

4. Delegations:

4.1. Constantine Kastrinos, Superintendent, Aspen View Regional Schools

Present before Council from 9:08 a.m. to 9:56 a.m., was Aspen View Public Schools' Superintendent: Constantine Kastrinos, School Trustee South Central: Elohne Chizawsky, and School Trustee South East: Donna Cherniwchan, to provide an update, including the following slides:



Rural Communities, Rural Schools
Sustainability Through Partnership

2023-24 Board Priorities

- Engagement:** Continue to build relationships with municipal and provincial government partners
- Advocacy:** Ensure that rural sustainability remains the key focus of advocacy efforts
- Creating Opportunity:** Support initiatives and partnerships that expand educational opportunities and enhance programming for students

Aspen View PUBLIC SCHOOLS

Division-wide Initiatives

- Learning Recovery & Curriculum Implementation
- Continuum of Supports



H.A. Kostash School

- Current enrolment of 346 students K-12, plus Great Beginnings Program
- 19 teachers, 15 support staff
- Family School Liaison Worker support through FCSS partnership
- Provincial nutrition grant supports morning snack and Grab N Go programs



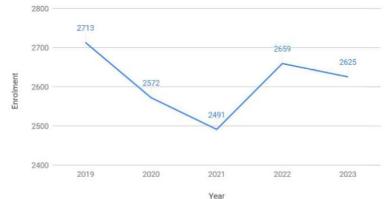
Vilna School

- Current enrolment of 122 students from Great Beginnings-Grade 12
- 17 additional students (Grade 9-12) enrolled at VOCAA
- 15 teachers, 14 support staff
- Family School Liaison Worker support through FCSS partnership
- Provincial nutrition grant supports morning snack and Grab N Go programs



2023-24 Enrolment

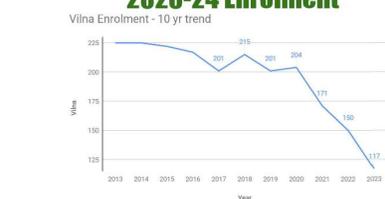
Aspen View Enrolment - 5 year trend



Year	Enrolment
2019	2713
2020	2572
2021	2491
2022	2659
2023	2625

2023-24 Enrolment

Vilna Enrolment - 10 yr trend



Year	Enrolment
2013	225
2014	225
2015	225
2016	225
2017	201
2018	215
2019	201
2020	204
2021	171
2022	150
2023	117

K	1	2	3	4	5	6	7	8	9	10	11	12
23	26	28	29	29	21	30	24	23	22	26	34	31

K	1	2	3	4	5	6	7	8	9	10	11	12
4	3	8	2	3	9	6	16	12	13	16	7	16

How we can help each other:

- Work together to promote rural Alberta
 - Our communities are excellent places to live, work and raise families
 - Alberta's continued success requires strong and vibrant rural communities

How we can help each other:

- Human Resources Collaboration
 - Partnering in community promotion efforts
 - Community partnerships for recruitment and retention and retention (spousal hiring opportunities)
 - Collaboration to address housing challenges
- Political advocacy
 - Urging provincial government to prioritize rural concerns

One Member of the Public entered Council Chambers, time 9:16 a.m.
 Two Members of the Public entered Council Chambers, time 9:35 a.m.
 Two Members of the Public entered Council Chambers, time 9:43 a.m.
 Carole Dowhaniuk - GIS Operator, Dave Franchuk - Environmental Operations Manager, and two Members of the Public, virtually joined the meeting, time 9:43 a.m.
 Two Member of the Public, entered Council Chambers, time, 9:59 a.m.

5. Public Hearing:

Nil.

6. Municipal Planning Commission:

Nil.

7. Request for Decision:

7.1. Farmers Ranchers Appreciation Day Event Location

435-24: Halisky

That Smoky Lake County Council approve the location of the Year-2024 Farmers and Ranchers Appreciation BBQ event to be at the Smoky Lake Agricultural Complex, in the Town of Smoky Lake, as scheduled on June 14, 2024.

Carried.

7.2. Bylaw No. 1458-24: Water & Sewer

436-24: Halisky

That Smoky Lake County **Bylaw No. 1458-24: Water & Sewer**, for the purpose of setting and collecting water and sewer rates, fees, and charges, be given **FIRST READING**.

Carried.

Moved by Councillor Céré that Smoky Lake County **Bylaw No. 1458-24: Water & Sewer**, for the purpose of setting and collecting water and sewer rates, fees, and charges, be given **SECOND READING**.

Carried.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1458-24: Water & Sewer**, for the purpose of setting and collecting water and sewer rates, fees, and charges, be given unanimous consent for **PERMISSION FOR THIRD READING**.

Carried Unanimously.

Moved by Councillor Gawalko that Smoky Lake County **Bylaw No. 1458-24: Water & Sewer**, for the purpose of setting and collecting water and sewer rates, fees, and charges, be given **THIRD & FINAL READING**, and the Reeve and Interim Chief Administrative Officer be hereby authorized to fix their signatures to all necessary documents and the corporate seal be fastened where it is deemed to be necessary.

Carried.

7.3. Policy Statement No. 04-01-03: Operation Maintenance Transfer Station

437-24: Fenerty

That Smoky Lake County Policy Statement No. 04-01-03: Operation Maintenance Transfer Station, be amended to the following:

Title: Operation and Maintenance of Transfer Sites Agreement		Policy No.: 01-03
Section: 04	Code: P-R	Page No.: 1 of 2
Legislation Reference: Provincial Legislation		
Purpose:	Maintain Standard Costs throughout commission area.	
Policy Statement and Guidelines:		
<ol style="list-style-type: none">1. Whereas, under Section 602 (02), of the <i>Municipal Government Act</i>, the Lieutenant Governor in Council on recommendation of the Minister of Municipal Affairs, established the Evergreen Regional Waste Management Services Commission, consisting of the Municipalities, for the purpose of providing solid waste management services.2. The Commission shall:<ol style="list-style-type: none">a. have ownership through legal title of Regional Landfill Site.b. have operational control of all Waste Transfer Stations through a signed lease with respective Municipalities within the Commission.c. in reference to Section 2, subsection (b), operational control of transfer stations will come into effect when the Regional Site commences operation. All operational transfer stations must abide by the Operators Manual.3. The Commission shall designate an employee or contractor to be responsible for the operation and maintenance of the Regional Landfill.4. The establishment of any disposal fees for the Waste Transfer Sites must be approved by the Commission and shall be applicable to all sites including modified landfill sites within the Commission effective November 1, 2001.5. The establishment of any disposal fees for the Regional Landfill Site must be approved by the Commission.6. The Commission will be responsible for the development and maintenance of an Operations Manual for the Regional Landfill and Waste Transfer Stations consistent with Provincial Guidelines.7. Closure of all modified landfills will occur when the Regional Site becomes operational.8. Lease agreement between Evergreen Regional Waste Management Services Commission and respective municipalities is to be signed prior to commencement of the development of a transfer station in that municipality.		

Title: Operation and Maintenance of Transfer Sites Agreement		Policy No.: 01-03
Section: 04	Code:	Page No.: 2 of 2
Policy Statement and Guidelines:		
SCHEDULE "A" Effective May 1, 2024		
Fridges and Freezers		\$ 20.00 (or free during the month of May)
Mattresses		\$ 10.00
Out of area household waste		\$ 10.00
Commercial Demolition Material		
Shingles, Cement, Non-burnable		
• ½ Ton		\$ 10.00
• 1 Ton		\$ 50.00
• Tandem (10 yards)		\$ 200.00
• End Dump (20 yards)		\$ 250.00
• Roll-Off Bins (Over 20 yards)		\$ 400.00
No Fee Disposals:		
<ul style="list-style-type: none"> • Appliances (stoves, washers, dryers, dishwasher, microwaves, hot water tanks, barbeques) • Household and Office furniture (tables and chairs, couches, mattresses, desks, TV's, stereos, computers) • Un-bagged leaves, grass, garden waste for composting • Salvageable Scrap Metal • Burnable Materials • Tires • Trees, Shrubs • Wet Batteries (wet cell from vehicles) • Dry Batteries (dry cell) 		

Carried.

7.4. Truckfill Water Storage Tanks for Extra Capacity

438-24: Halisky

That Smoky Lake County Council **defer** further discussion in respect to potentially funding a 6-month rental or purchase of two 63 cubic meter stand up tanks including mobilization, demobilization and required adaptive fittings and hoses, which could 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 predicted Year-2024 drought; **to the April 11, 2024, Council Meeting**; and bring forward quotes to determine the cost of potentially purchasing the said tank as well as research in respect to any potential grant funding.

Carried.

7.5. Policy Statement No 08-10-04: Special Tax Cancellation

439-24: Céré

That Smoky Lake County Policy Statement No 08-10-04: Special Tax Cancellation, be amended to include the cancellation of the 2024 Local Improvement Tax charged to the Bellis Ukrainian Orthodox Church:

Title: Special Tax Cancellation	Policy No.: 10-04
Section: 08	Code: P-S
Page No.: 1 of 2 E	
Legislation Reference: Municipal Government Act, Section 347.	
Purpose:	To provide financial relief to non-profit groups or registered charities that are levied a special tax through bylaw .
Policy Statement and Guidelines:	
Smoky Lake County recognizes the limited financial capacity of non-profit groups or registered charities. <u>If Council considers it equitable to do so</u> , it may cancel the special tax in respect to a particular property that is owned by a non-profit group or registered charity.	
Under section 397, of the <i>Municipal Government Act</i> , no land is exempt from a local improvement charge if a local improvement tax bylaw authorized that particular property to pay for a local improvement that benefited that area of the municipality.	
However, under section 347 of the <i>Municipal Government Act</i> , Council may cancel, reduce, or refund all or part of the tax.	
Guidelines:	
<ol style="list-style-type: none"> 1. A non-profit or registered charity may provide a letter asking to have the special tax cancelled. 2. The request will be presented to Council. 3. If Council approves the request, Schedule "A": Special Tax: Cancellation will be updated to contain the year of cancellation, the name of the group, roll number of the property and the amount of the local improvement charge as well as any other details that administration may find pertinent. 	



SCHEDULE "A"

Special Tax: Cancellation

Taxation Year	Name	Roll Number	Details	Amount
2024	Ukrainian Greek Orthodox Church of Canada Box 125 Bellis, AB T0A 0J0	15593522	Sewer	\$175.00

Carried.

7.6. Property Tax Write Off Request Roll #14593040

440-24: Halisky

That Smoky Lake County Council approve to write off taxes in the amount of \$207.11 and penalties in the amount of \$79.68 on Property Tax Roll #14593040, due to the cancellation of the lease to deceased lessee.

Carried.

7.7. Property Tax Sale Results

441-24: Céré

That Smoky Lake County register a Tax Forfeiture on Property Tax Roll 40300413, legally described as Block 4, Lot 13, Plan 314HW, as the said property was registered with a Tax Notification and did not sell at the December 12, 2023, Tax Sale and Council has accepted the option to not purchase the property but register the County's name on the land title via a Tax Forfeiture Instrument, which allows the County the ability to rent, lease or dispose of the property at a price as close to market value as possible; and if the property is not disposed of under s. 425(1) of the MGA, the County can, in 15-years' time following the date of the auction, request the Land Registrar to cancel the existing certificate of title from a Tax Forfeiture to a Certificate of Title in the County's name; and if the County does take title of the property, it is exempt from taxation under MGA s.362(1)(b) and the County can dispose of the property in accordance with section 425.

Carried.

7.8. FCSS Grant Funding Applications

442-24: Fenerty

That Smoky Lake County **approve** to allocate funding from the 2024 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
Royal Canadian Legion 227 Smoky Lake	Activity supplies to provide more opportunities for community engagement.	\$1,500.00

Carried.

4. Delegations:

4.2. **Bob Daudelin, Assessment Specialist, Accurate Assessment Group Ltd.**

Present before Council from 10:37 a.m. to 11:36 a.m. was Accurate Assessment Group Ltd.'s Assessment Specialist: Bob Daudelin, and Assessment Coordinator: Sean Barrett, to provide a summary of the County's Year-2023 Property Assessment which is used to calculate the Year-2024 Property Taxation, including the following slides:

Agenda

- Accurate Assessment Group Ltd.
- Highlights of the Municipality's Assessment

AAG's Client Partners

- ✓ 25 Rural Municipalities (including DIP Assessment Services to 13)
- ✓ 8 Cities
- ✓ 7 Towns
- ✓ 8 Merit Settlements

Property Assessment Overview

Residential	Non-Residential	Farmland
Bob Daudelin, AMAA	Assessment Specialist	
Jesse Nelson	Residential Assessor	
Cory Allen	Residential Assessor	
	Assessment Manager	
	Assessment Specialist	
	Residential Assessor	
	Residential Assessor	
	Residential Assessor	
	Farmland Assessment Specialist	
	Residential Assessor	

Trusted Advisor

- ✓ **TEAM DEPTH**
Specializing in all types of municipal property assessment (City, Town, County, Enterprise)
- ✓ **COMMUNICATION**
We communicate like you do, so you can understand our process, costs and administration
- ✓ **DATA INTEGRITY**
Our technology drives our practice for assessment operations. Linked to quality control through technology and continuous

Property Assessment Overview

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

Assessed Value * Mill Rate = Property Tax

Assessment Legislation

MGA - Municipal Government Act

- MRAT - Matters Relating to Assessment and Taxation Regulation
- COPTER - Community Organization Property Tax Exemption Regulation
- MRAC - Matters Relating to Assessment Complaints Regulation

http://www.municipalfairs.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.

