SMOKY LAKE COUNTY

Minutes of the **County Council Meeting** held on Thursday, **April 10, 2025,** at 9:01 A.M. held both virtually online and physically in Council Chambers.

The meeting was called to order by the Deputy Reeve, Dominique Céré, in the presence of the following persons:

Div. No.	Councillor(s)	**ATTENDANCE** Thursday, Jan. 9, 2025
1	Dan Gawalko	Present in Chambers
2	Linda Fenerty	Present in Chambers
3 / Deputy Reeve	Dominique Céré	Present in Chambers
4	Lorne Halisky	Present in Chambers
5 / Reeve	Jered Serben	Present in Chambers
CAO	Kevin Lucas	Present in Chambers
Finance Manager	Brenda Adamson	Present in Chambers
Executive Srv/RS	Chyenne Shaw	Present in Chambers

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Observers in Attendance Upon Call to Order:

Comm. Officer	Evonne Zukiwski	Virtually Present
Health & Safety Cor.	Jasmine Schaub	Virtually Present
Fire Srv/Muni Clerk	Meaghan Andreychuk	Virtually Present
Acting Ag Fieldman	Kierstin Dubitz	Virtually Present
Enviro Ops Manager	Dave Franchuk	Virtually Present
Natural Gas Manager	Daniel Moric	Virtually Present
Fire Chief	Scott Franchuk	Virtually Present
Community Peace Officer	Chandler Kerr	Virtually Present

2. Agenda:

396-25: Halisky That the Smoky Lake County Council Meeting Agenda for Thursday, April 10, 2025, be adopted, as amended.

- Deletion of Item 7.5 2024 External Certificate of Recognition (COR) Results.
- 7.1.7 NAGO Letter, RE; Power
- 7.2.1 Local Agriculture Society Donations
- 7.4.1 Securement of Lagoons

Carried Unanimously.

3. Minutes:

3.1. Minutes of the Committee of the Whole Council Meeting, March 25, 2025

397-25: Gawalko That the minutes of the Smoky Lake County Committee of the Whole Council Meeting, held on Tuesday, **March 25, 2025**, be adopted as presented.

Carried.

3.2. Minutes of the Regular Council Meeting, March 13, 2025

398-25: Fenerty That the minutes of the Smoky Lake County Regular Council Meeting, held on Thursday, **March 13, 2025**, be adopted as amended.

- Motion “391-25: Jered” amended to “391-25: Serben”

Carried.

4. Delegation(s)

4.1 Bellis 4-H Beef Club - Belt Buckle Sponsorship

Physically present before Council from 9:20 a.m. to 9:27 a.m. was Reed and Austin Cheriwchan from Bellis 4-H Beef Club to provide an update on club activities and request for Belt Buckle Sponsorship.

4.2. Barbara McCarthy JMD Group LLP, Charted Professional Accountants - Smoky Lake County's Year-2023 Audited Financial Statements

Physically present before County Council from 9:31 a.m. to 9:48 a.m. was Barb McCarthy, CPA, CA, from JMD Group LLP Chartered Professional Accountants, to present the Smoky Lake County Consolidated Financial Statement and the Smoky Lake County Gas Utility Financial Statement for the Year Ending December 31, 2024, as follows:

SMOKY LAKE COUNTY
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

Smoky Lake County
P.O. Box 310
4612 McDougall Drive
Smoky Lake, Alberta T0A 3C0
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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Smoky Lake County is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this financial report. Management believes that the consolidated financial statements present fairly the County's financial position as at December 31, 2024 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgements. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The County Council carries out its responsibilities for review of the consolidated financial statements. They meet regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to council with and without the presence of management. The County Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by JMD Group LLP, Chartered Professional Accountants, independent external auditors appointed by the County. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's consolidated financial statements.

Kevin Lucas, CAO

April 10, 2025

JMD Group LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Maurice R. Joly, CPA, CA, CFP*
Barbara K. McCarthy, CPA, CA*
Claude R. Dion, CPA, CA, CMA*
Richard R. Jean, CPA, CA*
Amie J. Anderson, CPA, CA*
Stephanie Ference, CPA, CA*
*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Council of Smoky Lake County

Opinion

We have audited the consolidated financial statements of Smoky Lake County (the organization), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, changes in net financial assets and cash flows and schedules 1 to 6 for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the organization as at December 31, 2024, and the consolidated results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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(continues)

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St Paul, Alberta
April 10, 2025

JMD Group LLP
Chartered Professional Accountants

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	2024	2023
Financial assets		
Cash *(Note 2)*	$ 19,646,521	$ 19,878,679
Taxes and grants in place receivable *(Note 3)*	728,215	512,236
Receivables from other governments	1,369,144	577,014
Trade and other receivables	1,009,003	623,689
Loan to MCC for Smoky Lake Development Corp. *(Note 5)*	600,917	615,567
Investment in Gas Alberta Inc. *(Note 4)*	67,875	67,932
Investment in MCC for Smoky Lake Development Corp.	10,000	10,000
	23,431,675	22,285,117
Liabilities		
Accounts payable and accrued liabilities	1,751,280	1,105,674
Employee obligations *(Note 6)*	1,276,475	1,348,948
Deposit liabilities	239,032	239,249
Deferred revenue *(Note 7)*	984,655	1,042,754
Tax sale surplus	10,317	10,317
Asset retirement obligations *(Note 8)*	1,803,197	1,767,840
	6,064,956	5,514,782
Net financial assets	17,366,719	16,770,335
Non-financial assets		
Tangible capital assets *(Schedule 2)*	38,941,957	37,717,013
Inventory *(Note 9)*	3,327,374	3,562,124
Prepaid expenses	212,227	54,499
	42,481,558	41,333,636
Accumulated surplus *(Schedule 1, Note 10)*	$ 59,848,277	$ 58,103,971

CONTINGENT LIABILITIES *(Note 11)*

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	**2024**	2023
Revenues			
Net municipal taxes *(Schedule 3)*	$ 10,900,795	**$ 10,911,691**	$ 10,376,688
Sales of goods and services	797,150	**970,563**	911,570
Government transfers for operating *(Schedule 4)*	791,118	**895,251**	910,436
Investment income	728,498	**882,545**	898,867
Penalties and costs of taxes	80,000	**268,576**	392,554
Licenses and permits	97,500	**382,551**	93,841
Special levies and taxes	209,040	**503,825**	206,540
Insurance recoveries	73,000	**127,402**	75,542
Rentals and leases	46,500	**48,568**	60,755
Natural gas	2,990,220	**2,417,853**	2,634,175
	16,713,821	**17,408,825**	16,560,968
Expenses			
Legislative	519,652	**493,878**	502,276
Administration	2,073,856	**2,158,850**	2,310,939
Protective services	1,431,632	**1,326,956**	1,358,956
Transportation	6,859,457	**7,985,650**	7,871,181
Water and wastewater	769,346	**719,987**	680,129
Landfill	600,434	**709,592**	661,908
Further education	113,230	**131,831**	118,657
Agricultural services	915,894	**787,314**	884,294
Municipal planning, community and economic development	809,242	**589,731**	761,166
Recreation and culture	547,663	**427,017**	410,670
Natural gas	3,220,221	**2,601,854**	2,828,039
	17,860,627	**17,932,660**	18,388,215
Deficiency of revenues over expenses before other	(1,146,806)	**(523,835)**	(1,827,247)
Other			
Government transfers for capital *(Schedule 4)*	4,074,411	**1,598,890**	1,151,264
Gain (loss) on disposal of tangible capital assets	1,306,699	**669,251**	(127,815)
	5,381,110	**2,268,141**	1,023,449
Excess (deficiency) of revenues over expenses	4,234,304	**1,744,306**	(803,798)
Accumulated surplus, beginning of year	58,103,971	**58,103,971**	58,907,769
Accumulated surplus, end of year	$ 62,338,275	**$ 59,848,277**	$ 58,103,971

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	**2024**	2023
Excess (deficiency) of revenues over expenses	$ 4,234,304	**$ 1,744,306**	$ (803,798)
Amortization of tangible capital assets	2,261,300	**2,272,835**	2,287,596
Acquisition of tangible capital assets	(1,767,846)	**(3,929,058)**	(1,910,871)
Proceeds on disposal of tangible capital assets	1,500,000	**1,100,530**	266,144
Loss (gain) on disposal of tangible capital assets	(1,306,699)	**(669,251)**	127,815
	686,755	**(1,224,944)**	770,684
Increase in inventory	230,000	**234,750**	145,607
Decrease (increase) in prepaid expenses	(150,000)	**(157,728)**	144,881
	766,755	**(1,147,922)**	1,061,172
Increase in net financial assets	5,001,059	**596,384**	257,374
Net financial assets - beginning of year	16,770,335	**16,770,335**	16,512,961
Net financial assets - end of year	$ 21,771,394	**$ 17,366,719**	$ 16,770,335

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024

	2024	2023
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess of revenues over expenses	$ 1,744,306	$ (803,798)
Items not affecting cash:		
Amortization of tangible capital assets	2,272,835	2,287,596
Loss (gain) on disposal of tangible capital assets	(669,251)	127,815
	3,347,890	1,611,613
Changes in non-cash working capital:		
Taxes and grants in place receivable	(215,979)	31,326
Receivables from other governments	(792,130)	1,789,554
Trade and other receivables	(385,314)	444,577
Accounts payable and accrued liabilities	645,606	(1,180,977)
Employee obligations	(72,473)	(57,541)
Deposit liabilities	(218)	18,125
Deferred revenue	(58,098)	(433,030)
Asset retirement obligations	35,357	34,663
Inventory	234,750	145,607
Prepaid expenses	(157,728)	144,881
	(766,227)	937,185
Net cash from operations	2,581,663	2,548,798
Capital		
Purchase of tangible capital assets	(3,929,058)	(1,910,871)
Proceeds on disposal of tangible capital assets	1,100,530	266,144
	(2,828,528)	(1,644,727)
Investing		
Change in restricted cash	602,494	85,488
Loan to MCC for Smoky Lake Development Corp.	14,650	(615,567)
Redemption of shares in Gas Alberta Inc.	57	51
	617,201	(530,028)
Net change in cash during the year	370,336	374,043
Cash - beginning of year	19,276,185	18,902,142
Cash - end of year	$ 19,646,521	$ 19,276,185
Cash consists of:		
Cash	$ 19,646,521	$ 19,878,679
Less restricted cash	-	(602,494)
	$ 19,646,521	$ 19,276,185

SMOKY LAKE COUNTY
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2024	2023
Balance, beginning of year	$ 7,478,251	$ 14,676,547	$ 35,949,173	$ 58,103,971	$ 58,907,769
Excess of revenues over expenses	1,744,306	-	-	1,744,306	(803,798)
Funds used for tangible capital assets	(3,929,058)	-	3,929,058	-	-
Annual amortization expense	2,272,835	-	(2,272,835)	-	-
Disposals of tangible capital assets	431,280	-	(431,280)	-	-
Annual accretion expense	35,357	-	(35,357)	-	-
Funds designated for future use	(36,831)	36,831	-	-	-
Change in accumulated surplus	517,889	36,831	1,189,586	1,744,306	(803,798)
Balance, end of year	$ 7,996,140	$ 14,713,378	$ 37,138,759	$ 59,848,277	$ 58,103,971

SMOKY LAKE COUNTY
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	**2024**	2023
Cost								
Balance, beginning of year	$ 5,337,213	$ 2,216,811	$ 5,603,734	$ 52,565,826	$ 13,543,046	$ 7,097,470	**$ 86,364,100**	$ 84,954,873
Acquisition of tangible capital assets	2,206,000	7,830	-	152,607	846,019	294,029	**3,506,485**	1,291,681
Construction in progress	-	-	-	428,574	-	-	**428,574**	1,307,110
Disposal of tangible capital assets	(76,298)	-	-	-	(48,600)	(370,118)	**(495,016)**	(389,664)
Balance, end of year	7,457,915	2,224,641	5,603,734	53,147,007	14,340,465	7,020,681	**89,794,143**	86,364,100
Accumulated amortization								
Balance, beginning of year	-	1,154,445	1,929,720	33,621,711	7,616,494	4,324,717	**48,647,087**	46,467,176
Annual amortization	-	69,913	138,584	1,081,706	653,277	330,315	**2,273,795**	2,287,946
Accumulated amortization on disposals	-	-	-	-	(22,277)	(324,285)	**(346,562)**	(107,035)
Balance, end of year	-	1,224,358	2,068,278	34,703,447	8,247,498	4,330,747	**50,573,326**	48,647,087
Net book value of tangible capital assets	$ 7,457,815	$ 1,000,283	$ 3,535,460	$ 18,443,560	$ 6,096,967	$ 2,689,872	**$ 39,941,957**	$ 37,717,013
2023 Net book value of tangible capital assets	$ 5,337,213	$ 1,062,366	$ 3,674,014	$ 18,944,115	$ 5,926,552	$ 2,772,753	$ 37,717,013	

