

2020 ANNUAL REPORT



**4612 McDougall Drive
Box 310
Smoky Lake, Alberta
T0A 3C0**

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SMOKY LAKE COUNTY
4612 McDougall Drive
Box 310
Smoky Lake, Alberta T0A 3C0

www.smokylakecounty.ab.ca



Administration

E-Mail: county@smokylakecounty.ab.ca
Phone: 780-656-3730
Fax: 780-656-3768
Toll-Free: 888-656-3730

Public Works

E-Mail: shop@smokylakecounty.ab.ca
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Agricultural Services

E-Mail: agdept@smokylakecounty.ab.ca
Phone: 780-656-3730
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Natural Gas

E-Mail: gasdept@smokylakecounty.ab.ca
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Planning & Development

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Fax: 780-656-3768

Office Hours

8:00 AM to 4:00 PM
Closed for lunch from 12:00 PM to 1:00 PM
Monday to Friday

COUNCILLORS

DIVISION ONE

Dan Gawalko

Box 441
 Vilna, Alberta T0A 3L0
 Residence: 780-636-3233 Cell: 780-645-1589
 Email: dgawalko@smokylakecounty.ab.ca

DIVISION TWO

Johnny Cherniwchan

Box 488
 Smoky Lake, AB T0A 3C0
 Residence: 780-636-2287 Cell: 780-650-5408
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DIVISION THREE

Craig Lukinuk, Reeve

Box 968
 Smoky Lake, AB T0A 3C0
 Residence: 780-656-3806 Cell: 780-656-5449
 Email: clukinuk@smokylakecounty.ab.ca

DIVISION FOUR

Lorne Halisky

Box 932
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 Residence: 780-656-3837 Cell: 780-650-5401
 Email: lhalisky@smokylakecounty.ab.ca

DIVISION FIVE

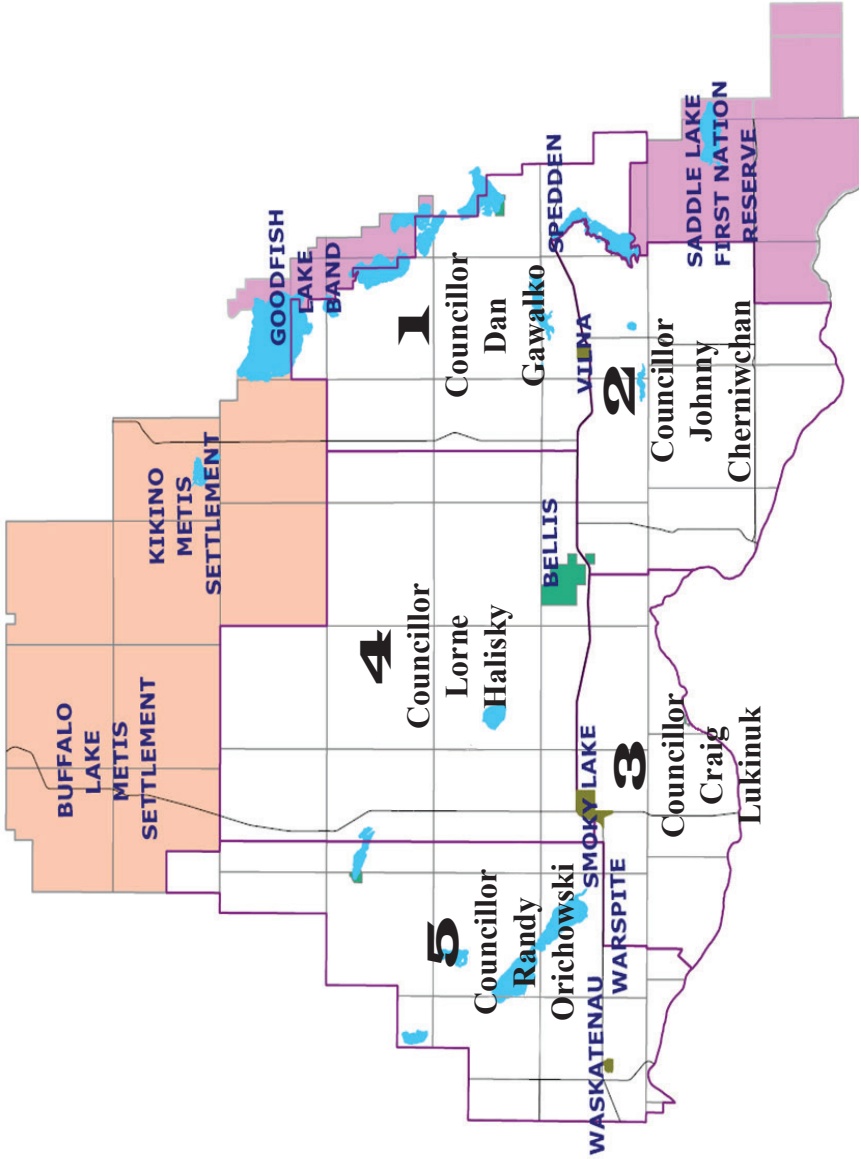
Randy Orichowski, Deputy Reeve

R.R #1
 Waskatenau, AB T0A 3P0
 Residence: 780-358-2748 Cell: 780-656-5850
 Email: rorichowski@smokylakecounty.ab.ca

ADMINISTRATION CONTACTS

Gene Sobolewski, Chief Administrative Officer	780-207-1884
Lydia Cielin, Assistant Chief Administrative Officer	780-650-1035
Bob Novosiwsky, Industry Liaison / Road Foreman	780-650-5100
Brenda Adamson, Finance Manager	780-656-5883
Carleigh McMullin, Agricultural Fieldman	780-650-5409
Carole Dowhaniuk, GIS Operator	780-650-5104
Daniel Moric, Natural Gas Manager	780-656-5734
Dave Franchuk, Environmental Operations Manager	780-650-1800
Doug Ponich, Public Works Manager	780-650-5101
Ed English, Peace Officer	780-650-5429
Evonne Zukiwski, Communications Technician	780-650-5504
Jordan Ruegg, Planning & Development Manager	780-650-5207
Scott Franchuk, Fire Chief	780-650-5410

SMOKY LAKE COUNTY ELECTORAL DIVISIONAL MAP



2020/21 COMMITTEES

as of October 22, 2020

- Agricultural Service Board (ASB):* All Councillors
- Agricultural Issues Advisory Committee:*
ASB Chairperson, ASB Vice-Chairperson & any Councillors and call for Public-at-Large Members, when required
- ASB Independent Appeal Board for Weed Control:*
Public-at-Large: Barry Feniak, Norman Schmidt and Robert Semeniuk
Alternate: Ed Doktor
- Alberta Care (Alberta Coordinated Action for Recycling Enterprise) Committee:*
Dan Gawalko Alternate: Randy Orichowski
- CCI Wireless-Corridor Communication Incorporated:*
Craig Lukinuk Alternate: Johnny Cherniwchan
- Citizens On Patrol (C.O.P) Liaison Committee*
Lorne Halisky Alternate: Dan Gawalko
- Composite Assessment Review Board:*
Craig Lukinuk Alternate: Johnny Cherniwchan
Member-at-Large: Sue Landiak & Grant Gillund Alternate: Vacant
- Doctor Retention and Recruitment Committee:*
Reeve Alternate: Deputy Reeve
- Environmental Operations Committee:* All Councillors
- Evergreen Regional Waste Management Commission:*
Randy Orichowski Alternate: Dan Gawalko
- Family Community Support Services Committee:* All Councillors
- Fire and Rescue Liaison Committee:*
Vilna Fire Department
Dan Gawalko Alternate: Johnny Cherniwchan
Smoky Lake Fire Department
Craig Lukinuk Alternate: Lorne Halisky
Waskatenau Fire Department
Randy Orichowski Alternate: Lorne Halisky
- Fire Protective Services Committee:* All Councillors
- Government Liaison Committee:* Reeve / Deputy Reeve
and Councillor(s) as deemed necessary
- Highway 28/63 Regional Water Services Commission:*
Dan Gawalko Alternate: Johnny Cherniwchan
Randy Orichowski Alternate: Lorne Halisky

2020/21 COMMITTEES

as of October 22, 2020

Intermunicipal Collaboration Committees (ICC):

- Town of Smoky Lake, Village of Waskatenau & Village of Vilna
Lorne Halisky & Craig Lukinuk Alternate: Johnny Cherniwchan
- Thorhild County: Randy Orichowski & Lorne Halisky
Alternate: Dan Gawalko
- Lamont County: Johnny Cherniwchan & Craig Lukinuk
Alternate: Dan Gawalko
- County of St.Paul No.19: All Councillors
- County of Two Hills No.21: All Councillors

Intermunicipal Development Plan (IDP) Committees:

- Town of Smoky Lake: Lorne Halisky & Craig Lukinuk
Alternate: Johnny Cherniwchan
- Village of Waskatenau: Randy Orichowski & Lorne Halisky
Alternate: Dan Gawalko
- Village of Vilna: All Councillors
- Thorhild County: Randy Orichowski & Lorne Halisky
Alternate: Dan Gawalko
- Lamont County: Johnny Cherniwchan & Craig Lukinuk
Alternate: Dan Gawalko
- County of St.Paul No.19: CAO & Planning and Development Manager
- County of Two Hills No.21: CAO & Planning and Development
Manager

Joint Health & Safety Committee:

Lorne Halisky Alternate: Johnny Cherniwchan

Lakeland Agricultural Research Association (LARA):

ASB Chairperson Alternate: ASB Vice-Chairperson
Public-at-Large: Barb Shapka and Charlie Leskiw

Local Assessment Review Board:

Craig Lukinuk Alternate: Johnny Cherniwchan
Public-at-Large: Sue Landiak & Grant Gillund Alternate: Vacant

Municipal Planning Commission: All Councillors

Natural Gas Committee: All Councillors

Negotiating Committee:

Craig Lukinuk Alternate: Dan Gawalko
Johnny Cherniwchan Alternate: Randy Orichowski
Lorne Halisky

North East Alberta HUB:

Lorne Halisky Alternate: Dan Gawalko

2020/21 COMMITTEES

as of October 22, 2020

North East Muni-Corr Ltd.:

Johnny Cherniwchan

Alternate: Craig Lukinuk

Northern Lights Library System:

Craig Lukinuk

Alternate: Randy Orichowski

Policy Committee:

All Councillors

R.C.M.P. Liaison Committee:

Lorne Halisky

Alternate: Dan Gawalko

Regional Community Development Committee (RCDC):

Craig Lukinuk

Alternate: Johnny Cherniwchan

Lorne Halisky

Public-at-Large: Leon Boychuk-Hunter & Perry Phillips

Regional Emergency Management Advisory Committee:

Reeve

Alternate: Deputy Reeve

Risk Pro Management Committee:

Reeve

Alternate: Deputy Reeve

Road Bans Committee:

Reeve

Alternate: Deputy Reeve

Public Works Manager and the Chief Administrative Officer

Smoky Lake Agricultural Society:

Lorne Halisky

Alternate: Craig Lukinuk

Smoky Lake Community Daycare Co-Operative Committee:

Craig Lukinuk

Alternate: Lorne Halisky

Smoky Lake County Regional Heritage Board:

Members-at-Large: Graham Dalziel, Noreen Easterbrook, Pamela Billey, Christine Hansen, Michelle Wright and Leon Boychuk-Hunter

Smoky Lake Foundation:

Randy Orichowski

Alternate: Johnny Cherniwchan

Dan Gawalko

Alternate: Lorne Halisky

Smoky Lake Region Fire and Rescue Committee:

Lorne Halisky

Alternate: Johnny Cherniwchan

Craig Lukinuk

Subdivision & Development Appeal Board:

Members-at-Large: Grant Gillund, Christine Hansen, Richard Dubetz, Dominique Cere & Jerry Melnyk

Ukrainian Twinning Committee

Craig Lukinuk

Alternate: Johnny Cherniwchan

It is that time again where I reflect on what we have accomplished in the previous year. And what a year 2020 has been. The COVID-19 pandemic made its way through our County and throughout the world. It reshaped the way Council and Administration do business and challenged us to learn new ways of accomplishing success; certainly, some of those new ways are here to stay. Although it has been difficult adapting to personal changes such as seeing loved ones, shopping for groceries, getting a haircut or simply paying bills, I pause to appreciate the positives as time slowly turns the page. As our late CAO, Cory Ollikka said “The resilience of our team and our community heartens me.”

We have much to be proud of. A few of our achievements in 2020, we saw:

- A higher number of public attendees at our virtual meetings who conveniently participated or watched from their homes,
- The new HAK School in Smoky Lake approved to go ahead which we lobbied the Provincial Government in favour of for years, and is set to start construction in 2022,
- Métis Crossing complete their Cultural Gathering Center and started the process of building a 40-suite hotel on along the beautiful banks of the North Saskatchewan River,
- The Victoria District Economic Development Strategy Working Group established funding models, corporate structures, and business plan to move forward with the goal of adding to the visitor economy, increasing the visitor audience from Métis Crossing and other attractions, diversifying the Region’s economy, and supporting Municipal sustainability while preserving and promoting our cultures, our heritage and our ecological assets to enhance the experiences of our visitors by sharing with them in an authentic way while maintaining our community identity and lifestyle,
- Our years of lobbying efforts for a safer intersection at Highways 28 and 831 paid off with the approval of a roundabout,
- County Council diligently create new policies and bylaws as well as update many existing policies to meet the needs of our realities,
- Our new website became established where you can easily find plenty of information from the meeting minutes to Councils’ monthly calendar of activities, to the Reeve’s Report, and
- Gene Sobolewski become our new CAO in September and have enjoyed watching him take the lead with positive vigor ever since.

Although 2020 was not a great year for most, we still managed to make the most of it. It is truly a great pleasure to be the Reeve of Smoky Lake County and Councillor for Division Three. I thank everyone for providing me this opportunity to make a positive difference in this beautiful County.

Sincerely
Craig Lukinuk
Reeve, Smoky Lake County

The Year 2020 will be remembered for a long time. For the County, the year started off pretty similar to that of any previous year. Our emphasis was focused on winter operations and preparations of our summer programming. Then March of 2020 hit with a bang. This was the start of the shutdowns and restrictions imposed on municipalities, businesses and residents in Smoky Lake County. The County had to grapple with the rapidly changing guidelines and restrictions imposed by the Province and AHS while trying to maintain service levels required by our residents. Our County staff took up the challenge and worked through the struggles.

Winter and summer road maintenance, water, sewer, waste, and gas services continued with little disruption. Other vital, but less visible services like bill processing and administration continued as well with minor inconveniences.

Sadly, on July 2, 2020, the County's CAO, Mr Cory Ollikka passed away. The County Administration and Council persevered through these difficult times and our new CAO was in place by October 1, 2020.

