



SMOKY LAKE COUNTY COUNCIL MEETING

AGENDA

Thursday, April 10th, 2025, at 9:00 a.m. held

Virtually <https://video.businessconnect.telus.com/join/831183189> (Meeting ID # 831183189) and Physically
in Smoky Lake County Council Chambers, 4612 McDougall Drive, Smoky Lake

1. Call to Order
2. Adoption of Agenda
3. Adoption of Minutes
 - 3.1. Minutes of the Committee of the Whole Meeting, Tuesday, March 25, 2025
 - 3.2. Minutes of the Regular Council Meeting, Thursday, March 27, 2025
4. Delegation(s)
 - 4.1. Bellis 4-H Beef Club - Belt Buckle Sponsorship @ 9:15 a.m.
 - 4.2. Barbara McCarthy JMD Group LLP, Chartered Professional Accountants @ 10:00 a.m.
 - 4.3. Bob Daudelin, Assessment Specialist, Accurate Assessment Group Ltd. @ 1:00 p.m.
5. Public Hearing
Nil
6. Municipal Planning Commission (MPC):
Nil

PUBLIC QUESTION AND ANSWER PERIOD - announced between 11:30 a.m. & 12:00 p.m.

7. Business – Requests for Decisions
 - 7.1. Bellis 4-H Beef Club – Request for Sponsorship (in relation to 4.1 delegation)
 - 7.2. Lakeland Agricultural Research Association Partnership
 - 7.3. Agricultural Service Board Firearm Authorization Form
 - 7.4. Smoky Lake County Truck Fill Options
 - 7.5. 2024 External Certificate of Recognition (COR) Audit Results
 - 7.6. Community Peace Officer Monthly Reporting
 - 7.7. Policy Statement No. 61-10-03 Disposition of County-Owned Lands
 - 7.8. Policy Statement No. 08-18- Council Remuneration & Expenses
 - 7.9. Request to Waive Property Tax
 - 7.10. Request for Funding – Smoky Lake Town & Country Golf Course
 - 7.11. Bylaw No. 1479-25: Bellis Sewer Tax
 - 7.12. FCSS Grant Request - Junior Firefighter Summer Day Camp
 - 7.13. Request to Waive Monthly Natural Gas Service Charges for Halls & Churches
 - 7.14. Right-of-Way Lease Agreement SW-19-60-16-W4 Natural Gas Tap 4
 - 7.15. Auction of County Surplus Equipment
 - 7.16. Ukrainian Twinning Memorandum of Understanding
8. Chief Administrative Officer (CAO) Report
Nil
9. Council Committee Reports

Nil

10. Correspondence

- 10.1. Letter from Minister of Municipal Affairs, dated March 24, 2025, announcing \$28,710.00 of Fire Services Training Program (FSTP) funds to be granted to Smoky Lake County
- 10.2. Letter from Minister of Transportation & Economic Corridors, to NAAGO, dated March 31, 2025, providing an update on the improvement projects planned for Highway 28
- 10.3. Letter from Rural Roots Academy, dated March 27, extending an invitation to attend their grand opening in St. Paul, Alberta

11. Information Release

- 11.1. Information Released to Council – March 2025

12. Financial Reports

- 12.1. Monthly Financial Statement as of January 31, 2025
- 12.2. Bills & Accounts as of April 10, 2025

13. Next Meetings

- 13.1. Reconfirm Smoky Lake County Council's scheduled upcoming Meetings are as follows:
 - Tuesday, April 22, 2025, at 9:00 a.m. (Budget)
 - Thursday, May 8 and 22, 2025, at 9:00 a.m. (Regular),
 - Thursday, June 12 and 26, 2025, at 9:00 a.m. (Regular),
 - Thursday, July 10 and 24, 2025, at 9:00 a.m. (Regular)

14. In Camera (Executive Session)

15. Adjournment.

SMOKY LAKE COUNTY

Minutes of the County Council Committee of the Whole Meeting for the Purpose of a Strategic Retreat of Tuesday, March 25, 2025, at 9:03 A.M. held in County Council Chambers.

The meeting was called to Order by the Reeve Mr. Jered Serben, in the presence of the following persons:

ATTENDANCE		
<u>Div. No.</u>	<u>Councillor(s)</u>	<u>Tuesday, Mar. 25, 2025</u>
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
Recording Secretary	Meaghan Andreychuk	Present in Chambers
P&D Manager	Jordan Ruegg	Virtually Present
Comm. Officer	Evonne Zukiwski	Virtually Present
Ex. Srv. Clerk	Patti Priest	Virtually Present

No Members of the Public were present.
No Members of the Media were present.

Agenda:

360-25: Cere That the Agenda for Smoky Lake County Council Committee of the Whole Meeting for the Purpose of a Strategic Retreat, for Tuesday, March 25, 2025, be adopted, as amended:

Addition to the Agenda:

- 1. Community Peace Officer Services Review
- 2. Potential dates to tour the Red Deer Healing and Wellness Center

Carried Unanimously.

Items for Information:

Strategic Review

Smoky Lake County Council reviewed the following documents:

- 2023-2025 Strategic Plan,
- Strategic Priorities Progress Update,
- Investment Attraction Strategy - March 14, 2024, and
- Rural Municipalities of Alberta (RMA) Rural Economic Development Toolkit.

Discussion led to the following points, including but not limited to:

- More attention is needed at Island Lake for fishing, and there is a need for a boat launch. Improvements, such as a shower house, change rooms, and/or playgrounds, would be beneficial at the lake recreation areas. Partnering with organizations such as the Kinettes and Lions Club on these projects should be considered. An inventory of related potential projects for the lakes should be utilized to have a plan and funding requirements ready to take advantage of any funding opportunities.
- Lobbying continues for crime reduction, policing, fire and rescue, EMS, healthcare, and housing, and it is important to promote that message to the public for awareness of Smoky Lake County’s efforts.
- More maintenance is needed at the trail staging areas and campsites.
- Rate payers should be encouraged to have fire insurance coverage and educated on what the County charges for fire

services. Fire Smart Programs, should be promoted in ways including involvement with the schools and public.

- There is potential to partner with the school boards, Portage College, and/or adjacent Reserves and Settlement to help implement or create a plan for local trades education including mechanics, beauty, robotics, fire schools, culinary, etc.
- A rebrand for the County logo should be considered to reflect an overall picture of who we are, including agriculture and lakes.

Addition to the Agenda:

Community Peace Officer Services Review

Council held discussion in respect to the activities and purpose of the Community Peace Officer (CPO), and the need to focus on educating the public on speed limited zones, being community minded, enforcing County bylaws, and presence at lake subdivisions.

Potential dates to tour the Red Deer Healing and Wellness Center

Council provided their open availability on April 15, 2025 and April 29, 2025, as potential dates for the Chief Administrative Officer to coordinate a tour of the Red Deer Healing and Wellness Center.

ADJOURNMENT

361-25: Halisky

That the Smoky Lake County Council Committee of the Whole Meeting of March 25, 2025, be adjourned, time 12:02 p.m.

Carried.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER

SMOKY LAKE COUNTY

Minutes of the **County Council Meeting** held on Thursday, **March 27, 2025**, at 9:05 A.M. held both virtually online and physically in Council Chambers.

The meeting was called to order by the Reeve, Jered Serben, in the presence of the following persons:

ATTENDANCE		
Div. No.	Councillor(s)	Thursday, Mar. 27, 2025
1	Dan Gawalko	Present in Chambers
2	Linda Fenerty	Virtually Present
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
Municipal Clerk/RS	Meaghan Andreychuk	Present in Chambers
Executive Assistant	Patti Priest	Virtually Present

Observers in Attendance Upon Call to Order:

Comm. Officer	Evonne Zukiwski	Virtually Present
P & D Manager	Jordan Ruegg	Virtually Present
Health & Safety Cor.	Jasmine Schaub	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
Deputy Fire Chief	Spencer Kotylak	Virtually Present
P.W. Manager	Chris Minailo	Present in Chambers
Public	6 Members	Virtually Present

2. Agenda:

362-25: Halisky That the Smoky Lake County Council Meeting Agenda for Thursday, March 27, 2025, be adopted, as amended:

Deletion the Agenda:

3.2 Minutes of the Municipal Planning Commission Meeting, Thursday March 13th, 2025

Addition:

1.1. In Camera (Executive Session) Personnel Issue, in respect the Chief Administrative Officer, under the authority of the FOIP Act, Sections 27: Privileged Information and 17: Third Party Personal Privacy

Carried Unanimously.

3. Minutes:

3.1. **Minutes of the Regular Council Meeting, March 13, 2025**

363-25: Céré That the minutes of the Smoky Lake County Regular Council Meeting, held on Thursday, March 13, 2025, be adopted as presented.

Carried.

7. Request for Decision:

7.1. **Bylaw No. 1477-25: Redistrict & Reclassify NW-27-60-14-W4M Commercial to Agri.**

364-25: Fenerty That Smoky Lake County Bylaw No. 1477-25: to amend Land Use Bylaw No. 1272-14 to Redistrict the lands legally described as NW-27-60-14-W4M, from Rural Industrial (M2) to Agriculture (AG District); and to amend Municipal Development Plan Bylaw No. 1249-12 to Reclassify the lands legally described as NW-27-60-14-W4M from Commercial Area to Agriculture Area, be given FIRST READING; and schedule a Public Hearing on said Bylaw, to be held on Thursday, April 24, 2025, at 9:15 a.m., and advertise said Public Hearing in accordance with the Municipal Government Act, in the Redwater Review and on the County’s website.

Carried.

7.2. **Offer to Purchase County-Owned Plan 716CL, Block 2, Lot 1, Warspite**

365-25: Céré That Smoky Lake County accept the Expression of Interest to Purchase in the amount of \$1,000.00 + G.S.T., (total sale price of \$1,050.00) received from Mr. Bruce Morton, for the purchase of the lands legally described as Plan 716CL, Block 2, Lot 1, and advertise for 2 weeks consecutive, in accordance with Smoky Lake County Policy Statement 61-10: Disposition of County Owned Lands, and if no other offers being received before closure, to execute a sale agreement with the applicant upon receipt of full payment.

Carried.

7.3. **Request to clear undeveloped road allowance & construct road – SE-14-59-16-W4M**

366-25: Céré That Smoky Lake County instruct the Public Works Department to clear a portion (approximately 300 meters in length) of the undeveloped government road allowance lying south of the lands legally described as SE-14-59-16-W4M, and to construct a low-grade road on said cleared portions, pursuant to the scope of work provided by the Smoky Lake County Road Foreman, dated March 5, 2025; at no cost to the County; and enter into a Hold Harmless Agreement with the said lands’ owner.

Carried.

Delegations VanDerVaart Manager and Susana Eldridge entered council Chambers, time 9:31 a.m.

4. Delegation:

4.1. **Lise VanDerVaart – Town of Smoky Lake Library**

Present before Council from 9:32 a.m. to 9:46 a.m. was Lise VanDerVaart Manager and Susanna Eldridge of the Town of Smoky Lake Library, at the request of Council, as per the February 13, 2025, Council Motion #287-25, for the purpose of answering questions in respect to the library’s’ deferred Family and Community Support Services (FCSS) Grant, application for funding their Family Programming.

367-25: Halisky 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:

Community Group	Eligibility	Funding
Town of Smoky Lake Library	Family Programming	\$6,500.00

Carried.

Chris Minailo, Public Works Manager entered Council Chambers at 9:47 a.m.

Sgt. Anita Doktor of the Smoky Lake RCMP Detachment and Supt. Tony Handson Entered Council Chambers at 9:49 a.m.

4.3. Sgt. Anita Doktor & Supt. Handson - RCMP

Present before Council from 9:53 a.m. to 10:29 a.m. was Sgt. Anita Doktor of the Smoky Lake RCMP Detachment and Supt. Tony Handson of the Eastern Alberta District (EAD) RCMP, to discuss Smoky Lake's crime workload analysis.

Town of Smoky Lake Library Information from Delegation

368-25: Gawalko That Smoky Lake County acknowledge receipt of the information received from the March 27, 2025 Delegations Lise VanDerVaart Manager and Susanna Eldridge of the Town of Smoky Lake Library.

Carried.

RCMP Information from Delegations

369-25: Fenerty That Smoky Lake County acknowledge receipt of the information received from the March 27, 2025 Delegations Sgt. Anita Doktor of the Smoky Lake RCMP Detachment and Supt. Tony Handson of the Eastern Alberta District (EAD) RCMP, in respect to Smoky Lake's crime workload analysis.

Carried.

4.2. Harvey Prockiw – Royal Canadian Legion Smoky Lake Branch #227

Virtually Present before Council from 10:32 a.m. to 10:41 a.m. was Harvey Prockiw, Vice President of the Royal Canadian Legion Smoky Lake Branch #227, to ask for support towards the Legion's floor replacement.

Royal Canadian Legion Smoky Lake Branch #227 – Funding & Support Letter

370-25: Serben That Smoky Lake County approve to provide funding in the amount of \$2,500.00 and a letter of support to the Royal Canadian Legion Smoky Lake Branch #227's in respect to their application to the Community Facility Enhancement Program (CFEP) program, to fund their floor replacement project.

Carried.

Royal Canadian Legion Smoky Lake Branch #227 Information from Delegation

371-25: Halisky That Smoky Lake County acknowledge receipt of the information received from the March 27, 2025 Delegation, Harvey Prockiw, Vice President of the Royal Canadian Legion Smoky Lake Branch #227.

Carried.

4. Delegation:

4.4. Rural Municipalities of Alberta (RMA) Member Visit CANCELLED

The Rural Municipalities of Alberta (RMA) representatives were unable to attend due to weather conditions.

372-25: Halisky That Smoky Lake County Council acknowledge the Rural Municipalities of Alberta (RMA) representatives were unable to attend the March 27, 2025 Council Meeting as scheduled, and re-coordinate their attendance as Delegations to a future meeting to reschedule the RMA's 3-year rotation, Member visit.

Carried.

7.4. Policy No. 01-54-01: Signing Authority

373-25: Halisky

That Smoky Lake County Policy Statement No. 01-54-01: Signing Authority be adopted as follows:

Title: Signing Authority		Policy No.: 54-01
Section: 01	Code: P-A	Page No.: 1 of 2 E
Legislation Reference: Municipal Government Act Sections 213 and 270. And Chief Administrative Officer Bylaw 1452-23		
Purpose:	This policy clarifies which positions in the organization may sign or authorized which municipal documents to support accountability for both financial and non-financial transactions.	
Policy Statement and Guidelines:		
1.	STATEMENT: The Municipal Government Act gives authority to the Chief elected official or another person authorized by council to sign cheques and other negotiable instruments.	
2.	OBJECTIVE: This policy designates general legal signing authority to improve the efficiency of business operations while maintaining effective internal controls and approval processes.	
3.	DEFINITION: 3.1 "Agreement" is a document initiated by a financial institution or other party that requires signatures by the designated signatories. 3.2 "CAO" means Chief Administrative Officer 3.3 "County" means Smoky Lake County. 3.4 "EFT" means Electronic Funds Transfer payments (digital money transfer to or from bank accounts belonging to another entity)	
4.	GUIDELINES: Authority is delegated as follows to sign or authorize the following: 4.1 Bank accounts and investments 4.1.1 Authority for signing service agreements that open or close financial accounts shall be: i) First signature – Reeve or Deputy Reeve ii) Second signature – CAO or Finance Manager 4.1.2 Authority to transfer funds between County bank accounts shall be: i) Either the CAO or Finance Manager ii) The Payroll Clerk may transfer funds between the County General Chequing account and Payroll account. 4.2 Cheques and EFTs 4.2.1 Authority for signing cheques as well as authorizations for EFT payments shall be: i) First signature – Reeve or Deputy Reeve ii) Second signature – CAO or Manager of Finance 4.3 Agreements for budgeted expenditures are delegated under Purchasing Guidelines Policy 08-16	

Title: Signing Authority		Policy No.: 54-01
Section: 01	Code: P-A	Page No.: 2 of 2 E
4.4 Other Agreements and negotiable instruments 4.4.1 Authority for signing other agreements and negotiable instruments shall be: i) First signature – Reeve or Deputy Reeve ii) Second signature – CAO or Finance Manager 4.5 Minutes of Council Meetings shall be signed in accordance with the Municipal Government Act Section 213(1) - the person presiding the meeting and the CAO 4.6 Bylaws shall be signed in accordance with the Municipal Government Act Section 213(3) – The Reeve or Deputy Reeve and the CAO 5. RESPONSIBILITIES: 5.1 Council Responsibilities: 5.1.1 Approve the Signing Authority Policy 5.2 CAO Responsibilities 5.2.1 Ensure that the management team are aware of and understand the implications of this policy 5.2.2 Implement and monitor the policy 5.2.3 Direct administration to develop the necessary administrative procedures to implement this policy 5.2.4 Regularly review and make necessary amendments to the policy 5.3 Management Team 5.3.1 Ensure that employees are aware of and abide by the policy 5.4 Authority delegated to a position extends to any person acting in the position. 5.5 Only employees who have been delegated signing authority through the policy, or through further delegation permitted by this policy, may sign municipal documents referenced here. 5.6 Employees who have been delegated signing authority are responsible for: 5.6.1 ensuring documents are signed in accordance with this policy; and 5.6.2 ensuring the accuracy of the document being signed 5.6.3 being aware of and complying with all relevant bylaws, policies, procedures, as well as external legislative requirements when exercising delegations		

Carried.

7.5. Request for Donation to Smoky Lake Holubka Dancers Highway Cleanup

374-25: Céré

That Smoky Lake County Council approve to provide funds in the amount of \$350.00 to the Smoky Lake Holubka Dancers, towards their lunch during their participation in the annual highway cleanup, scheduled for May 3, 2025.

Carried.

7.6. Rescind Policy 01-01-02 Procedures and Transacting of Organizational Meeting

375-25: Gawalko

That Smoky Lake County Policy Statement No. 01-01-02: Procedures and Transacting of Organizational Meeting, be rescinded as this policy's guidelines are address in other bylaws and policies making it redundant.

Carried.

Kierstin Dubitz, Acting Agricultural Fieldman, entered Council Chambers at 10:51 a.m.

7.7. Request for Donation from Faud Bayramov to attend SHAD Canada

376-25: Serben

That Smoky Lake County Council approve to provide a County hoodie plus funds in the amount of **\$250.00** to the H.A. Kostash student: Faud Bayramov, in response to their letter requesting support to attend SHAD Canada's annual Canadian summer enrichment program for high-achieving high school students in 2025; **subject to** the said County funds being returned should the said student be unable to obtain the full required amount to attend the program; **and** request an update from the said student to be presented at the April 24, 2025, Council meeting.

Carried.

7.8. Request for Donation from Delta Waterflow Parkland Pintails Chapter

377-25: Fenerty

That Smoky Lake County Council donate funds in the amount of **\$200.00** to Delta Waterfowl's Parkland Pintails Chapters Hen House Program, allocated from the Agricultural Services Budget; and also provide County promotional items for the said organization's fundraising dinner, scheduled for April 26, 2025.

Carried.

Scott Franchuk, Fire Chief, entered Council Chambers at 11:19 a.m.

7.9. 2025 Farmers & Ranchers Appreciation Event, June 13, 2025

378-25: Gawalko

That Smoky Lake County Council approve to host the annual Farmers and Ranchers Appreciation BBQ event on June 13th, 2025, from 11:00 a.m. to 2:00 p.m. at the Smoky Lake Agricultural Complex, in the Town of Smoky Lake.

Carried.

Kierstin Dubitz, Acting Agricultural Fieldman, left Council Chambers at 11:22 a.m.

7.10. Discount Fuel for Volunteer Firefighter

379-25: Halisky

That Smoky Lake County approve Firefighter compensation for all volunteer fire fighters to receive a "Pay as You Go" UFA fuel card for discounted fuel purchases under the Smoky Lake County bulk fuel account with UFA as determined by the station chiefs as per Regional Services awards recognition policy 02-06-03 for all current active members.

Carried.

11:30to 11:40a.m.

Public Question and Answer Period:

Hank Holowaychuk, member of the Public questioned who makes the decision on who is attending the Fire Chiefs Convention and expressed importance of attending the event, as an opportunity to lobby.

Jered Serben, Reeve, responded that a lot of the public does not see what we're doing behind the scenes as far as advocating and lobbying directly to the ministers, and we can have a further discussion here as far as the Fire Chiefs Convention attendance. Further to that, we need to do a lot more work on both sides the fire departments and the councils because

there's a disconnect there. I personally don't know when the fire when there's firefighter meetings that fire halls, we need to do better on both sides to get the reports. We need to be part of those discussions and so that we can all move in the same direction because from what I see in picture of volunteer firefighters, and how many there were in the past, to how many there are now, I think has a lot to do with what the expectations are from the province and that is not what local firefighters are signed up to do. So, answer your question, we are lobbying, and we need to do better as far as communication between fire department and us municipalities and councils, and we need to have a greater look into how we can lobby and put our lobbying efforts into attending the fire conference and bringing back good information that we can apply for our municipality. Thank you.

7.11. Fire Department Equipment Insurance

380-25: Céré That Smoky Lake County approve to add the value of the unattached equipment on fire apparatuses as a separate line item on the Heavy Equipment policy with a \$5,000.00 deductible and bring forward a current quote to the next Council meeting.

Carried.

Fire Department Firehall Surveillance - Intermunicipal Collaboration Committee (ICC)

381-25: Serben That Smoky Lake County bring forward to the next (or future) Intermunicipal Collaboration Committee (ICC) meeting, a topic for discussion in respect to options for security surveillance of the Smoky Lake Region's firehalls.

Carried.

7.12. Legislative Service Position

382-25: Gawalko That Smoky Lake County Council formalize the position of Legislative Service, as administration is currently undergoing a series of internal restructuring efforts related to staffing positions; whereby the title of "Legislative Service" is a modernized version of the title "Legislative Service to the Chief Administrative Officer" Legislative Service shall be excluded from within the Canadian Union of Public Employees - Local 4575 Collective Agreement due to the require involvement with confidential and privileged information.

Carried.

Meeting Recessed Meeting recessed for Lunch, time 12:04 p.m.