SMOKY LAKE COUNTY
SCHEDULE 3 - PROPERTY TAXES LEVIED
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	**2024**	2023
Taxation			
Residential	$ 3,377,803	**$ 3,354,392**	$ 3,139,717
Non-residential	1,318,187	**1,343,327**	1,373,459
Farmland	922,291	**991,541**	1,001,076
Machinery and equipment	1,357,698	**1,357,698**	1,279,951
Linear property	6,435,843	**6,448,274**	6,141,030
Grants in place	72,831	**69,721**	12,479
	13,484,653	**13,564,953**	12,947,712
Requisitions			
Alberta School Foundation Fund	2,026,075	**2,091,898**	2,039,430
Smoky Lake Foundation	533,874	**537,452**	510,942
Designated Industrial Property	23,909	**23,912**	20,652
	2,583,858	**2,653,262**	2,571,024
Net municipal taxes	$ 10,900,795	**$ 10,911,691**	$ 10,376,688

SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	**2024**	2023
Transfers for operations			
Federal grants	$ 15,000	**$ 8,400**	$ 54,992
Provincial	697,983	**835,227**	796,228
Local governments	78,135	**51,624**	59,216
	791,118	**895,251**	910,436
Transfers for capital			
Provincial	4,074,411	**1,598,890**	1,151,264
Total government transfers	$ 4,865,529	**$ 2,494,141**	$ 2,061,700

SMOKY LAKE COUNTY
SCHEDULE 5 - CONSOLIDATED EXPENSES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	**2024**	2023
Expenses			
Salaries, wages and benefits	$ 8,192,390	**$ 7,798,801**	$ 7,850,810
Contracted and general services	2,866,314	**2,710,526**	3,018,056
Purchases from other governments	354,285	**170,137**	313,165
Materials, goods, supplies and utilities	1,969,603	**3,172,172**	2,827,184
Provision for allowances and bad debts	-	**172,142**	309,946
Transfers to other governments	56,750	**34,523**	32,083
Transfers to individuals and organizations	692,543	**675,978**	352,381
Bank charges and short-term interest	6,100	**6,284**	5,592
Tax adjustments	3,000	**6,053**	80,804
Natural gas purchases	1,430,342	**877,852**	1,275,934
Amortization of tangible capital assets	2,261,300	**2,272,835**	2,287,596
Accretion expense	28,000	**35,357**	34,664
Total expenses	$ 17,860,627	**$ 17,932,660**	$ 18,388,215

SMOKY LAKE COUNTY
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and Community Services	Agricultural Services	Recreation and Culture	Gas Utility	**2024**
Revenues									
Net municipal taxes	$ 10,911,491	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 10,911,491**
Use fees and charges (sales)	192,745	206,145	211,152	298,181	2,475	-	40,435	2,417,853	**3,148,984**
Government transfers for operating	134,430	122,736	-	-	353,438	181,247	103,400	-	**895,251**
Investment income	794,341	-	-	-	-	-	-	88,204	**882,545**
Other operating revenues	375,600	22,528	510,866	9,625	363,715	-	-	-	**1,282,334**
	12,408,627	349,409	792,018	307,806	719,628	181,247	143,835	2,506,057	**17,418,825**
Expenses									
Salaries, wages and benefits	1,107,642	455,743	3,568,493	710,903	263,257	468,987	201,193	1,022,583	**7,798,801**
Contracted general services	744,117	556,278	455,998	238,893	259,890	146,941	255,249	253,160	**2,710,526**
Purchase of supplies	310,396	188,059	2,294,206	313,814	39	154,135	110,010	1,001,267	**4,172,172**
Transfers to others	384,035	-	-	34,478	156,959	-	133,010	-	**708,482**
Other expenses	179,335	-	1,630	2,028	-	-	-	1,485	**184,478**
	2,515,625	1,200,181	6,319,327	1,397,116	680,145	770,083	379,587	2,300,584	**15,624,448**
Net revenue before other	9,890,602	(850,772)	(5,726,309)	(889,310)	39,483	(588,836)	(235,754)	143,473	**1,794,377**
Other									
Amortization expense	(134,938)	(126,775)	(1,458,481)	(206,039)	-	(57,902)	(47,430)	(241,270)	**(2,272,835)**
Accretion expense	-	-	(8,844)	(26,513)	-	-	-	-	**(35,357)**
Contributed assets	-	-	1,948,890	-	-	-	-	-	**1,948,890**
Gain (loss) on disposal of tangible capital assets	700,786	-	(44,935)	(11,989)	-	(5,827)	1,216	-	**640,251**
	565,848	(126,775)	86,630	(244,541)	-	(63,729)	(46,214)	(241,270)	**(40,051)**
Net revenues	$ 10,456,250	$ (977,547)	$ (5,639,679)	$ (1,133,851)	$ 39,483	$ (652,565)	$ (281,968)	$ (95,797)	**$ 1,744,306**

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the county are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, and change 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 county and are, therefore, accountable to the county Council for the administration of their financial affairs and resources.
Included with the county is the Smoky Lake County Gas Utility.
The schedule of taxes levied also includes requisitions for education and other external organizations that are not part of the municipal reporting entity.

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

Interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The 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.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Such estimates include allowance for uncollectable receivables, provision for amortization of tangible capital assets, payables and accretion of asset retirement obligations. These estimates are reviewed periodically and as adjustments become necessary, they are reported in operations in the period in which they become known.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued and subsequently measured at amortized cost. Transaction costs and financial fees associated with financial instruments carried at amortized cost are recorded as adjustments to the initial fair value recognized and amortized over the life of the financial instrument.

(continues)

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash

Cash is defined as petty cash and cash in chequing and savings accounts adjusted for outstanding cheques and deposits.

Investments

Investments are recorded at amortized cost. 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.

Inventory

Inventories of supplies for resale are valued at the lower of cost or net realizable value with cost determined by the average cost method.

Requisition Over-levy and Under-levy

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.

Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

Government Transfers

Government transfers are the transfer of assets from other governments 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.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the county has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payor. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance.

(continues)

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred Revenue

Deferred revenues represent government transfers (collected or allocated), donations, and other amounts that have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met.

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 the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

1. 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 costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

	Years
Land improvements	10-27
Buildings	50
Engineered structures	
Roadway system	15
Water system	18-40
Wastewater system	18-40
Bridges	50-150
Gas distribution system	40-50
Machinery and equipment	20-30
Vehicles	10-20

One-half of the annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

2. Contributions of Tangible Capital Assets

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

3. 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.

4. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(continues)

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Asset Retirement Obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the county to incur retirement costs, the past transaction or event giving rise to the liabity has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinquish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the county reviews the carrying amount of the liability. The county recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The county 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.

2. CASH

	2024	2023
Petty cash	**$ 900**	$ 800
Current accounts	**1,346,801**	851,468
Savings accounts	**18,287,302**	19,015,526
Trust account	**11,518**	10,885
	$ 19,646,521	$ 19,878,679

Council has designated $14,713,378 (2023 - $14,676,547) to fund the reserves.

Included in cash is a restricted amount of $NIL (2023 - $602,494) comprised of deferred grants received and not expended (see Note 7).

3. TAXES AND GRANTS IN PLACE RECEIVABLE

	2024	2023
Current	**$ 451,937**	$ 333,791
Arrears	**2,635,002**	2,350,877
Less allowance for doubtful accounts	**(2,358,724)**	(2,172,432)
	$ 728,215	$ 512,236

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

4. INVESTMENT IN GAS ALBERTA INC.

The shareholders of Gas Alberta Inc. are predominantly made up of members of the Federation of Alberta Gas Co-ops.

	2024	2023
The county's investment consists of		
Class A common shares	$ 375	$ 432
Loan receivable	67,500	67,500
	$ 67,875	$ 67,932

The loan is non-interest bearing and is secured by a debenture. The loan may be repaid at Gas Alberta Inc.'s option or is due when the county no longer holds any of the Class A common shares.

5. INVESTMENT IN MCC FOR SMOKY LAKE DEVELOPMENT CORP.

6.5% loan to MCC for Smoky Lake Development Corp. to invest in the Smoky Lake Tourism Company Ltd. repayable in annual blended instalments of $100,000 commencing December 31, 2024. The December 31, 2024 repayment has been deferred as the parties are negotiating the repayment in 2025.

6. EMPLOYEE OBLIGATIONS

	2024	2023
Accrued holiday pay	$ 319,784	$ 452,401
Accrued sick leave	588,527	693,983
Accrued retirement benefits	91,774	143,726
Accrued wages and benefits	276,390	58,838
	$ 1,276,475	$ 1,348,948

7. DEFERRED REVENUE

	2024	2023
Canada Community Building Fund	$ 484,248	$ 391,198
LGFF Capital	232,033	-
Alberta Transportation STIIP - Bridge grants	163,194	-
Alberta Public Safety and Emergency Services - Police Study	77,348	-
Advanced Education	17,832	13,550
Embridge Grant	10,000	-
ACP-Intermunicipal Collaboration-Regional Fire	-	10,870
Alberta Infrastructure - AEP	-	20,000
MSI Capital	-	607,136
	$ 984,655	$ 1,042,754

Unexpended funding in the amount of $984,655 (2023 - $1,042,753) was allocated to the county in the current year from various federal and provincial government programs and others The use of these funds is restricted to eligible operating and capital projects as approved under the funding agreements. Of these allocations, funds received and unexpended are supported by funds in savings accounts of $NIL (2023 - $602,494) and the remaining deferred grants are supported by receivables from other governments.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

8. ASSET RETIREMENT OBLIGATIONS

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The original liability calculated in the year of implementation is added to the cost of the associated asset and amortized on a straight-line basis over the remaining useful life of the asset.

The county has also recognized a liability for restoration of the Spedden landfill and two gravel pits. These amounts have not been added to the cost of an asset as there is no asset other than land and land is not amortized.

The liabilities are increased annually by the accretion expense.

	Opening Balance	Accretion Expense	Total
Smoky Lake landfill reclamation	$ 441,286	$ 8,826	$ 450,112
Smoky Lake landfill post-closure monitoring	336,705	6,734	343,439
Spedden landfill reclamation	174,747	3,496	178,243
Spedden landfill post-closure monitoring	372,932	7,457	380,389
White Earth gravel pit	364,140	7,282	371,422
Sowka Lake gravel pit	78,030	1,562	79,592
	$ 1,767,840	$ 35,357	$ 1,803,197

The undiscounted expenditures represent the estimated cash outlfows required in future years in order to satisfy the asset retirement obligation assuming annual inflation of 2%. Undiscounted expenditures have been discounted using a 2% rate to calculate the current liability.

	2024	2023
Undiscounted Expenditures		
Smoky Lake landfill reclamation	$ 723,976	$ 723,976
Smoky Lake landfill post-closure monitoring	563,448	563,448
Spedden landfill reclamation	259,665	259,665
Spedden landfill post-closure monitoring	565,241	565,241
White Earth gravel pit	942,056	942,056
Sowka Lake gravel pit	201,869	201,869
	$ 3,256,255	$ 3,256,255

The Smoky Lake landfill asset retirement obligation expenditures are anticipated to be incurred in 2049.

The post-closure monitoring of the Smoky Lake landfill asset retirement obligation expenditures are anticipated to be incurred in annual increments of $28,860 over 25 years, starting in 2050.

The Spedden landfill asset retirement obligation expenditures are anticipated to be incurred in 2044.

The post-closure monitoring of the Spedden landfill asset retirement obligation expenditures are anticipated to be incurred in annual increments of $28,860 over 25 years, starting in 2045.