At the latter part of the year, the Province began to introduce new funding specific to the pandemic which was used to assist the County in replenishing our depleted funds for pandemic related expenses and even provide some assistance to some of our local hall organizations. The County received a grant of \$200,000 to evaluate the Regional Fire Department with a view to improving services to our residents. Our proposed 2021 budget examined further efficiencies attained in our fleet management practices while also struggling with the loss of revenues attributed to the Province not fully compensating the County for grants in place of taxes (GIPOT) and some in the oil and gas industry not paying their bills. In addition, the County also struggled with the effects of the Provincial downloading of policing costs to the County. By the end of the year, the 2021 budget was nearing completion with maintaining services with minimal increases to our ratepayers.

Everything was not all gloom and doom. In 2020, we saw the strongest market and increase in residential assessment within the past 5 years. This means that market values and residential real estate sales are increasing in our area. It was reported that in this same time-frame, municipalities and surrounding Counties to the North, West and East were all in decline. The County is also moving forward with unprecedented action to improve tourism and economic development in our region.

We look forward to 2021 as a banner year as we emerge from the grips of this pandemic and the increasing opportunities in the Alberta marketplace.

*Gene Sobolewski, C.E.T.,
Chief Administrative Officer*

MUNICIPAL MILL RATES

MUNICIPAL MILL RATES

Mill Rates	Residential		Farmland		Non-Residential		Machinery & Equipment	
	2021	2020	2021	2020	2021	2020	2021	2020
<i>Municipal</i>	5.7753	4.0457	12.8753	11.1457	21.5492	19.9257	21.5492	19.9257
<i>Regional Landfill</i>	0	0.6656	0	0.6656	0	0.6656	0	0.6656
<i>Fire Protection</i>	0	0.836	0	0.836	0	0.836	0	0.836
<i>Policing</i>	0	0.0923	0	0.0923	0	0.0923	0	0.0923
Municipal Rates	5.7753	5.6396	12.8753	12.7396	21.5492	21.5196	21.5492	21.5196
<i>Education</i>	2.4951	2.6012	2.4951	2.6012	3.871	3.5785		
<i>Seniors Foundation</i>	0.6752	0.7048	0.6752	0.7048	0.6752	0.7048	0.6752	0.7048
Total Rates	8.9456	8.9456	16.0456	16.0456	26.0954	25.8029	22.2244	22.2244
INCREASE	0	0	0	0	0.2925	0	0	0

Combined Assessment and Tax Notices are mailed in June

TAXES DUE EACH YEAR ON OCTOBER 31

In February 2018 the penalties were increased to
12% Penalty applied to Current Taxes – November 1
15% Penalty applied to Taxes & Penalties – March 1

TAX INSTALLMENT PLAN

To register for the monthly payment plan, contact:
 Tax Department at 780-656-3730

COUNTY RATE PAYER EMERGENCY CONTACT INFORMATION

In order to effectively communicate in an emergency situation, such as an evacuation, we need your accurate contact information.

Please provide your home address/legal land description, and phone number(s) by emailing eci@smokylakecounty.ab.ca or calling 780-656-3730.

The information collected will only be used for
EMERGENCY CONTACT PURPOSES.

MAPS & MORE

Smoky Lake County Landowner Maps are updated twice a year, in May and November.

Paper maps are available for purchase at the County Main Office for **\$15.00 each** (additional charges apply for mailing).

Did you know that Smoky Lake County Landowner Maps are available online? Digital maps are available at no cost at www.smokylakecounty.ab.ca



MuniSight is an interactive, online mapping application that enables you to readily obtain municipal land information for personal use at your convenience.

2020 LEGISLATIVE & ADMINISTRATIVE SERVICES

Sets of meeting minutes	138
Bylaws brought forward to Council	27
Council resolutions voted on	1,301
New policies adopted	9
Existing policies amended	33
Public Hearings held	4
Invitations for Public Participation	2

CONTRIBUTIONS TO NON-PROFIT ORGANIZATIONS & INDIVIDUALS POLICY 1-14

Smoky Lake County has established the following procedures for contributions to Non-Profit Organizations and Individuals:

Sport Teams / Youth Organizations: attending and/or competing at Provincial and/or National Finals Events

For Overnight stays:

Team of 8 players or less - \$ 250.00

Team of 9 players or more - \$ 500.00

Students: participating in an educational orientation (i.e. Youth Forum):
\$100.00 CASH

Individual: belonging to a non-profit club/organization who is attending a conference (i.e. Volunteer Conference): \$100.00 CASH

Other Requests: other requests will be held by the Chief Administrative Officer and presented to Council for consideration if there are funds remaining in the grants portions of the budget for the current year.

FAMILY FARM CENTENNIAL AWARD POLICY 1-18

County Council acknowledges the significant contribution made by settlers, homesteaders, multi-generational family farmers in Alberta and is proud to recognize the centennial anniversary of residents in Smoky Lake County.

Eligibility

Rural residents within the County whose family has continuously owned a farm, ranch or homestead and/or actively farmed for a minimum of 100 years.

Applicants must currently own the original homestead and only one award will be issued per homestead.

**For more information, contact:
Legislative Services
780-656-3730**

**SPECIAL OCCASION RECOGNITION
POLICY 01-15**

Smoky Lake County will provide recognition of milestone birthdays or wedding anniversaries to County Residents if a request is received by the County Administration Office, at least four (4) weeks prior to the occasion of reaching a birthday or anniversary milestone as outlined below:

- Recognition Certificates to Smoky Lake County Residents who are celebrating their:
25th, 30th, 35th, 40th, or 45th Wedding Anniversary
- Recognition Certificates to Smoky Lake County Residents who are celebrating their:
75th, 80th, 85th, 90th, or higher Birthday
- Recognition Plaques to Smoky Lake County Residents who are celebrating their:
50th, 60th, 70th, or higher Wedding Anniversary

**For more information, contact:
Legislative Services
780-656-3730**

**DELEGATION TO COUNTY COUNCIL
POLICY 01-49**

If a person or group wish to address Council on a matter on a Regular Council Agenda, that person or group shall notify the Municipal Clerk in legibly writing and outline the topic, purpose of the delegation’s appearance before County Council and the names and positions of the individual(s) who will address Council; the request must be signed and contain the mailing address of the requestor.

Please note that requests from persons or groups who wish to make a presentation to Council must be made at least ten (10) working days prior to a regular Council Meeting.

For more information and to obtain a *Delegation Request Form*, you can visit www.smokylakecounty.ab.ca under Policies webpage.

Goals	Our Priorities	Our Achievements
<p>Economic Development</p>	<p>Smoky Lake County diversifies its economy with innovative planning and by supporting infrastructure that encourages investment.</p>	<p>1. Good planning that supports growth 1.1 Land Use Bylaw changes: Bylaw 1381-20 (adopted August 10, 2020) – added provisions to the Land Use Bylaw related to boutique accommodations and hotels in order to facilitate these types of developments, providing opportunities for growth. 1.2 Victoria District Economic Development Strategy: Bylaw 1372-20: Victoria District Economic Development Strategy was adopted by Council on June 26, 2020 Bylaw 1390-20: Victoria District Economic Development Strategy Business Plan was adopted by Council on December 16, 2020.</p> <p>2. Creating growth through infrastructure 2.1 Warspite Ironhorse Trail RV Park: The Planning and Development Department was given instruction by Council to host an Open House regarding the potential development of County-owned RV park along the Iron Horse Trail in Warspite. Due to the ongoing COVID-19 pandemic, and given the potentially sensitive nature of the proposal, the Open House has been delayed indefinitely until the pandemic is over and large in-person gatherings are permitted. 2.2 Industrial Park: The Planning and Development Department had prepared a rezoning bylaw for land near Waslatenau in advance of the potential development of an industrial park. The decision was made to hold off on any potential pre-zoning as it would potentially increase land values in the area.</p>
<p>Infrastructure</p>	<p>The County ensures its municipal infrastructure meets residents' expectations for excellence in service delivery and fiscal responsibility.</p>	<p>1. Meeting service delivery and fiscal responsibility expectations 1.1 North Saskatchewan Emergency River Accesses Plan: The Planning and Development Department is working with CPP Environmental LTD. and Alberta Environment and Parks to obtain the necessary approvals required for the proposed emergency access points. To this end, the County has submitted a 3-year plan to Alberta Environment and Parks for approval.</p>
<p>Governance</p>	<p>Smoky Lake County delivers excellence in governance by managing strategic relationships and utilizing fiscal and human resources.</p>	<p>1. Strategic Relationships 1.1 Develop Intermunicipal Collaborative Frameworks: Bylaw 1365-20: Smoky Lake Region Intermunicipal Collaboration Framework was adopted by Council on February 20, 2020.</p> <p>2. Human Resources 2.1 Succession Planning: Finance, Public Works, Administration, and Enforcement succession planning are ongoing.</p>

ASB CHAIRPERSON’S REPORT

The Smoky Lake County Agricultural Services Board (ASB) continued to collaborate to deal with agricultural issues and policies to better the agricultural community. Vegetation management remained a large goal for 2020 under our obligation to the Weed Control Act of Alberta. All County roads received one mowing pass and 50% of the County received herbicide application to control noxious weeds and brush. 291 Weed Inspections on private land were completed. The 2020 weather patterns produced many agricultural challenges that created hardships for the County’s agricultural producers. Smoky Lake County declared an Agricultural Disaster June 25th, 2020.

In 2020 Smoky Lake County Agricultural Service Board continued in full force with their beaver management program. The ASB successfully installed 4 new pond leveling devices, and worked on repairing many others. The Provincial ASB Committee is committed to achieving a collective voice for ASB’s across Alberta. All the information on current issues that have been brought forward can be found at:

www.agriculturalserviceboards.com

In 2020 Smoky Lake County Agricultural Service Board continued to partner with Lakeland Agricultural Research Association (LARA) to provide unbiased agricultural extension and research to producers in the County. Copies of the LARA Annual Booklet can be found on their website and at the County Office.

Smoky Lake County Farmers Appreciation BBQ was unfortunately cancelled due to Covid-19. It was an unfortunate call that Smoky Lake County Council had to make because we look forward to showing our appreciation to our producers each year. The County is proud to sponsor the Bellis 4-H Show & Sale belt buckles.

On behalf of the Smoky Lake County Agricultural Services Board, I wish you, a safe and prosperous farming year.

Sincerely,
Dan Gawalko
ASB Chairman

Please remember to slow down, and drive with caution while passing equipment. Be patient. Be respectful. Be thankful.





The year 2020 will be a year that many of us will not forget, for several reasons. 2020 brought many challenges to the community and families. We watched as event after event were cancelled and postponed, of those events was 4-H Achievement Day and our very own Farmer's Appreciation event.

Spring and summer brought the Agricultural Services Departments many rainy days to overcome to complete our spraying program for the year. Despite Mother Nature's plan we were able to plough ahead and apply herbicide on noxious weeds and brush to 50% of the County right-of-ways. We completed 291 Weed Inspections on private land. All County roads received one double wide pass to the fence line. Traps were set up to monitor Bertha Armyworms, and grasshopper surveys were completed for Alberta Agriculture. Bertha Armyworm numbers were rated low across the County however monitoring in 2021 will still be very important. For those that are interested all insect forecast maps are available on the Government of Alberta website. We carried out our annual surveys of Canola looking for Clubroot and Blackleg, as well as monitoring the levels of sclerotinia stem rot present.

We are looking forward to an improved 2021 season!

Carleigh McMullin
Agricultural Fieldman

Problem Wildlife

ASB staff will be available to assist producers with management techniques to help with predation of livestock. As a last resort option "1080" tablets will be available to producers, to help control coyote predation. The "1080" program is an important tool for producers to have, so the program must not be abused. The "1080" tablets are to control predation during calving time. You must have proof of predation before any tablets will be issued. The producer must ensure that they are taking measures such as shooting or other management strategies to reduce or control predation, as "1080" will only be given as a last resort measure in controlling problem coyotes. Only 15 tablets were distributed in 2020.



Problem Wildlife continued...

On March 4, 2020 under the authority of the *Pest Control Products Act* Health Canada has cancelled the registration of all strychnine products used to control Richardson ground squirrels.

Important Dates:

Last day of sale by Registrant is **March 4, 2021** (Manufacturer)

Last day of sale by Retailer is **March 4, 2022**

Last day of permitted use is **March 4, 2023**

For control of Richardson Ground Squirrels Rozol RTU is a product pre mixed with grain designed to be easier to handle. It is most effective before green up occurs, as the ground squirrels have limited food sources. March and April are the most effective months to use this product, and it must be ingested twice. Rozol RTU can be purchased at various farm stores.

Beaver Management: Beaver Management Policy Statement 62-07-05 states that all locations must be verified before any beaver tails are accepted. Please give us a call at the County Office (780)656-3730 prior to bringing in tails to ensure we are available to accept them. For further information the new policy is available on our website.

Insect And Disease Inspections

The Agricultural Service Board and I would again like to thank all farmers that participated in the surveys and inspections that were conducted throughout 2020. ASB staff were busy conducting various surveys for the following pests and diseases:

Bertha Armyworm (BAW): 6 traps locations were set in 2020 and found low BAW numbers across the County.

Grasshoppers: Alberta Insect Pest Monitoring Branch forecasted 2020 to have a potential for light to moderate infestations across the County. In 2020 we saw low numbers throughout the County, which was expected due to the high rainfall throughout the season.

Blackleg in Canola: 20 fields surveyed with no virulent blackleg found.



Clubroot: In 2019 we updated Policy Statement No: 62-12: Clubroot to include a **Clubroot Management Agreement** which will be entered into with a landowner upon finding Clubroot. This agreement is for developing a proactive management plan, with the help of a Certified Crop Advisor, to reduce or keep spore levels low and to minimize yield loss due to Clubroot. This document provides many helpful strategies that should be implemented before you even find Clubroot in your field, copies can be picked up at the County Office.

Monitoring fields on a regular basis throughout the growing season is an important part of pest management. Continued pest monitoring on behalf of Alberta Agriculture is important for predicting future outbreaks. Forecast maps can be found online at www.alberta.ca/alberta-insect-pest-monitoring-network.aspx#toc-1

Environmental Services

Smoky Lake County will continue to offer sustainable agriculture programming to its producers through the Environmental Farm Plan (EFP), which is a great tool to assess and improve your environmental concerns on your operation. Which then allows producers to participate in the Canadian Agricultural Partnership Grant programs. If you require information on grant funding or application for please contact the Ag Services Department.

Hay Permits

If you would like to make hay within the municipal right-of-way please contact our office to receive a permit. You must have a permit in order to conduct these activities, as mowing and spraying is conducted during the summer months on municipal right-of-ways. These must be submitted prior to June 1st each year.

Lakeland Agricultural Research Association (LARA)

In 2020 producers received continued unbiased research throughout the county thanks to a partnership between Smoky Lake County and Lakeland Applied Research Association (LARA). They provided producer driven agricultural research, demonstration and extension projects to obtain a profitable and sustainable future for producers. The LARA Annual Booklet will be available on their website to view and at the County Office.

