbend                  | \$320,000.00          |
| PRBD201800924<br>(Issued-21/03/2018) | New Construction - Duplex                                   | BEDROCK HOMES LIMITED        | 1        | Woodbend                  | \$273,270.20          |
| <b>Subtotal</b>                      |   |                              | <b>2</b> |                           | <b>\$593,270.20</b>   |
| Multi-Residential                    |   |                              |          |                           |                       |
| Permit                               | Type of Work  | Builder                      | Units    | Area                      | Valuation             |
| PRBD201800756<br>(Issued-20/03/2018) | New Construction - Four-Plex                                | ENRICH HOMES LTD             | 4        | Deer Valley               | \$1,274,000.00        |
| PRBD201800759<br>(Issued-20/03/2018) | New Construction - Four-Plex                                | ENRICH HOMES LTD             | 4        | Deer Valley               | \$1,274,000.00        |
| <b>Subtotal</b>                      |   |                              | <b>8</b> |                           | <b>\$2,548,000.00</b> |
| Other Residential                    |   |                              |          |                           |                       |
| Permit                               | Type of Work  | Builder                      | Units    | Area                      | Valuation             |
| PRBD201704185<br>(Issued-05/03/2018) | Alteration and improvements                                 | Synero Inc.                  |          | Willow Park               | \$456,231.00          |
| PRBD201800250<br>(Issued-07/03/2018) | Secondary suite   | CRANSTON HOMES LTD           |          | Meadowview Park           | \$25,000.00           |
| PRBD201800329<br>(Issued-06/03/2018) | Secondary suite   | Prominent Homes Edmonton Ltd |          | Black Stone               | \$50,000.00           |
| PRBD201800414<br>(Issued-13/03/2018) | Addition to existing building non-residential & residential | BENGEL CONTRACTING LTD       |          | Lakeside Estates          | \$20,000.00           |
| PRBD201800423<br>(Issued-13/03/2018) | Accessory Structure - Detached Garage                       | AREO HOMES PVT LTD           |          | West Haven                | \$15,000.00           |
| PRBD201800503<br>(Issued-05/03/2018) | Basement Development  | GATTINGER CARLMARTIN         |          | North Telford             | \$5,000.00            |



## Building Permit Detail Summary

March 1, 2018-March 31, 2018 (inclusive)

|                                       |                                       |   |  |                  |             |
|---------------------------------------|---------------------------------------|---|--|------------------|-------------|
| PRBD201800509<br>(Issued-06/03/2018)  | Accessory Structure - Detached Garage | HOMES BY AVI (EDMONTON) LP                              |  | Southfork        | \$13,200.00 |
| PRBD201800513<br>(Issued-08/03/2018)  | Accessory Structure - Detached Garage | HOMES BY AVI (EDMONTON) LP                              |  | Southfork        | \$13,200.00 |
| PRBD201800514<br>(Issued-07/03/2018)  | Accessory Structure Other             | HOMES BY AVI (EDMONTON) LP                              |  | Southfork        | \$4,500.00  |
| PRBD201800515<br>(Issued-07/03/2018)  | Accessory Structure Other             | HOMES BY AVI (EDMONTON) LP                              |  | Southfork        | \$4,500.00  |
| PRBD201800518<br>(Issued-05/03/2018)  | Basement Development                  | AVENTURA GENERAL CONTRACTING/<br>Manuel Antonio Ventura |  | Suntree          | \$20,000.00 |
| PRBD201800536<br>(Issued-05/03/2018)  | Basement Development                  | FAGAN BLAIR C   |  | Southfork        | \$19,000.00 |
| PRBD201800543<br>(Issued-05/03/2018)  | Basement Development                  | LEMAY RICHARD E   |  | Southfork        | \$16,000.00 |
| PRBD201800546<br>(Issued-05/03/2018)  | Basement Development                  | SINCLAIR STEVEN M                                       |  | Robinson         | \$23,000.00 |
| PRBD201800547<br>(Issued-05/03/2018)  | Accessory Structure - Hot Tub         | SINCLAIR STEVEN M                                       |  | Robinson         | \$5,000.00  |
| PRBD201800552<br>(Issued-06/03/2018)  | Accessory Structure - Deck Uncovered  | BANCARZ WAYNE W   |  | Suntree          | \$2,000.00  |
| PRBD201800614<br>(Issued-09/03/2018)  | Basement Development                  | CONCHE NOEL O   |  | Southfork        | \$9,800.00  |
| PRBD201800620<br>(Finaled-07/03/2018) | Demolition                            | CORONA CUSTOM PROJECTS INC                              |  | Lakeside Estates | \$5,000.00  |
| PRBD201800623<br>(Issued-07/03/2018)  | Basement Development                  | ROLSTON KEVIN N   |  | Windrose         | \$38,000.00 |
| PRBD201800679<br>(Issued-21/03/2018)  | Accessory Structure - Detached Garage | CRANSTON HOMES LTD                                      |  | Black Stone      | \$14,000.00 |
| PRBD201800729<br>(Issued-15/03/2018)  | Basement Development                  | DAVIDSON & SONS CARPENTRY LTD                           |  | Windrose         | \$25,000.00 |
| PRBD201800808<br>(Issued-21/03/2018)  | Accessory Structure - Detached Garage | Alquinn Homes Ltd.                                      |  | Woodbend         | \$20,000.00 |
| PRBD201800870<br>(Issued-28/03/2018)  | Basement Development                  | SEINEN BENJAMIN J                                       |  | Suntree          | \$31,000.00 |