The gravel pits are both expected to be reclaimed in 2072.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

14. SALARY AND BENEFITS DISCLOSURE

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

	Salary (1)	Benefits & Allow. (2)	Expenses (3)	**2024**
Council				
Reeve - Serben	$ 77,075	$ 18,130	$ 9,970	**$ 105,175**
Councillor - Halisky	67,113	16,651	10,878	**94,642**
Councillor - Gawalko	67,113	12,612	13,846	**93,571**
Councillor - Fenerty	69,881	14,077	16,099	**100,057**
Councillor - Cere	67,666	16,103	6,839	**90,608**
	$ 348,848	$ 77,573	$ 57,632	**$ 484,053**
Others				
CAO - Lucas	$ 97,250	$ 20,632	$ 2,724	**$ 120,606**
Interim CAO - Cielin	60,653	12,883	165	**73,701**
Designated officers (3)	300,982	40,169	3,907	**345,058**
	$ 458,885	$ 73,684	$ 6,796	**$ 539,365**

	Salary (1)	Benefits & Allow (2)	Expenses (3)	2023
Council				
Reeve - Halisky	$ 64,896	$ 14,267	$ 15,725	$ 94,888
Councillor - Halisky	11,319	1,949	2,266	**15,534**
Reeve - Serben	12,979	2,331	1,862	**17,172**
Councillor - Serben	56,594	13,326	8,360	78,280
Councillor - Gawalko	70,681	12,172	13,099	95,952
Councillor - Fenerty	68,466	12,665	16,526	97,657
Councillor - Cere	67,913	14,791	9,213	91,917
	$ 352,848	$ 71,501	$ 67,051	$ 491,400
Others				
CAO - Sobolewski	$ 262,960	$ 14,465	$ 2,404	$ 279,829
Interim CAO -Cielin	102,961	13,236	233	116,430
Designated officers (3)	301,505	37,104	8,426	347,035
	$ 667,426	$ 64,805	$ 11,063	$ 743,294

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada Pension Plan, Employment Insurance, health care, dental coverage, group life insurance, accidental death and dismemberment insurance, long and short-term disability plans, LAPP contributions. RRSP contributions and professional memberships.

(3) Expenses include travel, mileage, meals, accommodation, registration fees and other expenses.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the county 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 is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

	2024	2023
Current service contributions by employer	**$ 241,212**	$ 268,339
Current service contributions by employees	**215,351**	240,186
	$ 456,563	$ 508,525

The county is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the county are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

At December 31, 2023, the LAPP disclosed an actuarial surplus of $15.057 billion.

For further information of the amount of LAPP deficiency/surplus see: www.lapp.ca/page/annual-reports.

16. SEGMENTED DISCLOSURE

The Smoky Lake County provides a range of services to its ratepayers. For each reported segment, revenues 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 financial statements as disclosed in note 1.

Refer to Schedule 6 – Segmented Disclosure.

General government service includes council and other legislative, and general administration. Protective services include bylaw enforcement, police and fire. Transportation service includes roads, streets., walks and lighting. Environmental service includes water supply and distribution, wastewater treatment and disposal, and waste management. Planning and community services include land use planning, zoning and subdivision land and development, advanced education and family and community support, Recreation and culture includes parks and recreation, libraries and halls.

17. OTHER CREDIT FACILITIES

The county has a prime plus 1% authorized operating line of credit of $5,000,000 with the Alberta Treasury Branch. No balance was outstanding as at December 31, 2024.

The county has ATB MasterCards with a combined limit of $50,000. Interest is calculated on principal owing beyond one month at the rate of prime plus 2%.

18. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

19. FINANCIAL INSTRUMENTS

The county's financial instruments consist of cash, receivables, long-term investments and accounts payable and accrued liabilities. It is management's opinion that the county is not exposed to significant interest or currency risks arising from these financial instruments.

The county is subject to credit risk with respect to taxes and grants in place receivable, and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the county provides services may experience financial difficulty and be unable to fulfill their obligations. The county has recorded a total allowance of $2,418,724 (2023 $2,217,431). The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instruments approximates fair value.

20. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

21. BUDGET AMOUNTS

Budget amounts are included for information purposes only and are not audited.

22. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

Conceptual Framework for Financial Reporting in the Public Sector
This standard describes the concepts underlying the development and use of accounting principles in government financial statements. It also identifies the objectives of government financial statements that are generally acceptable to the users and preparers of the statements. It applies to years beginning on or after April 1, 2026.

PSAS Section 1202, Financial Statement Presentation
This standard responds to the need for understandable financial statements. The new reporting model will consist of:

- a statement of financial position;
- a statement of net financial assets (net financial liabilities);
- a statement of operations;
- a statement of changes in net assets (net liabilities);
- a statement of cash flows; and
- accompanying notes and schedules.

SMOKY LAKE COUNTY GAS UTILITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

JMD Group LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Maurice R. Joly, CPA, CA, CFP*
Barbara K. McCarthy, CPA, CA*
Claude R. Dion, CPA, CA, CMA*
Richard R. Jean, CPA, CA*
Amie J. Anderson, CPA, CA*
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*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Members of Smoky Lake County Council

Opinion
We have audited the financial statements of the Smoky Lake County Gas Utility (Gas Utility), which comprise of the statement of financial position as at December 31, 2024, and the statements of operations, changes in accumulated surplus, change in net financial assets, and cash flows and schedules of gross margin and operating expenses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Gas Utility as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Emphasis of Matter
It is understood that this report is requested by the Smoky Lake County Council. We have issued an audit report dated April 10, 2024, on the consolidated financial statements of the Smoky Lake County for the year ended December 31, 2024, and reference should be made to those audited financial statements for complete information.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Gas Utility in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when in exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of the audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. Paul, Alberta
April 10, 2025

JMD Group LLP
Chartered Professional Accountants

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	2024	2023
Financial assets		
Due from general operating fund	**$ 1,964,497**	$ 1,889,834
Receivables (net of allowance)	**466,962**	356,651
Investment in Gas Alberta Inc. (note 3)	**67,875**	67,932
	2,499,334	2,314,417
Liabilities		
Accounts payable	**338,212**	267,913
Meter deposits payable	**6,700**	6,918
	344,912	274,831
Net financial assets	**2,154,422**	2,039,586
Non-financial assets		
Inventory	**166,365**	164,283
Prepaid expenses	**44,561**	23,148
Tangible capital assets (note 4)	**1,648,252**	1,882,380
	1,859,178	2,069,811
Accumulated surplus	**$ 4,013,600**	$ 4,109,397

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (unaudited)	**2024**	2023
Revenues			
Gas sales and distribution charges	$ 2,217,000	**$ 1,572,487**	$ 1,859,249
Penalties and service charges	520,000	**544,156**	533,770
Sale of goods, secondaries, conversions	125,620	**86,249**	101,701
RMO operating grant	9,600	**--**	5,600
Interest income	35,000	**88,204**	87,399
Bulk odorant delivery	118,000	**155,461**	109,355
Infill recovery	--	**59,500**	24,500
	3,025,220	**2,506,057**	2,721,574
Expenses			
Wages and benefits	1,033,909	**1,022,583**	934,841
Materials	266,520	**203,415**	181,331
Gas purchases	1,430,342	**877,852**	1,275,933
Contracted and general services	244,450	**255,249**	188,712
Amortization	245,000	**241,270**	247,277
Bad debt expense (recovery)	--	**1,485**	(55)
	3,220,221	**2,601,854**	2,828,039
Deficiency of revenues over expenses	(195,001)	**(95,797)**	(106,465)
Accumulated surplus, beginning of year	4,109,397	**4,109,397**	4,215,862
Accumulated surplus, end of year	$ 3,914,396	**$ 4,013,600**	$ 4,109,397

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	**2024**	2023
Balance, beginning of year	$ 21,923	$ 2,205,094	$ 1,882,380	**$ 4,109,397**	$ 4,215,862
Deficiency of revenues over expenses	(95,797)	--	--	**(95,797)**	(106,465)
Funds designated for future use	(133,445)	133,445	--	**--**	--
Funds used for tangible capital assets	--	(14,117)	14,117	**--**	--
Net book value of asset disposition	6,975	--	(6,975)	**--**	--
Annual amortization expense	241,270	--	(241,270)	**--**	--
Change in accumulated surplus	19,003	119,328	(234,128)	**(95,797)**	(106,465)
Balance, end of year	$ 40,926	$ 2,324,422	$ 1,648,252	**$ 4,013,600**	$ 4,109,397

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (unaudited)	2024	2023
Deficiency of revenues over expenses	$ (195,001)	$ **(95,797)**	$ (106,465)
Acquisition of tangible capital assets	(267,000)	**(14,117)**	(148,568)
Proceeds on disposal of tangible capital assets	--	**6,975**	--
Amortization of tangible capital assets	245,000	**241,270**	247,277
	(22,000)	**234,128**	98,709
Acquisition of inventory	(60,000)	**(85,520)**	(142,119)
Use of inventory	50,000	**83,438**	59,457
Acquisition of prepaid assets	(45,000)	**(44,561)**	(23,148)
Use of prepaid assets	23,000	**23,148**	32,418
	(32,000)	**(23,495)**	(73,392)
Decrease in net financial assets	(249,001)	**114,836**	(81,148)
Net financial assets, beginning of year	2,039,586	**2,039,586**	2,120,734
Net financial assets, end of year	$ 1,790,585	**$ 2,154,422**	$ 2,039,586

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
Net inflow (outflow) of cash related to the following activities:		
Operating		
Deficiency of revenues over expenses	**$ (95,797)**	$ (106,465)
Non-cash items included		
Amortization of tangible capital assets	**241,270**	247,277
Non-cash charges to operations (net change):		
Decrease (increase)		
Receivables	**(110,311)**	374,950
Inventory	**(2,082)**	(82,662)
Prepaid expenses	**(21,413)**	9,270
Increase (decrease)		
Accounts payable	**70,299**	(373,726)
Meter deposits	**(218)**	(1,675)
	81,748	66,969
Investing		
Reduction in Investment in Gas Alberta Inc.	**57**	51
Capital		
Acquisition of tangible capital assets	**(14,117)**	(148,568)
Proceeds on disposal of tangible capital assets	**6,975**	--
	(7,142)	(148,568)
Change in cash and cash equivalents during the year	**74,663**	(81,548)
Cash and cash equivalents, beginning of the year	**1,889,834**	1,971,382
Cash and cash equivalents, end of the year	**$ 1,964,497**	$ 1,889,834

Cash and cash equivalents are defined as Due from General Operating Fund.

SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF GROSS MARGIN
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (unaudited)	**2024**	2023
Gas sales and distribution charges	$ 2,217,000	**$ 1,572,487**	$ 1,859,249
Gas purchases	(1,430,342)	**(877,852)**	(1,275,933)
Capital surcharge	(137,000)	**(133,445)**	(118,689)
Gross margin	$ 649,658	**$ 561,190**	$ 464,627

SCHEDULE OF OPERATING EXPENSES

	Budget (unaudited)	**2024**	2023
General and administrative expenses			
Council expenses	$ 9,000	**$ 120**	$ 699
Audit, legal, and consulting	48,000	**36,465**	29,366
Advertising, membership, printing	38,700	**36,051**	39,138
Telephone, postage, freight, travel	38,900	**23,223**	37,977
Computer lease	11,000	**12,394**	12,574
Office supplies, utilities, insurance	86,770	**62,231**	59,494
Wages and benefits	497,042	**500,240**	420,802
	729,412	**670,724**	600,050
Distribution			
Wages and benefits	536,867	**522,343**	514,039
Vehicle and equipment costs	80,500	**81,240**	64,378
Repair and maintenance – system	198,100	**206,940**	126,417
	815,467	**810,523**	704,834
Gas purchases	1,430,342	**877,852**	1,275,933
Amortization	245,000	**241,270**	247,277
Bad debt expense (recovery)	--	**1,485**	(55)
Total operating expenses	$ 3,220,221	**$ 2,601,854**	$ 2,828,039

SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. Significant Accounting Policies

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenses, and change in net financial assets of the reporting entity which comprises the entire gas utility. These statements exclude all other municipal operations.