Meeting Reconvened The meeting reconvened on a call to order by the Reeve at 1:00 p.m. in the physical (or virtual) presence of all Council Members, Chief Administrative Officer, Finance Manager, Executive Services Clerk, Natural Gas Manager, Planning & Development Manager, Health & Safety Coordinator, Assistant Ag. Fieldman, Fire services Clerk, Communications Officer, and Members of the Public.

8. Chief Administrative Officer's Report:

8.1. CAO Report, March 21, 2025

CAO Report
Executive Summary:
This report provides an overview of key activities, meetings, and engagements undertaken recently by county staff and representatives. These activities span operational performance evaluations, infrastructure projects, regional studies, intergovernmental and community meetings, and strategic discussions with provincial ministers and law enforcement. The following summary highlights progress, challenges, and collaborative efforts that align with our county's strategic objectives and ongoing projects.
1. Operational and Performance Evaluations

- Staff Performance Evaluation:**
An in-depth review of a new team members performance was completed, assessing the contributions, compliance, and leadership in the role. Recommendations have been made for further professional development and enhanced operational efficiency.
- Annual Fleet Review with Enterprise Auto Group:**
A comprehensive review of county fleet operations was conducted, focusing on maintenance, cost

March 21, 2025

management, and future procurement strategies to ensure safe and efficient county transportation services.

2. Health, Safety, and Operational Meetings

- **Joint Health & Safety Meeting:**
The committee reviewed current safety protocols, incident reports, and upcoming training sessions, reaffirming our commitment to a safe working environment.
- **Managers Weekly Meetings:**
Department heads discussed departmental updates, interdepartmental challenges, and coordinated plans for ongoing projects, emphasizing communication and efficiency.
- **Traffic Accommodation Meeting:**
Discussions focused on addressing local traffic concerns, evaluating current road usage, and planning for future modifications to enhance safety and flow.

3. Infrastructure and Construction Projects

- **BF76552 Culvert Replacement:**
 - *Pre-construction Meeting:* Reviewed project scope, environmental considerations, contractor responsibilities, and traffic management plans in preparation for the construction phase.
 - *Construction Progress Meeting:* Provided updates on milestones, encountered challenges, and adjustments needed to maintain project timelines.
- **Timber Sales from Pit Area:**
Discussions and planning sessions were held regarding the sale of timber from the pit area, ensuring that asset recovery aligns with county policies and market opportunities.
- **Smoky Lake Bridge Program Check-In Meeting:**
Reviewed progress on the bridge program, discussing maintenance, safety improvements, and future planning to support regional connectivity.

4. Strategic and Collaborative Engagements

- **MCC Shareholder Meeting:**
County representation at the MCC meeting focused on financial performance, governance issues, and long-term strategic investments to benefit community infrastructure.
- **Meeting to Discuss 955 Back Pension Issue:**
Engaged with stakeholders to address concerns regarding the pension backlog, aiming for timely resolution and improved employee relations.
- **Meeting with Steve:**
A focused discussion with a private logging contractor centered on operational improvements and feedback on current and future county projects.
- **Update Meeting with 28/63 Associate Engineering:**
Provided project updates and engineering insights for ongoing infrastructure initiatives, ensuring technical requirements are met.
- **Regional Water and Wastewater Infrastructure Design Study with Mirek Grzeszczuk:**
Collaborative study focused on optimizing regional water and wastewater design, addressing future growth and sustainability challenges.
- **Joint Town/County Council Meeting:**
A collaborative session with town council members to align strategies, share best practices, and discuss inter-municipal projects.
- **28/63 Commission and Whitefish Lake Meeting with Legal Teams:**
Addressed legal and regulatory considerations related to regional projects, ensuring compliance and mitigating risks.
- **RMA Conference Attendance:**
County representatives attended the RMA conference to gather insights and network with other regions, significant learning opportunities for attendees.
- **Meeting with Minister (staffer) of Technology and Innovation:**
Discussed potential opportunities for integrating innovative technologies in county operations, focusing on improved service delivery.
- **Meeting with Minister of Indigenous Relations - Rick Wilson:**
spoke to the positive county-indigenous relations, focusing on collaborative community projects and mutual growth initiatives. Importance of river access with increased public activity for potential rescue operations.
- **Meeting with Minister of Public Safety & Emergency Services - Mike Ellis and Minister of Municipal Affairs - Ric McIver:**
Engaged with provincial ministers to discuss county priorities, funding opportunities, and strategies for enhanced public safety and municipal governance. Spoke directly to regional fire operations and the future infrastructure needs.
- **Meeting with RCMP Superintendent Dave Kalist, OIC of “K” Division:**
Reviewed current law enforcement challenges, resource needs, and collaborative approaches to ensure community safety.
- **Toured the RCMP Real Time Operations Center in Edmonton:**
The tour provided valuable insights into advanced operations and technology integration that could benefit our county's emergency management capabilities.

5. Human Resource Challenges and Departmental Realignment

Amid our ambitious operational and infrastructure initiatives, we are also confronted with significant human resource challenges that require immediate attention. As we refocus staff and realign departmental direction to better support our evolving strategic objectives, it is crucial to address gaps in skills, resource allocation, and workforce capacity. To ensure our county can meet future challenges and deliver high-quality services, we are actively posting and advertising several open positions across various departments within Smoky Lake County. These efforts are aimed at strengthening our teams, enhancing our collective expertise, and ensuring that the county's operations remain efficient and responsive. In addition to recruiting new talent, we are committed to providing targeted professional development and training for existing staff to facilitate a smooth transition during this realignment. Transparent communication, coupled with a strategic approach to human resource management, will be key as we navigate these changes. Our goal is to build a more agile and resilient workforce that is well-equipped to handle the demands of our renewed mission and future county initiatives.

6. Conclusion and Recommendations

The diverse range of meetings and engagements detailed in this report underscores our commitment to improving county operations, enhancing community safety, and advancing infrastructure projects. Moving forward, it is recommended that:

- Action items from each meeting be closely monitored and integrated into departmental plans.
- Cross-departmental collaboration be strengthened to address operational challenges and leverage innovative solutions.

- Regular updates be provided to the Council on progress, with particular focus on high-impact projects like the BF76552 Culvert Replacement and the Regional Water and Wastewater Infrastructure Design Study. This report will serve as a basis for further discussion and decision-making at today's Council meeting. Your guidance and support remain essential as we continue to drive forward initiatives that benefit the residents of Smoky Lake County.

Respectfully submitted,

Kevin Lucas EMBA
Chief Administrative Officer
Smoky Lake County

CAO Report for March 21, 2025 & Legacy Pit

383-25: Céré

That Smoky Lake County Council accept the Chief Administrative Officer's report, dated March 21, 2025, as presented, which included the "Name that Pit" Contest to name new gravel pit located on the lands legally described as NE16, SE21, SW22-61-18-W4 and N1/2 16 & S1/2 21- 61-18-W4, and acknowledge the winning name is "Legacy Pit".

Carried.

9. Council Committee Reports:

9.1 Division One Councillor's Report on various Committees, Boards & Commissions

Dan Gawalko – Division One Councillor's report from various Committees, Boards and Commissions:

- January 20,21,22 attended the ASB Conference in Edmonton with board member Tori Ponich & Ag Fieldman Kierstin Dubitz, the first afternoon we went to the ASB chair and fieldman meeting with speaker John Conrad ADM he discussed the 5 year grant renewal program for ASB's for 2025 - 2029, he gave an update on the weed review, wild boar, ground squirrel and the water review act, 1.7 million from the province to AgKnow and producer mental health, in the evening we were welcomed to the conference by Lacombe County, then Minister RJ Sigurdson gave a welcome address also, the next day we had an ASB update, they have been in Alberta for 80 years serving 41,000 farms, Dr. John Church gave a talk about precision ranching, drones with thermal imaging, virtual fencing, plants and animals together enabling a smart biome, Bill Kingston then gave an overview of the wetland policies the benefits of wetlands the wetland replacement program & funding available from different sources, Dave Johnson gave an update on ag waste recycling the EPR program for chemical jugs, grain bags & twine pilot projects & the option for large farms or groups of farmers to have 10 or more bags picked up on farm. Karen Wickerson gave an update on the Alberta rat program, no rats in Alberta which is great for trade, the province gave \$215,000 towards the rat program for 2025, the Alberta Sask. border is inspected twice yearly with 31 confirmed rats reported in 2024. Jane Tansey gave the Richardsons squirrel update on the reproduction cycle they have 1 litter per year with 5-8 in a litter, 60-80% of them can be removed by a single badger, also suggested making bird boxes for the barn owls and raptor stands and platforms as these also help
- to control this type of ground squirrel, Micheal Marlow gave an overview of the USDA national swine feral program how the swine are causing crop damage, infrastructure damage to grave yards golf courses & more, in excess of 6 million animals in the US in 30 of the 50 states he says to control before it gets out of hand using legislation also. Then we went in to the resolution session for the remainder of the day. The following morning started with Mikki Shatosky discussing the legal tools used to get easements for agricultural land into a Alberta Farmland trust or conservation formats used and the benefits of, Tanis Baker then gave a presentation of Ag tourism and the Alberta open farm days in August they partner with Travel Alberta & Ag society's, they anticipate 9.4 billion people in the world in the next 5 years, 84% of Alberta tourism are Albertans, John Knap they talked about the future of Ag in Alberta the fertility rates on the planet, the rising sea, taking out delta farmland in the world, we'll need 173 million more acres to produce 50% more food, John believes the ag industry will form a progressive larger part of Alberta's future economy, Megan Evans talked about the state of Alberta's native bee's, the threats to bee's, there are 375 bee species in Alberta, 40% of insect species at risk of extinction in Alberta from insecticides, pathogens & pests, these bees are important pollinators in our world. Dr. Alycia Chrenek then talked about connecting mental wellness to sustainable agriculture & the causes of veterinarian mental crisis & farmers needing help, talking is one of tools along with changing your prospective on things, AgKnow and in the Know are some of the groups available for Help. - January 24, attended the RMA district 5 meeting in Killam with councillor Lorne Halisky & CAO Kevin Lucas, a good discussion was
- held about participation in FCM, a new member was elected to sit on the board representing RMA @ FCM meetings, roads were very bad getting worse the further south you went. - January 27 attended the LARA board of Directors meeting, discussed capital funding, 12 associations submitted applications will know by end of January then sign contracts, Lara is working on a new logo, municipal funding was also discussed with St. Paul county providing 70,000 per year for 3 years & the MD. of Bonnyville giving 80,000 for 2025, on March 31 will be holding a strategic planning session with Lakeland Human Resources, Alyssa gave the financial report, OFCAF will schedule a meeting to give an update of what needs to be done & reported on for the grants, the AGM will be in Mallaig on March 6th with 2 positions on the board to be elected 1 in Smoky Lake County, 1 in MD of Bonnyville, Alyssa gave the Executive director report she applied for 5 positions for Canada summer jobs, making a plan for the garden & greenhouse, 98 feed samples in 2024 using ½ the sample budget, researchers are busy ordering seed, attended the soil conference & working on projects for RDAR check out the upcoming events on LARA website or Smoky Lake county website.

- January 30 attended the Securing Success programs & funding opportunities for your farm or ranch in Smoky Lake with councillor Lorne Halisky & Ag Fieldman Kierstin Dubitz put on by LARA, Lance introduced the LARA staff in attendance & gave a presentation on what LARA has done in the last 33 years on unbiased research & what they can do for producers, feed tests, help with grant applications, Kierstin then gave an update on what the county is doing, ditch mowing, spraying ditches, 400 weed notices sent out in 2024, clubroot survey, EFP's, animal control for beaver & dogs, Sonia from the OFCAF program & CFGA gave an update on the
- program, online learning, events, workshops, fencing, pasture improvement, rotational grazing, need an EFP for these programs and Agri Invest for 2025, Chris from the RALP program talked about the program, inter cropping, pollinator strips, trees, wetland restoration, annual crops to forages, he also mentioned the Alberta Water Program for wells & dugouts, the RALP program opens February 3/25 closes November 30/25, call 1866-310 RALP for more info or Lance @ LARA or your ag fieldman. These are some good programs for our producers. - February 7 attended the Farmer Appreciation Event in Glendon put on by LARA with the talents of Ben Crane entertaining the crowd.
- February 11, Smoky Lake County ASB board meeting with several producer board members in attendance, Alyssa Krawchuk gave her update on LARA, updated policy statement 62-10-09 ASB business plan for 2025, drafts of the 2025 ASB resolutions results, 1.7 million from the province to AgKnow and producer mental health programs, discussed the June 13 farmers & ranchers appreciation BBQ, next meeting April 8, 9am.
- February 20, attended the Evergreen regional waste management commission meeting, had an update on the EPR, product care and circular materials programs, update on White Fish Lake transfer station we should be receiving material March or April of 2025, policy review of operations and code of conduct also bylaw 6 review, Ashley gave the treasurers report, Paul gave the site report no TDA tire shred for MSW cell construction till late spring/summer, working face is now east end of cell 1 & west end of cell 2 reworking south slope of these cells, all services on equipment completed, received a letter approving the ACP grant
- with town of St. Paul as the manager for 150,000 dollars, April 1 2025 the electronics recycling program will be expanded 500 additional items, next meeting March 20. - February 21, attended the Federation of Alberta gas co-ops spring zones 3 & 4 meeting in Bonnyville with Smoky Lake county gas manager Daniel Moric, directors report the 2024 convention was very good, a new brand and logo were presented, round table discussions were about convention 2025, amalgamations training and ISC permitting, Gas Alberta gave an update on where gas prices will be going in 2025 and planned pipeline outages, Michael O'Mara gave an update on your benefits plan, reviewed options for the O & M audits and the rural gas grant program August 13 is the annual golf tournament, the fall zone meeting will be in the county of Vermilion river, 2025 convention will be held on November 24 – 27 @ River Cree Resort.
- February 24, attended the LARA meeting discussed LARA logo redesign, weather stations, and capital funding from RDAR, Alyssa gave her executive directors report, working on the yearly audit, hired 4 summer students, extension & upcoming events, on the research side they are writing their annual reports, assisting producers with grants, financials were presented.
- February 26 – 28 attended the 14th annual Alberta Care Spring Seminar along with councillor Lorne Halisky and county waste management employee Scott Adamson, very good seminar lots of value, SWANA has a course for landfill fires, you need a emergency plan for fires also, see attached commission managers' report.

March 6, attended the LARA AGM in Mallaig with councillor Lorne Halisky & producer reps Amanda Fischer and Charlie Leskiw, a new producer rep for Smoky Lake County was acclaimed Landon Homeniuk and Teegan Miller was elected for the MD of Bonnyville for 3 year terms, Barb McCarthy gave a presentation of the audited financials, the staff at LARA presentations on the work they did in 2024 including the trials, the chair and executive directors gave their reports which can be viewed in the 2024 annual report, next came the organizational meeting Jay Cory was acclaimed as chair, Amanda Fischer Vice chair and Nick Kunec as secretary/treasurer, strategic planning & directors meeting March 31 in Ashmont@ 10:00 am. - March 20, Attended the evergreen regional waste management commission meeting, update from Whitefish lake they will have a state of art transfer station will be receiving material from the site cleanup, Tom Moore gave a presentation on the EPR program and the starting dates & the costs to municipalities, Alberta is the last province in Canada to participate. Clean Farms will be collecting unused medication for vet drugs in the 2025 year something our producers and ratepayers should know, Nathan & Jason gave an update on the circular workshop they attended, Ashley presented the financials, next meeting April 17, 10:00 am

9.2 Division Two Councillor's Report on various Committees, Boards & Commissions

Linda Fenerty – Division Two Councillor's written report from various Committees, Boards and Commissions:

Muni-Corr – St. Paul County Chambers – February 10, 2025 – 10:00 a.m. (via Zoom)

- Administration circulated an updated budget. Discussion included trestle repairs and the work. RRTS crew may not be able to complete the work so we might have to work with the three rural municipalities to complete the project which may move it into 2026.
- Alberta Transportation to appear as delegation at March meeting. There is some rebuilding occurring on Highway 28, some parts of the trail may be affected.
- RRTS (Riverland Recreational Trail Society) Marvin Bjornstad reported receiving several calls about oilfield vehicles on the Husky Trail. The trail shows up as a road on GPS however, as soon as they were made aware of their mistake, the company stopped using the trail.
- Met with Propulso regarding further trail use data and they are working on a quote for RRTS, more program details to follow as to how we can extend it to include the snowmobile trails.
- Still in communications with the Alberta Wagon Trekkers Association. They will visit the trail in the spring to see if they can assist with funding some projects.
- Heinsburg staging area has some vandalism and RRTS volunteers are replacing or boarding up windows.
- RRTS is working with the municipalities to complete a GIS map of all the access routes in communities to services and attractions.

- Discussion on geo vehicles being used on the trail. They are a type of motorized scooter but are not licensed for highways. They will not be allowed on the trail at this time.
- Access Request made by Atco Electric, 2nd Chance Trail Ride - approved access requests as per our standard agreement.
- RRTS met with MLA Scott Cyr for a discussion on funding options as both the Iron Horse Trail and the Husky Trail are excluded from the provinces current trail funding program on public lands. The trail community has lobbied the Gov't for some of the OHV registration fees to be allocated to a trail building and maintenance fund. Muni-Corr Executive may possibly meet with Ministers to address advocacy.
- Alberta TrailNet (ATN) has a number of assets that have encroachments ie; squatters rights. In 2022, the province changed legislation which abolished "squatter's rights". Good for Muni-Corr to know as we do have situations where adjacent landowners have been using our property.
- Vilna school bus crosses the trail where there is no road crossing by the bottle depot. Director Hedrick volunteered to check it out and report back to administration.
- Motion made to send a letter to Catalis informing them we are no longer using their program and request they release us from the contract for 2025.
- Motion made to approve Inter Pipeline Ltd.'s request to amend the Utility Right of Way Agreement dated October 1, 2022 with the addition of Amendment "B" stating the Agreement be renewed for a five year term from October 1, 2022 to October 1, 2027 at the annual cost of \$350.00 plus GST per crossing invoiced annually.
- Next meeting: March 10, 2025 at 10:00 a.m.

Smoky Lake Heritage Board/Smoky Lake Regional Heritage Board – County Chambers – February 18, 2025 – 1:00 p.m.

- Organizational structure will remain the same as previous year.
- The Board does not have any new structure to work on this year, however there is ongoing maintenance on the existing ones.
- Oral histories – ongoing
- Photo and documents archive – Noreen and MaryAnn will continue their work on this. We are looking for an individual through the Colleges who may be interested in taking the project on and have considered offering a scholarship. More to be discussed at next meeting.
- Casino is March 8 & 9, 2025 – will need 4 to 5 people.
- House in the Middle of the Road – received a coat of stain on window frames and fascia
- Ruthenia School – latex paint was used, motion made to spend up to \$7,500.00 to repair.
- Heritage Awareness/Promotion – Digital Museum – Clayton Didier has applied for a grant through Fed Gov't. Film – local film producer, Theresa Wynnyk has also applied for a grant for a film on Post Offices in east part of County and collaboration at the time with Pioneers and Indigenous peoples.

Community Futures Meeting – February 19, 2025 – 5:00 p.m. (via Zoom)

- Jody presented the delinquency report and the current loan portfolios. He advised that the delinquent accounts were due to some business challenges. The office was informed beforehand.
- Penny presented the Manager's Report and reviewed it briefly with the Board. Safety Training – The whole team attended the Safety Training hosted by the St. Paul Chamber of Commerce on February 3rd. From their learnings, the team evaluated the office for safety hazards that should be addressed. They have reorganized the office materials, revisited the security cameras and other devices, and installed a security angled mirror. Power Up North – The location for the Brews & Chews will be in St. Paul Legion. The team is still looking for more speakers, and the sponsorship package will be sent out as the planning committee finalize it. Lemonade day – The team is currently reaching out to schools for the Lemonade Day, in which the registration starts on the 1st of March.
- Financial Audit – The office was informed that the financial audit schedule would happen between April 14-16.
- CFNA Symposium will be September 17 & 18 in either Edmonton or Nisku.
- The office has budgeted 3 attendees for the conference to be held in St. John's, NL on May 4-6. Jody and Joan will be attending. The last slot will be given to a Board Member which will be picked randomly for those who are interested in joining. The decision of the draw will be announced at the next Board meeting.

MCC Shareholders Meeting – February 24, 2025 – Town Office – 1:00 p.m.

- This meeting was conducted as part of the final steps in the dissolution process.

NLLS Meeting – via Zoom – February 28, 2025 (via Zoom) – 10:00 a.m.

- The 2024 Annual Report for the Northern Lights Library System (NLLS) was presented. It highlights achievements, initiatives, and challenges which were accomplished during the past year. They include the establishment of the Elizabeth Métis Settlement Library, bringing in the Art Smith Aviation Academy, and the launch of the app GoLibrary. NLLS has strengthened relationships with Indigenous communities, such as forming library boards at Kehewin Cree Nation and Fishing Lake Métis Settlement. Some of the money-saving items that have been implemented was the sale of the delivery vans and hiring contract drivers. Upgrades were made to network security which positioned NLLS for cybersecurity insurance eligibility. Despite the changes, such as staff transitions and adapting to contract drivers, the system achieved greater operational efficiency and strengthened its team.

Community Futures Meeting – February 19, 2025 – 5:00 p.m. (via Zoom)

- Jody discussed delinquency report and loan portfolio (confidential)
- National Symposium – Linda Fenerty was appointed to be CF representative at St. John's, Nfld, but due to her mobility issues, will be unable to attend. Dale Hedrick will attend in her place.
- Amendment made to Personnel Policy for annual vacation. Current policy only goes to 15 years. Jody is already in his 15th year. Change made: 16-20 years of service entitled to 6 weeks of vacation.
- Lemonade Day – CF team is reaching out to schools with information regarding Lemonade Day

Ukrainian Twinning Meeting – March 24, 2025 – 1:00 p.m. – via Zoom

- A very short meeting mostly to go through the new bylaw with partnership with Smoky Lake County and Town of Smoky Lake.

Smoky Lake Tourism Company – March 26, 2025 – 3:30 p.m.