## Building Permit Detail Summary

March 1, 2018-March 31, 2018 (inclusive)

| PRBD201801032<br>(In Plan Check-27/03/2018) | Basement Development                        | Blake Hunder                        |       | Southfork       | \$13,890.00         |
|---|---|-------------------------------------|-------|-----------------|---------------------|
| <b>Subtotal</b>                             |   | <b>24</b>                           |       |                 | <b>\$848,321.00</b> |
| <b>Single Detached Dwelling</b>             |   |                                     |       |                 |                     |
| Permit                                      | Type of Work                                | Builder                             | Units | Area            | Valuation           |
| PRBD201800345<br>(Issued-05/03/2018)        | New Construction - Single Detached Dwelling | CRANSTON HOMES LTD                  | 1     | Black Stone     | \$294,000.00        |
| PRBD201800352<br>(Issued-28/03/2018)        | New Construction - Single Detached Dwelling | Creation Communities Inc/ CCI Homes | 1     | Deer Valley     | \$273,000.00        |
| PRBD201800358<br>(Issued-28/03/2018)        | New Construction - Single Detached Dwelling | Creation Communities Inc/ CCI Homes | 1     | Deer Valley     | \$234,000.00        |
| PRBD201800381<br>(Issued-28/03/2018)        | New Construction - Single Detached Dwelling | Creation Communities Inc/ CCI Homes | 1     | Deer Valley     | \$242,000.00        |
| PRBD201800412<br>(Issued-07/03/2018)        | New Construction - Single Detached Dwelling | HOMES BY AVI (EDMONTON) LP          | 1     | Southfork       | \$420,837.00        |
| PRBD201800439<br>(Issued-21/03/2018)        | New Construction - Single Detached Dwelling | Pacesetter Homes Partnership        | 1     | Meadowview Park | \$275,000.00        |
| PRBD201800447<br>(Issued-23/03/2018)        | New Construction - Single Detached Dwelling | FABULOUS CONSTRUCTION LTD.          | 1     | Windrose        | \$364,000.00        |
| PRBD201800555<br>(Issued-07/03/2018)        | New Construction - Single Detached Dwelling | CALIBER MASTER BUILDER LTD          | 1     | Black Stone     | \$285,000.00        |
| PRBD201800559<br>(Issued-22/03/2018)        | New Construction - Single Detached Dwelling | JACOB'S CONSTRUCTION                | 1     | Windrose        | \$600,000.00        |
| PRBD201800571<br>(Issued-16/03/2018)        | New Construction - Single Detached Dwelling | Pacesetter Homes Partnership        | 1     | Meadowview Park | \$393,000.00        |
| PRBD201800670<br>(Issued-21/03/2018)        | New Construction - Single Detached Dwelling | HOMES BY AVI (EDMONTON) LP          | 1     | Southfork       | \$403,089.36        |
| PRBD201800705<br>(Issued-12/03/2018)        | New Construction - Single Detached Dwelling | CRANSTON HOMES LTD                  | 1     | Black Stone     | \$330,000.00        |
| PRBD201800741<br>(Issued-27/03/2018)        | New Construction - Single Detached Dwelling | CRANSTON HOMES LTD                  | 1     | Black Stone     | \$302,000.00        |
| PRBD201800753<br>(Issued-21/03/2018)        | New Construction - Single Detached Dwelling | HOMES BY AVI (EDMONTON) LP          | 1     | Southfork       | \$409,654.77        |