(b) Basis of Accounting

The 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.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

(c) Measurement Uncertainty

The preparation of financial statements requires management 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 financial statements, and the reported amounts of revenue and expenses during the period. Such estimates include the provision for doubtful accounts, amortization of capital assets and accruals. These estimates are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become known.

(d) Investments

Investments are recorded at amortized cost. 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.

SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. Significant Accounting Policies (continued)

(e) 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 the excess of revenues over expenses, provides the change in net financial assets for the year.

(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 costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

	Years
Buildings	50
Distribution system	40-50
Machinery and equipment	20-30
Vehicles	10-20

One-half of the annual amortization is charged in the year of acquisition. 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 also are recoded as revenue.

(iii) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

2. Prepaid Infills

The county has an obligation to provide infills to 127 lake lots. These infills will have to be installed once the owners request the infill. The costs of these infills will be expensed in the year of installation. The amounts are likely to be spread over many years and the cost in any one year is not likely to be significant. The future cost of these infills is not determinable at this time.

SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

3. Investment in Gas Alberta Inc.

Effective June 30, 1998, Gas Alberta, a branch of Alberta Transportation and Utilities, was privatized and operations assumed by Gas Alberta Inc. The shareholders of Gas Alberta Inc. are predominantly made up of members of the Federation of Alberta Gas Co-ops.

The county has entered into a gas supply contract, which renews automatically each year, to purchase natural gas exclusively from Gas Alberta Inc.

The county's investment in Gas Alberta Inc. consists of:

	2024	2023
Class A common shares	**$ 375**	$ 432
Loan receivable	**67,500**	67,500
	$ 67,875	$ 67,932

The loan is non-interest bearing and is secured by a debenture. The loan may be repaid at Gas Alberta Inc.'s option or is due when the county no longer holds any of the Class A common shares.

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value **2024**	Net Book Value 2023
Distribution system	$ 6,853,504	$ 5,887,468	**$ 966,036**	$ 1,134,308
Buildings	333,254	96,219	**237,035**	249,837
Machinery and equipment	386,428	231,583	**154,845**	162,476
Vehicles	653,117	362,781	**290,336**	335,759
	$ 8,226,303	$ 6,578,051	**$ 1,648,252**	$ 1,882,380

2023 Consolidated Financial Statements and Gas Utility Financial Statements

399-25: Céré That Smoky Lake County Council approve the audited Smoky Lake County Consolidated Financial Statements and the Smoky Lake County Gas Utility Financial Statements for the year ended: December 31, 2024, as prepared by JMD Group LLP Chartered Professional Accountants; and approve to execute the Year-2024 Audit Findings letter affirming no significant deficiencies, dated April 10, 2025.

Carried.

Barb McCarthy, CPA, CA, from JMD Group LLP Chartered Professional Accountants, left Council Chambers, time 9:50 a.m.

5. Public Hearing:

Nil.

6. Municipal Planning Commission (MPC):

Nil.

7. Request for Decision:

7.1. Bellis 4-H Beef Club – Request for Sponsorship (in relation to 4.1 delegation)

400 -25: Fenerty — That Smoky Lake County provide funds in the amount of $1,400.00 to Bellis 4-H Beef Club to sponsor the Year-2024 Bellis 4-H Achievement Day trophy belt buckles, which are provided for their annual show and sale scheduled Monday, June 9th, 2025 in the Village of Waskatenau, in response to the letter received from Reed Cherniwchan, President of the Bellis 4-H Beef Club, dated March 24th, 2025. Requested to report back.

Carried.

7.2. Lakeland Agricultural Research Association Partnership

401-25: Gawalko — The Smoky Lake County provide a municipal contribution in the amount of $55,000.00 towards Lakeland Agricultural Research Association (LARA) Vear-2025 Operating Budget and enters into an agreement to allow Smoky Lake County producers access to LARA's Vear-2025 environmental and extension program. Additionally bring back an alternative plan in September Budget Meetings.

Carried

402-25: Fenerty — The Smoky Lake County table the funding change to the Agriculture societies to the April 24, Regular Council Meeting.

Carried

7.3. Agricultural Service Board Firearm Authorization Form

403-25: Céré — That Smoky Lake County's Council approve Schedule “A" Firearms Authorization for Trevor Cameron, Animal Control Technician for the purpose of problem wildlife and pest control until their firearms expiration date of November 25th, 2030.

Carried

7.4. Smoky Lake County Truck Fill Options

404-25: Halisky — That Smoky Lake County to direct the Environmental Operations Manager to reach out to the original company that drilled the well to explore available options. Additionally, conduct research on potential grants for upgrading the Smoky Lake truck fill, and direct staff to monitor and fill the extra tank whenever feasible.

Carried.

405-25: Halisky — That Smoky Lake County direct the Environmental Operations Manager to explore methods for securing both the Belis and Warspite Lagoon sites, draft a policy regarding usage fees, and present the findings at a future council meeting.

Carried

Meeting Recessed — Meeting recessed, time 10:11 a.m.

Meeting Reconvened — The meeting reconvened on a call to order by the Reeve at 10:24 a.m. in the physical (or virtual) presence of all Council Members, Chief Administrative Officer, Finance Manager, Executive Services Clerk, Natural Gas Manager, Health & Safety Coordinator, Assistant Ag. Fieldman, Fire Services Clerk, Communications Officer, Fire Chief and Community Peace Officer

7.6 Community Peace Officer Monthly Reporting

406-25: Céré

That Smoky Lake County Council approve the new Enforcement Services Monthly Report style and approve posting of the Monthly Report to the Smoky Lake County Website and social media Pages.

Carried.

7.7 Policy Statement No. 61-10-03 Disposition of County-Owned Lands

407-25: Halisky

That Smoky Lake County Policy Statement No. 61-10-03 Disposition of County-Owned Lands, be amended:

Attachment #1 – Revised Policy No. 61-10: Disposition of County-Owned Lands

SMOKY LAKE COUNTY

Title: Disposition of County-Owned Lands		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 1 of 14	E

Legislative Reference:	Alberta Provincial Statutes
Purpose:	To outline the procedures and requirements for disposition of County-owned lands that are not required for present or future County operations.

Policy Statement and Guidelines:

1.0 STATEMENT

Smoky Lake County owns a variety of land assets, some of which the County acquired through tax forfeiture. The County, recognizing that some of these lands are deemed as surplus and not required for municipal purposes, wishes to dispose of these lands in a consistent and transparent manner, while ensuring that it obtains fair market value when it sells land.

2.0 OBJECTIVE

To process all requests to purchase County-owned lands in accordance with Federal, Provincial and municipal laws.

3.0 GUIDELINES

It shall be the policy of Council to consider the sale of County-owned land when requests are received or when land is no longer required for municipal purposes.

4.0 REQUEST TO PURCHASE LAND

4.1 An individual wishing to purchase County-owned land must complete Schedule A - Expression of Interest Form in its entirety.

4.2 Upon receipt of an "Expression of Interest", the Planning and Development Manager will:

4.2.1 Circulate the legal land description to departmental managers for comment to determine if the County has a potential future use for said land.

4.2.2 Obtain a current assessed value for said lands from the County's assessor.

4.2.3 Prepare a report and recommendation to be presented to Council for consideration attaching the compiled comments received from departmental managers.

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 2 of 16

Title: Disposition of County Owned Property		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 2 of 14	E

4.2.4 If Council agrees to proceed with the sale of said lands, an advertisement (Schedule B – Sample Advertisement) shall be placed in in the local newspaper for two (2) consecutive weeks.

4.3 Interested purchasers are responsible for obtaining the following documents/information:
- Certificate of title;
- Caveats registered against said lands;
- Property dimensions/boundaries;
- Land Use Districting;
- Aerial Photos; and/or
- Tax Certificate.

Some of this information may be available free of charge by accessing the County's Geographical Information System (GIS) accessible through the County's website.

5.0 REQUEST FOR PROPOSALS

5.1 Council may consider the sale of County-owned land by way of a "Request for Proposals". Such Proposals shall be advertised in a local newspaper for not less than three (3) consecutive weeks. Such Proposals shall also be advertised on the County's website, social media channels and through any other medium or location that Council deems appropriate.

5.2 Proposals submitted to the County for shall include, but not be limited to, the following information:

5.2.1 A detailed description of the economic impact(s) of the proposed development, including the anticipated number of jobs to be created, both full-time and part-time;

5.2.2 A detailed description of the proposed development;

5.2.3 A detailed site plan showing the specific location of any buildings, structures or other improvements (including parking areas) comprising the proposed development;

5.2.4 A schedule of construction of all of the components of the proposed development;

5.2.5 A detailed description of the building design and other components such as exterior building materials, facade, signage, landscaping and other aesthetics impacting the surrounding area where the proposed development will occur; and

5.2.6 The amount offered for said land on a per-acre basis and an estimate of the total construction value of the proposed development upon completion.

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 3 of 16

Title: Disposition of County Owned Property		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 3 of 14	E

5.3 Criteria for rating proposals shall be as follows:

5.3.1 Suitability of Development Rating (Total = 20 points)

5.3.1.1 Land Use planning compatibility (5 points)

5.3.1.2 Accessibility (5 points)

5.3.1.3 Complimentary to existing uses in the area (5 points)

5.3.1.4 Aesthetic impact of structures, landscape, signage, etc. (5 points)

5.3.2 Economic Development Rating (Total = 20 points)

5.3.2.1 Employment opportunities (5 points)

5.3.2.2 Tax base impact (5 points)

5.3.2.3 Need for service (5 points)

5.3.2.4 Competitiveness to community

5.3.3 Infrastructure Benefits Rating (Total = 20 points)

5.3.3.1 Potential to improve sewer services (5 points)

5.3.3.2 Potential to improve road/access services (5 points)

5.3.3.3 Potential to improve other municipal/provincial services (5 points)

5.3.3.4 Potential to allow for improved communications services (5 points)

5.3.4 Community Benefits Rating (Total = 20 points)

5.3.4.1 Provides for needs of local residents (5 points)

5.3.4.2 Reduces need to seek services outside of local area (5 points)

5.3.4.3 Enhances the building compliment in the area (5 points)

5.3.4.4 Supports or encourages tourism (5 points)

5.4 Council shall not be bound to accept any proposal, and may accept a proposal in whole or in part.

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 4 of 16

Title: Disposition of County Owned Property		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 4 of 14	E

5.5 The Transfer of Land shall be subject to an Agreement to Purchase (Schedule C Agreement to Purchase), the terms of which shall be negotiated between Council and the purchaser.

5.6 Council shall reserve the right to include a stipulation in the Agreement to Purchase that the lands be transferred back to the County if certain project timelines are not met.

5.7 Pursuant to provisions contained in the *Municipal Government Act*, the County must receive at least market value for any land it sells.

5.8 All Requests for Proposals for the purchase of County-owned land shall be accompanied by a cash or certified cheque deposit equal to ten percent (10%) of the offer price, or such other amount as Council may determine. Failure to enclose the required deposit will result in the rejection of the proposal.

5.9 Council reserves the right to reject any or all proposals received. Should Council decide that it is in the best interests of the County to retain ownership of the subject lands, the proponent(s) shall have no claim against the County.

5.10 Only those proposals received on or before the deadline date advertised for the submission of a Request for Proposals will be considered by the County.

5.11 If a proposal is withdrawn following acceptance by Council, the accepted deposit shall be forfeited to, and retained by, the County, constituting liquidated damages, with the County reserving the right to proceed against the proponent for additional expenses and damages incurred.

5.12 The County accepts no responsibility for damage to any land that is subject to a Request for Proposal after the date of notification of acceptance of the proposal to the successful proponent.

6.0 ELIGIBILITY OF PROPERTY FOR SALE

6.1 The County shall investigate and verify the ownership of land before offering land for sale. Ownership shall be determined by the completion of a title search conducted by the Planning and Development Manager.

6.2 Council may request an appraisal of land prior to its sale.

6.3 All sales of County-owned land shall comply with provisions set out in Section 70 of the *Municipal Government Act* and amendments thereto.