Approaches to Value

- ✓ Cost Approach
- ✓ Direct Sales Approach
- ✓ Income Approach

Mass Appraisal

- ✓ Means "the process of preparing assessments for a group of properties using standard methods and common data and allowing for statistical testing"
- ✓ Common data may include:
 - ✓ Location
 - ✓ Lot size
 - ✓ Age and condition
 - ✓ Other

Assessment Process

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

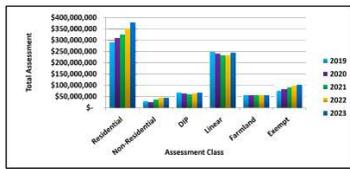
Assessment Inquiry

- 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.

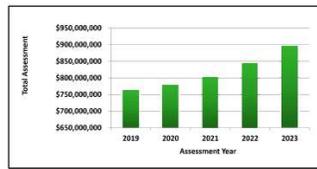
2022 Compared to 2023 Assessment

	2022	2023	Difference	
	Totals	Totals	\$	%
Residential	\$352,035,210	\$378,429,960	\$26,394,750	107%
Non-Residential	\$43,205,430	\$43,417,360	\$211,930	100%
Designated Industrial Property (DIP)	\$65,046,580	\$68,690,140	\$3,643,560	106%
Linear	\$230,586,620	\$243,849,970	\$13,263,350	106%
Farmland	\$57,984,720	\$57,553,220	(\$431,500)	100%
Exempt	\$96,493,590	\$103,342,300	\$6,848,710	107%
Grand Total:	\$844,950,150	\$895,282,950	\$50,332,800	106%

Assessment Class History Comparison



Assessment Total History Compare



Taxable Assessment Change Compare by %

Range	Properties	%
-25% to -100%	38	0.6%
-10% to -25%	30	0.5%
-3% to -10%	568	6.1%
No Change	3,923	58.7%
1% to 10%	1,295	21.5%
10% to 25%	552	9.2%
25% to 100%	101	1.7%
Over 100%	29	0.5%
New Roll #'s	61	1.0%
Inactive Roll #'s	11	0.2%
Total Properties	6,018	100%

Taxable Assessment Change Compare by \$

Range	Properties	%
Over \$1,000,000	0	0.0%
-\$100,000 to -\$999,999	19	0.3%
-\$25,000 to -\$99,999	48	0.8%
-\$10,000 to -\$24,999	80	1.3%
-\$1,000 to -\$9,999	221	3.7%
-\$999 to \$999	3,695	61.4%
\$1,000 to \$9,999	1,082	18.0%
\$10,000 to \$24,999	477	7.9%
\$25,000 to \$99,999	289	4.8%
\$100,000 to \$999,999	30	0.5%
Over \$1,000,000	5	0.1%
New Roll #'s	61	1.0%
Inactive Roll #'s	11	0.2%
Total Properties	6,018	100%

New Roll #'s & Permit Comparison

New Roll #'s Summary					
	2019	2020	2021	2022	2023
Residential/Non-Res	24	15	15	14	61
Development Permit					
	2019	2020	2021	2022	2023
Development Permits	61	48	45	38	33

Overview

(NOT including Industrial or Linear)

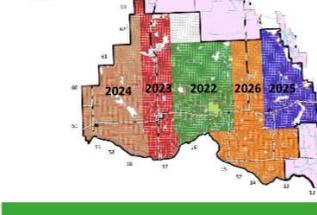
New Residential Growth Assessment				
	2021	2022	2023	2023
New Construction	\$6.1M (2.0%)	\$5.4M (1.7%)	\$8.0M (2.3%)	
Residential Inflation				
	2021	2022	2023	
Market Change	\$9.4M (3.0%)	\$21.6M (6.6%)	\$18.4M (5.2%)	

Overview

(NOT including Industrial or Linear)

Category	Land	Overall Improved
Residential (Rural)	Increase (3%-7%)	3% - 10% Increase
Residential (Lake Subdivisions)	4%-5% increase for most areas, Bonnie Lake and Mons Lake higher	3%-5% increase, some exceptions
Residential (Hamlets)	2% - 5% increase minimal change, Warspite 6% increase	

5 Year Re-inspection Cycle



Moving Forward – Residential / Non-Residential

- Prepare for Assessment Notice mail-out in mid to late Spring
- April - September, complete 2024 Re-inspections - focus area to be ranges 18 & 19
- 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 Dietrich, 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
- AMG utilizing our team of specialized industrial assessors provide these services annually to the municipality.

Designated Industrial Property

- As council and administration may be aware, in October 2020 the Government of Alberta announced they would not be implementing any of the scenarios from the assessment model review. Rather it was decided to implement several short-term initiatives intended to enhance oil and gas industry competitiveness.
- The initiatives focus on municipal property assessment and taxation and are intended as an alternative to the more substantial changes that were proposed in the assessment model review.
- While these initiatives will have significant financial impacts on many municipalities, they will be less than impacts resulting from the changes to the assessment model that were considered as part of the review process earlier this year.
- Most of the initiatives will be in effect for three years, which is intended to provide time for further consultation on the modernization of Alberta's assessment model for regulated oil and gas properties.
- Therefore, municipalities can expect an engagement of another attempt at an assessment model review for regulated property in the near future.

Designated Industrial Property

- The initiatives include the following:
- Well Drilling Equipment Tax**
 - Elimination of the Well Drilling Equipment Tax (WDET) beginning in 2021. This elimination is expected to be permanent.
 - Low Producing Wells**
 - Three-year assessment reduction on low-producing wells. This reduction will be implemented through changes to Schedule D of the Alberta Linear Property Assessment Minister's Guidelines.
 - Continuation of the shallow gas well and associated pipeline assessment reduction that was introduced in 2019. This will continue to be applied for the 2021 to 2024 tax year.
 - New Wells and Pipelines**
 - Three-year property tax holiday on all new wells and pipelines. Beginning in the 2022 property tax year, new wells and pipelines will not be taxed until the 2025 tax year. Therefore, the tax holiday applies to the 2022, 2023, and 2024 tax years.

Designated Industrial Property (2024AY+ Update)

- As indicated prior, several short-term initiatives intended to enhance oil and gas industry competitiveness were implemented.
- Please note, it is anticipated the three-year property tax holiday on all new wells and pipelines will end in the 2024 assessment year (2025 tax year).
- The initial engagement of the assessment model review will also commence during the summer of 2024. There will be consultation with both municipal and industry stakeholders on the following:
- Assessment Year Modification
 - Construction Cost Reporting Guide (CCRG)

14. Executive Session:

Legal Issue: Métis Nation of Alberta's Proposed Supportive Living Facility Development

443-24: Serben

That Smoky Lake County Council go into Executive Session to discuss a Legal Issue: Métis Nation of Alberta's Proposed Supportive Living Facility Development: Healing Waters Treatment Center, under the authority of the FOIP Act Section 16: Third Party Business Interests and Section 27: Privileged Information, in the presence of all Council, Interim Chief Administrative Officer, Finance Manager, Executive Services Clerk, and the Delegations: Bob Daudelin, Assessment Specialist, and Sean Barrett, Assessment Coordinator from Accurate Assessment Group Ltd., time 11:17 a.m..

Carried.

444-24: Céré

That Smoky Lake County Council go out of Executive Session, time 11:36 a.m.

Carried.

4. Delegations:

Aspen View Public Schools

445-24: Céré

That the information received by Smoky Lake County Council, from the March 28, 2024, Delegations representing Aspen View Public Schools: Constantine Kastrinos - Superintendent, Elohne Chizawsky - Trustee South Central, and Donna Cherniwchan - Trustee South East, providing an update from the previous year, be accepted for information.

Carried.

Year-2023 Property Assessments for the Year-2024 Taxation Year

446-24: Fenerty

That the information received by Smoky Lake County Council, from the March 28, 2024, Delegations representing Accurate Assessment Group Ltd.: Bob Daudelin, Assessment Specialist, and Jesse Nelson, in respect to Smoky Lake County's Year-2023 Property Assessment for the Year-2024 Property Taxation year, be accepted for information.

Carried.

11:36 to 11:47 a.m.

Public Question and Answer Period:

Marianne Kaiser, resident of Bonnie Lake, questioned and expressed concerns in respect to Casey Tchir's proposed revisions to the Estates of Bonnie Lake Out Line Plan, which would allow access to Township Road 600 from and through the land legally described as NE-34-59-13-W4, as another exit/access route to the unapproved, conceptual subdivision plan:

- How soon can an appeal be made after it is approved?
- Why was there no notification to surrounding owners?

Lydia Cielin, Interim Chief Administrative Officer, answered:

- The developer has not yet applied for a development permit.
- The Planning and Development Manager is away, and he would be better suited to provide more details.
- All statutory regulations were and are followed.
- The Estates of Bonnie Lake Outline Plan was used as information in Year-2015 to rezone the land from Agricultural to Residential and that process went through.

7. Request for Decision:

7.9. Request to Amend Development Concept Plan - Estates of Bonnie Lake Road Access
447-24: Céré

That Smoky Lake County Council **take no action to** the verbal information provided on February 22, 2024, by the Delegation: Casey Tchir, Developer, who spoke about recommending revisions to the Development Concept Plan contained within The Estates of Bonnie Lake Out Line Plan, to allow access to Township Road 600 from and through the land legally described as NE-34-59-13-W4, for the purpose of providing another exit/access route to the unapproved, conceptual subdivision plan on and for the said land; **and confirm** there is no approval of the Delegation's recommendation, and any such approval (or denial) to change the proposed development plan will be done so in due course and in accordance will all applicable bylaws, legislation, and compliance with Council's **January 29, 2015, Motion #301-15**: *"That Smoky Lake County request that the owner of lands legally described by NE 34-59-13-W4M provide the following reports to the satisfaction of the Subdivision Authority with the subdivision application: Biophysical Assessment, Traffic Impact Assessment, Water Report which satisfies Section 23(3) of the Water Act, Geotechnical Report, Environment Site Assessment Phase I & Phase II if necessary, a Historical Resource Act Clearance, and a Conservation Easement Agreement and addresses issues with RR132 to the satisfaction of the Subdivision Authority."*

Carried.

7.10. County-Owned Land Sales Revenue

448-24: Fenerty

That Smoky Lake County Council acknowledge the total funds disbursed in the amount of \$775,954.75 generated from the Public Land Sale Tender of County-Owned Lands, which were advertised through CLHbid.com, legally described as follows and resulting in **revenue to the County in the total amount of \$701,168.49**, for:

- NE 23-60-13-W4M (136.30 ACRES)
with \$210,655.30 to the County and \$22,338.75 to CLHBid.com,
- SW 34-61-13-W4M (127.60 ACRES)
with \$266,148.55 to the County and \$28,651.88 to CLHBid.com, &
- NE 32-59-14-W4M (160.0 ACRES)
with \$224,394.64 to the County and \$23,795.63 to CLHBid.com.

Carried.

7.11. Bylaw No. 1459-24: Next Generation 9-1-1 (NG9-1-1) Service

449-24: Céré

That Smoky Lake County **Bylaw No. 1459-24: Next Generation 9-1-1 (NG9-1-1) Service**, for the purpose of authorizing the provision of TELUS' Next Generation 9-1-1 Service for the residents of the County, be given **FIRST READING**.

Carried.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1459-24: Next Generation 9-1-1 (NG9-1-1) Service**, for the purpose of authorizing the provision of TELUS' Next Generation 9-1-1 Service for the residents of the County, be given **SECOND READING**.

Carried.

Moved by Councillor Gawalko that Smoky Lake County **Bylaw No. 1459-24: Next Generation 9-1-1 (NG9-1-1) Service**, for the purpose of authorizing the provision of TELUS' Next Generation 9-1-1 Service for the residents of the County, be given unanimous consent for **PERMISSION FOR THIRD READING**.

Carried Unanimously.

Moved by Councillor Halisky that Smoky Lake County **Bylaw No. 1459-24: Next Generation 9-1-1 (NG9-1-1) Service**, for the purpose of authorizing the provision of TELUS' Next Generation 9-1-1 Service for the residents of the County, be given **THIRD & FINAL READING**, and the Reeve and Interim Chief Administrative Officer be hereby authorized to fix their signatures to all necessary documents and the corporate seal be fastened where it is deemed to be necessary.