## Building Permit Detail Summary

March 1, 2018-March 31, 2018 (inclusive)

|                                      |  |                       |           |                 |                        |
|--------------------------------------|--|-----------------------|-----------|-----------------|------------------------|
| PRBD201800788<br>(Issued-21/03/2018) | New Construction - Single<br>Detached Dwelling | Alquinn Homes Ltd.    | 1         | Woodbend        | \$259,000.00           |
| PRBD201800805<br>(Issued-15/03/2018) | New Construction - Single<br>Detached Dwelling | BEDROCK HOMES LIMITED | 1         | Woodbend        | \$356,300.00           |
| PRBD201800809<br>(Issued-15/03/2018) | New Construction - Single<br>Detached Dwelling | BEDROCK HOMES LIMITED | 1         | Robinson        | \$460,000.00           |
| PRBD201800847<br>(Issued-20/03/2018) | New Construction - Single<br>Detached Dwelling | ART CUSTOM HOMES INC  | 1         | Meadowview Park | \$390,000.00           |
| PRBD201800938<br>(Issued-27/03/2018) | New Construction - Single<br>Detached Dwelling | CRANSTON HOMES LTD    | 1         | Meadowview Park | \$305,000.00           |
|                                      | <b>Subtotal</b>                                | <b>19</b>             | <b>19</b> |                 | <b>\$6,595,881.13</b>  |
|                                      | <b>Total</b>                                   | <b>48</b>             | <b>29</b> |                 | <b>\$10,593,472.33</b> |



**TOTAL RESIDENTIAL UNITS COMPARISON OF 2018 TO 2017**

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

| <b>YEAR 2017</b>           | <b>Single Family</b> | <b>Duplex (side by side and up &amp; down)</b> | <b>Multi Family (3-plex, 4-plex, townhouse, rowhousing and apartments)</b> |
|----------------------------|----------------------|--|--|
|                            | <b>No. of Units</b>  | <b>No. of Units</b>                            | <b>No. of Units</b>  |
| January                    | 6                    | 4  | 29   |
| February                   | 15                   | 2  | 4  |
| March                      | 15                   | 6  | -  |
| April                      |                      |  |  |
| May                        |                      |  |  |
| June                       |                      |  |  |
| July                       |                      |  |  |
| August                     |                      |  |  |
| September                  |                      |  |  |
| October                    |                      |  |  |
| November                   |                      |  |  |
| December                   |                      |  |  |
| <b>Year-to-date Totals</b> | <b>36</b>            | <b>12</b>                                      | <b>33</b>  |

**TOTAL PERMIT VALUE COMPARISON OF 2018 TO 2017**

| <b>Year 2018</b>           | <b>Residential Permits</b> | <b>Commercial Permits</b> | <b>Institutional Permits</b> | <b>Industrial Permits</b> | <b>Total of all Building Permits</b> |
|----------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------------|
| 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                   |                            |                           |                              |                           |                                      |
| <b>Year-to-date Totals</b> | <b>\$ 33,373,927.34</b>    | <b>\$ 1,046,000.00</b>    | <b>\$ 400,000.00</b>         | <b>\$ 250,207.00</b>      | <b>\$ 35,070,134.34</b>              |