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 5 of 16

Title: Disposition of County Owned Property		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 5 of 14	E

7.0 TERMS OF SALE

7.1 An Agreement to Purchase shall be signed by all parties within thirty (30) days of a Council resolution.

7.2 Once all conditions have been completed as stated in the Agreement to Purchase, the Chief Administrative Officer shall sign Schedule D – Sample Notice and forward the original signed document to the purchaser. The purchaser shall forward same to his/her solicitor if one has been enlisted.

8.0 WAIVER OF ADVERTISING REQUIREMENTS OF THIS POLICY

8.1 Advertising is not required for the sale of land in the following instances as per Section 70(2) of the *Municipal Government Act*, R.S.A, c. M-26, as amended:

8.1.1 To be used for the purposes of supplying a public utility as defined in Section 1(1)(y) of the *Municipal Government Act*;

8.1.2 Transferred or granted under Division 8 Part 10 of the *Municipal Government Act* before the period of redemption under that Division; or

8.1.3 To be used by a non-profit organization as defined in Section 241(f) of the *Municipal Government Act*.

9.0 OTHER

9.1 This Policy does not apply to lands listed and/or sold at a public auction held by the municipality.

9.2 Smoky Lake County provides no representation nor warranty in regards to the presence or absence of any environmental contamination or hazardous substances, soil conditions, accessibility or suitability for development of any County-owned lands offered for sale. Each parcel of land (including any and all structures or other improvements located thereon) is sold on an "*as is, where is*" basis, and the purchaser in purchasing said lands at his or her own risk.

9.3 All costs for servicing lands purchased from the County shall be borne solely by the purchaser.

9.4 The purchaser shall be responsible for obtaining all necessary development, building and other permits should the purchaser wish to develop said lands.

9.5 The County reserves the right, at its discretion, to accept, reject or further negotiate with any and all applications and/or cancel a listing at any given time.

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 6 of 16

Title: Disposition of County Owned Property		**Policy No:** 10-02	
Section: 61	**Code:** P-R	**Page No.:** 6 of 14	E

9.6 The County reserves the right to specify a reserve bid for the lands being offered for sale.

9.7 The proceeds from the sale of non-Reserve lands shall be allocated to a County reserve as directed by Council.

9.8 The proceeds from sales of Municipal Reserves (MR) and/or Municipal and School Reserves (MSR) shall be allocated to the Cash-in-Lieu of Municipal Reserves Account.

	Date	Resolution Number
Approved	March 28, 2014	# 368-14 - Page #11183
Amended		
Amended		
Amended		

This form legislated under Policy Statement No. 61-27: County Council Meetings Request for Decision Page 7 of 16

Section 61 Policy: 10-02

SCHEDULE A – EXPRESSION OF INTEREST FORM

ATTENTION: PLANNING AND DEVELOPMENT MANAGER
EXPRESSION OF INTEREST
TO PURCHASE PROPERTY FROM SMOKY LAKE COUNTY

The information contained below does not constitute an offer nor a contract and does not constitute an interest in land. The purpose of this Expression of Interest is to provide information regarding a desire to purchase property owned by Smoky Lake County prior to execution of a formal Agreement to Purchase. The submission of an Expression of Interest in no way obligates the applicant to purchase the property in question and is not in any way binding upon Smoky Lake County. The Expression of Interest is for information purposes only.

Expressions of Interest will not be reviewed until after any stated deadline date included in a request for Expressions of Interest, if any such deadline has been established. Where no deadline date is stated, expressions of Interest will be reviewed as received. Smoky Lake County reserves the right to negotiate with only those parties that Smoky Lake County so determines in its sole discretion.

Contact information
Required fields marked with asterisk (*)

Date*	
Interested Purchaser's Name*	
Organization (if applicable)	
Phone Number*	
E-mail address	
Mailing Address*	

Schedule "A": Expression of Interest Form Page 7 of 14.

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 8 of 16

Section 61 Policy 10-02

Description of proposed development, including specific uses anticipated for the site (for information purposes only):

Realtor Name and Address (if applicable): ____

Legal Description of property requesting to purchase

Lot:		Block:		Plan:	
Pt.	Sec.	Township	Range		W4M
Size:		Location/Area:			

What sale price are you prepared to pay?

Sale Price	$ (Please indicate specific dollar amount)
Total Price (before GST)	$
GST	$
Balance Due at Closing	$

Closing Date
What is your preferred date to complete the transaction, take possession and have any adjustments made?

YYYY: ________ MM: ______ DD: ____

This information is collected under the authority of section 33 (c) of the *Freedom of Information and Protection of Privacy Act* and for the purpose of property sale transactions with Smoky Lake County. It is protected by the privacy provisions of the *Freedom of Information Act.*

Schedule "A": Expression of Interest Form Page 8 of 14.

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 9 of 16

Section 61 Policy 10-01

SCHEDULE B – SAMPLE ADVERTISEMENT FOR SALE OF COUNTY OWNED PROPERTY

PUBLIC NOTICE
SMOKY LAKE COUNTY

NOTICE is hereby given that Smoky Lake County is offering for sale, by Public Bid, lands described as:

Roll #	Legal Description:	Area of Development:	Title Number:	Size:	Electoral Division:	Zoning:

<insert map>

TERMS: Cash plus G.S.T. Each parcel offered for sale is subject to Council acceptance and to the reservations and conditions contained in the existing Certificate Of Title including Caveats and/or Easements. The purchaser is responsible for the cost of all services including water, sewer, roads, power, natural gas, sanitary and storm sewer where applicable and necessary access to the property.

The minimal accepted bid be shall be $______________ (excluding G.S.T).

Person(s) interested must submit the required Expression Of Interest Form in a sealed envelope marked **"EXPRESSION OF INTEREST FORM TO PURCHASE PROPERTY".**

The aforementioned property is being offered for sale on an "AS IS" basis and the County makes no representation and gives no warranty whatsoever as to the adequacy of services, soil conditions, absence or presence of environmental contamination or the development ability of the subject lands for any intended use by the Purchaser.

No offer will be accepted where the Purchaser attempts to attach conditions precedent to the sale of any parcel. No terms or conditions of sale will be considered other than those specified by Smoky Lake County.

Smoky Lake County Council has the full right to reject any or all Expression(s) Of Interest(s).

Deadline for submitting an interest is ______________ at 12:00:00 Noon.

Please submit to: Smoky Lake County
ATTN: Chief Administrative Officer
Box 310
Smoky Lake County, Alberta T0A 3C0

Schedule "B": Sample Advertisement For Sale of County Owned Property Page 9 of 14.

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 10 of 16

Section 61 Policy 10-02

SCHEDULE C – SAMPLE AGREEMENT TO PURCHASE

AGREEMENT TO PURCHASE

THIS AGREEMENT made this _____ day of ________________, A.D., 20__.

BETWEEN:

SMOKY LAKE COUNTY
a Municipal Corporation
Box 310
4612 McDougall Drive
Smoky Lake, Alberta T0A 3C0
Phone: 780-656-3730
(hereinafter called "the County")

OF THE FIRST PART

- AND -

PURCHASER'S NAME

Mailing Address Phone Numbers: Residence Work Cellular

(hereinafter called "the Purchaser")

OF THE SECOND PART

****

WHEREAS, the Purchaser agrees to purchase the lands legally described as:

Legal Land Description:
(hereinafter called "the Lands")

AND WHEREAS the County and the Developer wish to enter into an Agreement regarding the sale of said Lands.

THE PARTIES of this Agreement, in consideration of the promises and the mutual terms, covenants and conditions to be observed and performed by each party, agree as follows:

Schedule "C": Sample Agreement To Purchase Page 10 of 14.

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 11 of 16

Section 61 Policy 10-02

1. Smoky Lake County provides no representation or warranty in regards to the presence or absence of any environmental contamination or hazardous substances, soil conditions, or suitability for development. Each Parcel is sold on an "as is" basis and the Purchaser is purchasing the Parcel(s) at its own risk.
2. No terms or conditions of final sale will be considered other than those specified by Smoky Lake County in this agreement.
3. The Purchaser shall pay the County the full purchase price is full at the time of signing this agreement. Purchase price: $______________.
4. The Land Transfer must be completed prior to the acceptance of a development permit, subdivision application, rezoning application, and/or any safety codes permits.
5. The purchaser is responsible for the cost of all services including water, sewer, roads, power, natural gas, sanitary and storm sewer where applicable and necessary access to the property and for any other costs associated with the sale.
6. Applicants owing overdue debts with the municipality will not be considered for approval until all debts have been paid to the County.
7. Applicants who are under litigation with the municipality will not be considered for approval until the case has been resolved with the County.
8. All fees, including hiring a solicitor to transfer said lands, are to be paid by the purchaser.
9. The purchaser will be responsible for obtaining all necessary development, building, and other related permits if the purchaser desires to proceed with development on said lands.
10. Failure to adhere to all conditions outlined in this agreement will result in a non-refundable administrative fee as stated in Section 6.
11. This Agreement shall not be assignable by the Purchaser.
12. The County has the legal right to sell the said property.
13. This Agreement is for the benefit of and shall be binding upon heirs, executors, administrators and assigns of the individual parties and the successors and assigns of corporate parties.

Schedule "C": Sample Agreement To Purchase Page 11 of 14.
Section 61 Policy 10-02

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 12 of 16

14. Any notices required by one party to be given to the other shall be given at the following address:

Name
Address

And

Smoky Lake County
Box 310
Smoky Lake, Alberta T0A 3C0

IN WITNESS WHEREOF the Parties here have caused their signatures to be hereunto affixed the day and year first above written.

SMOKY LAKE COUNTY

CHIEF ADMINISTRATIVE OFFICER

WITNESS } **PURCHASER**

WITNESS } **PURCHASER**

Schedule "C": Sample Agreement To Purchase Page 12 of 14.
Section 61 Policy 10-02

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 13 of 16

AFFIDAVIT OF EXECUTION

CANADA) I, ____________________,
PROVINCE OF ALBERTA) of the Smoky Lake County,
TO WIT:) in the Province of Alberta,
) MAKE OATH AND SAY:

THAT I was personally present and did see **NAME(S)**, named in the within instrument, on the basis of the identification provided to me, duly sign and execute the same for the purpose named therein;

THAT the instrument was executed at the Smoky Lake County, Alberta and that I am the subscribing witness thereto;

THAT I believe the person(s), whose signature(s) I witnessed, is (are) at least eighteen (18) years of age.

Sworn before me at the Smoky Lake County,)
in the Province of Alberta)
this ___ day of __________, 20__)

A Commissioner for Oaths in and for the Province of Alberta

Schedule "C": Sample Agreement To Purchase Page 13 of 14.
Section 61 Policy 10-02

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 14 of 16

SCHEDULE D – SAMPLE NOTICE
(to be printed on County letterhead)

NOTICE TO TRANSFER LAND

TO: Name of Purchaser

DATE: ____________________
FILE #: ____________________

RE: Land Sale of ________________.

I, _________________________, Chief Administrative Officer of Smoky Lake County, hereby authorize for the Transfer of Land to be completed on behalf of the Purchaser. The Purchaser shall be responsible for any and all costs associated with the Transfer of Land. Motion No. was passed on _________ authorizing said transfer as follows:

"state the motion as indicated in the Council minutes"

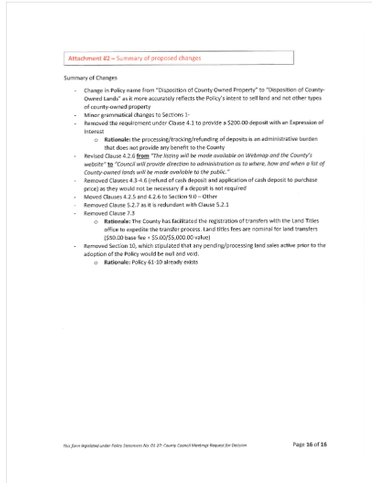
Please prepare all necessary documentation for Smoky Lake County's signature and seal.

Thank you.