Carried.

7.12. Northeast Alberta Alliance for Growth and Opportunities (NAAGO) Membership

450-24: Fenerty

That Smoky Lake County renew the Northeast Alberta Alliance for Growth and Opportunities (NAAGO) membership for Year-2024, in the amount of \$2,200.00, payable to the Town of Vegreville, as per the NAAGO's Terms of Reference, Schedule A; and incorporate the said Terms of Reference into a new County policy to establish the NAAGO as Municipal Committee with the Reeve being the appointed member.

Carried.

7.13. Transportation Routing & Vehicle Information System - Multi-Jurisdiction

451-24: Céré

That Smoky Lake County execute the Memorandum of Agreement with the Province of Alberta to renew or the Transportation Routing and Vehicle Information System Multi-Jurisdiction (**TRAVIS-MJ**) for a three (3) year term, commencing April 1, 2024, and ending March 31, 2027, to address the industry's need for a simplified, electronic oversize commercial vehicle permitting system.

Carried.

Invitation to RoaData Services Ltd. as a Delegation

452-24: Halisky

That Smoky Lake County extend an invitation to RoaData Services Ltd., to send a representative to be a delegation at a future Council meeting, for the purpose of reviewing the fees for services through the Transportation Routing and Vehicle Information System Multi-Jurisdiction (TRAVIS-MJ) system.

Carried.

7.14. Gravel Crushing Tender Award

453-24: Céré

That Smoky Lake County award the Year-2024 to Year-2026 Gravel Crushing Tender to the second lowest bidder: **Auger Sand & Gravel of Westlock**, to crush and stockpile the following gravel products within the White Earth Creek Gravel Pit located on the lands legally described as NW ¼ of Section 2-61-18-W4, and with an option to renew for Year-2025 and Year-2026, (being the lowest rates received), at the sole discretion of the County, described as follows:

Item Description	Estimated Quantity for 2024	Unit Price in 2024	Unit Price in 2025	Unit Price in 2026	Total Bid for 2024
Crush to Stockpile Designation 4, Class 20 (3/4")	42,000 Tonnes	\$4.85	\$4.85	\$5.35	\$203,700
Crush to Stockpile Designation 4, Class 25 (1")	45,000 Tonnes	\$4.85	\$4.85	\$5.35	\$218,250
Crush to Stockpile Designation 4, Class 40 (1 1/2")	13,000 Tonnes	\$4.85	\$4.85	\$5.35	\$63,050
Crush to Stockpile Designation 3, Class 12.5C (1/2")	0.00Tonnes for 2024 5,000 Tonnes for 2025 & 2026		\$5.85	\$6.35	
Sand Elimination	10,000 Tonnes to 20,000 Tonnes	N/A	\$0.10	\$0.10	N/A
Subtotal TENDER					\$485,000
GST					\$24,250
TOTAL TENDER					\$509,250

Carried.

Meeting Recessed Meeting recessed for Lunch, time 12:19 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, Interim Chief Administrative Officer, Finance Manager, Executive Services Clerk, Communications Officer, GIS Operator, Agricultural Fieldman, Peace Officer, Fire Chief, Fire Services Clerk, Public Works Manager, and three Members of the Public.

4. Delegations:

4.3. Barbara McCarthy, CPA, CA, JMD Group LLP, Chartered Professional Accountants – Smoky Lake County’s Year-2023 Audited Financial Statements

Physically present before County Council from 1:00 p.m. to 1:31 p.m. was Barb McCarthy, CPA, CA, from JMD Group LLP Chartered Professional Accountants, to present the Smoky Lake County Consolidated Financial Statement and the Smoky Lake County Gas Utility Financial Statement for the Year Ending December 31, 2023, as follows:

SMOKY LAKE COUNTY
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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, 2023 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.

Lydia Cielin, Acting CAO

March 28, 2024

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, 2023, 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, 2023, and the consolidated results of its operations and consolidated 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.

St Paul, Alberta
March 28, 2024

Chartered Professional Accountants

**SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	2023	2022
Financial assets		
Cash <i>(Note 2)</i>	\$ 19,878,679	\$ 19,590,124
Taxes and grants in place receivable <i>(Note 3)</i>	512,236	543,562
Receivables from other governments	577,014	2,366,568
Trade and other receivables	623,689	1,068,266
Loan to MCC for Smoky Lake Development Corp. <i>(Note 5)</i>	615,567	-
Investment in Gas Alberta Inc. <i>(Note 4)</i>	67,932	67,983
Investment in MCC for Smoky Lake Development Corp.	10,000	10,000
	<u>22,285,117</u>	<u>23,646,503</u>
Liabilities		
Accounts payable and accrued liabilities	1,105,674	2,286,651
Employee obligations <i>(Note 6)</i>	1,348,948	1,406,489
Deposit liabilities	239,250	221,124
Deferred revenue <i>(Note 7)</i>	1,042,753	1,475,784
Tax sale surplus	10,317	10,317
Asset retirement obligations <i>(Note 8)</i>	1,767,840	1,733,177
	<u>5,514,782</u>	<u>7,133,542</u>
Net financial assets	<u>16,770,335</u>	<u>16,512,961</u>
Non-financial assets		
Tangible capital assets <i>(Schedule 2)</i>	37,717,013	38,487,697
Inventory <i>(Note 9)</i>	3,562,124	3,707,731
Prepaid expenses	54,499	199,380
	<u>41,333,636</u>	<u>42,394,808</u>
Accumulated surplus <i>(Schedule 1, Note 10)</i>	<u>\$ 58,103,971</u>	<u>\$ 58,907,769</u>

CONTINGENT LIABILITIES *(Note 11)*

APPROVED BY:

Reeve

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
Revenues			
Net municipal taxes (Schedule 3)	\$ 10,315,527	\$ 10,376,688	\$ 9,935,917
Sales of goods and services	836,858	911,570	886,789
Government transfers for operating (Schedule 4)	733,580	910,436	850,579
Investment income	370,000	898,867	416,691
Penalties and costs of taxes	80,000	392,554	348,891
Licenses and permits	88,500	93,841	115,337
Special levies and taxes	209,040	206,540	150,052
Insurance recoveries	8,151	75,542	77,703
Rentals and leases	45,000	60,755	43,482
Natural gas	2,994,520	2,634,175	3,941,420
	<u>15,681,176</u>	<u>16,560,968</u>	<u>16,766,861</u>
Expenses			
Legislative	510,243	502,276	498,982
Administration	2,171,535	2,310,939	2,298,953
Protective services	1,338,897	1,358,956	874,384
Transportation	9,647,264	7,871,181	7,554,348
Water and wastewater	722,384	680,129	635,410
Landfill	530,988	661,908	679,557
Further education	113,230	118,657	119,903
Agricultural services	930,450	884,294	868,553
Municipal planning, community and economic development	883,751	761,166	744,396
Recreation and culture	510,174	410,670	409,701
Natural gas	3,059,520	2,828,039	4,306,643
	<u>20,418,436</u>	<u>18,388,215</u>	<u>18,990,830</u>
Deficiency of revenues over expenses before other	<u>(4,737,260)</u>	<u>(1,827,247)</u>	<u>(2,223,969)</u>
Other			
Government transfers for capital (Schedule 4)	1,977,489	1,151,264	2,302,242
Gain (loss) on disposal of tangible capital assets	361,800	(127,815)	134,067
	<u>2,339,289</u>	<u>1,023,449</u>	<u>2,436,309</u>
Excess (deficiency) of revenues over expenses	<u>(2,397,971)</u>	<u>(803,798)</u>	<u>212,340</u>
Accumulated surplus, beginning of year	<u>58,907,769</u>	<u>58,907,769</u>	<u>58,695,429</u>
Accumulated surplus, end of year	<u>\$ 56,509,798</u>	<u>\$ 58,103,971</u>	<u>\$ 58,907,769</u>

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
Excess (deficiency) of revenues over expenses	<u>\$ (2,397,971)</u>	<u>\$ (803,798)</u>	<u>\$ 212,340</u>
Amortization of tangible capital assets	2,265,300	2,287,596	2,300,112
Acquisition of tangible capital assets	(1,052,559)	(1,910,871)	(3,443,299)
Proceeds on disposal of tangible capital assets	-	266,144	473,082
Loss (gain) on disposal of tangible capital assets	(361,800)	127,815	(134,067)
	<u>850,941</u>	<u>770,684</u>	<u>(804,172)</u>
Increase in inventory	50,000	145,607	(31,874)
Decrease (increase) in prepaid expenses	(50,000)	144,881	14,246
	<u>850,941</u>	<u>1,061,172</u>	<u>(821,800)</u>
Increase (decrease) in net financial assets	<u>(1,547,030)</u>	<u>257,374</u>	<u>(609,460)</u>
Net financial assets - beginning of year	<u>16,512,961</u>	<u>16,512,961</u>	<u>17,122,421</u>
Net financial assets - end of year	<u>\$ 14,965,931</u>	<u>\$ 16,770,335</u>	<u>\$ 16,512,961</u>

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

	2023	2022
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess of revenues over expenses	\$ (803,798)	\$ 212,340
Items not affecting cash:		
Amortization of tangible capital assets	2,287,596	2,300,112
Loss (gain) on disposal of tangible capital assets	127,815	(134,067)
	<u>1,611,613</u>	<u>2,378,385</u>
Changes in non-cash working capital:		
Taxes and grants in place receivable	31,326	77,713
Receivables from other governments	1,789,554	54,585
Trade and other receivables	444,577	293,073
Accounts payable and accrued liabilities	(1,180,977)	(76,178)
Employee obligations	(57,541)	38,232
Deposit liabilities	18,125	(400)
Deferred revenue	(433,030)	(656,436)
Tax sale surplus	-	195
Asset retirement obligations	34,663	864,523
Inventory	145,607	(31,875)
Prepaid expenses	144,881	14,246
	<u>937,185</u>	<u>577,678</u>
Net cash from operations	<u>2,548,798</u>	<u>2,956,063</u>
Capital		
Purchase of tangible capital assets	(1,910,871)	(3,443,299)
Proceeds on disposal of tangible capital assets	266,144	473,082
	<u>(1,644,727)</u>	<u>(2,970,217)</u>
Investing		
Investment in MCC for Smoky Lake Development Corp.	-	(10,000)
Change in restricted cash	85,488	404,229
Loan to MCC for Smoky Lake Development Corp.	(615,567)	-
Redemption of shares in Gas Alberta Inc.	51	-
	<u>(530,028)</u>	<u>394,229</u>
Net change in cash during the year	<u>374,043</u>	<u>380,075</u>
Cash - beginning of year	<u>18,902,142</u>	<u>18,522,067</u>
Cash - end of year	<u>\$ 19,276,185</u>	<u>\$ 18,902,142</u>
Cash consists of:		
Cash	\$ 19,878,679	\$ 19,590,124
Less restricted cash	(602,494)	(687,982)
	<u>\$ 19,276,185</u>	<u>\$ 18,902,142</u>

SMOKY LAKE COUNTY
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	2022
Balance, beginning of year					
As originally stated	\$ 5,095,348	\$ 15,324,724	\$ 38,487,697	\$ 58,907,769	\$ 58,695,429
Prior period adjustment, asset retirement obligations	1,733,177	-	(1,733,177)	-	-
As restated	6,828,525	15,324,724	36,754,520	58,907,769	58,695,429
Excess of revenues over expenses	(803,798)	-	-	(803,798)	212,340
Funds used for tangible capital assets	(1,910,871)	-	1,910,871	-	-
Annual amortization expense	2,287,596	-	(2,287,596)	-	-
Disposals of tangible capital assets	393,959	-	(393,959)	-	-
Annual accretion expense	34,663	-	(34,663)	-	-
Funds designated for future use	648,177	(648,177)	-	-	-
Change in accumulated surplus	649,726	(648,177)	(805,347)	(803,798)	212,340
Balance, end of year	\$ 7,478,251	\$ 14,676,547	\$ 35,949,173	\$ 58,103,971	\$ 58,907,769