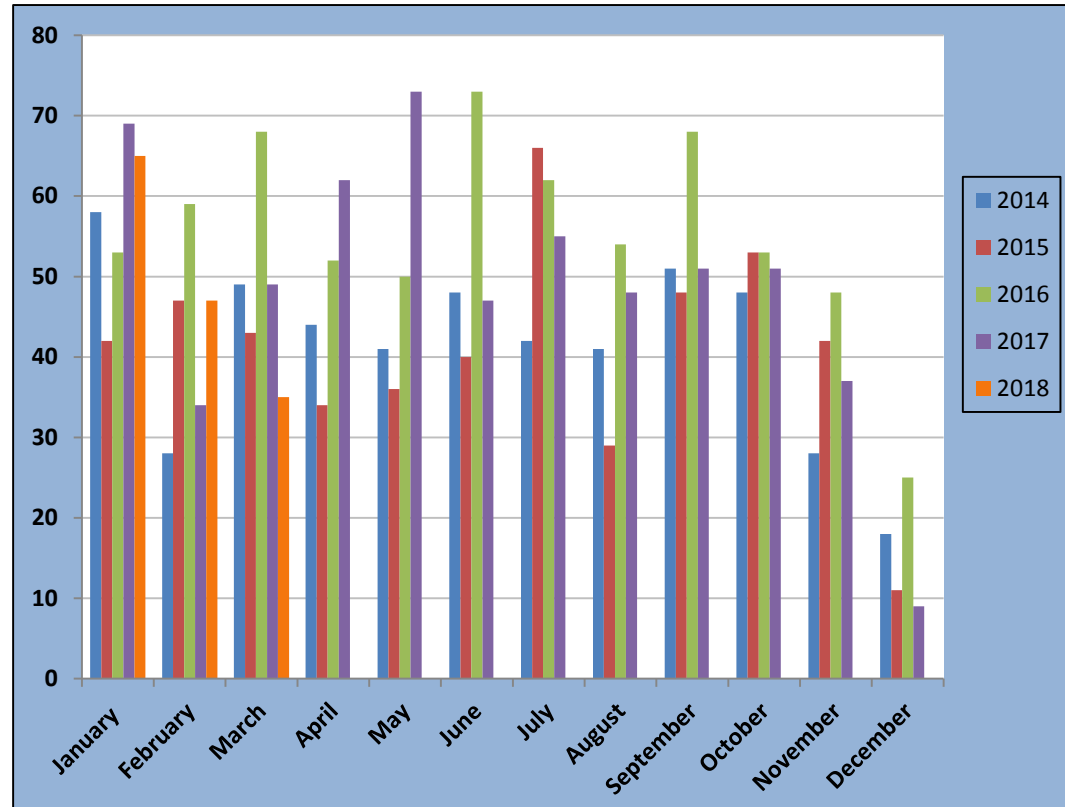
| <b>Year 2017</b>           | <b>Residential Permits</b> | <b>Commercial Permits</b> | <b>Institutional Permits</b> | <b>Industrial Permits</b> | <b>Total of all Building Permits</b> |
|----------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------------|
| January                    | \$ 3,527,200.00            | \$ 260,000.00             | \$ -                         | \$ 49,000.00              | \$ 3,836,200.00                      |
| Feburary                   | \$ 6,394,500.00            | \$ 150,000.00             | \$ 5,000.00                  | \$ 82,000.00              | \$ 6,631,500.00                      |
| March                      | \$ 7,355,867.43            | \$ 241,500.00             | \$ 35,000.00                 | \$ 70,000.00              | \$ 7,702,367.43                      |
| April                      |                            |                           |                              |                           |                                      |
| May                        |                            |                           |                              |                           |                                      |
| June                       |                            |                           |                              |                           |                                      |
| July                       |                            |                           |                              |                           |                                      |
| August                     |                            |                           |                              |                           |                                      |
| September                  |                            |                           |                              |                           |                                      |
| October                    |                            |                           |                              |                           |                                      |
| November                   |                            |                           |                              |                           |                                      |
| December                   |                            |                           |                              |                           |                                      |
| <b>Year-to-date Totals</b> | <b>\$ 17,277,567.43</b>    | <b>\$ 651,500.00</b>      | <b>\$ 40,000.00</b>          | <b>\$ 201,000.00</b>      | <b>\$ 18,170,067.43</b>              |