PEACE OFFICER’S REPORT

Policy Statement No. 02-11-13: Peace Officer: Annual Reporting is an Annual Report that is a requirement designed to facilitate communication with the Director of the Alberta Solicitor General.

Program Overview

1. The Peace Officer is responsible for the enforcement and investigation of Municipal Bylaws and Provincial Statutes for Smoky Lake County.
2. As a Peace Officer, the overall duty is to protect property and educate people, and, to preserve and maintain the public peace.
3. The Peace Officer reports to the Smoky Lake County Chief Administrative Officer (CAO).

Enforcement Activities and Responsibilities

As a Peace Officer appointed under the *Peace Officer Act*, enforce the following Provincial Statutes and Regulations, including:

- the Animal Protection Act
- the Dangerous Dogs Act
- the Environmental Protection and Enhancement Act
- the Fuel Tax Act
- the Gaming, Liquor and Cannabis Act
- the Petty Trespass Act
- the Provincial Offenses Procedure Act
- the Stray Animals Act
- the Traffic Safety Act

As the Enforcement Officer appointed under the *Municipal Government Act*, enforce Municipal Bylaws, including:

- the Animal Control Bylaw
- the Corridor Regulation Bylaw
- the Land Use Bylaw
- the Off Highway Vehicles Bylaw
- the Parks Control Bylaw
- the Fire Bylaw
- the Road Right of Way Bylaw;
- the Nuisance and Unightly Premises Bylaw
- the Weight Restrictions for Vehicles Bylaw



PEACE OFFICER'S REPORT

Enforcement Related Activities

Enforcement Duties:

- Receiving complaints and inquires.
- Investigation of complaints.
- Advising responsible parties of infractions, and taking remedial actions and/or following enforcement procedures.
- Advising responsible parties of infractions and laying of charges if founded.
- Educating and/or prosecuting violators.
- Conducts patrols of the trail systems, roads and hamlets within the corporate limits of Smoky Lake County.
- Receives and documents evidence relating to investigation and ensures that continuity of such evidence is maintained, stored and destroyed accordance with Provincial County Regulations and/or County policies.
- Prepares prosecutor information sheets and court briefs concerning a charge or ticket.

Data Reported for 2020

Animal Control	16
Unsightly Premises	2
Land Use Issues	12
Road Right of Way Issues	12
Traffic Safety Issues	2
Iron Horse Trail Concerns	3
Campgrounds	1
Noise Complaints	1
TOTAL	49

*Ed English
Peace Officer*

ENVIRONMENTAL OPERATIONS REPORT

Our goal is to work towards maintaining tidy and accessible landfills, transfer stations, and mini transfer stations throughout the County. We are constantly researching feasible options for recycling. Currently we are in recycling programs for oil and oil containers, metals, propane bottles, paints, vehicle batteries, aerosol containers, herbicide and pesticide containers, tires and electronics.

We maintain our sewage systems and lagoons and provide convenient locations for raw water as well as the best potable water available. We are fortunate to have the regional water line complete throughout the Smoky Lake County. The regional line has been twined, and provides water to Ashmont, and our intention is to provide potable water to Whitefish Lake this Fall.

The Environmental Operations Department is working towards providing and maintaining the best possible service for the county residents, and is dedicated towards meeting all environmental standards.

Dave Franchuk

Environmental Operations Manager



TRUCK FILL LOCATIONS

Truck Fills

There are 5 raw water truck fills available throughout the County. A biological sample is collected from each site and tested on a weekly basis for coli-forms and e-coli. An annual chemical analysis is also collected with results posted at each truck fill. If you require an account please contact our office.

Raw Water Truck Fill Locations

Bellis South East of the Hamlet.

Smoky Lake Hwy 855 south side of town.

Waskatenau East of village, across from St. Volodymyr Church located on the corner of Rge Rd 193 & Twp Rd 592.

A credit card is required for all raw water truck fills, a PIN number account could be set up if the monthly consumption is over \$20.00.

Potable Water Truck Fill Locations

Spedden West of the school. Accepts credit card or you may set up a PIN number if your potable water consumption is over \$20.00 per month.

Spedden Treatment Plant 1 ½ KM west of Spedden. 35 gal/ minute.

Warspite Treatment Plant Accepts loonies. Last Summer the raw water truck fill was converted to a potable water fill, a credit card or a PIN number is required.

Bellis South West of the Hamlet.

Regional Waterline

The Regional Water Line is now serving all the municipalities within the Smoky Lake County, all the systems are complete. The Smoky Lake County is now the managing partner of the regional water line, and are currently operating the system within our county. This last year the Regional Waterline had been extended to Ashmont. The line is now twinned in order to supply potable water to White Fish Lake in 2021, construction of a booster station has been completed in the Hamlet of Warspite.

WASTE MANAGEMENT

Evergreen Regional Waste Management Commission was formed by the municipalities located in the County of St. Paul and Smoky Lake County to develop an environmentally responsible approach to managing our waste. Our waste is collected locally and hauled to the Regional Waste Site located southeast of Lafond.



MINI TRANSFER SITES

Bellis Beach - Bonnie Lake - Edwand - Hamlet of Bellis
Hamlin/ Stry - Hamore Lake - Hillside Acres - Mons Lake
Paradise Cove - Spedden - Warspite - Whitefish Lake Properties

These facilities are for the use of household waste only.

LANDFILL SITES

Smoky Lake Landfill

Located along the Iron Horse Trail 5 km northeast of the Town of Smoky Lake – Range Road 172A.

Spedden Landfill

Located 7 km northwest of Spedden on Township Road 602 and Range Road 124.

HOURS OF OPERATION

SUMMER HOURS: April 1st to October 31st

Smoky Lake Landfill	Tuesday, Thursday & Saturday	9:00 AM to 5:00 PM
Spedden Landfill	Wednesday & Sunday	9:00 AM to 5:00 PM
Bellis Transfer Station	Wednesday & Saturday	9:00 AM to 5:00 PM
Vilna Transfer Station	Tuesday & Saturday	9:00 AM to 5:00 PM
Waskatenau Transfer Station	Saturday	9:00 AM to 5:00 PM

WINTER HOURS: November 1st to March 31st

Smoky Lake Landfill	Tuesday & Saturday	10:00 AM to 4:00 PM
Spedden Landfill	Wednesday & Sunday	10:00 AM to 4:00 PM
Bellis Transfer Station	Wednesday & Saturday	10:00 AM to 4:00 PM
Vilna Transfer Station	Tuesday & Saturday	9:00 AM to 5:00 PM
Waskatenau Transfer Station	Saturday	9:00 AM to 5:00 PM

WASTE OPERATIONAL GUIDELINES

Signs have been installed to advise residents on what can and cannot be dropped in the bins. Please use the larger transfer site for other wastes. Bins will be emptied on a weekly basis or as required.

OPERATION GUIDELINES:

All transfer sites will accept the following waste:

(Warspite and all the subdivision and lake sites only accept household waste)

- General household waste
- Metal, stoves, fridges, freezers, etc.
- Plastic oil jugs/oil/filters
- Plastic milk containers
- Paint/paint cans
- Wood and burnables, branches, etc.
- Grass clippings/garden waste
- Tires
- Plastic bale twine/bale wrap
- Electronic waste/TVs, computers, printers, etc.
- Propane tanks
- Batteries (vehicles)
- Shingles, building material, wood, concrete, drywall
- All inert material, tree roots, mattresses, beds, furniture



Herbicide and pesticide containers: Smoky Lake, Vilna and Spedden.

Sewage: Can be dumped at Warspite & Bellis lagoons, only with the approval of the Smoky Lake County Environmental Operations Department.

NO SITES WILL ACCEPT:

- Deceased animals
- Hazardous waste
- Oilfield waste
- Vehicle bodies

Waste Hauled (to regional site, in kg)	2020	2019	2018	2017
Smoky Lake County	933,361	932,510	934,420	934,907
Village of Vilna	73,137	72,998	74,554	71,678
Village of Waskatenau	71,866	71,604	71,776	65,415



April 22 is Earth Day, which is the largest, most celebrated environmental event worldwide

WASTE DISPOSAL RATES

Residential

½ ton	\$ 7.50
1 ton	\$ 15.00
Tandem (10 yards)	\$ 25.00
End dump (20 yards)	\$ 50.00
Roll-off bins (over 20 yards)	\$ 75.00
 Fridges & Freezers	 \$ 20.00

Commercial Demolition Material

Municipal Transfer Stations

	1/2 Ton	1 Ton	10 Yards	20 Yards
Cement	\$ 30	\$ 50	\$ 200	\$ 250
Shingles	\$ 30	\$ 50	\$ 200	\$ 250
General Demolition	\$ 30	\$ 50	\$ 200	\$ 250
Mixed Load	\$ 60	\$ 100	\$ 400	\$ 500

Regional Site Transfer Station

Shingles	\$ 35/tonne
Cement	\$ 35/tonne
General Demolition	\$ 35/tonne

No Fee Disposals:

- Appliances (stoves, washers, dryers, dishwashers, microwaves, hot water tanks, barbeque's)
- Household and office furniture (tables & chairs, couches, mattresses and desks, TV's, stereos, computers)
- Unbagged leaves, grass, garden waste for composting
- Salvageable Scrap Metal
- Dry Batteries (Dry Cell)
- Wet Batteries (cars)
- Burnable Materials
- Trees, Shrubs
- Tires



Smoky Lake County Emergency Services Fire Departments responded to 196 calls in 2020, an increase of 20 calls from the previous year. 2020 brought some serious challenges for the Smoky Lake County Emergency Services. With Covid-19 all in person training and meetings were canceled and members were asked to switch to on-line training. Members learned the new personal protective equipment (PPE) requirements/protocols and disinfecting protocols from Alberta Health Services, completed first aid, flagging, WHIMS and Transportation of Dangerous Goods training. In November formal in person training started but shortly after was again postponed until 2021 until the Covid-19 numbers were under control. The Fire Department members are dedicated to completing all training, as the departments are averaging more than a call every second day.

Fire Departments were only sending 2 members to complete patient care to limit the amount of contact/exposure to possible Covid-19. Members were asked to wear disposable gowns/coveralls along with all other PPE when on calls and was strongly recommended to wash their clothing immediately after the call. All apparatus used responding to calls were deep cleaned and disinfected following every call.

Vilna Fire Department

Vilna Fire Department responded to 74 fire calls in 2020. In March of 2020, the members choose to do their part and cancel all in person meetings and social gatherings to flatten the curve. Members received emails on training and protocols to read and review during the lock-down. Some members had to self isolate and get tested due to responding to calls where patients were Covid-19 positive.

Smoky Lake Fire Department

Smoky Lake Fire Department responded to 88 fire calls in 2020, up 2 calls from 2019. In June the Fire Department started using Zoom and hosted 13 online meetings/training nights over the rest of the year. Several members had to self isolate and get tested due to responding to calls where patients were Covid-19 positive.

Waskatenau Fire Department

Waskatenau Fire Department responded to 34 fire calls in 2020, down 1 call from 2019. Due to responding to calls where patients were Covid-19 positive, several members had to isolate. In November an addition to the fire hall was built adding another bay onto the fire hall to store their Rapid Attack Unit year-round.



FIRE CHIEF'S REPORT

Smoky Lake County Emergency Services

Smoky Lake County Emergency Services added to their fleet in 2020. A 2021 GMC 2500 command truck and a 2021 Can-AM 6x6 with a firefighting skid was purchased. After passing their 15 year life expectancy all 48 self-contained breathing air bottles were replacing in all 3 fire departments.

All information in regards to the fire hazards or fire bans can be found at www.smokylakecounty.ab.ca or www.albertafirebans.ca as well, information will be posted on Smoky Lake County social media pages.

Anyone interested in joining or looking for information about your local Fire Department please contact the Smoky Lake County Office.

IMPORTANT REMINDERS

Policy Statement: 02-05: Fire Permit Agreement

Fire permits are required year round and can be obtained at the Smoky Lake County Office. Permits are subject to inspection and at the discretion of Smoky Lake County. **Fire Permits will be issued for a maximum 2-week period and brush pile/windrow burning will be maximum length of 180 feet.**

911 Reminder

Bonnyville Regional Fire Authority is authorized by Smoky Lake County as the 911 provider.

Please dial 911 and not any fire department members to report an emergency. Residents with **internet phones**, please contact your internet provider to ensure your 911 calls are directed to the right call center as residents have experienced long wait times to contact a 911 operator. **Lastly, anyone installing alarm systems please inform the alarm company with the phone number which is 780-826-2433 for all 911 services.**

In Emergency Situations Please Dial

9-1-1

Police - Fire - Medical

Please do not call Smoky Lake County or emergency responders directly.

Bylaw 1285-15: Fire Protection Services

Section 6 Fire Protection Charges

- 6.1 Upon providing Fire Protection on Property within or outside the Municipality's boundaries, the Municipality will send an invoice for Fire Protection charges to:
 - 6.1.1 the person causing or contributing to the Fire; or
 - 6.1.2 the owner or occupant of the Property.

Subject to the County Fire Chief and Chief Administrative Officer shall determine when Fire Protection charges are to be levied for fire response as per *Schedule "A": Fire Protection Charges*

County residents please be aware of this Bylaw and check with your Insurance Company on what fire protection services coverage you have.

Bylaw 1285-15: Fire Protection Services is available on the County website: www.smokylakecounty.ab.ca or you can obtain a copy at the County office.

On behalf of Smoky Lake County and myself, I would like to thank all of the volunteer firefighters for their time and dedication to training and responding to emergency calls in 2020.

Smoky Lake County appreciates all you do!

*Scott Franchuk
Fire Chief*



Working
**SMOKE ALARMS
SAVE LIVES**

Change Your Clock, Change Your Battery

"Dedicated To Life Safety"

FIRE CALL SUMMARY



Smoky Lake Fire Department		
	2020	2019
Motor Vehicle Collisions	32	31
Fires	24	25
Fire Alarms	14	10
Medicals	15	17
Dangerous Goods	1	3
Water/ Ice Rescue	2	--
TOTAL	88	86

Waskatenau Fire Department		
	2020	2019
Motor Vehicle Collisions	20	12
Fires	8	12
Fire Alarms	2	4
Medicals	3	6
Water/ Ice Rescue	1	--
TOTAL	34	35

Vilna Fire Department		
	2020	2019
Motor Vehicle Collisions	30	18
Fires	28	20
Fire Alarms	5	4
Medicals	10	11
Dangerous Goods/ Other	1	2
TOTAL	74	55

Smoky Lake County Utilities continues to accomplish commendable service and performances in 2020.

The Smoky Lake County Natural Gas Utility has been in service for over 45 years in rural natural gas system operations. This natural gas system remains to be one of the largest comprehensive distribution systems in Alberta. We must and will continue keeping up with new technology, including training our employees ensuring competency in this transforming industry. Having dedicated competent employees within our Natural Gas Department proves to benefit our operations supporting our mission of ideal service delivery.