- Met with Metis Crossing to discuss final billings between MCC & MCVL.

Other Meetings

- February 7, 2025 – RMRF Municipal Law Seminar, Wyndham Hotel
- February 12, 2025 – Village of Waskatenau Annexation Meeting – Waskatenau Seniors' Centre – 10:00 a.m.
- February 13, 2025 – Regular Council Meeting – County Chambers – 9:00 a.m.
- March 3, 2025 – Joint Town/County Council Meeting – County Chambers – 9:30 a.m.
- March 13, 2025 - Regular Council Meeting – County Chambers – 9:00 a.m. (I was only there until 10:00 a.m.)
- March 17 – 19, 2025 – RMA – Edmonton Convention Centre
- March 25, 2025 – Strategic Planning Session – Council Chambers – 9:00 a.m.
- March 25, 2025 – SLTC – Metis Crossing – 3:30 p.m.
- March 27, 2025 – Regular Council Meeting – County Chambers – 9:00 a.m.
- March 27, 2025 – MCC Meeting – Town Chambers – 2:30 p.m.

Request for Update from MCSNet on Broadband

384-25: Céré

That Smoky Lake County extend an invitation to MCSNet to be a delegation to an April 2025 Council Meeting to provide an update in respect to their broadband projects, since their last presentation received by Council in April 2024.

Carried.

9.3 Division Three Councillor's Report on various Committees, Boards & Commissions

Dominique Céré – Deputy Reeve & Division Three Councillor's written report from various Committees, Boards and Commissions:

January 25 District 5 Meeting; Killam, (Zoom) (in person: Lorne, Dan)

- Organizational mtg held first

February 06 Physicians and Health Care Professionals Committee

February 07 RMRF 40th Annual Central Municipal Law Seminar, Edmonton (Linda, Lorne, Dominique)

February 10 Village of Waskatenau's Meeting for Annexation Waskatenau

February 11 Ag. Service Board Mtg., (Zoom) (in person: Dan)

February 11 Refocusing Alberta Health System Winter 2025

- Video presentation from Minister A. LaGrange which included the message that every Albertan should have access to health care, the importance of transparency and collaboration as well as the government is very invested in learning and hearing from Albertans.
- A brief overview of which ministries are involved in the refocus of Alberta Health as well as the new health corridor boundaries.
- Encouraged all Albertans to take part in a survey presently under way which closes on March 3, 2025: [Alberta.ca/leadtheway](https://alberta.ca/leadtheway)
- Approximately 75+ participants were in attendance; discussions took place at each table (there was a notetaker and a facilitator at each table to take/record notes). Some of the issues raised at our table included: lack of funding available in programs which included home care, long waiting lists for continuing care, AHS needs to get better at Care Management, the need for government to make better use of facilities (hospitals) in rural Alberta, return services (such as minor surgeries and dialysis, for example) back to those facilities, incorporate incentives to help with getting more professionals (doctors, nurses, specialists...) in the rural areas and provide better/more/easier/quicker access to required health care.

February 13 Regular Council Mtg., (in person: Dan, Linda, Lorne, Dominique)

February 14 Alberta Bilingual Municipalities Association mtg., (Zoom)

- Provided an update of Grant applications:
- Alberta Community Initiatives Program – Bilingual Bridges: a project to develop a multimedia content with the aim to captivate and educate a global audience about the extensive presence of bilingualism found in Alberta. It will also facilitate community storytelling initiatives where residents will share personal narratives and local anecdotes related to bilingualism.
- PrairiesCan- Currently working with PrairiesCan to create an Expression of Interest through the Community Economic Development and Diversification. Currently in early stages.
- Northern and Regional Economic Development Program – ABMA is seeking funding to develop a comprehensive strategic plan in collaboration with its member municipalities. Looking for about \$38,000.
- Franco-Municipal Forces Initiative and Government of Quebec – The MRC of Montmagny is leading this project and will be the organization applying for the grant. They have asked if ABMA would contribute \$6,500 to help cover the costs of bringing a delegation from Quebec to Alberta.
- Finally, a membership fee for all members of ABMA is being proposed. ABMA looked at numerous models including NAAG&O and came up with what they believe to be an affordable rate. The rate for counties and municipalities would be \$1,100.

February 19 Special Meeting

February 24 Joint Health & Safety Meeting Zoom;

- No sound; texted both CAO and EA but no reply

February 24 MCC for Smoky Lake Development Corporation Meeting

February 28 Smoky Lake Foundation

March 3 Joint Town & County Mtg.

March 11 Physicians & Health Care Strategic Planning Meeting

March 13 Regular Council Meeting

March 13 Municipal Planning Committee

- Approved the following Development Permits:
- DP-005-25: Natural Resource Extraction and Processing Facility (Sand & Gravel)
- DP-006-25: Natural Resource Extraction and Processing Facility (Sand & Gravel)

- DP-004-25: Recreational Use (Archery Range)
- March 16-19, Rural Municipalities Meeting
- Attended some of the sessions at RMA; remainder of the time was spent attending meetings with the following ministers and/or their staff: Minister Glubish, Minister Williams, Minister Rick Wilson, Minister Ric McIver and Minister Ellis.
 - Met with staff from Minister Glubish's office; was informed that there are numerous projects in the works but that both Provincial and Federal governments need to be present to make the announcements. Should see changes in 1-2 years. There are presently 30-32 projects which are shovel ready. Broadband project to end in 2027.
- March 21 Smoky Lake Foundation (I attended via Zoom)
- March 25 Committee of the Whole Meeting for the Purpose of Strategic Planning
- Other Meetings:
- February 24 Warspite Hall Annual Mtg. followed by General Mtg.
- March 20 FCSS Meeting, Zoom

9.4 Division Four Councillor's Report on various Committees, Boards & Commissions

Lorne Halisky – Division Four Councillor's report from various Committees, Boards and Commissions:

- January 20, 2025 – Bellis Board of Trade Meeting (in-person)
- Highway Sign on the corner of Hwy 28 and RR152 needs work so the members are looking into options such as type/size/material etc. and funding opportunities.
 - Russ Barrell Race is cancelled for 2025.
 - Unsightly premises are continued to be actioned by the County CPO.
 - Waste Disposal at Bellis Lagoon work is ongoing with County Administration.
 - Financial report was giving with all in good standing and no budget is required for 2025.
 - Bellis Hamlet Domestic Water and Wastewater Study is currently in the works.
 - Developing a Bellis Business Brochure and looking into fundraising initiatives.
- January 22, 2025 – LICA Board of Directors Meeting (virtually)
- Executive Director, Manager of Environmental Monitoring Programs, Environmental Coordinator, Education and Outreach Coordinator, and Community Outreach Coordinator gave updates on current projects etc.
 - Youth Calendar Contest, Field Days on Winter Watershed, Riparian Areas Survey, Stream of Dreams Program and Writing Contest on Electrical Energy are all taking place in 2025.
 - Appointment of Hiring Committee took place for the Community Outreach Coordinator.
 - Financial Report was in good standing.
- January 22, 2025 – SLTC Smoky Lake Tourism Company Meeting (virtually)
- Discussion with legal in attendance was held on if/or not to compensate the CEO Candidate that was never fully hired, determining to do nothing on the matter.
- January 24, 2025 – RMA District 5 Meeting in Killam (Dan & Lorne in-person)
- Nominations of Chair, Vice Chair, RMA Resolutions Committee Alternate Member, FCM Representative and Appointment of Secretary Treasurer took place.
 - Good speaker presentations given by Battle River Railway and The Flagstaff Crafted Story on Economic Development.
 - Financial Report was in good standing.
 - RMA President, RMA District 5 Director and FCM Representative gave their reports.
 - Water and Waste Water System Funding Resolution – County of St Paul (passed), Formation of a Federal Lobby Association for Rural Municipalities Resolution – MD of Bonnyville (passed).
- January 29, 2025 – Highway 28/63 Regional Water Services Commission and Whitefish Lake #128 Meeting (in-person)
- Commission Manager, Commission Finance Manager, and Commission Chair continue to build a relationship with WFL.
 - Continue discussions on WFL becoming a Commission Member, the status of that process and what needs to get done to continue to complete this matter was held with all agreeing on the actions etc. required.
 - A Safety Moment on Winter Driving was shared with discussion on preparation, awareness, communication etc.
 - Continued discussions on other opportunities such as RR130 and Twp620 support etc., Education, Fire & Rescue, Health Services, Waste, Policing etc.
- February 05, 2025 – SLTC Smoky Lake Tourism Company Meeting (virtually)
- Discussion was held on debts and liabilities and payment of outstanding commitments.
 - Acknowledgement of the decision to not compensate the CEO Candidate.
 - Discussed Lawyer required steps for dissolution, holding to the target date of March 31, 2025.
- February 07, 2025 – RMRF 40th Annual Central Municipal Law Seminar (in-person)
- Attended the Behind Closed Doors: Navigating Closed (In-Camera) Meetings, Thinking Outside the Box: Private Law Development Controls, Effective Strategies for Conducting Workplace Investigations, and Bill 20: New Tax Incentives and Exemptions to Incentivize Affordable Housing.
- February 19, 2025 – Highway 28/63 Regional Water Services Commission Regular Meeting (Dan and Lorne in-person)
- Commission Manager discussed January 29th meeting with Whitefish Lake #128 Council and holding another successful meeting discussing Whitefish Lake Member Agreement progress etc., Water for Life Grant SCADA System work was awarded to Westcan Advanced Communications Solutions. Warspite Generator Project progress with RFP process and continuing to work through the By-Law review.
 - Financial Manager presented the financial report with all in good standing.
 - Feedback from Directors was received on the Draft By-Law and Business Plan to have final documents completed in 2025.
- February 21, 2025 – Alberta HUB AGM Meeting in Two Hills (in-person)
- MLAs Scott Cyr and Jackie Armstrong-Homeniuk were in attendance.
 - Alberta HUB Value/Purpose/Expectations were presented.
 - Discussions on the importance of Alberta HUB and lobbying to ensure it stays in the Northeast Region and the GOA needs to recognize all the resources etc. the HUB provides.

- Alberta HUB new Financial/Bookkeeper Kayla Ford was introduced, gave the financial report will all in good standing and a motion to give her signing authority was moved.
- A presentation on Alberta HUB UAV/AAM & Skyways Project – Aerium Analytics using drones for delivery of products etc.
- Atco Electric gave a presentation on the cost of electricity and site selection requests process which can take lengthy time to complete etc.

9.5 Reeve & Div Five Councillor's Report on various Committees, Boards & Commissions

Jered Serben – Reeve & Division Five Councillor written report from various Committees, Boards and Commissions:

January 17, 2025 – Smoky Lake Foundation Meeting (Jered & Dominique)

- Received update from the CAO on new artwork, appliances, and Workplace Health & Safety Program.
- Received the 2024 YTD Financial Statements for the Supportive Living (lodge) and the Seniors Subsidized Apartment and Community Housing programs.
- Purchasing Agreement was finalized which will provide a 5% rebate for select food, linens, cleaning, facilities management, and office supplies.

January 22, 2025 – Joint Health & Safety Meeting (Jered & Dominique)

- Reviewed the Action Log, 11 incidents, and training taken.
- Received safety program updates from the Health & Safety Coordinator.
- Acknowledged the results from the Alberta Municipal Health & Safety Association (AMHSA) Certificate of Recognition (COR) results from their external audit of the County.
- Amended Safety Policy Statement No. 01-01-05: Health & Safety Policy.

January 23, 2025 – Regular Council Meeting (All Council)

- Gave 3rd Reading to Bylaw No. 1464-24: Non-Residential Tax Incentive.
- Approved \$1,500 of FCSS grant funds to the Vilna Veselka Dancing Club.
- Amended Policy Statement No. 62-06-02: Agricultural Service Board Poster Contest.
- Amended Policy Statement No. 62-28-07: Mowing Program.
- Gave 1st Reading to Bylaw No. 1472-25: to redistrict & reclassify NE-34-59-13-W4 from Residential to Agricultural Land (Public Hearing Scheduled for March 13, 2025 at 9:15 a.m.)
- Adopted Policy Statement No. 02-39-01: Primary Highway Enforcement.
- Amended Policy Statement No. 02-13-02: Emergency Vehicle Operations.
- Amended Policy Statement No. 02-11-16: Peace Officer: Annual Reporting.
- Approved to honor an extension of the Memorandum of Understanding (MOU) with the Kosiv District, Ivano-Frankivska Oblast, Ukraine, to show support for our Ukrainian counterparts.
- Approved to seek side-meetings with willing Ministers at the Spring RMA Convention.
- Acknowledged Community Learning Council (CLC), as the legal host of CLC since 1975, and their 50th anniversary.

January 27, 2025

- Discussed the HVAC system replacement.
- Discussed the potential to discontinue Bingo due profit loss.
- Discussed the STARS fundraising event scheduled for April 5, 2025.

February 19, 2025 – Special Council Meeting (All Council)

- Received a personal update from the Reeve and business continuity update from the Chief Administrative Officer, under the authority of the FOIP Act, Sections 27: Privileged Information and 17: Third Party Personal Privacy.

February 24, 2025 – Joint Health & Safety Meeting (Jered & Dominique with virtual audio difficulties)

- Reviewed the Action Log, 16 incidents, and training taken.
- Received safety program updates from the Health & Safety Coordinator.
- Amended Safety Policy Statement No. 01-05-04: Health and Safety Committee Terms of Reference.
- Amended Safety Policy Statement No. 03-02-03: Hazard Identification and Assessment.
- Amended Safety Policy Statement No. 03-03-03: Hazard Assessment Checklist.
- Amended Safety Policy Statement No. 06-02-02: Workplace Violence & Harassment Prevention Plan.
- Rescinded Safety Policy Statement No. 06-01-02: Workplace Violence Directive.
- Amended Safety Policy Statement No. 09-01-01: Grader Operation.

February 28, 2025 – Smoky Lake Foundation Meeting (Jered & Dominique)

- Received update from the CAO, Financial Statements, Occupancy Report and report from working groups.
- The skid steer will be offered for sale in consignment.

March 3, 2025 – Joint Town of Smoky Lake & Smoky Lake County Council Meeting (All Council)

- Received in formation from delegation: Kari Anderson, Assistant Director, Public Library Services Branch and Jen Pringle, Public Library Grants Program, Government of Alberta, to provide an update on the Library Services Act and Library Regulations in 2025.
- Discussed: Ukrainian Twinning Committee, Smoky Lake Regional Heritage Board Collaboration, Municipal Land Use Tool (MLUST), Smoky Lake Agricultural Society.

March 11, 2025 – Physicians & Healthcare Professionals Committee Strategic Planning Meeting (Jered & Dominique)

- This meeting was for the purpose of conducting a workshop on strategic planning.

March 13, 2025 – Public Hearing for Bylaw: No. 1472-25: to Redistrict & Reclassify NE-34-59-13-W4 from Residential to Agriculture (All Council)

- There were 5 members of the public in attendance online, none of which wished to speak in favour or opposed to the Bylaw, and there were 4 written submissions received in opposition, one member of the public spoke in favour.

March 13, 2025 – Regular Council Meeting (All Council)

- Approved to provide \$1000 to the Victoria Trail Agricultural Society Fair Days.
- Approved to provide \$400 & promo items to the Endurance Riders of Alberta for the Mighty Moose Miles, being held near Warspite.
- Gave 3rd & final reading to Bylaw No. 1472-25: to Redistrict & Reclassify NE-34-59-13-W4 from Residential to Ag.
- Gave 3rd & final reading to Bylaw No. 1476-25: Borrowing Bylaw.
- Appointed external members to the Assessment Review Board (ARB) for Year-2025.

- Appointed Councillor Halisky as the voting delegate and Councillor Gawalko as the alternate voting delegate, to vote at the Federation of Alberta Gas Co-ops Ltd. meetings, conventions, annual general meetings.
 - Amended Policy Statement No. 14-A.02-04: Incident reporting.
 - Approved the Health & Safety Coordinator/Director of Emergency Management to take the Alberta Emergency Alert Course with the Government of Alberta to become authorized to issue emergency alerts as the Director of Emergency Management for the County.
 - Approved to close both County offices for the Annual Safety Meeting – April 17, 2025.
 - Approved two backsloping applications for NW-12-58-14-W4 and SW-1-60-14-W4.
 - Approved \$2,500 of FCSS funding to Bellis Board of Trade & \$1,590 to Friends of the Vilna Pool Hall Society.
 - Approved to provide \$300 & County banner to Travel Lakeland Promotional Booth displayed at the Edmonton Boat and Sportsman.
 - Approved to transfer \$500,000 into operating reserves and \$300,000 into capital reserves.
 - Received a presentation from Aspen View Public Schools.
- March 13, 2025 – Municipal Planning Commission Meeting (All Council)
- Approve Development Permit No. 005-25: NW 11-61-18-W4M, for the development of a Natural Resource Extraction/Processing Facility (Sand & Gravel), subject to conditions.
 - Approve Development Permit No. 006-25: S1/2 15-61-18-W4M, for the development of a Natural Resource Extraction/Processing Facility (Sand & Gravel), subject to conditions.
 - Approve Development Permit No. 004-25: PLAN 0627587, BLOCK 1, LOT 1, for the development of a Recreational Use (outdoor archery range), subject to conditions
- March 17-19, 2025 – Rural Municipalities of Alberta (RMA) Spring Convention (All Council)
- Participated in a variety of plenary addresses and workshops, as well as the ministerial forum and resolutions session.
 - During the convention we also privately met at side meetings to advocate for Smoky Lake County, with the following
 - o Minister of Indigenous Relations - Rick Wilson, to talk about building partnerships to ensure future water availability through increased capacity.
 - o Minister of Public Safety and Emergency Services - Mike Ellis, and Minister of Municipal Affairs - Ric McIver, to discuss increasing funding towards Regional Fire Services and Rural Regional Fire Services in relation to being prepared and resilient to the impacts of disasters
 - o RCMP Superintendent Dave Kalist, OIC of "K" Division, to discuss concerns
- March 21, 2025 – Smoky Lake Foundation Meeting (Jered & Dominique)
- Received the 2024 audited financial statements.
 - Adopted a policy on Mission, Vision, & Values Statement.
 - Received reports from the CAO, Occupancy Report and working groups.

Reeve's Report and Councillors Reports on various Committees, Boards & Commissions

385-25: Céré

That Smoky Lake County's Reeve Report received for the period January 17, 2025 to March 21, 2025, be posted to the County's website and the Councillors reports on various committees, boards and commissions, be accepted as presented.

Carried.

10. Correspondence:

10.1 Explore Two Hills Tourism Conference & Tradeshow Event

386-25: Gawalko

That Smoky Lake County Council who can attend – attend the 1st Annual Explore Two Hills Tourism Conference & Tradeshow Event, scheduled for April 30, 2025, hosted by the Two Hills Economic Development in partnership with Go East of Edmonton.

Carried.

10.2 Tourism Development: Info Sharing for Entrepreneurs & Operators Event

387-25: Halisky

That Smoky Lake County Council who can attend – attend the Tourism Development: Info-Sharing for Entrepreneurs & Operators Event, scheduled for April 23, 2025, from 4:00 p.m. to 7:00 p.m. at Métis Crossing Cultural Gathering Centre.

Carried.

10.3 Prairie North Corp. LTD. - BF76552 Culvert Replacement

388-25: Gawalko

That Smoky Lake County acknowledge receipt of the letter dated March 10, 2025, announcing Prairie North Const. Ltd. has been awarded Contract 20233697-01 for Bridge File # BF76552, culvert replacement and other work crossing under Range Road 132, between Township Road 610 and 614, located at the intersection of the lands legally described as: NE-10-061-13-W4M, NW-11-061-13-W4M, SE-10-061-13-W4M, and SW-11-061-13-W4M; with a temporary road detour (where speed will be lowered to 10km/hr) during culvert replacement works, starting March 18, 2025 with an anticipated completion date of April 15th, 2025 (or sooner).

Carried.

10.4 Aspen View Public Schools Career Fair Event at Athabasca Regional Multiplex

389-25: Serben

That Smoky Lake County acknowledge receipt of the flyer received for Aspen View Public Schools Career Fair Event, scheduled for April 23, 2025, at the Athabasca Regional Multiplex; and request further information from the organization.

Carried.

10.5 The 77th Annual Alberta Fire Chief Association Conference and Trade Show

390-25: Serben

That Smoky Lake County approve two Elected Officials to attend the 77th Annual Alberta Fire Chief Association Conference and Trade Show, scheduled for May 26-28, 2025, being held in Calgary.

Carried.

10.6 Enbridge Fueling Futures Grant & Safe Communities Grant for Combi Rescue Tool

391-25: Jered

That Smoky Lake County acknowledge receipt of the Enbridge Fueling Futures funding in the amount of \$10,000.00 and Safe Communities Grant funding in the amount of \$15,000.00, being allocated towards the purchase of a Combi Rescue Tool, as per the email correspondence between Spencer Kotylak, County Deputy Fire Chief and Perry Gillam: Emergency Response Specialist - Enbridge, dated November 2, 2024 and January 21, 2025; and send a letter of thanks for the said funding, and share the appreciation on the County's social media.

Carried.

11. Information Releases:

Nil.

12. Financial Reports:

Nil.

13. Next Meeting(s):

13.1. Reconfirm the Scheduled County Council Meeting Dates

392-25: Gawalko

That the next Smoky Lake County Council Meetings be reconfirmed as follows:

Thursday, April 10 and 24, 2025, at 9:00 a.m. (Regular),

Tuesday, April 22, 2025 at 9:00 a.m. (Budget)

Thursday, May 8 and 22, 2025, at 9:00 a.m. (Regular), and

Thursday, June 12 and 26, 2025, at 9:00 a.m. (Regular),

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

Carried.

14. Executive Session, including the Addition to the Agenda:

14.1. Personnel Issues

393-25: Céré

That Smoky Lake County Council go into Executive Session in the presence of all Council and Chief Administrative Officer (CAO) to discuss Personnel Issues: in respect to staff from the CAO and also in respect to the CAO, under the authority of the FOIP Act, Sections 27: Privileged Information, and 17: Third Party Personal Privacy, time 3:21 p.m.