**MARCH 2018 - Newly Issued Business Licences**

| License #    | Business Name                         | Address                          | Activity                                   | Contact    | Category     | TaxRoll |
|--------------|---------------------------------------|----------------------------------|--|------------|--------------|---------|
| LCB201800021 | Caswell Accounting Ltd.               | 389 SIMPKINS WYND, Leduc, AB     | ACCOUNTING                                 | 7809997476 | Home Based   | 017738  |
| LCC201800089 | CLARMAK                               | 1 CAPRI RD, Leduc, AB            | ELECTRICAL CONTRACTOR                      | 7805042453 | Home Based   | 006255  |
| LCB201800205 | MISTER SOCIAL INC.                    | 4805 50 AVE, Leduc, AB           | MARKETING                                  | 7807390433 | General      | 010247  |
| LCB201800278 | AKSHAR AUTOBODY REPAIRSHOP LTD        | 7609 SPARROW DR, Unit:105        | LIGHT MOTOR VEHICLE REPAIR SHOP            | 7809802666 | General      | 017357  |
| LCC201800282 | Modern Heating Ltd                    |                                  | Residential HVAC                           | 7804463821 | Non-Resident |         |
| LCB201800380 | Bjurstrom Breau Henderson Inc.        | 229 SOUTHFORK DR, Leduc, AB      | Continuous Improvement Consulting Services | 5878887786 | Home Based   | 018957  |
| LCB201800384 | BOOKS MATTER LTD                      | 5915 50 ST, Leduc, AB            | BOOKKEEPING SERVICES                       | 7806129660 | General      | 010373  |
| LCC201800394 | 1750769 Alberta Ltd.                  |                                  | Excavation & Construction -Install         | 7802203867 | Non-Resident |         |
| LCB201800402 | ABC WATERCOLOURS                      | 5908 50 ST, Unit:11, Leduc, AB   | ART INSTRUCTION                            | 7809800430 | General      | 010349  |
| LCB201800401 | NELSEN TECHNOLOGIES INC.              | 3300 74 AVE, Leduc, AB           | Oilfield Engineering/Manufacturing         | 7808877802 | General      | 018551  |
| LCB201800403 | ALTER IMAGE STUDIO                    | 5906 50 ST, Unit:1, Leduc, AB    | AESTHETICS                                 | 7809740041 | General      | 010339  |
| LCB201800407 | Investors Group                       | 5210 50 ST, Leduc, AB            | Financial Planning                         | 7807394001 | General      |         |
| LCB201800413 | 1914514 Alberta Ltd                   | 55 HURON DR, Leduc, AB           | Accounting, Bookkeeping and Web Design     | 7809865977 | Home Based   | 006542  |
| LCB201800417 | Sukaynah Bellydance                   | 188 KEYPORT CIR, Leduc, AB       | Teach/perform bellydance                   | 7807212946 | Home Based   | 013697  |
| LCC201800418 | Amyotte's Plumbing                    |                                  | Plumbing and Heating                       | 7804625237 | Non-Resident |         |
| LCB201800419 | LEDUC LIQUOR VILLAGE                  | 5205 50 AVE, Leduc, AB           | LIQUOR STORE                               | 7805548943 | General      | 010288  |
| LCC201800420 | JD CUSTOM HOMES LTD                   |                                  | GENERAL CONTRACTOR                         | 7809935142 | Non-Resident |         |
| LCB201800422 | C-SENSE CONSULTING                    | 3909 84 AVE, Unit:107, Leduc, AB | MANUFACTURING & ASSEMBLY/CONSULTING        | 7802212761 | General      | 011670  |
| LCB201800423 | <b>Olie's Repair</b>                  | 178 BRIDGEPORT BLVD, Unit:412    | Car buy and sell                           | 5875965764 | Home Based   | 016158  |
| LCB201800428 | VECTOR TRANSPORT INC                  | 93 WALTERS PL, Leduc, AB         | COMMERCIAL TRUCKING/HAULING                | 5879827125 | Home Based   | 014029  |
| LCB201800430 | Coach Homes                           | 4805 48 ST, Leduc, AB            | RESIDENTIAL RENTAL UNITS                   | 7809095993 | Home Based   | 010113  |
| LCB201800431 | ELLA MANOR                            | 4614 47 ST, Leduc, AB            | RESIDENTIAL APARTMENT RENTAL               | 7809095993 | Home Based   | 009912  |
| LCC201800433 | TRIPLE C MECHANICAL                   |                                  | HVAC-R, PLUMBING, GAS FITTING              | 7802503197 | Non-Resident |         |
| LCB201800448 | Vulcraft Canada, Inc.                 | 3307 ALLARD AVE, Leduc, AB       | Manufacture steel joists and steel deck    | 7809553390 | General      | 019072  |
| LCC201800449 | VA Electric Contracting & Maintenance |                                  | Electrical contracting                     | 7808507455 | Non-Resident |         |
| LCB201800458 | Kristy O'Hara/ Cookies By Kristy      | 22 CAMPBELL CRT, Leduc, AB       | COOKIE SALES/ BAKING                       | 7808609913 | Home Based   | 011453  |
| LCC201800459 | BLACK AND MCDONALD                    |                                  | CONSTRUCTION                               | 7804841141 | Non-Resident |         |
| LCC201800470 | L&M Ditching LTD                      |                                  | Water & Sewer                              | 7804589080 | Non-Resident |         |
| LCC201800480 | NORTHFORT ELECTRICAL                  |                                  | ELECTRICAL CONTRACTOR                      | 7803818386 | Non-Resident |         |
| LCC201800481 | Blake Hunder                          | 110 CALEDONIA DR, Leduc, AB      | General contracting, renovations, basement | 5875019257 | Home Based   | 012883  |
| LCC201800512 | John Middleton                        | 216 SOUTHFORK DR, Leduc, AB      | HVAC contractor                            | 7807778301 | Home Based   | 018917  |
| LCC201800515 | MAXIMIN CARPENTRY                     |                                  | GENERAL CONTRACTOR (deck/fence/garage)     | 5873409353 | Non-Resident |         |
| LCB201800521 | Nu-Line Waste Solutions               |                                  | WASTE (garbage) PICKUP & REMOVAL           | 7807894142 | Non-Resident |         |
| LCB201800522 | QUINCY'S QUILTING, INC                | 4801 50 AVE, Leduc, AB           | QUILT SHOP                                 | 5875216220 | General      | 010247  |
| LCC201800525 | COLORFUL EDGES PAINTING               | 17 ATHAPASKAN DR, Leduc, AB      | PAINTING & DECORATING                      | 7806919850 | Home Based   | 005875  |