SMOKY LAKE COUNTY
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2023	2022
Cost								
Balance, beginning of year	\$ 5,539,089	\$ 2,216,811	\$ 5,582,239	\$ 52,383,319	\$ 12,668,591	\$ 6,564,824	\$ 84,954,873	\$ 82,623,354
Acquisition of tangible capital assets	-	-	21,495	1,563,317	917,430	789,439	3,291,681	2,712,789
Construction in progress	-	-	-	(1,300,310)	-	-	(1,300,310)	739,510
Disposal of tangible capital assets	(201,876)	-	-	-	(42,975)	(256,793)	(801,644)	(1,111,780)
Balance, end 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
Accumulated amortization								
Balance, beginning of year	-	1,079,773	1,790,893	32,509,514	7,094,049	4,082,947	46,467,176	44,939,828
Annual amortization	-	74,872	138,827	1,112,197	632,165	328,755	2,287,596	2,300,112
Accumulated amortization on disposals	-	-	-	-	(19,120)	(87,965)	(107,085)	(172,764)
Balance, end of year	-	1,154,445	1,929,720	33,621,711	7,616,494	4,324,717	48,647,087	46,467,176
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	\$ 38,487,697
2022 Net book value of tangible capital assets	\$ 5,539,089	\$ 1,137,038	\$ 3,791,346	\$ 19,873,805	\$ 5,664,542	\$ 2,481,877	\$ 38,487,697	

SMOKY LAKE COUNTY
SCHEDULE 3 - PROPERTY TAXES LEVIED
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
Taxation			
Residential	\$ 3,045,296	\$ 3,139,717	\$ 2,981,937
Non-residential	1,270,155	1,316,217	1,224,239
Farmland	911,096	1,001,076	992,707
Machinery and equipment	1,188,096	1,279,951	1,138,096
Linear property	6,310,864	6,141,030	6,209,350
Grants in place	68,756	69,721	11,759
	12,794,263	12,947,712	12,558,088
Requisitions			
Alberta School Foundation Fund	1,986,936	2,039,430	2,085,670
Smoky Lake Foundation	468,927	510,942	514,064
Designated Industrial Property	22,873	20,652	22,437
	2,478,736	2,571,024	2,622,171
Net municipal taxes	\$ 10,315,527	\$ 10,376,688	\$ 9,935,917

SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
Transfers for operations			
Federal grants	\$ 15,000	\$ 54,992	\$ 17,661
Provincial	650,445	796,228	769,067
Local governments	68,135	59,216	63,851
	733,580	910,436	850,579
Transfers for capital			
Provincial	1,977,489	1,151,264	2,302,242
Total government transfers	\$ 2,711,069	\$ 2,061,700	\$ 3,152,821

SMOKY LAKE COUNTY
SCHEDULE 5 - CONSOLIDATED EXPENSES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
Expenses			
Salaries, wages and benefits	\$ 8,550,958	\$ 7,850,810	\$ 7,627,393
Contracted and general services	3,909,685	3,018,056	2,642,077
Purchases from other governments	321,000	313,165	248,007
Materials, goods, supplies and utilities	3,326,327	2,827,184	2,820,782
Provision for allowances and bad debts	-	309,946	207,802
Transfers to other governments	57,500	32,083	41,797
Transfers to individuals and organizations	739,133	352,381	328,722
Bank charges and short-term interest	6,000	5,592	7,728
Tax adjustments	3,000	80,804	39,663
Natural gas purchases	1,239,533	1,275,934	2,692,763
Amortization of tangible capital assets	2,265,300	2,287,596	2,300,112
Accretion expense	-	34,664	33,984
Total expenses	\$ 20,418,436	\$ 18,388,215	\$ 18,990,830

SMOKY LAKE COUNTY
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and Community Services	Agriculture	Recreation and Culture	Gas	2023
Revenues									
Net municipal taxes	\$ 10,376,688	\$ -	\$ -	\$ -	\$ -	\$ 9,425	\$ 41,230	\$ 2,634,175	\$ 10,376,688
User fees (rentals and sales)	129,179	139,012	209,204	316,657	127,618	-	-	-	910,426
Government transfers for operating	141,250	59,091	-	-	417,048	181,247	111,800	-	899,867
Investment income	811,468	-	-	-	-	-	-	-	811,468
Other operating revenues	466,982	7,853	204,040	9,040	80,562	-	-	-	768,477
Government transfers for capital	-	68,585	1,082,679	-	-	-	-	-	1,151,264
Gain (loss) on disposal of TCAs	(157,902)	3,963	23,307	22,562	-	(19,745)	-	-	(127,815)
	11,767,665	278,504	1,519,230	348,259	625,228	170,927	153,030	2,721,574	17,584,417
Expenses									
Salaries, wages and benefits	1,412,533	451,717	3,308,408	714,065	317,308	537,996	173,942	934,841	7,850,810
Contracted and general services	722,897	613,950	1,057,521	199,263	409,449	120,645	18,784	188,712	3,331,221
Goods and supplies	112,539	165,233	2,013,645	169,362	1,893	177,920	5,262	1,457,264	4,103,118
Transfers to others	41,142	-	-	32,683	151,289	-	-	159,950	384,464
Other expenses	389,680	-	13,390	27,992	-	-	-	(56)	431,006
	2,678,791	1,230,900	6,392,964	1,142,765	879,939	836,561	357,938	2,580,761	16,100,619
Net revenue before amortization	9,088,874	(952,396)	(4,873,734)	(794,506)	(254,711)	(665,634)	(204,908)	140,813	1,483,798
Amortization expense	(133,825)	(128,056)	(1,478,218)	(199,273)	-	(56,500)	(44,447)	(247,277)	(2,287,596)
Excess (deficiency) of revenues over expenses	\$ 8,955,049	\$ (1,080,452)	\$ (6,351,952)	\$ (993,779)	\$ (254,711)	\$ (722,134)	\$ (249,355)	\$ (106,464)	\$ (803,798)

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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.

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, 2023

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, 2023

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred Revenue

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

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

1. Tangible Capital Assets

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

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

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

2. Contributions of Tangible Capital Assets

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

3. Leases

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

4. Inventories

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

(continues)

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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

	2023	2022
Petty cash	\$ 800	\$ 850
Current accounts	851,468	1,863,225
Savings accounts	19,015,526	17,715,698
Trust account	10,885	10,351
	\$ 19,878,679	\$ 19,590,124

Council has designated \$14,676,547 (2022 - \$15,324,724) to fund the reserves.

Included in cash is a restricted amount of \$602,494 (2022 - \$687,982) comprised of deferred grants received and not expended (see Note 6).

3. TAXES AND GRANTS IN PLACE RECEIVABLE

	2023	2022
Current	\$ 333,791	\$ 375,129
Arrears	2,350,877	2,030,919
Less allowance for doubtful accounts	(2,172,432)	(1,862,486)
	\$ 512,236	\$ 543,562

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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.

	2023	2022
<u>The county's investment consists of</u>		
Class A common shares	\$ 432	\$ 483
Loan receivable	67,500	67,500
	\$ 67,932	\$ 67,983

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.

6. EMPLOYEE OBLIGATIONS

	2023	2022
Accrued holiday pay	\$ 452,401	\$ 473,703
Accrued sick leave	693,983	714,156
Accrued retirement benefits	143,726	129,665
Accrued wages and benefits	58,838	88,965
	\$ 1,348,948	\$ 1,406,489

7. DEFERRED REVENUE

	2023	2022
Federal Gas Tax Fund	\$ 391,198	\$ 443,308
MSI Capital	607,136	825,357
ACP-Intermunicipal Collaboration-Regional Fire	10,870	40,971
ACP - Municipal Development Guidelines	-	102,850
Alberta Infrastructure - AEP	20,000	20,000
Advanced Education	13,549	15,107
Parks Canada	-	28,191
	\$ 1,042,753	\$ 1,475,784

Unexpended funding in the amount of \$1,042,753 (2022 - \$1,475,784) was allocated to the county in the current year from various federal and provincial government programs and local governments. 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 \$602,494 (2022 - \$687,982) and the remaining deferred grants are supported by receivables from other governments.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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	\$ 432,633	\$ 8,653	\$ 441,286
Smoky Lake landfill post-closure monitoring	330,103	6,602	336,705
Spedden landfill reclamation	171,321	3,426	174,747
Spedden landfill post-closure monitoring	365,620	7,312	372,932
White Earth gravel pit	357,000	7,140	364,140
Sowka Lake gravel pit	76,500	1,530	78,030
	\$ 1,733,177	\$ 34,663	\$ 1,767,840

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.

	2023	2022
<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
	\$ 3,256,255	\$ 3,256,255

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

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

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

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

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

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

9. INVENTORY		<u>2023</u>	<u>2022</u>
Public works	\$ 716,138	\$ 720,893	
Gravel (valued at crushing cost)	2,644,987	2,843,381	
A.S.B.	<u>36,716</u>	<u>61,836</u>	
	3,397,841	3,626,110	
Gas utility	<u>164,283</u>	<u>81,621</u>	
	<u>\$ 3,562,124</u>	<u>\$ 3,707,731</u>	

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

		<u>2023</u>	<u>2022</u>
Unrestricted surplus		\$ 7,478,252	\$ 6,828,525
Restricted surplus			
Municipal reserve	52,423	50,133	
Reserve - General Capital	2,754,091	3,754,412	
Building	1,189,721	1,139,721	
Connectivity	476,523	476,523	
Fire	1,754,033	1,515,569	
Transportation	954,609	988,096	
Road development	1,819,552	1,681,762	
Street sweeper	61,171	61,060	
Gravel pit reclamation	472,542	467,012	
Gravel pit reclamation	122,711	115,628	
Regional waterline	255,559	249,348	
Regional landfill	344,160	294,160	
Agricultural capital reserve	<u>167,000</u>	<u>40,000</u>	
	10,424,095	10,833,424	
Municipal general	2,047,358	2,306,327	
Gas utility	<u>2,205,094</u>	<u>2,184,973</u>	
Total restricted	<u>14,676,547</u>	<u>15,324,724</u>	
Equity in tangible capital assets		<u>35,949,173</u>	<u>36,754,520</u>
		<u>\$ 58,103,972</u>	<u>\$ 58,907,769</u>

Opening unrestricted surplus was increased and equity in tangible capital assets was decreased for the asset retirement obligations of \$1,733,177.

SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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 tipage 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

Council has agreed to provide funding of \$445,000 towards the construction of a new school in the Town of Smoky Lake.

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>2023</u>	<u>2022</u>
Total debt limit		\$ 24,841,452	\$ 25,324,071
Total debt		-	-
Debt limit remaining		<u>\$ 24,841,452</u>	<u>\$ 25,324,071</u>
Debt servicing limit		\$ 4,140,242	\$ 4,220,678
Debt servicing		-	-
Debt service limit remaining		<u>\$ 4,140,242</u>	<u>\$ 4,220,678</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, 2023**

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)	2023
Council				
Reeve - Halisky	\$ 64,896	\$ 14,267	\$ 15,725	\$ 94,888
Councillor - Halisky	11,319	1,949	2,266	15,534
Reeve - Serven	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>
Others				
CAO - Sobolewski	\$ 262,960	\$ 14,465	\$ 2,404	\$ 279,829
Interim CAO - Cielin	102,961	13,236	233	116,430
Designated officers (3)	301,505	37,104	8,426	347,035
	<u>\$ 667,426</u>	<u>\$ 64,805</u>	<u>\$ 11,063</u>	<u>\$ 743,294</u>

	Salary (1)	Benefits & Allow. (2)	Expenses (3)	2022
Council				
Reeve - Halisky	\$ 77,875	\$ 15,355	\$ 21,606	\$ 114,836
Councillor - Gawalko	71,234	11,646	16,895	99,775
Councillor - Fenerty	67,913	11,322	22,898	102,133
Councillor - Cere	67,913	13,830	13,410	95,153
Councillor - Serben	67,913	13,830	9,723	91,466
	<u>\$ 352,848</u>	<u>\$ 65,983</u>	<u>\$ 84,532</u>	<u>\$ 503,363</u>
Others				
CAO - Sobolewski	\$ 163,714	\$ 29,248	\$ 5,489	\$ 198,451
Designated officers (3)	243,742	25,047	3,375	272,164
	<u>\$ 407,456</u>	<u>\$ 54,295</u>	<u>\$ 8,864</u>	<u>\$ 470,615</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, 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, 2023**

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.

	2023	2022
Current service contributions by employer	\$ 268,339	\$ 251,208
Current service contributions by employees	<u>240,186</u>	<u>225,533</u>
	<u>\$ 508,525</u>	<u>\$ 476,741</u>

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 12.23% 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 11.23% on pensionable salary above this amount.

At December 31, 2022, the LAPP disclosed an actuarial surplus of \$12.7 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.

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, 2023.

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. 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 \$2,185,432 (2022 \$1,907,486). 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.