Carried.

394-25: Gawalko That Smoky Lake County Council go out of Executive Session, time
4:54 p.m.

Carried.

15. ADJOURNMENT:

395-25: Céré That the Smoky Lake County Council Meeting of March 27, 2025, be
adjourned, 4:55 p.m.

Carried.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER

March 24, 2025

Smoky Lake County
Box 310
Smoky Lake T0A 3L0



Dear Smoky Lake County Council and Ag Service Board,

The **Bellis 4-H Beef Club THANKS YOU** for sponsoring the 2024 trophy buckles for the Achievement Day in Waskatenau. We truly appreciated the continuous sponsorship and those who come to our show to support the members and present the buckles.

This year our club has grown to 22 members and 6 cleaver members. We have many market steers, as well as heifer and poultry projects. This season we have volunteered our time to help with many activities within our community. In April of 2024 members cleared tables and washed dishes at the STARS Banquet Fundraiser.



In June the members decided to help the people in our community who are struggling to put food on their tables and were provided a budget, went shopping and donated items to the Smoky Lake Food Bank.



During the 2024 August long weekend, members helped with the setting of barrels for the Randy Russ Memorial Barrel Racing Event. In October, we helped set up the venders at the farmer's market during the Smoky Lake pumpkin fair.

Over the past year, we have continued to build relationships with the members of the Bellis Ukrainian Recreational and Cultural Centre where we volunteer our time to assist with food preparation work bees and clean up during their events in exchange for the use of their hall for our meetings. We will be participating in the annual Highway Cleanup in May to help keep our County clean . In August, our club also co-hosted the NE Region Horse Camp for 4-H Alberta members.

We held our public speaking event in March of 2025. They speak so well, there may be a couple future counselors in this group.



This year for social activities members enjoyed a day of skiing at the Long Lake Ski Hill. The members will be attending a grooming and showmanship workshop on April 12th.

Overall, we believe our club gives members a chance to be helpful citizens in our community and the communities they live in throughout their lives. We encourage young people to be involved in agriculture and understand how to be a responsible beef producer.

On behalf of the members of the Bellis 4-H Beef Club I would like to ask the Smoky Lake County to consider sponsoring the trophy buckles for our show and sale again at an estimated cost of \$1400. Our estimate is based on supporting an Alberta small business. The money will go toward the 4 trophy buckles, Grand Champion Steer, Reserve Champion Steer, Supreme Female, and Reserve Female.



This year our show will be held at Waskatenau arena on Monday, June 9th, 2025. These buckles have been highly appreciated in the past and if you could consider sponsoring again that would be amazing support for our club.

Also, please join us at our achievement day, we would love to see you!

Sincerely,
Reed Cherniwchan

President, Bellis 4-H Beef Club



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

Draft

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

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.

(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.

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
	<u>23,431,675</u>	<u>22,285,117</u>
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
	<u>6,064,956</u>	<u>5,514,782</u>
Net financial assets	<u>17,366,719</u>	<u>16,770,335</u>
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
	<u>42,481,558</u>	<u>41,333,636</u>
Accumulated surplus (Schedule 1, Note 10)	<u>\$ 59,848,277</u>	<u>\$ 58,103,971</u>

CONTINGENT LIABILITIES (Note 11)

APPROVED BY:

Reeve

CAO

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

	Budget (Unaudited)	2024	2023
Revenues			
Net municipal taxes <i>(Schedule 3)</i>	\$ 10,900,795	\$ 10,911,691	\$ 10,376,688
Sales of goods and services	797,150	970,563	911,570
Government transfers for operating <i>(Schedule 4)</i>	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 <i>(Schedule 4)</i>	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
	<u>3,347,890</u>	<u>1,611,613</u>
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
	<u>(766,227)</u>	<u>937,185</u>
Net cash from operations	<u>2,581,663</u>	<u>2,548,798</u>
Capital		
Purchase of tangible capital assets	(3,929,058)	(1,910,871)
Proceeds on disposal of tangible capital assets	1,100,530	266,144
	<u>(2,828,528)</u>	<u>(1,644,727)</u>
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
	<u>617,201</u>	<u>(530,028)</u>
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	<u>\$ 19,646,521</u>	<u>\$ 19,276,185</u>
Cash consists of:		
Cash	\$ 19,646,521	\$ 19,878,679
Less restricted cash	<u>-</u>	<u>(602,494)</u>
	<u>\$ 19,646,521</u>	<u>\$ 19,276,185</u>

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	2,200,000	7,830	-	152,607	846,019	294,029	3,500,485	3,291,681
Construction in-progress	-	-	-	428,574	-	-	428,574	(1,380,810)
Disposal of tangible capital assets	(79,398)	-	-	-	(48,600)	(370,818)	(498,816)	(501,644)
Balance, end of year	7,457,815	2,224,641	5,603,734	53,147,007	14,340,465	7,020,681	89,794,343	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	138,554	1,081,736	652,277	330,355	2,272,835	2,287,596
Accumulated amortization on disposals	-	-	-	-	(25,273)	(42,263)	(67,536)	(107,685)
Balance, end of year	-	1,224,358	2,068,274	34,703,447	8,243,498	4,612,809	50,852,386	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	\$ 2,407,872	\$ 38,941,957	\$ 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

Draft

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	\$ 10,911,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,911,691
User fees (rentals and sales)	192,745	204,145	281,152	298,181	2,475	-	40,433	2,417,853	3,436,984
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	375,620	22,528	510,866	9,625	363,715	-	-	-	1,282,354
	12,408,827	349,409	792,018	307,806	719,628	181,247	143,833	2,506,057	17,408,825
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	556,229	653,998	238,893	259,890	146,941	25,345	255,249	2,880,662
Goods and supplies	103,296	188,209	2,294,206	1210,814	59	154,155	18,019	1,081,267	4,050,025
Transfers to others	384,035	-	-	34,478	156,959	-	135,030	-	710,502
Other expenses	179,335	-	1,630	2,028	-	-	-	1,485	184,478
	2,518,425	1,200,181	6,518,327	1,197,116	680,165	770,083	379,587	2,360,584	15,624,468
Net revenue before other	9,890,402	(850,772)	(5,726,309)	(889,310)	39,463	(588,836)	(235,754)	145,473	1,784,357
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)
Capital grants	-	-	1,598,890	-	-	-	-	-	1,598,890
Gain (loss) on disposal of tangible capital assets	730,786	-	(44,935)	(11,989)	-	(5,827)	1,216	-	669,251
	595,848	(126,775)	86,630	(244,541)	-	(63,729)	(46,214)	(241,270)	(40,051)
Net revenues	\$ 10,486,250	\$ (977,547)	\$ (5,639,679)	\$ (1,133,851)	\$ 39,463	\$ (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:

	<u>Years</u>
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 liability 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 extinguish 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
	<u>\$ 19,646,521</u>	<u>\$ 19,878,679</u>

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	<u>(2,358,724)</u>	<u>(2,172,432)</u>
	<u>\$ 728,215</u>	<u>\$ 512,236</u>

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
<u>The county's investment consists of</u>		
Class A common shares	\$ 375	\$ 432
Loan receivable	67,500	67,500
	<u>\$ 67,875</u>	<u>\$ 67,932</u>

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
	<u>\$ 1,276,475</u>	<u>\$ 1,348,948</u>

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
	<u>\$ 984,655</u>	<u>\$ 1,042,754</u>

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
	<u>\$ 1,767,840</u>	<u>\$ 35,357</u>	<u>\$ 1,803,197</u>

The undiscounted expenditures represent the estimated cash outflows 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
<u>Undiscounted Expenditures</u>		
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
	<u>\$ 3,256,255</u>	<u>\$ 3,256,255</u>

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

9. INVENTORY

	<u>2024</u>	<u>2023</u>
Public works	\$ 532,983	\$ 716,137
Gravel (valued at crushing cost)	2,542,660	2,644,987
A.S.B.	85,366	36,717
	<u>3,161,009</u>	<u>3,397,841</u>
Gas utility	166,365	164,283
	<u>\$ 3,327,374</u>	<u>\$ 3,562,124</u>

10. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	\$ 7,996,140	\$ 7,478,251
Restricted surplus		
Municipal reserve	52,423	52,423
Reserve - General Capital	1,804,419	2,754,091
Building	1,189,721	1,189,721
Connectivity	476,523	476,523
Fire	1,738,650	1,754,033
Transportation	1,295,609	954,609
Road development	2,204,355	1,819,552
Street sweeper	80,480	61,171
Gravel pit reclamation	477,017	472,542
Gravel pit development	132,533	122,711
Regional waterline	255,559	255,559
Regional landfill	344,160	344,160
Agricultural capital reserve	117,000	167,000
	<u>10,168,449</u>	<u>10,424,095</u>
Municipal general	2,220,508	2,047,358
Gas utility	2,324,421	2,205,094
	<u>14,713,378</u>	<u>14,676,547</u>
Total restricted	<u>14,713,378</u>	<u>14,676,547</u>
Equity in tangible capital assets	<u>37,138,759</u>	<u>35,949,173</u>
	<u>\$ 59,848,277</u>	<u>\$ 58,103,971</u>

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

11. CONTINGENT LIABILITIES

Evergreen Regional Waste Management Services Commission

Smoky Lake County is a member of the Evergreen Regional Waste Management Services Commission. Each participating municipality funds a portion of the Commission's deficit based on their proportionate tippage for the year. The expense is accounted for as a current transaction in the year the county is invoiced.

Highway 28/63 Regional Water Services Commission

Smoky Lake County is a member of Highway 28/63 Regional Water Services Commission. Each participating municipality is responsible for their proportionate share of any unfunded deficit. The expense is accounted for as a current transaction in the year the county is invoiced.

12. COMMITMENTS

The county has entered into a number of two to five year contracts for computer support and subscriptions. The prices for 2025 are: Website license \$4,770, GIS webmap support \$50,745, GIS license \$56,010, and license for request management and infrastructure management \$9,000.

The county has entered into a five year contract to 2028 with Accurate Assessment for assessment services. The price for 2025 is \$141,780.

The contract for audit services expires after the 2025 audit.

13. DEBT LIMITS

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

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ 27,117,114	\$ 24,841,452
Total debt	<u>-</u>	<u>-</u>
Debt limit remaining	<u>\$ 27,117,114</u>	<u>\$ 24,841,452</u>
Debt servicing limit	\$ 4,519,519	\$ 4,140,242
Debt servicing	<u>-</u>	<u>-</u>
Debt service limit remaining	<u>\$ 4,519,519</u>	<u>\$ 4,140,242</u>

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

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
<u>Council</u>				
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
	<u>\$ 348,848</u>	<u>\$ 77,573</u>	<u>\$ 57,632</u>	<u>\$ 484,053</u>
<u>Others</u>				
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
	<u>\$ 458,885</u>	<u>\$ 73,684</u>	<u>\$ 6,796</u>	<u>\$ 539,365</u>

	Salary (1)	Benefits & Allow (2)	Expenses (3)	2023
<u>Council</u>				
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
	<u>\$ 352,848</u>	<u>\$ 71,501</u>	<u>\$ 67,051</u>	<u>\$ 491,400</u>
<u>Others</u>				
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
	<u>\$ 667,426</u>	<u>\$ 64,805</u>	<u>\$ 11,063</u>	<u>\$ 743,294</u>

(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 MasterCard 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

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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Chartered Professional Accountants

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

	<u>2024</u>	<u>2023</u>
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)	<u>67,875</u>	<u>67,932</u>
	<u>2,499,334</u>	<u>2,314,417</u>
Liabilities		
Accounts payable	338,212	267,913
Meter deposits payable	<u>6,700</u>	<u>6,918</u>
	<u>344,912</u>	<u>274,831</u>
Net financial assets	<u>2,154,422</u>	<u>2,039,586</u>
Non-financial assets		
Inventory	166,365	164,283
Prepaid expenses	44,561	23,148
Tangible capital assets (note 4)	<u>1,648,252</u>	<u>1,882,380</u>
	<u>1,859,178</u>	<u>2,069,811</u>
Accumulated surplus	<u>\$ 4,013,600</u>	<u>\$ 4,109,397</u>

On behalf of the Smoky Lake County

Reeve

CAO

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

	<u>Budget</u> (unaudited)	<u>2024</u>	<u>2023</u>
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
	<u>3,025,220</u>	<u>2,506,057</u>	<u>2,721,574</u>
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)
	<u>3,220,221</u>	<u>2,601,854</u>	<u>2,828,039</u>
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	\$ <u>3,914,396</u>	\$ <u>4,013,600</u>	\$ <u>4,109,397</u>

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

	<u>Unrestricted Surplus</u>	<u>Restricted Surplus</u>	<u>Equity in Tangible Capital Assets</u>	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ <u>21,923</u>	\$ <u>2,205,094</u>	\$ <u>1,882,380</u>	\$ <u>4,109,397</u>	\$ <u>4,215,862</u>
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	<u>241,270</u>	<u>--</u>	<u>(241,270)</u>	<u>--</u>	<u>--</u>
Change in accumulated surplus	<u>19,003</u>	<u>119,328</u>	<u>(234,128)</u>	<u>(95,797)</u>	<u>(106,465)</u>
Balance, end of year	\$ <u>40,926</u>	\$ <u>2,324,422</u>	\$ <u>1,648,252</u>	\$ <u>4,013,600</u>	\$ <u>4,109,397</u>

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

	<u>Budget</u> (unaudited)	<u>2024</u>	<u>2023</u>
Deficiency of revenues over expenses	\$ <u>(195,001)</u>	\$ <u>(95,797)</u>	\$ <u>(106,465)</u>
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	<u>245,000</u>	<u>241,270</u>	<u>247,277</u>
	(22,000)	<u>234,128</u>	<u>98,709</u>
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	<u>23,000</u>	<u>23,148</u>	<u>32,418</u>
	(32,000)	<u>(23,495)</u>	<u>(73,392)</u>
Decrease in net financial assets	(249,001)	114,836	(81,148)
Net financial assets, beginning of year	<u>2,039,586</u>	<u>2,039,586</u>	<u>2,120,734</u>
Net financial assets, end of year	\$ <u>1,790,585</u>	\$ <u>2,154,422</u>	\$ <u>2,039,586</u>

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

	<u>2024</u>	<u>2023</u>
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)
	<u>81,748</u>	<u>66,969</u>
Investing		
Reduction in Investment in Gas Alberta Inc.	<u>57</u>	<u>51</u>
Capital		
Acquisition of tangible capital assets	(14,117)	(148,568)
Proceeds on disposal of tangible capital assets	<u>6,975</u>	<u>--</u>
	<u>(7,142)</u>	<u>(148,568)</u>
Change in cash and cash equivalents during the year	74,663	(81,548)
Cash and cash equivalents, beginning of the year	<u>1,889,834</u>	<u>1,971,382</u>
Cash and cash equivalents, end of the year	<u>\$ 1,964,497</u>	<u>\$ 1,889,834</u>

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**

	<u>Budget</u> (unaudited)	<u>2024</u>	<u>2023</u>
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	<u>(137,000)</u>	<u>(133,445)</u>	<u>(118,689)</u>
Gross margin	\$ <u>649,658</u>	\$ <u>561,190</u>	\$ <u>464,627</u>

SCHEDULE OF OPERATING EXPENSES

	<u>Budget</u> (unaudited)	<u>2024</u>	<u>2023</u>
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	<u>497,042</u>	<u>500,240</u>	<u>420,802</u>
	<u>729,412</u>	<u>670,724</u>	<u>600,050</u>
Distribution			
Wages and benefits	536,867	522,343	514,039
Vehicle and equipment costs	80,500	81,240	64,378
Repair and maintenance – system	<u>198,100</u>	<u>206,940</u>	<u>126,417</u>
	<u>815,467</u>	<u>810,523</u>	<u>704,834</u>
Gas purchases	<u>1,430,342</u>	<u>877,852</u>	<u>1,275,933</u>
Amortization	<u>245,000</u>	<u>241,270</u>	<u>247,277</u>
Bad debt expense (recovery)	<u>--</u>	<u>1,485</u>	<u>(55)</u>
Total operating expenses	\$ <u>3,220,221</u>	\$ <u>2,601,854</u>	\$ <u>2,828,039</u>

**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:

	<u>Years</u>
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 recorded 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:

	<u>2024</u>	<u>2023</u>
Class A common shares	\$ 375	\$ 432
Loan receivable	<u>67,500</u>	<u>67,500</u>
	<u>\$ 67,875</u>	<u>\$ 67,932</u>

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

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2024</u>	<u>2023</u>
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	<u>653,117</u>	<u>362,781</u>	<u>290,336</u>	<u>335,759</u>
	<u>\$ 8,226,303</u>	<u>\$ 6,578,051</u>	<u>\$ 1,648,252</u>	<u>\$ 1,882,380</u>



Agenda



Accurate Assessment Group Ltd.



Highlights of the Municipality's Assessment

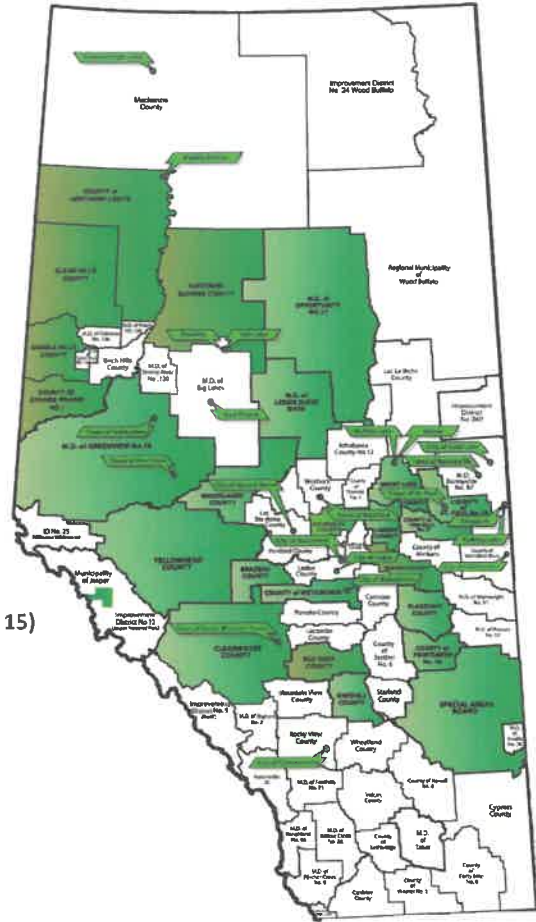
ACCURATE

ASSESSMENT GROUP LTD.
FOUNDED IN 1997



AAG's Client Partners

- ✓ 26 Rural Municipalities (DIP Assessment Services in 15)
- ✓ 7 Cities
- ✓ 7 Towns
- ✓ 8 Metis Settlements
- ✓ 2 First Nations



Trusted Advisor



At AAG, 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 500 Years of Combined Experience



COMMUNICATION



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



DATA INTEGRITY



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



Residential



Non-Residential



Farmland

Bob Daudelin, AMAA	Assessment Specialist
Jesse Nelson	Residential Assessor
Cory Allen	Residential Assessor
Toby Birtles, AMAA	Assessment Manager
Kurt Hartman, AMAA	Assessment Specialist
Josh McMillan	Residential Assessor
Kris Meadows, AMAA	Residential Assessor
Sean Cosens, BSc Ag	Farmland Assessment Specialist
Levi Stewart	Residential Assessor



Property Assessment Overview

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

$$\text{Assessed Value} * \text{Mill Rate} = \text{Property Tax}$$





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](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.