Health and safety is of the up-most importance and working through the Covid Pandemic was challenging at times. However, we manage and continue to manage to keep our Natural Gas Servicemen safe, in turn keeping our customers safer when interaction is required.

We continue researching and considering new opportunities to build and maintain reliable rural services which includes the completion of installing 44 Natural Gas Meters in Intermediate Regulator Stations to help aid the amount of gas we supply to key areas within the County. New gas meters have automatic meter readings which saves on manpower and decreasing time requirement for reading meters, also helping with gas balancing and improving gas loss monitoring thus reducing gas loss. A current technological Regulating Metering Odorant – RMO Station was installed in May, 2020; and we are looking at replacing all existing 7 RMO's in the coming years. This current RMO vastly increased the amount of gas through put to our customers, easier operations, more accurate measurement and odorant application are to name a few benefits. Keeping our gas infrastructure current is essential which includes installing larger gas lines and upgrading the field regulators to allow future expansion of our gas system. Compressed Natural Gas - CNG trailers are apart of our operations and successfully operating these trailers kept a much-needed emergency supply of natural gas to customers throughout Alberta.

I take pride in being an Elected Official and to sit as the Gas Chairperson delivering this message. We look forward in continuing to ensure natural gas is delivered to gas customers and Smoky Lake County residents in a safe uninterrupted, reliable fashion.

*Best Regards,
Lorne Halisky
Utilities Chairperson*

2021 marks the 45th year that the Smoky Lake County Natural Gas System has been in operation.

NATURAL GAS MANAGER’S REPORT

2020 was another busy year with new gas line installations, line locating, service calls, custom work, keeping up with training, operating the Natural Gas Mercaptan delivery truck for the Federation of Alberta Gas Co-ops, and operating the Emergency Compressed Natural Gas trailers for Gas Alberta Inc.

The Natural Gas Department continues to move forward with the replacement and upgrading our natural gas infrastructure which includes the underground gas lines that serve the residents of this County, as well as the pressure regulating stations to keep up with the growth in our community.

Please note, if you suspect that you smell natural gas and report it to Smoky Lake County Gas Department personnel and it is a confirmed **“UNDERGROUND”** gas leak on our pipeline, the County will pay you a \$100.00 reward for your assistance.

You now have the option to receive your Smoky Lake County Natural Gas bill by email. If you would like to receive your monthly gas bill by email please call our office during regular business hours at 780-656-3730.

Smoky Lake County Gas Department will continue working on expanding its existing services, such as the Emergency Compressed Natural Gas trailer and Mercaptan delivery truck, which generates alternative revenue for our department.

Don’t forget to make sure your contact information with us is kept current. This allows us to be able to call you if an emergency arises.

Daniel Moric
Natural Gas Utility Manager

**Effective January 1, 2015 the Gas Service
Installation Fee, subject to change, is:**

URBAN \$3,500.00 plus GST
RURAL \$7,000.00 plus GST

(Policy No. 09-03)

**IF YOU SMELL NATURAL GAS OR
THINK YOU SMELL NATURAL GAS
DO NOT HESITATE TO CALL**

780-656-3037

PLANNING & DEVELOPMENT MANAGER'S REPORT

The Planning & Development Department manages land use in Smoky Lake County through various activities, including long-range planning and forecasting, formulating land use plans and policies, conducting public consultations on proposed land use changes and is responsible for providing a range of services related to planning, land use and development. These include services such as:

- Development Permits
- Subdivisions
- Rezoning Applications
- Compliance Certificates
- Business Licenses
- Road Closures
- Encroachment Agreements
- Sale of Municipally-Owned Lands
- Heritage Management, Preservation and Promotion & Designation of Municipal Historic Resources

The Planning & Development Department is responsible for administering a range of planning documents including:

- Land Use Bylaw
- Municipal Development Plan
- Intermunicipal Development Plans
- Area Structure Plans
- Alberta Land Use Framework
- Provincial Legislation Pertaining to Land Use and Planning

For more information please contact:

Jordan Ruegg
Planning and Development Manager
780-656-3730 or 780-650-5207
jruegg@smokylakecounty.ab.ca



DEVELOPMENT PERMITS

No development shall take place within the County unless a Development Permit has been issued by the Development Authority.

According to the Land Use Bylaw, “development” is defined as:

- A. The carrying out of any construction or excavation, or other operations, in, on, over or under land;
- B. The making of any change in the use or intensity of use of any land, buildings or premises, and, without restricting the generality of the foregoing, includes the removal and/or displacement of topsoil;
- C. In a building or on a parcel used for dwelling purposes, any increase in the number of families occupying and living in the building or on the parcel; and any alteration or additions which provide for an increase in the number of dwelling units within the building or on the parcel;
- D. The placing of refuse or waste material on any land;
- E. An excavation or stockpile and the creation of either of them;
- F. A building or an addition to or replacement or repair of a building and the construction or placing of any of them in, on, over or under land;
- G. The resumption of the use for which land or buildings had been previously utilized;
- H. The use of the land for the storage or repair of motor vehicles or other machinery or equipment;
- I. The continued use of land or of a building for any purpose of which it is being used unlawfully when this Bylaw comes into effect;
- J. The more frequent or intensive use of land for the parking or trailers, bunkhouses, portable dwellings, skid shacks or any other type of portable building whatsoever whether or not the same has been placed or affixed to the land in any way;
- K. The placement of an already constructed or a partially constructed building on a parcel of land; and
- L. The erection of signs.

Why do I need a Development Permit?

A Development Permit ensures that a development is setback far enough from property lines, roads, steep slopes, waterbodies and oil and gas facilities to ensure safe location of developments.

DEVELOPMENT PERMITS

How long does it take to get a Development Permit?

It is important to plan ahead when applying for a Development Permit by submitting your application well in advance of your anticipated commencement date to avoid delays.

According to the *Municipal Government Act*, a Development Authority must make a decision on a Development Permit within 40-days. The 40-day period begins once the Development Authority is satisfied that all of the necessary information has been submitted, the application fee has been paid and the application is deemed complete.

Permitted VS. Discretionary Uses

Developments are organized into two main categories under the Smoky Lake County Land Use Bylaw. Decisions on **Permitted Uses** are made by the Development Officer, whereas decisions on **Discretionary Uses** are made by the County’s Municipal Planning Commission and are subject to adjacent landowner notification and a 14-day appeal period.

LAND USE BYLAW

Smoky Lake County Land Use Bylaw No. 1272-14 establishes Land Use Districts for all land within the County limits and prescribes Permitted and Discretionary Uses for these Districts. The Land Use Bylaw also contains provisions regarding setback requirements, lot coverage, building heights, subdivision regulations as well as other provisions designed to ensure the responsible and efficient development of land.



SUBDIVISIONS

A subdivision is required when two or more titled properties are created from a single titled property. A subdivision is required when:

1. If a person owns a quarter section and wants to sell a portion of that quarter section to another person, or if they want to sell most of the quarter section and keep a small portion for themselves;
2. If a person owns part of a quarter section and wants to do the same;
3. If a person owns a Lot or a Block on a Plan and wants to do the same;
4. If a person owns a quarter section, a part of a quarter section, a Lot or a Block and they want to sell several portions of that area to several persons;
5. If a person owns several Lots or Blocks on a Plan and wants to create more Lots or Blocks;
6. If a person owns a titled area that is split by a road, a railroad, a river or a lake, and they want to divide the titled area using the road, railroad, river or lake as a boundary;
7. If a person owns, in one title, several Lots on a Plan registered prior to July 1, 1950 (prior to plan 1966 HW) and they want to divide them into separate titles; and
8. If a person or two people own two title areas (parts of quarter sections, Lots, or Blocks) and they want to change the boundaries of the titled areas (boundary adjustment).

Council has appointed **Municipal Planning Services (2009) Ltd.** to act as the County’s Subdivision Authority. Application forms and fee schedules can be obtained from the County office. All subdivision applications must be submitted directly to:

MUNICIPAL PLANNING SERVICES (2009) LTD.
#206, 17511-107 Avenue
Edmonton, AB, T5S 1E5
Phone: 780-486-1991
Fax: 780-483-7326

The Subdivision Authority has 60 days to make a decision on an application. Once a subdivision application is approved, you will be mailed the conditional approval along with a copy of the approved tentative plan. A conditional subdivision approval is valid for a period of one year. The conditional approval and approved tentative plan from Municipal Planning Services (MPS) must then be submitted to an Alberta Land Surveyor to have a survey prepared for registration at the Land Titles Office.

BUSINESS LICENSES

Starting a business in Smoky Lake County?

You may be required to obtain both a Business License and a Development Permit. Business License's are issued on an annual basis at no cost. Please contact the Planning and Development Department for more information at 780-656-3730.

COMPLIANCE CERTIFICATES

Are you thinking of buying or selling property?

Compliance Certificates are typically requested when real estate is sold. A Compliance Certificate is confirmation from Smoky Lake County that any existing development located on the subject property meets the regulations under the Land Use Bylaw. Application forms can be obtained from the County and must be submitted along with two original Real Property Reports prepared by a registered Alberta Land Surveyor. Please allow approximately two weeks for processing a Compliance Certificate.

REZONING

When is rezoning your property necessary?

Rezoning may be necessary in two situations: you wish to develop your land, without subdividing, in a way that is not allowable under its current zone **or** you wish to subdivide land into parcels used for a different purpose. In many cases, a rezoning application may be accompanied by a subdivision or Development Permit applications. Contact the Planning and Development Department for more information on rezoning your property.

Planning & Development application forms are available at the County Office, or can be downloaded from our website at:

www.smokylakecounty.ab.ca

SAFETY CODES PERMITS

The Inspections Group Inc. provides compliance monitoring services in the building, electrical, plumbing and gas disciplines throughout Smoky Lake County. Applications are available at the County Office or via our website and must be submitted with the appropriate fees directly to:

THE INSPECTIONS GROUP INC.
12010 111 Ave NW, Edmonton, AB, T5G 0E6
Phone: 1-866-554-5048
Fax: 1-866-454-5222



Before you begin any activities which may disturb the ground, such as construction or home improvement activities, it is the land owner's responsibility to locate any oil, gas, power and telephone lines.

ALBERTA ONE CALL
Phone: 1-800-242-3447

Are you planning a project in the future?

Please note that from March to September is a busy time of year in this department. To ensure your construction can start on time, please make your application at least 2-4 months prior to planned construction date in order to maximize the construction season. We welcome and encourage discussions before a planning-related application is submitted.

Please call us at 780-656-3730 to book a meeting at your convenience.

Smoky Lake County considers the preservation and conservation of its heritage and historic resources to be an important part of its Strategic Plan. When managed correctly, heritage and historic resources can act as assets that drive economic development, attract tourists and instill community pride and spirit!

Throughout 2020, the Smoky Lake County Regional Heritage Board was instrumental in leading the County’s heritage management, conservation and preservation efforts through a wide range of activities, including:

- Conducted a review of the Heritage Management Plan;
- Investigated opportunities for grant funding/donations for heritage restoration projects;
- Recommended municipal designation of heritage resources;
- Developed a heritage-based presentation, and educational games that were utilized in grade five social studies classes;
- Conducted structured oral history interviews with multiple participants;
- Produced several multimedia presentations promoting heritage in the region;
- Wrote articles for the Smoky Lake Signal and Victoria Homeguard Newsletter to raise awareness of heritage in the region;
- Oversaw contractors working on the House in the Middle of the Road restoration project and produced a brochure detailing the House in the Middle of the Road;
- Organized a public heritage event to promote heritage in the region; and
- Set up a Facebook page to promote heritage and cultural activities within the County.

**Connect with the Smoky Lake County
Regional Heritage Board on Facebook**

<https://www.facebook.com/SLCRHB/>

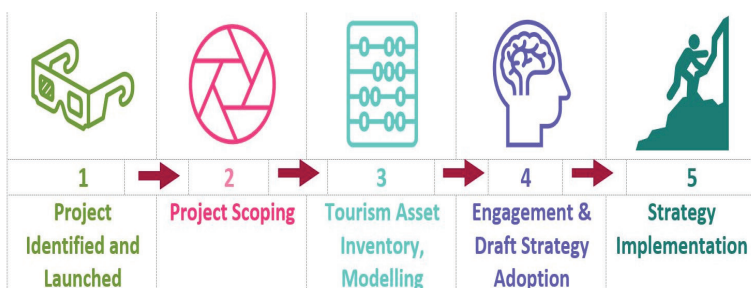


VICTORIA DISTRICT ECONOMIC DEVELOPMENT STRATEGY

In June of 2020, Smoky Lake County, in conjunction with the Town of Smoky Lake, adopted the Victoria District Economic Development Strategy Bylaw 1372-20.

The purpose of the Victoria District Economic Development Strategy is to review the current status of the tourism economy within the Smoky Lake Region and to provide a vision for its future growth and development. The Strategy will leverage current tourism and heritage assets to drive economic development within the Region by creating a tourism corporation that will invest in and provide loans to tourism-based enterprises, and support Regional tourism marketing initiatives.

STRATEGY PROCESS



The Victoria District Economic Development Strategy aligns with our Values:

- We believe in the preservation and promotion of our cultures, our heritage and our ecological assets
- We want to enhance the experiences of our visitors by sharing our assets in an authentic way
- We want to maintain our community identity and lifestyle while sharing our assets



Métis Crossing



Ukrainian Culture



Agriculture



McDougall Gravesite



Victoria Settlement



St. Elias Church by Steve Ricketts

Road Projects

Smoky Lake County Public Works completed 6 road projects in 2020. All 6 projects (10.5 miles) were MG-30 Base Stabilization/ Dust Control Projects. Bridge coldmix resurfacing of 10 bridges was also completed. In 2020, 286 miles of county road ways were gravelled as per schedule. 245 miles are proposed to receive gravel in 2021.

The scheduled chip-sealing of Twp Rd 612, from HWY855 to RR 174 was moved to 2021.

7.5 miles of gravel haul roads within the County had MG-30 Base Stabilization/ Dust Control applied, the same will take place in 2021.

Culvert Program

The culvert crew stayed on top of any arising problems by following their maintenance program, which includes:

- Spring clearing of snow from culvert inverts at high flow areas
- Steaming icy or plugged culverts
- Insuring culverts are repaired and free of debris
- Installation of 85 new culverts

Patching

The patching crew was out continuously repairing holes and broken up cold mix on dust controls and oil base roads. Throughout the year, over 650 tonne of cold mix was placed. As part of our maintenance procedures, the 2021 season will begin as soon as conditions are stable and dry enough to place the cold mix material.

Brushing

The hydro-axe will once again be operating full time, resuming the clearing process as soon as conditions allow work within the ditch portion of the right-of-way. 12 miles of hydro-axing was completed in 2020.