**SMOKY LAKE COUNTY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023**

19. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

20. BUDGET AMOUNTS

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

21. 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, 2023

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, 2023, and the statements of operations, changes in net financial assets, and cash flows and schedules of changes in accumulated surplus, 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, 2023, 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 March 28, 2024, on the consolidated financial statements of the Smoky Lake County for the year ended December 31, 2023, 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 disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Gas Utility to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

St. Paul, Alberta
March 28, 2024

Chartered Professional Accountants

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Financial assets		
Due from general operating fund	\$ 1,889,834	\$ 1,971,382
Receivables (net of allowance)	356,651	731,601
Investment in Gas Alberta Inc. (note 3)	<u>67,932</u>	<u>67,983</u>
	<u>2,314,417</u>	<u>2,770,966</u>
Liabilities		
Accounts payable	267,913	641,639
Meter deposits payable	<u>6,918</u>	<u>8,593</u>
	<u>274,831</u>	<u>650,232</u>
Net financial assets	<u>2,039,586</u>	<u>2,120,734</u>
Non-financial assets		
Inventory	164,283	81,621
Prepaid expenses	23,148	32,418
Tangible capital assets (note 4)	<u>1,882,380</u>	<u>1,981,089</u>
	<u>2,069,811</u>	<u>2,095,128</u>
Accumulated surplus	<u>\$ 4,109,397</u>	<u>\$ 4,215,862</u>

On behalf of the Smoky Lake County

Reeve

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u> (unaudited)	<u>2023</u>	<u>2022</u>
Revenues			
Gas sales and distribution charges	\$ 2,219,400	\$ 1,859,249	\$ 3,224,440
Penalties and service charges	489,500	533,770	508,445
Sale of goods, secondaries, conversions	95,620	101,701	32,072
RMO operating grant	--	5,600	9,600
Interest income	20,000	87,399	31,200
Bulk odorant delivery	124,000	109,355	127,732
Compressed natural gas revenue	16,000	--	7,632
Infill recovery	<u>50,000</u>	<u>24,500</u>	<u>31,500</u>
	<u>3,014,520</u>	<u>2,721,574</u>	<u>3,972,621</u>
Expenses			
Wages and benefits	1,080,126	934,841	941,589
Materials	251,220	181,331	211,707
Gas purchases	1,239,533	1,275,933	2,692,763
Contracted and general services	243,641	188,712	216,866
Amortization	245,000	247,277	243,414
Bad debt expense (recovery)	<u>--</u>	<u>(55)</u>	<u>303</u>
	<u>3,059,520</u>	<u>2,828,039</u>	<u>4,306,642</u>
Deficiency of revenues over expenses before other	(45,000)	(106,465)	(334,021)
Other			
Gain (loss) on sale of tangible capital assets	<u>10,000</u>	<u>--</u>	<u>(370)</u>
Deficiency of revenues over expenses	(35,000)	(106,465)	(334,391)
Accumulated surplus, beginning of year	<u>4,215,862</u>	<u>4,215,862</u>	<u>4,550,253</u>
Accumulated surplus, end of year	<u>\$ 4,180,862</u>	<u>\$ 4,109,397</u>	<u>\$ 4,215,862</u>

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u> (unaudited)	<u>2023</u>	<u>2022</u>
Deficiency of revenues over expenses	\$ (35,000)	\$ (106,465)	\$ (334,391)
Acquisition of tangible capital assets	(235,500)	(148,568)	(90,309)
Proceeds on disposal of tangible capital assets	10,000	--	8,350
Loss (gain) on sale of tangible capital assets	(10,000)	--	370
Amortization of tangible capital assets	<u>245,000</u>	<u>247,277</u>	<u>243,414</u>
	<u>9,500</u>	<u>98,709</u>	<u>161,825</u>
Acquisition of inventory	(145,000)	(142,119)	(43,729)
Use of inventory	60,000	59,457	79,833
Acquisition of prepaid assets	(24,000)	(23,148)	(32,418)
Use of prepaid assets	<u>33,000</u>	<u>32,418</u>	<u>42,983</u>
	<u>(76,000)</u>	<u>(73,392)</u>	<u>46,669</u>
Decrease in net financial assets	(101,500)	(81,148)	(125,897)
Net financial assets, beginning of year	<u>2,120,734</u>	<u>2,120,734</u>	<u>2,246,631</u>
Net financial assets, end of year	<u>\$ 2,019,234</u>	<u>\$ 2,039,586</u>	<u>\$ 2,120,734</u>

SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Net in flow (outflow) of cash related to the following activities:		
Operating		
Deficiency of revenues over expenses	\$ (106,465)	\$ (334,391)
Non-cash items included		
Amortization of tangible capital assets	247,277	243,414
Loss (gain) on sale of tangible capital assets	--	370
Non-cash charges to operations (net change):		
Decrease (increase)		
Receivables	374,950	(98,239)
Inventory	(82,662)	36,104
Prepaid expenses	9,270	10,565
Increase (decrease)		
Accounts payable	(373,726)	168,383
Meter deposits	(1,675)	(600)
	<u>66,969</u>	<u>25,606</u>
Investing		
Reduction in Investment in Gas Alberta Inc.	<u>51</u>	--
Capital		
Acquisition of tangible capital assets	(148,568)	(90,309)
Proceeds on disposal of tangible capital assets	--	8,350
	<u>(148,568)</u>	<u>(81,959)</u>
Change in cash and cash equivalents during the year	(81,548)	(56,363)
Cash and cash equivalents, beginning of the year	<u>1,971,382</u>	<u>2,027,735</u>
Cash and cash equivalents, end of the year	<u>\$ 1,889,834</u>	<u>\$ 1,971,382</u>

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

SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 49,800	\$ 2,184,973	\$ 1,981,089	\$ 4,215,862	\$ 4,550,253
Deficiency of revenues over expenses	(106,465)	--	--	(106,465)	(334,391)
Funds designated for future use	(118,689)	118,689	--	--	--
Funds used for tangible capital assets	(50,000)	(98,568)	148,568	--	--
Annual amortization expense	247,277	--	(247,277)	--	--
Change in accumulated surplus	<u>(27,877)</u>	<u>20,121</u>	<u>(98,709)</u>	<u>(106,465)</u>	<u>(334,391)</u>
Balance, end of year	\$ 21,923	\$ 2,205,094	\$ 1,882,380	\$ 4,109,397	\$ 4,215,862

SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF GROSS MARGIN
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (unaudited)	<u>2023</u>	<u>2022</u>
Gas sales and distribution charges	\$ 2,219,400	\$ 1,859,249	\$ 3,224,440
Gas purchases	(1,239,533)	(1,275,933)	(2,692,763)
Capital surcharge	(137,000)	(118,689)	(144,974)
Gross margin	\$ 842,867	\$ 464,627	\$ 386,703

SCHEDULE OF OPERATING EXPENSES

	Budget (unaudited)	<u>2023</u>	<u>2022</u>
General and administrative expenditures			
Council expenses	\$ 9,000	\$ 699	\$ 2,196
Audit, legal, and consulting	39,000	29,366	35,231
Advertising, membership, printing	36,700	39,138	36,239
Telephone, postage, freight, travel	33,500	37,977	27,566
Computer lease	6,600	12,574	10,371
Office supplies, utilities, insurance	80,571	59,494	63,273
Wages and benefits	491,807	420,802	450,366
	<u>697,178</u>	<u>600,050</u>	<u>625,242</u>
Distribution			
Wages and benefits	588,319	514,039	491,223
Vehicle and equipment costs	82,000	64,378	79,854
Repair and maintenance – system	207,490	126,417	173,844
	<u>877,809</u>	<u>704,834</u>	<u>744,921</u>
Gas purchases	<u>1,239,533</u>	<u>1,275,933</u>	<u>2,692,763</u>
Appliance purchase and repair	--	--	--
Amortization	245,000	247,277	243,414
Bad debt expense (recovery)	--	(55)	302
Total operating expenditures	\$ 3,059,520	\$ 2,828,039	\$ 4,306,642

SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023

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, 2023

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>2023</u>	<u>2022</u>
Class A common shares	\$ 432	\$ 483
Loan receivable	<u>67,500</u>	67,500
	\$ 67,932	\$ 67,983

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>2023</u>	<u>2022</u>
Distribution system	\$ 6,853,504	\$ 5,719,196	\$ 1,134,308	\$ 1,302,580
Buildings	333,254	83,417	249,837	262,638
Machinery and equipment	372,311	209,835	162,476	183,545
Vehicles	<u>699,617</u>	<u>363,858</u>	<u>335,759</u>	<u>232,326</u>
	\$ 8,258,686	\$ 6,376,306	\$ 1,882,380	\$ 1,981,089

2023 Consolidated Financial Statements and Gas Utility Financial Statements

454-24: Fenerty

That Smoky Lake County Council approve the audited Smoky Lake County Consolidated Financial Statements and the Smoky Lake County Gas Utility Financial Statements for the year ended: December 31, 2023, as prepared by JMD Group LLP Chartered Professional Accountants; and approve to execute the Year-2023 Audit Findings letter affirming no significant deficiencies, dated March 28, 2024.

Carried.

Barb McCarthy, CPA, CA, from JMD Group LLP Chartered Professional Accountants, and Brenda Adamson, Finance Manager, left Council Chambers, time 1:32 p.m.

8. Interim Chief Administrative Officer's Report:

8.1 Chief Administrative Officer (CAO) Report – February 16, 2024 to March 22, 2024

Chief Administrative Officer - Report Period: February 16, 2024 – March 22, 2024		
LEGISLATIVE / GOVERNANCE		
Projects	In Progress	Completed
<p>Intermunicipal Collaboration Frameworks: Engagement Guide for RMA Members- March 2024.</p> <ul style="list-style-type: none"> ICF's are intended to facilitate shared service delivery between neighbouring municipalities in cases where collaboration make sense for all parties. Municipal Affairs is considering changes to several aspects of the process and is gathering municipal input through the survey. RMA developed an ICF Member engagement guide and encourage members to consult the guide and complete the survey based you your own ICF negotiation experiences. Attachment: 8.1a At the RMA Conventions resolutions passed advocating the government to: (1) that third-party services should not be included in intermunicipal collaboration frameworks and limit the funding demands by urban municipalities. (2) define "core municipal services" for the purpose of ICF. More information within the guide. Survey will include sections on: Intermunicipal Services to be included in an ICF; ICF Agreement duration, Cost calculations, mediation and arbitration and enforcement. Survey closes on: April 19, 2024. <p>RECOMMENDATION: That Smoky Lake County acknowledge receipt of the Intermunicipal Collaboration Frameworks: Engagement Guide for RMA Members released by Rural Municipalities of Alberta (RMA) dated March 2024, and Council members who wish to participate - participate in the engagement survey prior to the deadline of April 19, 2024.</p>	March 14/24	
<p>Aspen View Public Schools</p> <ul style="list-style-type: none"> Letter received from Amber Oko, Secretary-Treasurer, Aspen View Public Schools, dated March 20, 2024. Re: Emergency Preparedness. Attachment: 8.1b Aspen View Public Schools wishes to engage with our Municipal Partners in respect to the preparedness of Emergency Management. <p>RECOMMENDATION: That Smoky Lake County Director of Disaster Services Coordinator communicate with Aspen View Public Schools and provide information and engage in activities relating to the regional emergency plan.</p>	March 20/24	
<p>Regional Community Development Committee (RCDC):</p> <ul style="list-style-type: none"> I appreciate the motion made by Council on March 7, 2024: "That Smoky Lake County Council defer scheduling the next Regional Community Development Committee (RCDC) Meeting, until after a Chief Administrative Officer has been hired for the County." However, last week, received information that requires committee's attention and approval. <p>RECOMMENDATION: That Smoky Lake County schedule a Regional Community Development Committee (RCDC) Meeting.</p>	March 2024	
ADMINISTRATIVE		
Projects	In Progress	Completed
<p>Wayfinding Signage at Lake Subdivisions: Garner Lake - Vandalism</p> <ul style="list-style-type: none"> Weekend of February 24, 2024: Birchland Resort at Garner Lake sign was cut down and taken. February 29, 2024: Parkview Sign was hit and laying on the ground. Public Works Department picked up The Sign and is stored at Shop – minor repair required. Wayfinding Signage was a County Project in Year 2011: Budget for 10 signs: \$4,725.00. They were installed during the summer and fall of Year 2023 for the purpose of emergency service and promoting public awareness of the subdivision's layout and municipal reserve locations. Our Communication Department: Releases - Social Media Post: <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>Smoky Lake County would like to remind the public that tampering with or removing municipal road signs is illegal, and more importantly, can have deadly consequences to those travelling the roads.</p> <p>Theft of road signs is an offence under section 334 of the Criminal Code and may result in fines or prison time.</p> </div> <ul style="list-style-type: none"> Further discussion by Planning and Development in the future at a Community of the Whole Planning Meeting in respect to replacement. 	Feb. 24/24	
FINANCIAL		
Projects	In Progress	Completed
<p>Wildfire Community Preparedness Day Grant</p> <ul style="list-style-type: none"> Smoky Lake County submit an application for a "Wildfire Community Preparedness Day" Grant for the amount of \$500.00 on January 9, 2024. Attachment 8.1c: FireSmart Canada Wildfire Community Preparedness Day Promotion" Award Acceptance, Consent and Release Form. <p>RECOMMENDATION: That Smoky Lake County approve action taken by Interim Chief Administrative Officer in executing the "FireSmart Canada Wildfire Community Preparedness Day Promotion" Award Acceptance, Consent and Release Form with the Canadian Interagency Forest Fire Centre Inc. (CIFFC), the Administrator and with the National Fire Protection Association, the Co-operators Group Ltd., and the Institute for Catastrophic Loss Reduction, as sponsors to receive the Grant in the amount of \$500.00 for the project to be completed by October 31, 2024.</p>	Jan. 17/24	March 10/24