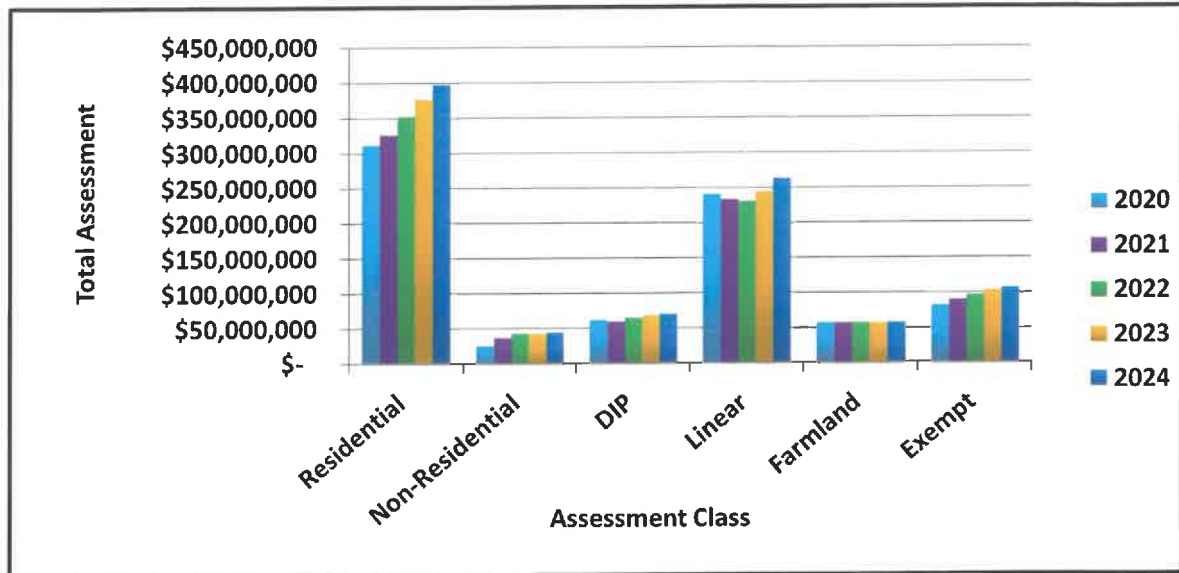
2023 Compared to 2024 Assessment

	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%

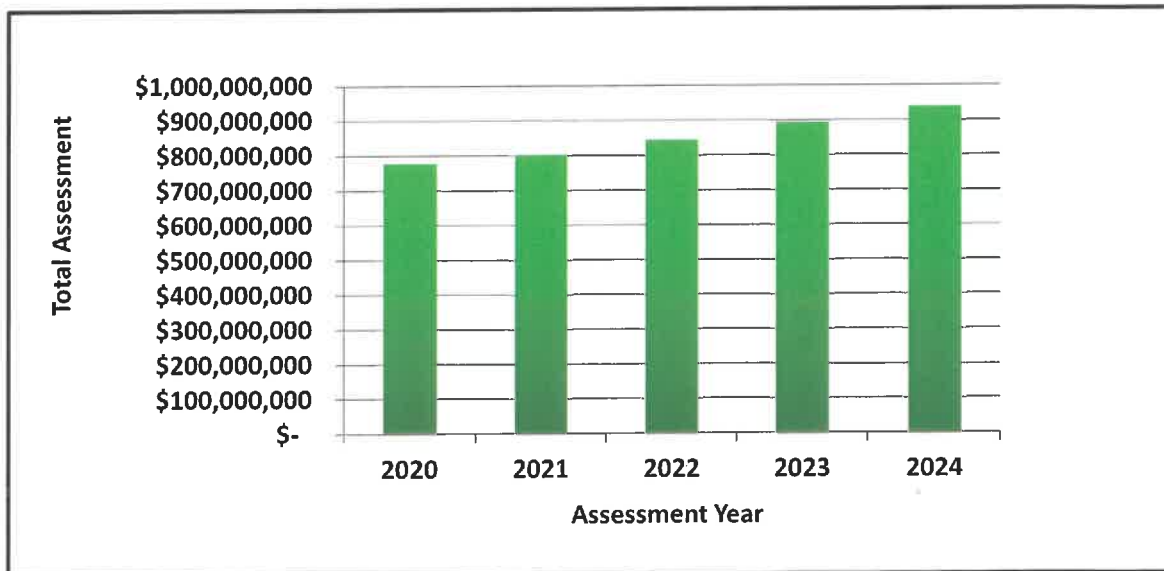




Assessment Class History Comparison



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%
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)

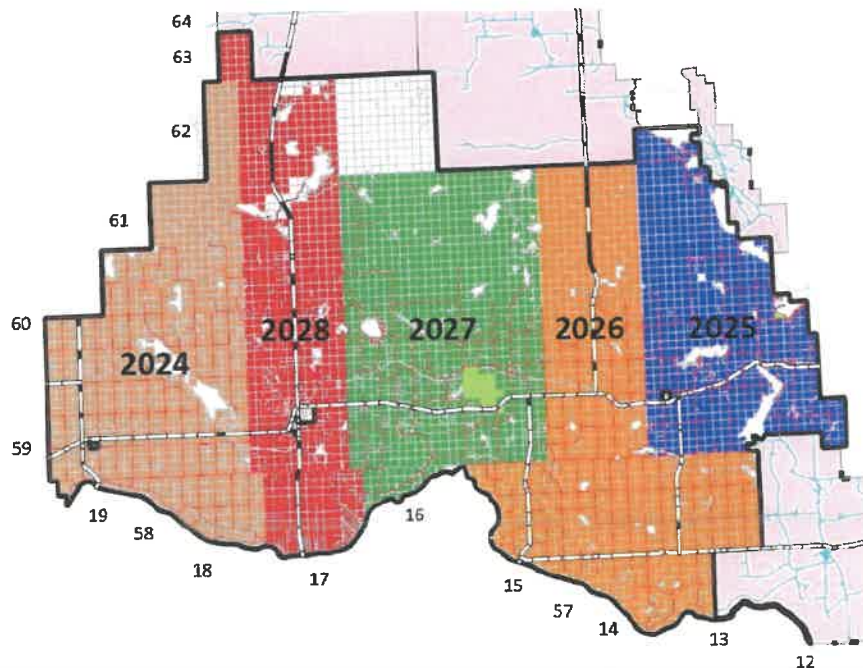
Land	minimal change for most areas except Mons Lake area (+10%)
Overall Improved	2%-6% increase

Residential (Hamlets)

Land	minimal change
Overall Improved	slight decrease



5 Year Re-inspection Cycle





Moving Forward – Residential / Non-Residential



Prepare for Assessment Notice mail-out in mid to late Spring



April – September, complete 2025 Re-inspections - focus area to be ranges 12 & most of 13



October - December complete annual inspections such as new construction, past projects being completed, sales inspections, subdivision inspections



Industrial Assessment Team

Ray Fortin, AMAA	Industrial Assessment Specialist
Sean Barrett, AMAA	Industrial Manager
Chris Smith, AMAA	Industrial Coordinator
Kent Smit, AMAA	Industrial Assessor
Chad Nelson, AMAA	Industrial Assessor
Steve Sawatsky, AMAA	Industrial Assessor
Ally Dittrick, AMAA	Industrial Assessor
Cole Cibula	Industrial Assessor
Harry Schmidt, AMAA	Specialty Assessment Services
Larry Riep, AMAA	LE Riep Assessment Services





Non-Designated Industrial Property

- On an annual basis the Industrial Assessment team maintains the assessments for Non-Designated Industrial Property.
 - These are industrial properties not regulated by the Alberta Energy Regulator, the Canadian Energy Regulator, or the Alberta Utilities Commission
- In Smoky Lake County, examples of Non-Designated Industrial Property include (but not limited to):
 - Peat Moss Facility
 - Fertilizer Blending Facility
- AAG utilizing our team of specialized industrial assessors provide these services annually to the municipality.



Tax Incentives



In 2020, a number of tax incentives were put in place when Alberta's previous review of regulated property assessment was paused. A three-year property tax holiday on new wells and pipelines was introduced to promote new investment and economic activity in the energy sector. This tax holiday will end, as planned, at the end of the 2024 municipal tax year for 2025 taxation. Any wells and pipeline completed in 2021 and future years is now subject to taxation.

Well and Pipeline Tax Holiday Impact for 2024AY (2025 Taxation): Approximately 7 Million was added to the 2024AY as part of the previously announced Well and Pipeline tax holiday.

Two assessment-based measures to support the viability of mature oil and gas assets were also implemented at that time:

1. the continuation of the 35 per cent assessment reduction for shallow gas wells and pipelines (first introduced in 2019),
2. and additional depreciation adjustments for lower-producing wells.

These two measures were intended as a bridge to the implementation of new assessment models and will therefore be extended until the Assessment Model Review is completed and the regulated assessment models for wells are updated.





Assessment Model Review

STAGE 1

Design the plan

2023



A stakeholder Steering Committee made up of industry, municipal, and assessment representatives designed an engagement process for the broader review.

STAGE 2

Review foundational policies

March – December
2024



Confirm Principles



Recommend Assessment Year Modifier methodology



Review Construction Cost Reporting Guide

Before the assessment models for individual property types can be updated, regulated assessment policies must be reviewed first.



Assessment Model Review

STAGE 3

Update assessment models

Expected winter 2025 –
summer 2027



Telecommunications
& Cable



Railway



Electric Power



Machinery and Equipment



Pipeline



Wells

We will engage with a technical working group, comprised of stakeholder subject-matter experts to update the costs, practices, and technologies in the assessment model for each property type.

Group 1

winter 2025 to spring 2026

Group 2

spring 2026 to summer 2027

STAGE 4

Consider the impacts

Expected summer 2027 –
spring 2028



Municipalities and industry property owners will have the opportunity to provide input on assessment and taxation impacts, including how to best implement any shifts in assessment. The Steering Committee will review the engagement results and provide final recommendations to government.





QUESTIONS?



*Thank
you!*





Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Bellis 4H Beef Club Buckle Sponsorship

Presented By: Agricultural Department

Recommendation:

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.

Background:

For the last 7 years Smoky Lake County council has sponsored the Bellis 4H Beef Club belt buckle prizes for the achievement day and sale that is often held in conjunction with Smoky Lake County's Farmers and Ranchers Appreciation BBQ.

March 6, 2017 Smoky Lake County first sponsored the 4H Belt Buckles

- That Smoky Lake County sponsor by purchasing 2017 belt buckle prizes for the Bellis 4-H Beef Club in support of their Achievement Day of the Cattle Show and Sale to be held in Smoky Lake, Alberta, in conjunction with the June 9, 2017 Farmer's & Rancher's Appreciation Event. **Motion #426-17**
- June 19, 2018 That Smoky Lake County approve action taken in purchasing the Annual 2018 belt buckle prizes in the amount of \$917.54 for the Bellis 4-H Beef Club Achievement Day - Cattle Show and Sale, held in conjunction with the June 8, 2018 Farmer's & Rancher's Appreciation Day Event in Waskatenau, Alberta. **Motion # 668-18**
- February 11, 2019 That Smoky Lake County donate by sponsoring the purchase of the Year 2019 Bellis 4-H Belt Buckle prizes in the maximum budgeted amount of \$1,000.00 to support the Bellis 4-H Beef Club Achievement Day - Cattle Show and Sale, held in conjunction with the June 7, 2019 Farmer's & Rancher's Appreciation Day Event in Vilna, Alberta. **Motion #: 387-19**
- April 15, 2020 That Smoky Lake County donate by sponsoring the purchase of the Year-2020 Bellis 4-H Achievement Day Belt Buckles in the amount of \$750.00, in response to the letter received from Justin Cherniwchan, President of the Bellis 4-H Beef Club, dated February 18, 2020. **Motion # 673-20**
- April 13, 2021 That Smoky Lake County sponsor the purchase of the Year-2021 Bellis 4-H Achievement Day Belt Buckles in the amount of \$750.00, which are to be provided for their annual show and sale scheduled for June 11, 2021 in the Village of Waskatenau, in response to the letter received from Justin Cherniwchan, President of the Bellis 4-H Beef Club, dated March 7, 2021. **Motion # 574-21**



Request for Decision (RFD)

- That Smoky Lake County provide funds in the amount of \$1,000.00 to Bellis 4-H Beef Club to sponsor the Year-2022 Bellis 4-H Achievement Day trophy belt buckles, which are provided for their annual show and sale scheduled Monday, June 13, 2022 in the Village of Waskatenau, in response to the letter received from Justin Cherniwchan, President of the Bellis 4-H Beef Club, dated April 11, 2022. **Motion # 567-22**
- That Smoky Lake County provide funds in the amount of **\$750.00** to the Bellis 4-H Beef Club, in response to the presentation provided by the March 16, 2023, Delegations: Ellena Senetza, Club President, and Nathan Cherniwchan, Club Treasurer of the Bellis 4-H Beef Club. **Motion # 428-23**
- May 9, 2024 That Smoky Lake County Council approve to sponsor the Bellis 4-H Beef Club trophy belt buckles with funds allocated from the Agricultural Budget, in the amount of \$1,225.00, towards the champion and reserve champion steers as well as for supreme female and reserve supreme female, to be awarded at their annual achievement day scheduled for June 10, 2024, to be held in Waskatenau. **Motion # 565-24**

The funds for the belt buckles are budgeted for in the Agricultural Departments extension budget.

Benefits:

Smoky Lake County will be presenting the buckles to the champions on the achievement day. The County will be helping support the 4-H club which allows kids to gain leadership skills, life skills, interview, and public speaking skills. There are many opportunities for members involved in 4-H clubs and without sponsorship within the community they would not be able to put on quality level of shows and activities.

Disadvantages:

N/A

Alternatives:

N/A

Financial Implications:

\$1,225.00

Legislation:

N/A

Intergovernmental:

N/A

Strategic Alignment:

N/A

Enclosure(s):

Signature of the CAO:

A handwritten signature in black ink, appearing to be "J. Senetza", written over a horizontal line.



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Lakeland Agricultural Research Association Partnership

Presented By: Agricultural Department

Recommendation:

The Smoky Lake County provide a municipal contribution in the amount of \$55,000.00 towards Lakeland Agricultural Research Association (LARA) Year-2025 Operating Budget and enters into an agreement to allow Smoky Lake County producers access to LARA's Year-2025 environmental and extension program.

Background:

For the last 10 years Smoky Lake County Agricultural Service Board has partnered with the Lakeland Agricultural Research Association (LARA) to provide unbiased environmental and extension programming to Smoky Lake County's agricultural community. Smoky Lake County has contributed \$55,000.00 of ASB operational funds to LARA annually, since 2015.

November 6, 2014, Smoky Lake County first entered into a contract with LARA.

- That the Smoky Lake County Agricultural Service Board partner with Lakeland Applied Research Association to provide environmental and extension programming for Smoky Lake County residents and increase the 2015 ASB budget by \$55,000; and the Environmental Streamline Program grant funding of \$25,000.00 remain in-house. **Motion #112-14**

Budget amount has remained the same for LARA since the initial contract.

- December 16, 2019 That Smoky Lake County not enter into a contract with the Lakeland Agricultural Research Association (LARA) for the Year-2020 Extension Programming, as Smoky Lake County has provided a municipal contribution in the amount of \$55,000.00 each year from Year-2015 to Year-2019, and LARA is not willing to accept Smoky Lake County's reduced Year-2020 municipal contribution offer as per the November 6, 2019 Council Motion #1221-19 in the amount of \$25,000.00 towards the LARA program. **Motion # 294-19**

Following the December 16, 2019 meeting LARA had sent out a newsletter to producers in Smoky Lake County notifying them that Smoky Lake County would no longer be contributing to LARA.

February 24, 2020, 20 Members of the Public entered Council Chambers to attend the meeting and express their concerns about LARA no longer being funded by Smoky Lake County.

February 24, 2020



Request for Decision (RFD)

- That Smoky Lake County Council's December 16, 2019 Motion # 294-19: "That Smoky Lake County not enter into a contract with the Lakeland Agricultural Research Association (LARA) for the Year-2020 Extension Programming, as Smoky Lake County has provided a municipal contribution in the amount of \$55,000.00 each year from Year-2015 to Year-2019, and LARA is not willing to accept Smoky Lake County's reduced Year-2020 municipal contribution offer as per the November 6, 2019 Council Motion #1221-19 in the amount of \$25,000.00 towards the LARA program.", BE RESCINDED; and, approve to provide Lakeland Agricultural Research Association (LARA) funds for Year-2020 in the amount of \$55,000.00, and proceed to execute a contract with the LARA for the Year-2020 Agricultural Extension Programming. **Motion # 576-20**

Smoky Lake County Agricultural Service Board requested a decrease in funding

- December 14, 2021 That Smoky Lake County's Agricultural Service Board Chairperson attend the next Lakeland Agricultural Research Association (LARA) board meeting in February 2022, for the purpose of requesting a 25% reduction to the Year-2022 County funding contribution in the amount of \$55,000.00 to the amount of \$41,250.00 towards LARA's extension programming services and research with emphasis on cattle production. **Motion #109-21**
- December 14, 2022 Council Meeting **Motion # 202-22** That Smoky Lake County Council **defer** consideration of executing the agreement with the Lakeland Agricultural Research Association for the 2023 year for continued extension programming at a cost of \$55,000, to the January 26, 2023 County Council Meeting.

Agricultural Fieldman was directed to reach out to LARA to inquire about different levels of funding for Smoky Lake County.

- January 26th, 2023 That Smoky Lake County Council **defer** the Operational Funding Agreement with Lakeland Agricultural Research Association (LARA), effective January 1, 2023 and expiring on December 31, 2023, with an Extension Programming funding contribution in the amount of \$55,000.00 to LARA for Year-2023 for the continuation of receiving unbiased environmental and extension programming for the Smoky Lake County Agricultural Community. **Motion #315-23**

Council wanted to see the results of the LARA Programming Survey that was conducted by LARA during this timeframe before deciding. This survey was not Smoky Lake County specific; it had been put out to the Public, so the results were not entirely relevant.

- February 14th, 2023 That Smoky Lake County execute an agreement with Lakeland Agricultural Research Association (LARA) for Year-2023 and provide funds in the amount of \$55,000.00 to LARA, for the provision of enhanced extension programming to Smoky



Request for Decision (RFD)

Lake County producers to meet the County's obligations under the Resource Management Stream of the Provincial Agricultural Service Board (ASB) Grant. **Motion #381-23**

- Smoky Lake County partnered with LARA for the 2022 year with the following outcomes:
 - 44 research trials that composed 1914 research plots – 5 research trials at the Smoky Lake Plot consisting of 247 plots and 1 hemp demonstration.
 - 210 producers attended 28 extension events.
 - 6 Environmental Farm Plans
 - 18 Producers assisted with CAP grant projects.
- In 2023 LARA was amendable to provide an extension-based program for \$30,000. This extension-based program would have no trials within the County but would continue to offer mail-outs of newsletters and other information materials. They would offer at minimum one in person event within the county and continue to support producers one-on-one through phone calls, emails etc. Smoky Lake County would no longer have board representation. Council chose to fund the full amount of \$55,000 for the 2023 year.

Motion #380-23

- That Smoky Lake County's Agricultural Service Board provide a recommendation to Smoky Lake County, based on survey results, and information collected by Board Member speaking to local producers, in respect to either: fund, not fund, increase, or decrease, the municipal contribution towards the Lakeland Agricultural Research Association (LARA) Year-2024 operating budget, to: fund individual memberships in the amount of \$200.00 per producer Premise ID Number and/or Farm Fuel Benefit Number, in Year-2024, up to a total County wide maximum funding in the amount of \$30,000.00 to Lakeland Agricultural Research Association (LARA), in lieu of any municipal contribution towards the LARA Year-2024 operating budget; and have the Smoky Lake County ASB provide in-house extension event(s). **Motion 05-23**
- That Smoky Lake County's Agricultural Service Board **recommends:** that Smoky Lake County provides a municipal contribution in the amount of \$55,000.00 towards the Lakeland Agricultural Research Association (LARA) Year-2024 Operating Budget, and enters into an agreement to allow Smoky Lake County producers access to LARA's Year-2024 environmental and extension programming; **and** request all relevant detailed historical information from LARA in respect to the number of LARA events held in Smoky Lake County and the number of Smoky Lake County producers who were in attendance; **and** have the Smoky Lake County Agricultural Fieldman bring forward options for providing environmental and extension programming specific to Smoky Lake County Producers in Year-2025, for consideration in October 2024. **Motion # 24-24**

February 22, 2024:



Request for Decision (RFD)

- That Smoky Lake County acknowledge the Lakeland Agricultural Research Association (LARA) Board removed the option to purchase individual memberships to LARA at their meeting held on February 5th, 2024, and therefore the recommendation made by the Agricultural Service Board (ASB) on December 12, 2023, to fund individual memberships in the amount of \$200.00 per producer Premise ID Number and/or Farm Fuel Benefit Number, in Year-2024, up to a total County wide maximum funding in the amount of \$30,000.00 to Lakeland Agricultural Research Association (LARA) and have the Smoky Lake County ASB provide in-house extension event(s), is no longer an option. **Motion # 354-24**
- That Smoky Lake County provide a municipal contribution in the amount of \$55,000.00 towards the Lakeland Agricultural Research Association (LARA) Year-2024 Operating Budget and enter into an agreement to allow Smoky Lake County producers access to LARA's Year-2024 environmental and extension programming. **Motion # 355-24**
- That Smoky Lake County request detailed historical information from Lakeland Agricultural Research Association (LARA) in respect to the number of LARA events held in Smoky Lake County and the number of Smoky Lake County producers who attended any LARA event, as well as all relevant information which validates Smoky Lake County providing municipal funds to LARA. **Motion # 356-24**

PROPOSAL:

- Factors to consider if Smoky Lake County Agricultural Service Board doesn't enter into an agreement with LARA.
 - How will we provide extension to our producers? Due to our ASB Grant Agreement with the Province extension still needs to be provided.
 - LARA gives us a bale probe for producers to pick up and use for free.
 - LARA provides unbiased research and advice to producers.
 - With the loss of many Alberta Agriculture experts there are limited free resources to refer producers with questions to. The expertise provided by LARA is valuable to our residents.

Benefits:

Smoky Lake County will still meet our obligations under the Resource Management Stream of the ASB Provincial Grant.

Our producers will still have access to unbiased research and advice.

Disadvantages:

High cost

Unknown how many producers use LARA and therefore we don't know if all our producers benefit from this partnership.

Alternatives:



Request for Decision (RFD)

Host events in-house.

No events

Quarterly newsletter

Host events on an as needed/ as 'hot topics' arise.

Financial Implications:

If Smoky Lake County continues to partner with LARA there are no budget implications. If Smoky Lake County decided to switch their level of service being provided to them by LARA there will be budget implications. If Smoky Lake County decides to terminate their partnership with LARA there will be budget implications.

Legislation:

Smoky Lake County has an obligation under the Resource Management Stream on the ASB Provincial Grant to provide producers with a form of extension.

Intergovernmental:

Collaborate regionally with the MD of Bonnyville, and the County of St. Paul through LARA

Strategic Alignment:

Enclosure(s):

LARA 2025 Contract

Signature of the CAO:

A handwritten signature in black ink, consisting of a series of loops and strokes, positioned over a horizontal line.



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Agricultural Service Board Firearm Authorization Form

Presented By: Agricultural Department

Recommendation:

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.

Background:

Policy Statement No. 62-18: Firearms Authorization for Agricultural Service Board Section 2.1: 'The issuance of authorization to permit employees of the Smoky Lake County Agricultural Service Board to carry and use firearms for the control of problem wildlife while conducting field work in County locations in the performance of their official duties will be granted by the Chief Administrative Officer for the permission for possession, discharge or storage of firearms on property owned or managed by County and approved by motion of Council.

April 12, 2022:

Fenerty That Smoky Lake County execute Schedule "A" of Policy Statement No. 62-18-01: Firearms Authorization for Agricultural Service Board, with the County's Animal Control Technician: Trevor Cameron, for the purpose of pest control and abating problem-wildlife, effective November 26, 2021 to November 25, 2027, in synchronicity with the expiration of Trevor Cameron's Possession and Acquisition Licence (PAL). **Motion 566-22**

Benefits:

Effective control option to have available to work in conjunction with multiple other control techniques.

Disadvantages:

N/A

Alternatives:

Any alternative to the recommendation is at the discretion of Council.

Financial Implications:

There are no financial budget implications to this recommendation.

Legislation:

Alberta Agricultural Pest Act

Intergovernmental:

N/A

Strategic Alignment:

N/A

Enclosure(s):

Policy No. 62-18-01 Schedule "A" Firearms Authorization

Signature of the CAO:

A handwritten signature in black ink, appearing to be "J. Fenerty", written over a horizontal line.