Brushing and chipping of deadfall and large trees within the county right of way, as well as brushing for site lines continues as per policy.

The dewatering program of pitrun for the purpose of crushing to gravel, continued until frost hindered our progress in January. In 2020, 55,000 tonne of rock was stock piled. We will continue the stripping and rock excavation in April.

PUBLIC WORKS MANAGER’S REPORT

Bridges

Bridge File #09915; RR 164, south of TWP RD 595A was closed to all traffic on February 14, 2021 and will remain closed until repairs have been completed to the failing structure. Smoky Lake County is currently working with Alberta Transportation along with Associated Engineers in order to have the bridge repaired as soon as possible.

All other bridge repair will resume once Provincial funding becomes available. Smoky Lake County will continue with inspections followed by scheduled repairs of replacement on a priority basis.

Snow Removal

2020 was an average year for snow removal. Tractors completed 5 rounds of snow removal on 276 private residential driveways; County offered flag purchase plan. Public Works thanks the residents for their patience with the timing of snow removal as tractors assist on hamlet roads and alleys prior to beginning driveways. The 4 tractors designated to snow removal have their specified work boundaries and will alternate routes after each winter event to allow for equal early completion.

Signs

In 2020, 42 signs were repaired or replaced due to damage or theft. Staff will continue to inspect roads for proper signage needing repair or replacement. Public Works appreciates your co-operation on notification of any sign issues that may arise.

Community Work

Public Works Department takes pride in assisting with Community Projects and Events. In 2020 assistance was given to organizations such as:

- Victoria Trail Heritage Society
- 4-H Clubs
- Métis Crossing
- Hanmore Lake Bible Camp
- Bonnie Lake Scout Camp
- Various Church’s and Cemeteries
- Smoky Lake Golf Club

2020 maintenance and scheduled projects were completed in a safe, timely fashion. We appreciate all the calls from local residents through out each season and we will continue to welcome and deal with all concerns. Thank you for the kind words expressed to the Public Works Department.

Doug Ponich
Public Works Manager

In 2020, a number of activities impacted County road conditions. Approximately 242 permits were approved for moves within the County. There are also ten active gravel pits in the County. Farming operations have increased in size and are using bigger equipment and trucks.

With the co-operation of oil companies, gravel haulers, logging contractors, farmers and other contractors contacting the County for **Road Haul Agreements and Minor Haul Road Agreements**, the County is able to keep road damage to a minimum.

When damage does occur, the Haul Road Agreement facilitates cooperation between the user and the County, either for the user repair the road to a set standard or to compensate the County to cover the cost of repairing the damage. Farmers who are hauling for farm purposes that potentially cause damage to a road are asked to notify us immediately of the situation as it may be dealt with differently than if notified by a third party.

The use of the Road Haul Agreements monitors the condition of the road and are of benefit to both the Company and the County.

The County did not place road bans on all gravel roads, instead time restrictions and assigned designated routes according to conditions were applied. The County will use these practices in 2021, as long as there is cooperation from the users.

Gravel roads that are being abused will be banned.

A 75% road ban is in effect on all posted oiled or paved roads in the County.



ROAD FOREMAN’S REPORT

Be aware that the cost for the time to notify us prior to moving heavy loads is minor compared to what it would cost to repair a damaged road.

Anyone with larger equipment or trucks(e.g. air seeders, bale, grain or silage trucks) is asked to use a pilot vehicle in front when equipment takes up more than two thirds of the road top; as to allow them the choice of taking an alternate route or pulling over and waiting for them to pass. Also being courteous to traffic on County gravel roads by reducing speed and pulling over while passing others or at residences will reduce dust and decrease the chance of accidents.



I would like to thank all individuals and farmers who are hauling heavy loads on County roads for their cooperation. We kindly request your continued support and to please call *Bob Novosiwsky, Industry Liaison Officer and Road Foreman at 780-650-5100* or *Doug Ponich, Public Works Manager at 780-650-5101* for designated routes and time restrictions on gravel roads so that we can keep road damage to a minimum.

Cooperation and communication is in the best interest of all.

*Bob Novosiwsky
Industry Liaison Officer and Road Foreman*

Remember:

If you see a down or damaged road sign please report it to the Public Works Shop at 780-656-3755

GRAVEL RATES

GRAVEL RATES (per tonne)		
	Ratepayers	Other
Royalty	\$5.00	\$6.00
Crushing Costs	\$12.00	\$12.00
Reclamation	\$2.00	\$2.00
Loading	\$0.00	\$2.00
Hauling	\$15.00	N/A
TOTAL COST	\$34.00 Tandem*	\$22.00

***Tandem:** Average loaded 10.0 tonne.
 Total truck weight loaded 20.5 tonne

SAND RATES (per tonne)		
	Ratepayers	Other
Royalty	\$1.00	\$3.00
Reclamation	\$2.00	\$2.00
Loading	\$0.00	\$2.00
Hauling	\$15.00	N/A
TOTAL COST	\$18.00 Tandem*	\$7.00



Smoky Lake County will sell on an annual basis the equivalent of a **maximum 120 tonnes** total per resident household of gravel and/or sand material to be used within the Smoky Lake County boundaries.

2020 ROAD PROJECTS COMPLETED

REHABILITATION/ BASE STABILIZATION				
Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
RR 130 between Twp 603- Twp 610	5	3.0	\$ 85,000.00	11,861.64
RR 124 between Twp 601- Twp 603A	4	2.5	\$ 65,000.00	41,372.16
Twp 592 between RR 183- RR 182A	1	0.5	\$ 10,000.00	7,804.99
RR 180 between Twp 594- Hwy 28	2.5	1.5	\$ 33,000.00	22,052.95
Twp 604 between RR 181- RR 184	8	3.0	\$ 75,000.00	72,975.37
TOTAL	20.5	10.5	\$268,000.00	\$156,067.11

OIL TREATMENT/ PAVING				
Project Name	# Days	Length	Estimate Cost (\$)	Actual Cost (\$)
Bridge Coldmix Surfacing- 13 bridges			23,263.50	14,937.38
TOTAL				\$14,937.38

FIBERMAT/ MICRO SURFACE				
Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
Twp 612 between Hwy 855- RR 174	2	1.0	70,500.00	
TOTAL	2	1.0	\$70,500.00	

MG HAUL ROADS				
Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
Twp 584 between Hwy 855- RR 165	4	5.5	121,000.00	63,373.44
Twp 582A & 582 between Hwy 855- RR 172A	3	2.0	44,000.00	26,391.86
TOTAL	7	7.5	\$165,000.00	\$89,765.30

CONTRIBUTION TO CAPITAL RESERVE	
	Estimate Costs
Transfer for Future Road Projects	\$200,000.00

2020 ROAD PROJECTS COMPLETED

GRAVELLING					
Miles per Division	Recommended Miles	Recommended Gravel (tonnes)	Estimate Cost (\$)	Actual Gravel (tonnes)	Actual Cost (\$)
<i>Division 1</i> 144.0	38.5	6,673.5	\$ 140,143.50	5,227.03	\$ 109,767.63
<i>Division 2</i> 218.5	85.5	13,865.0	\$ 318,895.00	12,659.66	\$ 291,172.18
<i>Division 3</i> 159.5	41.5	6,675.5	\$ 93,457.00	6,029.06	\$ 84,406.84
<i>Division 4</i> 167.0	49.5	7,985.5	\$ 119,782.50	6,868.49	\$ 103,027.35
<i>Division 5</i> 219.0	70.0	11,168.0	\$ 167,520.00	9,545.93	\$ 143,188.95
Total Miles 908.0	Total Miles Recommended 286.0	Total Gravel Recommended 46,367.5	Total Estimated \$839,798.00	Actual Gravel 40,330.17	Total Actual Cost \$ 731,562.95
Contingency:		5,000.0	\$90,000.00	3,214.86	\$57,867.48
TOTAL		51,367.5	\$929,798.00	43,545.03	\$789,430.43
Road Repair:				25,643.92	\$480,823.50

Did You Know?!

Smoky Lake County contains a land area of 3,412.92 square km's and a total of 908 miles of road.

RESPECTING ROAD-RIGHT-OF-WAY BYLAW 1241-12

A reminder to the residents of Smoky Lake County regarding Bylaw 1241-12: Respecting Road Right of Way

- 2.10 **Road right of way** means:
- 2.10.1 A road allowance established by a survey, made under the Alberta Surveys Act, or
- 2.10.2 A road widening, road diversion, road, street, avenue, lane, alley, walkway, or other public right of way as shown on a plan of survey registered in the Northern Alberta Land Registration District.
- 2.11 **Shoulder:** means a portion of the road top, between the travel lane and the top of back of slope, leading to the ditch bottom. May vary in width from 2 meters on highways to 0.6 meters on gravel roads.

Section 3: Prohibitions

- 3.1 No person shall dispose of, or cause to be disposed of, any litter on a road right of way.
- 3.2 No person shall cultivate, or cause to be cultivated, a road right of way or any portion thereof.
- 3.3 No person shall remove, cut or otherwise destroy trees or shrubs located on a road right of way.
- 3.4 No person shall remove any soil, sand or gravel from a road right of way.
- 3.5 No person shall grade, ditch or otherwise change the contour of a road right of way.
- 3.6 No person shall deposit snow upon the traveled portion, shoulder or side slope of any road right of way.
- 3.7 No person shall construct any improvement upon the road right of way.
- 3.8 No person shall deposit matter that will interfere with or plug up a culvert.
- 3.9 No person shall apply used or waste refined oil on road surfaces within County road right of way.

For the complete bylaw, visit:

<http://www.smokylakecounty.ab.ca/bylaws.html>

POLICY 3-35: SNOW CLEARING

Purpose: To set standards and direction for clearing snow from County roads to keep traffic moving.

Policy Statement and Guidelines

1. OBJECTIVE

The County's objective is to have its roads in a condition where traffic is moving for most residents within 48 hours working man hours following any winter weather event.

- 1.1 The severity of winter weather events may vary from one part of the County to another, requiring redeployment of snow clearing equipment.
- 1.2 Mechanical failure or safety consideration may interrupt snow clearing.

2. DEFINITIONS

- 2.1 **Winter Weather Event:** is defined as any combination of snow and wind that does not stop traffic from moving.
- 2.2 **Severe Winter Weather Event:** is any combination of snow and wind that is predicted by Environment Canada to disrupt traffic or that occurs and disrupts traffic in the County and has been declared by the Chief Administrative Officer.
- 2.3 **Eligibility to purchase a Flag:** must not be in conflict with *Section 6.2.3*.
- 2.4 **Eligibility for a Senior or Handicapped:** seniors or handicapped is defined as having at least one person over age 65 or handicapped. Proof of age and/or handicap must be provided.
- 2.5 **Private Residential Driveways:** are defined as the most direct route commonly used by a household between the nearest County road and the residence.
- 2.6 **Safety Consideration:** provisions as per Worker's Compensation Board and Union Collective Agreements.

**POLICY 3-35:
SNOW CLEARING**

3. SNOWPLOWING GUIDELINES

Winter Weather Events:

- 3.1 Snowplowing will be initiated by the instruction of the Public Works Manager.
- 3.2 Grader operators will start snow clearing operations at a different point in their grader beat for each event where practical, to ensure that the same citizens are not always last to be served.
- 3.3 Grader operators will proceed to clear the roads in a systematic manner as directed by the Public Works Manager.
- 3.4 Truck plow(s) and/or tractor(s) will be deployed to main roads, hamlets and subdivisions and private residential driveways, in that order of priority.
 - 3.4.1 Depending on weather conditions, several days may lapse before the driveway is cleared. Landowners requiring more immediate service are encouraged to contact a private contractor to make alternative arrangements.
 - 3.4.2 Following a snowfall, snow will be cleared around any vehicles parked, that are parked on the street.
- 3.5 Equipment operators will minimize snow berms across private driveways.
- 3.6 Roads may initially be opened only one way if needed to meet the objective of 48 hour working man hours of getting traffic moving.
- 3.7 Snow clearing equipment may be moved into areas of the County where conditions are more severe, once traffic is moving within a grader beat.
- 3.8 Public Works Manager and the Assistant Public Works Manager will prepare itself to keep equipment operating as continuously as possible without compromising the safety of County workers.

Severe Winter Weather Events:

- 3.9 A severe weather event will be declared by the Chief Administrative Officer in consultation with the Public Works Manager and the Assistant Public Works Manager.

4. COMMUNICATIONS

- 4.1 Public Works Manager and the Assistant Public Works Manager will communicate to Councillors and/or emergency service providers, when requested, by phone or e-mail during winter weather events.
- 4.2 Public Works Manager and the Assistant Public Works Manager will provide consistent information to concerned citizens on demand, particularly in regards to expectations for road openings and current operational priorities.
- 4.3 Communications from Councillors and residents should be directed to the Public Works Department, where requests for snow clearing will be prioritized.
- 4.4 Direct communications to request service by residents to snow clearing equipment operators are strongly discouraged and may result in the loss of priority.
- 4.5 The terms and conditions for snow clearing private residential driveways shall accompany each flag.

5. PUBLIC SERVICES

- 5.1 Community halls, church yards, and cemeteries will be cleared by request and at no cost, subject to availability of equipment and operators.
- 5.2 Snow clearing will be given high priority at no cost for the emergent situations of medical emergencies and funerals.

6. PRIVATE RESIDENTIAL DRIVEWAYS

- 6.1 County residences are encouraged to make private arrangements to clear snow from their driveways.
- 6.2 The County provides snow clearing services to Smoky Lake County residents for their residential driveways under the following terms and conditions:
 - 6.2.1 The flag purchaser or any person residing on the property to be cleared, does not have any outstanding accounts receivables over 30 days with Smoky Lake County.

POLICY 3-35: SNOW CLEARING

- 6.2.2 The resident buys and posts a flag at the entrance to his/her driveway, well before County snow clearing equipment is expected.
- 6.2.3 All private residential driveways will be assessed by late fall, and areas considered too narrow or close to buildings or other possible hazards to the safe use of the equipment, as determined by the equipment operator, will not be eligible for snow clearing.
- 6.2.4 Snow clearing on private residential driveways will take place after all County roads.
- 6.3 Flags may be purchased at the County Shop and various other locations as determined from time to time.
- 6.4 Eligible general public individuals may buy a seasonal **FLAG** for the cost of **\$350.00**, entitling the purchaser to snow clearing for the full winter season, prior to October 31. After October 31, the cost of the Flag will be **\$400.00**.
fees subject to change
- 6.5 Eligible seniors and handicapped individuals may buy a seasonal **FLAG** for the cost of **\$125.00**, entitling the purchaser to snow clearing for the full winter season, prior to October 31. After October 31, the cost of the Flag will be **\$150.00**.
- 6.6 Communications from Councillors and residents should be directed to the Public Works Department where requests for snow clearing will be prioritized.
- 6.7 All flag purchasers must sign a **“Hold Harmless Agreement - Schedule A”**. Each Agreement shall clearly indicate:
 - 6.7.1 The name of the purchaser(s).
 - 6.7.2 The title of the document proving age or handicap when required.
 - 6.7.3 The legal description for the location where snowplowing is requested.
 - 6.7.4 The serial number(s) of the flag(s) sold.