Chief Administrative Officer

Schedule "D": Sample Notice Page 14 of 14

This form legislated under Policy Statement No. 01-27: County Council Meetings Request for Decision Page 15 of 16



Attachment #2 – Summary of proposed changes

Summary of Changes

- Change in Policy name from "Disposition of County Owned Property" to "Disposition of County-Owned Lands" as it more accurately reflects the Policy's intent to sell land and not other types of county-owned property
- Minor grammatical changes to Sections 1-
- Removed the requirement under Clause 4.1 to provide a $200.00 deposit with an Expression of Interest
  - **Rationale:** the processing/tracking/refunding of deposits is an administrative burden that does not provide any benefit to the County
- Revised Clause 4.2.6 from *"The listing will be made available on iWebmap and the County's website"* to *"Council will provide direction to administration as to where, how and when a list of County-owned lands will be made available to the public."*
- Removed Clauses 4.3-4.6 (refund of cash deposit and application of cash deposit to purchase price) as they would not be necessary if a deposit is not required
- Moved Clauses 4.2.5 and 4.2.6 to Section 9.0 – Other
- Removed Clause 5.2.7 as it is redundant with Clause 5.2.1
- Removed Clause 7.3
  - **Rationale:** The County has facilitated the registration of transfers with the Land Titles office to expedite the transfer process. Land titles fees are nominal for land transfers ($50.00 base fee + $5.00/$5,000.00 value)
- Removed Section 10, which stipulated that any pending/processing land sales active prior to the adoption of the Policy would be null and void.
  - **Rationale:** Policy 61-10 already exists

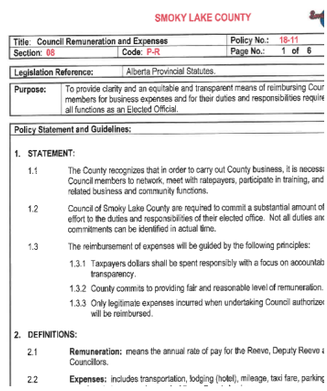
This Form legislated under Policy Statement No. 01-27: County Council Meetings: Request for Decision

Page 16 of 16

Carried.

7.8 Policy Statement No. 08-18- Council Remuneration & Expenses

408-25: Serben That Smoky Lake County Policy Statement No. 08-18- Council Remuneration & Expenses, be amended:



SMOKY LAKE COUNTY

Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 1 of 6

Legislation Reference:	Alberta Provincial Statutes.
Purpose:	To provide clarity and an equitable and transparent means of reimbursing Cour members for business expenses and for their duties and responsibilities require all functions as an Elected Official.

Policy Statement and Guidelines:

1. STATEMENT:

1.1 The County recognizes that in order to carry out County business, it is necessa Council members to network, meet with ratepayers, participate in training, and related business and community functions.

1.2 Council of Smoky Lake County are required to commit a substantial amount of effort to the duties and responsibilities of their elected office. Not all duties an commitments can be identified in actual time.

1.3 The reimbursement of expenses will be guided by the following principles:

1.3.1 Taxpayers dollars shall be spent responsibly with a focus on accountab transparency.

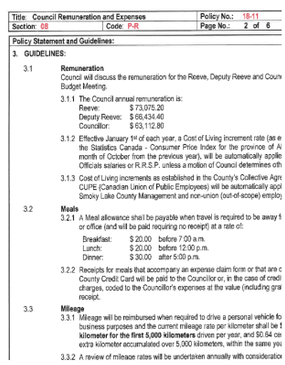
1.3.2 County commits to providing fair and reasonable level of remuneration.

1.3.3 Only legitimate expenses incurred when undertaking Council authorize will be reimbursed.

2. DEFINITIONS:

2.1 **Remuneration:** means the annual rate of pay for the Reeve, Deputy Reeve a Councillors.

2.2 **Expenses:** includes transportation, lodging (hotel), mileage, taxi fare, parking



Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 2 of 6

Policy Statement and Guidelines:

3. GUIDELINES:

3.1 **Remuneration**
Council will discuss the remuneration for the Reeve, Deputy Reeve and Coun Budget Meeting.

3.1.1 The Council annual remuneration is:
Reeve: $ 73,075.20
Deputy Reeve: $ 68,434.40
Councillor: $ 63,112.80

3.1.2 Effective January 1st of each year, a Cost of Living increment rate (as e the Statistics Canada - Consumer Price Index for the province of Al month of October from the previous year), will be automatically applie Officials salaries or R.R.S.P. unless a motion of Council determines oth

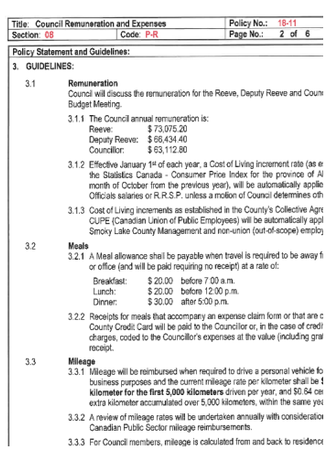
3.1.3 Cost of Living increments as established in the County's Collective Agre CUPE (Canadian Union of Public Employees) will be automatically appl Smoky Lake County Management and non-union (out-of-scope) employ

3.2 **Meals**
3.2.1 A Meal allowance shall be payable when travel is required to be away f or office (and will be paid requiring no receipt) at a rate of:
Breakfast: $ 20.00 before 7:00 a.m.
Lunch: $ 20.00 before 12:00 p.m.
Dinner: $ 30.00 after 5:00 p.m.

3.2.2 Receipts for meals that accompany an expense claim form or that are c County Credit Card will be paid to the Councillor or, in the case of credi charges, coded to the Councillor's expenses at the value (including gra receipt.

3.3 **Mileage**
3.3.1 Mileage will be reimbursed when required to drive a personal vehicle fo business purposes and the current mileage rate per kilometer shall be **f kilometer for the first 5,000 kilometers** driven per year, and $0.64 ce extra kilometer accumulated over 5,000 kilometers, within the same yea

3.3.2 A review of mileage rates will be undertaken annually with consideratio



Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 2 of 6

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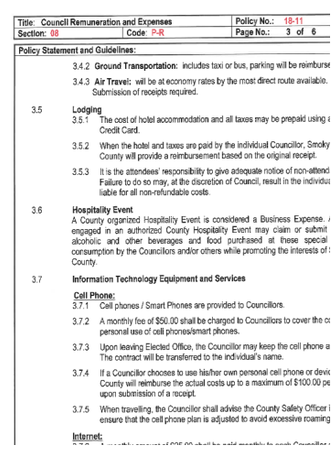
3.3.2 A review of mileage rates will be undertaken annually with consideratio Canadian Public Sector mileage reimbursements.

3.3.3 For Council members, mileage is calculated from and back to residence



Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 3 of 6

Policy Statement and Guidelines:

3.4.2 **Ground Transportation:** includes taxi or bus, parking will be reimburse

3.4.3 **Air Travel:** will be at economy rates by the most direct route available. Submission of receipts required.

3.5 **Lodging**
3.5.1 The cost of hotel accommodation and all taxes may be prepaid using a Credit Card.

3.5.2 When the hotel and taxes are paid by the individual Councillor, Smoky County will provide a reimbursement based on the original receipt.

3.5.3 It is the attendees' responsibility to give adequate notice of non-attend Failure to do so may, at the discretion of Council, result in the individu liable for all non-refundable costs.

3.6 **Hospitality Event**
A County organized Hospitality Event is considered a Business Expense. engaged in an authorized County Hospitality Event may claim or submit alcoholic and other beverages and food purchased at these special consumption by the Councillors and/or others while promoting the interests of County.

3.7 **Information Technology Equipment and Services**

Cell Phone:
3.7.1 Cell phones / Smart Phones are provided to Councillors.

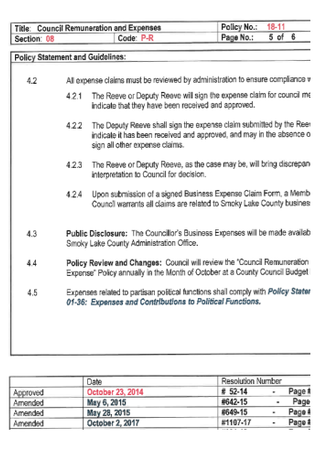
3.7.2 A monthly fee of $50.00 shall be charged to Councillors to cover the c personal use of cell phones/smart phones.

3.7.3 Upon leaving Elected Office, the Councillor may keep the cell phone a The contract will be transferred to the individual's name.

3.7.4 If a Councillor chooses to use his/her own personal cell phone or devic County will reimburse the actual costs up to a maximum of $100.00 pe upon submission of a receipt.

3.7.5 When travelling, the Councillor shall advise the County Safety Officer ensure that the cell phone plan is adjusted to avoid excessive roaming

Internet:



Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 5 of 6

Policy Statement and Guidelines:

4.2 All expense claims must be reviewed by administration to ensure compliance w

4.2.1 The Reeve or Deputy Reeve will sign the expense claim for council me indicate that they have been received and approved.

4.2.2 The Deputy Reeve shall sign the expense claim submitted by the Ree indicate it has been received and approved, and may in the absence o sign all other expense claims.

4.2.3 The Reeve or Deputy Reeve, as the case may be, will bring discrepan interpretation to Council for decision.

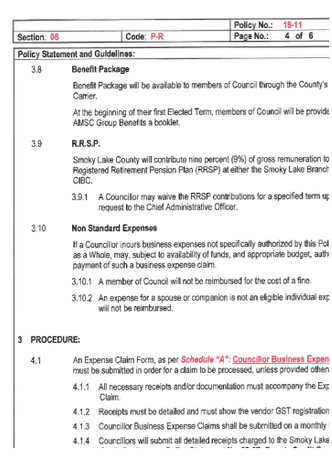
4.2.4 Upon submission of a signed Business Expense Claim Form, a Memb Council warrants all claims are related to Smoky Lake County busines

4.3 **Public Disclosure:** The Councillor's Business Expenses will be made availab Smoky Lake County Administration Office.

4.4 **Policy Review and Changes:** Council will review the "Council Remuneration Expense" Policy annually in the Month of October at a County Council Budget

4.5 Expenses related to partisan political functions shall comply with ***Policy Stater 01-36: Expenses and Contributions to Political Functions.***

	Date	Resolution Number
Approved	October 23, 2014	# 52-14 - Page
Amended	May 6, 2015	#642-15 - Page
Amended	May 28, 2015	#649-15 - Page
Amended	October 2, 2017	#1107-17 - Page



		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 4 of 6

Policy Statement and Guidelines:

3.8 **Benefit Package**

Benefit Package will be available to members of Council through the County's Carrier.

At the beginning of their first Elected Term, members of Council will be provide AMSC Group Benefits a booklet.

3.9 **R.R.S.P.**

Smoky Lake County will contribute nine percent (9%) of gross remuneration to Registered Retirement Pension Plan (RRSP) at either the Smoky Lake Branch CIBC.

3.9.1 A Councillor may waive the RRSP contributions for a specified term up request to the Chief Administrative Officer.

3.10 **Non Standard Expenses**

If a Councillor incurs business expenses not specifically authorized by this Pol as a Whole, may, subject to availability of funds, and appropriate budget, auth payment of such a business expense claim.

3.10.1 A member of Council will not be reimbursed for the cost of a fine.

3.10.2 An expense for a spouse or companion is not an eligible individual exp will not be reimbursed.

3 PROCEDURE:

4.1 An Expense Claim Form, as per *Schedule "A"*: Councillor Business Expen must be submitted in order for a claim to be processed, unless provided othen

4.1.1 All necessary receipts and/or documentation must accompany the Exp Claim.

4.1.2 Receipts must be detailed and must show the vendor GST registration

4.1.3 Councillor Business Expense Claims shall be submitted on a monthly

4.1.4 Councillors will submit all detailed receipts charged to the Smoky Lake

Policy 18-11

SCHEDULE "A"
SMOKY LAKE COUNTY
Councillor Business Expense Claim

iption & Location	Meals Breakfast $20	Lunch $20	Dinner $30	Total Meals	KM	Mileage $0.68/km for the 1st 5,000 KM & $0.64 for every extra KM	Misc. Parking, etc.	TOTAL
				1-2-212-11-___		1-2-212-11-___	1-2-212-11-___	

iption & Location	Meals Breakfast $20	Lunch $20	Dinner $30	Total Meals	KM	Mileage $0.68/km for the 1st 5,000 KM & $0.64 for every extra KM	Misc. Parking, etc.	TOTAL
				1-2-212-63-___		1-2-211-63-___	1-2-212-63-___	
				1-2-212-11-___		1-2-211-11-___	1-2-212-11-___	
				5-2-212-91-11-___		5-2-211-91-11-___	5-2-212-91-11-___	
				1-2-212-65-___		1-2-211-65-___	1-2-212-65-___	

Carried.