SCHEDULE "A"



AGRICULTURAL SERVICE BOARD FIREARM AUTHORIZATION FORM

EMPLOYEE:	Name: <u>Trevor Cameron</u>
	Address: _____
	Job Position: <u>Animal Control Technician</u>
	Firearm License Number: _____
	Expiry Date: <u>2030/11/25</u>

DESCRIPTION DETAILS:	FIREARM INFORMATION:
	Ownership: <u>Trevor Cameron</u>
	Manufacturer: <u>Savage Arms</u>
	Caliber: <u>.22 WMR</u>
	Model No.: <u>Model 93A</u>
	Serial No.: _____

AUTHORIZATION	Reason	Type of Use	Firearm
Problem Wildlife and Pest Control	Business Use:	<input checked="" type="checkbox"/> Beavers	Form 7 Permit Holder
	Animal / Predator Control	<input checked="" type="checkbox"/> Muskrats <input checked="" type="checkbox"/> Coyotes <input type="checkbox"/> Skunks	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
SIGNATURE OF EMPLOYEE: <u>Trevor Cameron</u>		DATE: <u>March 31, 2025</u>	
SIGNATURE OF CHIEF ADMINISTRATIVE OFFICER: <u>[Signature]</u>		DATE: <u>March 31, 2025</u>	
SMOKY LAKE COUNTY APPROVAL: Motion: _____		DATE: _____	



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: 7.3

Topic: Smoky Lake County Truck fill options

Presented By: Environmental Operations Manager

Recommendation:

Motion #1

That Smoky Lake County approve to add the cost in the amount of \$30,000 into the final Year – 2025 budget for the purpose of funding the purchase of a used 63 cubic meter stand up tank including mobilization, demobilization and required adaptive fittings and hoses, to be utilized for extra water storage capacity at the Smoky Lake County truck fill, as a proactive measure to assist the farming community during the 2025 crop spraying season.

Motion #2

That Smoky Lake County approve to add the cost in the amount of \$8,500 in the Environmental Operations budget to have the County water truck maintain the water levels at the Smoky Lake truck fill during the crop spraying season.

Motion #3

Take no action at this time. Direct the Environmental Operations Manager to continue to monitor possible grants available to upgrade the Smoky Lake truck fill and direct staff to monitor and fill the extra tank when possible.

Background:

Motion: 728-25

That Smoky Lake County instruct administration to follow up with additional information regarding Smoky Lake Truck Fill and bring it forward to a future Council Meeting

Carried.

Management had been in contact and researched various grant possibilities; unfortunately found that currently there are no grants available that would meet the Smoky Lake County raw water truck fill requirements. As upgrades to the truck fill to maintain water levels will be costly. We continued to research cost hauling water to replenish the truck fill Reservoir with treated water. I did reach out to several farmers on their opinion and most said it wouldn't matter if raw and potable water were mixed; therefore that could be an option. I did reach out to stand up tank suppliers and do have some used tank options between \$25,000 and \$32,000 pending on the condition of the tank. A suggestion from a few local farmers was to limit the oilfield water usage during crop spraying season which could be done on our prepaid truck fill system but not on the credit card system which is approximately 60% of the users.



Request for Decision (RFD)

Benefits: Assisting local farmers

Disadvantages: No funds have been allocated for Smoky Lake County Truck fill towards this project.

Alternatives: Discretion of Council.

Financial Implications: No funds have been budgeted for this RFD

Legislation: N/A

Intergovernmental: N/A

Strategic Alignment: N/A

Enclosure(s):

Signature of the CAO: _____



Request for Decision (RFD)

Meeting Date: Thursday, January 23, 2025

Agenda Item: #

Topic: 2024 External Certificate of Recognition (COR) Audit Results

Presented By: Jasmine Schaub, Health & Safety Coordinator, DEM

Recommendation(s):

That Smoky Lake County accept the information from the Health and Safety Coordinator Jasmine Schaub regarding the results from the 2024 External Certificate of Recognition Audit.

Background:

The 2024 External Certificate of Recognition (COR) Audit was conducted to evaluate whether Smoky Lake County has a developed and implemented Health and Safety Management System that meets the required standards set by the Alberta Municipal Health and Safety Association (AMHSA). The audit ensures that adequate records are maintained to secure a COR and benefit from a Workers' Compensation Board (WCB) premium refund ranging between 5% to 20%.

For this Year 3, COR Maintenance External Audit, 25 of 75 employees were interviewed. These interviews included the Chief Administrative Officer (CAO), 2 managers, 4 supervisors, and 18 workers. Additionally, site observations were conducted at 4 of the 10 County locations, specifically, the Main Office, Public Works Shop, Smoky Lake Landfill, and Bellis Transfer Station.

This aligns with the Audit Cycle (COR expiry Nov 21, 2024)

2024 686/925 (74%) - Year 3, External Audit Year completed January 8, 2025

2023 827/920 (90%) - Year 2, Internal Audit completed December 15, 2023

2022 815/975 (84%) - Year 1, Internal Audit completed December 29, 2022

Benefits: Maintaining COR certification helps to ensure the safety, health, and wellbeing of all staff and onsite parties. This ensures compliance with County Policies and Occupational Health and Safety Legislation. Additionally, it qualifies the County for a WCB refund ranging from 5% to 20%, providing significant financial benefits.

Disadvantages: Failing to re-qualify for COR could expose the County to significant liability. Losing the COR also makes the County ineligible for the associated Workers' Compensation Board premium refund, resulting in higher operational costs.

Alternatives: There are no alternatives to the recommendation.

Financial Implications: Additional funds may be required for training to achieve 80% audit score and for updating facilities and equipment. Accompanied by a potential WCB rebate to offset costs.



Request for Decision (RFD)

Legislation: Occupational Health and Safety (OH&S) Legislation, Act, and Code, and Alberta Municipal Health and Safety Association (AMHSA) Guidelines.

Intergovernmental: There are no intergovernmental involvement and/or implications related to or affecting the recommendation.

Strategic Alignment: N/A

Enclosure(s):

1. .

Signature of the CAO: _____



Request for Decision (RFD)

Meeting Date: Monday, April 10, 2023

Agenda Item: #

Topic: Monthly Reporting for Enforcement Services

Presented By: Peace Officer C. KERR, Enforcement Services Department

Recommendation:

Motion #1

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.

Background:

The purpose of the monthly report is to provide a high-level overview of the activities of the Enforcement Services department on a month-to-month basis to Council. Previously, the monthly report did not always correspond to the calendar month. The recommendation is that the Enforcement Services Monthly Report be from the first day to the last day of each month and be provided to both Council as well as provided to the public via the County website. The goal of this is to increase public awareness and transparency with what the Enforcement Services Department is doing in the community.

Benefits:

The benefits of this will be increased public transparency and visibility, more concise information that will allow for tracking of trends from year to year based on previous statistics from the same timeframe, and greater understanding of the roles and responsibilities of the Enforcement Services Department.

Disadvantages:

Unknown

Alternatives:

Not publish the monthly report to the public.

Financial Implications:

Unknown

Legislation:

Monthly Reporting Policy

Intergovernmental:

Unknown

Strategic Alignment:

Public Safety and Emergency Services

Enclosure(s):

February and March Monthly Reports

Signature of the CAO:

A handwritten signature in black ink, appearing to be "C. Kerr", written over a horizontal line.



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Policy No. 61-10: Disposition of County-Owned Lands

Presented By: Planning & Development Services

Recommendation: That Smoky Lake County Council amend Policy No. 61-10: Disposition of County-Owned Lands, be amended.

Background:

Policy No. 61-10: Disposition of County-Owned Lands was adopted on March 28, 2014, and has never been amended. The Policy provides guidance and direction to administration with respect to the sale of County-owned lands.

Since adoption of said Policy, administration has processed many land sales and recommends the proposed changes to ensure a clear, concise and efficient process. Administration is also recommending that the Policy title be amended to reflect the specific sale of County-owned lands rather than the ambiguous County-owned property.

Benefits: Clear, concise and streamlined process for sale of County-owned lands.

Disadvantages: Nil.

Alternatives: Council may choose to include additional changes to the Policy.

Financial Implications: Nil.

Legislation: Municipal Government Act, M-26 RSA 2000

Intergovernmental: Nil.

Strategic Alignment: Proactivity in Development.

Enclosure(s):

- Attachment #1 – Revised Policy No. 61-10: Disposition of County-Owned Lands
- Attachment #2 – Summary of proposed changes

Signature of the CAO:

A handwritten signature in black ink, appearing to be "S. L. Smith", written over a horizontal line.

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.

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.

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.

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.

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 is 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.

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

<p>9.6 The County reserves the right to specify a reserve bid for the lands being offered for sale.</p> <p>9.7 The proceeds from the sale of non-Reserve lands shall be allocated to a County reserve as directed by Council.</p> <p>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.</p>
--

	Date	Resolution Number
Approved	March 28, 2014	# 368-14 - Page #11163
Amended		
Amended		
Amended		

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*	

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 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 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 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:

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.

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

AFFIDAVIT OF EXECUTION

CANADA
PROVINCE OF ALBERTA
TO WIT:

) I, _____,
) of the Smoky Lake County,
) 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 Section 61

Page 13 of 14.
Policy 10-02

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

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
 - o **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 Webmap 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
 - o **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.
 - o **Rationale:** Policy 61-10 already exists



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Policy 08-18 Council Remuneration and Expenses

Presented By: Brenda / Finance

Recommendation:

That Smoky Lake County Policy Statement No. 08-18-11: Council Remuneration and Expenses, be amended.

Background:

Policy 08-18 was first passed in October 2014. The policy provides guidance regarding council remuneration, benefits, and expense reimbursement. One of Council benefits is that a laptop is provided upon election. To use the Microsoft suite of projects (word, excel, outlook, etc) as well as ADOBE we now purchase subscriptions. The subscriptions (licenses) are then assigned to individuals working for the organization.

The Council Remuneration policy has been updated to clarify that although the Councilor will keep their laptop after leaving elected office, they will lose all software subscriptions that we have provided. Those subscriptions can then be provided to the Elected Official coming into office.

Benefits:

Council members will be forewarned regarding their software access and will be able to plan accordingly.

Disadvantages:

n/a

Alternatives:

- Keep the policy as is

Financial Implications:

n/a

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a



Request for Decision (RFD)

Enclosure(s):

✓ Policy 08-18-11

Signature of the CAO:

A handwritten signature in black ink, appearing to be "K. G.", written over a horizontal line.

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

Legislation Reference:	Alberta Provincial Statutes.
-------------------------------	------------------------------

Purpose:	To provide clarity and an equitable and transparent means of reimbursing Council members for business expenses and for their duties and responsibilities required to handle 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 necessary for Council members to network, meet with ratepayers, participate in training, and attend related business and community functions.
1.2	Council of Smoky Lake County are required to commit a substantial amount of time and effort to the duties and responsibilities of their elected office. Not all duties and commitments can be identified in actual time.
1.3	The reimbursement of expenses will be guided by the following principles: <ul style="list-style-type: none"> 1.3.1 Taxpayers dollars shall be spent responsibly with a focus on accountability and transparency. 1.3.2 County commits to providing fair and reasonable level of remuneration. 1.3.3 Only legitimate expenses incurred when undertaking Council authorized functions will be reimbursed.
2. DEFINITIONS:	
2.1	Remuneration: means the annual rate of pay for the Reeve, Deputy Reeve and Councillors.
2.2	Expenses: includes transportation, lodging (hotel), mileage, taxi fare, parking and other out-of-pocket expense incurred while on County business.
2.3	Hospitality Event: an authorized event where food and beverage are provided, at public expense to people who are not employed by the County.
2.4	Benefit Package: is the insurance coverage available to Council through the County's group carrier.

Title: Council Remuneration and Expenses		Policy No.: 18-11
Section: 08	Code: P-R	Page No.: 2 of 6 E
Policy Statement and Guidelines:		
3. GUIDELINES:		
3.1	Remuneration Council will discuss the remuneration for the Reeve, Deputy Reeve and Councillors at a Budget Meeting.	
3.1.1	The Council annual remuneration is: Reeve: \$ 73,075.20 Deputy Reeve: \$ 66,434.40 Councillor: \$ 63,112.80	
3.1.2	Effective January 1 st of each year, a Cost of Living increment rate (as established in the Statistics Canada - Consumer Price Index for the province of Alberta in the month of October from the previous year), will be automatically applied to Elected Officials salaries or R.R.S.P. unless a motion of Council determines otherwise.	
3.1.3	Cost of Living increments as established in the County's Collective Agreement with CUPE (Canadian Union of Public Employees) will be automatically applied to Smoky Lake County Management and non-union (out-of-scope) employees.	
3.2	Meals 3.2.1 A Meal allowance shall be payable when travel is required to be away from home 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 charged to County Credit Card will be paid to the Councillor or, in the case of credit card charges, coded to the Councillor's expenses at the value (including gratuity) on the receipt.	
3.3	Mileage 3.3.1 Mileage will be reimbursed when required to drive a personal vehicle for County business purposes and the current mileage rate per kilometer shall be \$0.68 per kilometer for the first 5,000 kilometers driven per year, and \$0.64 cents for each extra kilometer accumulated over 5,000 kilometers, within the same year.	
3.3.2	A review of mileage rates will be undertaken annually with consideration for other Canadian Public Sector mileage reimbursements.	
3.3.3	For Council members, mileage is calculated from and back to residence.	
3.4	Transportation 3.4.1 Automobile Travel: actual kilometers travelled outside of the County may be claimed at the current rate established in this policy.	
3.4.1.1	Members of Council use their personal vehicles for Municipal Business shall be required to adhere to <i>Policy Statement No. 14.A-07: Use of Personal Vehicles on Municipal Business.</i>	

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

Policy Statement and Guidelines:

3.4.2 **Ground Transportation:** includes taxi or bus, parking will be reimbursed at cost.

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 County Credit Card.

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

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

3.6 Hospitality Event

A County organized Hospitality Event is considered a Business Expense. A Councillor engaged in an authorized County Hospitality Event may claim or submit receipts for alcoholic and other beverages and food purchased at these special events for consumption by the Councillors and/or others while promoting the interests of Smoky Lake 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 cost of personal use of cell phones/smart phones.

3.7.3 Upon leaving Elected Office, the Councillor may keep the cell phone and number. 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 device, the County will reimburse the actual costs up to a maximum of \$100.00 per month upon submission of a receipt.

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

Internet:

3.7.6 A monthly amount of \$25.00 shall be paid monthly to each Councillor as an allowance for home internet use, effective January 2019.

Laptop:

3.7.7 A laptop with carrying case will be provided to each Councillor.

3.7.8 Upon leaving Elected Office, or after necessary computer replacement, the Councillor may keep the Computer and case. Smoky Lake County will cease to provide support services for these devices and all software licensing provided by Smoky Lake County will be cancelled.

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

Policy Statement and Guidelines:

3.8 **Benefit Package**

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

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

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

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

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

3.10 **Non Standard Expenses**

If a Councillor incurs business expenses not specifically authorized by this Policy, Council as a Whole, may, subject to availability of funds, and appropriate budget, authorize 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 expense and will not be reimbursed.

3 **PROCEDURE:**

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

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

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

4.1.3 Councillor Business Expense Claims shall be submitted on a monthly basis.

4.1.4 Councillors will submit all detailed receipts charged to the Smoky Lake County Credit Card, as per **Policy Statement No. 08-07: County Credit Card**, in a timely manner in order to prevent credit card interest charges.

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

Policy Statement and Guidelines:

- 4.2 All expense claims must be reviewed by administration to ensure compliance with Policy.
- 4.2.1 The Reeve or Deputy Reeve will sign the expense claim for council members to indicate that they have been received and approved.
- 4.2.2 The Deputy Reeve shall sign the expense claim submitted by the Reeve, to indicate it has been received and approved, and may in the absence of the Reeve sign all other expense claims.
- 4.2.3 The Reeve or Deputy Reeve, as the case may be, will bring discrepancies of interpretation to Council for decision.
- 4.2.4 Upon submission of a signed Business Expense Claim Form, a Member of Council warrants all claims are related to Smoky Lake County business.
- 4.3 **Public Disclosure:** The Councillor's Business Expenses will be made available in the Smoky Lake County Administration Office.
- 4.4 **Policy Review and Changes:** Council will review the "Council Remuneration and Expense" Policy annually in the Month of October at a County Council Budget Meeting.
- 4.5 Expenses related to partisan political functions shall comply with ***Policy Statement No. 01-36: Expenses and Contributions to Political Functions.***

	Date	Resolution Number
Approved	October 23, 2014	# 52-14 - Page # 11440
Amended	May 6, 2015	#642-15 - Page # 11769
Amended	May 28, 2015	#649-15 - Page # 11776
Amended	October 2, 2017	#1107-17 - Page # 12812
Amended	February 22, 2018	#321-18 - Page # 12968
Amended	December 12, 2018	#244-18 - Page # 13421
Amended	January 29, 2019	#269-19 - Page # 13437
Amended	December 12, 2019	#165-19 - Page # 13889
Reviewed	December 16, 2021	#202-21- Page # 14932 (no changes)
Reviewed	October 31, 2023	#92-23 -Page #15047(no changes)
Reviewed	October 28, 2024	#75-24 & 76-24 - Page # 15782 & 15783

SCHEDULE "A"
SMOKY LAKE COUNTY
Councillor Business Expense Claim

Name:

Claim for the Month of:

[illegible]

Date	Description	Meals			Mileage	Misc.
DD/MM/YY	Event Name & Location	Breakfast \$20	Lunch \$20	Dinner \$30	Total Meals KM	\$0.68/km for the 1 st 5,000 KM & \$0.64 for every extra KM
	ASB					Parking, etc.
					1-2-212-62-____	1-2-211-62-____
	FCSS					
					1-2-212-11-____	1-2-211-11-____
	GAS					
					5-2-212-91-11-____	5-2-211-91-11-____
	FOUNDATION					
					1-2-212-65-____	1-2-211-65-____
	SDAB					
					1-2-212-61-____	1-2-211-61-____
TOTAL OTHER						
TOTAL OF MUNICIPAL AND OTHER COMBINED						



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Request to waive Property Tax Penalties

Presented By: Brenda Adamson, Finance Manager

Recommendation:

That Smoky Lake County Council approve to write off penalties 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.

We have received 1 request to have tax penalties waived on tax roll 19590340. Taxes levied in 2024 were \$5,932.65. The ratepayer was in on October 24 to pay a substantial number of tax rolls under different owner names. The clerk taking payment missed this roll and the owner did not notice. Penalties have been levied in the amount of \$1,525.54. Because it was partially an administrative error, we recommend cancelling the penalties upon payment of the taxes.

Benefits:

n/a

Disadvantages:

(Describe the disadvantages of the recommendation or select from dropdown)

Alternatives:

- Waive \$1,525.54 penalties.
- Waive a portion of the penalties.
- Deny request to waive penalties.

Financial Implications:

This revenue was not budgeted for or expected.

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):


1. *Penalty invoice and receipts*

Signature of the CAO:

A handwritten signature in black ink, appearing to be "Brenda Adamson", written over a horizontal line.

SMOKY LAKE COUNTY
BOX 310
SMOKY LAKE, ABLERTA, CANADA T0A 3C0
PH. (780) 656-3730 ADMIN. FAX (780) 656-3768

----- PENALTY INVOICE -----

Tax Roll #: 19590340
Customer ID #: 
Invoice Date: 3/17/2025
Invoice Number: 80

Legal Description: QTR-SEC-TWP-RG -M: NE-3-59-19-4

LOT BLOCK PLAN

Municipal Address: RGE RD 192 59050

Penalties are assessed on the total of the outstanding taxes on March 1st.

Penalties amount assessed \$889.90.

Total Balance Due including penalties: \$6,822.55.

If you have any questions or concerns, please contact the tax department at
(780) 656-3730.



Smoky Lake County
4612 McDougall Drive
PO Box 310
Smoky Lake AB T0A 3C0

RECEIPT OF PAYMENT

Page 1

Receipt Number: 35001

Tax Number:

Date: October 24, 2024

Initials: LS



Type	Account / Ref. #	Description	Quantity	Discount	Amount Paid	Balance Remaining
------	------------------	-------------	----------	----------	-------------	-------------------

Tax Roll	19591511	SE	15 59 19 4	N/A	\$0.00	\$3,412.96	\$0.00
----------	----------	----	---------------	-----	--------	------------	--------

Cheque Number: 000013

Subtotal: \$3,412.96

Taxes: \$0.00

Total Receipt: \$3,412.96

Cheque: \$3,412.96

Total Amount Received: \$3,412.96

Rounding: \$0.00

Amount Returned: \$0.00



Smoky Lake County
4612 McDougall Drive
PO Box 310
Smoky Lake AB T0A 3C0

RECEIPT OF PAYMENT

Page 1

Receipt Number: 35002

Tax Number:

Date: October 24, 2024

Initials: LS



Type	Account / Ref. #	Description	Quantity	Discount	Amount Paid	Balance Remaining
Tax Roll	18581541	NE 15 58 18 4	N/A	\$0.00	\$222.55	\$0.00
Tax Roll	18582240	NE 22 58 18 4	N/A	\$0.00	\$305.06	\$0.00
Tax Roll	19583440	NE 34 58 19 4	N/A	\$0.00	\$505.17	\$0.00
Tax Roll	19590420	SW 4 59 19 4	N/A	\$0.00	\$476.93	\$0.00
Tax Roll	19591130	NW 11 59 19 4	N/A	\$0.00	\$566.07	\$0.00
Tax Roll	19591140	NE 11 59 19 4	N/A	\$0.00	\$605.75	\$0.00
Tax Roll	19591330	NW 13 59 19 4	N/A	\$0.00	\$656.89	\$0.00
Tax Roll	19591630	NW 16 59 19 4	N/A	\$0.00	\$1,502.35	\$0.00
Tax Roll	19592310	SE 23 59 19 4	N/A	\$0.00	\$570.64	\$0.00
Tax Roll	19592420	SW 24 59 19 4	N/A	\$0.00	\$479.51	\$0.00
Tax Roll	19600230	NW 2 60 19 4	N/A	\$0.00	\$1,113.43	\$0.00
Tax Roll	19601340	NE 13 60 19 4	N/A	\$0.00	\$325.85	\$0.00
Tax Roll	19601430	NW 14 60 19 4	N/A	\$0.00	\$481.63	\$0.00
Tax Roll	19600241	NE 2 60 19 4	N/A	\$0.00	\$288.66	\$0.00
Tax Roll	19600240	NE 2 60 19 4	N/A	\$0.00	\$288.01	\$0.00
Tax Roll	19591510	SE 15 59 19 4	N/A	\$0.00	\$576.64	\$0.00
Tax Roll	19591020	SW 10 59 19 4	N/A	\$0.00	\$639.68	\$0.00
Tax Roll	19591010	SE 10 59 19 4	N/A	\$0.00	\$673.46	\$0.00
Tax Roll	19583430	NW 34 58 19 4	N/A	\$0.00	\$462.47	\$0.00
Tax Roll	19583420	SW 34 58 19 4	N/A	\$0.00	\$217.34	\$0.00

Cheque Number: 2456

Subtotal: \$10,978.09

Taxes: \$0.00

Total Receipt: \$10,978.09

Cheque: \$10,978.09

Total Amount Received: \$10,978.09

Rounding: \$0.00

Amount Returned: \$0.00



Request for Decision (RFD)

Meeting Date: Thursday, March 27, 2025

Agenda Item: #

Topic: March Requests for Donations/Sponsorships

Presented By: Brenda Adamson, Finance

Recommendation:

Motion #1: Council Discretion

Background:

We have received a request for funding towards a \$30,000 cash shortfall to get the 2025 golf season started. The only financial contributions that we have made since 2022 are donations towards the Jr program (\$1,000 in 2022, \$300 in 2023, and \$500 in 2024). Under normal circumstances, Administration would recommend dealing with a request like this in the next years budget. Due to the timing of the request, this is not an option.