- 6.8 Under the exceptional circumstances approved by the Public Works Manager and the Assistant Public Works Manager, a resident may buy the flag, sign and back-date the *Hold Harmless Agreement* after the County has cleared snow from a private residential driveway.

- 6.9 After **December 15th**, no flags will be sold for the current year. Residents of the county may contact the County for snow clearing beyond private residential driveways at an hourly rate based on full cost recovery to the County using Alberta Road Builders Rates, subject to the availability of snow clearing equipment.

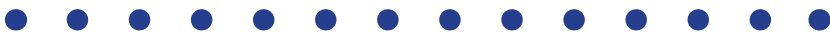
SNOW PLOW REMINDER

County Public Works asks residents who plow the snow in their driveway entrances to have snow moved well into the right hand corner of the entrance ditch.

This improves the ability of our grader operators, who are plowing County roads, to minimize the amount of snow left behind at driveway entrances.

We ask residents to not leave ridges of snow on the County roads.

Did You Know?!



On December 28, 1944, Smoky Lake County (then the Municipal District of Smoky Lake No. 575) purchased it's first Grader. The Adams Motor Grader and heavy rear wheels cost
\$8,968.00

POLICY 3-39: DUST CONTROL

Purpose: To specify guidelines for the provision of dust control suppression applications to areas of municipal roadways adjacent to residences.

Policy Statement and Guidelines

1. STATEMENT

- 1.1 The County recognizes that dust from gravel roads may create health, safety or general nuisance concerns for residents and, therefore, provides a dust suppression program to mitigate the impact of dust in front of residences.
- 1.2 The County will implement the use of products for dust suppression which are environmentally safe and cost effective.
- 1.3 The County reserves the right to maintain or rework the application as required for safety and ride-ability.
- 1.4 The dust control suppression program usually commences in late spring and can continue through the summer months.
- 1.5 The County does not guarantee, in any way, the effectiveness of the dust control treatment agent or application for the purpose intended. Once the suppressant has been applied no refunds will be made.

2. DEFINITIONS

- 2.1 **Blade Mix Oil:** Mineral substance agent mixed with gravel to be on road surface for dust suppression.
- 2.2 **MG-30 (Magnesium Chloride):** A treatment agent for road surface that can be applied for dust suppression.
- 2.3 **Dust Control:** Measures to suppress dust on roads in front of residence.
- 2.4 **Exceptional Roads:** Active and high usage arterial and feeder gravel roads.
- 2.5 **Haul Roads:** Designated roads used regularly for hauling purposes.

3. RURAL RESIDENCES

- 3.1 The County will arrange for dust control on roads in front of a residence with a fee for **Blade Mix Oil - 2 1/2 inch thickness** for **\$3,000.00**; and a fee for **Magnesium Chloride (MG-30)** of **\$850.00** with two applications of treatment and application.

POLICY 3-39: DUST CONTROL

BLADE MIX OIL	
County Cost	2 1/2"
Gravel (Note 1)	
128 Tonne of 3/4" @ \$21.00	\$2,688.00
Total Material	\$2,688.00
Equipment (Note 2)	
Tandem Oil Truck 2.5 hours @ \$110.00	\$275.00
Graders Grader 1 3.0 hours @ \$191.00	\$573.00
Grader 2 2.0 hours at \$191.00	\$382.00
Double Drum Packer 1.5 hours @ \$160.00	\$240.00
Total Equipment	\$1,470.00
Labour (Note 3)	
Oil Truck Operator 2.5 hours @ \$34.01	\$85.02
Grader Operator 1 3.0 hours @ \$34.01	\$102.03
Grader Operator 2 2 hours @ \$34.01	\$68.02
Double Drum Packer Operator 1.5 hours @ \$27.04	\$40.56
Total Labour	\$295.63
Oil (Note 4)	
7040 Litres @ \$0.48	\$3,801.60
Total Project Cost for Oil Dust Control @ 500 ft application	\$8,255.23 3 hours
TOTAL FEE TO RESIDENT	\$3,000.00

Note 1: Gravel- Cost includes the cost of crushing & dewatering plus the average of the cost of trucking and labour to each division.

Note 2: Equipment - Cost includes the estimated cost of amortization, insurance, maintenance, and fuel.

Note 3: Labour- Includes the employee hourly salary plus 23% for payroll costs and benefits.

Note 4: Oil/MG30- Costs are the estimated purchase costs.

Overhead: Has not been allocated. Overhead is the cost that the count you would incur even if the project did not take place.

Direct Costs: Are the costs that can be cost effectively allocated to the project (gravel, equipment, labour, and oil/MG-30)

Indirect Costs: Cannot be cost effectively allocated to the project, but are impacted by the project (small supplies, supervisor costs, etc.)

**POLICY 3-39:
DUST CONTROL**

MG-30 (MAGNESIUM CHLORIDE)		
County Cost	1st Application	2nd Application
Gravel (Note 1)		
30 Tonne of 1" @ \$21.00	\$630.00	\$0.00
Total Material	\$630.00	\$0.00
Equipment (Note 2)		
Water Truck 2.0 hours @ \$110.00 1.0 hour @ \$110.00	\$220.00	\$110.00
Grader 2.5 hours @ \$191.00 1.0 hour @ \$191.00	\$477.50	\$191.00
Smooth Drum Packer 1.5 hours @ \$110.00	\$165.00	\$0.00
Total Equipment	\$862.50	\$301.00
Labour (Note 3)		
Water Truck Operator 2.0 hours @ \$34.01 1.0 hour @ \$34.01	\$68.02	\$34.01
Grader Operator 2.5 hours @ \$34.01 1.0 hour @ \$34.01	\$85.02	\$34.01
Smooth Drum Packer Operator 1.5 hours @ \$27.04	\$40.56	\$0.00
Total Labour	\$193.60	\$68.02
Oil (Note 4)		
2135 Litres @ \$0.23 1600 Litres @ \$0.23	\$533.75	\$400.00
Total Project Cost for MG-30 Dust Control @ 500 ft application	\$2,219.85 2.5 hours	\$769.02 1 hour
TOTAL FEE TO RESIDENT	\$850.00	\$0.00

- 3.2 Request for dust control along with payment should be received by the County on or **before May 1st** of each year. Minimum of two advertisements: one in the Month of March and one in the Month of April of the current year.
- 3.3 The resident will have their choice of MG-30 or blade mix oil as a dust control suppressant.

POLICY 3-39: DUST CONTROL

- 3.4 MG-30 Dust Control suppressant shall consist of two (2) applications. The initial application shall take place in late spring. Upon inspection during the month of September, a decision will be made on whether to proceed with the second application at that time or wait until the following spring season. Conditions of the Dust Control shall dictate the decision made.
- 3.5 Payment must be made in advance when the request for dust treatment is submitted. Requests are to be submitted to the Public Works Department by completing ***Schedule "A": Application for Dust Control Suppression.***
- 3.6 The length for the dust treatment provided under this policy will be maximum of 150 meters (500 feet), and any additional length of dust treatment will be at full cost to the applicant.
- 3.7 The County will be responsible for erecting proper signage, when necessary.
- 3.8 Residents of neighboring municipalities who reside adjacent to a road under the jurisdiction of Smoky Lake County may apply for dust control suppression under this policy, but will require prior approval of Council before installation proceeds.
- 3.9 The County reserves the right to rework or remove dust control applications at its own discretion. Normally, dust control applications are good for one dust control season.

4. HAMLETS AND MULTI-LOT COUNTRY RESIDENTIAL

- 4.1 The County hamlets and multi-lot county residential subdivisions dust control will only be applied to whole street lengths or cul-de-sac streets, on provision that the application is made on behalf of all adjacent residences, and the amount paid shall be the standard fee for each resident.

5. WARRANTY

- 5.1 The County does not guarantee or warrant any life expectancy of the dust control **MG-30 or Blade Mix Oil** suppressant applications.

**POLICY 3-39:
DUST CONTROL**

- 5.1.1 The treated roadway can be reverted back to gravel when it is deemed necessary by the County, which would allow for grading of the road to eliminate pot holes, and that will not obligate the County to re-apply Blade Mix Oil or MG-30 to the road.

6. PRIVATE RESIDENTIAL DRIVEWAYS

- 6.1 The County shall apply dust control at their own cost provided there is funding in the budget, to the following areas:
 - 6.1.1 County designated gravel haul routes.
 - 6.1.2 County exceptional roads that have a permanent, active, high volume of traffic, as per *Policy Reference- Policy 03-15: Road Policy.*
 - 6.1.3 Any other location deemed necessary by County Council resolution.
- 6.2 In areas where occasional or intermittent gravel hauls may cause dust problems, the Public Works Manager shall arrange for a water truck to provide temporary dust suppression as deemed appropriate.
- 6.3 This policy is not applicable where oiling or other dust suppressant is required as a condition of a subdivision development agreement.
- 6.4 In the case where municipal roadways are being used to haul commodities such as logs, sand and gravel, etc., the trucking firm or contractor shall be responsible for providing dust control for the duration of the haul as per *Policy Reference - Policy 03-14: Haul Road Agreement.*



PLEASE REMEMBER TO SLOW DOWN AND DRIVE WITH CAUTION WHEN PASSING EQUIPMENT AND CONSTRUCTION CREWS

CAMPGROUNDS

Bellis Beach

Information & Reservations 587-335-5510 (call or text)

Email veronicabfox@mail.com

*Firewood available to purchase

Hamore Lake

Information & Reservations 780-656-6580

Email hanmorereservations@gmail.com

*Firewood available to purchase

Island Lake

Information & Reservations 780-656-6580

Email hanmorereservations@gmail.com

*Firewood available to purchase

Kaduk Lake

Information & Reservations 587-335-5510 (call or text)

Email veronicabfox@mail.com

*Firewood available to purchase

Mons Lake www.monslake.com

Information & Reservations 587-335-5510 (call or text)

Email veronicabfox@mail.com

*Firewood available to purchase

Shemeluk Lake

Day Use Only

CAMPING FEES ARE \$25.00 PER UNIT PER NIGHT



Through a tendering process, contractors are appointed to look after Bellis, Hanmore, Island, Kaduk and Mon's Lake campground facilities.

SAFETY TRAINING & DISASTER SERVICES

Smoky Lake County has shown leadership in the importance of a safe work environment by being in the Partners In Reduction program (PIR) for the last 31 years.

The County shows leadership in the following ways:

Receiving the Certificate of Recognition which demonstrates that Smoky Lake County is keeping a high standard of safety in the work place. By keeping up to new Occupational Health & Safety regulations, the County receives a better rate on WCB premiums.

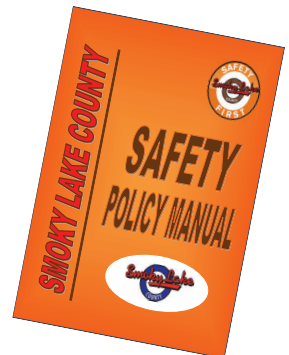
The County has an extensive Work Place Violence Policy that protects employees from such events. The county has developed a policy on drug awareness to comply with the new cannabis legislation and testing will be done when significant incident occur.

Employees participate in weekly tool box safety meetings, monthly safety committee meetings and annual safety meeting. Due to COVID the 2021 Annual Safety Meeting did not take place, but we look forward to having it next year.

The County has demonstrated to its employees that safety is important by offering in-house training and training from outside instructors.

Smoky Lake County offers courses from instructors within the County staff and from outside instructors in:

- First-aid - CPR / AED
- Ground Disturbance Training
- Defensive Driving
- Transportation of Dangerous Goods
- WHIMIS (Workplace Hazardous Materials Information System)
- Flagman Training
- New Worker Orientation
- Air Brake Training
- ATV/UTV Training
- Chain saw Training
- Forklift Training
- Safety Committee Training
- Supervisor's Role Training
- Deescalating potential violent threats
- Physiological first aid
- Reasonable suspicion training



SAFETY TRAINING & DISASTER SERVICES

Smoky Lake County has staff certified by CPTED (Crime Prevention Through Environmental Design) which can come out to farms or businesses and do an assessment and provide suggestions on how to make our places safer. Contact the Safety Officer to schedule a visit.

Every April 28 commemorates the National Day of Mourning to remember workers who have been injured, killed or suffer illness as a result of occupational accidents and hazards.

In 2020 in Alberta, 150 workers died as a result of workplace injury or illness.

In 2020, Smoky Lake County was 14% below industry standard for WCB rates.



Take a moment to honour lives forever changed.

Disaster Services

Smoky Lake County has been involved with EMA (Emergency Management Alberta) and has taken lead roles in preparing in the event of a disaster. The County along with the town and villages in the County has joined forces in a Regional Emergency Plan (REP). The plan will give the County, town and villages direction as to what needs to be done in the event of a disaster.

Smoky Lake County has committed some staff to be on the Regional Emergency Management Team that will respond to major disasters across the province, but the team will also respond to our area if we have a major event. This team will be extensively trained in Emergency operations centers, supported by the provincial government.

The Region has started the (EOC) Emergency Operations Centre team up and meets weekly virtually for this year's COVID incident. It's purpose is to look at the overall pandemic and make sure we are doing everything we can to make sure all the staff are safe, including our emergency workers. The team also look at how they can help the taxpayers and businesses in times of this pandemic. We ask everyone to follow the guidelines set by Alberta Health Services. We will continue to monitor the situation until it is considered under control.

Smoky Lake County is prepared for a disaster with a trained team.

Be prepared for the first 72 hours in the event of a disaster.

For information on how to build a 72 hour emergency kit see

<http://www.aema.alberta.ca/>



In the event of a disaster and to keep updated on disasters

in the area go to <http://www.emergencyalert.alberta.ca>

Trevor Tychkowsky

Safety Officer & Regional Disaster Services Coordinator

**SMOKY LAKE COUNTY
CONSOLIDATED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2020

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the consolidated financial statements of Smoky Lake County (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2020, 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 financial position of the Municipality as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with the 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 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 Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

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

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

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

(continued on next page...)