7.9 Request to Waive Property Tax

409-25: Halisky That Smoky Lake County Council approve to write off penalties for roll number 19590340 in the amount of $1,525.54, subject to the remaining balance in the amount of $5,932.65 being paid in full by May 9,2025, due to clerical error.

Carried.

7.10 Request for Funding – Smoky Lake Town & Country Golf Course

410-25: Halisky That Smoky Lake County Council Direct Administration to request Smoky Lake Town & County Gold Course to come to the April 24th, 2025 Regular Council meeting as a delegation and provide a presentation and financial statements, in response to the letter received from Smoky Lake Twon and County Golf Course Board of Directors, dated March 26, 2025.

Carried.

7.11 Bylaw No. 1479-25: Bellis Sewer Tax

411-25: Moved by Councillor Halisky that Smoky Lake County **Bylaw No. 1479-25: Bellis Sewer Tax,** being a bylaw to authorize the levying of a special tax on properties in the hamlet of bellis to recover bellis sewer maintenance costs for 2025, be given **FIRST READING.**

Carried.

412-25: Moved by Councillor Gawluko that Smoky Lake County **Bylaw No. 1479-25: Bellis Sewer Tax,** being a bylaw to authorize the levying of a special tax on properties in the hamlet of bellis to recover bellis sewer maintenance costs for 2025, be given **SECOND READING.**

Carried.

413-25: Moved by Councillor Fenerty that Smoky Lake County Bylaw No. 1479-25: Bellis Sewer Tax, being a bylaw to authorize the levying of a special tax on properties in the hamlet of bellis to recover bellis sewer maintenance costs for 2025, be given **PERMISSION** for **THIRD AND FINAL READING.**

Carried Unanimously.

414-25: Moved by Councillor Halisky that Smoky Lake County **Bylaw No. 1479-25: Bellis Sewer Tax,** being a bylaw to authorize the levying of a special tax on properties in the hamlet of bellis to recover bellis sewer maintenance costs for 2025, be given **THIRD and FINAL READING** and the Reeve and Chief Administrative Officer be hereby authorized to fix their signatures to all necessary documents and the corporate seal be fastened where it is deemed to be necessary.

Carried.

415-25: Céré That Smoky Lake County Direct Administration to reach out to other county's on pay per use of their lagoons and draft a bylaw to present at a future council meeting before sept

Carried.

Meeting Recessed Meeting recessed, time 11:18 a.m.

Meeting Reconvened The meeting reconvened on a call to order by the Reeve at 11:25 a.m. in the physical (or virtual) presence of all Council Members, Chief Administrative Officer, Finance Manager, Executive Services Clerk, Natural Gas Manager, Health & Safety Coordinator, Assistant Ag. Fieldman, Fire services Clerk, Communications Officer, and Fire Chief.

7.12 FCSS Grant Request - Junior Firefighter Summer Day Camp

416-25: Fenerty That Smoky Lake County approve to allocate funding from the 2025 Family and Community Support Services (FCSS) Grant budget in accordance with Policy no 08-17-01: Family and Community Support Services (FCSS) grant as follows:

$7,000 to Smoky Lake Fire and Rescue summer day camp

Carried.

7.13 Request to Waive Monthly Natural Gas Service Charges for Halls & Churches

417-25: Céré That Smoky Lake County Council approve to waive the Natural Gas Service Charge for Smoky Lake County Natural Gas Accounts all the Churches and Halls located in Smoky Lake County, commencing April 1, 2025, to March 31st, 2026, as per the letter from Eddy Huk, President, Ukrainian Orthodox Society of Spedden, dated February 1, 2025 (received March 19, 2025).

Carried.

7.14 Right-of-Way Lease Agreement SW-19-60-16-W4 Natural Gas Tap 4

418-25: Halisky Smoky Lake County Council execute Right of Way lease agreement located on SW-19-60-16-W4 with Marty Ketsa (landowner) for a term of 5 years (2025-2029) at $1000.00 per year and an additional 5 years (2030-2034) at $1250.00 per year.

Carried.

11:35to 11:40a.m **<u>Public Question and Answer Period:</u>**

On April 9, 2025, Darlene Kinsey. reached out to the CAO to voice her concerns regarding the CPO's presence on the golf course road. As she was unable to participate in the Public Question and Answer Period, she asked the CAO to convey her concerns on her behalf.

7.15 Auction of County Surplus Equipment

419-25: Halisky That the Smoky Lake County will sell its surplus equipment through structured auction houses, with heavy-duty equipment auctioned through Ritchie Bros. Auctioneers and light-duty trucks and equipment auctioned through Michener Allen Auctioneering Ltd., to the highest bidder at the time of sale.

Unit #	Description	Serial Number	Odometer/Hours
101A	2018 GMC Sierra 1500	3GTU2MEC9JG258813	254809 kms
105	2008 GMC Sierra K3500	1GTJK33678F218493	162408 kms
108	2007 GMC K5500	1GDE5C3977F422143	155566 kms
119	2011 Dodge 5500HD	3D6WU7CL1BG608826	115123 kms 9881 hrs.
138	1997 Ford AT9513 Water Truck	1FDYY96P5VVA15426	473787 kms
155	1991 Kenworth T800 Oil Truck	2NKDLBOX3MM927275	509649 kms
195	2005 Kenworth T800B Truck	1XKDDB0XX5J977067	829164 kms 9968 HRS.
457	2013 John Deere MX8RotaryMower	1P00MX8CHDP088260	

615	2014 586C Caterpillar Hydro Axe	SL500102	2842 hrs.
628	2006 CP563E Cat Padfoot Packer	CNT01140	404.7 hrs.
634	2000 Sod Mulcher	IMR081	
636	1998 Kuhn Rototiller EL121250	960004	
638	1998 CP563C Cat Padfoot Packer	5JN00640	3051 hrs.
642	2007 CB564D Double Drum Packer	C6D00168	64.7 hrs.
726	2009 GMC SLE 3500 Truck	1GTHK73K89F161371	323064 kms

Carried.

7.16 Ukrainian Twinning Memorandum of Understanding

420-25: Halisky That Smoky Lake County Council rescine the January 23, 2025, Motion #252-25: "That Smoky Lake County Council approve to honor an extension of the Memorandum of Understanding (MOU) between: the Kosiv District, Ivano-Frankivska Oblast, Ukraine, and the Smoky Lake Region (Smoky Lake County, Town of Smoky Lake, Village of Vilna and Village of Waskatenau), which expires on September 30, 2025, for an additional five (5) years, commencing October 1, 2025, to October 1, 2030, to continue the work of the Ukrainian Twinning Committee which is outlined under Bylaw No. 1404-21, and to show support for our Ukrainian counterparts.", and adjust the extension from five years to three years in a separate resolution.

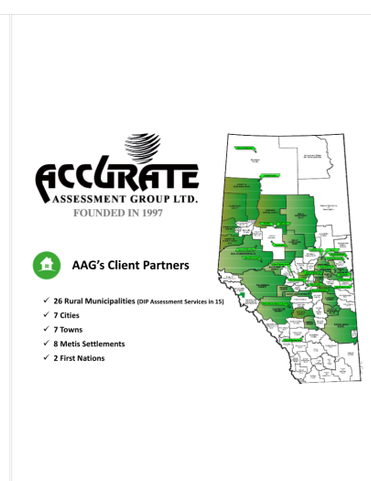
Carried.

421-25: Halisky That Smoky Lake County Council approve to honor an extension of the Memorandum of Understanding (MOU) between: the Kosiv District, Ivano-Frankivska Oblast, Ukraine, and the "Smoky Lake Region" with the Town of Smoky Lake, for an additional three (3) years, to continue the work of the Ukrainian Twinning Committee to show support for our Ukrainian counterparts.

Carried.

4.3. Bob Daudelin, Assessment Specialist, Accurate Assessment Group Ltd.

Present before Council from 1:03 p.m. to 1:51 p.m. was Accurate Assessment Group Ltd.'s Assessment Specialist: Bob Daudelin, and Assessment Coordinator: Sean Barrett, to provide a summary of the County's Year-2024 Property Assessment which is used to calculate the Year-2025 Property Taxation, including the following slides:



Trusted Advisor

At AAC, our purpose is to continuously seek improvement, and earn the role of Trusted Advisor.

TEAM DEPTH

Specializing in all aspects of Municipal Property Assessment
Nearly 300 Years of Combined Experience

COMMUNICATION

We connect with Rate Payers successfully
We communicate with Council, CAO's and Administrators

DATA INTEGRITY

Our technology drives best practices for assessment operations.
Leaders in quality control through technology and experience.

Bob Daudelin, AMAA	Assessment Specialist
Jesse Nelson	Residential Assessor
Cory Allen	Residential Assessor
Don Burton, AMAA	Assessment Manager
Kim Hartman, AMAA	Assessment Specialist
Josh McMillan	Residential Assessor
Kim Meadows, AMAA	Residential Assessor
Sam Costanzo, ASA, AB	Farmland Assessment Specialist
Cody Stewart	Residential Assessor

Property Assessment Overview

Property Assessment, is the process of assigning a dollar value to a property for taxation purposes.

Assessed Value * Mill Rate = Property Tax

Assessment Legislation

MGA - Municipal Government Act

MRAT - Matters Relating to Assessment and Taxation Regulation

COPTER - Community Organization Property Tax Exemption Regulation

MRAC - Matters Relating to Assessment Complaints Regulation

http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation

Assessment Valuation

Assessment Class	Valuation Standard
Residential	Market Value
Non-Residential	Market Value/Regulated
Farmland	Regulated
Designated Industrial Property (DIP)	Regulated

Market Value

- ✓ Means the amount that a property might be expected to realize if sold on the open market by a willing seller to a willing buyer.

Assessment Process

- ✓ Every property is reassessed annually
- ✓ Property inspections include:
  - ✓ Development Permits
  - ✓ Progressive Properties
  - ✓ Global Re-inspections

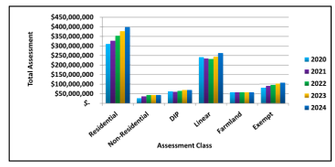
Assessment Inquiry

- Contact Municipality or attend Open House (if applicable) to speak with assessor.
- Provide all requested information to the assessor to ensure correct data is recorded *and* to maintain the right of complaint.
- If after all information is gathered and reviewed, and the ratepayer is unsatisfied with the assessment, a formal assessment complaint can be filed.