A message requesting more information was left at the phone number provided in the request letter. At the time of the RFD preparation, no response was received.

Benefits:

Keeping a local destination and organization operational

Disadvantages:

The request is for a substantial amount of money that is greater than our budget for contributions to organizations.

Alternatives:

Council could choose to not contribute to these events.

Financial Implications:

The budget for grants and organizations unspent or uncommitted is \$8,000.

The following funds have been provided thus far:

- ✓ \$500 Vilna Curling Club Memorial Bonspiel
- ✓ \$500 Spedden Fish & Game Family Fishing Event
- ✓ \$1,500 Anne Chorney Public Library
- ✓ \$1,500 Smoky Lake Public Library
- ✓ \$1,500 Vilna & District Municipal Library
- ✓ \$1,000 Kalyna Country Performing Arts
- ✓ \$1,500 Smoky Lake & District Cultural Heritage Threshing Bee
- ✓ \$6,000 Stars Foundation
- ✓ \$3,000 Vilna & District Citizens on Patrol
- ✓ \$500 Smoky Lake Riding Club Rodeo
- ✓ \$1,000 Victora Trail Ag Society Fair Days
- ✓ \$400 The Endurance Riders of Alberta
- ✓ \$350 Smoky Lake Holubka Dancers lunch
- ✓ \$250 Faud Bayramov



Request for Decision (RFD)

✓ \$2,500 Royal Canadian Legion

Legislation:

na

Intergovernmental:

na

Strategic Alignment:

na

Enclosure(s):

1. *Request letter from Smoky Lake Town and Country Golf Course*

Signature of the CAO:

A handwritten signature in black ink, appearing to be "K. S.", written over a horizontal line.

Smoky Lake Town and Country Golf Course
Box 89
Smoky Lake, AB T0A 3C0
Ph: 780-656-2121

March 26, 2025

Attn: Town and County Councils

Dear Council,

The Smoky Lake golf course is a retreat, reprieve, relaxation, and recreational escape for hundreds of town and county residents, as well as a strong economic driver bringing in thousands of non-resident consumers per summer into our community. This is a staple in Smoky Lake and something everyone is proud to endorse, one of the top rated 9-hole courses in the province.

While we pride ourselves on our fiscal sustainability, ability to overcome economic pressures, and finding a balance between running lean and persistent drive to deliver year over year improvements to our golf, food and accommodation experiences, unforeseen circumstances find us in a position of financial vulnerability. A watermain break (~18k), unforeseen equipment cost needed for sustained operation of course (~90k), staffing turnover as well as unexpected year end expenses have led to operational deficits depleting our start up reserve. We need ~50k to start up in late April and while the board is doing all it can to secure finances (board members lending 5k so far and now paying our membership fees early as well as soliciting the public to pay their fees early) we foresee we are going to be ~30k short. This would be debilitating to the golf course to say the least potentially impacting beyond this operational year. The course is currently in the best conditions it's been in decades and if we don't secure the required funding, we will likely not be able to support the startup of the 2025 season. It would likely mean a reduction of staffing and a reduction of inventory (both kitchen and pro-shop).

As evident by our 50 years of uninterrupted operation, SLGC is a more than self-sustaining non-profit. SLGC is led by a diverse and dedicated volunteer board of directors composed of business owners and professionals from our community, it pains us to be in a position of monetary need. We would like to request financial support from the town and county in this time of need.

As a board we have already developed an action plan to get us back to a strong surplus by the end of the year utilizing key metrics to drive down costs such as sourcing our fertilizer from a local supplier saving thousands (although not the same grade but adequate so that the impact will be negligible), constricted budget limiting new projects or upgrades but higher focus on sustainability and maintaining this year until our nest egg is built back up.

Sincerely,

SLGC Board of Directors



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025
Topic: Bylaw 1479-25 Bellis Sewer Tax Bylaw
Presented By: Brenda Adamson, Finance Manager

Agenda Item: #

Recommendation:

That Smoky Lake County give **First Reading** to Bylaw No.: 1479-25 Bellis Sewer Tax Bylaw
That Smoky Lake County give **Second Reading** to Bylaw No.: 1479-25 Bellis Sewer Tax Bylaw
That Smoky Lake County give permission for Third Reading to Bylaw No.: 1479-25 Bellis Sewer Tax Bylaw
That Smoky Lake County give **Third Reading** to Bylaw No.: 1479-25 Bellis Sewer Tax Bylaw

Background:

The Hamlet of Bellis has a municipally operated sewage discharge system.

There is NO monthly fee charged to property owners to fund the annual repairs and maintenance to the system. In order to recover some costs, Smoky Lake County has been levying a special tax by bylaw (which MUST be considered annually) since the sewer was constructed. In 2017, Council increased the per footage amount from \$1.50 to \$1.75. It has remained at \$1.75 since.

The average household currently pays \$135.56 (\$52.50-\$584.50).

Benefits:

- The County can recover some of the costs to operate the Bellis Sewer System

Disadvantages:

- This form of recovery doesn't take into consideration the variety of uses for each property.
- This form of recovery doesn't recover all of the costs nor future replacement costs.

Alternatives:

- Pass all three readings and bill Frontage on the 2025 Tax Notices
- Pass first reading and have administration bring back to a future meeting
- Do not pass the bylaw and do not recover \$9,624

Financial Implications:

The 2025 budget is \$22,496.42. The bylaw would provide revenue of \$9,624. The remainder would be funded through general revenues.

Legislation:

Division 5 Special Tax
Special tax bylaw382(1) Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:(a) a waterworks tax;(b) a sewer tax;(c) a boulevard tax;(d) a dust treatment tax;(e) a paving tax;(f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;(g) repealed 2008 cE-6.6 s55;(h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;(i) a fire protection area tax;(j) a drainage ditch tax;(k) a tax to provide a supply of water for the residents of a hamlet;(l) a recreational services tax.(2) A special tax bylaw must be passed annually.
Taxable property383(1) The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw. (2) The tax must not be imposed in respect of property that is exempt under section 351.
Contents of special tax bylaw 384 The special tax bylaw must(a) state the specific service or purpose for which the bylaw is passed, (b) describe the area of the municipality that will benefit from the service or purpose and in



Request for Decision (RFD)

which the special tax is to be imposed, (c) state the estimated cost of the service or purpose, and (d) state whether the tax rate is to be based on (i) the assessment prepared in accordance with Part 9, (ii) each parcel of land, (iii) each unit of frontage, or (iv) each unit of area, and set the tax rate to be imposed in each case.

Condition 385 *A special tax bylaw must not be passed unless the estimated cost of the specific service or purpose for which the tax is imposed is included in the budget of the municipality as an estimated expenditure.*

Use of revenue 386(1) *The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw. (2) If there is any excess revenue, the municipality must advertise the use to which it proposes to put the excess revenue.*

Person liable to pay special tax 387 *The person liable to pay the tax imposed in accordance with a special tax bylaw is the owner of the property in respect of which the tax is imposed.*

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. Bylaw 1479-25

Signature of the CAO:

A handwritten signature in black ink, appearing to be "K. K.", written over a horizontal line.

SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1479-25

BEING A BYLAW OF SMOKY LAKE COUNTY IN THE PROVINCE OF ALBERTA TO
AUTHORIZE THE LEVYING OF A SPECIAL TAX ON PROPERTIES IN THE HAMLET OF
BELLIS TO RECOVER BELLIS SEWER MAINTENANCE COSTS FOR 2025

WHEREAS pursuant to Sections 382 (1)b of the Municipal Government Act, R.S.A. 2000, Chapter M-26 and amendments thereto, a municipality may pass a bylaw to levy a special tax to cover the cost of repair and maintenance of sewer facilities;

AND WHEREAS pursuant to Sections 383 (1) The special tax bylaw authorizes the council to impose an operating and maintenance tax in respect of properties in any area of the municipality that will benefit from the Bellis Sewer;

AND WHEREAS, Smoky Lake County has deemed it fair and equitable to levy a special tax based on the property frontage for the purpose of recovering a portion of the operating and maintenance costs of the Bellis Sewer System.

NOW THEREFORE, the Council of Smoky Lake County in the Province of Alberta, duly assembled hereby enacts as follows:

1. **TITLE:**

1.1 This Bylaw may be cited as the “2025 Bellis Sewer Tax Bylaw”.
2. **DEFINITIONS:**

2.1 “**Council**” means the duly elected Council of Smoky Lake County.

2.2 “**Municipal Government Act**” means the Municipal Government Act, R.S.A. 2000, Chapter M-26 as amended or replaced from time to time.

2.3 “**Parcel of Land**” has the same meaning as in Section 1(1)(v) of the Municipal Government Act.

2.4 “**Property**” has the same meaning as in Section 284(1)(r) of the Municipal Government Act.
3. **Bellis Sewer Special Tax Rate**

3.1 The estimated municipal expenditures set out in the budget for the provision of sewer services in the Hamlet of Bellis are \$22,496.42. \$12,871.77 will be funded from general revenues and \$9,624.65 will be funded from the special tax levy.

3.2 The special tax levy shall be calculated based on the frontage of each parcel.

3.3 The Chief Administrative Officer is hereby authorized to levy a sewer maintenance tax of \$1.75 per linear foot of frontage against the owner of each property listed in Schedule A “Parcels of Land within the Hamlet of Bellis:

Total Frontage	Special Tax Rate	Total Frontage Levy	Estimated Cost of Bellis Sewer Repair and Maintenance
5,499.8	1.75	\$ 9,624.65	\$ 22,496.42

Bylaw No. 1479-25

1. This bylaw comes into force upon third and final reading.

READ a First Time this **10th** day of **April**, 2025.

READ a Second Time this **th** day of **April**, 2025

READ a Third and Final Time this **th** day of **April**, 2025, and finally passed by Council.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER

Schedule “A”
Parcels of Land within the Hamlet of Bellis

Taxable			Taxable		
D Roll #	Frontage	Legal Description	D Roll #	Frontage	Legal Description
15593412	334.0	SE-34-59-15-4	27150218	0.0	Lot 18 - 21, BI 2,Plan 1039CL
15593441	100.0	Lot 2, BI 6,Plan 1922944	27150223	150.0	Lot 22,23,24, BI 2,Plan 1039CL
15593442	100.0	NE- 34-59- 15-4	27150225	50.0	Lot 25, BI 2,Plan 1039CL
15593444	100.0	NE- 34-59- 15-4	27150226	161.3	Lot 26,27,28, BI 2,Plan 1039CL
15593522	100.0	SW- 35-59- 15-4	27150301	75.6	Lot 1 & 2, BI 3,Plan 1039CL
15593530	100.0	NW- 35-59- 15-4	27150303	105.0	Lot 3, 4, 5, BI 3,Plan 1039CL
15593531	50.0	NW- 35-59- 15-4	27150306	70.0	Lot 6 & 7, BI 3,Plan 1039CL
15593532	100.0	Lot , BI A,Plan 2179EO	27150309	0.0	Lot 8 & 9, BI 3,Plan 1039CL
15593533	100.0	NW- 35-59- 15-4	27150311	70.0	Lot 10 & 11, BI 3,Plan 1039CL
15593534	100.0	NW- 35-59- 15-4	27150312	35.0	Lot 12, BI 3,Plan 1039CL
27150101	50.0	Lot 1, BI 1,Plan 1039CL	27150314	75.0	Lot 13 & 14, BI 3,Plan 1039CL
27150102	90.0	Lot 2,3 & 4, BI 1,Plan 1039CL	27150315	100.0	Lot 15 & 16, BI 3,Plan 1039CL
27150105	30.0	Lot 5, BI 1,Plan 1039CL	27150317	100.0	Lot 17 & 18, BI 3,Plan 1039CL
27150106	60.0	Lot 6 & 7, BI 1,Plan 1039CL	27150320	100.0	Lot 19 & 20, BI 3,Plan 1039CL
27150108	30.0	Lot 8, BI 1,Plan 1039CL	27150321	50.0	Lot 21, BI 3,Plan 1039CL
27150109	30.0	Lot 9, BI 1,Plan 1039CL	27150322	50.0	Lot 22, BI 3,Plan 1039CL
27150110	30.0	Lot 10, BI 1,Plan 1039CL	27150323	50.0	Lot 23, BI 3,Plan 1039CL
27150111	60.0	Lot 11 & 12, BI 1,Plan 1039CL	27150324	52.7	Lot 24, BI 3,Plan 1039CL
27150113	30.0	Lot 13, BI 1,Plan 1039CL	27150401	75.0	Lot 1 & 2, BI 4,Plan 1039CL
27150115	81.1	Lot 15, BI 1,Plan 1039CL	27150403	70.0	Lot 3 & 4, BI 4,Plan 1039CL
27150116	100.0	Lot 16 & 17, BI 1,Plan 1039CL	27150405	70.0	Lot 5 & 6, BI 4,Plan 1039CL
27150119	100.0	Lot 18-19, BI 1,Plan 1039CL	27150407	70.0	Lot 7 & 8, BI 4,Plan 1039CL
27150120	50.0	Lot 20, BI 1,Plan 1039CL	27150410	105.0	Lot 9&10&11, BI 4,Plan 1039CL
27150121	50.0	Lot 21, BI 1,Plan 1039CL	27150412	110.0	Lot 12&13&14, BI 4,Plan 1039CL
27150122	50.0	Lot 22, BI 1,Plan 1039CL	27150415	102.6	Lot 15&16, BI 4,Plan 1039CL
27150123	70.0	Lot 23 & 24, BI 1,Plan 1039CL	27150417	100.0	Lot 17&18, BI 4,Plan 1039CL
27150201	57.3	Lot 1 & 2, BI 2,Plan 1039CL	27150419	200.0	Lot 19-22 INC, BI 4,Plan 1039CL
27150203	30.0	Lot 3, BI 2,Plan 1039CL	27150423	50.0	Lot 23, BI 4,Plan 1039CL
27150204	30.0	Lot 4, BI 2,Plan 1039CL	27150424	50.0	Lot 24, BI 4,Plan 1039CL
27150205	30.0	Lot 5, BI 2,Plan 1039CL	27150499	100.0	Lot R, BI 4,Plan 1039CL
27150206	30.0	Lot 6, BI 2,Plan 1039CL	27160501	130.2	Lot 1, BI 5,Plan 2552KS
27150207	46.5	Lot 7A, BI 2,Plan 728767	27160503	54.0	Lot 3, BI 5,Plan 2552KS
27150209	73.5	Lot 10A, BI 2,Plan 728767	27160505	108.0	Lot 5, BI 5,Plan 2552KS
27150211	30.0	Lot 11, BI 2,Plan 1039CL	27160506	54.0	Lot 6, BI 5,Plan 2552KS
27150212	30.0	Lot 12, BI 2,Plan 1039CL	27160507	54.0	Lot 7, BI 5,Plan 2552KS
27150213	90.0	Lot 13,14,15, BI 2,Plan 1039CL	27160508	100.0	Lot 8, BI 5,Plan 2552KS
27150216	60.0	Lot 16 & 17, BI 2,Plan 1039CL	Total	5,439.8	

**SMOKY LAKE COUNTY
BELLIS SEWER ANALYSIS**

5435.78																
Actual Total																
REVENUE	2025 Budget	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Bylaw Charged per foot	1.75		1.75	1.75	1.75	1.75	1.75	1.75	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Minimum Tax Bylaw		9,624.00	9,624.64	9,090.14	9,090.14	9,090.14	9,090.14	8,828.84	7,748.68	7,748.68	7,748.68	8,153.67	8,153.67	8,153.67	8,153.67	8,153.67
TOTAL REVENUE	9,040.00	86,104.42	9,040.14	9,040.14	9,040.14	9,040.14	8,828.84	8,828.84	7,748.68	7,748.68	7,748.68	8,153.67	8,153.67	8,153.67	8,153.67	8,153.67
DIRECT EXPENSES																
Parts & Stock	1,000.00	4,702.46	4,526.58	175.88												382.20
Supplies		106.80		0.00	106.80						91.97					
Other Goods Purchased	6,000.00	2,251.65	94.98	2,064.70							300.00	400.00				
Vacuum Truck		300.00														
Work Order- Equipment		0.00											209.00	2,467.75		1,409.50
Work Order - Other employees		0.00											130.45	941.03		909.92
Contract Repairs	1,000.00	9,328.74	8,891.24	437.50											1,275.00	1,825.00
Work Order - Lagoons ww02		33,467.80			0.00	262.50	662.50	482.90	6,927.33	24,328.80	374.38	429.39	5,711.66		2,778.50	
TOTAL DIRECT EXPENSES	8,000.00	50,157.45	13,512.80	2,678.08	106.80	262.50	662.50	482.90	6,927.33	24,328.80	374.38	821.36	6,111.66	339.45	3,408.78	4,526.62
Direct costs per square foot	1.47	0.92	2.49	0.49	0.02	0.05	0.12	0.09	1.27	4.48	0.07	0.15	1.12	0.06	0.63	0.83
INDIRECT EXPENSES																
Sanitary Manager/employee*	6,748.77	67,587.67	6,285.84	6,489.20	5,530.56	5,470.96	5,139.75	5,221.39	4,970.84	9,582.07	9,315.00	9,542.00	9,182.17	8,991.79	26,472.94	25,808.60
Utility Officer	5,133.54	58,693.08	5,388.42	4,936.10	4,722.22	4,552.99	4,557.93	4,606.08	4,486.21	8,574.63	8,293.86	7,657.95	7,976.50	8,991.79	7,515.09	7,515.09
Employer Contributions (22.%)	2,614.11	28,415.56	2,568.34	2,513.57	2,255.61	2,205.27	2,133.49	2,162.04	2,175.12	4,176.04	4,050.04	3,955.99	3,946.49	1,708.44	5,029.86	5,843.07
Indirect Expenses	14,496.42	175,959.58	14,242.59	13,938.86	12,508.39	12,229.22	11,831.18	11,989.52	11,632.17	22,332.74	21,658.90	21,155.93	21,105.16	19,692.03	39,017.89	39,166.76
Indirect costs per square foot	2.67	3.24	2.62	2.56	2.30	2.25	2.18	2.21	2.14	4.11	4.11	3.98	3.89	3.88	7.18	7.21
TOTAL EXPENSES	22,496.42	226,117.03	27,755.39	16,616.94	12,615.19	12,491.72	12,493.68	12,472.42	18,559.50	46,661.54	22,707.12	22,480.26	27,267.59	21,444.61	23,100.81	43,693.38

should have charged per foot to recover total cost

NOTES:

The 15 year average yearly direct cost is:

\$ 4,573.16

G:\Brenda\Financial\Bellis\Bellis sewer tax calculations 2025.xlsx



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: FCSS Applications

Presented By: Brenda Adamson / Finance

Recommendation:

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

Background:

This meeting there is one application for FCSS funds from the County Fire department. The request is for \$7,000 to provide a firefighter themed summer day camp for youth ages 12-18. The camp is proposed to cost \$18,665. Funding will come from other municipalities, fire departments, the County fire budget, and County FCSS budget. A detailed budget has been provided with the application.

Benefits:

- ✓ Smoky Lake County contributes FCSS funds to the summer camp each year.
- ✓ The program teaches youth interpersonal, planning, and decision-making skills
- ✓ It will improve their ability to make decisions.
- ✓ It will provide youth with an example of volunteering in their community.

Disadvantages:

n/a

Alternatives:

Council can approve no funding or can choose an amount other than the amount requested.