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 Municipality'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 Municipality'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 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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

ST. PAUL, ALBERTA
April 6, 2020


CHARTERED ACCOUNTANTS

SMOKY LAKE COUNTY: 2020 CONSOLIDATED FINANCIAL STATEMENTS

SMOKY LAKE COUNTY CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2020

	2020	2019
Financial assets		
Cash (note 2)	\$20,121,392	\$15,830,959
Taxes and grants in place receivable (note 3)	520,590	690,355
Receivables from other governments	1,427,404	1,145,916
Trade and other receivables	1,062,772	1,013,899
Investment in Gas Alberta Inc. (note 4)	67,983	67,983
Investment in Corridor Communications Inc.	--	1,099,894
	23,200,141	19,849,006
Liabilities		
Accounts payable and accrued liabilities	1,342,248	1,028,755
Employee obligations (note 5)	1,369,065	1,305,071
Deposit liabilities	231,615	269,395
Deferred revenue (note 6)	2,013,468	1,117,359
Tax sale surplus	10,069	4,307
Landfill closure and post-closure liability (note 7)	286,688	263,500
	5,253,153	3,988,387
	17,946,988	15,860,619
Net financial assets		
Non-financial assets		
Tangible capital assets (schedule 2)	36,940,936	38,595,683
Inventory (note 8)	3,520,433	2,968,775
Prepaid expenses	247,329	231,782
	40,708,698	41,796,240
Accumulated surplus (schedule 1, note 12)	\$58,655,686	\$57,656,859
Contingent liabilities (note 14)		

ON BEHALF OF THE SMOKY LAKE COUNTY


Reeve


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**SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget (unaudited)	2020	2019
Revenues			
Net municipal taxes (schedule 3)	\$9,766,052	\$9,699,791	\$9,684,252
Sales of goods and services	917,554	789,708	807,267
Government transfers for operating (schedule 4)	661,198	776,174	618,845
Investment income	363,312	229,360	377,187
Penalties and costs of taxes	74,095	249,046	217,030
Licenses and permits	60,330	108,636	88,058
Special levies and taxes	208,800	219,076	602,536
Insurance recoveries	78,000	79,568	87,218
Rentals and leases	47,650	43,137	28,892
Gain on sale of investment	--	1,622,480	--
Natural gas	2,579,150	2,694,526	2,772,355
	14,756,141	16,511,502	15,283,640
Expenses			
Legislative	541,793	456,662	511,324
Administration	1,810,787	2,297,355	2,348,636
Protective services	925,386	893,217	731,793
Transportation	8,096,649	7,057,639	7,372,004
Water and wastewater	553,849	574,660	539,337
Landfill	551,894	469,034	505,543
Further education	125,700	114,048	113,288
Agriculture services	887,481	655,000	734,336
Municipal planning, community & economic development	669,562	729,407	631,080
Recreation and culture	477,919	391,358	462,586
Natural gas	2,702,150	2,730,596	2,727,196
	17,343,170	16,368,976	16,677,123
Deficiency of revenues over expenses before other	(2,587,029)	142,526	(1,393,483)
Other			
Loss on disposal of tangible capital assets	--	(12,220)	(114,915)
Government transfers for capital (schedule 4)	874,250	868,521	1,443,225
Excess (deficiency) of revenues over expenses	-1,712,779	998,827	(65,173)
Accumulated surplus, beginning of year	57,656,859	57,656,859	57,722,032
Accumulated surplus, end of year	\$55,944,080	\$58,655,686	57,656,859

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	2020	2019
	(unaudited)		
Excess (deficiency) of revenues over expenses	\$(1,712,779)	\$998,827	\$(65,173)
Acquisition of tangible capital assets	(1,272,289)	(699,026)	(1,165,038)
Proceeds on disposal of tangible capital assets	--	9,200	315,082
Amortization of tangible capital assets	2,277,786	2,332,353	2,324,012
Loss on disposal of tangible capital assets	--	12,220	114,915
	1,005,497	1,654,747	1,588,971
Acquisition of inventory	(2,200,000)	(2,131,499)	(2,521,304)
Use of inventory	1,600,000	1,579,841	2,140,829
Acquisition of prepaid assets	(240,000)	(242,734)	(220,058)
Use of prepaid assets	220,000	227,187	205,580
	(620,000)	(567,205)	(394,953)
Increase (decrease) in net financial assets	(1,327,282)	2,086,369	1,128,845
Net financial assets, beginning of year	15,860,619	15,860,619	14,731,774
Net financial assets, end of year	\$14,533,337	\$17,946,988	\$15,860,619

**SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess (deficiency) of revenues over expenses	\$998,827	\$(65,173)
Non-cash items included		
Amortization of tangible capital assets	2,332,353	2,324,012
Loss on disposal of tangible capital assets	12,220	114,915
Non-cash charges to operations (net change):		
Decrease (increase) in		
Taxes and grants in place receivable	169,765	104,323
Receivables from other governments	(281,488)	240,467
Trade and other receivables	(48,873)	(161,102)
Inventory	(551,658)	(380,475)
Prepaid expenses	(15,547)	(14,478)
Increase (decrease) in		
Accounts payable and accrued liabilities	313,493	161,315
Employee obligations	63,994	(1,895)
Deposit liabilities	(37,780)	--
Deferred revenue	896,109	(57,255)
Tax sale surplus	5,762	80
Landfill closure and post-closure	23,188	15,500
	<u>3,880,365</u>	<u>2,280,234</u>
Capital		
Acquisition of tangible capital assets	(699,026)	(1,165,038)
Proceeds on disposal of tangible capital assets	9,200	315,082
	<u>(689,826)</u>	<u>(849,956)</u>
Investing		
Increase in restricted cash	(700,666)	(59,772)
Decrease in investment in CCI	1,099,894	--
	<u>399,228</u>	<u>(59,772)</u>
Change in cash during the year	<u>3,589,767</u>	<u>1,370,506</u>
Cash, beginning of year	<u>15,608,793</u>	<u>14,238,287</u>
Cash, end of year	<u><u>\$19,198,560</u></u>	<u><u>\$15,608,793</u></u>
Cash is made up of:		
Cash (note 2)	\$20,121,392	\$15,830,959
Less restricted portion	(922,832)	(222,166)
	<u>\$19,198,560</u>	<u>\$15,608,793</u>

SMOKY LAKE COUNTY
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2020	2019
Balance, beginning of year	\$6,296,316	\$12,764,860	\$38,595,683	\$57,656,859	\$57,722,032
Excess (deficiency) of revenues over expenses	998,827	--	--	998,827	(65,173)
Unrestricted funds designated for future use	(2,635,893)	2,635,893	--	--	--
Current year funds used for tangible capital assets	(699,026)	--	699,026	--	--
Disposal of tangible capital assets	21,420	--	(21,420)	--	--
Annual amortization expense	2,332,353	--	(2,332,353)	--	--
Change in accumulated surplus	17,681	2,635,893	(1,654,747)	998,827	(65,173)
Balance, end of year	<u>\$6,313,997</u>	<u>\$15,400,753</u>	<u>\$36,940,936</u>	<u>\$58,655,686</u>	<u>\$57,656,859</u>

SMOKY LAKE COUNTY
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2020	2019
Cost								
Balance, beginning of year	\$5,143,588	\$1,364,576	\$4,597,289	\$50,484,573	\$11,907,582	\$5,885,428	\$79,383,036	\$79,163,999
Acquisition of tangible capital assets	14,500	95,404	217,811	7,570	258,643	161,940	755,868	1,011,741
Construction-in-progress	--	--	--	(56,842)	--	--	(56,842)	153,297
Disposal of tangible capital assets	(14,020)	--	--	--	--	(14,800)	(28,820)	(946,001)
Balance, end of year	5,144,068	1,459,980	4,815,100	50,435,301	12,166,225	6,032,568	80,053,242	79,383,036
Accumulated amortization								
Balance, beginning of year	--	895,924	1,502,743	28,951,274	5,619,897	3,817,515	40,787,353	38,979,345
Annual amortization	--	51,835	84,357	1,250,241	664,323	281,597	2,332,353	2,324,012
Accumulated amortization on disposals	--	--	--	--	--	(7,400)	(7,400)	(516,004)
Balance, end of year	--	947,759	1,587,100	30,201,515	6,284,220	4,091,712	43,112,306	40,787,353
Net book value of tangible capital assets								
2019 Net book value of tangible capital assets	\$5,144,068	\$512,221	\$3,228,000	\$20,233,786	\$5,882,005	\$1,940,856	\$36,940,936	\$38,595,683
2020 Net book value of tangible capital assets	\$5,143,588	\$468,652	\$3,094,546	\$21,533,299	\$6,287,685	\$2,067,913	\$38,595,683	\$38,595,683

**SMOKY LAKE COUNTY
SCHEDULE 3 - PROPERTY TAXES LEVIED
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget (unaudited)	2020	2019
Levies			
Residential and farmland	\$3,528,023	\$3,514,675	\$3,506,048
Non-residential	992,836	1,004,719	879,058
Machinery and equipment	1,233,333	1,232,012	1,241,523
Linear property	6,394,923	6,382,279	6,444,229
Grants in place	66,320	33,169	66,593
	12,215,435	12,166,854	12,137,451
Requisitions			
Alberta School Foundation Fund	1,921,305	1,960,283	1,925,363
Smoky Lake Foundation	504,150	482,894	502,965
Designated Industrial Property	23,928	23,886	24,871
	2,449,383	2,467,063	2,453,199
Net municipal taxes	\$9,766,052	\$9,699,791	\$9,684,252

SCHEDULE 4 - GOVERNMENT TRANSFERS

Transfers for operations			
Federal	\$20,000	\$16,800	\$11,056
Provincial	569,008	655,746	548,801
Other local governments	72,190	103,628	58,988
	661,198	776,174	618,845
Transfers for capital			
Provincial	774,250	830,083	1,328,252
Other local governments	100,000	38,438	114,973
	874,250	868,521	1,443,225
Total government transfers	\$1,535,448	\$1,644,695	\$2,062,070

SMOKY LAKE COUNTY
SCHEDULE 5 - CONSOLIDATED EXPENSES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget (unaudited)	2020	2019
Expenses			
Salaries, wages and benefits	\$7,782,721	\$7,233,796	\$7,278,337
Contracted and general services	3,088,772	2,349,376	2,332,674
Purchases from other governments	193,262	194,968	118,260
Materials, goods, supplies and utilities	2,488,363	2,222,953	2,575,304
Provision for allowances and bad debts	--	401,271	411,804
Transfers to other governments	55,500	62,877	46,677
Transfers to individuals and organizations	337,194	291,461	355,647
Bank charges and short-term interest	5,850	3,790	4,639
Tax adjustments	3,000	15,058	27,024
Natural gas purchases	1,110,722	1,261,073	1,202,745
Amortization of tangible capital assets	2,277,786	2,332,353	2,324,012
Total expenses	\$17,343,170	\$16,368,976	\$16,677,123

SMOKY LAKE COUNTY
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Government	Protective Services	Transportation Services	Environmental Services	Agriculture	Planning Community Services	Recreation and Culture	Gas	Total
Revenue									
Net municipal taxes	\$9,699,791	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$9,699,791
Government transfers	269,568	22,389	776,689	--	123,908	289,022	124,681	38,438	1,644,695
User fees & sales of goods	132,048	161,400	243,906	260,354	1,585	105,157	33,552	2,681,503	3,619,505
Investment income	215,358	--	--	--	--	--	--	14,000	229,358
Other revenues	1,954,575	--	210,036	9,040	--	--	--	13,023	2,186,674
	12,271,340	183,789	1,230,631	269,394	125,493	394,179	158,233	2,746,964	17,380,023
Expenses									
Salaries, wages & benefits	1,354,019	331,634	3,301,454	509,151	400,479	294,482	140,502	902,075	7,233,796
Contract & general services	697,293	306,437	630,580	217,201	99,566	398,125	25,626	169,516	2,544,344
Goods & supplies	190,169	139,475	1,488,075	84,698	99,186	2,479	55,099	1,424,845	3,484,026
Transfers to others	33,260	--	--	52,877	--	148,369	119,832	--	354,338
Loss (gain) on disposal of assets	11,020	--	1,200	--	--	--	--	--	12,220
Other expenses	419,460	--	--	2,015	--	--	--	(1,356)	420,119
	2,705,221	777,546	5,421,309	865,942	599,231	843,455	341,059	2,495,080	14,048,843
Net revenue before amortization	9,566,119	(593,757)	(4,190,678)	(596,548)	(473,738)	(449,276)	(182,826)	251,884	3,331,180
Amortization expense	(59,816)	(115,671)	(1,637,530)	(177,752)	(55,769)	--	(50,299)	(235,516)	(2,332,353)
Excess (deficiency) of revenues over expenses	\$9,506,303	\$(709,428)	\$(5,828,208)	\$(774,300)	\$(629,507)	\$(449,276)	\$(233,125)	\$16,368	\$998,827

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. Significant Accounting Policies

The consolidated financial statements of the Smoky Lake County 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 Accountants. Significant aspects of the accounting policies adopted by the county are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the county and are, therefore, accountable to the county Council for the administration of their financial affairs and resources. Included with the county is the Smoky Lake Heritage Board.

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.

(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) Cash

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

(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
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Significant Accounting Policies - continued

(e) Use of Estimates

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 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. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(f) 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.

(g) 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.

(h) Government Transfers

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

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.

(i) Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the county is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Significant Accounting Policies – continued

(j) 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.

(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>
Land improvements	10-25
Buildings	50
Engineered structures	
Roadway system	15
Water systems	18-40
Wastewater systems	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.

(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.

(k) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

2. Cash	2020	2019
Petty cash	\$850	\$850
Current accounts	1,663,159	540,698
Savings accounts	18,447,314	15,285,104
Trust account	10,069	4,307
	\$20,121,392	\$ 15,830,959

Council has designated \$15,400,753 (2019-\$12,764,860) to fund reserves.

Included in cash is a restricted amount of \$922,832 (2019-\$222,166) comprised of deferred revenue received and not expended (see Note 6).

3. Taxes and Grants in Place Receivable	2020	2019
Current	\$333,445	\$430,296
Arrears	1,473,974	1,145,616
Less allowance for doubtful accounts	(1,286,829)	(885,557)
	\$520,590	\$690,355

4. 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's investment in Gas Alberta Inc. consists of:

	2020	2019
Class A common shares	\$483	\$483
Loan receivable	67,500	67,500
	\$67,983	\$67,983

The loan is non-interest bearing and is secured by a debenture. The loan is due upon the expiration of the contract and may be repaid earlier at Gas Albert Inc.'s option or in the event the county no longer holds any of the Class A common shares.

5. Employee Obligations	2020	2019
Accrued holiday pay	\$442,495	\$390,289
Accrued retirement benefits	108,103	106,663
Accrued wages	76,936	63,765
Accrued sick leave	741,531	744,354
	\$1,369,065	\$1,305,071

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

6. Deferred Revenue	2020	2019
Federal Gas Tax Fund	\$551,971	\$411,198
Municipal Sustainability Initiative – Capital	1,176,721	646,226
ACP- Intermunicipal Collaboration	74,805	--
Municipal Operating Support Transfer	163,219	--
Family and Community Support Services	7,783	--
Advanced Education	20,793	22,038
Natural gas sales	18,176	37,897
	<u>\$2,013,468</u>	<u>\$1,117,359</u>

Unexpended funding in the amount of \$1,995,292 was allocated to the county in the current year from various federal and provincial government programs. 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 \$922,832.