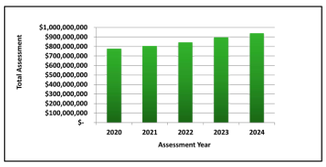
2023 Compared to 2024 Assessment

	2023	2024	Difference	
	Totals	Totals	$	%
Residential	$376,946,500	$397,543,160	$20,596,660	105%
Non-Residential	$43,040,980	$44,077,030	$1,036,050	102%
Designated Industrial Property (DIP)	$69,106,540	$70,335,030	$1,228,490	102%
Linear	$244,115,050	$263,034,190	$18,919,140	108%
Farmland	$57,571,810	$57,556,430	($15,380)	100%
Exempt	$103,414,570	$106,691,750	$3,277,180	103%
Grand Total:	$894,195,450	$939,237,590	$45,042,140	105%

Assessment Class History Comparison



Assessment Total History Compare



Taxable Assessment Change Compare by %

Range	Properties	%
-25% to -100%	36	0.6%
-10% to -25%	12	0.2%
-1% to -10%	277	4.2%6
No Change	3,935	65.4%
1% to 10%	1,368	22.7%
10% to 25%	259	4.3%
25% to 100%	48	0.8%
Over 100%	32	0.5%
New Roll #'s	16	0.3%
Inactive Roll #'s	38	0.6%
Total Properties	6,021	100%

88%

Taxable Assessment Change Compare by $

Range	Properties	%
Over - $1,000,000	1	0.0%
-$100,000 to -$999,999	16	0.3%
-$25,000 to -$99,999	31	0.5%
-$10,000 to -$24,999	61	1.0%
-$1,000 to -$9,999	256	4.3%
-$999 to $999	3,929	65.3%
$1,000 to $9,999	984	16.3%
$10,000 to $24,999	487	8.1%
$25,000 to $99,999	158	2.6%
$100,000 to $999,999	37	0.6%
Over $1,000,000	7	0.1%
New Roll #'s	16	0.3%
Inactive Roll #'s	38	0.6%
Total Properties	6,021	100%

82%

New Roll #'s & Permit Comparison

New Roll #'s Summary					
	2020	2021	2022	2023	2024
Residential/Non-Res	15	15	14	61	16

Development Permit					
	2020	2021	2022	2023	2024
Development Permits	48	45	38	33	47

Overview

(NOT including Industrial or Linear)

New Residential Growth Assessment			
	2022	2023	2024
New Construction	$5.4M (1.7%)	$8.0M (2.3%)	$6.5M (1.7%)

Residential Inflation			
	2022	2023	2024
Market Change	$21.6M (6.6%)	$18.4M (5.2%)	$14.1M (3.7%)

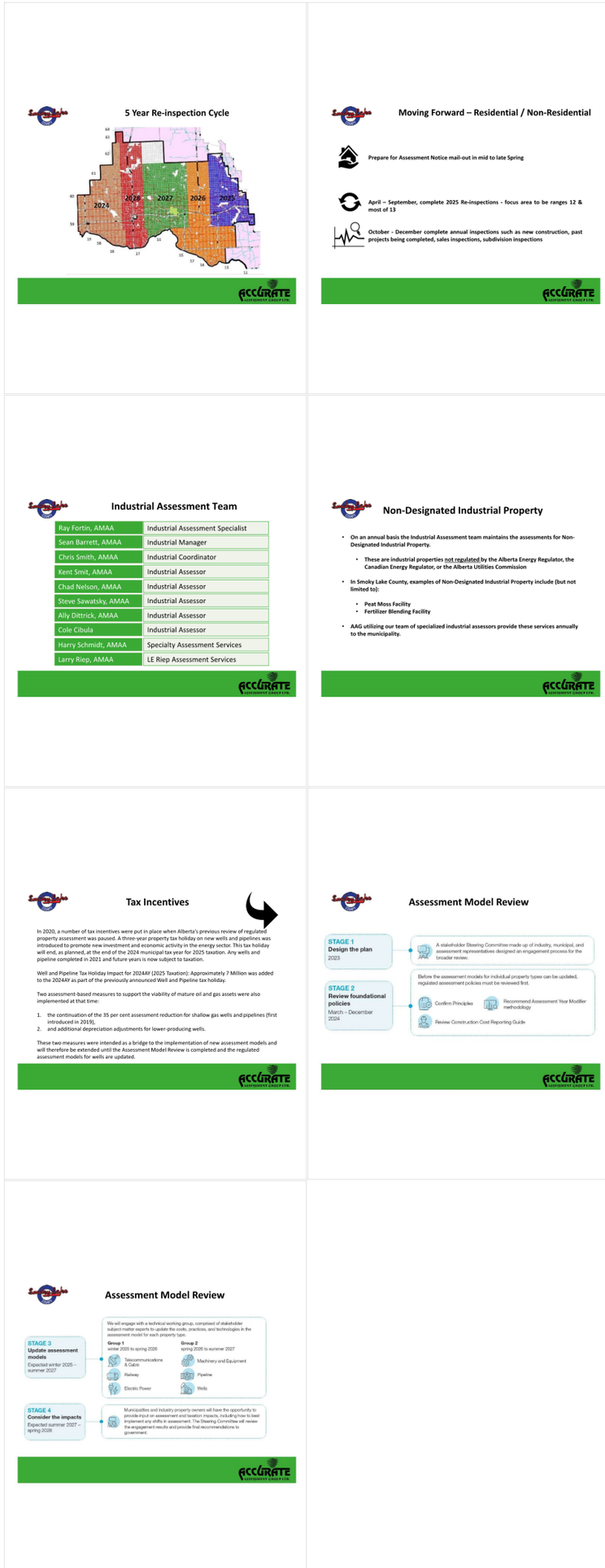
Overview

(NOT including Industrial or Linear)

Residential (Rural)	
Land	raw land – mixture - minimal change to 10% increase; serviced land, 6% - 11% increase - cost of servicing
Overall Improved	2% - 8% Increase

Residential (Lake Subdivisions)	
Land	minimal change for most areas except Mons Lake area (+10%)
Overall Improved	2%-6% increase

Residential (Hamlets)	
Land	minimal change
Overall Improved	slight decrease



Accurate Assessment Group Ltd.'s Assessment Specialist: Bob Daudelin, and Assessment Coordinator: Sean Barrett, left Council Chambers at 1:53 p.m.

422-25: Fenerty That the information received by Smoky Lake County Council, from the April 10, 2025, Delegations representing Accurate Assessment Group Ltd.: Bob Daudelin, Assessment Coordinator: Sean Barrett, in respect to Smoky Lake County's Year-2024 Property Assessment for the Year-2025 Property Taxation year, be accepted for information.

Carried

423-25: Gawalko That the information received by Smoky Lake County Council, from the April 10, 2025, Delegations representing the Bellis 4-H Beef Club, Reed and Austin Cheriwchan to provide an update on club activities, be accepted for information.

Carried

424-25: Halisky That the information received by Smoky Lake County Council, from the April 10, 2025, Delegations representing JMD Group LLP Chartered Professional Accountants, Barb McCarthy, CPA, CA, to present the Smoky Lake County Consolidated Financial Statement and the Smoky Lake County Gas Utility Financial Statement for the Year Ending December 31, 2024, be accepted for information.

Carried

Meeting Recessed Meeting recessed, time 1:52 p.m.

Meeting Reconvened The meeting reconvened on a call to order by the Reeve at 2:00 p.m. in the physical (or virtual) presence of all Council Members, Chief Administrative Officer, Finance Manager, Executive Services Clerk, , Health & Safety Coordinator, and Communications Officer.

8. Chief Administrative Officer's Report:

The Chief Administrative Officer (CAO) presented reports detailing key strategic initiatives set to drive growth and sustainability in our County. The report outlined comprehensive business plans for both timber harvesting and sand and gravel operations, underscoring our commitment to responsibly harnessing local resources for long-term economic benefit. In addition to these sector-specific plans, the CAO provided an overall organizational update that highlighted new efficiencies and positive developments across County operations.

Smoky Lake County CAO Kevin Lucas has successfully completed the National Advanced Certification in Local Authority Administration level 2 Program. This significant achievement marks the culmination of a 5½-year educational journey, during which the CAO also earned an MBA and the prestigious Certified Local Government Manager (CLGM) designations. These accomplishments reflect a strong commitment to excellence and strategic leadership, further strengthening the positive relationship between the CAO, Council, and our dedicated staff.

Personnel Issue: Administration Staff Continuity and Coverage

425-25: Gawalko That Smoky Lake County Council go into Executive Session to discuss a Personnel Issue, in respect to Administration staff continuity and coverage relating to an upcoming retirement, in the presence of all Council, Interim Chief Administrative Officer, and Finance Manager, under FOIP Section 27: Privileged Information, time 2:19 p.m.

Carried.

426-25: Gawalko That Smoky Lake County Council go out of Executive Session, time 2:41 p.m.

Carried.

427-25: Gawalko That Smoky Lake County Council accept the Interim Chief Administrative Officer Report, dated April 10, 2025, for information.

Carried

9. Council Committee Reports:

Nil.

10. Correspondence:

10.1. Municipal Affairs – Fire Services Training Program (FSTP)

428-25: Fenerty That Smoky Lake County acknowledge receipt of the correspondence received from Minister of Municipal Affairs, dated March 24, 2025, announcing funding in the amount of $28,710.00 from the Fire Services Training Program (FSTP) to be granted to Smoky Lake County.

Carried.

10.2. Minister of Transportation & Economic Corridors – Highway 28

429-25: Céré That Smoky Lake County acknowledge receipt of the correspondence received from Minister of Alberta Transportation and Economic Corridors Regional Director, dated March 31, 2025, to Northeast Alberta Alliance for Growth and Opportunity (NAAGO) in regards to the safety improvements along the Highway 28 corridor.

Carried.

10.3. Rural Roots Academy – Grand Opening

430-25: Halisky That Smoky Lake County acknowledge receipt of the correspondence received from Rural Roots Academy, dated March 27, extending an invitation to attend their grand opening in St. Paul, Alberta and request her to attend as a delegation.

Carried.

11. Information Releases:

Information Releases to Council – March 2025

431-25: Halisky That Smoky Lake County "Information Releases" sent to Council for the period of March 2025, listed as follows, be filed for information:

Description of Information Released:	Date Released:	Municipal File #:
FedGas Rebranding	March 4, 2025	9-22
Monthly Managers Reports - Feb. 2025 to Mar. 2025	March 26, 2025	N/A
SWANA (Solid Waste Association of North America) Convention info	March 26, 2025	4-47
RMA Contact Newsletter	March 31, 2025	RMA website
Municipal Affairs Info Bulletin 02/2025 – Key Municipal Dates	March 31, 2025	1-203
Municipal Services Division Newsletter Municipal Musing March 2025	March 31, 2025	1-203

Carried.

12. Financial Reports:

12.1 Monthly Financial Statement as of January 31, 2025

432-25: Serben That Smoky Lake County's Financial Statement, updated January 31st , 2025, as prepared by the Finance Manager, be filed for information.

Carried

12.2 Bills and Account

433-25: Fenerty That Smoky Lake County's Bills and Account received on April 10th, 2025, as follows:

County Council Meeting: April 10th 2025

Batch #	Cheque Numbers	Total of Batch
PMCHQ0307	55426 to 55457	$229,305.73
PMCHQ0308	55458 to 55471	$33,600.19
PMCHQ0310	55472 to 55502	$237,193.60
PMCHQ0313	55503 to 55524	$216,085.50
PMCHQ0315	55525 to 55542	$34,454.90
PMCHQ0316	55551 to 55565	$182,102.09
PMCHQ0318	55566 to 55586	$419,787.79
PMCHQ0320	55587 to 55617	$126,072.11
PMCHQ0322	55618 to 55632	$272,570.59
Total Cheques from 55426 to 55632		***$1,751,172.50***

Batch #	EFT Numbers	Total of Batch
250116	1726 to 1751	$750,555.06
250123	1752	$36,833.37
250128	1753 to 1768	$114,430.60
250205	1769 to 1780	$39,862.07
250213	1781 to 1799	$267,284.71
250219	1800 to 1807	$18,606.83
250227	1808 to 1823	$111,451.26
250307	1824 to 1841	$323,262.47
250312	1842 to 1845	$35,005.62
Total EFTs from 1726 to 1845		***$1,697,291.99***

Direct Debit Register

Batch #	Description	Total of Batch
PMPAY0100	MY HAS	$449.63
PMPAY0101	MY HAS	$593.39
PMPAY0102	MY HAS	$2,894.11
PMPAY0103	MY HAS	$270.98
PMPAY0104	MY HAS	$237.58
PMPAY0105	TRANSEND CORP	$8,095.00
PMPAY0106	MY HAS	$1,105.00
PMPAY0107	MY HAS	$712.57
PMPAY0108	MY HAS	$1,071.69
PMTRX0984	IRON MNTN	$472.50
PMTRX1023	IRON MNTN	$170.10
Total Direct Debits		***$16,072.55***

Grand Total Bills and Accounts	**$3,464,537.04**
(Note: From General Account)	

Carried

13. <u>Next Meeting(s):</u>

Schedule the County Council Meeting Dates

434-25: Gawalko That the next Smoky Lake County Council Meetings be reconfirmed as follows:

Tuesday, April 22, 2025, at 9:00 a.m. (Budget)
Thursday, April 24, 2025 at 9:00 a.m. (Regular)
Thursday, May 8 and 22, 2025, at 9:00 a.m. (Regular),
Thursday, June 12 and 26, 2025, at 9:00 a.m. (Regular),

to be held physically and/or virtually in County Council Chambers.

Carried.

15. <u>ADJOURNMENT:</u>

435-25: Fenerty That the Smoky Lake County Council Meeting of April 10, 2025, be adjourned, 2:54 p.m.

Carried.

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REEVE

S E A L

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CHIEF ADMINISTRATIVE OFFICER