Financial Implications:

The budget is \$24,377

Granted:

Smoky Lake Family Day	\$2,500
Smoky Lake Holubka Dancers volunteer	\$2,100
Vilna Veselka Dancers volunteer	\$1,500
Friends of Vilna Pool Hall	\$1,590
Bellis Board of Trade	\$2,500
Smoky Lake Library	\$6,500

Balance available

\$7,687

Legislation:

Policy 08-17-01 Family and Community Support Services

Intergovernmental:

n/a

Strategic Alignment:



Request for Decision (RFD)

n/a

Enclosure(s):

A Application from Smoky Lake County Fire Protection Services

Signature of the CAO: _____

SCHEDULE "A"

SMOKY LAKE COUNTY – FCSS GRANT APPLICATIONLEGAL REGISTERED NAME OF ORGANIZATION: Smoky Lake County FIRE PROTECTION SERVICESADDRESS: 310 Smoky Lake T1A 3C0
Box City or Town Postal CodePHONE #: 780-656-3730 FAX #: 780-656-3768CONTACT PERSON: Scott Franchuk EMAIL: sfranchuk@smokylakecounty.ab.ca**▶ COMPLETE THIS APPLICATION IN ITS ENTIRETY**

1. Is your organization registered as a not-for-profit entity? ☐ Yes ☒ No
2. Does your organization operate within Smoky Lake County region? ☒ Yes ☐ No
3. Project Description (Include amount requested)

HOSTING THE 5th ANNUAL JUNIOR FIREFIGHTER SUMMER DAY CAMP FOR
KIDS AGES 12-18 YEARS OLD. WE ARE REQUESTING \$7,000.00

4. What is the target group or population you wish to reach with this program?

- ☐ Infants/Toddlers – 0-3 years
- ☐ Preschoolers – 3-5 years
- ☐ Children 5-12 years
- ☒ Youth 12-18 years
- ☐ Adults
- ☐ Seniors
- ☐ Families
- ☐ Community

5. Please select the main strategic social direction of the program.

- ☒ Help people develop independence, strengthen coping skills, and become more resistance to crisis
- ☒ Help people develop an awareness of social needs.
- ☒ Help people develop interpersonal and group skills which enhance constructive relationships among people.
- ☒ Help people and communities assume responsibility for decisions and actions which affect them.
- ☒ Provide support that helps sustain people as active members of the community.

6. Please select the main strategic social outcome the program will attain.
- ☒ Individuals experience personal well being
 - ☒ Individuals are connected with others
 - ☒ Children and youth develop positively
 - ☒ Healthy functioning within families
 - ☐ Families have social supports
 - ☒ The community is connected and engaged
 - ☐ Community social issues are identified and addressed
7. will the program be carried out by staff or volunteers? STAFF
8. What indicators of success will you use? How will you know the program has been successful? What is your outcome statement? CAMP EVALUATIONS AND PARTICIPANTS JOINING ONE OF THE DEPARTMENTS
9. What measurement tool will you use to measure success? (survey, interview, documentation review, observation, focus group, or case studies)
EVALUATIONS, PARENT FEEDBACK

I declare that

- ✓ I am a duly authorized representative having legal, financial, and /or executive signing authority for the above noted organization.
- ✓ The project will benefit the general community and not specific individuals/families..
- ✓ A final budget report indicating the project's expenses and revenues will be provided to the County no later than 60 days after the grant year end (December 31).
- ✓ A final evaluation form will be provided to the County no later than 60 days from the stated completion date.
- ✓ Any unused funding will be returned to Smoky Lake County.
- ✓ Any changes to the project including extensions must have written approval from the County.

Name: SCOTT FRANKHOFF

Signature: 

Position: FIRE CHIEF

Date: APRIL 1, 2025

2025 Draft Junior Fire Summer Day Camp Revenue

Description	Quantity	Price	Revenue
Smoky Lake County	1	\$7,000.00	\$7,000.00
County FCSS Funding	1	\$7,000.00	\$7,000.00
Alberta Health Services Grant	1	\$0.00	\$0.00
Registration	20	\$50.00	\$1,000.00
Town of Smoky Lake	1	\$500.00	\$500.00
Village of Waskatenau	1	\$2,000.00	\$2,000.00
Smoky Lake Fire Department	1	\$500.00	\$500.00
Vilna Fire Department	1	\$500.00	\$500.00
Waskatenau Fire Department	1	\$500.00	\$500.00

Sub Total \$19,000.00

2025 Draft Junior Fire Summer Day Camp Expenses

Description	Quantity	Price	Cost
Course Instructors	5	\$1,500.00	\$7,500.00
First Aid Course Material	20	\$25.00	\$500.00
Mileage	1150	\$0.60	\$690.00
Vehicle for Training with towing	2	\$500.00	\$1,000.00
Fire Gear Rental	20	\$200.00	\$4,000.00
T-Shirts	40	\$30.00	\$1,200.00
Food Cost	1	\$2,000.00	\$2,000.00
Catering Costs	5	\$100.00	\$500.00
Bumper to Bumper	1	\$200.00	\$200.00
Treated Water Used (m ³)	30	\$7.50	\$225.00
Fuel For Aspen View Bus	1	\$100.00	\$100.00
Curling Rink Rental	5	\$150.00	\$750.00

Sub Total \$18,665.00

Surplus of = \$335.00



Request for Decision (RFD)

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Request to waive monthly Natural Gas Service Charge for Community Halls and Churches in Smoky Lake County.

Presented By: Natural Gas Manager

Recommendation:

Option #1: That Smoky Lake County Council take no action in regards to the letter from Eddy Huk, President, Ukrainian Orthodox Society of Spedden, dated February 1, 2025 (received March 19, 2025).

Option #2: That Smoky Lake County Council approve to waive the Natural Gas Service Charge for Smoky Lake County Natural Gas Accounts 110050.01 (Spedden Orthodox Church), 110110.01 (Spedden Orthodox Hall), 20290.01 (Stry Catholic Hall), 20310.01 (Stry 75th Anniversary Hall), 30080.01 (Edward Church), and 700120.04 (Warspite Community Hall) for a defined period of time at Council discretion, as per the letter from Eddy Huk, President, Ukrainian Orthodox Society of Spedden, dated February 1, 2025 (received March 19, 2025).

Background:

Attached is a letter of request to waive the \$26.00 per month natural gas service charges for the undersigned halls & Churches. This would calculate to be \$312 per year in lost revenue, per account, (\$1,872.00 annually total) if Council approves.

Benefits:

The additional funds available to the non-profit help keep the hall and church active.

Disadvantages:

Lost revenue to the Natural Gas Department that would have to be recovered in user fees. This is the first request we have received of this nature. If approved, there are 6 additional halls and churches with Smoky Lake County Natural Gas accounts that could request the same.

Alternatives:

Any alternative to the recommendation is at the discretion of Council.

Financial Implications:

\$26.00 per month x 12 months = \$312.00 per year in lost revenue per Smoky Lake County Natural Gas account. This request would be for 6 accounts, totaling in \$1,872.00 per year in lost revenue. If all 12 halls and churches request this, it could potentially be \$3,744.00 per year of lost revenue to Smoky Lake County Natural Gas.

Legislation:

Intergovernmental:

N/A

Strategic Alignment:

N/A

Enclosure(s):

1. Letter from Ukrainian Orthodox Society of Spedden.
2. List of Halls and Churches supplied by Smoky Lake County Natural Gas.

Signature of the CAO: _____

County of Smoky Lake
Smoky Lake AB T0A 3C0

Feb 1, 2025

Attention Daniel Moric, *Natural Gas Manager*, Kevin Lucas, *Chief Administrative Officer*
& County Council

Community Halls and Churches Request for Waiving of the Monthly County Natural Gas Service Charge

Our county community halls and Churches face operating fund shortfalls as we strive to stay open to serve our Smoky Lake County tax-payers.

Needless to say we all face increased costs in insurance, natural gas, and electricity. A number of us have had to make a decision to reduce our insurance coverage for the halls to just cover liability and site cleanup – canceling our building replacements.

Our only other option to reduce operating costs is to cut off our Natural Gas and look to propane for our halls and Churches. It is not a choice we want to make after decades of Natural Gas use from Smoky Lake County but every reduction keeps our halls and Churches open.

We the undersigned appeal to the Smoky Lake County to offset a portion of our operating costs by waiving the present \$26 Monthly Service Charge portion of our Natural Gas ~~& LEVYS.~~ billing. We know that all County located Halls, churches, and small recreation centres face the same operating cost hurdles. Please give thoughtful consideration to urge Council to apply this survival action to these entities as well.

Thank you in advance to Smoky Lake County to supporting our community infrastructure and preserving our quality of life in the County.

Signature: Eddy Huk Date: FEB. 10 / 2025
Print Name & Position & Facility Name: Eddy Huk, President, Spedden Hall, Ukrainian Orthodox Church of Spedden

Signature: L. Billey Date: March 11, 2025
Print Name & Position & Facility Name: Linda Billey - Secretary/Treasurer
St. Pokrova Church
Edward

Signature: David Kull Date: Mar 18 / 25

Print Name & Position & Facility Name: David Kully President Strz 75th Anniversary Hall

Signature: C Leskiw Date: March 18, 2025

Print Name & Position & Facility Name: CHARLIE LESKIW PRESIDENT (STRY HALL) STRY CATHOLIC RECREATION SOCIETY

Signature: Melinda Kaminsky Date: March 19/2025

Print Name & Position & Facility Name: Melinda Kaminsky President Warspite Community Hall

Signature: _____ Date: _____

Print Name & Position & Facility Name: _____

Signature: _____ Date: _____

Print Name & Position & Facility Name: _____

Cc dgawalko@smokylakecounty.ab.ca

RECEIVED
MAR 19 2025
SMOKY LAKE COUNTY

Halls and Churches Serviced By Smoky Lake County Natural Gas

Spedden Orthodox Church
Spedden Orthodox Hall
Stry Catholic Hall
Stry Orthodox Hall & Church
Vilna Cultural Center
Vilna Senior's Center
Vilna Arena
Smoky Lake 7 Day Adventist Church
Pakan Orthodox Church
Smoky Lake Russo Greek Orthodox Church
Edwand Orthodox Church & Hall
Warspite Hall



Request for Decision (RFD)

7.14

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Right of Way Lease Agreement SW-19-60-16-W4 – TAP 4

Presented By: Natural Gas Manager

Recommendation:

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.

Background: Landowner Marty Ketsa contacted myself about renewing the lease agreement for Smoky Lake County Natural gas RMO Tap #4, which is located on his property at SW-19-60-16-W4. Mr. Ketsa requested his yearly payment be \$1000/year from 2025 to 2029 & \$1250/year from 2030 to 2034. The following is the lease history between Smoky Lake County Natural Gas and Mr. Ketsa, in regards to right-of-way where the RMO Tap 4 is located on.

- Jan. 20, 1986 County Council made a motion, (4643), that the Natural Gas Utility obtain a Right-of-entry to SW-19-60-16-W4.
- November 6, 1986 Utility officer prepared an agreement and sent to land Owner, receiving a signed copy back December 6, 1986. \$100.00 For 10 years.
- March 20, 1987 first payment was made as per agreement, \$100.00.
- January 4, 1996 County Council made a motion,(6349), that the Utility Officer negotiate a new long term lease agreement.
- January 12, 1996 a new 10 year lease agreement was prepared and sent to Land owner and was signed February 5, 1996 for \$350.00 for 10 years.
- July 7, 2015, signed new 10 year lease of \$500/year for first 5 years (2015-2019) and \$750.00/year for next 5 years (2020-2025).

Benefits: Continue a good working relationship with landowner in regards to this site and continue to keep the RMO Tap #4 on SW-19-60-16-W4 with road access to facility.

Disadvantages: Landowner could request Smoky Lake County move RMO off land, at a very high cost to relocate the TC Energy connection to RMO.

Alternatives: Council, CAO, Natural Gas Department Manager, and Finance Manager discuss alternative rate with landowner.

Financial Implications: Increased funding for operations.

Legislation: N/A

Intergovernmental: N/A

Strategic Alignment: N/A

Enclosure(s):

1. Draft Right-of-Way Lease Agreement.

Signature of the CAO: _____



Request for Decision (RFD) 7.15

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Auction of County Surplus Equipment

Presented By: Chris Minailo, Public Works Foreman

Recommendation:

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

Background:

Smoky Lake County periodically sells surplus equipment, including underutilized assets or those replaced under the Capital Equipment Plan. In the past, equipment listed for sale through public tender did not always receive acceptable bids.

Benefits:

Liquidates surplus equipment.

Disadvantages:

N/A

Alternatives:

Any alternative to the recommendation is at the discretion of Council.

Financial Implications:

The amount of revenue received from the sale of the equipment is unknown.

Legislation:

Policy Statement No. 08-13-02: Disposal of Surplus Equipment

Intergovernmental:



Request for Decision (RFD)

N/A

Strategic Alignment:

N/A

Enclosure(s):

N/A

Signature of the CAO: _____



Request for Decision (RFD)

7.16

Meeting Date: Thursday, April 10, 2025

Agenda Item: #

Topic: Ukrainian Twinning Committee Memorandum of Understanding with Kosiv

Presented By: CAO

Recommendation:

That Smoky Lake County Council repeal 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.

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.

Background:

The Ukrainian Twinning initiative with the Kosiv District, Ivano-Frankivska Oblast, in Ukraine, was initiated by the Regional Community Development Committee (RCDC) in January 27, 2020, between the Kosiv District, and the Smoky Lake Region (Smoky Lake County, Town of Smoky Lake, Village of Vilna and Village of Waskatenau). A Memorandum of Understanding (MOU) was fully executed by all parties on September 30, 2020, for a 5-year period, expiring September 30, 2025. A Ukrainian Twinning Committee was established under Bylaw No. 1404-21, with the Town of Smoky Lake as the Managing Partner.

At the Joint Municipalities Meeting held on January 13, 2025, the Ukrainian Twinning initiative was discussed with the Ukraine Chamber of Commerce's President: Vitaliy Milentyev, who noted: *Most other municipalities MOUs have faded away, due the ongoing Russian invasion of Ukraine that started in February 2022. However, the Smoky Lake Region has continued to support Ukraine and they are very humbled and grateful for it. Even if it's just moral support – ongoing cultural exchanges help them understand that they are not left alone – it is very uplifting for Ukraine. There are cultural, spiritual and humanitarian, benefits to continue the MOU; the decision should not be an economic one.*

January 23, 2025, County Council Motion 252-25, Council approve to honor the extension for another five years, however the Town of Smoky Lake approve only a 3-year extension and the Villages of Vilna and Waskatenau declined to participate in the Ukrainian Twinning Committee.

Benefits: Noted above.

Disadvantages: Unknown

Alternatives: Any alternative to the recommendation is at the discretion of Council.

Financial Implications: There is no cost to continue the MOU.



Request for Decision (RFD)

Legislation: Bylaw No. 1404-21: Ukrainian Twinning Committee

Intergovernmental: Between Kosiv District & Town of Smoky Lake

Strategic Alignment: Priority #6: Cultural Diversity

Enclosure(s): N/A

Signature of the CAO: _____



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR117451

March 24, 2025

Reeve Jered Serben
Smoky Lake County
Box 310
Smoky Lake T0A 3C0

Dear Reeve Serben:

Thank you for submitting your municipality's grant application under the 2025 Fire Services Training Program. I am pleased to inform you that Smoky Lake County has been approved for a grant of \$28,710.00 to carry out training as outlined in the forthcoming conditional grant agreement.

Through the Fire Services Training Program (FSTP), the Government of Alberta provides \$500,000 amongst eligible fire departments to offset the cost of training their members. However, in response to feedback gathered during the 2024 Fire Services Review, the Government of Alberta has increased the FSTP funding to \$1,000,000 for the 2024/25 fiscal year.

The conditional grant agreement will be sent separately to your Chief Administrative Officer to obtain the appropriate signatures. Once the conditional grant agreement has been signed by Municipal Affairs, the grant funds will be distributed, and a final signed copy of the conditional grant agreement will be emailed to your municipality for your records.

Municipal Affairs will be working with the FSTP Working Group to review the grant evaluation criteria and approval process for potential enhancements in future years. If you have any questions regarding the grant process or the conditional grant agreement, please contact the Grants Coordinator at 1-866-421-6929, or firecomm@gov.ab.ca.

Thank you for your important work and dedication to the safety of individuals in your community.

Sincerely,

Ric McIver
Minister

cc: Glenn van Dijken, MLA Athabasca-Barrhead-Westlock
Linda Davies, Executive Director
Scott Franchuk, Fire Chief



ALBERTA
TRANSPORTATION and ECONOMIC CORRIDORS

*Office of the Minister
MLA, Innisfail-Sylvan Lake*

March 31, 2025

AR 100659

Her Worship Amy Cherniwchan
Chair, Northeast Alberta Alliance for Growth and Opportunity
c/o Town of Smoky Lake
PO Box 460
Smoky Lake, AB T0A 3C0
amy@smokylake.ca

Dear Mayor Cherniwchan:

As I committed, I am pleased to provide the following updates related to upcoming activities on Highway 28 over the next few months.

Highway 28 active construction projects

- Seasonal shutdown with construction to re-start in spring 2025.

Highway 28 twinning, Edmonton to west of Bon Accord

- The department will issue a Request for Proposals for design engineering by summer 2025.

Highway 28 safety improvements between Smoky Lake to Bonnyville

- Geotechnical drilling, utility investigations, and detailed design continue.
- The department will initiate discussions with landowners for land acquisition.
- The department will review potential 2025 construction activities such as clearing, utility relocation, illumination, traffic signal improvements, and enabling works for passing and climbing lanes from Smoky Lake to Bonnyville, to determine what work can be completed within the current Capital Plan funding allotment.

.../2

Highway 28 twinning, from Bonnyville to Cold Lake

- The department will complete engineering work for the twinning between Bonnyville and Cold Lake. A Request for Proposals for twinning design will be issued by late summer 2025.

I recognize the importance Highway 28 plays in the provincial highway network, and I am committed to undertaking improvements to the corridor to increase its safety and performance while also prioritizing improvements to maximize the lifespan of the existing infrastructure. As a result, I intend to provide further updates on a quarterly basis, to keep all members of Northeast Alberta Alliance for Growth and Opportunity group informed as to the status and progress of the various work being undertaken on Highway 28.

Sincerely,



Honourable Devin Dreeshen, ECA
Minister of Transportation and Economic Corridors

cc: Scott Cyr, MLA for Bonnyville-Cold Lake-St. Paul
Marcel Dale Auger, Reeve, M.D. of Opportunity
His Worship Colin Derko, Mayor, Village of Boyle
David Kenneth Diduck, Reeve, Lamont County
His Worship Jody Foulds, Mayor, Town of Lamont
His Worship Karl Hauch, Mayor, Town of Bruderheim
Janine Paly, Reeve, Thorhild County
His Worship Morris Langevin, Mayor, Village of Chipman
Her Worship Cheryl Calinoiu, Mayor, Town of Mundare
His Worship Timothy MacPhee, Mayor, Town of Vegreville
Tracy Holland, Reeve, Athabasca County
His Worship Robert Balay, Mayor, Town of Athabasca
His Worship Gerald Aalbers, Mayor, City of Lloydminster
His Worship Barry Goertz, Mayor, Village of Andrew
Jered Serben, Reeve, Smoky Lake County
His Worship Leroy Kunyk, Mayor, Village of Vilna
Murray Phillips, Reeve, County of Two Hills
His Worship Leonard L. Ewanishan, Mayor, Town of Two Hills
Glen Ockerman, Reeve, County of St. Paul
Her Worship Maureen Miller, Mayor, Town of St. Paul
Her Worship Donna Rudolf, Mayor, Village of Myrnam

March 27, 2025

Dear Ms. Fenerty:

Rural Roots Academy requests the honour of your presence at our grand opening **April 7, 2025 at 10:30 AM**. We have been operating as an education support and tutor centre since July 2024 and have been delighted to help and interact with families throughout the Lakeland. In February of this year, however, we were approved by Alberta Education to operate as an Independent Accredited school beginning in September 2025. We are offering approved Alberta curriculum for grades 1-9. This option will provide more educational opportunities for families seeking flexible options.

While our courses are offered mainly online, our main centre operates out of St. Paul. We would greatly appreciate your presence and support as we open registration and begin a new era of educational opportunities for rural communities in Northeastern Alberta. Our goal is to offer quality education while also incorporating many hands-on experiences through excursions, field trips, and job shadowing experiences.

To learn more about Rural Roots Academy, please follow our social media accounts on Facebook and Instagram. You can also check out our website at www.ruralrootsacademy.com

Kindly reply to this invitation at your earliest convenience by responding to this email or by calling the phone number below. Additionally, please extend this invitation to any councillors or representatives you feel would also like to attend.

Thank you,
Laura Sloan
780-614-8985

Information Released to Council

11.1

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

Municipality of SMOKY LAKE COUNTY

	CIBC GENERAL ACCOUNT	GENERAL ACCOUNT	ATB PAYROLL ACCOUNT	NOTICE ACCOUNT
Net Balance December 31, 2024	363,029.38	720,624.19	263,147.52	15,781,716.78
Receipts for the month of January				
Interest	810.28	2,238.30	895.91	52,242.26
Taxes & Penalties		43,134.99		
Utility	506.99	428,560.92		
Miscellaneous Services & Sales		95,285.59		
Town Gas and other gas revenue		95,836.14		
FCSS grant		24,376.73		
Highway 28/63 admin fee		26,206.51		
Aggregate License		46,500.00		
Enbridge grant for fire dept		15,000.00		
Small business carbon rebate		37,638.54		
Transfer from savings		1,050,000.00		
Total Receipts	1,317.27	1,864,777.72	895.91	52,242.26
SUB-TOTAL	364,346.65	2,585,401.91	264,043.43	15,833,959.04
LESS				
Disbursements for the month of January				
Transfer funds to ATB Payroll		-360,635.07	360,635.07	
Bills and Accounts		-1,694,192.90	-368,107.40	
Bank charges	-13.00	-297.39		
Transfer From Savings				-1,000,000.00
Total Disbursements	-13.00	-2,055,125.36	-7,472.33	-1,000,000.00
NET BALANCE AT January 31, 2025	364,333.65	530,276.55	256,571.10	14,833,959.04
Bank Balance at January 31, 2025	364,197.54	717,828.14	256,571.10	14,833,959.04
Outstanding Deposits	136.11	9,672.37		
Less Outstanding Cheques		-197,223.96		
NET BALANCE AT January 31, 2025	364,333.65	530,276.55	256,571.10	14,833,959.04
REVOLVING LINE OF CREDIT				
Net Balance December 31, 2024		0.00		
Disbursements		158,833.23		
Payments		158,833.23		
NET BALANCE AT January 31, 2025		0.00		

THIS STATEMENT SUBMITTED TO COUNCIL, THIS

 Reeve

 Chief Administrative Officer

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
<i>(Note: From General Account)</i>	