8. Landfill Closure and Post-Closure Liability

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 estimated total liability is based on an engineering assessment dated November 27, 2017 adjusted for inflation at 2%.

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total capacity of the site is estimated at 135,000 cubic metres. The estimated remaining capacity of the landfill site is 96,000 cubic metres. The existing landfill site is expected to reach capacity in approximately the year 2049.

The municipality has not designated assets for setting closure and post-closure liabilities.

	2019	2019
Estimated closure costs	\$406,500	\$399,840
Estimated post-closure costs	399,000	390,660
Estimated total liability	<u>\$805,500</u>	<u>\$790,500</u>
Estimated capacity used	36%	33%
Amount accrued to December 31	<u>\$286,688</u>	<u>\$263,500</u>
Balance of total liability remaining to be recognized	<u>\$518,812</u>	<u>\$527,000</u>

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

9. Inventory	2020	2019
Public works	\$710,149	\$629,341
Gravel (valued at crushing cost)	2,623,477	2,205,242
A.S.B	72,409	24,864
	3,406,035	2,859,447
Gas utility	114,398	109,328
	<u>\$3,520,433</u>	<u>\$2,968,775</u>

10. Contaminated Sites Liability

In 2019 a phase 2 environmental study was conducted on SE-16-59-19 W4M. The assessment concluded that there was a high potential for contamination of soil, soil vapour, and/or groundwater at the subject site relative to CL, IL, or Aquatic Life and DW standards. Currently, a provision of \$100,000 has been recorded.

11. 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:

	2019	2019
Total debt limit	\$24,824,910	\$23,097,919
Total debt	--	--
Debt limit remaining	<u>\$24,824,910</u>	<u>\$23,097,919</u>
Debt servicing limit	\$4,137,485	\$3,849,653
Debt servicing	--	--
Debt servicing limit remaining	<u>\$4,137,485</u>	<u>\$3,849,653</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.

12. Operating Loan

The county has a prime less ¼% authorized operating line of \$5,000,000 with the Alberta Treasury Branch. No balance was outstanding as at December 31, 2020.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

12. Accumulated Surplus

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

	2020	2019
Unrestricted surplus	\$6,563,997	\$6,296,316
Restricted surplus		
Capital		
Building	1,197,539	183,374
General	3,283,113	2,436,505
Connectivity	476,523	--
Regional landfill	613,206	527,946
Transportation	1,349,496	1,205,170
Gravel pit reclamation	456,536	447,929
Gravel pit development	99,746	83,203
Fire	1,365,612	1,317,452
Street sweeper	55,264	45,769
Regional waterline	261,233	261,233
Road development	1,604,633	1,484,363
Economic development	59,223	59,223
Municipal reserve	41,762	41,762
	10,863,886	8,093,929
Municipal general	2,257,750	2,751,676
Gas	2,029,117	1,919,255
Total restricted	15,150,753	12,764,860
Equity in tangible capital assets	36,940,936	38,595,683
	\$58,655,686	\$57,656,859

13. 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.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

14. Contingent Liabilities

(a) Evergreen Regional Waste Management Services Commission

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

(b) Highway 28/63 Regional Water Services Commission

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

15. Commitments

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

16. 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 serves about 274,000 people and 420 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

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

The county is required to make current service contributions to the LAPP of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the county are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the county to the LAPP in 2020 were \$282,233 (2019 - \$288,940). Total current service contributions by the employees of the county to the LAPP in 2020 were \$256,403 (2019 - \$262,555).

At December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.91 billion.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

17. Salary and Benefits Disclosure

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

2020

		Salary	Benefits & Allow.	Expenses
		(1)	(2)	(3)
Reeve	Lukinuk	\$77,875	\$11,818	\$9,598
Councillors	Orichowski	71,234	13,821	9,234
	Gawalko	67,913	10,799	10,497
	Cherniwchan	67,913	10,202	8,267
	Halisky	67,913	14,614	6,123
Total 2020 legislative costs		<u>\$352,848</u>	<u>\$61,254</u>	<u>\$43,719</u>
Chief Administrative Officer	Ollikka	<u>\$97,054</u>	<u>\$16,986</u>	<u>\$1,378</u>
	Sobolewski	<u>\$39,500</u>	<u>\$9,945</u>	<u>\$25,137</u>
Designated Offices -3		<u>\$253,108</u>	<u>\$31,655</u>	<u>\$2,239</u>

2019

		Salary	Benefits & Allow.	Expenses
		(1)	(2)	(3)
Reeve	Lukinuk	\$77,127	\$12,104	\$31,675
Councillors	Orichowski	70,555	13,598	20,937
	Gawalko	67,267	10,574	19,160
	Cherniwchan	67,267	12,870	20,228
	Halisky	67,267	13,282	19,402
Total 2020 legislative costs		<u>\$349,483</u>	<u>\$62,428</u>	<u>\$111,402</u>
Chief Administrative Officer	Ollikka	<u>\$155,268</u>	<u>\$29,820</u>	<u>\$15,307</u>
	Designated Officers -3	<u>\$318,294</u>	<u>\$40,122</u>	<u>\$5,311</u>

- (1) Salary includes regular base pay, gross honoraria, Reeve remuneration and any other direct cash remuneration. These amounts are included in Legislative, Development, ASB, and Natural Gas functional expenses.
- (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 disability 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 THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 of taxes 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 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.

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. Subsequent Event

In March of 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national, and global economics.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the County's operations as at the date of these financial statements.

22. Recent Accounting Pronouncements Published But Not Yet Adopted

(a) PSAS Section 1000. Financial Statement Concepts

The amendments are effective beginning on or after April 1, 2023. This standard has been amended to allow for recognition of intangibles.

(b) PSAS Section 1201. Financial Statement Presentation

Revised standard is effective beginning on or after April 1, 2023, when sections PS2601 and PS3450 are adopted.

(c) PSAS Section 2601. Foreign Currency Translation

PS2601 establishes standards on how to account for and report transactions that are denominated in foreign currency in government financial statements. It applies to years beginning on or after April 1, 2022.

(d) PSAS Section 3041. Portfolio Investments

This standard addresses the distinction between temporary and portfolio investments. The standard is effective beginning on or after April 1, 2022, when sections PS1201, PS2601 and PS3450 are adopted.

(e) PSAS Section 3280. Asset Retirement Obligations

This standard is intended to provide guidance on accounting for asset retirement obligations and will apply in years beginning on or after April 1, 2021.

(f) PSAS Section 3400. Revenue

This standard will provide greater clarity on the difference between exchange and non-exchange transactions. It applies in years beginning on or after April 1, 2023.

(g) PSAS Section 3450. Financial Instruments

This standard establishes recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. It applies to years beginning on or after April 1, 2022.

SMOKY LAKE COUNTY
GAS UTILITY
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2020

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the financial statements of the Smoky Lake County Gas Utility, which comprise the statement of financial position as at December 31, 2020, 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 consolidated 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, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material 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 Consolidated 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 skepticism throughout the audit.

(continued on next page...)

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 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 25, 2021



CHARTERED ACCOUNTANTS

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020**

	2020	2019
Financial assets		
Due from general operating fund	\$1,943,228	\$1,825,211
Receivables (net of allowance)	351,502	452,580
Investment in Gas Alberta Inc. (note 3)	67,983	67,983
	2,362,713	2,345,774
Liabilities		
Accounts payable	197,376	281,002
Meter deposits payable	9,775	8,675
Deferred revenue	18,176	37,897
	225,327	327,574
Net financial assets	2,137,386	2,018,200
 Non-financial assets		
Inventory	114,398	109,328
Prepaid expenses	42,308	42,464
Tangible capital assets (note 4)	2,316,436	2,424,168
	2,473,142	2,575,960
Accumulated surplus (note 5)	\$4,610,528	\$4,594,160

ON BEHALF OF THE SMOKY LAKE COUNTY


Reeve


CAO

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget (unaudited)	2020	2019
Revenues			
Gas sales and distribution charges	\$1,833,000	\$1,975,881	\$1,938,495
Penalties and service charges	498,000	502,323	508,786
Appliance sales and service	1,000	--	90
Sale of goods, secondaries, conversions	51,050	49,960	52,038
RMO operating grant	25,100	10,895	25,137
Interest income	12,000	14,000	30,000
Bulk odorant delivery	89,000	89,639	91,551
Compressed natural gas revenue	32,000	31,805	8,290
Gas Alberta rebate	--	--	92,065
Infill rebate	--	13,023	6,903
Infill recovery	50,000	21,000	49,000
	2,591,150	2,708,526	2,802,355
Expenses			
Wages and benefits	955,173	902,075	903,170
Materials	181,420	163,772	172,461
Gas purchases	1,110,722	1,261,073	1,202,745
Contracted and general services	241,835	169,516	218,022
Amortization	213,000	235,516	230,059
Bad debt expense (recovery)	--	(1,356)	739
	2,702,150	2,730,596	2,727,196
Excess of revenues over expenses before other	(111,000)	(22,070)	75,159
Other			
Government transfers for capital	100,000	38,438	114,973
Excess of revenues over expenses	(11,000)	16,368	190,132
Accumulated surplus, beginning of year	4,594,160	4,594,160	4,404,028
Accumulated surplus, end of year	\$4,583,160	\$4,610,528	\$4,594,160

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget	2020	2019
	(unaudited)		
Excess (deficiency) of revenues over expenses	\$(11,000)	\$16,368	\$190,132
Proceeds on disposal of tangible capital assets	--	--	54,000
Acquisition of tangible capital assets	(252,000)	(127,784)	(153,297)
Amortization of tangible capital assets	213,000	235,516	230,059
	(39,000)	107,732	130,762
Acquisition of inventory	--	(49,987)	(102,132)
Use of inventory	--	44,917	45,719
Acquisition of prepaid assets	--	(42,308)	(43,013)
Use of prepaid assets	--	42,464	40,808
	--	(4,914)	(58,618)
Increase in net financial assets	(50,000)	119,186	262,276
Net financial assets, beginning of year	2,018,200	2,018,200	1,755,924
Net financial assets, end of year	\$1,968,200	\$2,137,386	\$2,018,200

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	2019	2019
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess of revenues over expenses	\$16,368	\$190,132
Non-cash items included		
Amortization of tangible capital assets	235,516	230,059
Non-cash charges to operations (net change):		
Decrease (increase) in		
Receivables	101,078	(112,542)
Inventory	(5,070)	(56,413)
Prepaid expenses	156	(2,205)
Increase (decrease) in		
Accounts payable	(83,626)	123,475
Meter deposits	1,100	(1,300)
Deferred revenue	(19,721)	21,417
	245,801	392,623
Capital		
Acquisition of tangible capital assets	(127,784)	(153,297)
Proceeds on disposal of tangible capital assets	--	54,000
	(127,784)	(99,297)
Change in cash and cash equivalents during the year	118,017	293,326
Cash and cash equivalents, beginning of year	1,825,211	1,531,885
Cash and cash equivalents, end of year	\$1,943,228	\$1,825,211

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, 2020

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2020	2019
Balance, beginning of year	\$250,737	\$1,919,255	\$2,424,168	\$4,594,160	\$4,404,028
Excess of revenues over expenses	16,368	--	--	16,368	190,132
Funds designated for future use	(109,862)	109,862	--	--	--
Funds used for tangible capital assets	(127,784)	--	127,784	--	--
Annual amortization expense	235,516	--	(235,516)	--	--
Change in accumulated surplus	14,238	109,862	(107,732)	16,368	190,132
Balance, end of year	\$264,975	\$2,029,117	\$2,316,436	\$4,610,528	\$4,594,160

**SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF GROSS MARGIN
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget	2020	2019
	(unaudited)		
Gas sales and distribution charges	\$1,833,000	\$1,975,881	\$1,938,495
Gas purchases	(1,110,722)	(1,261,073)	(1,202,745)
Capital surcharge	(131,000)	(149,802)	(148,785)
Gross margin	<u>\$591,278</u>	<u>\$565,006</u>	<u>\$586,965</u>

SCHEDULE OF OPERATING EXPENSES

	Budget	2020	2019
	(unaudited)		
General and administrative expenditures			
Council expenses	\$9,000	\$515	\$5,959
Audit, legal, and consulting	38,900	37,479	36,717
Advertising, membership, printing	32,700	38,211	33,781
Telephone, postage, freight, travel	27,400	17,934	15,597
Computer lease	5,000	3,385	3,399
Office supplies, utilities, insurance	71,650	68,998	69,965
Wages and benefits	450,968	436,896	441,340
	<u>635,618</u>	<u>603,418</u>	<u>606,758</u>
Distribution			
Wages and benefits	504,205	465,179	461,830
Vehicle and equipment costs	75,550	64,139	71,592
Repair and maintenance – system	163,055	102,627	153,473
	<u>742,810</u>	<u>631,945</u>	<u>686,895</u>
Gas purchases	1,110,722	1,261,073	1,202,745
Amortization	213,000	235,516	230,059
Bad debt expense (recovery)	--	(1,356)	739
Total operating expenditures	<u>\$2,702,150</u>	<u>\$2,730,596</u>	<u>\$2,727,196</u>

**SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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 amortization of capital assets and provision for doubtful accounts. Actual results could differ from these estimates. 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, 2020**

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 (debt) for the year.

(i) Tangible Capital Assets

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

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

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

(ii) Contributions of Tangible Capital Assets

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

(iii) Inventories

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

2. Prepaid Infills

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

**SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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:

	2020	2019
Class A common shares	\$483	\$483
Loan receivable	67,500	67,500
	<u>\$67,983</u>	<u>\$67,983</u>

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

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2020	2019
Distribution system	\$6,853,504	\$5,200,322	\$1,653,182	\$1,829,562
Work in progress	--	--	--	153,297
Buildings	333,255	45,013	288,242	91,382
Machinery and equipment	358,221	157,908	210,313	192,277
Vehicles	506,542	341,843	164,699	157,650
	<u>\$8,061,522</u>	<u>\$5,745,086</u>	<u>\$2,316,436</u>	<u>\$2,424,168</u>

5. Accumulated Surplus

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

	2020	2019
Unrestricted surplus	\$264,975	\$250,737
Restricted capital surplus	2,029,117	1,919,255
Equity in tangible capital assets	2,316,436	2,424,168
	<u>\$4,610,528</u>	<u>\$4,594,160</u>



2017-2021 Smoky Lake County Council

(L-R): Division 1; Dan Gawalko, Division 2; Johnny Cherniwchan
Division 3; Craig Lukinuk, Division 4; Lorne Halisky, Division 5; Randy Orichowski

**2021 marks
Smoky Lake County's**

60th

year of operation

PLEASE NOTE:

That Smoky Lake County will no longer automatically be mailing out copies of the Annual Report to all residents. If you would like to receive a copy please, contact the Smoky Lake County Main office at 780-656-3730 to be added to the mailing list.