HUMAN RESOURCES		
Projects	In Progress	Completed
<ul style="list-style-type: none"> Staff Debrief: next meeting is scheduled for April 2, 2024 at 10:00 a.m. Invite sent to staff on February 27, 2024 	Feb. 27/24	
Staff: Update <ul style="list-style-type: none"> Public Works Department: Hired Al Huber – full-time Operator III. Loss Prevention Coordinator/Disaster Services Coordinator: Received Retirement Letter – July 26, 2024. Agricultural Department – Assistant Ag Fieldman: Received Resignation Letter – March 29, 2024. 		
Manager's Reports were submitted to the Interim Chief Administrative Officer for the Month of March. <ul style="list-style-type: none"> The Release of Information: March 22, 2024 	March 22/24	
Chief Administrative Officer (CAO) Recruitment: Position Interview scheduled on March 25, 2024 and March 26, 2024.	March 2024	
COMMUNITY		
Projects	In Progress	Completed
TRAINING / MEETINGS		
ACTION LIST		
Signature: Interim Chief Administrative Officer	County Council Meeting: March 22, 2024	

Intermunicipal Collaboration Frameworks: Engagement Guide for RMA Members

455-24: Serben

That Smoky Lake County acknowledge receipt of the Intermunicipal Collaboration Frameworks: Engagement Guide for RMA Members released by Rural Municipalities of Alberta (RMA) dated March 2024, and Council members who wish to participate - participate in the engagement survey prior to the deadline of April 19, 2024.

Carried.

Aspen View Public Schools – Regional Emergency Plan

456-24: Fenerty

That Smoky Lake County’s Director of Disaster Services Coordinator communicate with Aspen View Public Schools and provide information and engage in activities relating to the Regional Emergency Plan, as requested in the letter received from Amber Oko, Secretary-Treasurer, Aspen View Public Schools, dated March 20, 2024.

Carried.

Schedule Next Regional Community Development Committee (RCDC) Meeting

457-24: Serben

That Smoky Lake County approve to schedule a Regional Community Development Committee (RCDC) Meeting, to be held virtually as well as in County Council Chambers.

Carried.

Wildfire Community Preparedness Day Grant

458-24: Céré

That Smoky Lake County approve action taken by Interim Chief Administrative Officer in executing the “FireSmart Canada Wildfire Community Preparedness Day Promotion” Award Acceptance, Consent and Release Form with the Canadian Interagency Forest Fire Centre Inc, (CIFFC), the Administrator and with the National Fire Protection Association, the Co-operators Group Ltd., and the Institute for Catastrophic Loss Reduction, as sponsors to receive the Grant in the amount of \$500.00 for the project to be completed by October 31, 2024.

Carried.

Brenda Adamson, Finance Manager, entered Council Chambers, time 1:40 p.m.

Interim Chief Administrative Officer Report

459-24: Halisky

That Smoky Lake County Council accept the Interim Chief Administrative Officer Report, for the period of February 16, 2024, to March 22, 2024, for information.

Carried.

9. Council Committee Reports:

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

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

February 29, completed the ASB grant survey for the legislation stream, input will be used to inform the review and updating of the next ASB grant program documents and programming as the current 5 year grant cycle will conclude at the end of 2024.

March 5, Held a ASB meeting, received the ASB grant reporting overview for Smoky Lake county received the RMA guide for declaring municipal agricultural disasters in Alberta, received a moisture situation update from Alberta agriculture and irrigation, received a letter from Sunrise county proposed changes to the weed control regulation expressing their concern regarding lack of consultation and transparency throughout the process, the ASB connector was also presented to the board and anyone can sign up to receive it the link is ASB Connector, E-Newsletter-Agriculture Service Boards.

March 6 attended the LARA board meeting Wanda the chair gave her report attended a very well attended funding opportunity in Lac La Biche county and Innovation on the ranch, Alyssa gave the director report lots of ASB meetings, will be purchasing 2 wheel hoes, she attended LLB watershed meeting, LICA meeting, she is on the organizing committee of women's grazing school and western Canada soil health, a discussion on what subscriptions we need for our researchers, Lance gave the research report all proposals have been submitted, helping producers with the grants, sourcing seeds, Jay gave the LFA report they held their AGM 2 new board members, 140 people attended the farmer appreciation event in Glendon, the meeting was adjourned and we proceeded to have our AGM at Goodridge hall, Wanda Austin the chair will not be putting her name forward next term so she thanked LARA and the staff, RDAR and all the municipalities and directors involved in LARA, Alyssa gave the executive directors report some staff changes and going forward the 3 new staff members and the knowledge they have, the increased funding from RDAR, Barb from JMD gave the financial statements for the year, elections took place and Jamie Shapka was elected producer rep for Smoky Lake county, George L'Heureux Lac La Biche county and Patrick Elsen for St.Paul county all for 3 year terms.

March 13, attended the LARA securing success: programs, services and funding opportunities for your farm or ranch in Smoky Lake with councillor Lorne Halisky a very informative session on how to access and how much money you can receive from these programs and what is eligible a very good turnout with approx. There were 45 attendees in total (2 of them being councillors) so 43 of the public. 41 of those attendees registered as being from Smoky Lake County and/or they have land in Smoky Lake. 2 girls were Lakeland College students there for professional development as part of their schooling. Lance and Alyssa from LARA really know a lot about these programs and are proving to be an excellent contact for both OFCAF On-Farm-Climate- Action-Fund, RALP Resilient Agricultural Landscapes Program and the WRRP Watershed resiliency and restoration program Smoky Lake county fieldmen had a information booth along with a presentation from our county trapper on beavers and pond levelers and how producers can control the water levels in ponds and streams, EFP environmental farm plans were also talked about as most programs need this living document to access funds, upcoming events EFP workshop March 23 Craigend hall, Funding assistance March 25 Smoky Lake county, March 28 St.Paul county, Its dry now what March 26 Bellis hall or April 9 at Flat Lake hall, April 27 no-till vegetable gardening, and Western Canada conference on soil health and grazing in Edmonton December 10-12 2024.

March 18 RMA conference attended confronting net zero with Dr. Tammy Nemeth a discussion on carbon and methane and how it will effect Canadians in the future, also what is happening in the EU right now. Also attended the building your municipality one engineer at a time discussed procurement processes and project success rates, met with R.C.M.P. K division

March 19 RMA conference attended the Vibrant Landscapes helping farmers sow resiliency, discussed the ALUS program and some on farm projects they have ongoing in communities near us by helping producers build nature based solutions and restore acres of nature on their land, the RALP program was also touched on.

March 21 attended the Evergreen Regional Waste Commission meeting, the fire department did a report on the tire aggregate we intend to stock pile and we will start hauling in fall of 2024, discussed new msw future cell construction, Paul gave a report on the Alberta CARE conference, the Beaver River Waste Commission, St. Paul county hauled gravel and screenings for road maintenance, a staff member passed his landfill operator test we will be looking for a seasonal employee, a quote to bring the shredder on site came to 40,500 for 40 hours of shredding we have 1,800 mattresses that we collected plus other material that needs to be shredded we discussed the EPR programs and Ashley gave the finances next meeting April 18.

Carleigh Danyluk, Agricultural Fieldman, entered Council Chambers, time 1:45 p.m.

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

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

February 23, 2024 – Northern Lights Library System – 10:00 a.m. – via Zoom

- Metrix Group LLP – audit accepted as presented. Motion passed to use Metrix Group LLP as auditor for 2024.
- Policies – (1) Volunteer Time Off - In response to a discussion of the Executive Committee in December this policy was developed to allow staff greater community service in NLLS member municipalities. The policy proposes 7 hours of annual paid time off for volunteer service. (2) Library Property – Library employees must properly sign-out property before using it. All the rest of the policies reviewed today had minor changes, so an omnibus motion was used to accept all.
- Two reports that were due are now completed. Fishing Lake Library remains a work in progress. NLLS has been unsuccessful in securing a location.
- Chair's report presented & accepted.

- OROS Website demonstration – OROS was designed to reduce barriers on Reserves & Settlements to access library services. “Join Your Local Library Today” has been offered in various Indigenous languages.
 - Levies – 44 municipalities have paid their levy, 14 still outstanding.
 - Next meeting – AGM on May 24 (in person)
- February 26, 2024 – Smoky Lake Region Fire & Rescue Committee – County Chambers – 9:00 a.m.
- Action List was accepted for information – Motion 07-24 was the submission of a Resolution at RMA to advocate to the GOA to collaborate with Fed. Gov't & Fire Underwriters to retain fire services by recruiting firefighters and addressing the declining Fire Dept. Services in AB.
 - Motion 08-24 was for each municipality to explore tax incentives to firefighters living & serving with the Smoky Lake Region, i.e. property tax reduction for businesses who employ local firefighters. Only Vilna did not respond. Motion 09-24
 - Acknowledge receipt of TSI presentation.
 - Requests for discussion – recommend establishment of a firefighter incentive program & on-call firefighter for upcoming Wildfire Season and bring forward to a future ICC meeting.
- February 27, 2024 – Vilna & District Municipal Library – Vilna Library – 6:00 p.m.
- Ken Allen, Public Library Services Board, AB Municipal Affairs gave a Library Board Roles & Responsibilities for members of the Vilna Library Board. Topics discussed were:
 - The structure of library service in Alberta, including the roles of the province, the library system, the municipality and the board in local library service delivery.
 - The role of the board as whole, including essential information from the *Libraries Act* and Libraries Regulation, and information about the board's plan of service, policies, bylaws, and budget.
 - The roles and responsibilities of individual board members.
 - Funding and finances for library boards, and
 - Board-manager relations.
- February 7, 14, 21, 28, 2024 – Council's Role in Service Delivery – via Zoom
- Municipalities are about delivering the services that support safe, healthy and prosperous communities. Council's role in this process is to decide what services are needed, what level
 - they need to be delivered at, and what methods of delivery best fit the needs of the community. This Course provided an overview of the various services and delivery mechanisms available to municipalities, the pros and cons of each, and how councils can make educated decisions related to service delivery.
 - Please note: These courses are interactive, and require the use of a monitor secondary to my Surface Pro. Cost is \$299.00, but Will may be able to source a lower price for the model I have looked at. Lydia has suggested a motion from Council for the purchase of the monitor.
- February 28, 2024 – Resilience Builder's Information Session
- March 6, 2024 – Drought Resilience in Alberta – 12:00-1:00 p.m. – via Zoom
- March 11, 2024 – Muni-Corr – via Zoom – 10:00 a.m.
- Update on landbook – Marianne will contact GIS individuals from respective municipalities.
 - RRTS – report presented. This year, there was not enough snow to require snow-grooming.
 - Marianne presented her report – An anonymous donor has offered to pay for Lisa Roper Outdoors to film at Lower Chain Lake, possibly Shemeluk Lake, and Little Bear Lake. Dates: TBD
 - Closed session.
 - Note: I left early to attend another meeting.
- March 18, 2024 – Council's Role in Strategic Planning (U of A) – 8:30-4:30 p.m.
- This course explained the basic elements of a strategic plan, how to set and assess strategic priorities. It outlines the role of Council and staff in strategic planning and the important role that strategic planning plays in building municipal sustainability for both the short- and long-term.
- March 19 & 20, 2024 – Rural Municipalities of Alberta
- Breakout session I attended was Growing Agri-Tourism. This is a growing area for ag producers to diversify. The session provided perspectives on how municipalities and producers can work collaboratively to support agri-tourism opportunities.
- March 21, 2024 – Smoky Lake Regional Heritage Board/Smoky Lake Regional Heritage Society – Council Chambers – 8:30 a.m.
- AGM held – executive remains the same.
 - Financial reports presented & accepted.
 - President's report – Action tracking table reviewed & updated. A bronze plaque for Apedaile farm has been installed. Currently seeking grant funding for photo archives.
 - Discussion on Desjarlais Ferry Crossing Sign – Linda to interview residents and possibly get video/audio histories of their recollections of using the Desjarlais Ferry.
- March 25 – Muni-Corr – 10:00 – via Zoom
- closed session
- March 27 – Community Futures – 5:00 – Community Futures Office
- Note: This meeting will be mostly Closed Session (financials/CF applications). If there is other information, I will bring it forth next month if there are items of interest.
- Other Meetings
- February 22, 2024 – County Council Meeting – Council Chambers – 9:00 a.m.
 - February 28, 2024 – Joint Waskatenau & County Council Meeting – County Chambers – 2:00 p.m.
 - February 29, 2024 – Friends of Vilna Pool Hall Society – 7:00 p.m.
 - March 1, 2024 – COW mtg (CAO Recruitment) – County Chambers – 9:00 a.m.