## Newly Issued Business Licences Comparison by Year

|              | 2014       | 2015       | 2016       | 2017       | 2018       |
|--------------|------------|------------|------------|------------|------------|
| January      | 58         | 42         | 53         | 69         | 65         |
| February     | 28         | 47         | 59         | 34         | 47         |
| March        | 49         | 43         | 68         | 49         | 35         |
| April        | 44         | 34         | 52         | 62         |            |
| May          | 41         | 36         | 50         | 73         |            |
| June         | 48         | 40         | 73         | 47         |            |
| July         | 42         | 66         | 62         | 55         |            |
| August       | 41         | 29         | 54         | 48         |            |
| September    | 51         | 48         | 68         | 51         |            |
| October      | 48         | 53         | 53         | 51         |            |
| November     | 28         | 42         | 48         | 37         |            |
| December     | 18         | 11         | 25         | 9          |            |
| <b>Total</b> | <b>496</b> | <b>491</b> | <b>665</b> | <b>585</b> | <b>147</b> |



## Current Licence Types

|           | General | Resident (Non-Res. | Mobile | Non-Profit | Total |             |
|-----------|---------|--------------------|--------|------------|-------|-------------|
| January   | 755     | 221                | 427    | 6          | 15    | <b>1424</b> |
| February  | 862     | 279                | 491    | 11         | 26    | <b>1669</b> |
| March     | 894     | 303                | 549    | 12         | 27    | <b>1785</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>    |

### 2014 Year End for Comparison

|              |     |     |     |    |    |      |
|--------------|-----|-----|-----|----|----|------|
| <b>Total</b> | 897 | 351 | 803 | 14 | 11 | 2076 |
|--------------|-----|-----|-----|----|----|------|

### 2015 Year End for Comparison

|              |     |     |     |    |    |      |
|--------------|-----|-----|-----|----|----|------|
| <b>Total</b> | 936 | 371 | 840 | 41 | 15 | 2203 |
|--------------|-----|-----|-----|----|----|------|

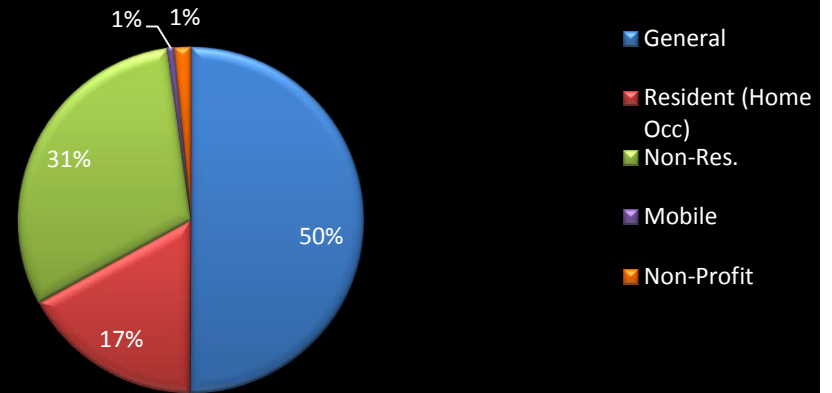
### 2016 Year End for Comparison

|              |     |     |     |    |    |      |
|--------------|-----|-----|-----|----|----|------|
| <b>Total</b> | 971 | 403 | 809 | 44 | 23 | 2250 |
|--------------|-----|-----|-----|----|----|------|

### 2017 Year End for Comparison

|              |     |     |     |    |    |      |
|--------------|-----|-----|-----|----|----|------|
| <b>Total</b> | 972 | 405 | 895 | 23 | 30 | 2325 |
|--------------|-----|-----|-----|----|----|------|

## Licence Types as of Mar. 31, 2018



XV.

# **ADJOURNMENT**