- March 5, 2024 – COW mtg. (Planning & Development) – 10:00 a.m.
- March 7, 2024 – County Council Meeting – Council Chambers – 9:00 a.m.
- March 12, 2024 – Vilna & District Municipal Library – Vilna Library – 6:30 p.m.
- March 13, 2024 – Alberta Cultural Days (info session) – Vilna Library
- March 18-20, 2024 – Rural Municipalities of Alberta – Edmonton
- March 25 & 26, 2024 – CAO interviews – Council Chambers

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

Dominique Céré – Division Three Councillor written report from various Committees, Boards and Commissions:

- February 23 General Board Meeting Library (Alternate Zoom) 10 am
February 26 Warspite Community Hall Association 7 pm
February 28 FCSS Smoky Lake Interagency 1 pm
- A review of agencies as well as an update as to what they do as well as what they provide to residents in the Smoky Lake region
- February 28 Joint Waskatenau and County Council 2 pm
March 01 Committee of the Whole 9 am
March 05 Committee of the Whole Planning & Development 10 am
March 05 Ag. Service Board (Zoom) 1 pm
March 06 Drought Resilience in Alberta – Water Shortage Response Plan (Zoom) 12 pm
March 07 Smoky Lake County Regular Council meeting 9 am
March 11-13 ASCHA Conference
- ASCHA Board Welcome Reception
 - Corey Hirsch; Opening keynote speaker
 - Navigating Unionization in AB Housing Sector
 - Using Data driven Tool to Design and Cost-Estimate for new Construction and New Lands Database
 - The Importance of Emergency Preparedness Planning
 - The Organizational Compass: Guiding the Growth of the Community Housing Sector
 - AGM
 - Jennifer Barroll; Closing keynote speaker
- March 18-20 Rural Municipalities Association Conference
- Net Zero
 - Let's Talk About it: Rural Access to Addiction Supports
 - Ministerial Forums
 - Meeting with Senior RCMP Officers; K Division
 - Neville Wright; Closing keynote Speaker
- March 21 FCSS Board mtg., 6 pm
March 22 Smoky Lake Foundation 9 am
March 25-26 CAO Interviews
March 27 Intermunicipal Collaboration Committee – Ad-Hoc Working Group Committee for Housing Opportunities and Initiatives (Zoom) 9 am

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:

- February 16, 2024 – Health Engagement Session - Westlock (in-person)
- Discussion was on the Future of Health Care is in Albertan's Hands.
 - Topics discussed were identifying barriers/challenges related to accessing health care, understanding how to successfully implement the new AHS direction (four specialized areas focused on Primary Care, Continuing Care, Acute Care and Mental Health & Addiction) and how to improve local decision-making, find ways to enhance ongoing regional engagement, and demonstrate transparency/two-way dialogue.
- February 26, 2024 – Smoky Lake Region Fire and Rescue Committee Meeting (in-person)
- Discussion was held on Firefighter Incentive Program to which a Resolution was developed to be presented at the Spring RMA Convention and with other potential organizations; Firefighter On-Call Program was discussed with changes being made to the program to be presented at the next meeting; Firefighter Retirement was added to the meeting agenda and reviewed, finding it to be sufficient.
 - Next Meeting date is April 15, 2024.
- February 29, 2024 – Highway 28/63 Regional Water Services Commission Regular Meeting (Lorne and Dan in-person)
- Discussed and addressed Village of Waskatenau request for water capacity info; Letter from Minister of Environment and Protected areas on Prepare for Drought and Alberta Drought Information/Water Licence Holder Responsibilities During Drought with suggesting that a Water Plan be built for the Commission and each respective member build their own plans/by-laws.
 - Financial report was given with all in good standing and on budget.
 - North East Muni-Corr Ltd Agreement Renewal with funding request was discussed with the Board taking no action as the Agreement was already renewed in 2023.
 - Next Meeting date is April 3, 2024.
- March 4, 2024 – Bellis Board of Trade Meeting in Bellis (in-person)
- Discussion was held on fund raising such as a Hamlet Garage Sale and 50/50 Raffle; donated \$250 and other support such as manual labor etc. for the August 2024 Randy Russ Barrell Race, and Water and Wastewater possible grant funding.
 - Financial report was giving with all in good standing.
 - Presented some County things on the go such as Health Care, EMS, Policing, LUB, Housing, Fire Services, Drought/water use etc.
 - Financial report was given with all in good standing.
 - Next Meeting date is May 6, 2024.

- March 13, 2024 – LARA Securing Success Session in Smoky Lake (in-person)
- Discussion was held Programs, Services and Funding Opportunities for Ag Producers such as feed testing, soil testing, riparian health assessments, environmental farm plans, and RALP Funding and LARAWRRP Funding opportunities.
- March 17, 2024 – Edmonton Boat & Sportsman Show (Lorne & Dan)
- Represented Smoky Lake County at the Smoky Lake Region Booth.
- March 18, 2024 – RMA Conference Edmonton Confronting Net Zero Session (in-person)
- Discussion was held on social media and misleading information on carbon/methane emissions and how it impacts Canada.
- March 18, 2024 – RMA Conference Edmonton Building Your Municipality – One Consulting Engineer at a Time - Breakout Session (in-person)
- Discussion was held on procuring, selecting, monitoring etc. engineering consultants finding that the best process is QBS Qualification Based Selection.
- March 19, 2024 – RMA Conference Edmonton Vibrant Landscapes Helping Farmers Sow Resiliency One Acre at a Time (in-person)
- Discussion was held on utilizing the ALUS Alternative Land Use Services Program which consists of Community developed, Farmer delivered, Science based, Market driven, Integrated, Targeted, Accountable and Voluntary.
- March 21, 2024 – LICA Lakeland Industry and Community Association Meeting (virtually)
- Discussion was held on refurbishing outdoor Monitoring Stations and recently installing an indoor Monitoring Station in the Smoky Lake County Office and Vermillion River County Office.
 - Education and Outreach Coordinator discussed 2024 Calendar Contest for K-12 and will be reaching out to the members schools, Family Fun Day, and Soil Painting etc. programs.
 - Environmental Coordinator discussed Buffalo Lake and Kikino Metis Settlements CreekWatch Program and Species at Risk Flipbook.
 - Financial report was given with all in good standing, below and on budget.
 - The new Outreach Coordinator Position was discussed including job description, job advertisement and hiring committee appointment, target Q2/24 placement.
 - Next Meeting date is April 25, 2024.
- March 21, 2024 – Alberta's Lakeland DMO Meeting (virtually)
- Discussion was held on social media and misleading information on carbon/methane emissions and how it impacts Canada.
 - Financial report was given with all in good standing, below and on budget.
 - Social media continues to be at normal or above views with optimizing the marketing component of the website etc.
 - The Travel Lakeland Region Booth showed that it is a good approach when attending promotional shows such as the Edmonton Boat & Sportsman Show. The Lisa Roper Fishing Event Draw increased the traffic at the booth and the above head Travel Lakeland Banner made it easier to find the booth which also created more traffic. Booth visitors were looking for real estate, camping, recreation, culture/heritage etc.
 - The summer/year is going to be busy, so all are encouraged to view the Alberta Lakeland DMO Event Calendar for events etc.
 - Next Meeting date is April 18, 2024.

9.5 Reeve & Div. 5 Councillor's Report on various Committees, Boards & Commissions

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

February 16, 2024 - Refocusing Alberta's Health Care System Engagement Session, in Westlock (Jered, Dan & Lorne)

- This was an open opportunity to identify barriers and challenges related to accessing the health care system, opportunities and discuss community-driven solutions, to help the province understand how to successfully implement new direction and how to improve local decision-making, by finding ways to enhance ongoing regional engagement and ensure all stakeholders have a voice.

February 16, 2024 – Smoky Lake Foundation, held at Bar-V-Nook (Jered & Dominique)

- Received operational updates, financial statements.
- Approved a flag etiquette policy.
- Updated the signing authorities.
- Recommended items for the 2024 Capital Budget.
- Received updates on changes and benchmarking underway, such as changes to job duties.

February 22, 2024 - Regular Council Meeting, held in Chambers (All Council)

- Approved a municipal contribution of \$55,000 to Lakeland Agricultural Research Association (LARA) for their Year-2024 Operating Budget.
- Amended Policy Statement No. 62-10-09: Agricultural Service Board Business Plan 2024, to include changes made to Policy Statement No. 62-28-06 Mowing Program, and the fulltime Animal Control Technician position.
- Approved to donate \$500.00 towards the 7th Annual Randy Russ Memorial Barrel Race, on August 4-5, 2024, in Bellis.
- Approved \$2,000 of FCSS grant funding to Warspite Community Hall Association's Volunteer Appreciation and \$6,500 to the Town of Smoky Lake Library Board's 2024 Family Programming.
- Appointed public members to the Assessment Review Board (ARB) for Year-2024.
- Gave 3rd & Final Reading to Bylaw No. 1456-24: Aggregate Extraction Business License.
- Approved to promote the "PatientsFirst" Letter Writing Campaign with the intent of removing red tape hindering the attraction and retention of physicians affecting the George McDougall Health Care Centre's Emergency Room Services and Medical Clinics in the Smoky Lake Region.
- Approved the Year-2024 Budget for the Smoky Lake Region's Physicians & Health Care Professionals Committee, with the County's contribution being \$14,640
- Supported the application to the 2024 Rural Health Professions Action Plan's (RhPAP) Rhapsody Award for the Rural Health-Care Heroes to nominate Dr. Anton Raubenheimer, Dr. Stephan Raubenheimer and Dr. Hendrick Lourens, as well as their dedicated staff, at the Raubenheimer Medical Clinic.

- Accepted the Strategic Plan 2023-2025 Progress Priorities update for 2023 (which can be found here: <https://www.smokylakecounty.ab.ca/p/strategic-plan>)
 - Acknowledged the updated Management Policy 1-M-45-01: Waste Management Operator Job Description.
 - Approved payment of \$188,262.00 to the province for the Policing Cost Share Under the Police Funding Model.
 - Approved the 2024 membership fee of \$1,386 to Alberta Municipalities.
 - Amended the interim Year-2024 Capital Budget with an increase of \$12,000 to purchase a mower and side arm for \$92,000.00.
- February 28, 2024 - Joint Waskatenau & County Council Committee, held in Chambers (All Council)
- Received and discussed information in respect to the Village of Waskatenau's proposed annexation relating to the taxes and assessments of the lots within proposed annexation area, as well as the natural gas utilities.
- March 1, 2024 - Council Committee of the Whole Meeting, held in Chambers - CAO Recruitment (All Council)
- Held discussion under Executive Session, to discuss a Personnel Issue: Chief Administrative Officer (CAO) Recruitment, under the authority of the FOIP Act Section 24: Advice from Officials, and FOIP Section 27: Privileged Information.
 - Recommended Administration prepare information packages for each respective Minister (as listed under Council's January 11, 2024, Motion #250-24) to be utilized for advocacy efforts outlining issues which are specific to the County, providing potential solutions, and including supporting documentation, which can be presented at any one-on-one meetings with the Ministers.
- March 5, 2024 - Committee of the Whole - Planning & Development, held in Chambers (All Council)
- Held discussion and received information in respect to potential Concepts for Attracting Development and Investment, relating to Fees & Charges, Tax Incentives, County-Owned Lands, and Land Use Bylaw.
 - Held discussion under Executive Session, to discuss a Legal Issue in respect Métis Nation of Alberta's proposed Supportive Living Facility Development: Healing Waters Treatment Center, under the authority of the FOIP Act Section 16: Third Party Business Interests and Section 27: Privileged Information.
- March 5, 2024 - Agricultural Service Board Meeting held in Chambers (Jered, Dan, Dominique)
- Received the Agricultural Service Board Grant Reporting Overview Year-2023.
 - Received correspondence relating to concerns in respect to being underrepresented in the pre-engagement review for the Year-2024 proposed changes to Weed Control Regulation.
 - Received the RMA document titled: A Guide for Declaring Municipal Agricultural Disasters in Alberta, for awareness.
 - Received a Moisture Situation Update from Alberta Agriculture and Irrigation.
- March 7, 2024 – Regular Council Meeting, held in Chambers (All Council)
- Held Public Participation for the Proposed Bylaw No. 1454-24: Off-Highway Vehicle Control and later gave 3rd & Final Reading to the Bylaw.
 - Agreed to establish a Wildfire Rapid Response Program, fully funded by Smoky Lake County for the Smoky Lake Region, in response to the anticipated drought forecast and current drought conditions being experienced throughout Alberta in Year-2024.
 - Approved tender out the 2024-2026 Gravel Crushing.
 - Approved to schedule the Farmers and Ranchers Appreciation BBQ event, for June 14, 2024.
 - Gave 3rd & Final Reading to Bylaw No. 1457-24: Bellis Sewer Tax Bylaw.
 - Received notice of approval of Alberta Community Partnership (ACP) Program funding of \$200,000 for the Regional Water, Wastewater, & Stormwater Infrastructure Design Study Project & a timeline extension for the Smoky Lake Regional Fire Services Study Project to Dec. 31, 2024.
 - Resolved that the federal government work with municipalities to maintain the Canada Community-Building Fund (CCBF), which was formerly known as the federal Gas Tax Fund, as a source of direct, predictable, long-term funding for local infrastructure priorities.
- March 11-13, 2024 – Alberta Senior & Community Housing Association (ASCHA) Conference, held in Calgary (Jered & Dominique)
- Workshop by Paul Davis about emergency management within facilities.
 - Workshop planning new housing & seniors housing, constructing simple plans for reduced costs.
 - The new ASCHA president is President James Nibourg.
- March 18, 2024 – Commanding Officer of the RCMP K Division & Executive Team Meeting at RMA (Jered, Dominique, Lorne & Dan)
- Discussed potential issues with the proposed supportive living facility.
 - Discussed the increased property and persons crimes and how the RCMP are approaching these, with addictions being the contributor to majority, if not all, crimes.
 - Thanked the RCMP for an additional member, a Corporal position.
- March 18, 2024 – Mayors and Reeves Liaison Meeting at RMA (Jered & Linda)
- Discussed Victim's Services. An ongoing issue, GOA pushing towards regional services vs local.
 - Module B coming in the future due to the Solar projects pause.
 - Advocating for maintenance funding for regional airports to upgrade surfaces, communications (forest fire fighting planes).
 - Discussion about the future of the RCMP and the GOA's additional policing services.
 - Discussion about utility companies beginning to download costs to municipalities for line locations.
 - Discussion about the carbon net zero program and how it is and will affect industries in the future.
- March 18-20, 2024 – RMA Spring Convention, held in Edmonton (All Council)
- Attended de-escalation workshop, techniques, phrases to reduce confrontation both in council and public.

- Attended agri-tourism workshop, travel Alberta, CATA presented opportunities and grant funding to enhance current and new builds.
 - Lorne read the fire resolution at the resolution session. The resolution passed.
 - The Ministerial forum (bear pit) was discussion of more of the same issues, policing, EMS, health, environment, technology, infrastructure, LGFF, housing, etc.
 - Networking and building relationships with neighboring municipalities.
- March 20, 2024 - Minister Mental Health and Addiction, Dan Williams, at RMA (Jered & Linda)
- Discussed Lack of knowledge on the Métis Nation of Alberta's proposed Supportive Living Facility Development: Healing Waters Treatment Center.
 - Discussed the broad spectrum of healthcare and advocated to reduce red – tape to employ Doctors, nurses and to enhance health care within our hospital by offering minor surgeries, dialysis, etc.
 - Discussed the continued lack of EMS and the strain on our fire fighters in all 3 departments.

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

460-24: Gawalko

That Smoky Lake County's Reeve Report received for the period of February 16, 2024, to March 21, 2024, 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. Transportation & Ec. Corridors "Keeping critical water infrastructure afloat"

461-24: Halisky

That Smoky Lake County acknowledge receipt of the emailed News Release from Transportation & Economic Corridors, dated March 15, 2024, titled: "Keeping critical water infrastructure afloat" announcing the total funding allocations towards targeting investments in municipal infrastructure to improve water treatment and support Alberta's growing communities, under the Provincial Budget 2024 through the following programs is:

- \$206.5 million for Alberta Municipal Water/Wastewater Partnership,
- \$237.7 million for Water for Life, and
- \$37.7 million for First Nations Water Tie-In Program.

Carried.

10.2. Minister of Municipal Affairs Awards for Municipal and Public Library Excellence

462-24: Fenerty

That Smoky Lake County acknowledge receipt of the correspondence received from the Minister of Municipal Affairs, received March 6, 2024, in respect to the Minister's Awards for Municipal and Public Library Excellence, being open for nomination, with a submission deadline of April 15, 2024.

Carried.

10.3. Review of MGA requirements for Intermunicipal Collaboration Frameworks (ICF)

463-24: Céré

That Smoky Lake County acknowledge receipt of the letter received on March 1, 2024, from Minister of Municipal Affairs, encouraging participation in a survey in respect to the review of the MGA requirements relating to Intermunicipal Collaboration Frameworks (ICF), prior to the deadline of April 12, 2024.

Carried.

10.4. High-speed Internet Connections for Buffalo Lake Metis Settlement

464-24: Fenerty

That Smoky Lake County acknowledge receipt of the News Release received from the Minister of Technology and Innovation, dated March 5, 2024, titled: "Funding High-speed connections for tens of thousands more homes" announcing 14 projects which will improve internet speeds benefiting various communities including the Buffalo Lake Metis Settlement.

Carried.

10.5. Regulated Property Assessment System (Assessment Model Review)

465-24: Halisky

That Smoky Lake County acknowledge receipt of the letter from the Minister of Municipal Affairs, dated March 18, 2024, providing an update on the regulated property assessment system (Assessment Model Review (AMR)) process, which is aimed to update Alberta’s regulated property assessment system for a fairer valuation of regulated property, and encouraging stakeholders to provide feedback to the AMR Team.

Carried.

10.6. Break & Enters and Thefts at Paradise Cove Resort

466-24: Halisky

That Smoky Lake County acknowledge receipt of the letter from a ‘Concerned Citizen’, dated March 9, 2024, in respect to “at least 13 break and enters and thefts at Paradise Cove Resort at Whitefish Lake in just the last 6 months”, and forward the said letter to the Smoky Lake RCMP Detachment for follow up.

Carried.

11. Information Releases:

Information Releases from February to March 2024

467-24: Céré

That Smoky Lake County Council’s “Information Releases” received within the period of February to March, 2024, listed as follows, be filed for information:

Tracking Number & Description of Information Released:	Date Released:	Released by:	Municipal File #:
R021.24 - GAI Interim Report Dec 31-2023	Feb. 15’24	Legislative	61-39
R022.24 – Fed Gas 2024 Spring Zone Meeting Package	Feb. 15’24	Legislative	9-22
R023.24 - RMA Contact Newsletter Feb. 16 2024	Feb. 20’24	Legislative	1-10
R024.24 – County Manager's Reports for February 2024	Feb. 21’24	Legislative	N/A
R025.24 - Brownlee LLP's Teamwork-How-Governance-CAN-Work	Feb. 23’24	Legislative	11-25
R025.24 - UCC E-Bulletin February 23, 2024	Feb. 23’24	Legislative	1-209
R026.24 - ERWMS Draft Minutes Jan 18’24 & Financial Report	Feb. 26’24	Legislative	4-29
R027.24 - Doctor Recruitment and Retention - Budget History	Feb. 26’24	Legislative	5-20
R028.24 - RMA Contact Newsletter Feb. 23 2024	Feb. 26’24	Legislative	1-10
R029.24 - Aspen View Schools 20240222 Board Highlights	Feb. 26’24	Legislative	17-4
R030.24 - Citizens on Patrol Minutes Jan. 26’23 & Nov. 16’23	Feb. 29’24	Legislative	2-91
R031.24 - Town Council Committee List Revised Feb 26, 2024	Feb. 29’24	Legislative	1-113
R032.24 - Minister of MA - Provincial Budget 2024 Letter	Feb. 29’24	Legislative	1-203
R033.24 - RMA Contact Newsletter Mar. 1, 2024	Mar. 04’24	Legislative	1-10
R034.24 - UCC E-Bulletin March 8, 2024	Mar. 19’24	Legislative	1-209
R035.24 - RMA Contact Newsletter_Mar.8, 2024	Mar. 19’24	Legislative	1-10
R036.24 - RMA Contact Newsletter_Mar.15, 2024	Mar. 19’24	Legislative	1-10
R037.24 - ANI Pryveet Dance Club Feb 28 2024 Minutes	Mar. 19’24	Legislative	ANI Binder
R038.24 - Bellis Ukrainian Rec. & Cultural Centre thank you	Mar. 19’24	Legislative	7-11
R039.24 - Ukrainian Twinning thanks to Community Futures	Mar. 19’24	Legislative	1-209
R040.24 - Aspen View Board Highlights March 14, 2023	Mar. 20’24	Legislative	17-4
R041.24 – ARMA ABCare Presentation Final	Mar. 21’24	Legislative	4-29
R042.24 – ERWMS - Circular Materials EPR - Feb 28, 2024	Mar. 21’24	Legislative	4-29
R043.24 - UCC E-Bulletin March	Mar. 22’24	Legislative	1-209
R044.24 - ERWMS Draft Minutes Feb.15’24 & Financial Report	Mar. 22’24	Legislative	4-29

Carried.

12. Financial Reports:

Budget to Actual Report

468-24: Halisky

That Smoky Lake County financial reports, including the Budget to Actual as of March 20, 2024, and Financial Statements for the month of January 2024, be accepted for information.

Carried.

13. Next Meeting(s):

Scheduled County Council Committee of the Whole Meetings

469-24: Halisky

That the next Smoky Lake County Council Committee of the Whole Meeting be scheduled for **Wednesday, April 17, 2024, at 10:30 a.m.** to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers.

Carried.

Scheduled County Council Meetings

470-24: Halisky

That the previously scheduled upcoming Smoky Lake County Council Meetings be re-confirmed as follows:

Friday, April 5, 2024, at 9:00 a.m. (Budget),

Thursday, April 11, 2024, at 9:00 a.m., (Regular),

Wednesday, April 24, 9:00 a.m. (Budget),

Thursday, April 25, 2024, at 9:00 a.m., (Regular),

Thursday, May 9, 2024, at 9:00 a.m., (Regular),

Thursday, May 23, 2024, at 9:00 a.m. (Regular),

to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers; **and** schedule a Regional Community Development Committee (RCDC) Meeting, to be held virtually as well as in County Council Chambers.

Carried.

Executive Session:

Legal and Personnel Issues

471-24: Céré

That Smoky Lake County Council go into Executive Session to discuss the following issues, in the presence of all Council, Interim Chief Administrative Officer, Planning & Development Manager, Finance Manager, and Executive Services Clerk, time 2:06 p.m.:

- from 2:08 p.m. to 2:27 p.m., a Legal Issue, in respect to the Community Peace Officer's activities and investigations, under the authority of FOIP Act: Section 27: Privileged Information; and
- from 2:27 p.m. to 2:44 p.m., a Personnel Issue, in respect to Agricultural Department Staffing, under the authority of the FOIP Act Section 24: Advice from Officials; and

the Agricultural Fieldman, Interim Chief Administrative Officer, Finance Manager, Public Works Manager, and Executive Services Clerk, left Executive Session, time 2:44 p.m.

- from 2:44 to 2:55 p.m., a Personnel Issue, in respect to Chief Administrative Officer (CAO) Recruitment, under the authority of FOIP Act: Section 27: Privileged Information; and

the Interim Chief Administrative Officer, Finance Manager, Public Works Manager, and Executive Services Clerk, returned to Executive Session, time 2:55 p.m.

- from 2:55 p.m. to 3:05 p.m., a Legal Issue, in respect land purchase negotiations for the widening of Bridge BF76552, under the authority of the FOIP Act Section 24: Advice from Officials; and
- from 3:05 p.m. to 3:09 p.m., a Personnel Issue, in respect to International Union of Operating Engineers Local 955 Pension Plan Bill 30, Letter of Understanding, under the authority of the FOIP Act Section 17: Third Party Personal Privacy; and

Public Works Manager, left Council Chambers, time 3:09 p.m.

- 3:09 p.m. to 3:18 p.m., a Legal Issue: Proposed Supportive Living Facility Development, under the authority of the FOIP Act Section 16: Third Party Business Interests.

Carried.

472-24: Halisky That Smoky Lake County Council go out of Executive Session, time 3:27 p.m.

Carried.

International Union of Operating Engineers Local 955 Pension Plan Bill 30

473-24: Gawalko That Smoky Lake County **defer** the letter received from Chris Flett, Business Manager & CEO of Operating Engineers Local 955, dated March 18, 2024, as discussed on March 28, 2024, while in Executive Session, as a Personnel Issue, in respect to International Union of Operating Engineers Local 955 Pension Plan Bill 30, Letter of Understanding, under the authority of the FOIP Act Section 17: Third Party Personal Privacy, to the Negotiating Committee, when bargaining commences.

Carried.

15. ADJOURNMENT:

474-24: Fenerty That the Smoky Lake County Council Meeting of March 28, 2024, be adjourned, time 3:28 p.m..

Carried.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER