



COUNCIL MEETING AGENDA

Tuesday, April 22, 2025, 8:30 a.m.

1600 2nd Street NE

Three Hills, AB T0M 2A0

<https://www.youtube.com/@kneehillcounty48>

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**Kneehill County
Regular Meeting of Council
Minutes**

**April 8, 2025, 8:30 a.m.
1600 2nd Street NE
Three Hills, AB T0M 2A0**

Council Present: Faye McGhee, Deputy Reeve
Debbie Penner, Councillor
Jerry Wittstock, Councillor
Laura Lee Machell-Cunningham, Councillor
Wade Christie, Councillor
Kenneth King, Reeve

Council Absent: Carrie Fobes, Councillor

Staff Present: Mike Haugen, Chief Administrative Officer
Mike Ziehr, Director of Infrastructure
Kevin Gannon, Director of Community Services
Theresa Cochran, Director of Corporate Services
Marika Von Mirbach, Manager of Financial Planning
Brandy Morgan, Planning and Development Officer
Deanna Keiver, Planning and Development Officer
Jenna Kester, Economic Development Officer
Rajeana Nyman, Property Tax & Utilities Administrator
Wendy Gerbrandt, Economic Development Manager
Carolyn Van der Kuil, Legislative Services Manager

1. Call Meeting to Order

Reeve King called the meeting to order at 8:30 a.m.

1.1 Agenda

1.1.1 Additions to the Agenda

Additions under Closed Session

11.4 Third Party Business (FOIP-Section 16)
11.5 Intergovernmental Relations (FOIP- Section 21)

1.1.2 Adoption of the Agenda

Resolution: 101/25

Moved by: Councillor Christie

That Council approve the agenda as amended.

CARRIED UNANIMOUSLY

_____Initials

2. Approval of Minutes

2.1 Regular Council Meeting Minutes of March 25, 2025

Resolution: 102/25

Moved by: Deputy Reeve McGhee

That Council approves the adoption of the minutes of the March 25, 2025, Regular Meeting of Council, as presented.

CARRIED UNANIMOUSLY

11. Closed Session

Resolution: 103/25

Moved by: Councillor Christie

That this meeting goes into closed session at 8:33 a.m. for the following reason(s):

- Advice from Officials (FOIP-Section 24)
- Third Party Business (FOIP-Section 16)

CARRIED UNANIMOUSLY

Resolution: 104/25

Moved by: Councillor Cunningham

That Council return to open meeting at 9:55 a.m. to hear the delegation scheduled for 10:00 a.m.

CARRIED UNANIMOUSLY

9:55 a.m. - meeting recessed to allow return of public.

9:55 a.m. - meeting resumed.

3. Appointments

3.2 Delegation-Hesketh Community Hall

The Chair called for a recess at 9:55 a.m. and called the meeting back to order at 10:00 a.m. with all previously mentioned members present.

Harold Cooper, representing the Hesketh Community Association, presented an application to Council requesting funding through the Rural Community Hall Capital Grant Program.

11. Closed Session Cont'd

Resolution: 105/25

Moved by: Councillor Wittstock

That this meeting goes into closed session at 10:14 p.m. for the following reason(s).

- Advice from Officials (Section 24)

CARRIED UNANIMOUSLY

Resolution: 106/25

Moved by: Councillor Penner

That Council return to open meeting at 10:47 a.m.

CARRIED UNANIMOUSLY

10:47 a.m. - meeting recessed to allow return of public.

10:47 a.m. - meeting resumed.

5. Community Services

5.1 Planning

5.1.1 Bylaw 1916 Road Closure – Undeveloped Road Allowance East of Ptn. NE 8-33-23 W4 Plan 4910S Block W

Resolution: 107/25

Moved by: Councillor Wittstock

That Council move first reading of Bylaw 1916 to pursue the road closure of the undeveloped road allowance east of Plan 4910S Block W.

CARRIED UNANIMOUSLY

Resolution: 108/25

Moved by: Councillor Christie

That Council move that a Public Hearing be scheduled for May 13, 2025, 10:00 a.m. as per Section 22 and 230 of the *Municipal Government Act*.

CARRIED UNANIMOUSLY

5.1.2 Bylaw 1917 A to LI- Request to Amend Land Use Bylaw 1808

Resolution: 109/25

Moved by: Councillor Wittstock

That Council move first reading of proposed Bylaw 1917 for the purpose of amending Land Use Bylaw 1808 by redesignating a portion of the SE 30-34-23 W4 from Agriculture District to Light Industrial District.

CARRIED UNANIMOUSLY

_____Initials

Resolution: 110/25

Moved by: Councillor Penner

That Council move to schedule the Public Hearing, as per Sections 216.4 & 606 of the Municipal Government Act, to be held on May 13, 2025, at 11:00 a.m.

CARRIED UNANIMOUSLY

3. Appointments

3.3 Travel Drumheller Delegation

The Chair called for a recess at 10:58 a.m. and called the meeting back to order at 11:01 a.m. with all previously mentioned members present.

Julia Fielding and Lana Phillips, representing Travel Drumheller, presented an update to Council on the organization's activities in 2024 and plans for the future.

5. Community Services

5.4 Economic Development

5.4.1 Travel Drumheller Annual General Meeting

Resolution: 111/25

Moved by: Councillor Penner

That Council approve the attendance of the Reeve and Deputy Reeve to attend the Travel Drumheller Annual General meeting on April, 2025.

CARRIED UNANIMOUSLY

6. Corporate Services

6.1 Assessment, Taxes, and Ratepayer Impacts

Resolution: 112/25

Moved by: Deputy Reeve McGhee

That Council recommend that the 2025 Tax Rate Bylaw be presented in alignment with Scenario 1.

CARRIED

6.2 Bylaw 1913- Tax Rate Bylaw

The Chair called for a recess at 12:03 p.m. and called the meeting back to order at 12:45 p.m. with all previously mentioned members present.

Resolution: 113/25

Moved by: Councillor Penner

That Council give first reading to Bylaw #1913- 2025 Tax Rate Bylaw.

CARRIED UNANIMOUSLY

6.3 Bylaw 1915- Town of Trochu Senior's Living Complex NEW Borrowing Bylaw

Resolution: 114/25

Moved by: Councillor Cunningham

That Council grant second reading of Bylaw 1915, being a Bylaw providing a Loan Guarantee to the Town of Trochu as presented.

CARRIED UNANIMOUSLY

Resolution: 115/25

Moved by: Councillor Christie

That Council grant third and final reading of Bylaw 1915, being a Bylaw providing a Loan Guarantee to the Town of Trochu as presented.

CARRIED UNANIMOUSLY

7. **Legislative Services**

7.1 Trochu and District Agricultural Society Request

Resolution: 116/25

Moved by: Councillor Penner

That Council provide the Trochu and District Agricultural Society sponsorship in the amount of \$500.00 to assist in the costs associated with hosting the 2025 Rope, Ride & Race Summer Event, with funds to come from the Community Enrichment Support Program.

CARRIED UNANIMOUSLY

8. Disposition of Delegation & Public Hearing Business

8.1 Hesketh Community Hall Rural Hall Capital Grant

Resolution: 117/25

Moved by: Councillor Cunningham

That Council approve Rural Hall Capital Grant Funding in the amount of \$7,369.00 to the Hesketh Community Hall Association to assist in purchasing new tables and chairs for the facility.

CARRIED UNANIMOUSLY

8.2 Travel Drumheller 2024 Review

Resolution: 118/25

Moved by: Deputy Reeve McGhee

That Council accepts the information as presented by Travel Drumheller.

CARRIED UNANIMOUSLY

9. Council and Committee Reports

Resolution: 119/25

Moved by: Councillor Christie

That Council accepts for information the following Council & Committee Report(s), as presented:

Community Futures Wildrose

CARRIED UNANIMOUSLY

10. Council Follow-Up Action List

Resolution: 120/25

Moved by: Councillor Cunningham

That Council receive for information the Council Follow-Up Action List as presented.

CARRIED UNANIMOUSLY

11. Closed Session Cont'd

Resolution: 121/25

That this meeting goes into closed session at 1:23 p.m. for the following reason(s).

- Third Party Business (FOIP- Section 16)
- Intergovernmental Relations (FOIP- Section 21)
- Third Party Business (FOIP- Section 16)

Resolution: 122/25

That Council return to open meeting at 2:11 p.m.

2:11 p.m. - meeting recessed to allow return of public.

2:11 p.m. - meeting resumed.

12. Motions from Closed Session

Resolution: 123/25

Moved by: Deputy Reeve McGhee

That Council direct Administration to bring forward a discussion regarding the exploration of relationship building with Indigenous Peoples to the next Strategic Planning Session.

CARRIED UNANIMOUSLY

13. Adjourn

The meeting adjourned at 2:13 p.m.

Kenneth King, Reeve

Mike Haugen, CAO

Subject: **Delegation- Artis Exploration Ltd.**
 Meeting Date: Tuesday, April 22, 2025
 Prepared By: Carolyn Van der Kuil, Legislative Services Manager

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

ATTACHMENTS:

Artis Exploration Ltd. representative Bruce Nociar will present to Council at 10:00 a.m.
 Delegation Request Form

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒





Delegation Request Form

Please submit completed form to
carolyn.vanderkuil@kneehillcounty.com

MEETING DETAILS

Regular Council Meeting **Date & Time:** April 22, 2025 @ 10:00 a.m.

GUIDELINES

- Presentations are not to exceed 15 minutes, including questions, unless permitted by Council.
- The Delegation Request Form and related documents will become part of the public record and will be released/published in the agenda and minutes and will be made available to the public in a variety of methods.
- Persons interested in requesting a presentation to Kneehill County Council must supply all pertinent information including handouts, PowerPoint Presentations no later than 4:00 p.m. on the Wednesday prior to the scheduled Tuesday meeting. If your material is not published in the agenda, bring ten (10) copies with you to the meeting. Note: distributed documents will become part of the public record.
- The County's Council meetings are video recorded and live-streamed on the County's website.
- Kneehill County Council values respectful and constructive proceedings. All presenters are expected to engage with Council, staff, and other attendees in a courteous manner. Disrespectful or inappropriate behaviour will not be tolerated and may result in the Chairperson concluding the presentation. The Chairperson may also direct anyone causing a disturbance or acting improperly to leave the meeting.
- The purpose of a delegation is to provide information to Council. The delegation is not intended to be a "back and forth" engagement or to function as a "question period".

PRESENTER DETAILS

Name: (Person Making presentation)

Bruce Nociar

Company or Group Represented:

Artis Exploration Ltd.

Contact Number:

Email:

Mailing Address:

This personal information is being collected under the authority of Section (c) of the Freedom of Information and Protection of Privacy Act and will be used in scheduling you as a delegation before Council. If you have any questions about the collection of this information, please contact the FOIP Coordinator at 403-443-5541.



Delegation Request Form

Please submit completed form to
carolyn.vanderkuil@kneehillcounty.com

PRESENTATION TOPIC

Will the presentation require PowerPoint facilities? Yes ☒ No ☐

The topic of the discussion is (be specific, provide details, and attach additional information, if required so that all necessary details may be considered.):

Evaluating the impact of tax revenue changes and assessment base adjustments - including the expiration of well and pipeline tax holidays and newly added infrastructure - while Artis remains proud to continue investing in Kneehill County. Over the past decade, Artis has made substantial capital investments that have boosted oil production, created local jobs, and generated royalties, all while prioritizing environmental responsibility and community support. The company's growth has been fully organic, relying on local services, contractors, and collaboration with landowners. Artis actively supports the community through donations to municipal initiatives, scholarships for students, sponsorships and regular contributions to local charities and events, while maintaining four field offices in the County.

Due to the end of the well and pipeline tax holiday and the continued development of oil and gas assets, Artis' municipal linear tax levy in 2025 will increase 126% compared to 2024, assuming no change to the non-residential mill rate.

PURPOSE OF PRESENTATION

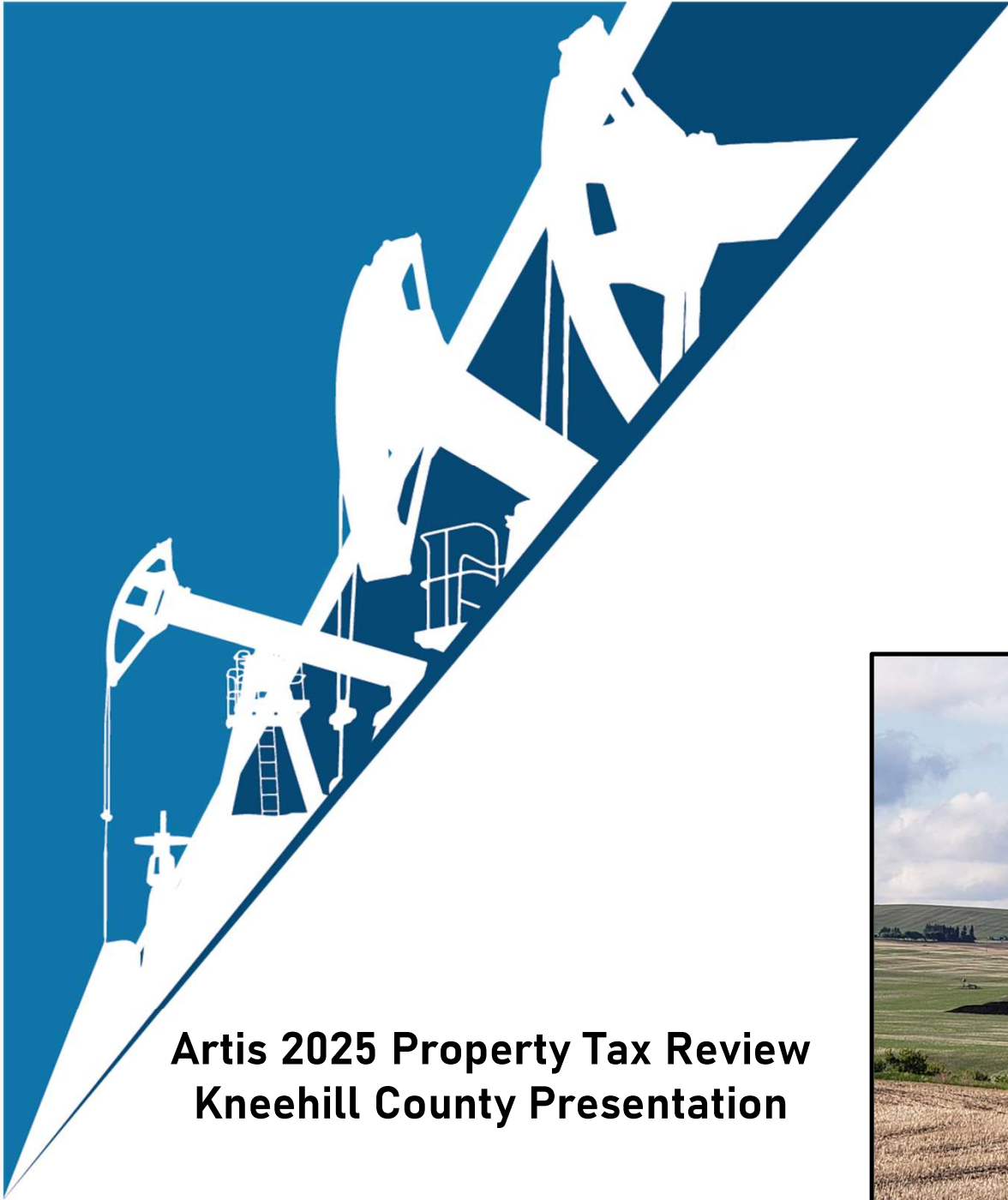
☐ Information Only ☒ Request Action/Support ☐ Request Funds ☐ Other

Desired Resolution (What is the decision you are asking to make?)

Please consider implementing a reduction in the 2025 municipal mill rate.

- Have you included all attachments?
- Does your summary contain all pertinent information?
- Have you provided enough information to enable Council to make an informed decision?
- Have you reviewed your presentation to ensure that it will fit within the specified timelines?

This personal information is being collected under the authority of Section (c) of the Freedom of Information and Protection of Privacy Act and will be used in scheduling you as a delegation before Council. If you have any questions about the collection of this information, please contact the FOIP Coordinator at 403-443-5541.



ARTIS EXPLORATION
LTD

April 22, 2025

**Artis 2025 Property Tax Review
Kneehill County Presentation**

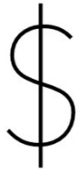


Artis Background

- Artis is a private company, incorporated in 2015 focused on the exploration and development of the Duvernay sweet oil play in the Three Hills area within Kneehill County. This unique play (Trochu Duvernay Shale Basin) was founded and developed by Artis and Artis is currently the major operator focusing on the Duvernay in the Basin.
- Artis has invested significant amount of capital over the last 10 years, increasing oil production, generating royalties and creating jobs for the benefit of Albertans, exclusively in Kneehill County.
- Artis' growth has been fully organic, driven through the drill bit, which has resulted in the utilization of local services and contractors, collaboration with local landowners and significant contributions to the community. This includes supporting local accommodations and restaurants.

Artis Background con't

Artis supports and nurtures relationships in Kneehill County, where we currently have four field offices.



Invested approximately \$5MM in donations and financial partnerships within the greater Kneehill County, Towns of Three Hills, Trochu, and Linden



7 scholarships awarded to local students 2023 & 2024



Sponsorship of the Three Hills Junior B hockey team



Contributions to the local food banks

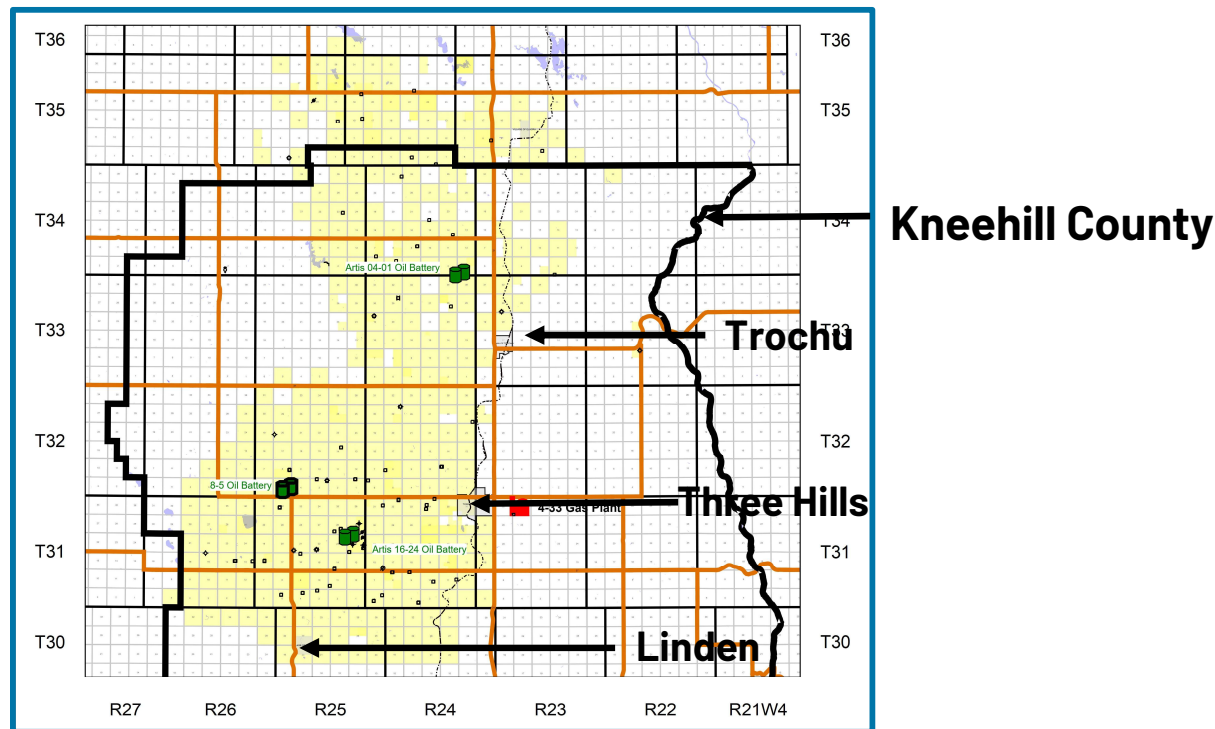


Regular donations to the Trochu Library, Huxley Community Centre and the Elnora Brahma Rama are only a few of the local events and charities in which we participate

Artis Background con't

- In addition to our philanthropic efforts and community impact initiatives, Artis has demonstrated being a good steward for Kneehill County.
 - Artis participates in roaming security to reduce crime in the greater Three Hills/Trochu area.
 - Dust control, road maintenance (grading & gravel) and speed control on roads throughout the MD.
 - Construction of water disposal pipelines to reduce truck traffic.
 - Artis' operations prioritize the hiring of local staff and oilfield services.
 - Artis hires seven summer students per year from the community.
 - In 2017, Artis purchased an oil facility in Three Hills from a junior oil & gas company and directed the purchase price to pay an outstanding receivable with delinquent property taxes owing to Kneehill County.

Current Operations & Future Development Plans

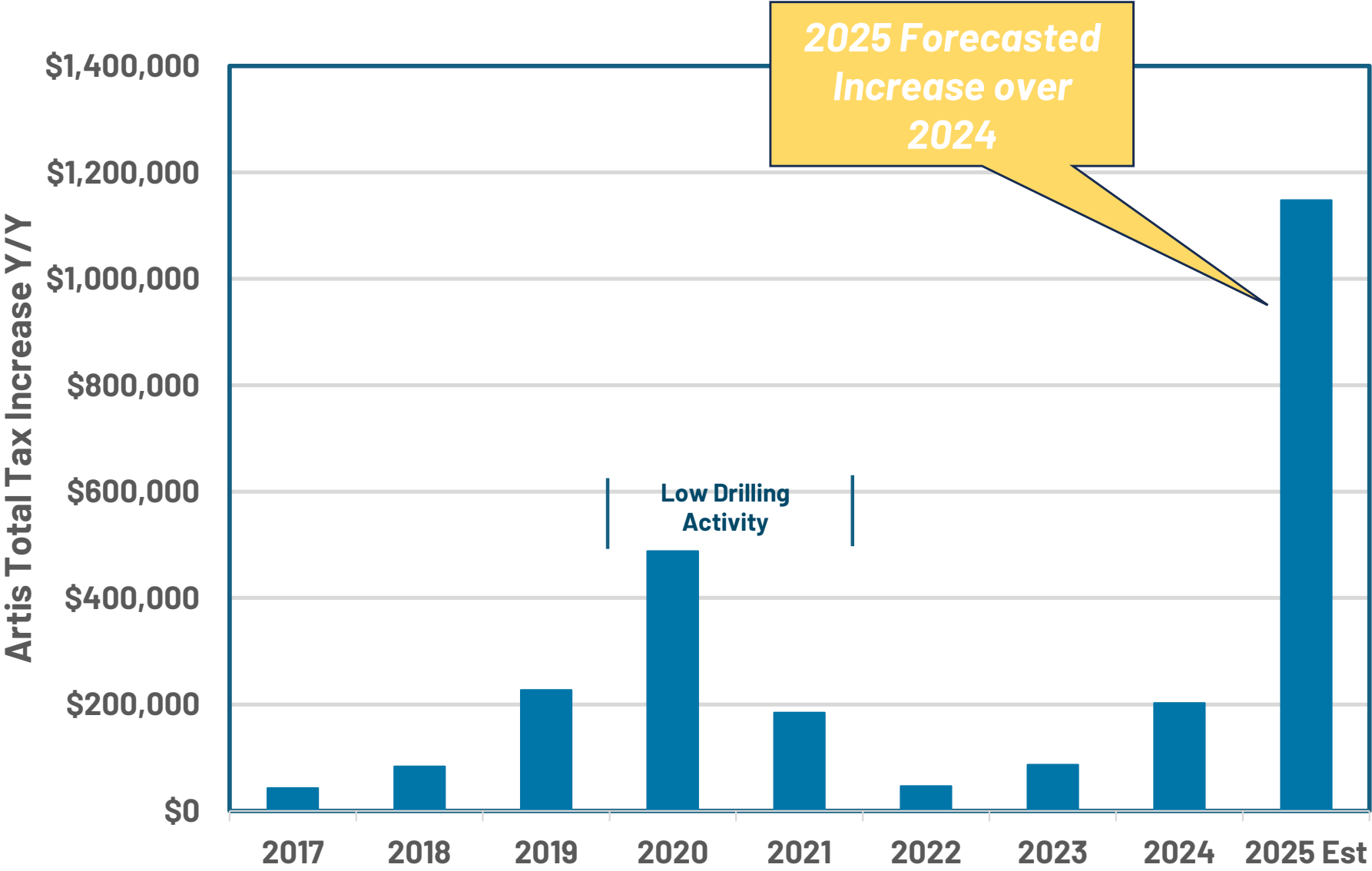


- Asset/production growth from 100 boepd to ~12,700 boepd over 10 years has been almost exclusively in Kneehill County.
- Artis takes great pride in maintaining excellent relationships with all of our stakeholders and is committed to making ongoing positive impacts in the community.

Annual Property Tax Increases



Depiction of the incremental change to Artis' annual tax levies



Artis Property Tax In Summary



New Taxable Assessments (2025)

- Previously exempt wells & pipelines: \$45.3M
- New 2024 constructions (wells/pipelines): \$19.3M
- Total New Linear Assessment: \$64.6M

Municipal Tax Impact (at 2024 mill rate)

- Total Increase in Linear Tax: +\$1M*
- Linear Tax Levy Increase: **+126%** vs. 2024

Additional Non-Linear Assessments (2025)

- New surface facility inventory: \$6.6M
- Estimated Additional Tax: \$100K

*Includes 5% increase in standardized assessment calculation for wells and pipelines in 2025




Subject: **2024 Audited Financial Statements**

Meeting Date: Tuesday, April 22, 2025

Prepared By: Ashley Olson, Financial Controller

Presented By: Ashley Olson, Financial Controller

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>		<input type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- As per 276(1) of the Municipal Government Act (MGA), the County is required to prepare annual financial statements that follow the Canadian Generally Accepted Accounting Principles for municipal governments, which are the standards approved by the Public Sector Accounting Board also referred to as Public Sector Accounting Standards (PSAS).

Council Bylaw/Policy (cite)- N/A

BACKGROUND/PROPOSAL:

The financial statements for the year ended December 31, 2024 were prepared by County Administration. These statements have been independently audited by MNP. Lindsey Bauman and Madison Bruce from MNP presented the audited financial statements and their audit findings to Council earlier today.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The County's financial position for the year ended December 31, 2024, is favourable, reflecting the continued commitment of both Council and Administration to prudent financial management.

The external auditor's report confirms that the financial statements present fairly, in all material aspects, the County's financial position as of December 31, 2024 and its financial performance and its cash flows for the year ended in accordance with Public Sector Accounting Standards (PSAS).

The financial statements present an overview of the County's financial health, detailing its assets, liabilities, and overall financial standing, including the accumulated surplus. Additionally, they summarize how the County generated revenue, allocated funds, and managed operational costs and financial obligations during the period.

Throughout the year, Administration has provided Council with a range of financial reports. While these reports may differ in format from the audited financial statements being presented, they all convey the same essential financial information.

The financial statements contain non-cash adjustments for items like the amortization of tangible capital assets and asset retirement obligations, which are not typically detailed in quarterly variance reports or the annual budget. However, items such as amortization are incorporated into the long-term financial planning of the County, and financial resources are earmarked or funded, mainly via contributions for reserves. Additionally, asset retirement obligations are being considered in the ongoing development of reserve strategy development. The financial statements include a complete reconciliation of the County's budget to the financial statements.



FINANCIAL & STAFFING IMPLICATIONS:

The presentation of the annual financial statements does not have direct financial implications. However, the trends noted in these statements assist the Council in annual budget deliberations by providing additional context for long-term financial planning, including establishing service levels and identifying funding mechanisms.

The information in the financial statements is required for various external reporting related to provincial and federal government requirements.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Public Notification	Other:	
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ATTACHMENTS:

Kneehill County Audit Package 2024.pdf

COUNCIL OPTIONS:

1. That Council approves the 2024 Audited Financial Statements, as presented.
2. That Council provides further direction.

RECOMMENDED MOTION:

That Council accepts the 2024 Audited Financial Statements as presented.

FOLLOW-UP ACTIONS:

The financial statements will be posted on the Kneehill County website. Council approval of the statements will be noted on the County Page in The Capital. Audited financial statements and the Financial Information Return (FIR) will be submitted to the Minister by May 1st as per section 278 of the MGA.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒



DRAFT

Kneehill County
Financial Statements
For the year ended December 31, 2024

Kneehill County
Financial Statements
For the year ended December 31, 2024

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Auditors' Report

Financial Statements

Statement of Financial Position

Statement of Operations

Statement of Cash Flows

Statement of Change in Net Financial Assets

Notes to the Financial Statements

To the Reeve and Members of Council of Kneehill County:

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County as at December 31, 2024, and the results of its consolidated operations, its remeasurement gains and losses, changes in its net financial assets and its consolidated 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 County 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Comparative Information

We draw attention to Note 3 to financial statements, which explains that certain comparative information presented for the year ended December 31, 2023 has been restated. Our opinion is not modified in respect to this matter.

Other Matter

The financial statement for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statements on April 26, 2024.

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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the 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 County'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 County's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the County 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.

Report on Other Legal and Regulatory Requirements

Debt Limit Regulation

In accordance with Alberta regulation 255/2000, we confirm that the County is in compliance with the Debt Limit Regulation. A detailed account of the County's debt limit can be found in Note 22.

Supplementary Accounting Principles and Standards Regulation

In accordance with Alberta regulation 313/2000, we confirm that the County is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 21.

Lacombe, Alberta

April 22, 2025

Chartered Professional Accountants

DRAFT

Kneehill County

Statement of Financial Position

December 31	2024	2023 Restated (note 3)
Financial assets		
Cash and cash equivalents (note 4)	\$ 22,175,006	\$ 21,733,613
Investments (note 5)	54,465,926	51,511,836
Taxes receivable (note 6)	2,585,416	1,295,534
Accounts receivable (note 7)	1,604,475	1,712,656
Land held for resale	75,899	75,899
	<u>\$ 80,906,722</u>	<u>\$ 76,329,538</u>
Liabilities		
Accounts payable and accrued liabilities	1,692,891	1,903,674
Employee benefit obligation (note 8)	692,583	786,437
Deposit liabilities	115,000	110,000
Deferred revenue (note 9)	178,646	235,453
Asset retirement obligations (note 10)	6,957,187	6,812,895
Liability for contaminated sites (note 11)	441,767	428,907
	<u>\$ 10,078,074</u>	<u>\$ 10,277,366</u>
Net financial assets	<u>\$ 70,828,648</u>	<u>\$ 66,052,172</u>
Non-financial assets		
Tangible capital assets (note 12)	113,832,902	113,990,731
Inventory for consumption (note 13)	7,444,324	7,645,837
Prepaid expenses	517,826	319,395
	<u>\$ 121,795,052</u>	<u>\$ 121,955,963</u>
Accumulated surplus (note 15)	<u>\$ 192,623,700</u>	<u>\$ 188,008,135</u>
Debt limits (note 22)		
Contingencies (note 23)		
Commitments (note 24)		

Kneehill County

Statement of Operations

For the year ended December 31	Budget 2024 (note 26)	2024	2023
Revenue			
Net municipal taxes (note 17)	\$ 25,739,297	\$ 24,867,757	\$ 24,573,268
Government transfers for operating (note 18)	506,647	560,994	709,810
Sales and user fees	1,831,844	1,935,193	2,010,642
Rental revenue	140,700	140,873	132,144
Investment income	766,784	3,714,740	3,126,948
Penalties and costs on taxes	83,500	103,403	140,441
Fines and costs	13,000	4,943	5,044
Other	86,100	202,848	182,514
Local improvement tax	235,323	273,766	322,495
Sales to other governments	98,000	111,277	112,755
Gain on disposal of assets	100,000	345,248	7,247
	<u>29,601,195</u>	<u>32,261,042</u>	<u>31,323,308</u>
Expenditures (note 19)			
Legislative	1,157,431	1,236,666	1,069,908
Administration and assessment	4,961,578	4,556,599	4,008,931
Protective services	2,751,884	2,606,670	2,274,875
Transportation	13,565,931	12,710,484	12,779,808
Water and wastewater	3,388,743	3,331,375	3,157,321
Waste management	598,809	651,362	558,958
Public health and welfare	203,613	181,216	187,118
Planning and development	616,060	597,894	608,385
Economic / agricultural development	1,455,388	1,261,160	949,844
Parks, recreation and culture	1,198,156	1,059,391	912,483
	<u>29,897,593</u>	<u>28,192,817</u>	<u>26,507,631</u>
Excess (deficiency) of revenue over expenditures - before other	<u>(296,398)</u>	<u>4,068,225</u>	<u>4,815,677</u>
Other			
Government transfers for capital (note 18)	<u>-</u>	<u>547,340</u>	<u>2,621,390</u>
Excess (deficiency) of revenue over expenditures	<u>(296,398)</u>	<u>4,615,565</u>	<u>7,437,067</u>
Accumulated surplus, beginning of year	<u>188,008,135</u>	<u>188,008,135</u>	<u>180,571,068</u>
Accumulated surplus, end of year	<u>\$ 187,711,737</u>	<u>\$ 192,623,700</u>	<u>\$ 188,008,135</u>

The accompanying notes are an integral part of these financial statements

Kneehill County

Statement of Cash Flows

For the year ended December 31	2024	2023 Restated (note 3)
Operating transactions		
Excess of revenue over expenditures	\$ 4,615,565	\$ 7,437,067
Items not involving cash		
Amortization of tangible capital assets	6,045,891	6,035,960
Net gain on disposal of tangible capital assets	(345,248)	(7,247)
Changes in non-cash operating balances		
Taxes receivable	(1,289,882)	(271,453)
Accounts receivable	108,181	(636,637)
Prepaid expenses	(198,431)	(46,588)
Accounts payable and accrued liabilities	(210,783)	145,207
Inventory for consumption	201,513	750,332
Employee benefit obligation	(93,854)	(48,640)
Deposit liabilities	5,000	-
Deferred revenue	(56,807)	(2,640,571)
Asset retirement obligations	144,292	185,565
Liability for contaminated sites	12,860	12,432
	<u>\$ 8,938,297</u>	<u>\$ 10,915,427</u>
Capital transactions		
Acquisition of tangible capital assets	(6,576,509)	(6,140,707)
Proceeds on sale of tangible capital assets	1,033,695	479,272
	<u>\$ (5,542,814)</u>	<u>\$ (5,661,435)</u>
Investing transactions		
Purchase of short-term investments	<u>\$ (2,954,090)</u>	<u>\$ (9,613,425)</u>
Net change in cash and cash equivalents	441,393	(4,359,433)
Cash and cash equivalents, beginning of year	<u>\$ 21,733,613</u>	<u>\$ 26,093,046</u>
Cash and cash equivalents, end of year	<u>\$ 22,175,006</u>	<u>\$ 21,733,613</u>

Kneehill County

Statement of Change in Net Financial Assets

For the year ended December 31	Budget 2024 (note 26)	2024	2023
Excess of revenue over expenditures	\$ (296,398)	\$ 4,615,565	\$ 7,437,067
Acquisition of tangible capital assets	(9,416,315)	(6,576,509)	(6,140,707)
Amortization of tangible capital assets	6,045,891	6,045,891	6,035,960
Net gain on sale of tangible capital assets	-	(345,248)	(7,247)
Proceeds on sale of tangible capital assets	100,000	1,033,695	479,272
	(3,566,822)	4,773,394	7,804,345
Change in prepaid expenses	-	(198,431)	(46,588)
Purchase inventory for consumption	-	(2,806,164)	(3,888,862)
Use inventory for consumption	-	3,007,677	4,639,194
Net change in net financial assets	\$ (3,566,822)	\$ 4,776,476	\$ 8,508,089
Net financial assets, beginning of year	\$ 66,052,172	\$ 66,052,172	\$ 57,544,083
Net financial assets, end of year	\$ 62,485,350	\$ 70,828,648	\$ 66,052,172

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Kneehill County (the "County") is a municipality in the Province of Alberta and operates under the provisions of the *Municipal Government Act* (MGA), R.S.A., 2000, c. M-26, as amended.

1. Significant Accounting Policies

The financial statements are the responsibility of management and have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), as established by the Public Sector Accounting Board (PSAB). The following is a summary of the significant accounting policies applied by the County:

a) Reporting Entity

The financial statements include the assets, liabilities, revenues, and expenses, as well as changes in financial position of the County. The reporting entity consists of municipal operations and funds under the control of the County.

Entities where the County has shared but non-controlling influence, such as those governed independently, are excluded from the financial statements. The County may administer funds on behalf of such entities; however, as it does not have control, the related assets are held in trust and are not included in the County's financial statements.

The schedule of taxes levied includes requisitions collected on behalf of education, health, social, and other external organizations that are not part of the County's reporting entity. These amounts are offset by corresponding payments, with any over- or under-levies accounted for in accordance with the County's significant accounting policies.

Interdepartmental and organizational transactions and balances are eliminated in the financial statements.

b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting, which recognizes revenues as they are earned and measurable and expenses as they are incurred and measurable. Expenses are recorded when goods or services are received or when a legal obligation to pay arises.

Funds received from external parties, along with related earnings, that are restricted by agreement or legislation are recorded as deferred revenue until the related expenditures are incurred in accordance with the specified purpose.

Government transfers, contributions and other amounts received from third parties through legislation, regulation or agreement may only be used for specific programs, projects, or the acquisition of tangible capital assets. Similarly, certain user charges and fees are collected for services that have not yet been performed or goods that have not yet been received.

Revenue is recognized in the period in which the related expenses are incurred, the services are performed, the goods are provided, or the tangible capital assets are acquired.

Note 1 Significant Accounting Policies (continued)

c) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Such estimates are based on management's best judgement, historical experience, and other relevant factors and may differ from actual results.

Significant areas subject to estimation include employee future benefit liabilities, amortization of tangible capital assets, asset retirement obligations, and the valuation of accounts receivable and accounts payable. In management's opinion, the estimates used in these financial statements are reasonable and are made in accordance with the County's accounting policies.

d) Cash and Cash Equivalents

Management considers all highly liquid investments with a maturity of three months or less at the time of acquisition to be cash equivalents.

e) Investments

Investments are recorded at cost unless there has been a decline in market value that is other than temporary in nature, in which case the investments are written down to market value.

f) Land Held for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes expenditures for land acquisition and improvements necessary to prepare the land for servicing, such as clearing, stripping, and levelling. Related development costs incurred to provide infrastructure, including water and wastewater services, roads, sidewalks, and street lighting, are recorded as physical assets under their respective function.

g) 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 as a reduction in property tax revenue. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as an increase in property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

Note 1 Significant Accounting Policies (continued)

h) Asset Retirement Obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the County to incur retirement costs, the past transaction has, or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities based on information available at year-end. The County uses cost escalation or current estimates, which approximates the estimated cost if work was to be completed as of the financial statement date.

When a liability is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. At each financial reporting date, the County reviews the carrying amount of the liability. The County recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing or the amount of the original estimate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The County continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

i) Contaminated Sites Liability

A liability for remediation of a contaminated site is recognized when contamination exceeds an environmental standard, the County is directly responsible or accepts responsibility, and management can reasonably estimate the cost of remediation, including post-remediation activities such as operation, maintenance, and monitoring. The liability is recorded net of any expected recoveries.

j) Revenue Recognition

Revenue from transactions without performance obligations is recognized when the County has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the obligations are satisfied. User fees are recognized over the period of use, sales of goods are recognized upon delivery, and licenses and permits are recognized as revenue at issuance or over the period of the related obligation.

k) Tax Revenues

Tax revenues are recognized when authorized by bylaw, and the taxable event has occurred. Requisitions operate as a flow-through and are excluded from municipal revenue.

Note 1 Significant Accounting Policies (continued)

l) Government Transfers

Government transfers are recognized as revenue when authorized, eligibility criteria are met, and reasonable estimates of the amounts can be made. Transfers are not the result of an exchange transaction and are not expected to be repaid or provided a direct financial return.

m) Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation, or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specific purpose.

n) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for the 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 and the annual surplus provide the change in net financial assets for the year.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to the acquisition or construction of the tangible capital asset, including transportation costs, installation costs, design and engineering fees, legal fees, and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	10 to 20 years
Buildings	25 to 50 years
Engineered Structures	
Water system	15 to 75 years
Wastewater system	25 to 60 years
Other engineered structures	6 to 100 years
Machinery and equipment	5 to 45 years
Vehicles	5 to 20 years

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 the receipt and recorded as revenue.

Note 1 Significant Accounting Policies (continued)

iii. Leases

Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of the tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with the tangible capital assets owned by the County, and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.

iv. Inventory for Consumption

Inventories of materials and supplies for consumption are valued at the lower of cost or replacement cost. Gravel inventory is maintained by perpetual records and recorded in the accounts to the extent of royalties, land costs, crushing costs incurred, hauling, and equipment rentals.

o) Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value (hierarchy level one – quoted market prices). All other financial instruments are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Since the County does not hold financial instruments requiring remeasurement at fair value at each reporting date, a statement of remeasurement gains and losses is not presented. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of the financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

For portfolio measurements measured at cost, the cost method records the initial investment at cost and earnings from such investments are recognized only to the extent received or receivable. When an investment is written down to recognize an impairment loss, the new carrying value is deemed the new cost basis for subsequent accounting purposes.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Note 1 Significant Accounting Policies (continued)

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

p) Pension Expenditure

The County participates in a multi-employer defined benefit pension plan, which is accounted for as a defined contribution plan.

q) Future Changes in Accounting Standards

The Public Sector Accounting Board has approved the following accounting standards and conceptual framework, which are effective for fiscal years starting on or after April 1, 2026:

The Conceptual Framework for Financial Reporting in the Public Sector

The Conceptual Framework is the foundation for public sector financial reporting standards. It replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.

PS 1202 Financial Statement Presentation

This standard sets out general and specific requirements for the presentation of information in general-purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

The County is currently assessing the impact of the new conceptual framework and standard, and the extent of the impact of their adoption on the financial statements has not yet been determined.

2. Adoption of New Accounting Standard

Effective January 1, 2024, the County adopted the following accounting standards:

PS 3400: Revenue

This standard provides guidance on how to account for and report on revenue, specifically, the recognition, measurement and reporting of revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

PS 3160: Public Private Partnerships

This standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner. The adoption does not have an effect on the County's financial statements as the County does not have public private partnerships.

The County adopted these standards on a prospective basis, and as a result the 2023 comparatives are not restated. There were no material changes as a result of adopting these standards.

3. Prior Period Adjustment

During the year, the County determined that certain government transfers had been recorded as accounts receivable and deferred revenue in the prior year without fully meeting the recognition criteria under PS 3410 – Government Transfers. As a result, the amounts were adjusted to reflect the appropriate accounting treatment.

The impact of this adjustment on the December 31, 2023 financial statements is as follows:

	2023 as Reported	Adjustment	2023 Restated
Statement of Financial Position:			
Accounts Receivable	\$ 5,979,653	(4,266,997)	\$ 1,712,656
Deferred Revenue	\$ 4,502,450	(4,266,997)	\$ 235,453

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

4. Cash and Cash Equivalents

	2024	2023
Current account	\$ 22,175,006	\$ 21,733,613

The County has an undrawn \$2,500,000 line of credit that is available should the need arise. The line of credit bears interest at prime minus 0.75%.

Included in the above amounts are the following amounts received from the Government of Canada and the Province of Alberta as conditional grants held exclusively for future projects.

	2024	2023
Municipal Sustainability Initiative - Capital	\$ 169,677	\$ 215,453
Other	115,000	110,000
Rural Economic Development	3,290	-
Strategic Transportation Infrastructure Program	-	20,000
Alberta Community Partnership - Municipal Internship	5,679	-
	\$ 293,646	\$ 345,453

5. Investments

	2024	2023
Short-term notes and deposits	\$ 54,465,926	\$ 51,511,836

Short-term notes and deposits consist of funds held in Guaranteed Investment Certificates (GICs) and high-interest notice deposit accounts. The deposit accounts earn interest at rates ranging from Prime minus 1.65% to Prime minus 1.55%, while GICs have fixed rates ranging from 4.4% to 6.05%, with maturity dates between July 2025 and January 2026.

6. Taxes Receivable

	2024	2023
Current taxes and grants in place	\$ 2,551,456	\$ 1,198,577
Non-current taxes and grants in place	308,700	229,377
Less: Allowance for doubtful accounts	(274,740)	(132,420)
	\$ 2,585,416	\$ 1,295,534

7. Accounts Receivable

	2024	2023
		Restated
Trade receivables	\$ 1,350,287	\$ 1,528,431
GST receivable	254,188	184,225
	\$ 1,604,475	\$ 1,712,656

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

8. Employee Benefit Obligation

	2024	2023
Accrued early retirement program	\$ 24,453	\$ 82,527
Accrued vacation pay	278,748	239,054
Accrued sick leave benefit	389,382	464,856
	<u>\$ 692,583</u>	<u>\$ 786,437</u>

The vacation and sick benefits liability is comprised of vacation and sick day credits that employees have earned as of December 31 and are deferring for future use. The early retirement program provided eligible employees with a percentage of their salary as an initiative to retire before the age of 65. Eligibility was limited to employees hired before January 1, 2007, who had reached at least 55 years of age. As of December 31, 2024, all eligible employees have retired. Accordingly, the remaining expected cash outflows related to this program total \$24,453, which will be fully expended in 2025.

Sick Leave Benefits

The County updated its sick leave policy as of November 30, 2021. Under the new policy, the County provides paid sick leave at a rate of 12 days per year, which can accumulate from year to year to a total of 50 workdays. Employees hired after November 1, 2021, are not entitled to payouts of accrued sick time.

Employees hired prior to November 1, 2021, are entitled to sick time payout upon retirement or termination at a rate equal to the top tier of their wage band as of November 30, 2021, regardless of future market changes or promotions.

- Upon 4 years of service, 50% of accrued days will be vested and can be paid out upon end of service to a maximum of 50 days.
- Upon 9 years of service, 75% of accrued days will be vested and can be paid out upon end of service to a maximum of 50 days.
- At or after 15 years of service, upon retirement and receiving a pension, 100% of accrued days will be vested and can be paid out upon end of service to a maximum of 50 days.

Under the previous policy, employees could accrue up to 100 days vested based on the above. Under the transition to the new policy in 2021, employees vested sick time based on years of service and the amount of sick time was recorded as of that date. Those employees with more than 50 days of accrued sick time at the time of the policy change received a payout of their accrued days in excess of 50 at their current pay rate.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

9. Deferred Revenue

	Opening balance	Contributions received	Revenue recognized	2024	2023 Restated
MSI Capital	215,453	-	(45,776)	\$ 169,677	\$ 215,453
STIP Bridges	20,000	450,000	(470,000)	-	20,000
RED	-	32,000	(28,711)	3,290	-
ACP	-	60,000	(54,321)	5,679	-
	235,453	542,000	(598,808)	\$ 178,646	\$ 235,453

Deferred revenue is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Municipal Sustainability Initiative – Capital (MSI)

The Government of Alberta provides conditional funding to support various capital expenditures in the County, as outlined in the funding agreement.

Strategic Transportation Infrastructure Program (STIP) – Bridges

The Government of Alberta provides conditional funding for developing and maintaining local transportation infrastructure, restricted to eligible expenditures under the funding agreement.

Rural Economic Development (RED) Grant

The Government of Alberta provides conditional funding to support economic growth and diversification in rural communities, restricted to eligible expenditures per the funding agreement and program guidelines.

Alberta Community Partnership (ACP) – Municipal Internship

The Government of Alberta provides conditional funding to support municipal capacity building and professional development, restricted to eligible expenditures under the funding agreement.

10. Asset Retirement Obligations

Landfill

Solid waste closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of groundwater and leachates, and ongoing environmental monitoring, site inspection, and maintenance. The landfill's estimated liability is \$239,076 (2023 - \$232,117), which includes closure and post-closure costs. The existing landfill site is expected to reach capacity in (approximately) 2028.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 10 Asset Retirement Obligations (continued)

Remaining

The remaining tangible capital assets that contain an asset retirement obligation consist of machinery and equipment, engineered structures, land improvements, buildings and land. The estimated liability that makes up the remaining tangible capital assets is \$6,718,111 (2023 - \$6,580,778).

The costs were calculated according to assumed construction quantities and the quantum of service associated with the demolition and disposal of each quantity.

Remediation was calculated based on normal use of specific assets where the presence of contamination is expected and the quantum of service associated with the remedial activities.

Reclamation was calculated according to construction type, land use and disturbance area and the quantum of service associated with the activity.

All calculations for the County use the cost escalation method using an inflation rate of 3.0% for 2024 (2023 – 2.8%). The County has not designated assets for settling the abatement activities.

	2024	2023
Balance, beginning of the year	\$ 6,812,895	\$ 6,627,330
Accretion expense	144,292	185,565
Estimated total liability	\$ 6,957,187	\$ 6,812,895

11. Liability for Contaminated Sites

The County has identified one site that meets the criteria under this standard. This site was acquired through the tax recovery process, and the contamination is primarily associated with an underground storage tank and potential additional contamination from a former bulk fuel storage facility.

The estimated cost to remediate the site is \$441,767 (2023 - \$428,907). This estimate is based on the use of soil vapour extraction and air-sparging technology. The estimated costs include the installation of remediation equipment, and the operation of the equipment over a three-year period. The total costs have not been discounted to reflect the time value of money.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

12. Tangible Capital Assets

								2024
	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 2,472,888	\$ 3,692,414	\$ 21,129,758	\$181,164,341	\$ 12,253,050	\$ 11,950,328	\$ 229,020	\$ 232,891,799
Additions	-	33,286	24,223	-	957,851	4,024,483	1,536,666	6,576,509
Changes in work in progress	-	80,704	-	713,818	-	849,632	(1,644,154)	-
Write-downs & disposals	-	(85,791)	-	(63,200)	(972,704)	(869,509)	-	(1,991,204)
Cost, end of year	\$ 2,472,888	\$ 3,720,613	\$ 21,153,981	\$181,814,959	\$ 12,238,197	\$ 15,954,934	\$ 121,532	\$ 237,477,104
Accumulated amortization, beginning of year	-	2,026,167	6,632,954	98,540,689	5,501,284	6,199,974	-	118,901,068
Amortization	-	144,975	507,969	3,681,349	698,329	1,013,269	-	6,045,891
Write-downs & disposals	-	(34,317)	-	(63,201)	(654,713)	(550,526)	-	(1,302,757)
Accumulated amortization, end of year	\$ -	\$ 2,136,825	\$ 7,140,923	\$102,158,837	\$ 5,544,900	\$ 6,662,717	\$ -	\$ 123,644,202
Net carrying amount, end of year	\$ 2,472,888	\$ 1,583,788	\$ 14,013,058	\$ 79,656,122	\$ 6,693,297	\$ 9,292,217	\$ 121,532	\$ 113,832,902

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 12 Tangible Capital Assets (continued)

								2023
	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 2,472,888	\$ 3,692,414	\$ 21,129,758	\$178,247,183	\$ 10,834,874	\$ 11,629,624	\$ 174,782	\$ 228,181,523
Additions	-	-	-	2,835,627	2,179,912	803,228	321,940	6,140,707
Changes in work in progress	-	-	-	267,702	-	-	(267,702)	-
Write-downs & disposals	-	-	-	(186,171)	(761,736)	(482,524)	-	(1,430,431)
Cost, end of year	\$ 2,472,888	\$ 3,692,414	\$ 21,129,758	\$181,164,341	\$ 12,253,050	\$ 11,950,328	\$ 229,020	\$ 232,891,799
Accumulated amortization, beginning of year	\$ -	\$ 1,882,602	\$ 6,126,849	\$ 94,819,430	\$ 5,138,328	\$ 5,856,306	\$ -	\$ 113,823,515
Amortization	-	143,565	506,105	3,907,430	741,155	737,705	-	6,035,960
Write-downs & disposals	-	-	-	(186,171)	(378,199)	(394,037)	-	(958,407)
Accumulated amortization, end of year	\$ -	\$ 2,026,167	\$ 6,632,954	\$ 98,540,689	\$ 5,501,284	\$ 6,199,974	\$ -	\$ 118,901,068
Net carrying amount, end of year	\$ 2,472,888	\$ 1,666,247	\$ 14,496,804	\$ 82,623,652	\$ 6,751,766	\$ 5,750,354	\$ 229,020	\$ 113,990,731

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

13. Inventory for Consumption

	2024	2023
Gravel	\$ 6,724,341	\$ 7,086,090
Other transportation amounts	591,645	392,075
General department	128,338	167,672
	<u>\$ 7,444,324</u>	<u>\$ 7,645,837</u>

14. Equity in Tangible Capital Assets

	2024	2023
Tangible capital assets	\$ 237,477,104	\$ 232,891,799
Accumulated amortization	(123,644,202)	(118,901,068)
Asset retirement obligation	(6,957,187)	(6,812,895)
	<u>\$ 106,875,715</u>	<u>\$ 107,177,836</u>

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KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

15. Accumulated Surplus

	2024	2023
Equity in tangible capital assets	\$ 106,875,715	\$ 107,177,836
Equity in other non-financial assets	7,962,150	7,965,231
Unrestricted surplus	4,415,489	4,846,967
	<u>119,253,354</u>	<u>119,990,034</u>
Reserves		
Operating reserves:		
Contingency	1,788,972	2,123,754
Information technology	237,143	260,947
Gravel	2,699,528	2,349,528
Infrastructure	4,745,637	2,700,000
Planning	160,726	154,514
Parks	999,381	802,999
Transitional funds	536,112	636,112
Revenue stabilization reserve	7,311,476	8,525,394
	<u>18,478,975</u>	<u>17,553,248</u>
Capital reserves:		
Capital equipment replacement	8,678,310	9,915,101
Buildings	2,991,550	2,417,460
Bridges	2,628,755	1,401,737
Roads	22,943,339	20,347,099
Water	5,686,605	4,570,644
Water service area	5,870,638	5,870,638
Environmental	1,950,541	1,950,541
Emergency disaster	836,024	686,024
Hamlet infrastructure	3,305,609	3,305,609
	<u>54,891,371</u>	<u>50,464,853</u>
Total reserves	<u>73,370,346</u>	<u>68,018,101</u>
	<u>\$ 192,623,700</u>	<u>\$ 188,008,135</u>

Reserves represent funds set aside by bylaw or council resolution for specific purposes.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

16. Change in Accumulated Surplus

	Unrestricted surplus	Reserves	Equity in tangible capital assets	Equity in other non-financial assets	2024	2023
Balance, beginning of year	\$ 4,846,967	\$ 68,018,101	\$ 107,177,836	\$ 7,965,231	\$188,008,135	\$180,571,068
Excess of revenue over expenses	4,618,646	-	-	(3,081)	4,615,565	7,437,067
Net operating transfers to restricted surplus	(5,352,245)	5,352,245	-	-	-	-
Accretion expense	144,292	-	(144,292)	-	-	-
Acquisition of capital	(6,576,509)	-	6,576,509	-	-	-
Disposals and write-down of assets	688,447	-	(688,447)	-	-	-
Amortization	6,045,891	-	(6,045,891)	-	-	-
Change in accumulated surplus	\$ (431,478)	\$ 5,352,245	\$ (302,121)	\$ (3,081)	\$ 4,615,565	\$ 7,437,067
Balance, end of year	\$ 4,415,489	\$ 73,370,346	\$ 106,875,715	\$ 7,962,150	\$192,623,700	\$188,008,135

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

17. Net Municipal Taxes

	Budget 2024	2024	2023
Taxation			
Farmland	\$ 2,367,136	\$ 2,367,133	\$ 2,014,058
Residential	1,972,120	1,973,309	1,895,509
Commercial	980,808	978,605	995,624
Linear property	20,652,283	19,349,463	18,989,528
Industrial	6,026,536	6,027,622	5,954,309
Minimum tax	79,033	78,694	60,464
Grants in lieu	1,359	1,359	1,363
Recreation levy	58,264	63,882	68,051
	\$ 32,137,539	\$ 30,840,067	\$ 29,978,906
Requisitions			
Alberta School Foundation Fund	6,213,183	5,567,567	5,229,893
Kneehill Foundation	84,113	304,137	83,013
Designated industrial property	100,946	100,606	92,732
	\$ 6,398,242	\$ 5,972,310	\$ 5,405,638
Available for general municipal purposes	\$ 25,739,297	\$ 24,867,757	\$ 24,573,268

18. Government Transfers

	Budget 2024	2024	2023
Operating			
Provincial government	506,647	560,994	709,810
Capital			
Provincial government	-	547,340	2,621,390
Total government transfers	\$ 506,647	\$ 1,108,334	\$ 3,331,200

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

19. Expenses by Object

	Budget 2024	2024	2023
Salaries and wages	\$ 10,516,141	\$ 10,609,947	\$ 9,193,498
Contracted and general services	6,410,661	5,938,082	5,536,214
Materials, goods, and utilities	5,288,279	3,783,670	4,134,361
Transfer to local agencies	851,616	819,886	720,518
Transfer to individuals and organizations	770,005	837,339	683,950
Operating bank fees	15,000	13,710	17,565
Amortization	6,045,891	6,045,891	6,035,960
Accretion expense	-	144,292	185,565
	\$ 29,897,593	\$ 28,192,817	\$ 26,507,631

20. Municipal Employees Pension Plans

Local Authorities Pension Plan (LAPP)

Certain employees of the County are eligible to be members of the Local Authorities Pension Plan (LAPP), a multi-employer pension plan which is covered by the Public Sector Pension Plans Act. The plan serves approximately 304,451 people and 444 employers. The plan is financed through contributions from both employers and employees, as well as investment earning generated by the LAPP Fund. LAPP provides defined pension benefits to its members, which are based on their length of service and salary.

The County contributes to the plan at a rate of 8.45% of pensionable earnings up to the Canada Pension Plan's Maximum Pensionable Earnings, and 11.65% for earnings exceeding that threshold. Employees contribute at a rate of 7.45% of pensionable earnings up to the Maximum Pensionable Earnings, and 10.65% for earnings above that threshold.

Contributions for the year were:

	2024	2023
Employer contributions	\$ 633,217	\$ 586,793
Employee contributions	560,984	534,727
	\$ 1,194,201	\$ 1,121,520

As LAPP is a multi-employer pension plan, these contributions represent the County's pension expense. No pension liability for this plan is recognized in the County's financial statements. The most recent actuarial valuation, as of December 31, 2023, indicated a surplus of \$15.1 billion (2022 surplus - \$12.7 billion) for basic pension benefits. The actuary does not allocate portions of the surplus or any unfunded liability to individual employers.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

21. Salary and Benefits Disclosure

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

	Salary	Benefits & Allowances	Total 2024	Total 2023
Division 1 (1 person)	48,250	8,725	56,975	52,125
Division 2 (1 person)	43,400	8,425	51,825	48,388
Division 3 (1 person)	48,813	8,455	57,268	59,373
Division 4 (1 person)	56,075	8,575	64,650	54,238
Division 5 (1 person)	49,250	8,485	57,735	54,563
Division 6 (1 person)	50,063	8,635	58,698	55,050
Division 7 (1 person)	59,113	8,635	67,748	57,750
Chief Administrative Officer	226,733	55,562	282,295	274,286

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

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, vision coverage, professional memberships, tuition, travel, cell phone, car allowances, and long and short term disability plans.

\$28,813 (2023 - \$28,248) of the CAO salary cost is paid by Aqua 7 for the management contract.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

22. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/100 for the County are to be disclosed as follows:

	2024	2023
Total debt limit	\$ 48,391,563	\$ 46,984,962
Total debt	20,000,000	20,000,000
Total debt limit available	\$ 28,391,563	\$ 26,984,962
Debt servicing limit	8,065,261	7,830,827
Total debt servicing limit available	\$ 8,065,261	\$ 7,830,827

The debt limit is calculated at 1.5 times the revenue of the County excluding transfers from governments of Alberta and Canada for the purposes of capital property (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval from the Minister of Municipal Affairs. These thresholds serve as guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

The County has provided a loan guarantee of \$20,000,000 to the Town of Trochu to support the potential construction of the Trochu Seniors Supportive Living Facility Project. In compliance with Section 268 of the Municipal Government Act, the amount of the proposed loan guarantee does not cause the County to exceed its debt limit. If the Town of Trochu is unable to meet the terms of the loan, the County will utilize cash reserves or raise funds through taxation to fulfill the terms of the loan. The County's commitment to enter into this guarantee is conditional on the Town securing firm financial capital grant commitments of at least \$19,000,000 to undertake the project.

23. Contingencies

The County is a member of the Genesis Insurance Reciprocal Exchange. Under the terms of membership, the County could become liable for its proportionate share of any claim losses in excess of funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

24. Commitments

The County has entered into agreements that result in financial commitments over multiple years. These commitments are categorized as follows:

Operating Leases - The County has lease agreements for fleet vehicles, which require scheduled payments over their terms.

Service Contracts - The County has commitments for municipal and professional services, including assessment services, enforcement services, and waste management.

Intermunicipal Agreements - The County has funding commitments for fire protection and recreation services under formal agreements with other municipalities.

The estimated aggregate amount payable for the unexpired terms of these contractual obligations is as follows:

	2024			2023
Operating Leases	\$ 220,397			\$ -
Service Contracts	498,190			435,985
Intermunicipal Agreements	262,125			536,154
	\$ 980,712			\$ 972,139

	Operating Leases	Service Contracts	Intermunicipal Agreements	Total
2025	\$ 106,677	\$ 450,970	\$ 262,125	\$ 819,772
2026	68,434	47,220	-	115,654
2027	30,191	-	-	30,191
2028	15,095	-	-	15,095
2029	-	-	-	-
Thereafter	-	-	-	-
Total as at December 31, 2024	\$ 220,397	\$ 498,190	\$ 262,125	\$ 980,712

Total as at December 31, 2023	\$ -	\$ 435,985	\$ 536,154	\$ 972,139
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25. Funds Held in Trust

The County holds assets for the benefit of and stand in fiduciary relationship to the beneficiaries. The following trust funds and assets are excluded from the County's financial statements:

	2024	2023
Kneehill Regional Family & Community Support Services	\$ 283,843	\$ 301,360
Doctors Recruitment	13,984	79,586
Kneehill Regional Partnership	61,040	55,275
	\$ 358,867	\$ 436,221

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

26. Budget

The budget adopted by Council on December 12, 2023, was not prepared on a basis consistent with that used to report actual results in accordance with Public Sector Accounting Standards (PSAS). Specifically, the budget was prepared on a modified accrual basis, while PSAS requires a full accrual basis for financial reporting.

The budget anticipated the use of surpluses accumulated in previous years to fund current year operating and capital activities. Furthermore, the budget expensed all tangible capital asset expenditures in the year of acquisition, rather than recognizing amortization expense over the assets' useful lives as required by PSAS.

As a result, the budget figures presented in the statements of operations and changes in net financial assets reflect adjustments to align with PSAS, reconciling the original budget adopted by Council on December 12, 2023, as follows:

	Budget	Amortization Allocation	Budget per Financial Statements	Actual per Financial Statements
Revenues	29,601,195	-	29,601,195	32,261,042
Government transfers for capital	-	-	-	547,340
Total revenues	29,601,195	-	29,601,195	32,808,382
Expenditures				
Legislative	1,157,431	-	1,157,431	1,236,666
Administration and assessment	4,832,765	128,813	4,961,578	4,556,599
Protective services	2,329,931	421,953	2,751,884	2,606,670
Transportation	9,432,024	4,133,907	13,565,931	12,710,484
Water and wastewater	2,425,673	963,070	3,388,743	3,331,375
Waste management	598,809	-	598,809	651,362
Public health and welfare	105,460	98,153	203,613	181,216
Planning and development	616,060	-	616,060	597,894
Economic / agricultural development	1,394,621	60,767	1,455,388	1,261,160
Parks, recreation and culture	958,928	239,228	1,198,156	1,059,391
Total expenditures	23,851,702	6,045,891	29,897,593	28,192,817
Excess (deficiency) of revenues over expenditures	5,749,493	(6,045,891)	(296,398)	4,615,565
<u>Reconciling:</u>				
Proceeds on disposal of capital	100,000	-	100,000	
Capital expenditures	(9,416,315)	-	(9,416,315)	
Funded from reserves	10,467,163	-	10,467,163	
Inter-fund transfers	(6,900,341)	-	(6,900,341)	
	-	(6,045,891)	(6,045,891)	
<u>Add back non-cash items:</u>				
Amortization		6,045,891	6,045,891	

27. Segmented Information

The County provides a range of municipal services to support residents and businesses. For management and financial reporting purposes, these services are organized into functional segments, as outlined below.

The accounting policies for each segment align with those presented in Note 1 Significant Accounting Policies. Inter-segment transactions are eliminated, and revenues and expenses are allocated based on direct attribution or reasonable allocation methodologies. Taxation revenue has been allocated to general government except where specific tax revenues can be directly allocated to a service area.

Economic/Agricultural Development

The Economic Development Department supports business retention and expansion by connecting businesses with funding opportunities, regulatory guidance, and development initiatives that align with Council's Strategic Plan.

The Agricultural Services Department promotes responsible land use and sustainable agriculture, assisting landowners with weed, pest, and disease control, as well as soil and water conservation. These programs are delivered in collaboration with Alberta Agriculture, Food and Rural Development to support a resilient agricultural sector.

General Government

The general government segment includes legislative, and administrative and assessment services. Legislative services cover Council operations, governance, and records management, ensuring transparency and strategic decision-making. Administrative and assessment services support municipal operations through corporate administration, financial management, property assessment and taxation, communications, asset management, information technology, human resources, and geographical information systems (GIS).

Protective Services

The Protective Services Department oversees fire protection, emergency preparedness, and bylaw enforcement. Fire Services operate in partnership with five urban fire departments, while Peace Officers enforce municipal bylaws, protect infrastructure, and support other County departments.

Planning and Development

The Planning and Development Department administers land use planning and development processes, ensuring compliance with the Land Use Bylaw and Municipal Development Plan. It also assists developers with area structure plan requirements and promotes responsible growth within the County.

Note 27 Segmented Information (continued)

Transportation Services

The Transportation Department manages the construction and maintenance of roads and bridges, including dust control. The County maintains over 200 bridge crossings and ensures transportation infrastructure supports agricultural and industrial growth. Services are also provided to major hamlets within the County.

Environmental Services

The Environmental Services Department oversees water, wastewater, and solid waste management, ensuring compliance with provincial regulations. It operates and maintains water distribution and wastewater infrastructure, including multiple water systems, pump houses, lagoons, and transfer sites. The department also provides potable water services, maintains wastewater systems, and promotes safe and efficient waste disposal, including recycling initiatives. Additionally, it operates the Class III Landfill and is contracted to manage the Aqua 7 Regional Water Commission's infrastructure.

Parks, Recreation and Culture

The Parks Department is responsible for the maintenance and operation of municipal parks, campgrounds, and green spaces. It ensures these areas are well-maintained to support recreation, social connections, and outdoor enjoyment for residents and visitors. The County also provides operational and capital contributions to recreational facilities within urban centers.

Public Health and Welfare

The County provides financial support for the Kneehill Regional Medical Clinic and manages operational expenses for 17 cemeteries in accordance with legislation and County policies.

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 27 Segmented Information (continued)

For the year ended December 31	Protective Services	Economic/ Agricultural Development	Transportation Services	Environmental Services	Planning and Development	Parks, Recreation and Culture	Public Health and Welfare	General Government	2024 Total
Revenue									
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,867,757	\$ 24,867,757
Government transfers for operating	-	216,247	-	-	-	-	-	344,747	560,994
Government transfers for capital	-	28,711	224,859	-	-	-	-	293,770	547,340
Sales and user fees	39,329	6,680	281,137	1,340,292	122,225	114,778	10,300	20,452	1,935,193
Sales to other governments	10,101	-	-	101,176	-	-	-	-	111,277
Investment income	-	-	-	-	-	-	-	3,714,740	3,714,740
Fines and costs	4,943	-	-	4,717	-	-	-	98,686	108,346
Rentals	23,691	-	27,182	-	-	-	90,000	-	140,873
Local improvement tax	-	-	-	273,766	-	-	-	-	273,766
Other	3,690	-	168,100	6,371	-	-	-	369,935	548,096
	81,754	251,638	701,278	1,726,322	122,225	114,778	100,300	29,710,087	32,808,382
Expenses									
Salaries and wages	886,640	575,095	4,201,701	1,078,793	521,774	405,479	49,228	2,891,237	10,609,947
Contracted and general services	399,572	430,481	2,510,505	606,957	75,945	203,852	22,200	1,688,570	5,938,082
Materials, goods, and utilities	89,234	187,317	1,864,371	1,283,195	175	93,093	11,635	254,650	3,783,670
Transfer to local agencies	686,951	-	-	-	-	63,882	-	69,053	819,886
Transfers to individuals and organizations	122,320	7,500	-	50,722	-	53,857	-	602,940	837,339
Operating bank fees	-	-	-	-	-	-	-	13,710	13,710
Amortization	421,953	60,767	4,133,907	963,070	-	239,228	98,153	128,813	6,045,891
Accretion expense	-	-	-	-	-	-	-	144,292	144,292
	2,606,670	1,261,160	12,710,484	3,982,737	597,894	1,059,391	181,216	5,793,265	28,192,817
Net surplus (deficit)	\$ (2,524,916)	\$ (1,009,522)	\$ (12,009,206)	\$ (2,256,415)	\$ (475,669)	\$ (944,613)	\$ (80,916)	\$ 23,916,822	\$ 4,615,565

KNEEHILL COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 27 Segmented Information (continued)

For the year ended December 31	Protective Services	Economic/ Agricultural Development	Transportation Services	Environmental Services	Planning and Development	Parks, Recreation and Culture	Public Health and Welfare	General Government	2023 Total
Revenue									
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,573,268	\$ 24,573,268
Government transfers for operating	-	216,247	203,137	-	-	-	-	290,426	709,810
Government transfers for capital	-	-	58,635	-	-	-	-	2,562,755	2,621,390
Sales and user fees	64,601	23,103	332,013	1,341,490	123,544	93,686	11,825	20,380	2,010,642
Sales to other governments	21,631	-	-	88,736	-	-	-	2,388	112,755
Investment income	-	-	-	-	-	-	-	3,126,948	3,126,948
Fines and costs	5,044	-	-	7,745	-	-	-	132,696	145,485
Rentals	22,422	-	19,722	-	-	-	90,000	-	132,144
Local improvement tax	-	-	-	322,495	-	-	-	-	322,495
Other	4,191	-	139,784	5,570	(30)	-	-	40,246	189,761
	117,889	239,350	753,291	1,766,036	123,514	93,686	101,825	30,749,107	33,944,698
Expenses									
Salaries and wages	832,461	322,641	3,800,118	963,883	499,715	317,607	53,095	2,403,978	9,193,498
Contracted and general services	304,437	310,115	2,750,509	482,322	108,144	131,547	27,066	1,422,074	5,536,214
Materials, goods, and utilities	79,397	253,321	2,122,410	1,271,518	526	98,869	8,804	299,516	4,134,361
Transfer to local agencies	586,786	-	-	-	-	68,051	-	65,681	720,518
Transfers to individuals and organizations	66,098	3,000	-	50,722	-	54,630	-	509,500	683,950
Operating bank fees	-	-	-	-	-	-	-	17,565	17,565
Amortization	405,696	60,767	4,106,771	947,834	-	241,779	98,153	174,960	6,035,960
Accretion expense	-	-	-	-	-	-	-	185,565	185,565
	2,274,875	949,844	12,779,808	3,716,279	608,385	912,483	187,118	5,078,839	26,507,631
Net surplus (deficit)	\$ (2,156,986)	\$ (710,494)	\$ (12,026,517)	\$ (1,950,243)	\$ (484,871)	\$ (818,797)	\$ (85,293)	\$ 25,670,268	\$ 7,437,067

28. Financial Instruments

The County is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments.

Credit risk

Credit risk is the risk of financial loss to the County if a counterparty fails to meet its financial obligations. The County is exposed to credit risk on its investments, taxes receivable, and trade and other receivables.

The County minimizes credit risk on investments by holding funds in guaranteed investment certificates (GICs) and high-interest savings or deposit accounts with federally regulated financial institutions. These investments are considered low risk due to their guaranteed nature and the creditworthiness of the issuing institutions.

Credit risk related to taxes and other receivables arises from the possibility that taxpayers or customers may experience financial difficulty and be unable to meet their obligations. However, the large number and diversity of taxpayers and customers help mitigate this risk. The County regularly monitors outstanding receivables and assesses credit exposure based on historical collection patterns.

A single vendor accounts for a significant portion of the County's tax receivables but is adhering to a payment plan with all scheduled payments met as of the financial statement preparation date. While this concentration poses credit risk, the County considers it low based on the vendor's payment history.

The County holds cash and deposits with federally regulated financial institutions, with balances insured up to \$100,000 per account where applicable. Based on historical collection experience and the nature of its investments, the County assesses its overall credit risk as low.

Liquidity risk

Liquidity risk is the risk that the County may encounter difficulty meeting financial obligations. This risk arises from accounts payable and investments.

The County manages this risk by maintaining a balance of short-term or highly liquid investments and staggering maturity dates of investments to meet cash flow needs. Additionally, the County uses planning, budgeting, and forecasting to determine the funds required for normal operating requirements. The County measures its exposure to liquidity risk based on extensive budgeting.

Interest rate risk

Interest rate risk is the risk that changes in market rates will affect investment income. As the County primarily invests in fixed-rate GICs and high-interest savings accounts, exposure to interest rate fluctuations is minimal. While future earnings may vary with changing rates, principal values remain protected.

29. Comparative Figures

Wherever necessary, comparative figures have been reclassified to conform with current year financial statement presentation.

30. Approval of Financial Statements

Council and Management approved these financial statements.

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Kneehill County

2024 Audit Findings

Report to Council

December 31, 2024

DRAFT

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Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Kneehill County (the "Municipality") as at December 31, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to the members on the results of our examination of the financial statements of the Municipality as at and for the year ended December 31, 2024. The purpose of this Report is to assist you, as members of Council, in your review of the results of our audit.

This Report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have substantially completed our audit of the financial statements of the Municipality which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedure[s]:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with Council;
- Council's review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report








We expect to have the above procedures completed and to release our Independent Auditor's Report on April 22, 2025.




Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Municipality. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you
	Final Materiality	Final materiality used for our audit was \$1,500,000 for December 31, 2024, and \$960,000 for December 31, 2023.
	Identified or Suspected Fraud	Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the County.
	Going Concern	No indicators that may cast doubt on the entities ability to continue as a going concern.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	The application of Canadian public sector accounting standards allows and requires the Municipality to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

Area		Comments
		<p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Municipality's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Municipality are appropriate and have been consistently applied.</p>
	Financial Statement Disclosures	<p>The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.</p>
	Significant Deficiencies in Internal Control	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to the County on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
	Matters Arising From Discussions with Management	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the County.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of internal controls	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets. <p>No issues found</p>
Deferred revenue and restricted contributions <p>Deferred revenue is complex in nature due to stipulations and recognition of revenue to match applicable expenditures. Contributions received are subject to restrictions imposed by the contributors and can only be recognized when expenditures related to the restricted use have been incurred. Risk of incorrect treatment or inaccurate adjustments with respect to applicable expenditures. Risk that government grant revenue and transfers are incorrectly recorded due to the complexity of the recognition.</p>	<p>We reviewed sample of grants assuming a high level of risk, for items received at year-end to ensure they are appropriately deferred if required. Additional testing completed on revenue to ensure its appropriately recorded as deferred versus revenue. Inquired with management on grants received in the year and process for recording deferred revenues.</p> <p>Financial statements in current year and prior year were restated to reflect the treatment of Government Transfers related to MSI, LGFF and CCBF funding not meeting the criteria of accounts receivable and deferred revenue. All other deferred revenue appropriately treated.</p>

Other Areas

Area	Comments
Auditor Independence	<p>We confirm to Council that we are independent of the Municipality. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.</p>

Area	Comments
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	A few significant adjustments were proposed to management with respect to the December 31, 2024 financial statements. A summary of significant differences has been included with this report.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

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Adjusted Differences

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Normal Adjusting" entries

			Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain/Loss					Adjustment to Balance Sheet Items									
			DR (CR)					DR (CR)									
Journal entry #	Ref	Type and Cause of Difference	Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance	Push to Findings (Yes/No)
Client adjustments																	
DR (CR)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DRAFT

MNP LLP
Audit Program - Summary of Differences

Client: Kneehill County
Client #: 1110987
Year End: 31/12/2024

Date Imported: Mar 30 2025 -

Unadjusted Differences

Designed to pull all journal entries (with balances over De Minimis) recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental"

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss)						Adjustments to Balance Sheet Item							Out of Balance
			Factual/ Judgmental/ Possible (A)	Projected (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	L.T. Liabilities	Other Equity	Closing Equity	
SL2001	11100	To reallocate land as not held for sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-75,898.73	75,898.73	0.00	0.00	0.00	0.00	0.00
Closing equity differences			0	0	0	0	0	0	0	-75,899	75,899	0	0	0	0	0
Uncorrected opening differences			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current period differences DR			0	0	0	0	0	0	0	-75,899	75,899	0	0	0	0	0
Materiality			1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess (shortfall)			1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,424,101	1,424,101	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

DRAFT

MNP LLP
Audit Program - Summary of Differences

Client: Kneehill County
Client #: 1110987
Year End: 31/12/2024

Date Imported: Mar 30 2025 -

Insignificant Differences	Threshold of Clearly Trivial	5%	75,000
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"Clearly trivial" is defined as an amount that would not need to be accumulated because the auditor/practitioner expects that the accumulation of such amounts clearly would not have a material effect on the financial statements.
Designed to pull all journal entries recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental" entries AND determined to be UNDER the threshold for "clearly trivial".
The Clearly Trivial Threshold can be modified by selecting the De Minimis button at the top of the tab and selecting an appropriate threshold between 2-5%. Preparers should keep differences less than De Minimis in the back of their minds because aggregated with other differences, they may be material.

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain/Loss							Adjustments to Balance Sheet Item						
			DR (CR)							DR (CR)						
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
Aggregate of insignificant differences identified			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Unadjusted & Insignificant Differences

Accumulated unadjusted & insignificant differences	0	0	0	0	0	0	0	0	0	-75,899	75,899	0	0	0	0	0
Materiality	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess of accumulated unadjusted differences over materiality	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,424,101	1,424,101	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

Uncorrected Opening Differences

Year	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item							Adjustments to Balance Sheet Item						
		DR (CR)							DR (CR)						
		Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
Closing equity differences		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Notification of Changes

(See Attached)

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Hot Topics for Those Charged with Governance

Winter 2024-25

Updated March 6, 2025

We've learned a few things over the years — and we want to share these experiences and ideas with you. What should management, audit committees, and boards be thinking about in 2025? We continue to be in an ever-evolving regulatory landscape and it continues to be crucial for organizations to stay ahead of key issues that can impact their operations and strategic decisions. This publication aims to provide you with valuable insights on some of the most pressing topics in the auditing and business landscape today.

In this ever-changing environment, it is essential for management, audit committees, and boards to be well-informed and proactive. We hope this document serves as a valuable resource as you navigate the challenges and opportunities ahead in 2025.

Interested in more? Check out MNP Insights at www.mnp.ca/en/insights for industry guidance, business insights, and more.

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1. Tariffs

On March 4, the United States imposed sweeping tariffs on Canadian goods imported into the U.S. In response, the Canadian government has imposed counter-tariffs on American goods imported into Canada. This will be a period of continuous change as the two nations work through negotiations. Interprovincial trade opportunities may emerge as Canada's provinces work together to reduce the negative impacts of tariffs. The effects of a trade conflict would negatively affect both imports and exports in Canada. Higher prices because of tariffs could lead to higher inflation and reduce demand for products in Canada and U.S. Beyond North America, lower global demand could in turn reduce commodity prices, including the price of oil. The threat of trade disruptions may stall planned investment projects and cross border contract negotiations.

Financial Impacts

- Increased costs and margins
 - One of the most immediate impacts of tariffs is the increase in the cost of imported goods. Companies that rely on materials, components, or finished products from the US may see their input costs rise. This can affect profit margins unless the additional costs can be passed on to customers through higher prices.
- Supply Chain Disruptions
 - Tariffs may lead to changes in supply chain dynamics. Businesses may need to source materials or products from alternative suppliers to mitigate the impact of tariffs.
- Changes in Inventory Valuation
 - The increased cost of goods due to tariffs can affect the valuation of inventory, which may result in net realizable value falling below costs incurred.
- Impact on Sales and Revenue
 - Tariffs can also impact sales and revenue, particularly if products become less competitive in the US market due to higher prices.
- Potential Impairments
 - Tariffs may lead to impairments of assets if the increased costs or decreased competitiveness result in lower-than-expected future cash flows.

How would this impact December 31, 2024 financials?

Any announced tariffs in 2025 are non-adjusting subsequent events under IAS 10/ASPE 3820 since they did not provide evidence of conditions that existed on December 31, 2024. These tariff announcements

and the related economic uncertainties could be a material non-adjusting subsequent event that requires disclosure for many entities.

Going concern assessment considerations:

- Uncertainties related to tariffs may create a material uncertainty over going concern as at December 31, 2024.
- Going concern assessments are required to consider all available information up to the date of issuance of the financial statements. Cash flow projections should factor in these uncertainties, especially for close calls or when the impact of tariffs could be significant given your business and/or industry.

Future Financial Reporting Periods

- Financial statements will need to include entity-specific disclosure of significant measurement uncertainties, judgments, assumptions and risks.
- Inventory valuation assessments
 - Uncertainties related to declines in demand, increases in costs of imported inputs, and tariffs on inventory sold to the U.S. may affect net realizable value assessments for inventory.
- Impairment assessments
 - Uncertainties related to tariffs may be indicators of impairment for long lived assets.
- Cash flow projections and/or discount rates should factor in these uncertainties.
- Allowance for doubtful accounts/ Expected credit losses
 - Tariffs could impact customers' ability to pay their debts, in particular for affected industries.
- Foreign currency adjustments due to changes in value of the Canadian dollar.
- Debt
 - Covenant violations due to a decline in operating results
- Fair value measurement of financial assets and liabilities
- Future / deferred income tax assets
 - It may be more difficult to support the probability of realization (including the estimate of the amount to be realized) due to the impact of economic uncertainties
- Agricultural inventory and productive biological assets valuation
- Liabilities - potential penalties for contracts to be cancelled

For more insights on tariffs, visit us at www.mnp.ca/en/insights

2. CAS 600 - The new revised group audit standard is here

What you need to know

The group audit standard, CAS 600 *Special considerations – audits of group financial statements (including the work of component auditors)*, has been revised and is effective for audits of periods beginning on or after December 15, 2023.

CAS 600 (revised) includes new and revised requirements and application material that better aligns the standard with the recently revised quality management and risk assessment standards. The new and revised requirements also strengthen the auditor's responsibilities related to professional skepticism, planning and performing a group audit, two-way communications between the group auditor and component auditors, and documentation.

The changes made to CAS 600 (revised) are intended to:

- Introduce a risk-based approach for scoping and performing a group audit engagement to better align with the recently revised risk assessment standards
- Clarify the scope of the standard including whether, and how, the standard applies to entities with branches and divisions, shared service centers, and non-controlled entities
- Encourage proactive management of quality at the group engagement level and the component level
- Keep the standard fit for purpose in a wide range of circumstances and in a developing environment
- Reinforce the need for robust communication and interactions during the group audit
- Foster an appropriately independent and challenging skeptical mindset of the audit

3. Cybersecurity

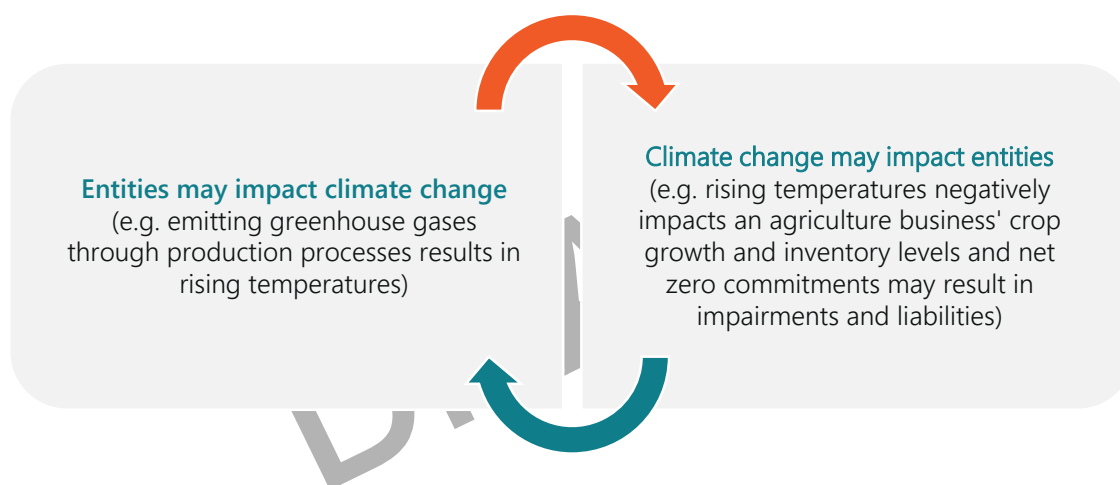
Organizations understand that cyberattacks are a critical risk to the business, not only affecting daily operations, but causing long term damage to productivity, profitability, and their brand. The attack surface of an organization has never been higher - with additional third-party service providers, outsourcers, the proliferation of data in the cloud, the shadow use of not only IT but also data and AI. Organizations must prepare and secure a foundation for new data security, enhanced cyber insurance and compliance requirements, as well as privacy legislation.

Questions to consider asking management include the following:

- Have you performed an Insider Risk Threat Assessment?
- What compliance requirements are applicable to us and our data?
- Where is our data? Who has access to that data?
- Are we prepared for the increased sophistication of threat actors leveraging AI toolsets?
- Have we considered assessing our vulnerability to insider threat?
- Are we prepared to deal with a data compromise?

4. Climate Risk in Financial Reporting

Separate from environmental, social, and governance reporting, investors and other stakeholders are increasingly interested in understanding the financial statement impacts of climate change because of its potential effect on organizations' business models, cash flows, financial position and financial performance. Most industries have been, or are likely to be, affected by climate change and efforts to manage its impact. However, some organizations, industries and activities will be affected more than others. Current accounting standards do not refer explicitly to climate-related matters. However, these matters must be considered in applying accounting standards when their effect is material in the context of the financial statements taken as a whole.



Examples

- Impairment considerations: The entity may be required to disclose how they considered climate-related matters in their own impairment assessment even though the applicable financial reporting framework may not specifically require such disclosure.
- Going concern matters: Disruption to operations due to extreme weather patterns such as fire, tornadoes, flooding, drought, etc., where management may have indicated plans to relocate operations in an area less susceptible to extreme weather.
- Fixed asset considerations: A manufacturing plant's machinery may be impacted by changes in legislation that aims to reduce dependence on fossil fuels and therefore the useful life and residual values may decrease due to its earlier than planned discontinuation of use.

5. Service Organization

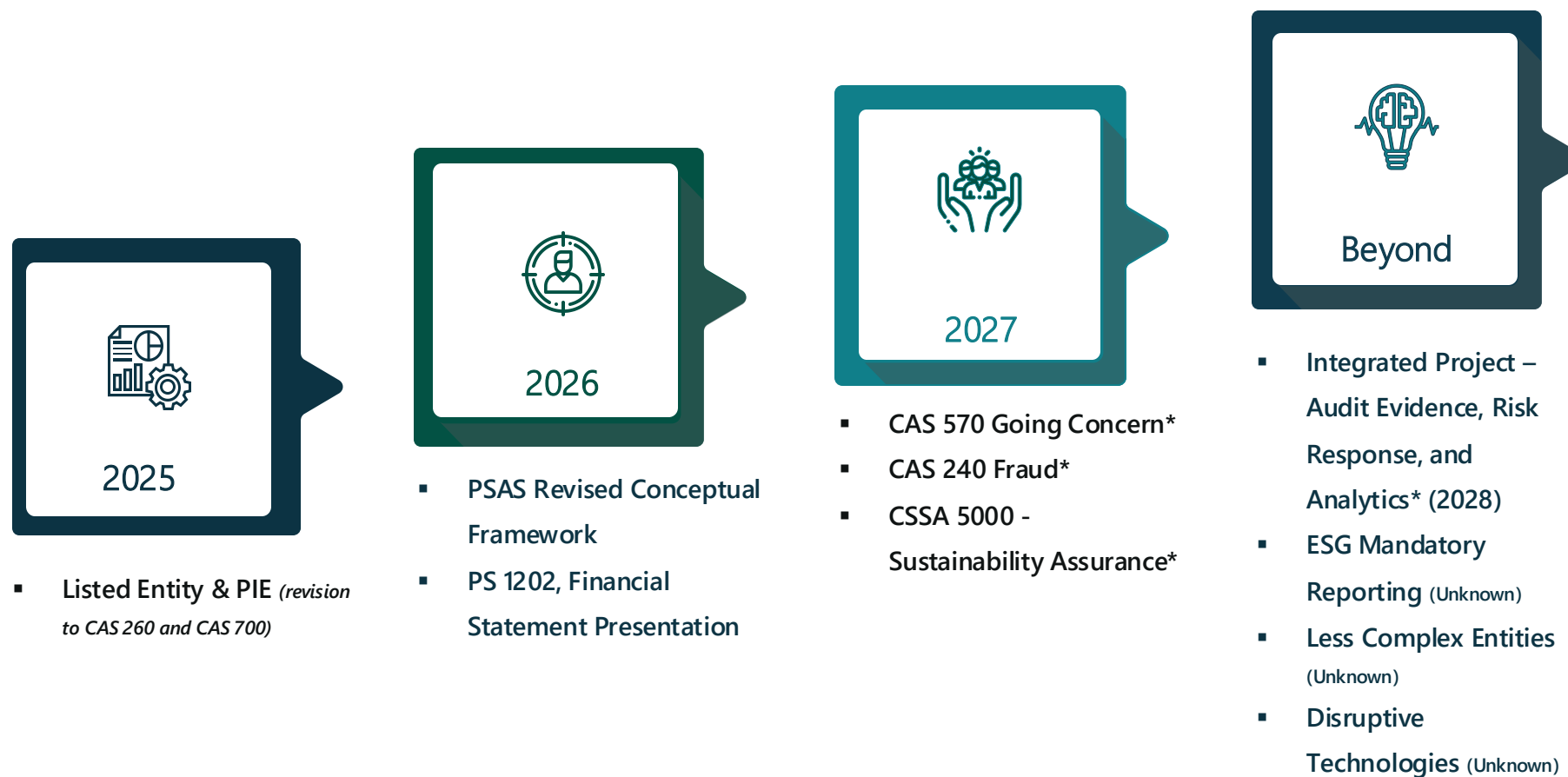
In today's complex business environment, the rise of new services and industries has led to more outsourcing to third-party organizations. To comply with Canadian auditing standards, we as your auditor must understand these third-party services to assess and address risks of material misstatements in the financial statements. As the first line of defense, management must be proactive in understanding these services to enable the auditor's compliance with the auditing standards.

What does this mean for you?

- **Understand the outsourced services:** Your management must have a clear understanding of the third-party services your organization uses. It is always good practice to inquire about the availability of a System and Organization Controls (SOC) report when engaging with any new third party organizations.
- **Facilitate the auditor's need for information:** We may ask detailed questions about your third-party relationship, including whether there are new service providers, changes to contracts, risk management process, IT environment and how transactions are handled, and the controls management implemented over the transactions handled by the third party.
- **Documentation requirements:** We may request documentation such as business plans, contracts, SOC reports, and Service Level Agreements (SLAs).
- **SOC Reports:** If a service organization relationship exists, management may need to obtain a SOC report, which is essential for assessing controls relevant to financial reporting. Management needs to review the list of complementary user entity controls ("CUECs") described in the SOC report and ensure that they have been implemented and that they are operating effectively at your organization. We may request evidence of this.
- **Potential Impact on Audit Opinion:** If the appropriate SOC reports are not available, or they are insufficient or if the service organization's controls are not effective, we may need to perform additional procedures or modify the audit opinion.

Standard-Setting Continues to Evolve

Actual / Expected Effective Date of New PSAS Accounting and Assurance Standards



April 22, 2025

MNP LLP
Unit 201, 4711 – 49B Avenue
Lacombe, Alberta T4L 1K1

To Whom It May Concern:

In connection with your audit of the financial statements of Kneehill County (the "County") as at December 31, 2024 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 26, 2024.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the County's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the financial statements.
4. We have disclosed to you all significant assumptions used in making accounting estimates and judgements, and believe they are reasonable.
5. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
6. We believe the effects of those uncorrected financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.

8. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
9. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian public sector accounting standards.
10. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
11. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
12. All assets, wherever located, to which the County had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the financial statements.
13. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
14. All cash accounts have been appropriately recorded in the financial statements and all terms and associated conditions have been disclosed to you in full. We have provided you with the most current banking agreements.
15. Investments in marketable securities are appropriately recorded in the financial statements in accordance with the requirements of Canadian public sector accounting standards. All events or circumstances giving rise to impairments are reflected in the financial statements.
16. Accounts and contributions receivable are correctly described in the records and represent valid claims as at December 31, 2024. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
17. Inventory is correctly recorded in the financial statements in accordance with the requirements of Canadian public sector accounting standards. All required provisions for slow-moving, obsolete, and unsaleable stock have been recorded. Inventory does not include any goods on consignment to others or goods invoiced to customers.
18. All charges to tangible capital assets and additions under capital leases represent capital expenditures. No expenditures of a capital nature were charged to operations of the County. Depreciation of tangible capital assets and equipment under capital leases has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the financial statements.
19. Government transfers have been recognized when the transfer is authorized, and all eligibility criteria have been met.

20. Employee future benefits have been appropriately recorded in the financial statements according to the requirements of Canadian public sector accounting standards. All actuarial assumptions and valuations have been disclosed to you in full and are appropriate.
21. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the County is not entitled to the proceeds.
22. We have appropriately identified, recorded and disclosed all business combinations and changes in ownership interests during the year in accordance with the requirements of Canadian public sector accounting standards.
23. We have identified all financial instruments, including derivatives, and hedging relationships. These have been appropriately recorded and disclosed in the financial statements in accordance with the requirements of Canadian public sector accounting standards.
24. We have identified all known or potential contaminated sites and the costs associated with the remediation of these sites have been appropriately accounted for and disclosed in the financial statements in accordance with Canadian public sector accounting standards.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements, related data and minutes of the meetings of the Council held throughout the year to the present date as well as summaries of recent meetings for which minutes have not yet been prepared;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.

7. We have disclosed to you the identities of all related parties to the County and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. There are no discussions with your firm's personnel regarding employment with the County.

Professional Services

1. We acknowledge the engagement letter dated September 26, 2024, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the County's audit.

Sincerely,

Kneehill County

Signature

Title

Subject: **2025 Trochu Recreation Area Special Tax Bylaw - 1914**
 Meeting Date: Monday, April 22, 2024
 Prepared By: Rajeana Nyman, Property Tax Administrator
 Presented By: Rajeana Nyman, Property Tax Administrator

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- Municipal Government Act, Section 382(1)

Special Tax Bylaw

1) Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:

- (a) a waterworks tax;
- (b) a sewer tax;
- (c) a boulevard tax;
- (d) a dust treatment tax;
- (e) a paving tax;
- (f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
- (g) repealed 2008 cE-6.6 s55;
- (h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;
- (i) a fire protection area tax;
- (j) a drainage ditch tax;
- (k) a tax to provide a supply of water for the residents of a hamlet;
- (l) a recreational services tax.

(2) A special tax bylaw must be passed annually.

Taxable property

383(1) The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw

Council Bylaw/Policy (cite)- Bylaw 692



BACKGROUND/PROPOSAL:

The original Bylaw 692 was approved by Council following a public vote on April 14, 1972. This bylaw was enacted solely to generate revenue for the agreement between Kneehill County and the Town of Trochu, established under Bylaw 692. Each year, Council approves a Special Tax Levy on properties within a designated area to fund recreational services.

The tax is collected and remitted to the Town of Trochu as a year-end payment, based on their report, to fund 50% of the operational costs for the Trochu pool facility

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

For the coming year, we anticipate costs to remain relatively consistent with the final costs at the end of 2024. However, any over- or under-collection will be accounted for in the following year.

The 2024 ending balance for pool costs was \$63,882.05, while the total amount collected was \$70,979.34. This resulted in a variance of \$4,148.07 held in trust from the 2024 tax year. With funds remaining in trust, the requisition has been based on the collection amounts needed to meet an estimated \$63,882.05.

The following variables are considered in this requisition:

- Operational costs are provided to us by the Town of Trochu at year-end.
- Assessment revisions throughout the year, as changes to the 305 assessments can impact revenue.

Administration recommends a tax rate of 0.000218197 for the 2025 Trochu Recreation Special Levy, with an estimated total collection of \$59,733.89. This amount may be adjusted due to assessment revisions throughout the year.

FINANCIAL & STAFFING IMPLICATIONS:

Upon approval of Bylaws 1913 and 1914, Administration will develop and send out the tax notification for June 1st.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

Bylaw 1914 – 2025 Trochu Recreation Area Special Tax (proposed)

COUNCIL OPTIONS:

1. That Council approves the 2025 Trochu Recreation Special Levy.
2. That Bylaw 1914, being a bylaw to authorize the imposition of a special tax for the Trochu Recreation Area for the year 2025, is hereby given first reading.
3. That Bylaw 1914 is hereby given second reading.
4. That Council gives unanimous consent for third reading of Bylaw 1914 at this meeting.
5. That Bylaw 1914 is hereby given third and final reading.



RECOMMENDED MOTION:

1. That First Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.
2. That Second Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.
3. That consideration to hold third reading be given to Bylaw 1914.
4. That Third Reading be given to Bylaw 1914 that being a bylaw for the 2025 Trochu Recreation Area Special Tax.

FOLLOW-UP ACTIONS:

Administration will proceed with the preparation of the appropriate tax levies.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒





BYLAW NO 1914

2025 TROCHU RECREATION AREA SPECIAL TAX

A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR A SPECIAL TAX TO RAISE REVENUE TO PAY ASSOCIATED COSTS OF THE TROCHU RECREATION AREA.

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(1), a Council may pass a special tax bylaw for the purpose of raising revenue for a specific service or purpose, including a recreational services tax; and

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(2), a Council must pass a special tax bylaw annually; and

WHEREAS Council deems it appropriate to impose a special tax to raise revenue to pay the costs associated with the Trochu Recreational Services; and

WHEREAS a special tax bylaw authorizes the Council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw;

NOW THEREFORE, the Council of Kneehill County, duly assembled, enacts as follows:

PART ONE INTRODUCTION

1. TITLE

This Bylaw shall be known as the "2025 Trochu Recreation Area Special Tax".

2. CONDITIONS

- (1) This bylaw is enacted for the sole purpose of raising revenue to provide for the agreement between the Kneehill County and the Town of Trochu, established under Bylaw #692.
- (2) The Chief Administrative Officer is hereby authorized and directed to levy the rates of taxation, as established in this Bylaw, on the assessed value of the property as shown on the assessment roll of Kneehill County.
- (3) The area of Kneehill County that is affected by this recreation tax is indicated on the map attached as Schedule "A".

- (4) The rate of the special tax imposed hereby on the assessment as outlined in Schedule "B" is 0.000218197 for a total revenue amount of **\$59,733.98** for the 2025 tax year.

PART TWO TRANSITION

3. SEVERABILITY

- (1) If a portion of this bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the bylaw remains valid and effective.

4. EFFECTIVE DATE

This bylaw comes into effect upon third reading of this bylaw.

READ a first time on this 22nd day of April, 2025

READ a second time on this 22nd day of April, 2025

UNANIMOUS permission for third reading given in Council on the 22nd day of April, 2025

READ a third time and final time of this 22nd day of April, 2025.

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Reeve

Kenneth King

Chief Administrative Officer

Mike Haugen

Date Bylaw Signed

SCHEDULE "A"

<u>SECTION</u>	<u>TOWNSHIP</u>	<u>RANGE</u>	<u>MERIDIAN</u>
19, 30, 31	32	21	4
19-36 inclusive	32	22	4
19-36 inclusive	32	23	4
31-36 inclusive	32	24	4
34-36 inclusive	32	25	4
6	33	21	4
1-35 inclusive	33	22	4
1-36 inclusive	33	23	4
1-36 inclusive	33	24	4
1-3 inclusive	33	25	4
10-15 inclusive	33	25	4
22-27 inclusive	33	25	4
34-36 inclusive	33	25	4
18-20 inclusive	34	21	4
28-34 inclusive	34	21	4
2-36 inclusive	34	22	4
1-36 inclusive	34	23	4
1-36 inclusive	34	24	4
1-3 inclusive	34	25	4
10-15 inclusive	34	25	4
22-27 inclusive	34	25	4
34-36 inclusive	34	25	4
1-6 inclusive	35	24	4
1 & 2	35	25	4

All properties located within the Hamlet of Huxley



Schedule "B"

Roll	Assessment				
		32222522000	\$35,650	32223312000	\$36,100
32211912000	\$3,930	32222532000	\$31,780	32223320600	\$5,540
32211922000	\$11,350	32222542000	\$750,810	32223322000	\$35,300
32213022000	\$14,800	32222612000	\$34,950	32223332000	\$35,360
32213032000	\$5,790	32222622000	\$36,830	32223340900	\$2,636,680
32213042000	\$2,990	32222632000	\$34,570	32223342000	\$33,760
32221910800	\$63,360	32222642000	\$33,950	32223412000	\$32,140
32221912000	\$37,840	32222712000	\$36,770	32223420600	\$73,230
32221922000	\$17,420	32222720600	\$114,480	32223422000	\$232,560
32221931400	\$2,980	32222722000	\$34,720	32223432000	\$31,870
32221932000	\$22,410	32222732000	\$31,230	32223442000	\$268,510
32221942000	\$37,030	32222742000	\$34,980	32223512000	\$25,470
32221943000	\$509,390	32222812000	\$36,330	32223522000	\$33,030
32222010800	\$96,090	32222820600	\$83,880	32223532000	\$33,700
32222012000	\$42,940	32222822000	\$475,040	32223541000	\$89,540
32222022000	\$39,380	32222832000	\$36,790	32223542000	\$30,590
32222031400	\$4,700	32222842000	\$37,710	32223612000	\$17,170
32222032000	\$42,550	32222910800	\$2,840	32223622000	\$461,560
32222041600	\$2,260	32222912000	\$41,490	32223632000	\$27,060
32222042000	\$215,770	32222920600	\$2,910	32223642000	\$23,370
32222112000	\$37,780	32222922000	\$44,010	32231912000	\$40,920
32222120600	\$3,850	32222931100	\$216,020	32231922000	\$11,270
32222122000	\$37,040	32222932000	\$42,340	32231923000	\$612,500
32222132000	\$38,110	32222942000	\$40,800	32231931100	\$102,090
32222142000	\$36,720	32223010800	\$3,030	32231932000	\$10,930
32222212000	\$30,140	32223012000	\$382,370	32231933000	\$28,770
32222222000	\$33,760	32223013000	\$465,290	32231942000	\$31,890
32222231400	\$2,940	32223020600	\$3,310	32231943000	\$494,780
32222232000	\$36,600	32223022000	\$29,360	32232012000	\$37,240
32222242000	\$34,090	32223023000	\$100	32232022000	\$39,620
32222312000	\$218,340	32223032000	\$30,450	32232023000	\$607,320
32222322000	\$455,660	32223033000	\$10,020	32232032000	\$32,270
32222323000	\$268,120	32223041600	\$220,440	32232033000	\$1,234,010
32222331300	\$90,310	32223042000	\$35,530	32232042000	\$37,910
32222332000	\$33,840	32223112000	\$36,440	32232044000	\$330,890
32222342000	\$17,140	32223122000	\$38,460	32232112000	\$43,960
32222343000	\$14,550	32223132000	\$39,570	32232122000	\$292,940
32222412000	\$32,170	32223142000	\$38,060	32232132000	\$38,250
32222422000	\$24,530	32223212000	\$32,720	32232142000	\$35,620
32222432000	\$36,630	32223222000	\$37,200	32232212000	\$36,430
32222442000	\$365,200	32223231100	\$316,650	32232222000	\$392,010
32222512000	\$36,040	32223232000	\$36,260	32232232000	\$39,760
32222520300	\$5,820	32223242000	\$29,300	32232242000	\$31,400

32232243000	\$625,420	32233115000	\$26,010	32243243000	\$413,950
32232312000	\$38,970	32233120410	\$80,690	32243310810	\$177,800
32232320600	\$3,030	32233122000	\$36,060	32243312000	\$41,910
32232322000	\$40,100	32233132000	\$34,200	32243322000	\$43,700
32232332000	\$36,130	32233142000	\$32,940	32243332000	\$22,420
32232342000	\$39,120	32233143000	\$427,430	32243333000	\$19,920
32232412000	\$35,660	32233210700	\$93,380	32243340900	\$1,819,820
32232420600	\$146,200	32233212000	\$335,840	32243342000	\$42,650
32232422000	\$36,780	32233222000	\$35,180	32243412000	\$39,980
32232432000	\$39,490	32233232000	\$36,710	32243422000	\$41,310
32232441000	\$2,500	32233241500	\$122,810	32243432000	\$41,160
32232442000	\$34,860	32233242000	\$40,360	32243442000	\$36,580
32232443000	\$528,580	32233243000	\$370,560	32243512000	\$37,930
32232510800	\$282,380	32233312000	\$27,860	32243520600	\$60,950
32232512000	\$28,380	32233322000	\$38,310	32243522000	\$33,890
32232522000	\$29,520	32233332000	\$420,380	32243532000	\$544,620
32232532000	\$37,960	32233342000	\$34,530	32243542000	\$37,640
32232542000	\$29,130	32233412000	\$34,720	32243612000	\$41,160
32232612000	\$15,150	32233420400	\$30,570	32243622000	\$37,530
32232622000	\$43,860	32233422000	\$300,160	32243632000	\$35,440
32232632000	\$39,600	32233432000	\$38,200	32243642000	\$36,650
32232642000	\$39,190	32233433000	\$380,130	32253412000	\$27,880
32232712000	\$31,250	32233442000	\$38,920	32253422000	\$35,380
32232722000	\$29,470	32233512000	\$38,180	32253423000	\$468,120
32232731300	\$332,470	32233522000	\$37,400	32253432000	\$31,800
32232731400	\$89,540	32233532000	\$41,550	32253442000	\$25,760
32232732000	\$40,200	32233542000	\$39,550	32253442500	\$321,420
32232742000	\$39,210	32233612000	\$33,670	32253512000	\$410,310
32232812000	\$34,030	32233622000	\$34,650	32253522000	\$29,030
32232822000	\$25,320	32233632000	\$33,460	32253531100	\$392,610
32232832000	\$36,400	32233642000	\$31,180	32253531110	\$18,690
32232833000	\$350,090	32243112000	\$33,670	32253532000	\$28,410
32232842000	\$41,260	32243120600	\$5,224,110	32253542000	\$35,790
32232912000	\$12,820	32243120610	\$11,290	32253612000	\$40,560
32232922000	\$23,790	32243120620	\$57,200	32253622000	\$481,510
32232932000	\$36,100	32243120630	\$328,250	32253632000	\$36,240
32232942000	\$31,360	32243122000	\$30,730	32253642000	\$33,100
32233012000	\$24,420	32243130500	\$1,737,290	32253643000	\$2,730
32233013000	\$427,020	32243132000	\$29,590	33220112000	\$4,640
32233022000	\$34,160	32243142000	\$37,310	33220122000	\$23,910
32233032000	\$33,910	32243212000	\$43,900	33220132000	\$10,540
32233042000	\$38,220	32243220600	\$7,340	33220142000	\$2,800
32233112000	\$31,750	32243222000	\$38,310	33220212000	\$23,670
32233113000	\$281,150	32243232000	\$37,360	33220222000	\$27,080
32233114000	\$76,570	32243242000	\$32,820	33220222100	\$333,840

33220232000	\$24,350	33221232000	\$3,890	33222722000	\$11,150
33220242000	\$23,470	33221322000	\$960	33222732000	\$12,820
33220312000	\$24,020	33221512000	\$21,130	33222742000	\$890
33220322000	\$34,140	33221522000	\$26,150	33222812000	\$28,970
33220332000	\$26,750	33221532000	\$31,130	33222822000	\$620,140
33220342000	\$25,260	33221542000	\$652,470	3322283000	\$21,250
33220412000	\$28,100	33221543000	\$376,280	33222832000	\$148,190
33220422000	\$33,820	33221612000	\$31,610	33222842000	\$9,000
33220432000	\$26,670	33221613000	\$460	33222910100	\$84,050
33220433000	\$311,100	33221622000	\$35,860	33222912000	\$22,660
33220442000	\$23,800	33221632000	\$36,180	33222922000	\$27,460
33220510800	\$2,710	33221642000	\$32,710	33222932000	\$32,640
33220512000	\$35,510	33221712000	\$29,870	33222942000	\$335,140
33220520300	\$2,840	33221713000	\$437,710	33223012000	\$308,090
33220522000	\$30,890	33221722000	\$27,730	33223020400	\$297,890
33220532000	\$34,240	33221723000	\$440,690	33223022000	\$37,320
33220542000	\$611,830	33221732000	\$35,470	33223032000	\$38,690
33220543000	\$32,730	33221742000	\$35,900	33223042000	\$32,970
33220612000	\$34,950	33221812000	\$29,310	33223112000	\$35,580
33220622000	\$30,490	33221822000	\$38,150	33223122000	\$35,670
33220632000	\$516,850	33221831300	\$49,400	33223132000	\$34,330
33220642000	\$34,990	33221832000	\$870,290	33223142000	\$388,430
33220712000	\$26,590	33221840900	\$29,900	33223212000	\$28,890
33220722000	\$34,030	33221842000	\$36,300	33223220300	\$126,670
33220732000	\$30,970	33221912000	\$34,860	33223222000	\$27,410
33220742000	\$24,400	33221922000	\$40,630	33223231100	\$74,090
33220810700	\$4,830	33221932000	\$398,680	33223232000	\$18,050
33220812000	\$30,120	33221942000	\$40,060	33223233000	\$559,510
33220822000	\$21,320	33222012000	\$39,810	33223242000	\$14,690
33220823000	\$443,460	33222022000	\$409,260	33223243000	\$170,370
33220832000	\$26,950	33222032000	\$342,890	33223312000	\$10,710
33220842000	\$339,310	33222041500	\$137,130	33223322000	\$21,320
33220912000	\$401,920	33222042000	\$40,090	33223332000	\$14,550
33220922000	\$36,310	33222112000	\$12,960	33223342000	\$26,680
33220932000	\$35,120	33222122000	\$27,520	33223422000	\$385,260
33220942000	\$34,820	33222132000	\$31,900	33223432000	\$20,660
33221012000	\$24,450	33222133000	\$423,340	33223532000	\$9,150
33221022000	\$23,770	33222141000	\$69,110	33230112000	\$749,710
33221032000	\$25,910	33222142000	\$24,950	33230122000	\$32,940
33221042000	\$18,110	33222220600	\$7,550	33230132000	\$33,990
33221112000	\$11,260	33222222000	\$16,960	33230142000	\$30,310
33221120600	\$97,730	33222232000	\$5,910	33230143000	\$644,760
33221122000	\$21,250	33222322000	\$1,050,070	33230210800	\$2,310
33221132000	\$294,690	33222332000	\$2,050	33230212000	\$31,640
33221222000	\$3,390	33222712000	\$1,460	33230222000	\$32,750

33230223000	\$438,770	33230846000	\$469,890	33231542000	\$11,760
33230232000	\$31,600	33230846500	\$717,650	33231612000	\$413,490
33230242000	\$24,620	33230847000	\$57,690	33231622000	\$27,220
33230312000	\$38,400	33230847500	\$483,500	33231623000	\$605,050
33230322000	\$38,910	33230848000	\$459,780	33231631300	\$124,430
33230332000	\$37,590	33230912000	\$36,410	33231632000	\$37,040
33230342000	\$37,230	33230922000	\$35,020	33231641600	\$100,560
33230412000	\$33,850	33230932000	\$22,670	33231642000	\$31,910
33230422000	\$32,020	33230933000	\$679,130	33231732000	\$17,170
33230432000	\$37,080	33230942000	\$33,510	33231742000	\$12,370
33230442000	\$836,600	33231012000	\$29,190	33231810110	\$86,750
33230512000	\$34,230	33231022000	\$36,120	33231812000	\$14,420
33230520600	\$104,490	33231032000	\$38,070	33231813000	\$14,510
33230522000	\$19,950	33231041600	\$2,040	33231822000	\$22,530
33230523000	\$18,533,040	33231042000	\$27,950	33231823000	\$278,780
33230531400	\$108,020	33231112000	\$36,120	33231832000	\$513,010
33230532000	\$28,080	33231122000	\$31,020	33231842000	\$35,850
33230542000	\$362,220	33231131400	\$3,760	33231912000	\$36,510
33230612000	\$35,900	33231132000	\$27,460	33231922000	\$36,190
33230622000	\$333,870	33231142000	\$34,040	33231923000	\$522,240
33230623000	\$2,288,250	33231143000	\$595,720	33231931400	\$720,650
33230624000	\$1,089,990	33231210800	\$316,070	33231932000	\$9,310
33230632000	\$29,770	33231212000	\$33,430	33231933000	\$30,410
33230633000	\$491,990	33231222000	\$30,740	33231942000	\$35,620
33230642000	\$36,610	33231232000	\$513,470	33232010700	\$117,870
33230643000	\$319,810	33231242000	\$25,660	33232012000	\$36,030
33230712000	\$36,580	33231243000	\$431,290	33232022000	\$33,980
33230713000	\$319,830	33231312000	\$36,750	33232023000	\$470,510
33230722000	\$41,180	33231322000	\$37,500	33232032000	\$35,340
33230731100	\$273,760	33231332000	\$40,160	33232042000	\$29,150
33230731200	\$64,260	33231342000	\$31,540	33232043000	\$602,560
33230732000	\$34,920	33231410100	\$145,250	33232112000	\$28,120
33230742000	\$25,430	33231412000	\$24,520	33232122000	\$295,790
33230812000	\$30,290	33231413000	\$141,830	33232131400	\$8,420
33230822000	\$30,280	33231420600	\$103,030	33232132000	\$27,390
33230832000	\$273,790	33231422000	\$11,570	33232142000	\$13,890
33230833000	\$240	33231432000	\$11,110	33232212000	\$11,760
33230842000	\$409,920	33231433000	\$310	33232222000	\$11,760
33230842500	\$347,310	33231441600	\$151,830	33232231400	\$121,280
33230843000	\$399,000	33231442000	\$31,080	33232232000	\$5,880
33230843500	\$920	33231512000	\$26,600	33232233000	\$5,880
33230844000	\$525,840	33231522000	\$30,580	33232242000	\$9,550
33230844500	\$684,420	33231523000	\$344,690	33232243000	\$9,780
33230845000	\$428,070	33231531300	\$4,430	33232312000	\$357,600
33230845500	\$208,780	33231532000	\$15,110	33232322000	\$9,810

33232332000	\$21,860	33233122000	\$29,580	33240323000	\$35,920
33232342000	\$25,750	33233132000	\$32,250	33240332000	\$31,960
33232410800	\$3,990	33233133000	\$672,210	33240342000	\$22,300
33232412000	\$35,330	33233142000	\$29,630	33240412000	\$35,160
33232422000	\$31,510	33233212000	\$19,410	33240413000	\$473,040
33232432000	\$38,680	33233222000	\$17,400	33240422000	\$34,200
33232442000	\$39,590	33233232000	\$20,170	33240423000	\$461,290
33232512000	\$612,290	33233242000	\$5,900	33240432000	\$40,890
33232522000	\$37,600	33233243000	\$7,260	33240442000	\$37,560
33232532000	\$30,670	33233312000	\$30,310	33240512000	\$20,700
33232533000	\$422,800	33233322000	\$17,480	33240513000	\$18,580
33232542000	\$31,830	33233332000	\$25,630	33240522000	\$34,210
33232543000	\$8,230	33233342000	\$32,800	33240532000	\$35,590
33232612000	\$22,630	33233410100	\$11,400	33240542000	\$35,800
33232613000	\$5,020	33233412000	\$27,820	33240610800	\$6,830
33232622000	\$35,670	33233420400	\$6,480	33240610810	\$4,600
33232632000	\$28,150	33233422000	\$31,980	33240612000	\$30,330
33232633000	\$283,300	33233431200	\$5,440	33240622000	\$23,870
33232642000	\$420,880	33233432000	\$28,710	33240632000	\$21,430
33232710700	\$4,760	33233433000	\$394,620	33240641500	\$4,600
33232712000	\$36,960	33233442000	\$29,350	33240641600	\$4,210
33232722000	\$24,190	33233512000	\$38,430	33240642000	\$27,760
33232732000	\$32,930	33233522000	\$33,930	33240712000	\$39,830
33232741000	\$5,820	33233523000	\$471,810	33240722000	\$29,860
33232742000	\$36,680	33233531200	\$101,650	33240732000	\$31,710
33232810110	\$3,340	33233532000	\$41,700	33240742000	\$31,400
33232812000	\$16,770	33233542000	\$39,050	33240743000	\$345,870
33232822000	\$14,400	33233612000	\$38,980	33240812000	\$37,370
33232832000	\$246,660	33233622000	\$39,570	33240822000	\$37,520
33232842000	\$362,140	33233632000	\$40,650	33240832000	\$36,520
33232912000	\$31,340	33233642000	\$37,650	33240841500	\$372,870
33232920300	\$107,390	33240112000	\$35,640	33240842000	\$36,370
33232920400	\$19,050	33240122000	\$35,100	33240912000	\$29,760
33232922000	\$331,990	33240132000	\$35,980	33240913000	\$687,450
33232932000	\$23,630	33240142000	\$32,640	33240920600	\$106,780
33232941500	\$41,270	33240143000	\$445,160	33240922000	\$382,950
33232942000	\$27,190	33240212000	\$35,990	33240932000	\$37,120
33233012000	\$28,340	33240222000	\$32,180	33240942000	\$32,930
33233022000	\$33,780	33240231400	\$108,010	33241010800	\$125,140
33233032000	\$35,010	33240232000	\$32,620	33241012000	\$29,340
33233042000	\$24,540	33240242000	\$35,510	33241022000	\$328,970
33233043000	\$481,720	33240310700	\$104,260	33241032000	\$16,700
33233112000	\$23,290	33240312000	\$984,220	33241033000	\$17,920
33233113000	\$509,750	33240320600	\$413,700	33241042000	\$30,010
33233120600	\$7,130	33240322000	\$418,550	33241112000	\$28,580

33241120600	\$2,710	33241743000	\$303,770	33242513000	\$292,480
33241122000	\$20,400	33241812000	\$33,100	33242520400	\$94,900
33241123000	\$687,120	33241822000	\$30,650	33242520410	\$30,630
33241124000	\$1,330	33241831100	\$163,420	33242520500	\$38,980
33241132000	\$479,770	33241831300	\$64,650	33242522000	\$30,030
33241133000	\$32,510	33241832000	\$29,120	33242532000	\$33,440
33241142000	\$213,730	33241842000	\$324,550	33242542000	\$31,830
33241143000	\$300,860	33241912000	\$25,740	33242610200	\$33,410
33241212000	\$35,630	33241913000	\$346,390	33242612000	\$28,510
33241220500	\$110,090	33241920600	\$81,580	33242622000	\$28,670
33241222000	\$29,160	33241922000	\$34,010	33242631100	\$44,550
33241232000	\$30,700	33241932000	\$32,160	33242632000	\$27,080
33241233000	\$516,170	33241942000	\$34,250	33242642000	\$28,820
33241242000	\$36,090	33242012000	\$30,490	33242643000	\$342,090
33241310800	\$99,000	33242022000	\$27,210	33242712000	\$31,880
33241312000	\$34,710	33242022100	\$448,210	33242722000	\$448,260
33241322000	\$30,190	33242031300	\$98,000	33242732000	\$542,970
33241332000	\$26,520	33242032000	\$30,350	33242742000	\$31,530
33241342000	\$292,070	33242042000	\$31,540	33242812000	\$15,010
33241412000	\$20,130	33242110100	\$279,950	33242813000	\$432,110
33241422000	\$31,550	33242110200	\$118,040	33242814000	\$400,930
33241423000	\$405,890	33242112000	\$30,790	33242820400	\$100,180
33241432000	\$21,370	33242122000	\$34,630	33242822000	\$586,380
33241433000	\$150	33242132000	\$31,450	33242832000	\$267,740
33241435000	\$568,150	33242133000	\$481,140	33242842000	\$29,370
33241442000	\$592,930	33242142000	\$30,000	33242912000	\$33,870
33241512000	\$32,850	33242212000	\$27,190	33242920630	\$8,140
33241513000	\$392,340	33242213000	\$324,770	33242922000	\$29,850
33241520600	\$93,290	33242222000	\$33,940	33242932000	\$27,430
33241522000	\$34,320	33242232000	\$30,460	33242942000	\$29,630
33241532000	\$35,600	33242233000	\$351,000	33243010800	\$99,270
33241542000	\$29,290	33242242000	\$26,770	33243010810	\$36,150
33241612000	\$403,640	33242312000	\$31,640	33243012000	\$336,510
33241622000	\$31,380	33242322000	\$6,370	33243020500	\$251,890
33241623000	\$473,330	33242323000	\$9,840	33243020520	\$89,150
33241631400	\$110,110	33242331400	\$111,610	33243022000	\$30,160
33241632000	\$31,000	33242332000	\$27,960	33243031100	\$43,210
33241642000	\$31,960	33242342000	\$37,110	33243032000	\$578,360
33241712000	\$35,270	33242410800	\$103,590	33243041000	\$36,820
33241713000	\$459,780	33242412000	\$33,240	33243041500	\$40,920
33241722000	\$32,420	33242413000	\$299,900	33243041510	\$40,060
33241723000	\$558,500	33242422000	\$38,290	33243042000	\$24,840
33241732000	\$38,520	33242432000	\$37,810	33243110100	\$15,020
33241741500	\$102,540	33242442000	\$36,400	33243110200	\$41,590
33241742000	\$31,570	33242512000	\$36,440	33243110800	\$38,540

33243112000	\$31,160	33250112000	\$15,410	33251423000	\$447,630
33243122000	\$503,380	33250113000	\$398,230	33251432000	\$35,060
33243131200	\$49,670	33250122000	\$42,380	33251442000	\$739,040
33243132000	\$32,810	33250132000	\$29,110	33251512000	\$38,530
33243133000	\$320,750	33250141600	\$13,330	33251522000	\$655,260
33243141500	\$53,610	33250142000	\$16,170	33251532000	\$31,760
33243142000	\$315,370	33250143000	\$17,840	33251540900	\$221,480
33243210100	\$98,190	33250212000	\$36,750	33251542000	\$35,400
33243210800	\$740,050	33250220400	\$5,992,670	33252212000	\$29,930
33243212000	\$33,350	33250220410	\$11,780	33252213000	\$160,500
33243220600	\$113,410	33250222000	\$31,230	33252220300	\$407,920
33243222000	\$32,440	33250232000	\$32,940	33252222000	\$22,940
33243232000	\$35,870	33250242000	\$31,580	33252232000	\$241,940
33243241600	\$1,635,110	33250243000	\$661,170	33252242000	\$28,650
33243242000	\$29,290	33250312000	\$30,080	33252312000	\$594,480
33243243000	\$330,810	33250322000	\$297,120	33252322000	\$31,030
33243312000	\$221,070	33250332000	\$13,650	33252332000	\$29,050
33243322000	\$27,470	33250333000	\$6,470	33252342000	\$28,860
33243332000	\$35,810	33250342000	\$31,490	33252412000	\$26,020
33243342000	\$321,690	33251010800	\$92,470	33252420400	\$10,500
33243343000	\$350,260	33251012000	\$34,030	33252422000	\$25,580
33243410100	\$29,040	33251022000	\$32,210	33252432000	\$449,180
33243410700	\$31,820	33251032000	\$386,820	33252442000	\$33,320
33243412000	\$25,540	33251042000	\$30,660	33252512000	\$31,180
33243422000	\$27,460	33251112000	\$33,350	33252513000	\$301,520
33243431400	\$39,780	33251120500	\$16,690	33252520600	\$5,180
33243432000	\$22,260	33251120600	\$147,560	33252522000	\$16,940
33243440900	\$40,730	33251122000	\$30,300	33252532000	\$20,980
33243441000	\$85,580	33251132000	\$33,460	33252542000	\$29,520
33243441010	\$42,540	33251142000	\$34,230	33252612000	\$12,710
33243441600	\$24,660	33251212000	\$22,900	33252613000	\$890
33243442000	\$25,880	33251222000	\$33,020	33252614000	\$270,130
33243512000	\$28,790	33251232000	\$29,000	33252622000	\$25,040
33243520400	\$31,030	33251242000	\$19,660	33252632000	\$29,060
33243520600	\$47,730	33251243000	\$45,710	33252642000	\$27,630
33243522000	\$32,520	33251244000	\$177,480	33252712000	\$34,680
33243532000	\$15,600	33251312000	\$22,750	33252720600	\$63,290
33243533000	\$15,010	33251322000	\$23,990	33252722000	\$28,470
33243541000	\$90,870	33251323000	\$394,430	33252723000	\$198,000
33243542000	\$29,660	33251332000	\$752,060	33252732000	\$35,810
33243612000	\$26,870	33251342000	\$17,480	33252742000	\$30,120
33243622000	\$24,600	33251343000	\$185,830	33253412000	\$28,790
33243631400	\$91,340	33251343100	\$620	33253420500	\$7,550
33243632000	\$236,340	33251412000	\$31,800	33253422000	\$34,120
33243642000	\$484,060	33251422000	\$35,540	33253432000	\$25,830

33253442000	\$20,450	34220610200	\$16,230	34221622000	\$22,780
33253512000	\$17,680	34220612000	\$31,690	34221632000	\$21,740
33253522000	\$18,600	34220622000	\$35,410	34221642000	\$28,480
33253531100	\$130,590	34220632000	\$33,840	34221712000	\$22,600
33253532000	\$24,970	34220642000	\$34,070	34221720600	\$83,390
33253542000	\$367,150	34220710700	\$101,970	34221722000	\$29,780
33253612000	\$13,080	34220712000	\$36,990	34221732000	\$33,280
33253613000	\$14,330	34220722000	\$31,440	34221742000	\$26,160
33253620600	\$81,070	34220732000	\$36,650	34221812000	\$34,980
33253622000	\$19,710	34220742000	\$32,820	34221820400	\$9,150
33253623000	\$568,330	34220812000	\$25,090	34221822000	\$35,010
33253624000	\$665,700	34220822000	\$32,370	34221832000	\$33,870
33253632000	\$15,320	34220831200	\$88,050	34221841000	\$39,570
33253633000	\$9,140	34220832000	\$304,290	34221841610	\$15,140
33253642000	\$31,140	34220833000	\$318,070	34221842000	\$33,200
33253643000	\$806,820	34220842000	\$21,270	34221912000	\$30,590
34213033000	\$12,570	34220912000	\$22,850	34221920400	\$161,100
34213122000	\$329,770	34220922000	\$29,230	34221922000	\$22,790
34213131300	\$133,300	34220931100	\$119,710	34221932000	\$33,040
34213132000	\$12,500	34220932000	\$24,340	34221942000	\$31,930
34213142000	\$20,020	34220942000	\$14,990	34222010800	\$12,660
34213231300	\$5,490	34221010800	\$20,890	34222012000	\$14,690
34213232000	\$190,970	34221012000	\$10,680	34222022000	\$30,130
34213240900	\$12,510	34221020300	\$7,420	34222031200	\$125,780
34213242000	\$20,920	34221022000	\$8,360	34222032000	\$22,700
34213312000	\$4,470	34221032000	\$17,200	34222042000	\$7,080
34213332000	\$11,170	34221042000	\$380,620	34222112000	\$30,350
34220312000	\$382,220	34221120300	\$18,340	34222122000	\$29,760
34220322000	\$26,910	34221122000	\$18,430	34222132000	\$17,800
34220333000	\$112,100	34221132000	\$16,170	34222142000	\$23,030
34220412000	\$31,110	34221320500	\$108,730	34222210800	\$15,100
34220420400	\$14,200	34221322000	\$6,470	34222212000	\$29,970
34220422000	\$27,560	34221332000	\$638,440	34222222000	\$30,910
34220423000	\$250,730	34221410200	\$43,270	34222232000	\$24,480
34220431300	\$18,480	34221410800	\$6,950	34222242000	\$27,080
34220432000	\$25,350	34221412000	\$24,110	34222312000	\$29,140
34220441600	\$43,180	34221422000	\$23,940	34222322000	\$25,820
34220442000	\$19,600	34221432000	\$19,070	34222332000	\$29,420
34220512000	\$32,490	34221442000	\$21,630	34222342000	\$28,000
34220520600	\$90,860	34221512000	\$103,480	34222422000	\$15,450
34220522000	\$24,450	34221522000	\$296,350	34222432000	\$14,820
34220523000	\$480	34221532000	\$24,840	34222512000	\$21,870
34220524000	\$37,230	34221533000	\$501,400	34222522000	\$268,020
34220532000	\$33,080	34221542000	\$25,270	34222532000	\$18,490
34220542000	\$28,440	34221612000	\$24,840	34222542000	\$26,280

34222612000	\$27,730	34223532000	\$18,990	34230742000	\$274,790
34222622000	\$27,550	34223532100	\$315,010	34230812000	\$33,240
34222623000	\$414,050	34223542000	\$17,720	34230822000	\$22,990
34222632000	\$16,420	34223543000	\$330,890	34230832000	\$33,440
34222642000	\$14,890	34223610100	\$10,340	34230842000	\$411,070
34222712000	\$26,970	34223612000	\$16,570	34230912000	\$26,270
34222722000	\$27,150	34223620400	\$8,320	34230922000	\$38,790
34222732000	\$27,710	34223622000	\$15,490	34230932000	\$34,680
34222742000	\$19,570	34223632000	\$19,940	34230942000	\$29,410
34222810200	\$4,410	34223641000	\$50,480	34230943000	\$204,430
34222812000	\$26,590	34223641600	\$8,970	34231012000	\$29,710
34222822000	\$27,710	34223642000	\$213,550	34231022000	\$212,030
34222823000	\$300	34230112000	\$34,360	34231032000	\$33,740
34222832000	\$29,570	34230122000	\$33,970	34231042000	\$35,780
34222842000	\$26,830	34230132000	\$30,980	34231112000	\$25,710
34222922000	\$4,074,370	34230142000	\$25,860	34231120600	\$62,290
34222932000	\$21,920	34230143000	\$1,060	34231122000	\$344,160
34222942000	\$10,030	34230212000	\$39,500	34231132000	\$33,410
34223012000	\$275,820	34230222000	\$39,060	34231142000	\$122,980
34223022000	\$30,660	34230223000	\$510	34231210100	\$4,940
34223031300	\$525,150	34230232000	\$433,120	34231210700	\$101,970
34223032000	\$31,540	34230242000	\$19,760	34231212000	\$24,230
34223042000	\$23,650	34230312000	\$33,310	34231222000	\$23,980
34223112000	\$22,810	34230322000	\$33,210	34231232000	\$28,180
34223122000	\$30,780	34230332000	\$27,060	34231242000	\$28,680
34223132000	\$29,050	34230342000	\$28,500	34231312000	\$30,280
34223142000	\$106,290	34230412000	\$37,530	34231322000	\$28,160
34223212000	\$21,290	34230422000	\$281,320	34231332000	\$244,590
34223222000	\$18,640	34230432000	\$34,790	34231333000	\$502,940
34223232000	\$12,480	34230442000	\$37,440	34231342000	\$24,830
34223241600	\$102,450	34230512000	\$302,830	34231412000	\$29,020
34223242000	\$15,310	34230522000	\$21,760	34231420400	\$10,970
34223312000	\$26,960	34230532000	\$21,590	34231422000	\$327,060
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34223332000	\$10,140	34230612000	\$25,470	34231512000	\$246,410
34223342000	\$356,980	34230613000	\$352,480	34231522000	\$34,400
34223412000	\$15,710	34230622000	\$341,330	34231532000	\$29,380
34223422000	\$302,490	34230632000	\$21,590	34231533000	\$306,440
34223431400	\$105,400	34230641600	\$89,790	34231542000	\$29,170
34223432000	\$19,780	34230642000	\$20,940	34231612000	\$34,290
34223433000	\$439,440	34230712000	\$844,170	34231622000	\$34,560
34223442000	\$26,370	34230722000	\$21,720	34231623000	\$397,860
34223512000	\$356,920	34230732000	\$7,380	34231632000	\$351,210
34223522000	\$10,950	34230733000	\$10,790	34231642000	\$31,140

34231712000	\$33,460	34231736900	\$16,340	34232222000	\$25,540
34231722000	\$20,404,550	34231737000	\$133,610	34232232000	\$28,050
34231732000	\$6,970	34231737100	\$103,670	34232242000	\$30,830
34231732200	\$394,410	34231737200	\$103,820	34232312000	\$26,240
34231732400	\$27,510	34231737300	\$141,960	34232320400	\$956,380
34231732500	\$234,460	34231737400	\$83,900	34232322000	\$27,020
34231732600	\$21,020	34231737600	\$100,040	34232332000	\$428,420
34231732700	\$234,330	34231737700	\$26,510	34232342000	\$432,990
34231732800	\$149,270	34231737900	\$106,390	34232412000	\$13,720
34231732900	\$29,400	34231738000	\$44,860	34232422000	\$16,920
34231733000	\$418,340	34231738100	\$145,880	34232431100	\$41,110
34231733100	\$21,340	34231738110	\$590,590	34232432000	\$24,890
34231733200	\$26,510	34231738120	\$247,590	34232442000	\$222,650
34231733300	\$541,890	34231738200	\$73,370	34232512000	\$33,720
34231733400	\$97,530	34231742000	\$26,020	34232522000	\$393,040
34231733500	\$188,790	34231742200	\$106,310	34232532000	\$25,580
34231733700	\$521,560	34231742300	\$31,230	34232542000	\$29,490
34231733800	\$21,550	34231742900	\$211,150	34232612000	\$19,080
34231733900	\$21,550	34231743000	\$26,510	34232622000	\$29,320
34231734000	\$15,210	34231743200	\$44,160	34232632000	\$13,550
34231734110	\$220,160	34231743300	\$375,950	34232633000	\$14,260
34231734400	\$98,060	34231812000	\$34,230	34232642000	\$366,620
34231734500	\$23,970	34231820600	\$107,310	34232712000	\$28,040
34231734600	\$23,970	34231822000	\$835,980	34232722000	\$26,000
34231734700	\$68,810	34231823000	\$429,660	34232723000	\$444,390
34231734800	\$487,250	34231832000	\$9,190	34232732000	\$19,750
34231734900	\$100,200	34231842000	\$30,150	34232742000	\$23,310
34231735000	\$34,390	34231910800	\$259,030	34232812000	\$407,670
34231735100	\$153,630	34231912000	\$26,520	34232822000	\$25,280
34231735200	\$131,330	34231922000	\$20,890	34232831300	\$110,410
34231735300	\$31,370	34231932000	\$16,420	34232832000	\$20,860
34231735400	\$79,810	34231942000	\$25,780	34232841600	\$94,980
34231735500	\$71,290	34232012000	\$35,050	34232842000	\$460,370
34231735600	\$127,450	34232022000	\$32,890	34232910700	\$101,790
34231735700	\$93,160	34232024000	\$310,390	34232912000	\$20,690
34231735800	\$22,410	34232025000	\$23,830	34232920400	\$849,770
34231735900	\$89,520	34232032000	\$32,890	34232920410	\$178,930
34231736000	\$52,420	34232042000	\$24,390	34232922000	\$30,810
34231736100	\$37,320	34232044000	\$2,140	34232932000	\$440,530
34231736200	\$189,940	34232112000	\$32,160	34232942000	\$18,760
34231736300	\$170,920	34232122000	\$31,630	34233010100	\$1,694,480
34231736410	\$63,070	34232132000	\$27,150	34233012000	\$18,850
34231736600	\$105,280	34232142000	\$17,380	34233013000	\$462,790
34231736700	\$140,770	34232212000	\$24,010	34233020600	\$101,100
34231736800	\$219,600	34232213000	\$870	34233022000	\$22,180

34233032000	\$487,090	34240312000	\$24,220	34240942000	\$30,800
34233042000	\$17,730	34240322000	\$29,500	34241010700	\$119,980
34233112000	\$30,480	34240331100	\$88,780	34241012000	\$28,830
34233120600	\$97,910	34240332000	\$31,480	34241020500	\$13,340
34233122000	\$28,260	34240342000	\$30,630	34241022000	\$400,540
34233132000	\$18,150	34240412000	\$36,660	34241031100	\$49,410
34233142000	\$29,720	34240422000	\$36,210	34241032000	\$33,040
34233210800	\$101,530	34240432000	\$32,440	34241042000	\$29,570
34233212000	\$24,830	34240441000	\$121,840	34241113000	\$27,330
34233222000	\$367,400	34240442000	\$32,780	34241114000	\$405,030
34233232000	\$29,830	34240512000	\$33,870	34241120500	\$105,090
34233233000	\$614,490	34240522000	\$31,480	34241122000	\$25,190
34233242000	\$27,440	34240523000	\$538,820	34241123000	\$399,070
34233312000	\$25,300	34240531400	\$44,070	34241132000	\$32,590
34233320600	\$124,250	34240532000	\$25,920	34241142000	\$336,270
34233322000	\$27,420	34240533000	\$469,360	34241212000	\$27,470
34233331400	\$117,890	34240541600	\$101,610	34241213000	\$441,260
34233332000	\$25,370	34240542000	\$33,730	34241222000	\$24,140
34233341500	\$2,840	34240612000	\$29,310	34241232000	\$360,660
34233342000	\$21,740	34240613000	\$420,170	34241241600	\$105,630
34233343000	\$175,460	34240622000	\$36,390	34241242000	\$19,560
34233412000	\$24,640	34240623000	\$980	34241312000	\$12,040
34233422000	\$281,180	34240632000	\$35,550	34241322000	\$27,780
34233432000	\$427,430	34240633000	\$195,020	34241332000	\$20,850
34233442000	\$21,020	34240641500	\$139,610	34241341600	\$113,750
34233512000	\$16,850	34240641600	\$75,400	34241342000	\$12,380
34233522000	\$26,640	34240642000	\$35,010	34241410200	\$146,180
34233532000	\$474,000	34240712000	\$34,370	34241412000	\$31,620
34233542000	\$8,900	34240722000	\$35,230	34241420610	\$31,120
34233610800	\$6,720	34240731300	\$120,530	34241422000	\$345,250
34233612000	\$18,390	34240732000	\$37,940	34241432000	\$30,640
34233622000	\$15,490	34240742000	\$36,330	34241442000	\$239,310
34233632000	\$14,300	34240810100	\$31,830	34241512000	\$19,580
34233642000	\$13,210	34240810800	\$11,800	34241520500	\$101,920
34240112000	\$28,360	34240812000	\$31,640	34241522000	\$405,470
34240122000	\$28,570	34240822000	\$34,630	34241531300	\$23,250
34240132000	\$27,940	34240831100	\$107,310	34241532000	\$28,620
34240142000	\$27,620	34240832000	\$33,050	34241541500	\$41,020
34240212000	\$14,140	34240842000	\$30,070	34241542000	\$223,540
34240220500	\$106,750	34240912000	\$28,750	34241612000	\$27,970
34240222000	\$31,140	34240922000	\$30,530	34241620600	\$104,060
34240232000	\$452,250	34240931200	\$20,390	34241622000	\$26,390
34240242000	\$26,050	34240932000	\$398,300	34241623000	\$398,690
34240310100	\$1,156,460	34240940900	\$22,890	34241632000	\$284,230
34240310200	\$35,800	34240941000	\$104,110	34241642000	\$23,080






34241712000	\$32,500	34242312000	\$28,130	34243042000	\$33,080
34241720500	\$174,540	34242322000	\$33,170	34243112000	\$29,700
34241720510	\$6,350	34242332000	\$28,230	34243122000	\$461,080
34241720610	\$5,065,820	34242342000	\$404,050	34243131300	\$100,560
34241722000	\$31,880	34242412000	\$22,450	34243132000	\$27,060
34241732000	\$27,700	34242422000	\$17,580	34243142000	\$30,000
34241741000	\$101,050	34242432000	\$21,240	34243212000	\$28,560
34241742000	\$268,970	34242440900	\$236,690	34243222000	\$716,430
34241810200	\$103,440	34242442000	\$17,320	34243231100	\$91,480
34241812000	\$302,130	34242510700	\$90,840	34243232000	\$29,250
34241820600	\$39,870	34242512000	\$26,550	34243242000	\$274,250
34241822000	\$33,870	34242522000	\$24,210	34243243000	\$252,320
34241823000	\$507,980	34242532000	\$24,790	34243310200	\$169,630
34241831100	\$30,400	34242542000	\$487,360	34243312000	\$26,560
34241831400	\$41,020	34242612000	\$21,530	34243320300	\$376,470
34241832000	\$35,300	34242613000	\$287,810	34243320400	\$5,340
34241842000	\$35,630	34242622000	\$32,680	34243322000	\$25,820
34241912000	\$861,980	34242632000	\$31,310	34243331200	\$138,810
34241920400	\$30,760	34242642000	\$27,010	34243332000	\$28,990
34241920500	\$26,110	34242710800	\$45,120	34243342000	\$27,960
34241922000	\$35,360	34242712000	\$28,120	34243412000	\$381,980
34241931200	\$36,630	34242720400	\$106,230	34243422000	\$25,360
34241932000	\$356,570	34242720600	\$43,500	34243432000	\$31,610
34241941000	\$9,430	34242722000	\$30,230	34243441500	\$1,330,240
34241942000	\$32,250	34242732000	\$23,570	34243442000	\$27,750
34242012000	\$28,210	34242741000	\$39,390	34243510100	\$13,930
34242020600	\$114,710	34242741500	\$36,530	34243512000	\$15,340
34242022000	\$269,640	34242741600	\$136,310	34243522000	\$368,600
34242032000	\$30,680	34242742000	\$32,110	34243532000	\$18,070
34242041000	\$136,600	34242810700	\$116,820	34243540900	\$55,870
34242042000	\$28,930	34242812000	\$21,830	34243541000	\$101,890
34242112000	\$276,740	34242822000	\$4,820	34243542000	\$19,100
34242122000	\$29,570	34242823000	\$297,870	34243610700	\$279,930
34242132000	\$304,040	34242832000	\$18,300	34243612000	\$16,690
34242141000	\$99,210	34242842000	\$16,820	34243613000	\$15,520
34242142000	\$29,180	34242912000	\$27,390	34243622000	\$18,630
34242210200	\$38,060	34242922000	\$33,050	34243632000	\$21,950
34242210700	\$38,340	34242931200	\$98,870	34243642000	\$13,500
34242212000	\$23,010	34242932000	\$26,210	34243643000	\$13,300
34242220500	\$140,300	34242940900	\$17,210	34250112000	\$32,400
34242222000	\$27,900	34242942000	\$22,690	34250120600	\$82,000
34242231200	\$2,535,980	34243010200	\$103,360	34250122000	\$515,470
34242232000	\$27,680	34243012000	\$36,930	34250132000	\$35,500
34242242000	\$26,800	34243022000	\$37,400	34250142000	\$36,710
34242243000	\$439,630	34243032000	\$31,510	34250212000	\$30,850

34250213000	\$423,540	34252212000	\$30,570	34253522000	\$197,510
34250220600	\$446,640	34252222000	\$29,480	34253523000	\$12,660
34250220610	\$96,940	34252232000	\$152,040	34253532000	\$26,030
34250222000	\$26,930	34252234000	\$176,800	34253533000	\$371,400
34250231100	\$47,120	34252242000	\$33,220	34253541600	\$92,780
34250232000	\$29,780	34252310100	\$26,110	34253542000	\$31,960
34250240900	\$38,630	34252310800	\$29,690	34253612000	\$34,310
34250241500	\$40,540	34252312000	\$17,890	34253620600	\$96,930
34250242000	\$31,270	34252320600	\$112,920	34253622000	\$31,780
34251012000	\$30,310	34252322000	\$26,120	34253631100	\$17,100
34251031400	\$91,690	34252332000	\$28,750	34253632000	\$28,340
34251032000	\$286,060	34252340900	\$34,700	34253633000	\$421,540
34251041600	\$45,070	34252342000	\$26,140	34253641500	\$116,540
34251042000	\$31,750	34252412000	\$33,840	34253642000	\$509,200
34251110200	\$32,910	34252422000	\$33,670	35240110200	\$104,930
34251112000	\$26,500	34252432000	\$36,280	35240112000	\$20,730
34251120400	\$128,270	34252441000	\$91,080	35240122000	\$18,820
34251122000	\$28,390	34252442000	\$33,890	35240131400	\$13,870
34251132000	\$28,360	34252512000	\$33,490	35240132000	\$25,030
34251142000	\$489,430	34252513000	\$397,680	35240142000	\$26,170
34251143000	\$330,000	34252520400	\$179,360	35240210800	\$101,920
34251212000	\$36,370	34252522000	\$31,360	35240212000	\$20,540
34251222000	\$33,550	34252523000	\$390,680	35240222000	\$410,510
34251232000	\$669,980	34252532000	\$32,940	35240232000	\$20,340
34251242000	\$32,180	34252540900	\$102,610	35240242000	\$366,110
34251312000	\$411,850	34252542000	\$34,120	35240312000	\$27,660
34251322000	\$18,430	34252612000	\$30,260	35240320300	\$136,120
34251323000	\$16,790	34252622000	\$27,350	35240322000	\$388,700
34251332000	\$17,080	34252623000	\$331,730	35240332000	\$25,210
34251333000	\$16,380	34252624000	\$556,660	35240342000	\$27,540
34251342000	\$34,560	34252632000	\$23,490	35240412000	\$21,520
34251410100	\$77,190	34252633000	\$4,300	35240413000	\$4,900
34251410200	\$37,580	34252642000	\$34,540	35240414000	\$387,920
34251412000	\$468,610	34252712000	\$34,440	35240422000	\$362,170
34251422000	\$26,420	34252722000	\$3,370	35240432000	\$33,890
34251432000	\$27,640	34252723000	\$16,760	35240442000	\$30,880
34251441000	\$40,440	34252732000	\$606,990	35240512000	\$327,500
34251441600	\$22,180	34252733000	\$6,870	35240522000	\$31,250
34251442000	\$21,670	34252742000	\$24,750	35240523000	\$361,420
34251512000	\$26,520	34252743000	\$409,060	35240532000	\$32,240
34251513000	\$313,520	34253412000	\$29,440	35240542000	\$35,860
34251522000	\$234,990	34253422000	\$34,700	35240610700	\$18,220
34251531200	\$101,120	34253432000	\$27,730	35240612000	\$24,620
34251532000	\$34,260	34253442000	\$11,290	35240613000	\$27,480
34251542000	\$30,300	34253512000	\$34,900	35240620400	\$19,270

35240620600	\$116,340	35250213000	\$575,630	50000033897	\$4,200
35240622000	\$17,490	35250214000	\$579,740	50000035367	\$9,790
35240632000	\$32,570	35250222000	\$28,080	50000036282	\$7,840
35240633000	\$365,900	35250232000	\$27,890	50000037760	\$9,450
35240642000	\$35,260	35250242000	\$26,810	50000038922	\$260
35250112000	\$29,410	50000000021	\$68,560	50000170001	\$16,910
35250122000	\$28,050	50000032629	\$8,920	50000230020	\$360
35250132000	\$277,710	50000032853	\$18,330	50000780018	\$24,420
35250142000	\$31,550	50000032876	\$7,990	50000850218	\$6,380
35250212000	\$23,250	50000033271	\$26,200	50000940001	\$12,810

Subject: **2025 Property Tax Bylaw – 1913**
 Meeting Date: Monday, April 22, 2024
 Prepared By: Rajeana Nyman, Property Tax Administrator
 Presented By: Rajeana Nyman, Property Tax Administrator

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)-

Municipal Government Act - Property Tax Bylaw Section 353

- (1) Each council must pass a property tax bylaw annually.
- (2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of
 - (a) the expenditures and transfers set out in the budget of the municipality, and
 - (b) the requisitions.
- (3) The tax must not be imposed in respect of property
 - (a) that is exempt under section 351, 361, 362 or 364, or
 - (b) that is exempt under section 363, unless the bylaw passed under that section makes the property taxable. RSA 2000 cM-26 s353;2024 c19 s12

Council Bylaw/Policy (cite)-

Special Tax Levy - Trochu Recreation Levy comes forward in a separate Bylaw 1914

Local Improvement Bylaw's

Sunnyslope Bylaw 1627, 2011-2025
 Kirkpatrick Bylaw 1620, 2011 - 2025
 Selkirk Water Bylaw 1626, 2011 – 2025
 Sunnyslope Bylaw 1643, 2012-2026 (8)



BACKGROUND/PROPOSAL:

At the April 8 Council meeting, Administration presented the first reading of the 2025 Property Tax Bylaw – 1913. As no amendments were required then, the bylaw is now being brought forward for Second and Third readings.

The Property Tax Bylaw authorizes Council to impose a tax on property in the municipality to raise revenue to be used toward the payment of the expenditures set out in the County's Operating Budget.

Administration will administer and send out the combined assessment/taxation notices on or before June 1st. The Current Due Date & Penalty Bylaw 1890 states that taxes are due on or before October 31st.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The annual 2025 Budget for Kneehill County estimated the municipal expenses to be \$32,127,835, with \$27,710,295 from taxation revenue and \$4,417,540 from other revenue sources. Total expenditures are \$32,127,835 with \$9,280,548 for future financial plans.

Therefore, the total amount to be raised by general municipal taxation is \$27,710,295.

Requisitions

In addition to the funds collected for Kneehill County operations and services, municipalities are required by legislation to collect and remit funds for various requisitions.

Alberta School Fund

Alberta School Foundation Fund collects a requisition through municipal taxes to provide Alberta's education system with a sustainable source of revenue to facilitate educational programs for schools across the province. The Province calculates the revenue based on equalized assessment values.

The municipality then divides the requisition amount by the taxable properties listed on the assessment roll to determine the provincial education tax rate for their municipality. The municipality uses this tax rate to levy the provincial education property tax on all taxable properties.

The Alberta School Fund requisition increased from \$5,572,896 in 2024 to \$6,268,673 in 2025. There is \$40,447.92 left to requisition for 2024 making the 2025 total \$6,309,119.78.

Designated Industrial Property

Designated Industrial Property (DIP) requisition is a fee charged by the province to assess linear properties within Kneehill County (wells, pipelines, telecommunications assets, etc.)

The County's 2025 obligations are \$104,112.68 to be collected from Linear and Designated Industrial owners, through a separate tax rate to pay the requisition.

Kneehill Housing

Management bodies administer the senior's lodge program under the Alberta Housing Act and have legislated the authority to requisition taxes to assist with the costs of the accommodation services they provide to eligible seniors.

Kneehill County's 2025 Requisition Amount is \$311,682.17.

There is \$488.10 left to requisition for 2024, making the 2025 total \$312,170.27.

FINANCIAL & STAFFING IMPLICATIONS:

The approval of the Tax Rate Bylaw ensures that the Administration can issue tax notices that provide the total taxation revenues as shown in the County's operating budget.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

2025 Property Tax Rate Bylaw - 1913

COUNCIL OPTIONS:

1. That Council gives second reading of Bylaw 1913 as presented.
2. That Council gives third reading of Bylaw 1913 as presented.
3. That Council requests additional information.

RECOMMENDED MOTION:

That Council gives second and third reading of Bylaw 1913 as presented.

FOLLOW-UP ACTIONS:

Administration will prepare and send out before or by June 1st the 2025 Tax Notifications as per the approved Bylaw.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒





BYLAW NO 1913

2025 PROPERTY TAX BYLAW

A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN KNEEHILL COUNTY FOR THE 2025 TAXATION YEAR.

WHEREAS, Kneehill County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on December 10, 2024; and

WHEREAS the estimated municipal revenues from all sources other than property taxation total \$4,417,540; and

WHEREAS the estimated municipal expenses set out in the annual budget for Kneehill County in 2025 total \$32,127,835 and the balance of \$27,710,295 is to be raised by general municipal property taxation; and

WHEREAS the estimated amount required for current and future financial plans to be raised by municipal taxation is \$9,280,648, which is included in the total expenditures for 2025; and

WHEREAS the County prepares an additional Bylaw for Special Tax Rates as per Division 5 of the Municipal Government Act, being the 2025 Trochu Recreation Area Special Tax Bylaw #1914;

THEREFORE, the total amount to be raised by general municipal taxation is \$27,710,295.

WHEREAS, the requisitions are:

Alberta School Fund	Requisition
Residential and Farmland	2,234,421.16
Non-Residential	4,034,250.70
Over/(Under) Levy	40,447.92
	6,309,119.78
Designated Industrial Property	104,112.68
Seniors Foundation	
All assessment	311,682.17
Over/(Under) Levy	488.10
	312,170.27

WHEREAS, the assessed value of all property in Kneehill County as shown on the assessment roll is:

General Municipal

Residential	752,994,850
Farmland	151,625,750
Commercial	67,764,540
Federal Grants in Lieu of Taxes	259,020
Provincial Grants in Lieu of Taxes	68,560
Non Designated Industrial Property	44,245,680
Designated Industrial Property	380,740,420
Linear Property	1,104,461,920
	<hr/>
	2,502,160,740

NOW THEREFORE under the authority of the Municipal Government Act, Kneehill County Council enacts as follows:

- That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of Kneehill County:

General Municipal

	Assessment	Tax Levy	Tax Rate
Residential	752,994,850	2,171,004.83	0.002883160
Commercial	67,764,540	973,742.74	0.014369503
Non Designated Property	44,245,680	635,788.44	0.014369503
Farmland	151,625,750	2,485,493.57	0.016392290
Designated Industrial Property	380,740,420	5,471,050.78	0.014369503
Federal Grants in Lieu of Taxes	259,020	746.80	0.002883160
Provincial Grants in Lieu of Taxes	68,560	985.17	0.014369503
Linear Property	1,104,461,920	15,870,568.83	0.014369503
Minimum Levy		100,912.15	
	<hr/>	<hr/>	
	2,502,160,740	27,710,293.31	

Alberta School Foundation Fund

	Assessment	Requisition	Tax Rate
Residential and Farmland	904,620,600	2,248,837.96	0.002485946
Non-Residential	1,159,448,000	4,060,281.39	0.003501909
		<hr/>	
		6,309,119.35	

Designated Industrial Property

Assessment	Requisition	Tax Rate
1,485,202,340	104,112.66	0.000070100

Kneehill Housing Corporation

Assessment	Requisition	Tax Rate
2,255,218,495	312,137.76	0.000138407

- That the minimum amount payable per parcel as property tax for general municipal purposes shall be \$175.

3. The total Tax Rate for each Assessment Category is as follows:

	Municipal Levy	Alberta School Foundation Fund	Kneehill Housing Corporation	Designated Industrial Property	Total Tax Rate
Residential	0.002883160	0.002485946	0.000138407		0.005507513
Farmland	0.016392290	0.002485946	0.000138407		0.019016643
Grants in Lieu of Taxes	0.002883160				0.002883160
Machinery & Equipment / Power Generation	0.014369503		0.000138407	0.000070100	0.014578010
Non-Residential	0.014369503	0.003501909	0.000138407		0.018009819
Non DIP Industrial Property	0.014369503	0.003501909	0.000138407		0.018009819
Designated Industrial Property	0.014369503	0.003501909	0.000138407	0.000070100	0.018079919
Linear Property	0.014369503	0.003501909	0.000138407	0.000070100	0.018079919

4. This bylaw comes into force at the beginning of the day that it is passed unless otherwise provided for in the MGA or another enactment or in the bylaw. This bylaw is passed when it receives third reading, and it is signed in accordance with S.213 of the MGA.

READ a first time on this 8th day of April, 2025

READ a second time on this 22nd day of April, 2025

READ a third time and final time of this 22nd day of April, 2025

Reeve
Kenneth King

Chief Administrative Officer
Mike Haugen

Date Bylaw Signed

Subject: **2025 Dust Control Rates**

Meeting Date: Tuesday, April 22, 2025

Prepared By: Mike Ziehr, Director of Infrastructure

Presented By: Mike Ziehr, Director of Infrastructure

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- N/A

Council Bylaw/Policy (cite)- Kneehill County Policy #13-4.

BACKGROUND/PROPOSAL:

Kneehill County Dust Suppression Policy 13-4 details that rates for the spec crude and calcium applications will be set based on product costs as of March of the current year.

The proposed 2025 rates for Calcium Dust Suppression are as follows:

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The proposed 2025 rates for Calcium Dust Suppression are as follows:

	2024 Rate	2025 Rate
Full Calcium Chloride (2 Applications)	\$10.00 / metre	\$11.50 / metre
Top Spray Calcium (1 Application)	\$5.00 / metre	\$5.75 / metre
Spec Crude	\$56.00 / metre	\$56.00 / metre

A thorough cost analysis was performed on the 2024 Dust Control program. With refined tracking of gravel and dust control product volumes, equipment, and labour hours, a detailed estimate of cost per metre has been developed.

In 2024, 12 km of ratepayer-paid calcium chloride dust control applications were made, with a total volume of 328,000 litres of calcium applied to 73 separate paid locations. 1.4 km of spec crude was also applied to 4 separate locations.



The 2024 costs to supply and install the calcium chloride are as follows:

Calcium Chloride product cost	\$4.32 per lineal metre
Gravel cost	\$4.47 per lineal metre
Equipment/labour	\$2.82 per lineal metre
Total	\$11.61 per lineal metre \$3.54 per foot

The 2024 costs to supply and install the spec crude are as follows:

Contractor equipment and product	\$36.78 per lineal metre
Gravel cost	\$4.47 per lineal metre
Kneehill County Equipment/labour	\$8.35 per lineal metre
Total	\$49.60 per lineal metre \$15.12 per foot

An analysis of the 2024 Dust Control program has verified that \$196,565 in revenue was generated and \$109,465 in expenses associated with purchasing the calcium chloride, spec crude material, and contracting the spec crude applicator truck. The difference of \$87,100 is attributable to gravel costs and Kneehill County equipment/labour.

The recommended rate for a full-service calcium chloride application in 2025 is **\$11.50 per metre**. This increase will bring the rates to approximate cost recovery based on current evaluations.

The installation costs for Spec crude dust control can vary significantly based on the number of application areas and the length of each installation. Numerous shorter installations spread across a wide area tend to be considerably more expensive than longer, continuous stretches due to increased mobilization, labour, and logistical complexities. Although the 2024 cost to install spec crude is estimated to be \$49.60 per metre, this is established on limited participation and does not necessarily reflect cost averaging over the last few years.

Based on this understanding, the rate for Spec Crude is recommended to remain at **\$56.00 per metre**, which estimates the costs of installation and County resources over an average installation length.

FINANCIAL & STAFFING IMPLICATIONS:

Administration has determined the total cost of dust control applications based on several factors. While some costs, such as supplied product and contractor labour, have defined expenses, some assumptions have been made on gravel supply and installation costs and County equipment and labour expenses. These assumptions are continually refined through ongoing analysis of the County's expenses through Asset Management practices.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)			
Tools:	Individual Notification	Other:	

ATTACHMENTS:

n/a



COUNCIL OPTIONS:

1. That Council approve the recommended motions as presented.
2. That Council does not approve the recommended motions as presented.
3. That Council suggests alternate options to the motions.

RECOMMENDED MOTION:

That Council approve the 2025 dust suppression rates as \$11.50 per meter for full-service calcium chloride application and \$56.00 per meter for Spec Crude application.

FOLLOW-UP ACTIONS:

If Council approves the proposed rates, they will be advertised, and the dust control program will commence.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒



DUST CONTROL INFORMATION



CALCIUM CHLORIDE EXPENSES

Based on 2025 Cost Breakdown



PRODUCT

Calcium Chloride Cost: \$4.32/ meter



GRAVEL

Cost: \$4.47/ meter
Gravel provides stability, and enhances dust suppression product absorption.



EQUIPMENT/ LABOUR

Cost: \$2.82/ meter
This cost includes a grader with an operator and a calcium truck with an operator.



Total: \$11.61 per meter
(\$3.54 per foot)

APPLICATIONS

Applicants will complete an application based on their desired service. All services will be offered at rates that reflect the associated expenses and are subject to annual approval by Council.

SPEC CRUDE EXPENSES

Based on 2025 Cost Breakdown



CONTRACTOR EQUIPMENT/ PRODUCT

Cost: Varies dependent on length
Kneehill County will contract service provider to apply Spec Crude.



GRAVEL

Cost: \$4.47/ meter
Gravel provides stability, and enhances dust suppression product absorption



KNEEHILL COUNTY EQUIPMENT/ LABOUR

Cost: \$8.35/ meter
This typically involves two graders with operators.



Total: Varies dependent on participation

BUDGET

This will be recorded as revenue in the budget each year; however, it represents income from applicants intended to offset the associated expenses.



Subject: **Request to Amend Land Use Bylaw 1808 – Bylaw 1918 A to LRC**

Meeting Date: Tuesday, April 22, 2025

Prepared By: Brandy Hay-Morgan, Planning & Development Officer

Presented By: Brandy Hay-Morgan, Planning & Development Officer

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- Municipal Government Act, Alberta Utilities Commission Act, Alberta Environmental Protection and Enhancement Act

Municipal Government Act Section 216 Public Hearings, Section 606 Requirements for Advertising

Council Bylaw/Policy (cite)- Bylaw 1772 Advertising Bylaw, Land Use Bylaw 1808, Municipal Development Plan 1905

BACKGROUND/PROPOSAL:

Nalini Ramdin is the current landowner of SW 29-31-24 W4, Plan 9410761 Block 1, and has granted Alexander Kozmak the authority (Agent) to apply to redesignate a portion of the land to Local Rural Commercial (LRC). The subject land is southwest of the Town of Three Hills, approximately 4.2 miles (6.75 km). Redesignating a portion of the land would allow automobile parts storage on the north portion of this property.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The purpose of the Local Rural Commercial District is to allow commercial development in the rural part of the County. Motor Vehicle Servicing, Repair, and Storage is a Permitted Use within the Local Rural Commercial District, which would allow the applicant to store automobiles and parts on the premises.

Kneehill County's Land Use Bylaw 1808 defines "Motor Vehicle Servicing, Repair, and Storage" as a *facility or area for the maintenance of motor vehicles and includes the supply and sale of fuels, oils, lubricants, tires and other parts and accessories and the storage and protection of vehicles, both indoors and in secured and screened compounds.*

The property is accessed via TWP 314. The applicant intends to utilize the existing accessory buildings for automobile part storage and install screening, where automobiles will be kept until dismantled at the applicant's shop in Calgary.

Notices are a requirement of Section 606 of the Municipal Government Act (MGA). They must be done by an advertised method in accordance with Kneehill County's Advertising Bylaw 1772, which notes the Three Hills Capital and Kneehill County website as our official means for notification.

As part of our process, we continue to mail notices to adjacent landowners and referral agencies within one mile of the site who could be considered potentially affected parties. The internal Kneehill County



departments are included in the agency referral. Landowners within a mile radius will also receive the referral notice.

A person who claims to be deemed affected must be allowed to be heard by Council. First Reading is the mechanism for moving an application into the process.

Below are the uses that can be introduced on the lands that have been redesignated into the Local Rural Commercial District.

Permitted Uses	
(a) Accessory Building	(j) Public or Quasi-public Use
(b) Automotive and Recreational Vehicle Sales and Rentals	(k) Public Utility Building
(c) Culinary Herb Production	(l) Restaurant
(d) Cut Flower Market	(m) Retail Store
(e) Eating and Drinking Establishment	(n) Security Suite
(f) Gas Bar	(o) Solar, Private – Ground Mounted
(g) Motor Vehicle Servicing Repair & Storage – Service Station	(p) Temporary Second Dwelling
(h) Office	(q) Tourist Information Services & Facilities
(i) Personal Services Facility	(r) Tree Farm
	(s) U-Pick
	(t) Veterinary Clinic
Discretionary Uses	
(a) Accessory Use(s)	(u) Greenhouse, Commercial
(b) Agricultural Processing	(v) Hemp Processing
(c) Agricultural Support Service	(w) Hotel
(d) Agricultural Tourism	(x) Housing, Employee
(e) Animal Shelter	(y) Landscaping, Commercial
(f) Auction Mart	(z) Liquor Sales
(g) Auction Mart, Livestock	(aa) Market Garden
(h) Brewery/Distillery & Sales	(bb) Meat Market / Butcher
(i) Bulk Fuel Depot	(cc) Motel
(j) Campground/RV Park	(dd) Portable Storage Container
(k) Cannabis Retail Sales – Medical & Non-medical	(ee) Recreational, Minor
(l) Car/Truck Wash	(ff) Recycling Collection Point
(m) Cheese Processing	(gg) Recycling Depot
(n) Commercial Kennel	(hh) Storage Rental Facilities
(o) Commercial Storage	(ii) Riding Arena, Commercial
(p) Drive-Through Business	(jj) RV Storage – Major
(q) Equipment Rentals	(kk) RV Storage – Minor
(r) Farm and Industrial Equipment and Machinery Sales and Service	(ll) Sign
(s) Financial Service	(mm) Veterinary Hospital
(t) Funeral Home	(nn) Warehousing
	(oo) Wind Energy Conversion System, Private
	(pp) Wool Processing

FINANCIAL & STAFFING IMPLICATIONS:

The operating budget is not affected. If the projects are successful, additional tax revenue will be included in our overall assessment.

There are no staffing implications to the recommended motion.



RECOMMENDED ENGAGEMENT:

Consultative Decision (Consulting the Public- Two Way Communication)

Tools:	Public Hearing	Other:	
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ATTACHMENTS:

Bylaw 1918

Local Rural Commercial District

Letter of Intent

COUNCIL OPTIONS:

1. That Council move First Reading of proposed Bylaw 1918 for the purpose of amending Land Use Bylaw 1808 by redesignating a portion of the SW 29-31-24 W4, Plan 9410761 Block 1 from Agriculture District to Local Rural Commercial District.
2. That Council move to schedule the Public Hearing, as per Sections 216 & 692 of the Municipal Government Act, to be held on May 27, 2025, at 10:00 a.m.
3. That Council move to schedule the Public hearing at an alternate date and time.

RECOMMENDED MOTION:

1. That Council move First Reading of proposed Bylaw 1918 for the purpose of amending Land Use Bylaw 1808 by redesignating a portion of the SW 29-31-24 W4, Plan 9410761 Block 1 from Agriculture District to Local Rural Commercial District.
2. That Council move to schedule the Public Hearing, as per Sections 216.4 & 606 of the Municipal Government Act, to be held on May 27, 2025, at 10:00 a.m.

FOLLOW-UP ACTIONS:

Administration will ensure that the required notifications and advertising are made before the public hearing as per Section 606 of the Municipal Government Act.

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒



101. LRC – Local Rural Commercial

Purpose

To provide for commercial development within the County, including tourist uses which charge a fee.

Permitted Uses	
(a) Accessory Building	(j) Public or Quasi-public Use
(b) Automotive and Recreational Vehicle Sales and Rentals	(k) Public Utility Building
(c) Culinary Herb Production	(l) Restaurant
(d) Cut Flower Market	(m) Retail Store
(e) Eating and Drinking Establishment	(n) Security Suite
(f) Gas Bar	(o) Solar, Private – Ground Mounted
(g) Motor Vehicle Servicing Repair & Storage – Service Station	(p) Temporary Second Dwelling
(h) Office	(q) Tourist Information Services & Facilities
(i) Personal Services Facility	(r) Tree Farm
	(s) U-Pick
	(t) Veterinary Clinic
Discretionary Uses	
(a) Accessory Use(s)	(u) Greenhouse, Commercial
(b) Agricultural Processing	(v) Hemp Processing
(c) Agricultural Support Service	(w) Hotel
(d) Agricultural Tourism	(x) Housing, Employee
(e) Animal Shelter	(y) Landscaping, Commercial
(f) Auction Mart	(z) Liquor Sales
(g) Auction Mart, Livestock	(aa) Market Garden
(h) Brewery/Distillery & Sales	(bb) Meat Market / Butcher
(i) Bulk Fuel Depot	(cc) Motel
(j) Campground/RV Park	(dd) Portable Storage Container
(k) Cannabis Retail Sales – Medical & Non-medical	(ee) Recreational, Minor
(l) Car/Truck Wash	(ff) Recycling Collection Point
(m) Cheese Processing	(gg) Recycling Depot
(n) Commercial Kennel	(hh) Storage Rental Facilities
(o) Commercial Storage	(ii) Riding Arena, Commercial
(p) Drive-Through Business	(jj) RV Storage – Major
(q) Equipment Rentals	(kk) RV Storage – Minor
(r) Farm and Industrial Equipment and Machinery Sales and Service	(ll) Sign
(s) Financial Service	(mm) Veterinary Hospital
(t) Funeral Home	(nn) Warehousing
	(oo) Wind Energy Conversion System, Private
	(pp) Wool Processing

(1) Subdivision Regulations

- (a) Minimum Lot Area: 1 acre (0.4 ha)
- (b) Minimum Lot Width: 30.5 m (100 ft.)

(2) Development Regulations

- (a) Maximum Lot Coverage: Sixty Percent (60%)
- (b) Maximum Height of any Principal or Accessory Structure: 12.0 m (39.4 ft.)

(3) Siting Regulations

- (a) Minimum Yard, Front Setback from the rights-of-way of Roads other than primary Highways: 30.5 m (98.4 ft.)
- (b) Minimum Yard, Front Setback from Primary Highways: as required by Alberta Transportation
- (c) Minimum Yard, Side Setback: 7.6 m (25 ft.)
- (d) Minimum Yard, Rear Setback: 7.6 m (25 ft.)

(4) Parking

- (a) Onsite parking requirements shall be determined by the Development Authority based on the evaluation of each individual application.

(5) Special Requirements

- (a) The exterior finish of any building shall be to the satisfaction of the Development Authority.

(6) For development in the Local Rural Commercial District, the following criteria shall apply to each application:

- (a) The development shall be located adjacent to a road that meets the standard local road or art road County standard.
- (b) The access location shall be approved by the Development Authority in consultation with the County's Transportation Department.
- (c) The development shall have good access to any highway. If multiple enterprises are included in one site an Outline Plan or Area Structure Plan will be required.
- (d) The development shall have suitable access and/or service roads so as not to interfere with traffic, or create a hazard to traffic.
- (e) In approving any developments that require upgrading of municipal roads to give proper access to the development, the applicant shall pay for the upgrading of the road in compliance with the County's current road building policy or GMSS.
- (f) The development shall have adequate sewage disposal systems and available water supplies as required by appropriate authorities.
- (g) If required by the Development Authority, the development shall also obtain approval under the Special Events Bylaw for specific events.

- (7) In addition to the regulations listed above, other regulations may apply. These include Part VII – General Land Use Regulations, Part VIII – Specific Land Use Regulations, Part IX – Landscaping, Fencing and Screening, Part X – Parking and Loading Regulations, and Part XI – Sign Regulations.

BYLAW NO. 1918

REDESIGNATION FROM AGRICULTURE DISTRICT TO LOCAL RURAL COMMERCIAL DISTRICT

BEING A BYLAW OF THE COUNCIL OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, TO AMEND LAND USE BYLAW NO. 1808

WHEREAS, pursuant to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta 2000, as amended, a Municipal Council has authority to govern and to pass bylaws respecting the municipality; and

WHEREAS, it is deemed necessary and expedient to amend Bylaw No. 1808 in the manner hereinafter.

NOW THEREFORE, the Council of Kneehill County, in the Province of Alberta, duly assembled, and under the powers conferred upon it by the Municipal Government Act, RSA 2000, Chapter M-26, and amendment thereto, enacts as follows:

1. THAT in PART XIV- LAND USE MAPS, the relevant 3.98 acres of SW 29-31-24 W4, Plan 9410761, Lot 1, shown in the sketch below, will be redesignated from A – Agriculture District to LRC- Local Rural Commercial District.



2. EFFECTIVE DATE

(1) This bylaw comes into effect upon third reading.

READ a first time on this 22nd day of April, 2025.

Public Hearing Date on this 27th day of May 2025.

READ a second time on this _____ day of _____, 2025.

READ a third time and final time of this _____ day of _____, 2025.

Reeve

Kenneth King

Date Bylaw Signed

Chief Administrative Officer

Mike Haugen

I, Nalini Ramdin, owner of the above mentioned land, am looking to open and to operate a business of selling used auto parts.

Looking to use this land as a storage for vehicles (up to 40-50 vehicles) and used auto parts only. The business will operate mainly through generating online leads and delivering/shipping parts within North America. The intention is to use this land as storage only. This land will Not be used as a storefront ,nor a retail location; therefore the traffic to and from the location will be minimized and mainly restricted to employees.

Most of the vehicles are purchased at a insurance auctions in Calgary and Edmonton. Rarely vehicles will be purchased from a private party or from outside of the province. The vehicles that are purchased from a private party will be subjected to a vin search at a registry to insure that these vehicles are not reported stolen. Insurance Auto Auction and Copart are the 2 main insurance auto auctions in Alberta.

After a vehicle is purchased it will be either delivered to Kneehill for storage, and later transported to a location in Calgary for dismantling. The parts will then be stored in the 2 barns in Kneehill.

It is to be noted that there will be absolutely no crushing of vehicles at the site.

The oils and the antifreeze and other fluids will be drained from the vehicles at the Calgary site. In the rare occasion that a vehicle might need to be drained on the Kneehill property, it will be done in one of the barns, and the liquids will be stored in appropriate bins and disposed of at appropriate waste/ recycling facilities. The plastics and other garbage will be loaded in a dump trailer and taken to a landfill.

It is important to mention that it is a priority for us to ensure that we are not disturbing anyone in the area. For this purpose we are suggesting to fence off the area of the land which would be used for storage of the parts and vehicles. Also to deliver vehicles only up to a certain hour of the evening around 8 pm and open to suggestions.

There are 2 main online platforms which will be utilized for advertising. First is the Facebook marketplace for local orders. Second is EBAY for international orders.

There will be NO retail customers coming directly to the location - operate only on delivery basis.

Finally we are willing to listen and work around suggestions of the community to ensure that we are not disturbing anyone's regular routines.

We hope that this letter of intent provides you with clarity on the type of business we are planning to use the land for. Please do not hesitate to contact us if you have any further questions.

Nalini Ramdin.

Subject: **Bylaw 1919, Procedural Bylaw**

Meeting Date: Tuesday, April 22, 2025

Prepared By: Carolyn Van der Kuil, Legislative Services Manager

Presented By: Carolyn Van der Kuil, Legislative Services Manager

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- Municipal Government Act, Municipal Affairs Statutes Amendment Act (Bill 20)

Council Bylaw/Policy (cite)- Bylaw #1846, Procedural Bylaw

BACKGROUND/PROPOSAL:

Following the proclamation of the Municipal Affairs Statutes Amendment Act (Bill 20) in October 2024, Administration conducted a review of Kneehill County's Procedural Bylaw to ensure compliance with the new requirements for virtual attendance at public hearings and the management of Council members' conflicts of interest.

During this time, Administration also completed a more thorough review of the bylaw as a whole and made proposed updates throughout for the purpose of enhancing the overall understanding and effectiveness of the bylaw.

The Committee of the Whole reviewed the proposed Bylaw on April 15, 2025, and suggested several changes, which are highlighted in blue font.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

Changes to the Procedural Bylaw are required in response to the passing of Bill 20, which requires municipalities to allow virtual attendance to all public hearings. These changes have been reflected under section Section15 Electronic Meetings and Part 6 Public Hearings.

Bill 20 also specifically identified conflict of interest for members of a Council in the Alberta Municipal Government act (MGA) and added criteria around what could be considered a conflict of interest. These changes have been reflected under Section 41, Voting- Pecuniary Interest and Conflict of Interest.

Some other key changes to the bylaw include:

- Definitions included for Electronic Means, Group in Public Hearing, and Public Hearing Scheduled Through Special Council Meeting and the removal of the Friendly Amendment Definition.
- Role of Reeve- removing permission to invite people forward from the audience to speak.
- Acting Chair- No provisions were currently in place to select Acting Chair
- Regular Meetings of Council- More clarity on how regular meeting dates will be set.



- Special Meetings- Change title to Special Council Meetings to align with Municipal Government Act Section 194
- Clarity regarding Organizational Meeting Procedures and agenda.
- Align delegation request deadlines with the corresponding deadlines for Administration's reports.
- Meetings by Electronic Means
 - Council members are still able to attend Council and Committee meetings by electronic means if they are unable to attend in person. The County will also maintain its practice of livestreaming Council Meetings, Committee of the Whole Meetings, Special Council Meetings, Organizational Meetings, and Public Hearings as it currently does.
 - The Public are now able to attend Public Hearings by Electronic Means.
 - Council members may attend closed sessions via electronic means during regular Council meetings or Committee of the Whole meetings. However, they cannot participate in closed sessions held during public hearings due to meeting security considerations.
 - Recording, Broadcasting and/or Streaming Council/Special/Committee of the Whole/Public Hearings/Organizational Meetings title changed to Recording and Live Streaming Meetings.
 - Addition of the Official record of meetings shall be the approved minutes as required by the Municipal Government Act.
 - Emergent Business- Wording County Manager changed to Chief Administrative Officer (CAO),
 - Proceedings-
 - Pecuniary Interest removed from here and placed into section 41
 - Recording of Motions removed from here and placed into section 40
 - Recorded Vote removed from here and placed into section 40
 - Voting on Motions title changed to Voting and Recorded Votes
 - No provision was in place for the process of how votes are taken regularly and during a recorded vote.
 - Voting-Pecuniary Interest and Conflict of Interest; Process identified if a Council has a Pecuniary Interest or a Conflict of Interest.
 - Public Hearings Part Six Amended for the allowance of virtual attendance at a public hearing.
 - A process has been outlined for participants who wish to speak virtually during a public hearing.
 - Anyone can still listen to and watch the public hearing through Kneehill County's Livestream without prior registration.
 - Only those who wish to speak virtually regarding the bylaw need to follow the specified registration process.
 - Process for meetings that will meet or exceed the seating capacity of Council Chambers
 - Removal to any reference to Friendly Amendment.

The new proposed Bylaw #1919 would repeal and replace the current Procedural Bylaw # 1846.

FINANCIAL & STAFFING IMPLICATIONS:

N/A

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

Proposed Bylaw# 1919

Current Procedural Bylaw 1846

COUNCIL OPTIONS:

1. Pass all three readings to Bylaw 1919 (with unanimous consent for third reading)
2. Pass two readings to Bylaw 1919 and bring third reading to the next Council Meeting.
3. Direct administration to bring further information
4. Receive for information.

RECOMMENDED MOTION:

That Council provide first reading to Bylaw 1919, that being a bylaw for the purpose of regulating meeting proceedings for Council and Council Committee meetings.

That Council provide second reading to Bylaw 1919, that being a bylaw for the purpose of regulating meeting proceedings for Council and Council Committee meetings.

That Council provide unanimous consent to hold third reading.

That Council provide third and final reading to Bylaw 1919, that being a bylaw for the purpose of regulating meeting proceedings for Council and Council Committee meetings.

FOLLOW-UP ACTIONS:

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒





BYLAW NO 1919

PROCEDURAL BYLAW

A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF REGULATING MEETING PROCEEDINGS FOR COUNCIL AND COUNCIL COMMITTEE MEETINGS.

WHEREAS Section 145 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 and amendments thereto authorizes Council to pass bylaws that regulates the procedure and conduct of Council and Council Committee meetings in order to promote orderly proceedings and to provide for open and effective government.

NOW THEREFORE, the Council of Kneehill County, duly assembled, enacts as follows:

PART ONE – INTRODUCTION

1. TITLE

This bylaw shall be known as the "Procedural Bylaw".

2. DEFINITIONS

In this bylaw the following words and phrases mean:

"Act" means the Municipal Government Act, R.S.A. 2000 Chapter M-26, any regulations thereunder, and any amendments or successor legislation thereto.

"Adjourn" means to close and terminate the meeting or public hearing.

"Administration" means an employee, employed by the County.

"Agenda" is the list of items and orders of business for any meeting along with associated reports, policies, bylaws or other documents.

"Bylaw" means a Bylaw of Kneehill County.

"Chairman/Chair" means the person who has been given authority to direct the conduct of a meeting and when in attendance at a Council meeting, shall mean the Reeve or Deputy Reeve.

“Chief Administrative Officer (CAO)” is the administrative head of the municipality who is appointed by Council pursuant to the *Municipal Government Act*.

“Closed Session” means a meeting of Council or Committee which is held in private without the presence of the public pursuant to Section 197 of the *Municipal Government Act*.

“Committee” means a Council Committee, Board or other body established by Council pursuant to the *Municipal Government Act*.

“Council” means the Reeve and Councillors, duly elected in the County and who continue to hold office.

“Councillors” means a duly elected Member of Council, including the Reeve.

“County” means Kneehill County.

“Committee of the Whole” A Council Committee where all members of Council sit as a committee and operates under informal rules to discuss emerging matters and may recommend matters discussed be brought back to a subsequent Council meeting for action.

“Council Committee” means a committee, board, or other body established by Council under Section 145-146 of the *Municipal Government Act*.

“Deputy Reeve” is the Councillor appointed by Council to act as Reeve when the Reeve is unable to perform the duties of the Reeve or if the office of Reeve is vacant.

~~**“Electronic or other Communication Facilities”** shall mean that members of Council may attend a Council or Committee meeting through electronic communications. This can include using a telephone with the use of the speaker, via personal computer, or other means of technology advances.~~

“Electronic Means” means an electronic or telephonic communication method that enables all persons attending a meeting to hear and communicate with each other during the course of the meeting.

“Emergent Business” is business that is an emergency situation that poses an immediate risk to health, life, property, environment or financial well-being of the County and calls for prompt action.

“Friendly Amendment” is an amendment to a Motion under debate that is perceived by all parties as an enhancement to the original Motion.

~~**“Group in Public Hearing”** A group in a public hearing refers to two or more individuals representing a shared position, interest, or organization on a matter before Council. Groups may include community organizations, associations, businesses, or individuals who have coordinated their presentation to provide a collective viewpoint.~~

~~**“Significant Public Hearing”** refers to a hearing of heightened public interest, where attendance is expected to reach or surpass the capacity of Council Chambers.~~

“Majority” means more than half of the Members present.

“Meeting” means an organizational, regular or special meeting of Council or Committee.

“Member” is duly elected member of Council or a duly appointed member of a committee who continues to hold office.

“Members at Large” is a member of the public appointed by Council to a Committee of Council.

“Motion” is a proposal for action by Council or Committee.

“Organizational Meeting” means a Meeting of Council held in accordance with Section 192 of the *Municipal Government Act* and Part 3 of this Bylaw.

“Point of Order” is a statement from a Member to call attention to any departure from the Procedural Bylaw.

“Point of Privilege” refers to all matters affecting the rights and privileges of Council collectively or any of its members individually.

“Public Hearing- Group” A group in a public hearing refers to two or more individuals representing a shared position, interest, or organization on a matter before Council. Groups may include community organizations, associations, businesses, or individuals who have coordinated their presentation to provide a collective viewpoint.

“Public Hearing Scheduled Through Special Council Meeting” Refers to a Public Hearing anticipated to generate significant public interest, with attendance expected to meet or

exceed the capacity of Council Chambers.

“Quorum” means the number of Members required for the legal conduct of the business of Council or a Committee. In the case of Meeting of Council, quorum is four (4) Members.

“Recording Secretary” means the person designated to record the minutes of a Council or Committee meeting.

“Regular Meetings” is a meeting of Council held in accordance with Section 193 of the *Municipal Government Act*.

“Reeve” means the Chief Elected Official of the County within the meaning of the *Municipal Government Act*.

“Special Meetings” is a meeting of Council held in accordance with Section 194 of the *Municipal Government Act*.

“Statutory Public Hearing” means a public hearing required by the *Municipal Government Act* or other legislation.

“Written Consent” means to give approval or consent either by email, text message, facsimile or by signed letter.

APPLICATION

- (1) This Bylaw shall govern Organizational Meetings, Regular Meetings, Special Meetings, and Council Committees established by Council and shall be binding upon all Committee members whether Members of Council or Members at Large.
- (2) When any matter relating to the meeting proceeding is not addressed in this Bylaw or in the *Municipal Government Act*, the matter will be determined by referring to the most recent version of “Robert’s Rules of Order Newly Revised”.
- (3) In the event of a conflict between the provisions of this Bylaw and Robert’s Rules of Order, the provisions of this Bylaw shall apply.
- (4) Notwithstanding Paragraph 3(1), where the Committee Bylaw or Terms of Reference establishes other procedures or gives the Committee the authorization to establish its own Meeting procedure, if there is a conflict between the Committee’s established Meeting procedures and this Bylaw, that Committee’s established Meeting procedure will have precedence over this Bylaw for the purposes of that Committee’s Meetings.

PART TWO – ROLES

3. REEVE

- (1) The Reeve, when present, shall preside as Chair over all meeting of Council, unless otherwise provided for in this Bylaw;
- (2) shall preside over the conduct of the meeting, including the preservation of good order and decorum, ruling on points of order, replying to points of procedure and deciding all questions relating to the orderly procedure of the meeting, subject to an appeal by any Member of Council from any ruling of the Chair;
- (3) ensures that each Councillor who wishes to speak on a debatable Motion is granted the opportunity to do so;
- (4) ~~with the permission of Council, may invite persons forward from the audience to speak if it is deemed to be within the best interests of the issue being discussed;~~
- (5) has all the same rights and is subject to the same restrictions, as to participation in debate, as all other Councillors.

4. DEPUTY REEVE

- (1) The Deputy Reeve chairs Council meetings when the Reeve is absent or unable to act as Reeve and shall have all the powers and responsibilities of the Reeve under this Bylaw.
- (2) The Deputy Reeve will Chair Committee of the Whole Meetings. In the absence of the Deputy Reeve, the Reeve will assume the role of Chair.

5. ACTING CHAIR

- (1) An Acting Chair presides over Council meetings as the Chair when both the Reeve and Deputy Reeve are unable to perform the duties of the position.
 - a. The Chief Administrative Officer will preside over the selection of the Acting Chair. Once the Acting Chair is selected, they will preside over the remainder of the meeting.
 - b. An Acting Chair is chosen by general consensus of the members in attendance or, if required, by a resolution of the members in attendance.

PART THREE-COUNCIL & COMMITTEE MEETINGS

6. QUORUM

- (1) As soon as there is a quorum of members after the time set for the meeting, the Chair will call the meeting to order.
- (2) If there is no quorum present within half an hour after the time set for the meeting, the Chief Administrative Officer or designate shall, record the names

of the members present and the meeting shall be adjourned.

- (3) If the Reeve or Deputy Reeve in the case of Council or Chair and Vice Chair in the case of Committee are not in attendance within fifteen minutes after the hour appointed for a meeting, and a quorum is present the CAO or designate shall call the meeting to order and a chairman shall be chosen by the members present to preside until the arrival of the Reeve or Deputy Reeve in the case of Council or Chair or Vice Chair in the case of Committee.

7. REGULAR MEETINGS OF COUNCIL

- (1) ~~Shall be held on the second and fourth Tuesday of each month provided that where a regular Council meeting falls on a holiday, the meeting shall be held on the next following day, not being a holiday or on such other day as Council decides by Motion.~~ At its organizational meeting, Council will establish the dates and time of regular Council and committee meetings for the ensuing year using the following criteria
 - a. Meetings shall be held on the second and fourth Tuesday of each month. If that date falls on a holiday, the meeting shall be held on the following day.
- (2) All Councillors must be present when establishing the dates and times of regular Council meetings pursuant to section 193 (1) or the *Municipal Government Act*.
- (3) Council may by Motion, change a regularly scheduled meeting day if necessary due to conflicting dates of other meetings or conventions Council would be attending.
- (4) Meetings shall take place at the Kneehill County Municipal Office or at another location within the Municipality when Notice is given.
- (5) Regular meetings of Council shall commence at 8:30 a.m.
- (6) If Council changes the date, time or place of a regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change to any Member of Council not present at the meeting at which the change was made, and to the public.
- (7) the CAO or designate will be responsible for posting public notice of changes to a Regular Meeting at least twenty-four (24) hours in advance by:
 - a. Posting a notice in the foyer and on the main entrance window at Kneehill County Administration Building;
 - b. Posting a notice on the County's website if time permits, and
 - c. Posting a notice in the local newspaper if time permits.

8. CANCELLATION OF MEETINGS

- (1) A cancellation of a regular scheduled meeting must be made by resolution of

Council. If Council changes the date, time or place of a regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change

- a. To any Member of Council not present at the meeting at which the change was made; and
- b. To the public.

9. SPECIAL COUNCIL MEETINGS

- (1) A Special **Council** Meeting shall be scheduled when required by the Reeve or a majority of Council.
- (2) No less than 24-hours notice of a Special **Council** Meeting shall be provided to each Councillor and to the public. The notice shall state the time, date, place and in general terms the nature of the business to be transacted.
- (3) A Special **Council** Meeting may be held with less than 24 hours' notice to all Councillors and without notice to the public if at least two-thirds of the whole Council agrees to do this in writing before the beginning of the meeting.
- (4) The Agenda for a Special **Council** Meeting shall be restricted to the business stated in the notice unless all Councillors are present and a Motion is passed to deal with the additional matter.

10. ORGANIZATIONAL MEETINGS

- (1) An Organizational Meeting shall be held no later than ~~two weeks~~ **fourteen days** after the third Monday in October each year.
- (2) ~~The CAO (or designate) shall fix the time, date, and place of the Organizational Meeting.~~
- (3) **Council holds an annual organizational meeting pursuant to section 192 (1) of the Municipal Government Act for the purpose of appointing the Reeve and Deputy Reeve, establishing Council and committee meeting dates, appointing members to committees, and any other business included on or added to the organizational meeting agenda.**
- (4) **At the organizational meetings, Council:**
 - ~~a.~~ **Appoints the Reeve and Deputy Reeve for the ensuing one-year period;**
 - ~~b.~~ **Establishes the dates and times of regular Council, committee meetings and Organizational meetings as required;**
 - ~~c.~~ **Makes Council and Committee appointments as required, including appointments for council representatives, member at large positions, and Chair and Vice Chair Positions.**
 - ~~d.~~ **Determines the seating arrangements for the ensuing one year period using the following guidelines:**

- i The seating arrangements of Council shall be determined at the Organizational Meeting. The Reeve shall occupy the center seat at the head of the Council table with the Deputy Reeve occupying the position directly to the Reeve's left. The seating positions of the remainder of Councillors shall be determined by each Councillor drawing a number between 1 and 5. Councillor seating will also be numbered from 1 through 5 as determined by the CAO or designate prior to Councillors drawing their number. The order of drawing is determined by the official Division number with Division 1 drawing first and Division 7 drawing last. In the event any Councillor is not present at the drawing, the Chief Administrative Officer, or designate, will draw for the Councillor(s) not present.
 - e. Considers any other matter on or added to the organizational meeting agenda.
- (5) During organizational meetings:
- a. The Chief Administrative Officer calls the meeting to order, presides over the appointment of the Reeve for the ensuing year and their oath of office; and
 - b. Once elected, the Reeve presides over the appointment of the Deputy Reeve for the ensuing year and all subsequent matters on the organizational meeting agenda.
- (6) During the appointment of vacant positions at the organizational meeting, or as otherwise required from time to time, the following procedures apply:
- a. Candidates nominated for Reeve or Deputy Reeve will be announced out loud. Candidates will not be nominated by secret ballot.
 - b. If only one nomination is received for a vacant position, the nominee will be appointed by acclamation; or
 - c. If more than one nomination is received for a vacant position, a vote by secret ballot will be conducted using the following exhaustive ballot procedure:
 - i If no nominee receives a majority of votes on the first ballot, the nominee who received the least number of votes is dropped from the ballot and a subsequent ballot is conducted with the remaining nominees; and
 - ii On any subsequent ballots, the nominee who receives the least number of votes is dropped from the ballot until a nominee receives the majority of votes.

- (7) All appointments, including appointments determined by secret ballot, must be confirmed by resolution pursuant to section 185.1 (2) of the *Municipal Government Act*.
- (8) All ballots for secret ballot votes conducted at the organizational meeting are destroyed after the meeting is adjourned.
- (9) All Councillors before being appointed to a Council Committee or Board, must sign a Statement of Code of Ethics and Conduct Form that is attached to the adopted Councillor Code of Conduct & Ethics Bylaw.
- (10) ~~Agenda—At the Organizational Meeting:~~
- ~~a. CAO or designate:~~
 - ~~i call the meeting to order;~~
 - ~~ii presides over the election of the Reeve for the ensuing one year period; and~~
 - ~~iii administers the Oaths of Office.~~
 - ~~b. Reeve:~~
 - ~~i presides over the election of the Deputy Reeve for the ensuing one year period.~~
 - ~~c. Council:~~
 - ~~i All Councillors before being appointed to a Council Committee or Board, must sign a Statement of Code of Ethics and Conduct Form that is attached to the adopted Councillor Code of Conduct & Ethics Bylaw. (Moved to #9)~~
 - ~~ii appoints Council Committees and Board Members;~~
 - ~~iii conducts other business identified within the Organizational meeting Agenda.~~
- (11) ~~The seating arrangements of Council shall be determined at the Organizational Meeting. The Reeve shall occupy the center seat at the head of the Council table with the Deputy Reeve occupying the position directly to the Reeve's left. The seating positions of the remainder of Councillors shall be determined by each Councillor drawing a number between 1 and 5. Councillor seating will also be numbered from 1 through 5 as determined by the CAO or designate prior to Councillors drawing their number. The order of drawing is determined by the official Division number with Division 1 drawing first and Division 7 drawing last. In the event any Councillor is not present at the drawing, the Chief Administrative Officer, or designate, will draw for the Councillor(s) not present.~~

(moved to 4 (d) i)

(12) ~~Nominations~~

- ~~a. Candidates nominated for Reeve or Deputy Reeve will be announced out loud. Candidates will not be nominated by secret ballot.~~
- ~~b. If only one nomination is received for the position of Reeve or Deputy Reeve, that nominee shall be declared elected by acclamation.~~
- ~~c. Where there is more than one nomination for Reeve or Deputy Reeve, voting shall be done by secret ballot.~~
- ~~d. If, on the first ballot, no one Councillor receives a clear majority of the votes, the Councillor who received the least number of votes shall be dropped from the ballot and a second ballot shall be taken.~~
- ~~e. On subsequent ballots, a Councillor who receives the least number of votes shall be dropped from the ballot until a Councillor receives a clear majority.~~
- ~~f. Councillors hold office from the beginning of the Organizational Meeting following the General Election until immediately before the beginning of the Organizational Meeting following the next General Election, in accordance with the Local Authorities Election Act, R.S.A. 2000 Chapter L-21. (local authorities election act terms of office 9 (1))~~

11. COMMITTEE OF THE WHOLE MEETINGS

- (1) The purpose of the Committee of the Whole is to allow Council to meet in a less formal and structured manner to:
 - a. Discuss issues of long term planning and policy development
 - b. Discuss complex administration, finance, zoning and land development issues; and
 - c. Consider any other matters that from time to time may require Council's in depth consideration
- (2) Committee of the Whole will meet for the purposes of discussion and possible recommendation to Council. No formal decisions will be made at Committee of the Whole meetings. Recommendations of the Committee of the Whole shall be voted upon at a future Council meeting.
- (3) Council Committee of the Whole may make motions for the following purposes:
 - a. for "procedural" purposes (adopting agenda and the previous Committee of the Whole minutes, and adjourning the meeting);
 - b. to make recommendation to Council or other Council Committee's regarding a matter discussed at the Committee of the Whole meeting;

and

- c. to provide direction to Administration in the preparation and continued development of a matter being reviewed during the Committee of the Whole meeting.
- (4) Meetings of the Committee of the Whole shall be open to the public, unless the Committee moves into a closed session which complies with the MGA Section 197(2).
- (5) The Committee of the Whole meeting schedule shall be established by motion at the annual organization meeting or at a regular meeting following the organizational meeting, as may be appropriate.
- (6) Notice of Council Committee of the Whole meetings shall be posted on the County's website.
- (7) The agenda will be posted on the County website the Friday prior to the Committee of the Whole meeting.
- (8) Regular Committee of the Whole meetings will be held at 8:30 a.m. in Council Chambers.
- (9) Minutes of a Committee of the Whole meeting shall be adopted by motion at the following Committee of the Whole meeting.

12. DELEGATIONS AT COUNCIL MEETINGS

- (1) ~~A member wishing to appear before Council, individually and as a group, must make a written submission to the CAO (or designate) to arrive no later than 4:00 p.m. on the Wednesday immediately prior to the Council meeting.~~ Requests for individuals or groups to present to Council as a delegation shall be made 19 (nineteen) days prior to the requested meeting date. Exceptions for emergent issues may be made at the discretion of the CAO (or designate).
- (2) Delegations are scheduled at the discretion of the CAO (or designate), subject to:
 - a. the volume of material on any given agenda;
 - b. the number of requests for a specific meeting date and urgency of request; or
 - c. subject matter
- (3) The written submission will indicate the following information:
 - a. complete name of the presenter(s) and contact information (i.e. Mailing address, e-mail, telephone/fax number) and the organization they are representing (if applicable);
 - b. nature and purpose of the delegation and the material to be covered/presented;
 - c. any PowerPoint presentation or other material to be used or presented at the meeting.

- (4) Presentations will be directed to the Chair and will be limited to fifteen (15) minutes with an additional ten (10) minutes for questions for clarification by members and administration. The Chair may extend the time limits as necessary.
- (5) Information presented by the delegation will be restricted to the topic noted in the written submission and recorded on the meeting agenda.
- (6) Subsequent deputations from the same individual/group concerning a topic on which they have previously presented or spoken will not be permitted unless there is significant new information to be brought forward.
- (7) Delegations will not be heard regarding matters involving current or pending litigation, insurance claims, matters beyond the jurisdiction of Council, or Municipal Freedom of Information and Protection of Privacy Act issues.
- (8) Delegations will not be permitted to speak regarding topics that will be the subject of an upcoming public meeting pursuant to the Municipal Government Act, unless exceptional circumstances apply which have been reviewed and approved by Council. Persons wishing to speak about such matters are requested to present their concerns and opinions at the scheduled public meeting where their comments can be considered along with all other submissions.

13. CLOSED SESSION

- (1) The *Municipal Government Act* permits Council or Committee to close all or part of the meeting to the public if a matter to be discussed is within one of the exceptions to disclosure contained in Division 2 Part 1 of the *Freedom of Information and Protection of Privacy Act*.
- (2) Before closing all or any part of the meeting to the public, a Council or Council Committee shall pass a motion
 - a. that includes the basis for which that part of the meeting is to be closed and;
 - b. The related section of FOIP that applies, under the Exception to Disclosure in Division 2 of Part 1 (Section 16 to 29) or under the regulations under subsection (7)
- (3) When a meeting is held in closed session, no Motion or Bylaw may be passed except a Motion to revert to a meeting held in public.
- (4) Where a Council or Council Committee closes all or part of a meeting to the public, the Council or Council Committee may allow one or more other persons to attend, as it considers appropriate.
- (5) A Subdivision Authority, Development Authority or Subdivision and Development Appeal Board established under Part 17 of the *Municipal Government Act* may deliberate and make its decision in a meeting closed to the public.

- (6) After the closed meeting discussions are completed, any members of the public who are present outside the meeting room must be notified that the rest of the meeting is now open to the public, and a reasonable amount of time must be given for those members of the public to return to the meeting before it continues.
- (7) In accordance with the MGA, Section 153 and the FOIP act, all members are required to keep in confidence matters discussed in closed session until the item is discussed at a meeting held in public.

14. ~~MEETING THROUGH ELECTRONIC COMMUNICATIONS~~ MEETINGS BY ELECTRONIC MEANS

- (1) Council may conduct any Council Meeting or Committee Meeting through electronic means in accordance with the requirements of applicable provincial and municipal legislation.
- (2) Council shall conduct all Public Hearings through electronic means in accordance with the requirements of applicable provincial and municipal legislation.
- (3) Anyone may participate in a Public Hearing through electronic means in accordance with the Act and the Public Hearing procedures outlined under Part Six of this Bylaw.
- (4) Public notifications of a meeting conducted through electronic means, including Public Hearings, shall include:
 - a. The type(s) of electronic means by which the meeting is to be held; and
 - b. The method by which members of the public may access the meeting and make submissions.
- (5) Council and committee members may attend Closed Sessions by electronic means for Council and Committee meetings if they are participating in the meeting electronically in accordance with this bylaw.
 - a. Where a Council or Committee closes all or part of a meeting to the public, Council may allow one or more other persons to attend by electronic means, as it considers appropriate.
- (6) Closed Sessions cannot be conducted through electronic means during a public hearing and Councillors participating in a meeting through electronic means cannot participate in closed sessions held at that meeting.
- (7) ~~Pursuant to the Municipal Government Act a meeting of Council or Committee may be conducted by means of electronic or other communication facilities if:~~
 - ~~a. notice is given to the public of the meeting, including the way in which it is to be conducted;~~
 - ~~b. the facilities enable the public to watch and/or listen to the meeting at the place specified in the notice and a designated officer is in attendance~~

~~at that place; and~~

~~c. the facilities enable all the meeting's participants to watch and/or hear each other.~~

- (8) Councillors participating in a meeting held by an ~~electronic or other communication facility~~ **electronic means** are deemed to be present at the meeting.
- (9) It is encouraged that physical attendance at meetings occurs regularly. However, there is no limit to the number of times a member of Council may participate electronically in a meeting.
- (10) A Member of Council, **except for the Chair of the meeting**, may participate in a meeting through electronic **means** ~~or other communication facility~~ if:
 - a. The Member is in a location outside of Kneehill County for any reason;
 - b. The Member is in a location within Kneehill County but is unable to attend **the meeting for personal or family reasons but desires to participate in the meeting electronically**. ~~a meeting for medical reasons;~~
 - c. If that location is able to support its use, ensuring that all Council members participating in the meeting are able to communicate effectively.
 - d. The location is secure, appropriate for Council interaction and public viewing, and free from outside distractions.
- (11) The number of people participating by using the electronic **means** ~~or communication facility~~ will be limited by the system's capacity.
- (12) The meeting Chairman must be physically present at the meeting and cannot Chair the meeting through electronic **means** ~~or other communication facility~~. **To participate in a meeting electronically, the Chair must vacate the chair for that meeting.**
- (13) The Chair shall announce to those in attendance at the Council meeting that a Council member or Administration member is attending the meeting by means of electronic **means** ~~or other communication facility~~.
- (14) **The Chair has the authority to end a member's use of electronic participation in an in-person meeting if, in their opinion, the use of electronic participation is disruptive to the meeting or the location of the member is not secure or is not appropriate.** ~~Council through resolution has the authority to deny the use of the electronic meeting participation if in their opinion the location is disruptive to the meeting, not secure, and it is located in any place deemed inappropriate.~~
- (15) **To participate in a meeting through electronic means electronically or other communication facility, a member must notify the Chair and Chief Administrative**

Officer as soon as they are aware of their need to participate electronically.

(16) ~~Notice of Proposed Use~~

- a. ~~Advise the CAO (or designate) of the phone number at which he or she will be available throughout the meeting.~~
- b. ~~Contact the Administration Office a half (1/2) hour before the start of the meeting to receive the electronic or other communication facility meeting codes.~~

(17) In the case of an emergency, **public health or disaster event:**

- a. Council can conduct their meeting electronically with all Council members and CAO participating electronically ensuring all requirements of ~~Section 13 (1) are met.~~ **Section 13 (1) 199 of the *Municipal Government Act* are met.**

~~15. RECORDING, BROADCASTING AND/OR STREAMING COUNCIL /SPECIAL/COMMITTEE OF THE WHOLE/PUBLIC HEARING/ORGANIZATIONAL MEETINGS~~ **RECORDING AND LIVE STREAMING MEETINGS**

- (1) Council, Special, Committee of the Whole, Public Hearing and Organizational meetings and all other meetings may be ~~audio and/or visually recorded,~~ **and /or live streamed to the public** ~~broadcast and/or streamed publicly, if the meeting location supports its use, with the exception of proceedings closed to the public provided for under Closed Sessions section of this Procedural Bylaw.~~ **with the exception of Closed Sessions.**
- (2) The use of audio and video recording devices and cameras by the press or the public is prohibited.
- (3) If a Council, Special, Committee of the Whole, Public Hearing, Organizational meeting or any other meeting is **recorded, and /or live streamed to the public** ~~recorded, broadcasted and/or streamed:~~
 - a. signage shall be posted to ensure presenters and members of the public are aware that public meetings may be **recorded, and /or live streamed to the public** ~~audio and/or visually recorded, broadcast and/or streamed publicly~~ and made available over the website.
 - b. at the commencement of each meeting, the Reeve or Chair shall notify those present, including members of the public, that the meeting is being **recorded, and /or live streamed to the public** ~~recorded, broadcasted or streamed publicly~~ through Kneehill County's website and/or online.
 - c. the Reeve or Chair has the discretion and authority at any time to direct the termination or interruption of the **recording and /or live stream to the public** ~~recording, broadcasting and/or streaming of the meeting if~~

~~they~~ he or she consider it prudent or advisable to do so.

~~d. there may be situations where due to technical difficulties the recording, and/or live stream broadcasting and/or streaming will not be available. If such circumstances occur the Reeve or Chairperson will advise those present that the recording and/or live stream recording, broadcasting and/or streaming is not available. In the event the technical difficulties are not identified during the meeting, this information will be displayed on the website.~~

~~e. the recording will be posted to the website within three (3) days of the meeting.~~

(4) If there are technical difficulties while live streaming or recording:

~~a. Notice of technical difficulties will be provided on the County website; and~~

~~b. There will be no posted video of that meeting on the County public YouTube Channel website or website.~~

(5) The official record of meetings shall be written, approved minutes as required by the *Municipal Government Act*, regardless if the meeting is recorded or livestreamed.

(6) Copyright to recordings of Council meetings made available on the County's website is owned by Kneehill County. No part of the recorded materials posted on the County's website may be reproduced.

PART FOUR- AGENDA

16. AGENDA PREPARATION & DISBURSEMENT

(1) The preparation and distribution of a Regular Council Meeting, Special Council Meeting, Organizational Meeting and Committee of the Whole Meeting agendas will be the responsibility of the Chief Administrative Officer (or designate). The Chief Administrative Officer (or designate) will ensure that:

a. Copies of the agenda's for meetings listed under Section 15 (1) are supplied electronically to all members of Council on the Thursday prior to the meeting, and

b. Agenda's for Meetings listed under Section 15 (1) are made available to members of the media and the public on the Friday prior to the meeting.

17. ORDER OF BUSINESS

(1) The agenda prepared for each meeting shall be approved as the first order of business.

(2) If an alteration to the order of business is desired for the convenience of the meeting, the Chair may make such alteration but shall not delete any portion of

the business set out in the agenda.

18. ADDITIONS OR DELETIONS

- (1) Once the Council agenda has been published, requests to add an item to the agenda must be approved by Council.
- (2) The addition or deletion of agenda items after the agenda has been adopted requires a unanimous vote of Council.

19. EMERGENT BUSINESS

- (1) Emergent Business is an Agenda item that is not on the Agenda and because of time constraints must be brought before Council. The Emergent Business item:
 - a. shall be considered as an addendum to the Agenda; and
 - b. the ~~County Manager~~ **Chief Administrative Officer (CAO)** shall provide an explanation indicating the reasons and degree of urgency.

20. MINUTES

- (1) The minutes of the preceding meeting shall be the second order of business, so that any errors or omissions may be corrected by the Council.
- (2) The Recording Secretary will prepare the minutes of each Council Meeting and will distribute a copy of the minutes with a subsequent Council Meeting Agenda.
- (3) Any Councillor may make a Motion requesting that the Minutes be amended to correct any inaccuracy or omission.

21. ADJOURNMENT

- (1) A Motion to adjourn the meeting shall be in order except:
 - a. When a Member of Council is in possession of the floor; or
 - b. When it has been decided that the vote be now taken; or
 - c. During the taking of a vote

22. ADJOURNMENT TIME

- (1) Adjournment time is at the conclusion of the agenda as adopted by Council or when a Motion to adjourn has been passed.

23. PROCEEDINGS

- (1) All discussions during a meeting must be directed through the Chair.
- (2) Moved to #41 ~~Pecuniary Interest (Conflict)~~
 - a. ~~Members of Council who have a reasonable belief that they have a pecuniary interest (as defined in the *Municipal Government Act*) in a matter before Council, any committee of Council or any board, commission, committee or agency to which they are appointed as a~~

~~representative of Council, shall, if present, declare and disclose the general nature of the pecuniary interest prior to any discussion of the matter, abstain from discussions or voting on any questions relating to the matter and shall remove themselves from Council Chambers until the matter is concluded. The minutes shall indicate the declaration of disclosure, the time at which the Member of Council left the rooms and the time the Member of Council returned.~~

(3) Temporary Absence

- a. If a member arrives late, leaves before the Meeting is adjourned, or is temporarily absent from the Meeting, the Meeting Minutes shall reflect such absence and the time of the absence.

(4) Speaking to Motions

- a. All questions or debate must be directed through the Chair.
- b. Members of Council wishing to speak on a matter before the meeting should indicate their intention by raising their hand and being recognized by the Chair and should not speak more than once until every Member of Council has had the opportunity to speak except:
 - i to provide an explanation of the Member's previous remarks if misunderstood;
 - ii in the case of the mover, to answer questions from the floor directed to the Chair; and
 - iii to allow the mover to close debate after the Chair has called for further discussion and all other Members have had an opportunity to be heard.
- c. Any member may require the question or Motion under discussion, or any portion thereof, to be read at any time during debate, but not so as to interrupt a member while speaking.

(5) Interruption of Speaker

- a. A Member who is speaking may only be interrupted by another Member on:
 - i A Point of Privilege; or
 - ii A Point of Order
- b. A Member who is speaking when a Point of Order or Privilege is raised shall immediately cease speaking.

(6) Ruling on Proceedings

- a. The Chair shall rule on a Point of Order or Privilege and no vote shall be

taken unless there is a challenge by a Member to the ruling.

(7) ~~Recording of Motions~~ (moved to 40)

~~a. The minutes shall state who made the motion and whether the motion was "carried unanimously", "carried" or "defeated".~~

(8) ~~Recorded Vote~~ (moved to 40)

~~a. A Member may request a recorded vote, before any vote is taken, on any Motion. The names of each member present, and whether they vote for or against, must be included in the minutes regardless of whether or not the resolution was passed unanimously.~~

PART FIVE – MOTIONS

24. GENERAL PROVISION OF MOTIONS

- (1) A Motion that has been moved shall not be required to be seconded.
- (2) A Member may move a Motion whether or not the Member intends to support it.
- (3) The Chair shall not call the question on any Motion until Council or Committee is completely satisfied that it is clear on how the Motion reads.
- (4) A recommendation in a report does not constitute a Motion until it is moved by a Member.
- (5) When a Motion has been made and is being considered, no Member may make another Motion except to:
 - a. Amend the Motion;
 - b. Amend the amendment to the Motion;
 - c. Withdraw the Motion;
 - d. Refer the main Motion;
 - e. Table the main Motion;
 - f. Move a Motion that has privilege that is:
 - i a Motion to recess;
 - ii a Motion to adjourn;
 - iii a Motion to set the time for adjournment;
 - iv a Motion to extend the time of the Meeting; or
 - v a Point of Privilege
- (6) When a Motion is before the meeting and the mover wishes to withdraw or modify it or substitute a different one in its place, and if no one objects, the

Chairman shall grant permission. However, if any objection is made, it is necessary to obtain leave by Motion to withdraw and this Motion cannot be debated or amended. Once a Motion is withdrawn, the effect is the same as if it had never been made.

- (7) The mover of a Motion must be present when the vote on the Motion is taken.

25. DEBATE OF MOTIONS

- (1) Every main Motion is debatable with the exception of:
- a. A Motion on a point of order
 - b. A Motion to adjourn
 - c. A Motion to table- time must be given
 - d. A Motion to withdraw a Motion , “Lay on the Table”
 - e. A notice of Motion

26. CLOSING DEBATE

- (1) A Member who moved the main Motion, may close debate after other Members have been given an opportunity to speak.
- (2) Before the debate is closed and the vote called, a Member may, request that the Motion be read aloud or ask a question that:
- a. relates directly to the debate;
 - b. contains no argument: and
 - c. introduces no new material on the Motion
- (3) When a Member has closed debate the Chair shall immediately call for a vote on the Motion.
- (4) When the vote has been called for on the Motion, no Member shall debate further on the Motion or speak, except to request that the Motion be read aloud or viewed on the screen.

27. MOTION TO AMEND

- (1) A Member may not amend a Motion or make an amendment which:
- a. does not relate to the subject matter of the main Motion; or
 - b. is contrary to the main Motion.
- (2) Only one amendment to the main Motion and only one amendment to that amendment shall be allowed.
- (3) The amendment to the amendment must be voted on before the amendment.
- (4) An amendment to an amendment must be relevant to the amendment.

- (5) The main Motion shall not be debated until all amendments to it have been voted on.
- (6) Amendments shall be put in reverse order to which they have been moved.
- (7) ~~With the exception of a Friendly Amendment, a Member, who moved a Motion, may not move an amendment to it.~~
- (8) ~~Amendments deemed to be Friendly Amendments by the mover of a Motion shall not be subject to a vote and will not count towards the cap established in clause (2) of this section.~~

28. SPLITTING MOTIONS

- (1) A Member may request that a Motion be divided if it contains parts that stand as complete propositions. Council and Council Committee(s) must then vote separately on each proposition.

29. WITHDRAWAL OF A MOTION

- (1) After a Motion has been moved and stated by the Chair, it is the property of the Council or Committee and may only be withdrawn by the mover with the unanimous consent of the Members present at the Meeting.
- (2) A Motion withdrawn shall not be recorded in the minutes.

30. MOTION TO RECESS

- (1) The Chair, without a Motion, may recess the meeting for a specific period.
- (2) Any Member may move that Council recess for a specific period.

31. MOTION TO ADJOURN

- (3) A Motion to Adjourn is a Motion to bring a Meeting to an end.

32. MOTION TO REFER

- (1) A Member may move to refer any Motion to the appropriate Committee or Administration for investigation and report.

33. MOTION TO RECEIVE FOR INFORMATION

- (1) A Motion to Receive for Information is made to acknowledge an item, report or recommendation. No additional action is taken.

34. MOTION ARISING

- (1) A Motion Arising must
 - a. be directly related to and arise from an item which has just been considered; and
 - b. be made before another item is in front of the meeting.

35. MOTION TO TABLE

- (1) A Motion to Table is made to place a main Motion and all pending amendments

to the main Motion aside temporarily, with the intention of bringing them back either later in the same Meeting or at a later date for action.

- (2) A Motion to Table takes precedence over all other Motions connected with the Motion being tabled.
- (3) A Motion to Table must be made with reference to a set time, set date.
- (4) If the tabling Motion does not include the date of the meeting to which the tabled matter is to be brought forward, it will be brought forward to the subsequent meeting.
- (5) A matter tabled to a set date shall not be considered before that date, except by Special Motion.

36. MOTION TO LIFT FROM THE TABLE

- (1) A Tabled item shall be brought back with all of the Motions related to it, exactly as it was when laid on the table.
- (2) An item tabled to a set date shall be added to the agenda at the date without the requirement to lift from the table.

37. MOTION TO RECONSIDER

- (1) Once a motion is voted on by either Council, Council Committee, Commission, Board or other body established by Council, that same Motion, regardless of whether it was “carried” or “defeated”, cannot be reconsidered by Council unless:
 - a. Six months has passed since the date that the Motion was “carried unanimously”, “carried” or “defeated”; or
 - b. A Motion to Reconsider is carried.
- (2) After a Motion has been voted upon, at any time during the remainder of the current meeting or during the next regular meeting, any Member of Council who voted with the prevailing side may make a Motion to Reconsider and shall state the reason for making a Motion to Reconsider.
- (3) Debate on the Motion to Reconsider must be confined to reasons for or against reconsideration.
- (4) If a Motion to Reconsider is carried, the question on which the vote is to be reconsidered becomes the next order of business.
- (5) Reconsideration of the question shall be open to debate, voted upon and shall require the votes of a majority of the Members of Council present to carry it.
- (6) A Motion that has been approved for reconsideration and passes automatically suspends the previous Motion.

38. NOTICE OF MOTION

- (1) A Member wishing to introduce a new matter for consideration, shall submit the Motion in writing to the CAO the Wednesday at 4:00 p.m. prior to the Council meeting at which the member wishes to introduce his/her Notice of Motion.
- (2) All Notices of Motion received at a Meeting shall;
 - a. Be added to the Agenda of the next Meeting; and
 - b. Include an administration report in response to the proposed Motion.
- (3) A Notice of Motion must give sufficient detail so that the subject of the Motion and any proposed Motion can be determined and it must state the date of the Meeting at which the Motion shall be made.
- (4) A Notice of Motion cannot be made at a Special Council Meeting.

39. MOTION TO MOVE INTO CLOSED SESSION

- (1) A Member may make a Motion to move into closed session which must:
 - a. be in accordance with the *Freedom of Information and Protection of Privacy Act*;
 - b. Include the subject of the matters to be discussed.

40. ~~VOTING ON MOTIONS~~ VOTING AND RECORDED VOTES

- (1) Votes are taken as follows:
 - a. The Chair calls the question on the motion;
 - b. The Chair calls for those in favour of the motion and asks for a show of hands;
 - c. The Chair calls for those opposed to the motion and asks for a show of hands
- (2) ~~After a Motion has been put to a vote by the Chair, no Member shall speak to the question, nor shall any other Motion be made until after the results of the vote have been declared.~~ After the Chair calls for a vote on a motion, no member may speak to the motion or move another motion until the results of the vote are declared.
- (3) Each Member present at a Meeting shall vote on every Motion unless the Member is required or permitted to abstain from voting on the matter in accordance with section 183 (1) of the ~~by the Municipal Government Act or other legislation.~~
- (4) A motion is carried when a ~~Unless otherwise specified in this Bylaw, a Motion shall be carried when a simple majority of the Members present at a Meeting vote in~~ the motion. A motion is defeated when it does not receive the required number of votes in favour or if the vote results in a tie.
 - a. Alternatively, a motion is carried when the specified number of members vote in favour of the motion as otherwise required by this bylaw, the *Municipal Government Act*, or other governing legislation.

(5) Unless a vote is a recorded vote, the meeting minutes show the name of the member who moved the motion, who abstained or were absent from the vote, and whether the motion was carried, carried unanimously or defeated.

(6) Recorded Vote:

a. Before the vote on a motion is taken, a member may request that the results of the vote be recorded pursuant to section 185 of the *Municipal Government Act*.

b. Votes are taken as follows:

- i. The Chair calls the question on the motion;
- ii. The Chair calls for those in favour of the motion and asks for a show of hands;
- iii. The Chair calls for those opposed to the motion and asks for a show of hands

c. When a vote is recorded the vote, the meeting minutes show the names of the member who moved the motion, who voted in favour and in opposition to the motion, who abstained or were absent from the vote, and whether the motion was carried or defeated.

~~(1) If there is an equal number of votes for or against a Motion or Bylaw, the Motion or Bylaw is defeated.~~

~~(2) Each Member shall vote by the raising of the hand.~~

41. VOTING- PECUNIARY INTEREST AND CONFLICT OF INTEREST

~~(1) Members of Council who have a reasonable belief that they have a pecuniary interest (as defined in the *Municipal Government Act*) in a matter before Council, any committee of Council or any board, commission, committee or agency to which they are appointed as a representative of Council, shall, if present, declare and disclose the general nature of the pecuniary interest prior to any discussion of the matter, abstain from discussions or voting on any questions relating to the matter and shall remove themselves from Council Chambers until the matter is concluded. The minutes shall indicate the declaration of disclosure, the time at which the Member of Council left the rooms and the time the Member of Council returned.~~

(2) A Councillor who has reasonable belief that they have a pecuniary interest in any matter before Council, or any committee of Council, shall, if present, declare and disclose the general nature of the pecuniary interest prior to any discussion on the matter, abstain from discussions or voting on any question relating to the

- matter, and shall remove themselves as a member of Council from the Council Chambers until the matter is concluded.
- (3) A Councillor who has a reasonable belief that they have a conflict of interest in any matter before Council, or any committee of Council may, if present, declare and disclose the general nature of the private interest prior to any discussion of the matter, abstain from discussions or voting on any question relating to the matter, and may remove themselves as a member of Council from Council Chambers until the matter is concluded.
 - (4) The minutes shall indicate the declaration of disclosure under the applicable section of the Act and this section of the Bylaw, and if applicable, the time at which the Councillor left the room, and returned.

PART SIX- PUBLIC HEARINGS

42. ADVERTISING OF PUBLIC HEARINGS

- (1) ~~The advertised Notice of the Public Hearing must be published at least once a week for 2 consecutive weeks in the local newspaper to which the proposed Bylaw, Motion relates, or in which the meeting or hearing is to be held.~~ Public Hearings will be advertised in accordance with the Municipal Government Act and Kneehill County's bylaws, policies and procedures.
- (2) Public Hearing advertisements must include:
 - a. A deadline for submitting written submissions to be included in the Agenda and provided to Council as part of the Public Hearing; and
 - b. A deadline for registering to participate in the Public Hearing through electronic means; and
 - c. A link to our website outlining the process for providing written submissions and for registering to participate in the Public Hearing through electronic means;
- ~~(3) The deadline for Written Submissions to be included in the Public Hearing Agenda Package shall be included in the advertised notice.~~

43. WRITTEN SUBMISSIONS

- (1) Written Submissions received in response to the Notice of Public Hearing shall become a public record and shall be made available to the public and will be included in the Public Hearing Agenda Package.
- (2) Written Submissions submitted after the advertised deadline will not be accepted.
- (3) Written Submissions that contain personal attacks or have a derogatory tone shall not be included in the Public Hearing Agenda Package.

- (4) Individuals who have submitted a letter may only address Council at the Public Hearing on new information not contained in the letter.

44. ATTENDING PUBLIC HEARING THROUGH ELECTRONIC MEANS

- (1) Anyone can listen to and watch the Public Hearing through Kneehill County's Livestream without prior registration, however, if the public would like to participate through electronic means and be added to the presenter list they would complete the following:
 - a. Register by calling the Kneehill County Administrative Office by 4:30 p.m. two business days prior to the scheduled Public Hearing date.
 - b. Administration will then provide instructions for accessing the Public Hearing through the email address provided by the registrant within 24 hours of the meeting.
- (2) ~~In order to participate in Public Hearings through electronic means, registration must be completed by calling the Planning Department to get on the presenter list by 4:30 p.m. two business day prior to the scheduled Public Hearing date.~~
- (3) ~~The Planning Department will then provide instructions on how to access the Public Hearing using the email address provided to the Planning Department within 24 hours of the meeting date.~~
- (4) Kneehill County will not accept electronic registrations received after the advertised registration deadline to participate in the Public Hearing.
- (5) Individuals or groups who have registered to participate in the Public Hearing through electronic means will only be accepted into the meeting if:
 - a. The participant name matches the name indicated on the presenter list; and
 - b. The participant email address matches the email address indicated on the presenter list.
- (6) No unregistered participants will be permitted into the electronic meeting for a Public Hearing.
- (7) The camera and microphone of participants through electronic means are to remain off and muted except when it is their turn to address Council.
 - a. The Chair may order the immediate removal of any electronic participants that are continuously disruptive to the Public Hearing, present in an inappropriate manner on camera (i.e. inappropriate attire or background/setting), and/or uses inappropriate language.

45. ATTENDING PUBLIC HEARING IN PERSON

- (1) ~~Persons~~ Individuals and groups interested in speaking at a Public Hearing in

person shall ~~should~~ register their name on the Speakers List prior to the Public Hearing and must indicate if they are either in support or in opposition of the proposed bylaw, resolution, or other matter subject to the Public Hearing.

46. COMMENCEMENT OF PUBLIC HEARINGS

- (1) Public Hearings shall be held during regular or special Council Meetings.
- (2) Council shall hold a public hearing when the *Municipal Government Act* or other enactment requires Council to hold a public hearing on a proposed Bylaw or, a Motion or, any other matter at the direction of Council.
- (3) Public Hearings shall be held prior to second reading of the proposed bylaw or before Council votes on a Motion.
- (4) Council shall by Motion set a time, date and location of a public hearing.
- (5) Public Hearings shall accommodate participation through electronic means in accordance with the Act and this Bylaw.

~~47. SIGNIFICANT PUBLIC HEARING~~ PUBLIC HEARING SCHEDULED THROUGH SPECIAL COUNCIL MEETING

1. If Administration anticipates that attendance for a Public Hearing will meet or exceed the seating capacity of Council Chambers, the hearing will be scheduled as part of a Special Council Meeting.
- ~~2. A large public hearing is defined as one where Administration anticipates that attendance will reach or exceed the seating capacity of Council Chambers.~~
3. The seating capacity of Council Chambers is 43.
4. In accordance with Section 199 of the *Municipal Government Act*, all public hearings must now be conducted by electronic means. To comply with this requirement, all Public Hearing Scheduled Through Special Council Meeting ~~large public hearings~~ must be held in Council Chambers or in a facility that can provide reliable and consistent internet connectivity.
5. Public Hearing advertisements will include a note encouraging individuals who wish only to view the hearing (and not speak) to watch the livestream. This is to ensure that space in Council Chambers is available for those who wish to participate and speak.
6. During the registration process, speakers will be assigned a number. If Council Chambers is at capacity, registrants will be asked to wait in the customer service area (until it also reaches capacity) or outside. Speakers will be brought in when it is their turn to speak.

48. PUBLIC HEARING ~~AGENDA PACKAGE~~

- (1) A Public Hearing package, will be prepared, containing more comprehensive information than the Council Agenda Package. The Public Hearing Package will:
- ~~The Public Hearing Agenda Package~~ will be forwarded to Council before the public hearing in order for Council to have enough time to review all submissions before the hearing.
 - ~~The public will be provided the public hearing package at the public hearing.~~ will be made available on the County website for the public to download prior to the hearing.

49. ~~PRESENTING TO COUNCIL~~ PRESENTING IN PERSON AND THROUGH ELECTRONIC MEANS AT THE PUBLIC HEARING

- (1) ~~Persons interested in speaking at a Public Hearing should register their name on the Speakers List prior to the Public Hearing.~~
- (2) Persons who have already submitted a written submission may only address Council at the Public Hearing on new information not contained in the letter.
- (3) Persons addressing Council regarding the proposed Bylaw or Motion shall:
- state their name and legal or municipal address, a person who does not identify him/herself will not be given the opportunity to speak;
 - indicate whether they have already submitted a written statement and confirm that the information they intend to present is new.;
 - indicate as to whether they are speaking on their own behalf or for another person or for a group;
 - indicate as to whether they are speaking in support of or in opposition to the proposed Bylaw or Motion;
 - state how they are affected by the proposed Bylaw or Motion; and **must**
 - address the Chair when responding to questions or providing information.
- (4) A person may authorize another individual to speak on their behalf if:
- such authorization is in writing **and proof of such can be provided to Kneehill County prior to the start of the Public Hearing.**
- (5) An individual **or group** may speak only once at the public hearing.
- (6) Presentations by the applicant and the public may be made verbally, in writing or visually.
- (7) Any person who would like to present using an electronic presentation will bring their USB flash drive to the presenter desk, where a staff member will open the

file at the presenter laptop.

- (8) ~~The use of maps, videos, Power Point presentations and written presentations shall be collected by the Recording Secretary to be included in the Corporate Records for the meeting and may be made available to the public upon request.~~ Presentations may include electronic components such as photos, videos, maps, PowerPoint presentation, written presentations, and furthermore, all presentation materials form part of the public record and will be collected by Administration and provided to the public in the post-meeting agenda package and upon request.

50. PUBLIC HEARING PROCESS

- (1) The Chair shall call for a Motion to go into the Public Hearing and **note the time the Public Hearing is opened.**
- (2) The Chair will announce the following:
 - a. That the public hearing procedure is included in the Public Hearing Package and a paper copy is available at the Recording Secretary's Desk.
 - b. That whoever wants to speak as a group or an individual to register their name on the speakers list.
 - c. That the use of audio and video recording devices and cameras by the press or public are prohibited.
 - d. That the Public Hearing is being recorded and live streamed and will be available to view by the public.
- ~~(3) The Chair shall remind everyone who is wanting~~ **wants** ~~to speak as a group or an individual and to register their name on the speakers list.~~
- ~~(4) The use of audio and video recording devices and cameras by the press or the public is prohibited.~~
- ~~(5) The Public Hearing Procedure will be included in the Public Hearing Package and a paper copy will be made available at the Recording Secretary's Desk.~~
- (6) The Chair will then follow the Public Hearing process in the following order:
 - a. Administration will present information about the proposed bylaw(s). **Council members are permitted to ask questions for clarification at this time.**
 - b. The applicant will be provided the opportunity to speak following administration's report within a time period of 20 minutes. **Questions of clarification from Councillors to the applicant are permitted after the report is provided.**
 - c. Following that, ~~any person or group~~ **individuals or groups** wishing to speak to the bylaw will be ~~asked to come~~ **called forward in the order as**

- they appear on the Speakers List. ~~The Speakers List includes the names from both in-person registrations and those who registered to attend by electronic means before the deadline. provided by the Patrons and Registration List Speakers List. They~~ **Speakers** will provide their name and address and whether they have previously submitted a written response (i.e., letter/email). If a written submission has been provided and is included with the report to Council, the Chairperson will request presenters to please keep the oral presentation to new information.
- d. Each ~~public~~ presenter may speak only once at the public hearing and each presentation will be limited to a maximum of 5 minutes. There is an indicator that shows a green light that changes to Yellow when 30 seconds are left, then the light changes to Red when time is up. If the Red light comes on, the presenter will be requested to wrap up the presentation. Group presentations are allowed a maximum of 10 minutes.
 - e. When it appears that there are no more presenters, the Chairman will confirm that there are no other persons wishing to speak to the bylaw.
 - f. Following the public presentations, the Chair will ask the applicant if they wish to offer a rebuttal. They have a maximum of 10 minutes for their rebuttal.
 - g. Members of Council may request members of administration and/or the applicant to address any matters raised during the public hearing.
 - h. Once the process is complete, the Chairperson will declare the public hearing closed and will call for a motion to close the Public Hearing and note the time the Public Hearing is closed.**
 - i. Once the Public Hearing is adjourned, the Chair shall advise that no further information on the matter shall be received by Council.
- (7) If a Public Hearing is postponed or recessed, Council shall not receive any additional submissions in relation to the subject matter until it reconvenes the Public Hearing.
 - (8) ~~Statutory~~ Public Hearings must be closed before Council votes on the Bylaw.
 - (9) After the Public Hearing is closed, Council may debate the proposed Bylaw or Motion and may do one of the following:
 - a. amend the Bylaw or Motion;
 - b. pass the Bylaw or Motion; or
 - c. defeat the Bylaw or Motion.
 - (10) Members who are absent for the whole Public Hearing must abstain from voting on the matter.
 - (11) Members who are absent for a part of the Public Hearing may abstain from

voting on the matter.

51. RECORD OF NAMES AT A PUBLIC HEARING

- (1) The Meeting Minutes shall record the names of all persons who:
 - a. Made a verbal submission to Council, and
 - b. Provided written submissions in response to the Notice of Public Hearing

PART SEVEN- BYLAWS

52. BASIC REQUIREMENTS

- (1) All proposed bylaws shall:
 - a. have a Bylaw number assigned by the CAO or designate;
 - b. have a concise title indicating the purpose of the Bylaw;
 - c. be presented in its entirety to all Councillors present at the Meeting prior to any Motion for first reading;
 - d. have three (3) separate distinct readings;
 - e. be presented in its entirety including any amendments, passed after first reading to all Councillors present at the Meeting prior to any Motion for third reading; and
 - f. not be given more than two (2) readings at one (1) meeting, unless the Councillors present at the Meeting unanimously agree to a Motion authorizing third reading.

53. INTRODUCING A BYLAW

- (1) Council shall hear an introduction to the proposed bylaw or Motion from Administration prior to first reading.
- (2) After first reading has been given, any Member may move the bylaw be read a second time.
- (3) When a bylaw is subject to a Statutory Public Hearing, the Public Hearing shall be held prior to second reading.

54. AMENDMENTS TO BYLAWS

- (1) Any amendments to the bylaw that are carried prior to the vote on third reading shall be considered to have been given first and second reading and shall be incorporated in the proposed bylaw.
- (2) Once a bylaw has been passed, it may only be amended or repealed by another bylaw made in the same way as the original bylaw, unless another method is specifically authorized by this Bylaw or another enactment.

55. DEFEATED BYLAWS

- (1) If a bylaw is defeated on third reading the previous readings shall be rescinded.
- (2) A bylaw shall be rescinded if the bylaw does not receive third reading within two years from the date of the first reading.

56. EFFECTIVE DATE

- (1) A bylaw is effective from the date of third reading unless the bylaw, or any applicable statute provides for another effective date.

57. BYLAWS SIGNED AND SEALED

- (1) The Chief Elected Official and the CAO or designate shall sign and seal the bylaw as soon as reasonably possible after third reading.

PART EIGHT- CONDUCT IN MEETINGS**58. PUBLIC CONDUCT**

- (1) The members of the public during a Meeting shall:
 - a. not approach or speak to Council or Committee without permission of the Chair;
 - b. maintain order and quiet; and
 - c. not interrupt a speech or action of Council, Committee or another person addressing the Members.
- (2) The Chair may order a member of the public who creates a disturbance or acts improperly to be expelled from the Meeting.

59. MEMBER CONDUCT

- (1) During a Meeting, Members shall not:
 - a. speak disrespectfully, use offensive words, or un-parliamentary language;
 - b. address Members without permission;
 - c. break the rules of Council or Committee or disturb the proceedings;
 - d. leave their seat or make any noise or disturbance while a vote is being taken or the result declared; or
 - e. disobey the decision of the Chair on any question or order, practice or interruption.

60. BREACH OF CONDUCT

- (1) A Member who persist in a breach of subsection [59\(1\)](#) ~~54(1)~~, shall follow the disciplinary procedure described in the Councillor Code of Conduct Bylaw.

61. CHALLENGE TO THE RULING OF THE CHAIR

- (1) Any member may challenge the decision of the Chair on a Point of Order or

Privilege and if the decision of the Chair is challenged, the Chair shall briefly state the reason for the Chair's decision and then put the question to Council or Committee "Is the ruling of the Chair upheld?"

- (2) Council or Committee shall decide the challenge without debate by voting and the decision of Council or Committee is final.

PART NINE- TRANSITION

62. SEVERABILITY

- (1) If a portion of the Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the Bylaw remains valid and effective.

63. EFFECTIVE DATE

- (1) This Bylaw comes into effect upon third reading of this Bylaw.

64. BYLAW REPEAL

- (1) Bylaw No. 1846 is hereby repealed.

READ a first time on this 22nd day of April 2025.

READ a second time on this 22nd day of April 2025.

UNANIMOUS permission for third reading given in Council on the 22nd day of April 2025.

READ a third and final time on this 22nd day of April 2025.

Reeve

Kenneth King

Chief Administrative Officer

Mike Haugen

Date Signed

Bylaw 1846
Procedural Bylaw

For the purpose of regulating meeting
proceedings for Council and Council
Committee Meetings!



Kneehill
COUNTY

BYLAW #1846

PROCEDURAL BYLAW



BYLAW NO 1846

PROCEDURAL BYLAW

A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF REGULATING MEETING PROCEEDINGS FOR COUNCIL AND COUNCIL COMMITTEE MEETINGS.

WHEREAS Section 145 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 and amendments thereto authorizes Council to pass bylaws that regulates the procedure and conduct of Council and Council Committee meetings in order to promote orderly proceedings and to provide for open and effective government.

NOW THEREFORE, the Council of Kneehill County, duly assembled, enacts as follows:

PART ONE – INTRODUCTION

1. TITLE

This bylaw shall be known as the "Procedural Bylaw".

2. DEFINITIONS

In this bylaw the following words and phrases mean:

"Act" means the Municipal Government Act, R.S.A. 2000 Chapter M-26, any regulations thereunder, and any amendments or successor legislation thereto.

"Adjourn" means to close and terminate the meeting or public hearing.

"Administration" means an employee, employed by the County.

"Agenda" is the list of items and orders of business for any meeting along with associated reports, policies, bylaws or other documents.

"Bylaw" means a Bylaw of Kneehill County.

"Chairman/Chair" means the person who has been given authority to direct the conduct of a meeting and when in attendance at a Council meeting, shall mean the Reeve or Deputy Reeve.

“Chief Administrative Officer (CAO)” is the administrative head of the municipality who is appointed by Council pursuant to the *Municipal Government Act*.

“Closed Session” means a meeting of Council or Committee which is held in private without the presence of the public pursuant to Section 197 of the *Municipal Government Act*.

“Committee” means a Council Committee, Board or other body established by Council pursuant to the *Municipal Government Act*.

“Council” means the Reeve and Councillors, duly elected in the County and who continue to hold office.

“Councillors” means a duly elected Member of Council, including the Reeve.

“County” means Kneehill County.

“Committee of the Whole” A Council Committee where all members of Council sit as a committee and operates under informal rules to discuss emerging matters and may recommend matters discussed be brought back to a subsequent Council meeting for action.

“Council Committee” means a committee, board, or other body established by Council under Section 145-146 of the *Municipal Government Act*.

“Deputy Reeve” is the Councillor appointed by Council to act as Reeve when the Reeve is unable to perform the duties of the Reeve or if the office of Reeve is vacant.

“Electronic or other Communication Facilities” shall mean that members of Council may attend a Council or Committee meeting through electronic communications. This can include using a telephone with the use of the speaker, via personal computer, or other means of technology advances.

“Emergent Business” is business that is an emergency situation that poses an immediate risk to health, life, property, environment or financial well-being of the County and calls for prompt action.

“Friendly Amendment” is an amendment to a Motion under debate that is perceived by all parties as an enhancement to the original Motion.

“Majority” means more than half of the Members present.

“Meeting” means an organizational, regular or special meeting of Council or Committee.

“Member” is duly elected member of Council or a duly appointed member of a committee who continues to hold office.

“Members at Large” is a member of the public appointed by Council to a Committee of Council.

“Motion” is a proposal for action by Council or Committee.

“Organizational Meeting” means a Meeting of Council held in accordance with Section 192 of the *Municipal Government Act* and Part 3 of this Bylaw.

“Point of Order” is a statement from a Member to call attention to any departure from the Procedural Bylaw.

“Point of Privilege” refers to all matters affecting the rights and privileges of Council collectively or any of its members individually.

“Quorum” means the number of Members required for the legal conduct of the business of Council or a Committee. In the case of Meeting of Council, quorum is four (4) Members.

“Recording Secretary” means the person designated to record the minutes of a Council or Committee meeting.

“Regular Meetings” is a meeting of Council held in accordance with Section 193 of the *Municipal Government Act*.

“Reeve” means the Chief Elected Official of the County within the meaning of the *Municipal Government Act*.

“Special Meetings” is a meeting of Council held in accordance with Section 194 of the *Municipal Government Act*.

“Statutory Public Hearing” means a public hearing required by the *Municipal Government Act* or other legislation.

“Written Consent” means to give approval or consent either by email, text message, facsimile or by signed letter.

APPLICATION

- (1) This Bylaw shall govern Organizational Meetings, Regular Meetings, Special Meetings, and Council Committees established by Council and shall be binding upon all Committee members whether Members of Council or Members at Large.
- (2) When any matter relating to the meeting proceeding is not addressed in this Bylaw or in the *Municipal Government Act*, the matter will be determined by referring to the most recent version of “Robert’s Rules of Order Newly Revised”.
- (3) In the event of a conflict between the provisions of this Bylaw and Robert’s Rules of Order, the provisions of this Bylaw shall apply.
- (4) Notwithstanding Paragraph 3(1), where the Committee Bylaw or Terms of Reference establishes other procedures or gives the Committee the authorization to establish its own Meeting procedure, if there is a conflict between the Committee’s established Meeting procedures and this Bylaw, that Committee’s established Meeting procedure will have precedence over this Bylaw for the purposes of that Committee’s Meetings.

PART TWO – ROLES

3. REEVE

- (1) The Reeve, when present, shall preside as Chair over all meeting of Council, unless otherwise provided for in this Bylaw;
- (2) shall preside over the conduct of the meeting, including the preservation of good order and decorum, ruling on points of order, replying to points of procedure and deciding all questions relating to the orderly procedure of the meeting, subject to an appeal by any Member of Council from any ruling of the Chair;
- (3) ensures that each Councillor who wishes to speak on a debatable Motion is granted the opportunity to do so;
- (4) with the permission of Council, may invite persons forward from the audience to speak if it is deemed to be within the best interests of the issue being discussed;
- (5) has all the same rights and is subject to the same restrictions, as to participation in debate, as all other Councillors.

4. DEPUTY REEVE

- (1) The Deputy Reeve chairs Council meetings when the Reeve is absent or unable to act as Reeve and shall have all the powers and responsibilities of the Reeve under this Bylaw.

- (2) The Deputy Reeve will Chair Committee of the Whole Meetings. In the absence of the Deputy Reeve, the Reeve will assume the role of Chair.

PART THREE-COUNCIL & COMMITTEE MEETINGS

5. QUORUM

- (1) As soon as there is a quorum of members after the time set for the meeting, the Chair will call the meeting to order.
- (2) If there is no quorum present within half an hour after the time set for the meeting, the Chief Administrative Officer or designate shall, record the names of the members present and the meeting shall be adjourned.
- (3) If the Reeve or Deputy Reeve in the case of Council or Chair and Vice Chair in the case of Committee are not in attendance within fifteen minutes after the hour appointed for a meeting, and a quorum is present the CAO or designate shall call the meeting to order and a chairman shall be chosen by the members present to preside until the arrival of the Reeve or Deputy Reeve in the case of Council or Chair or Vice Chair in the case of Committee.

6. REGULAR MEETINGS OF COUNCIL

- (1) Shall be held on the second and fourth Tuesday of each month provided that where a regular Council meeting falls on a holiday, the meeting shall be held on the next following day, not being a holiday or on such other day as Council decides by Motion.
- (2) Council may by Motion, change a regularly scheduled meeting day if necessary due to conflicting dates of other meetings or conventions Council would be attending.
- (3) Meetings shall take place at the Kneehill County Municipal Office or at another location within the Municipality when Notice is given.
- (4) Regular meetings of Council shall commence at 8:30 a.m.
- (5) If Council changes the date, time or place of a regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change to any Member of Council not present at the meeting at which the change was made, and to the public.
- (6) the CAO or designate will be responsible for posting public notice of changes to a Regular Meeting at least twenty-four (24) hours in advance by:
 - a. Posting a notice in the foyer and on the main entrance window at Kneehill County Administration Building;
 - b. Posting a notice on the County's website if time permits, and

- c. Posting a notice in the local newspaper if time permits.

7. CANCELLATION OF MEETINGS

- (1) A cancellation of a regular scheduled meeting must be made by resolution of Council. If Council changes the date, time or place of regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change
 - a. To any Member of Council not present at the meeting at which the change was made; and
 - b. To the public.

8. SPECIAL MEETINGS

- (1) A Special Meeting shall be scheduled when required by the Reeve or a majority of Council.
- (2) No less than 24-hours notice of a Special Meeting shall be provided to each Councillor and to the public. The notice shall state the time, date, place and in general terms the nature of the business to be transacted.
- (3) A Special Meeting may be held with less than 24 hours' notice to all Councillors and without notice to the public if at least two-thirds of the whole Council agrees to do this in writing before the beginning of the meeting.
- (4) The Agenda for a Special Meeting shall be restricted to the business stated in the notice unless all Councillors are present and a Motion is passed to deal with the additional matter.

9. ORGANIZATIONAL MEETINGS

- (1) An Organizational Meeting shall be held no later than two weeks after the third Monday in October each year.
- (2) The CAO (or designate) shall fix the time, date, and place of the Organizational Meeting.
- (3) Agenda- At the Organizational Meeting:
 - a. CAO or designate:
 - i call the meeting to order;
 - ii presides over the election of the Reeve for the ensuing one-year period; and
 - iii administers the Oaths of Office.
 - b. Reeve:
 - i presides over the election of the Deputy Reeve for the ensuing one-year period.
 - c. Council:

- i All Councillors before being appointed to a Council Committee or Board, must sign a Statement of Code of Ethics and Conduct Form that is attached to the adopted Councillor Code of Conduct & Ethics Bylaw.
 - ii appoints Council Committees and Board Members;
 - iii conducts other business identified within the Organizational meeting Agenda.
- (4) The seating arrangements of Council shall be determined at the Organizational Meeting. The Reeve shall occupy the center seat at the head of the Council table with the Deputy Reeve occupying the position directly to the Reeve's left. The seating positions of the remainder of Councillors shall be determined by each Councillor drawing a number between 1 and 5. Councillor seating will also be numbered from 1 through 5 as determined by the CAO or designate prior to Councillors drawing their number. The order of drawing is determined by the official Division number with Division 1 drawing first and Division 7 drawing last. In the event any Councillor is not present at the drawing, the Chief Administrative Officer, or designate, will draw for the Councillor(s) not present.
- (5) Nominations
 - a. Candidates nominated for Reeve or Deputy Reeve will be announced out loud. Candidates will not be nominated by secret ballot.
 - b. If only one nomination is received for the position of Reeve or Deputy Reeve, that nominee shall be declared elected by acclamation.
 - c. Where there is more than one nomination for Reeve or Deputy Reeve, voting shall be done by secret ballot.
 - d. If, on the first ballot, no one Councillor receives a clear majority of the votes, the Councillor who received the least number of votes shall be dropped from the ballot and a second ballot shall be taken.
 - e. On subsequent ballots, a Councillor who receives the least number of votes shall be dropped from the ballot until a Councillor receives a clear majority.
 - f. Councillors hold office from the beginning of the Organizational Meeting following the General Election until immediately before the beginning of the Organizational Meeting following the next General Election, in accordance with the Local Authorities Election Act, R.S.A. 2000 Chapter L-21.

10. COMMITTEE OF THE WHOLE MEETINGS

- (1) The purpose of the Committee of the Whole is to allow Council to meet in a less formal and structured manner to:

- a. Discuss issues of long term planning and policy development
 - b. Discuss complex administration, finance, zoning and land development issues; and
 - c. Consider any other matters that from time to time may require Council's in depth consideration
- (2) Committee of the Whole will meet for the purposes of discussion and possible recommendation to Council. No formal decisions will be made at Committee of the Whole meetings. Recommendations of the Committee of the Whole shall be voted upon at a future Council meeting.
- (3) Council Committee of the Whole may make motions for the following purposes:
 - a. for "procedural" purposes (adopting agenda and the previous Committee of the Whole minutes, and adjourning the meeting);
 - b. to make recommendation to Council or other Council Committee's regarding a matter discussed at the Committee of the Whole meeting; and
 - c. to provide direction to Administration in the preparation and continued development of a matter being reviewed during the Committee of the Whole meeting.
- (4) Meetings of the Committee of the Whole shall be open to the public, unless the Committee moves into a closed session which complies with the MGA Section 197(2).
- (5) The Committee of the Whole meeting schedule shall be established by motion at the annual organization meeting or at a regular meeting following the organizational meeting, as may be appropriate.
- (6) Notice of Council Committee of the Whole meetings shall be posted on the County's website.
- (7) The agenda will be posted on the County website the Friday prior to the Committee of the Whole meeting.
- (8) Regular Committee of the Whole meetings will be held at 8:30 a.m. in Council Chambers.
- (9) Minutes of a Committee of the Whole meeting shall be adopted by motion at the following Committee of the Whole meeting.

11. DELEGATIONS AT COUNCIL MEETINGS

- (1) A member wishing to appear before Council, individually and as a group, must make a written submission to the CAO (or designate) to arrive no later than 4:00 p.m. on the Wednesday immediately prior to the Council meeting.

- (2) Delegations are scheduled at the discretion of the CAO (or designate), subject to:
 - a. the volume of material on any given agenda;
 - b. the number of requests for a specific meeting date and urgency of request; or
 - c. subject matter
- (3) The written submission will indicate the following information:
 - a. complete name of the presenter(s) and contact information (i.e. Mailing address, e-mail, telephone/fax number) and the organization they are representing (if applicable);
 - b. nature and purpose of the delegation and the material to be covered/presented;
 - c. any PowerPoint presentation or other material to be used or presented at the meeting.
- (4) Presentations will be directed to the Chair and will be limited to fifteen (15) minutes with an additional ten (10) minutes for questions for clarification by members and administration. The Chair may extend the time limits as necessary.
- (5) Information presented by the delegation will be restricted to the topic noted in the written submission and recorded on the meeting agenda.
- (6) Subsequent deputations from the same individual/group concerning a topic on which they have previously presented or spoken will not be permitted unless there is significant new information to be brought forward.
- (7) Delegations will not be heard regarding matters involving current or pending litigation, insurance claims, matters beyond the jurisdiction of Council, or Municipal Freedom of Information and Protection of Privacy Act issues.
- (8) Delegations will not be permitted to speak regarding topics that will be the subject of an upcoming public meeting pursuant to the Municipal Government Act, unless exceptional circumstances apply which have been reviewed and approved by Council. Persons wishing to speak about such matters are requested to present their concerns and opinions at the scheduled public meeting where their comments can be considered along with all other submissions.

12. CLOSED SESSION

- (1) The *Municipal Government Act* permits Council or Committee to close all or part of the meeting to the public if a matter to be discussed is within one of the exceptions to disclosure contained in Division 2 Part 1 of the *Freedom of Information and Protection of Privacy Act*.
- (2) Before closing all or any part of the meeting to the public, a Council or Council Committee shall pass a motion

- a. that includes the basis for which that part of the meeting is to be closed and;
 - b. The related section of FOIP that applies, under the Exception to Disclosure in Division 2 of Part 1 (Section 16 to 29) or under the regulations under subsection (7)
- (3) When a meeting is held in closed session, no Motion or Bylaw may be passed except a Motion to revert to a meeting held in public.
- (4) Where a Council or Council Committee closes all or part of a meeting to the public, the Council or Council Committee may allow one or more other persons to attend, as it considers appropriate.
- (5) A Subdivision Authority, Development Authority or Subdivision and Development Appeal Board established under Part 17 of the *Municipal Government Act* may deliberate and make its decision in a meeting closed to the public.
- (6) After the closed meeting discussions are completed, any members of the public who are present outside the meeting room must be notified that the rest of the meeting is now open to the public, and a reasonable amount of time must be given for those members of the public to return to the meeting before it continues.
- (7) In accordance with the MGA, Section 153 and the FOIP act, all members are required to keep in confidence matters discussed in closed session until the item is discussed at a meeting held in public.

13. MEETING THROUGH ELECTRONIC COMMUNICATIONS

- (1) Pursuant to the *Municipal Government Act* a meeting of Council or Committee may be conducted by means of electronic or other communication facilities if:
 - a. notice is given to the public of the meeting, including the way in which it is to be conducted;
 - b. the facilities enable the public to watch and/or listen to the meeting at the place specified in the notice and a designated officer is in attendance at that place; and
 - c. the facilities enable all the meeting's participants to watch and/or hear each other.
- (2) Councillors participating in a meeting held by an electronic or other communication facility are deemed to be present at the meeting.
- (3) It is encouraged that physical attendance at meetings occurs regularly. However, there is no limit to the number of times a member of Council may participate electronically in a meeting.
- (4) A Member of Council may participate in a meeting through electronic or other

communication facility if:

- a. The Member is in a location outside of Kneehill County for any reason;
 - b. The Member is in a location within Kneehill County but is unable to attend a meeting for medical reasons;
 - c. If that location is able to support its use, ensuring that all Council members participating in the meeting are able to communicate effectively.
 - d. The location is secure, appropriate for Council interaction and public viewing, and free from outside distractions.
- (5) The number of people participating by using the electronic or communication facility will be limited by the system's capacity.
 - (6) The meeting Chairman must be physically present at the meeting and cannot Chair the meeting through electronic or other communication facility.
 - (7) The Chair shall announce to those in attendance at the Council meeting that a Council member or Administration member is attending the meeting by means of electronic or other communication facility.
 - (8) Council through resolution has the authority to deny the use of the electronic meeting participation if in their opinion the location is disruptive to the meeting, not secure, and it is located in any place deemed inappropriate.
 - (9) Notice of Proposed Use
 - a. Advise the CAO (or designate) of the phone number at which he or she will be available throughout the meeting.
 - b. Contact the Administration Office a half (1/2) hour before the start of the meeting to receive the electronic or other communication facility meeting codes.
 - (10) In the case of an emergency:
 - a. Council can conduct their meeting electronically with all Council members and CAO participating electronically ensuring all requirements of Section 13 (1) are met.

14. RECORDING, BROADCASTING AND/OR STREAMING COUNCIL /SPECIAL/COMMITTEE OF THE WHOLE/PUBLIC HEARING/ORGANIZATIONAL MEETINGS

- (1) Council, Special, Committee of the Whole, Public Hearing and Organizational meetings and all other meetings may be audio and/or visually recorded, broadcast and/or streamed publicly, if the meeting location supports its use, with the exception of proceedings closed to the public provided for under Closed Sessions section of this Procedural Bylaw.

- (2) The use of audio and video recording devices and cameras by the press or the public is prohibited.
- (3) If a Council, Special, Committee of the Whole, Public Hearing, Organizational meeting or any other meeting is recorded, broadcasted and/or streamed:
 - a. signage shall be posted to ensure presenters and members of the public are aware that public meetings may be audio and/or visually recorded, broadcast and/or streamed publicly and made available over the website.
 - b. at the commencement of each meeting, the Reeve or Chair shall notify those present, including members of the public, that the meeting is being recorded, broadcasted or streamed publicly through Kneehill County's website and/or online.
 - c. the Reeve or Chair has the discretion and authority at any time to direct the termination or interruption of the recording, broadcasting and/or streaming of the meeting if he or she considers it prudent or advisable to do so.
 - d. there may be situations where due to technical difficulties the recording, broadcasting and/or streaming will not be available. If such circumstances occur the Reeve or Chairperson will advise those present that the recording, broadcasting and/or streaming is not available. In the event the technical difficulties are not identified during the meeting, this information will be displayed on the website.
 - e. the recording will be posted to the website within three (3) days of the meeting.
- (4) Copyright to recordings of Council meetings made available on the County's website is owned by Kneehill County. No part of the recorded materials posted on the County's website may be reproduced.

PART FOUR- AGENDA

15. AGENDA PREPARATION & DISBURSEMENT

- (1) The preparation and distribution of a Regular Council Meeting, Special Council Meeting, Organizational Meeting and Committee of the Whole Meeting agendas will be the responsibility of the Chief Administrative Officer (or designate). The Chief Administrative Officer (or designate) will ensure that:
 - a. Copies of the agenda's for meetings listed under Section 15 (1) are supplied electronically to all members of Council on the Thursday prior to the meeting, and
 - b. Agenda's for Meetings listed under Section 15 (1) are made available to members of the media and the public on the Friday prior to the meeting.

16. ORDER OF BUSINESS

- (1) The agenda prepared for each meeting shall be approved as the first order of business.
- (2) If an alteration to the order of business is desired for the convenience of the meeting, the Chair may make such alteration but shall not delete any portion of the business set out in the agenda.

17. ADDITIONS OR DELETIONS

- (1) Once the Council agenda has been published, requests to add an item to the agenda must be approved by Council.
- (2) The addition or deletion of agenda items after the agenda has been adopted requires a unanimous vote of Council.

18. EMERGENT BUSINESS

- (1) Emergent Business is an Agenda item that is not on the Agenda and because of time constraints must be brought before Council. The Emergent Business item:
 - a. shall be considered as an addendum to the Agenda; and
 - b. the County Manager shall provide an explanation indicating the reasons and degree of urgency.

19. MINUTES

- (1) The minutes of the preceding meeting shall be the second order of business, so that any errors or omissions may be corrected by the Council.
- (2) The Recording Secretary will prepare the minutes of each Council Meeting and will distribute a copy of the minutes with a subsequent Council Meeting Agenda.
- (3) Any Councillor may make a Motion requesting that the Minutes be amended to correct any inaccuracy or omission.

20. ADJOURNMENT

- (1) A Motion to adjourn the meeting shall be in order except:
 - a. When a Member of Council is in possession of the floor; or
 - b. When it has been decided that the vote be now taken; or
 - c. During the taking of a vote

21. ADJOURNMENT TIME

- (1) Adjournment time is at the conclusion of the agenda as adopted by Council or when a Motion to adjourn has been passed.

22. PROCEEDINGS

- (1) All discussions during a meeting must be directed through the Chair.

(2) Pecuniary Interest (Conflict)

- a. Members of Council who have a reasonable belief that they have a pecuniary interest (as defined in the *Municipal Government Act*) in a matter before Council, any committee of Council or any board, commission, committee or agency to which they are appointed as a representative of Council, shall, if present, declare and disclose the general nature of the pecuniary interest prior to any discussion of the matter, abstain from discussions or voting on any questions relating to the matter and shall remove themselves from Council Chambers until the matter is concluded. The minutes shall indicate the declaration of disclosure, the time at which the Member of Council left the rooms and the time the Member of Council returned.

(3) Temporary Absence

- a. If a member arrives late, leaves before the Meeting is adjourned, or is temporarily absent from the Meeting, the Meeting Minutes shall reflect such absence and the time of the absence.

(4) Speaking to Motions

- a. All questions or debate must be directed through the Chair.
- b. Members of Council wishing to speak on a matter before the meeting should indicate their intention by raising their hand and being recognized by the Chair and should not speak more than once until every Member of Council has had the opportunity to speak except:
 - i to provide an explanation of the Member's previous remarks if misunderstood;
 - ii in the case of the mover, to answer questions from the floor directed to the Chair; and
 - iii to allow the mover to close debate after the Chair has called for further discussion and all other Members have had an opportunity to be heard.
- c. Any member may require the question or Motion under discussion, or any portion thereof, to be read at any time during debate, but not so as to interrupt a member while speaking.

(5) Interruption of Speaker

- a. A Member who is speaking may only be interrupted by another Member on:
 - i A Point of Privilege; or
 - ii A Point of Order

- b. A Member who is speaking when a Point of Order or Privilege is raised shall immediately cease speaking.
- (6) Ruling on Proceedings
 - a. The Chair shall rule on a Point of Order or Privilege and no vote shall be taken unless there is a challenge by a Member to the ruling.
- (7) Recording of Motions
 - a. The minutes shall state who made the motion and whether the motion was “carried unanimously”, “carried” or “defeated”.
- (8) Recorded Vote
 - a. A Member may request a recorded vote, before any vote is taken, on any Motion. The names of each member present, and whether they vote for or against, must be included in the minutes regardless of whether or not the resolution was passed unanimously.

PART FIVE – MOTIONS

23. GENERAL PROVISION OF MOTIONS

- (1) A Motion that has been moved shall not be required to be seconded.
- (2) A Member may move a Motion whether or not the Member intends to support it.
- (3) The Chair shall not call the question on any Motion until Council or Committee is completely satisfied that it is clear on how the Motion reads.
- (4) A recommendation in a report does not constitute a Motion until it is moved by a Member.
- (5) When a Motion has been made and is being considered, no Member may make another Motion except to:
 - a. Amend the Motion;
 - b. Amend the amendment to the Motion;
 - c. Withdraw the Motion;
 - d. Refer the main Motion;
 - e. Table the main Motion;
 - f. Move a Motion that has privilege that is:
 - i a Motion to recess;
 - ii a Motion to adjourn;
 - iii a Motion to set the time for adjournment;

iv a Motion to extend the time of the Meeting; or

v a Point of Privilege

(6) When a Motion is before the meeting and the mover wishes to withdraw or modify it or substitute a different one in its place, and if no one objects, the Chairman shall grant permission. However, if any objection is made, it is necessary to obtain leave by Motion to withdraw and this Motion cannot be debated or amended. Once a Motion is withdrawn, the effect is the same as if it had never been made.

(7) The mover of a Motion must be present when the vote on the Motion is taken.

24. DEBATE OF MOTIONS

(1) Every main Motion is debatable with the exception of:

- a. A Motion on a point of order
- b. A Motion to adjourn
- c. A Motion to table- time must be given
- d. A Motion to withdraw a Motion , “Lay on the Table”
- e. A notice of Motion

25. CLOSING DEBATE

(1) A Member who moved the main Motion, may close debate after other Members have been given an opportunity to speak.

(2) Before the debate is closed and the vote called, a Member may, request that the Motion be read aloud or ask a question that:

- a. relates directly to the debate;
- b. contains no argument: and
- c. introduces no new material on the Motion

(3) When a Member has closed debate the Chair shall immediately call for a vote on the Motion.

(4) When the vote has been called for on the Motion, no Member shall debate further on the Motion or speak, except to request that the Motion be read aloud or viewed on the screen.

26. MOTION TO AMEND

(1) A Member may not amend a Motion or make an amendment which:

- a. does not relate to the subject matter of the main Motion; or
- b. is contrary to the main Motion.

(2) Only one amendment to the main Motion and only one amendment to that

amendment shall be allowed.

- (3) The amendment to the amendment must be voted on before the amendment.
- (4) An amendment to an amendment must be relevant to the amendment.
- (5) The main Motion shall not be debated until all amendments to it have been voted on.
- (6) Amendments shall be put in reverse order to which they have been moved.
- (7) With the exception of a Friendly Amendment, a Member, who moved a Motion, may not move an amendment to it.
- (8) Amendments deemed to be Friendly Amendments by the mover of a Motion shall not be subject to a vote and will not count towards the cap established in clause (2) of this section.

27. SPLITTING MOTIONS

- (1) A Member may request that a Motion be divided if it contains parts that stand as complete propositions. Council and Council Committee(s) must then vote separately on each proposition.

28. WITHDRAWAL OF A MOTION

- (1) After a Motion has been moved and stated by the Chair, it is the property of the Council or Committee and may only be withdrawn by the mover with the unanimous consent of the Members present at the Meeting.
- (2) A Motion withdrawn shall not be recorded in the minutes.

29. MOTION TO RECESS

- (1) The Chair, without a Motion, may recess the meeting for a specific period.
- (2) Any Member may move that Council recess for a specific period.

30. MOTION TO ADJOURN

- (3) A Motion to Adjourn is a Motion to bring a Meeting to an end.

31. MOTION TO REFER

- (1) A Member may move to refer any Motion to the appropriate Committee or Administration for investigation and report.

32. MOTION TO RECEIVE FOR INFORMATION

- (1) A Motion to Receive for Information is made to acknowledge an item, report or recommendation. No additional action is taken.

33. MOTION ARISING

- (1) A Motion Arising must
 - a. be directly related to and arise from an item which has just been considered; and

- b. be made before another item is in front of the meeting.

34. MOTION TO TABLE

- (1) A Motion to Table is made to place a main Motion and all pending amendments to the main Motion aside temporarily, with the intention of bringing them back either later in the same Meeting or at a later date for action.
- (2) A Motion to Table takes precedence over all other Motions connected with the Motion being tabled.
- (3) A Motion to Table must be made with reference to a set time, set date.
- (4) If the tabling Motion does not include the date of the meeting to which the tabled matter is to be brought forward, it will be brought forward to the subsequent meeting.
- (5) A matter tabled to a set date shall not be considered before that date, except by Special Motion.

35. MOTION TO LIFT FROM THE TABLE

- (1) A Tabled item shall be brought back with all of the Motions related to it, exactly as it was when laid on the table.
- (2) An item tabled to a set date shall be added to the agenda at the date without the requirement to lift from the table.

36. MOTION TO RECONSIDER

- (1) Once a motion is voted on by either Council, Council Committee, Commission, Board or other body established by Council, that same Motion, regardless of whether it was “carried” or “defeated”, cannot be reconsidered by Council unless:
 - a. Six months has passed since the date that the Motion was “carried unanimously”, “carried” or “defeated”; or
 - b. A Motion to Reconsider is carried.
- (2) After a Motion has been voted upon, at any time during the remainder of the current meeting or during the next regular meeting, any Member of Council who voted with the prevailing side may make a Motion to Reconsider and shall state the reason for making a Motion to Reconsider.
- (3) Debate on the Motion to Reconsider must be confined to reasons for or against reconsideration.
- (4) If a Motion to Reconsider is carried, the question on which the vote is to be reconsidered become the next order of business.
- (5) Reconsideration of the question shall be open to debate, voted upon and shall require the votes of a majority of the Members of Council present to carry it.

- (6) A Motion that has been approved for reconsideration and passes automatically suspends the previous Motion.

37. NOTICE OF MOTION

- (1) A Member wishing to introduce a new matter for consideration, shall submit the Motion in writing to the CAO the Wednesday at 4:00 p.m. prior to the Council meeting at which the member wishes to introduce his/her Notice of Motion.
- (2) All Notices of Motion received at a Meeting shall;
 - a. Be added to the Agenda of the next Meeting; and
 - b. Include an administration report in response to the proposed Motion.
- (3) A Notice of Motion must give sufficient detail so that the subject of the Motion and any proposed Motion can be determined and it must state the date of the Meeting at which the Motion shall be made.
- (4) A Notice of Motion cannot be made at a Special Council Meeting.

38. MOTION TO MOVE INTO CLOSED SESSION

- (1) A Member may make a Motion to move into closed session which must:
 - a. be in accordance with the *Freedom of Information and Protection of Privacy Act*;
 - b. Include the subject of the matters to be discussed.

39. VOTING ON MOTIONS

- (1) Unless otherwise specified in this Bylaw, a Motion shall be carried when a simple majority of the Members present at a Meeting vote in favour of a Motion.
- (2) If there is an equal number of votes for or against a Motion or Bylaw, the Motion or Bylaw is defeated.
- (3) Each Member present at a Meeting shall vote on every Motion unless the Member is required or permitted to abstain from voting by the *Municipal Government Act* or other legislation.
- (4) Each Member shall vote by the raising of the hand.
- (5) After a Motion has been put to a vote by the Chair, no Member shall speak to the question, nor shall any other Motion be made until after the results of the vote have been declared.

PART SIX- PUBLIC HEARINGS

40. ADVERTISING OF PUBLIC HEARINGS

- (1) The advertised Notice of the Public Hearing must be published at least once a week for 2 consecutive weeks in the local newspaper to which the proposed Bylaw, Motion relates, or in which the meeting or hearing is to be held.

- (2) The deadline for Written Submissions to be included in the Public Hearing Agenda Package shall be included in the advertised notice.

41. WRITTEN SUBMISSIONS

- (1) Written Submissions received in response to the Notice of Public Hearing shall become a public record and shall be made available to the public and will be included in the Public Hearing Agenda Package.
- (2) Written Submissions submitted after the advertised deadline will not be accepted.
- (3) Written Submissions that contain personal attacks or have a derogatory tone shall not be included in the Public Hearing Agenda Package.
- (4) Individuals who have submitted a letter may only address Council at the Public Hearing on new information not contained in the letter.

42. COMMENCEMENT OF PUBLIC HEARINGS

- (1) Public Hearings shall be held during regular or special Council Meetings.
- (2) Council shall hold a public hearing when the MGA or other enactment requires Council to hold a public hearing on a proposed Bylaw or, a Motion or, any other matter at the direction of Council.
- (3) Public Hearings shall be held prior to second reading of the proposed bylaw or before Council votes on a Motion.
- (4) Council shall by Motion set a time, date and location of a public hearing.

43. PUBLIC HEARING AGENDA PACKAGE

- (1) The Public Hearing Agenda Package will be forwarded to Council before the public hearing in order for Council to have enough time to review all submissions before the hearing.
- (2) The public will be provided the public hearing package at the public hearing.

44. PRESENTING TO COUNCIL

- (1) Persons interested in speaking at a Public Hearing should register their name on the Speakers List prior to the Public Hearing.
- (2) Persons addressing Council regarding the proposed Bylaw or Motion shall state:
 - a. their name and legal or municipal address, a person who does not identify him/herself will not be given the opportunity to speak;
 - b. an indication as to whether they are speaking on their own behalf or for another person or for a group;
 - c. an indication as to whether they are speaking in support of or in opposition to the proposed Bylaw or Motion;

- d. how they are affected by the proposed Bylaw or Motion; and
 - e. address the Chair when responding to questions or providing information.
- (3) A person may authorize another individual to speak on their behalf if:
 - a. such authorization is in writing.
 - (4) An individual may speak only once at the public hearing.
 - (5) Presentations by the applicant and the public may be made verbally, in writing or visually.
 - (6) Any person who would like to present using an electronic presentation will bring their USB flash drive to the presenter desk, where a staff member will open the file at the presenter laptop.
 - (7) The use of maps, videos, Power Point presentations and written presentations shall be collected by the Recording Secretary to be included in the Corporate Records for the meeting and may be made available to the public upon request.

45. PUBLIC HEARING PROCESS

- (1) The Chair shall call for a Motion to go into Public Hearing.
- (2) The Chair shall remind everyone who is wanting to speak as a group or an individual and to register their name on the-speakers list.
- (3) The use of audio and video recording devices and cameras by the press or the public is prohibited.
- (4) The Public Hearing Procedure will be included in the Public Hearing Package and a paper copy will be made available at the Recording Secretary's Desk.
- (5) The Chair will then follow the Public Hearing process in the following order:
 - a. Administration will present information about the proposed bylaw(s).
 - b. The applicant will be provided the opportunity to speak following administration's report within a time period of 20 minutes.
 - c. Following that, any person or group wishing to speak to the bylaw will be asked to come forward as they appear on the Speakers List. They will provide their name and address and whether they have previously submitted a written response (i.e., letter/email). If a written submission has been provided and is included with the report to Council, the Chairperson will request presenters to please keep the oral presentation to new information.
 - d. Each public presenter may speak only once at the public hearing and each presentation will be limited to a maximum of 5 minutes. There is an indicator that shows a green light that changes to Yellow when 30 seconds are left, then the light changes to Red when time is up. If the

- Red light comes on, the presenter will be requested to wrap up the presentation. Group presentations are allowed a maximum of 10 minutes.
- e. When it appears that there are no more presenters, the Chairman will confirm that there are no other persons wishing to speak to the bylaw.
 - f. Following the public presentations, the Chair will ask the applicant if they wish to offer a rebuttal. They have a maximum of 10 minutes for their rebuttal.
 - g. Members of Council may request members of administration and /or the applicant to address any matters raised during the public hearing.
 - h. Once the process is complete, the Chairperson will declare the public hearing closed.
 - i. Once the Public Hearing is adjourned, the Chair shall advise that no further information on the matter shall be received by Council.
- (6) If a Public Hearing is postponed or recessed, Council shall not receive any additional submissions in relation to the subject matter until it reconvenes the Public Hearing.
- (7) Statutory Public Hearings must be closed before Council votes on the Bylaw.
- (8) After the Public Hearing is closed, Council may debate the proposed Bylaw or Motion and may do one of the following:
- a. amend the Bylaw or Motion;
 - b. pass the Bylaw or Motion; or
 - c. defeat the Bylaw or Motion.
- (9) Members who are absent for the whole Public Hearing must abstain from voting on the matter.
- (10) Members who are absent for a part of the Public Hearing may abstain from voting on the matter.
- 46. RECORD OF NAMES AT A PUBLIC HEARING**
- (1) The Meeting Minutes shall record the names of all persons who:
- a. Made a verbal submission to Council, and
 - b. Provided written submission in response to the Notice of Public Hearing

PART SEVEN- BYLAWS

47. BASIC REQUIREMENTS

- (1) All proposed bylaws shall:
- a. have a Bylaw number assigned by the CAO or designate;

- b. have a concise title indicating the purpose of the Bylaw;
- c. be presented in its entirety to all Councillors present at the Meeting prior to any Motion for first reading;
- d. have three (3) separate distinct readings;
- e. be presented in its entirety including any amendments, passed after first reading to all Councillors present at the Meeting prior to any Motion for third reading; and
- f. not be given more than two (2) readings at one (1) meeting, unless the Councillors present at the Meeting unanimously agree to a Motion authorizing third reading.

48. INTRODUCING A BYLAW

- (1) Council shall hear an introduction to the proposed bylaw or Motion from Administration prior to first reading.
- (2) After first reading has been given, any Member may move the bylaw be read a second time.
- (3) When a bylaw is subject to a Statutory Public Hearing, the Public Hearing shall be held prior to second reading.

49. AMENDMENTS TO BYLAWS

- (1) Any amendments to the bylaw that are carried prior to the vote on third reading shall be considered to have been given first and second reading and shall be incorporated in the proposed bylaw.
- (2) Once a bylaw has been passed, it may only be amended or repealed by another bylaw made in the same way as the original bylaw, unless another method is specifically authorized by this Bylaw or another enactment.

50. DEFEATED BYLAWS

- (1) If a bylaw is defeated on third reading the previous readings shall be rescinded.
- (2) A bylaw shall be rescinded if the bylaw does not receive third reading within two years from the date of the first reading.

51. EFFECTIVE DATE

- (1) A bylaw is effective from the date of third reading unless the bylaw, or any applicable statute provides for another effective date.

52. BYLAWS SIGNED AND SEALED

- (1) The Chief Elected Official and the CAO or designate shall sign and seal the bylaw as soon as reasonably possible after third reading.

PART EIGHT- CONDUCT IN MEETINGS

53. PUBLIC CONDUCT

- (1) The members of the public during a Meeting shall:
 - a. not approach or speak to Council or Committee without permission of the Chair;
 - b. maintain order and quiet; and
 - c. not interrupt a speech or action of Council, Committee or another person addressing the Members.
- (2) The Chair may order a member of the public who creates a disturbance or acts improperly to be expelled from the Meeting.

54. MEMBER CONDUCT

- (1) During a Meeting, Members shall not:
 - a. speak disrespectfully, use offensive words, or un-parliamentary language;
 - b. address Members without permission;
 - c. break the rules of Council or Committee or disturb the proceedings;
 - d. leave their seat or make any noise or disturbance while a vote is being taken or the result declared; or
 - e. disobey the decision of the Chair on any question or order, practice or interruption.

55. BREACH OF CONDUCT

- (1) A Member who persist in a breach of subsection 54 (1), shall follow the disciplinary procedure described in the Councillor Code of Conduct Bylaw.

56. CHALLENGE TO THE RULING OF THE CHAIR

- (1) Any member may challenge the decision of the Chair on a Point of Order or Privilege and if the decision of the Chair is challenged, the Chair shall briefly state the reason for the Chair's decision and then put the question to Council or Committee "Is the ruling of the Chair upheld?"
- (2) Council or Committee shall decide the challenge without debate by voting and the decision of Council or Committee is final.

PART NINE- TRANSITION

57. SEVERABILITY

- (1) If a portion of the Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the Bylaw remains valid and effective.

58. EFFECTIVE DATE

- (1) This Bylaw comes into effect upon third reading of this Bylaw.

59. BYLAW REPEAL

- (1) Bylaw No. 1821 is hereby repealed.

READ a first time on this 17th day of August 2021.

READ a second time on this 14th day of September 2021.

READ a third and final time on this 14th day of September 2021.



Reeve

Jerry Wittstock



Chief Administrative Officer

Mike Haugen

Sept 24. 2021

Date Signed

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Subject: **Artis Exploration Ltd.**

Meeting Date: Monday, April 22, 2024

Prepared By: Carolyn Van der Kuil, Legislative Services Manager

Presented By: Carolyn Van der Kuil, Legislative Services Manager

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- N/A

Council Bylaw/Policy (cite)- N/A

BACKGROUND/PROPOSAL:

Bruce Nociar, a representative of Artis Exploration Ltd., was scheduled to present to Council at 10:00 a.m. during today's meeting.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

The purpose of the presentation is to communicate the financial implications of tax revenue changes and assessment base adjustments, including the expiration of well and pipeline tax holidays and the addition of new infrastructure, as they relate to Artis Exploration.

FINANCIAL & STAFFING IMPLICATIONS:

N/A

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

Delegation Request Form

COUNCIL OPTIONS:

1. That Council receive for information.
2. That Council direct Administration to provide further information.

RECOMMENDED MOTION:

That Council receive for information the presentation provided by Artis Exploration Ltd.

FOLLOW-UP ACTIONS:

N/A



APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved-





Delegation Request Form

Please submit completed form to
carolyn.vanderkuil@kneehillcounty.com

MEETING DETAILS

Regular Council Meeting **Date & Time:** April 22, 2025 @ 10:00 a.m.

GUIDELINES

- Presentations are not to exceed 15 minutes, including questions, unless permitted by Council.
- The Delegation Request Form and related documents will become part of the public record and will be released/published in the agenda and minutes and will be made available to the public in a variety of methods.
- Persons interested in requesting a presentation to Kneehill County Council must supply all pertinent information including handouts, PowerPoint Presentations no later than 4:00 p.m. on the Wednesday prior to the scheduled Tuesday meeting. If your material is not published in the agenda, bring ten (10) copies with you to the meeting. Note: distributed documents will become part of the public record.
- The County's Council meetings are video recorded and live-streamed on the County's website.
- Kneehill County Council values respectful and constructive proceedings. All presenters are expected to engage with Council, staff, and other attendees in a courteous manner. Disrespectful or inappropriate behaviour will not be tolerated and may result in the Chairperson concluding the presentation. The Chairperson may also direct anyone causing a disturbance or acting improperly to leave the meeting.
- The purpose of a delegation is to provide information to Council. The delegation is not intended to be a "back and forth" engagement or to function as a "question period".

PRESENTER DETAILS

Name: (Person Making presentation)

Bruce Nociar

Company or Group Represented:

Artis Exploration Ltd.

Contact Number:

Email:

Mailing Address:

This personal information is being collected under the authority of Section (c) of the Freedom of Information and Protection of Privacy Act and will be used in scheduling you as a delegation before Council. If you have any questions about the collection of this information, please contact the FOIP Coordinator at 403-443-5541.



Delegation Request Form

Please submit completed form to
carolyn.vanderkuil@kneehillcounty.com

PRESENTATION TOPIC

Will the presentation require PowerPoint facilities? Yes ☒ No ☐

The topic of the discussion is (be specific, provide details, and attach additional information, if required so that all necessary details may be considered.):

Evaluating the impact of tax revenue changes and assessment base adjustments - including the expiration of well and pipeline tax holidays and newly added infrastructure - while Artis remains proud to continue investing in Kneehill County. Over the past decade, Artis has made substantial capital investments that have boosted oil production, created local jobs, and generated royalties, all while prioritizing environmental responsibility and community support. The company's growth has been fully organic, relying on local services, contractors, and collaboration with landowners. Artis actively supports the community through donations to municipal initiatives, scholarships for students, sponsorships and regular contributions to local charities and events, while maintaining four field offices in the County.

Due to the end of the well and pipeline tax holiday and the continued development of oil and gas assets, Artis' municipal linear tax levy in 2025 will increase 126% compared to 2024, assuming no change to the non-residential mill rate.

PURPOSE OF PRESENTATION

☐ Information Only ☒ Request Action/Support ☐ Request Funds ☐ Other

Desired Resolution (What is the decision you are asking to make?)






Please consider implementing a reduction in the 2025 municipal mill rate.

- Have you included all attachments?
- Does your summary contain all pertinent information?
- Have you provided enough information to enable Council to make an informed decision?
- Have you reviewed your presentation to ensure that it will fit within the specified timelines?

This personal information is being collected under the authority of Section (c) of the Freedom of Information and Protection of Privacy Act and will be used in scheduling you as a delegation before Council. If you have any questions about the collection of this information, please contact the FOIP Coordinator at 403-443-5541.

Subject: **Council & Committee Report**
 Meeting Date: Tuesday, April 22, 2025
 Prepared By: Carolyn Van der Kuil, Legislative Services Manager
 Presented By: Mike Haugen, CAO

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- N/A

Council Bylaw/Policy (cite)- N/A

BACKGROUND/PROPOSAL:

The purpose of the Council and Committee Reports is to provide each member with the opportunity to bring forward any matter of general interest to Council or the County.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

Council reports will be included on the agenda when requested by Council and reports may be either in writing, verbal, or a combination of both.

FINANCIAL & STAFFING IMPLICATIONS:

The recommended motion does not have any financial implication.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools: Individual Notification

Other:

ATTACHMENTS:

Council & Committee Reports

COUNCIL OPTIONS:

1. That Council accepts the Council and Committee report.

RECOMMENDED MOTION:

That Council accepts for information the Council & Committee Report, as presented.

FOLLOW-UP ACTIONS:

N/A

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒



Kneehill Regional Family and Community Support Services
March 11, 2025 Meeting Minutes

A Regular Meeting of the Kneehill Regional Family and Community Support Services (FCSS) board was held at the Kneehill Regional FCSS Office in Three Hills, Alberta on March 11, 2025, commencing at 7:06 p.m.

PRESENT:

Kenneth King	Kneehill County Councilor Representative and Chairperson
Jaime Martel	Town of Trochu Councilor Representative and Vice Chairperson
Jason Bates	Village of Acme Councilor Representative
Trina Anderson	Village of Carbon Councilor Representative
Marilyn Sept	Town of Three Hills Councilor Representative
Shelley Jackson Berry	Kneehill Regional FCSS Director
Angie Stewart	Recording Secretary

ABSENT

Heather Sweetman	Village of Linden Councilor Representative
------------------	--

Board Package (attached and forming part of the minutes)

BOARD PACKAGE

The following documentation was distributed to the Board:

- Agenda
- January 14, 2025 Regular Meeting Minutes
- Kneehill Community Support Coach 2024 Annual Report
- KRFCSS Job Descriptions
- KRFCSS Director Work Tasks and Responsibilities
- KRFCSS Staff Pay Grids (Draft)
- Kneehill Regional FCSS Director's Report
- Kneehill Family and Marriage Counselling 2024 Annual Report
- KRFCSS 2025 Year to date Financials
- FWW 2025 Year to date Financials
- KRFCSS 2024 Year End Financials
- FWW 2024 Year End Financials
- Kneehill Grant Writer Program Budget

CALL TO ORDER

Mr. King called the meeting to order at 7:06 p.m.

AGENDA

06/25

1.0 Adoption of Agenda

Mrs. Martel moved approval of the agenda as presented.

CARRIED

MINUTES

07/25

2.0 Approval of Minutes

Mrs. Anderson moved approval of the January 14, 2025 regular meeting minutes.

CARRIED

DELEGATION

3.0 Delegation

3.1 Kneehill Community Support Coach

FCSS Kneehill Community Support Coach Michaela Clark presented the 2024 Annual Report.

Kneehill Regional Family and Community Support Services
March 11, 2025 Meeting Minutes

**BUSINESS
ARISING**

4.0 Business Pending from Minutes

4.1 Kneehill Regional FCSS Staff Job Descriptions

4.2 Kneehill Regional FCSS Staff Pay Grids (Draft)

Items moved for discussion under FCSS Director Recruitment.

**DIRECTOR'S
REPORT**

5.1 Director's Report
FCSS

- Written report attached.

FAMILY WELLNESS PROGRAM

- Written report attached.

SENIORS OUTREACH

- Written report attached.

08/25

Mr. Bates moved to receive the Director's report.

CARRIED

FIN REPORTS

6.0 Financial Reports

The Board reviewed the financial reports.

09/25

Mrs. Sept moved to approve the 2024 year-end financial reports.

CARRIED

10/25

Mrs. Martel moved to approve the 2025 year-to-date financial reports.

CARRIED

NEW BUSINESS

7.0 New Business

7.1 Kneehill Regional Grant Writer Program

11/25

Mrs. Anderson moved that KRFCSS take over the administration and operation of the Kneehill Grant Writer Program and accept Budget Option B \$35,640.00 from the Director's recommendations.

CARRIED

7.2 FCSS Director Recruitment

CLOSED SESSION

8.0 Closed Session

8.1 FCSS Director Recruitment

12/25

Mrs. Anderson moved the meeting closed at 8:21 p.m.

CARRIED

Mrs. Jackson Berry and Ms. Stewart left the meeting at 8:21 pm.

13/25

Mrs. Martel moved the meeting open at 9:05 p.m.

CARRIED

Kneehill Regional Family and Community Support Services
March 11, 2025 Meeting Minutes

NEXT MEETING

9.0 Next Meeting

A special meeting was scheduled for Thursday, April 10, 2025 at the Kneehill Regional FCSS office in Three Hills, Alberta, commencing at 7:00 p.m.

The next regular meeting is scheduled for Tuesday, May 13, 2025 at the Kneehill Regional FCSS office in Three Hills, Alberta, commencing at 7:00 p.m.

ADJOURNMENT

10.0 Adjournment

The meeting was adjourned at 9:06 p.m.

Kenneth King, Chairperson

Angie Stewart, Recording Secretary

Faye McGhee, Division 1, Report

April 22, 2025 Council Meeting

Marigold Library AGM

Meeting Date: April 12

The executive has remained the same as last year which means President John Getz, (Village of Standard) returns for another year.

We received a clean audit. No Items were listed in the management letter for the 5th year!

Marigold Library Board meeting:

Meeting Date: April 12

There is a new online library catalogue called TRACpac+

CEO expressed gratitude for having had recently sign a five year fixed rate with the Trac Society which will result in very little affect from possible trade tariffs for purchases for the updating catalogue of sources.

The Marigold Library System Annual report will be distributed to our administration asap.

EDA Xperience Leaders' Summit:

Date: April 9-11

Background: Economic Developers Alberta, (EDA), Is a non-for-profit that supports community economic development through professional development opportunities, and programs including sharing best practices, providing access to courses and seminars, distributing timely information, and hosting world class events such as our EDA Xperience Leaders' Summit. Members include municipalities, towns, tourism groups, utilities, financial institutions, businesses, Regional Economic Development Authorities, Community Futures Development Corporations, federal, provincial, regional and municipal government agencies, students, non-profit organizations, and other groups and individuals that are either involved or interested in economic development.

The summit runs a very full agenda including breakout learning sessions and information presentations on Alberta's sector opportunities, economic trends, best practices, and networking opportunities. Information was shared by 116 speakers.

My overall value came through some of the resources that I was able to connect to that can support both and or CAEP in the work we are doing.



The highlights of my learning:

1. “Blue Gold”, fiber optic infrastructure is said to be the key to sustainable economy in all communities. This was explained and emphasized by various presenters.
2. Filling the workforce with talent and skill needed is a huge challenge facing all communities.
3. Communities have three components to sustainability: the social, economic and environment. I liked the quote, “Economy is the horse that drives the social program cart.” (My thoughts are we need a strong social system to sustain the people of the community but as we have experienced over and over, the social programming only seems to gain financial support when economy is doing well.)
4. Telling your community story is an important tool for many dynamics of sustainability.
5. Lauren Pearson, (Community Development Project Lead, Community Futures Centre West) shared that 80% of business that survived beyond 5 years have accessed supports.
6. Massively many other items I could share and so I invite anyone interested to converse with me further.





Regular Board Meeting – Agenda

Town of Drumheller Council Chambers

1:30 PM – April 17, 2025

1.0 CALL TO ORDER

2.0 ADDITIONS / CHANGES TO THE AGENDA

3.0 ADOPTION OF AGENDA

Proposed Motion: That the Board adopt the agenda for the DDSWMA February 20, 2025, Regular Board Meeting as presented (or amended).

4.0 MEETING MINUTES

4.1 DDSWMA Budget and Regular Meeting minutes for February 20, 2025.

Proposed Motion: That the Board approves the minutes for the DDSWMA Regular Meeting of February 20, 2025, as presented.

4.2 DDSWMA Executive Committee Meeting minutes for January 17, 2025.

Proposed Motion: That the Board accepts the minutes for the DDSWMA Executive Committee Meeting of January 17, 2025, for information as presented.

4.3 DDSWMA Executive Committee Meeting minutes for March 21, 2025.

Proposed Motion: That the Board accepts the minutes for the DDSWMA Executive Committee Meeting of March 21, 2025, for information as presented.

5.0 DELEGATIONS

5.1 MNP – In-Person @ 13:45 h

6.0 DECISION ITEMS

6.1 30 yd Recycling Roll-Off Bin Asset Reduction

- The DDSWMA owns roughly 60 30 yd roll-off bins intended for cardboard recycling. These were historically used at the transfer sites. The current use of a compaction truck is more efficient.
- Haul-All (manufacturer) has assessed the bins to be worth \$2500 - \$3000 each for resale.
- The DDRL would like to retain a few for future use on site.
- Wheatland County has extended an offer to purchase 40 of these bins at \$3000 each.
- Offers from others have been extended; these are not members; no price has been noted.

Proposed Motion: That the Board approve the sale of unwanted 30 yard roll off bins for \$3000/each.

6.2 Changes to “Non-Profit” Tipping Rate

- Our fee schedule includes a non-profit rate for \$33.75/MT (regular regional waste tipping fee is \$65/MT)
- There are no policies indicating how to treat non-profits as this time.
- There have been no identified agreements between non-profits and the DDSWMA.
- Current non-profits utilizing the specialized rate include the following:
 - Drumheller Community Church
 - Atlas Coal Mine
 - Church of the Nazarene
 - St. Anthony’s Parish
 - D.A.R.T.S.
 - Wayne Community Association

It is recommended by Administration that all users pay for the service equally and that the DDSWMA Fee Schedule is amended to accommodate this change in fees. A notice period to those impacted should also be provided.

Proposed Motion: That the Board approves amendment to the DDSWMA 2025 fee schedule to remove the non-profit rate, effective June 1, 2025, with written notice to those impacted at least 30 days in advance.

7.0 DISCUSSION / INFORMATIONAL ITEMS

- 7.1 YTD April 10, 2025 Financials – Operational (attached)
- 7.2 Recycling YTD (as of March 31, 2025) (attached)
- 7.3 DDSWMA Balance Sheet YTD (as of April 10, 2025) (attached)
- 7.4 2023 Financial Audit Progress
 - 2023 Financial Audit underway.
- 7.5 Transfer Station MSW Hauling Contract RFP – Update

- 7.6 Landfill Operation Services Contract RFP - Update
- 7.7 Insurance Reviews (AMSC)
- 7.8 Computer OS Updating
- 7.9 2025 DDSWMA Groundwater Monitoring Report
- 7.10 2025 Airspace Report`
- 7.11 Letters to DDSWMA Board of Directors (from Rockyford and Standard – attached)

Proposed Motion: That the Board accept as information all informational items as presented.

8.0 COMMITTEE REPORTS

- 8.1 EPR Steering Committee
 -
- 8.2 Policy Committee
 -

Proposed Motion: That the Board accept as information the Committee Reports as presented.

9.0 LANDFILL MANAGERS' REPORT

- 9.1 Action Items (attached)
- 9.2 Masterplan Update (DRAFT attached)
- 9.3 Approval Renewal Update
 - An extension for our approval has been granted by EPEA to allow for changes and adjustments to the approval based on findings resulting from the EPEA Inspection. Approval #47449-02-04 is attached for file/reference.
- 9.4 EPR Changes
 - As of April 1, 2025 the DDSWMA is under contract as a service provider to Circular Materials for collection and processing of PPP material, under contract for the collection and shipping of HSP and with Call2Recycle for the collection of household batteries.
 - Staff are working hard at implementing changes to operations to ensure the DDSWMA is meeting our contractual requirements. This includes changes to material collection and acceptance days at the recycling buildings, changes to reporting structures within the scale and accounting systems and learning the reporting portals for each PRO's site.
- 9.5 Alberta Environment and Protected Areas (AEPA) Inspection Update
 - No response from the letter sent to AEPA at this time

- Field Equipment has been sent for calibration and assessment of accuracy

9.6 Spring East Pond and Ridgeline Pond Release

- Both ponds have been released and/or pumped to the Lower/Normal water level. Both ponds analytical lab testing returned compliant to allow the release. Waiting for the analysis of water released to ensure compliance during release. Handheld equipment was rented from an accredited lab equipment facility to ensure accuracy during in field testing.

Operations & Safety

9.7 Seasonal staff have been hired. Looking to hire a part time scale house attendant to cover summer holidays and Monday rushes when only one scale attendant is on schedule.

9.8 Oil Recycling Certificate

Proposed Motion: That the Board accept as information the Landfill Manager's Report as presented.

10.0 DDSWMA ROUNDTABLE DISCUSSION – In Camera

Proposed Motion: That the Board go in camera to discuss confidential municipality updates.

Proposed Motion: That the Board go out of camera.

11.0 NEXT MEETING DATES

11.1	Executive Committee Meeting May 16, 2025 @ 09:00 a.m.	Council Chambers – Town of Drumheller, TEAMS
11.2	Regular Board Meeting June 19, 2025 @ 13:30 p.m.	Council Chambers – Town of Drumheller, TEAMS

12.0 ADJOURNMENT

Proposed Motion: That the meeting be adjourned.



Regular Board Meeting – Agenda

Town of Drumheller Council Chambers

Sonya Adams (regrets)
Lyle Cawiezel
Larry Casey
Jason Bates
Trevor Snyder (regrets)
Trina Anderson
Jim Adams
Patrick Kolafa
Darryl Drohomerski (regrets)
Tim Frank
Debbie Penner
Reg Wiebe
Chris Reeds
Lorraine MacArthur
Bill Goodfellow
Larry R. Casey
Mark Landry
Scott Klassen
Ashley Turner – Recording Secretary
Esther Quiambao
Donna Peloquin

1:30 PM – February 20, 2025

Landfill Manager
Village of Munson
Village of Standard
Village of Acme – via TEAMS
Village of Beiseker
Village of Carbon
Village of Delia
Town of Drumheller
Town of Drumheller
Village of Hussar
Kneehill County
Village of Linden
Village of Trochu
Village of Morrin
Village of Rockyford – via
TEAMS
Village of Standard
Starland County
Wheatland County
Town of Drumheller
Town of Drumheller
Landfill Admin

1.0 CALL TO ORDER 1:31pm P. Kolafa

2.0 ADDITIONS / CHANGES TO THE AGENDA

Add: Transtor Pickup service as agenda item 7.12

3.0 ADOPTION OF AGENDA

Motion: M. Landry That the Board adopt the agenda for the DDSWMA February 20, 2025, Regular Board Meeting as amended. J. Adams **CARRIED**

4.0 MEETING MINUTES

4.1 DDSWMA Budget and Regular Meeting minutes for December 19, 2024.

Motion: S. Klassen moved that the Board approves the minutes for the DDSWMA Regular Meeting of December 19, 2024, as presented. M. Landry. **CARRIED**

4.2 DDSWMA Executive Committee Meeting minutes for January 17, 2025.

Minutes were not included in the package. Acceptance of minutes tabled until next meeting.

5.0 DELEGATIONS

5.1 ETGM2 @ 1400 hr. – **Postponed – Date TBD**

5.2 Communication Tools Inc. @ 14:00 hr. – **In Camera**

Motion: M. Landry That the Board go in camera for Communication Tools Inc. delegation T. Frank at approximately 2:04pm. **CARRIED**

Motion: M. Landry moved that the Board go out of camera at 3:00pm. S. Klassen seconded. **CARRIED**

6.0 DECISION ITEMS

6.1 Policy Committee Terms of Reference (attached)

Motion: L. MacArthur moved that the Board approve the Policy Committee Terms of Reference as amended. T. Frank Seconded **CARRIED**

6.2 Commercial Cardboard Recycling in Drumheller

- The DDSWMA owns ~ 17 - 6-yard front load cardboard recycling bins located at various businesses within the Town of Drumheller
- Historically, the collection and disposal of this material was within the Towns' commercial collection contract
- No written/formal agreements have been located for these bins/businesses
- The Towns' new contract does not include these bins and provides businesses with opportunities to contract recycling services with the service provider
- Service provider is currently working with the DDSWMA to continue providing this service for the short term
- Long term servicing will come with a servicing cost to the DDSWMA
- Recommendations are for the DDSWMA to discontinue this free service
- Should the DDSWMA Board decide to discontinue the service, a two-month notice will be provided to the affected businesses, which would include the option to maintain the cardboard collection through the Town of Drumheller's Commercial Collections Contract.

Motion: S. Klassen moved that the Board approve discontinuance of the cardboard collection service to the in town businesses. L. Casey seconded. **CARRIED**

6.3 Dispersal of Commercial Front Load Cardboard Recycling Bins

- Picture of bin attached
- Towns' current commercial contractor has offered \$275 CDN/bin, removal/repair/upgrades at their cost.
- Average new cost \$1500 CDN
- Drumheller and District Landfill would like to retain 2-4 for use on site
- Membership interested in purchasing any at their cost to remove/repair/upgrade?
- Public sale?

Motion: L. MacArthur moved the Board approves the sale of the bins with options to sell to membership prior to the two months' notice period for removal from business lands. C. Reeds seconded. **CARRIED**

Further discussion needed:

- Members would be responsible for moving the bins to their respective locations.
- Would the price also be \$275 or would it be no charge as the bins were funded through a grant?

6.4 PPP Contract

- Contract attached
- Discussions regarding contract with EPR Steering Committee attached as 8.1 EPR Steering Committee Report

Motion: S. Klassen The Board approve the terms and conditions of the PPP Contract with Circular Materials as presented and moves to direct the DDSWMA to enter into agreement with Circular Materials as presented before March 21, 2025. C. Reeds seconded, **CARRIED**

6.5 HSP Contract

- Contract attached
- Discussions regarding contract with EPR Steering Committee attached as 8.1 EPR Steering Committee Report

Motion: M. Landry The Board approve the terms and conditions of the HSP Contract with Product Care as presented and moves to the DDSWMA to enter into agreement with Circular Materials as presented before March 21, 2025. J. Adams seconded, **CARRIED**

6.6 EPR Revenue/Subsidy

Motion: L. Casey The Board approve the placement of any revenues/subsidies coming from EPR programs into a dedicated reserve fund for 2025. L. MacArthur seconded **CARRIED**

6.7 HR Review Consultant

Motion: L. MacArthur directs the Manager of Landfill Operations to engage a HR Consultant to review and recommend changes to job descriptions, organizational chart, compensation and HR Policy C. Reeds seconded.

Discussion ensued resulting in an amended motion.

Amended Motion: L. MacArthur directs that the Secretary Treasurer to engage a HR Consultant to review and recommend changes to job descriptions, organizational chart, compensation and HR Policy. C. Reeds **CARRIED**

6.8 Approval Renewal/ Masterplan Scope Change (attached)

- Budgeted \$80,000 for each piece of work (\$160K total)
- Contract awarded for ~ \$133,000 as “one project”
- The scope of work has changed to include the regulatory investigations and changes needed to bring us into compliance; specifically where the leachate collection, site run-off and the East Pond control structures are concerned
- Work on assessment and design for “bridging” Stage 1 and 2 has used ~ \$15k of the budget. Hopes had been that this work would be completed within the contract as a “bonus”
- The above was needed as no plans for next steps in waste placement; written or designed, were located
- AE is working on high level costs for final design and construction of “marrying up” the two stages. Discussions and site visits with the regulators have occurred to ensure that we are designing a plan to fit best practices of today and the near future. Under the current approval, this area would not require a liner. Under best practices and ethics, a “piggy-back” liner and upgrades to the leachate collection system are needed.
- Future work for changes to leachate collection, site run-off and the East Pond control structure modifications will be presented as individual tasks to assist with effective and proper budgetary tracking
- Approval for this SC will allow us to continue moving forward into compliance.

Motion: C. Reeds The Board approve the scope change for Associated Engineering as presented. T. Frank seconded **CARRIED**

7.0 DISCUSSION / INFORMATIONAL ITEMS

- 7.1 YTD February 14, 2025 Financials – Operational (attached)
- 7.2 Recycling YTD (as of February 14, 2025) (attached)
- 7.3 DDSWMA Balance Sheet YTD (as of February 14, 2025) (attached)
- 7.4 2023 LAPP and Financial Audit Progress
 - LAPP Audit Completed and submitted. 2023 Financial Audit underway.
- 7.5 Alberta Environment and Protected Areas (AEPA) Site Inspection – Response_Amended (attached)
- 7.6 New Sign – updating hours of operations and regulatory requirements (attached)
- 7.7 MH Enterprises Support Letter (attached)

7.8 Letter to the Minister re: EPR Contracts and Response

7.9 AB CARE Spring Conference (attached)

- S. Klassen is attending and happy to report back to the board.

7.10 ERWAC – SMWMAC Joint Meeting Minutes (attached)

7.11 EPEA Approval Extension Request (attached)

7.12 Transtor Pickup Service

Action item: Board would like a summary from before Christmas of all the delays that have happened with the waste collection contractor.

Discussion: Board would like a clause added to the contract that essentially states that if the contractor is unable to pick up waste within a reasonable time of the missed pick up that the municipalities can hire an independent 3rd party and the bill will be paid for by the contractor.

Motion: D. Penner That the Board accepts as information all informational items as presented. T. Frank seconded. **CARRIED**

8.0 COMMITTEE REPORTS

8.1 EPR Steering Committee

- February 5, 2025 Meeting Notes (attached)

8.2 Policy Committee

- Elections at first meeting
- Determine options for initial meeting date – can be virtual

Motion: S. Klassen That the Board accepts as information the Committee Reports as presented. M. Landry seconded. **CARRIED**

9.0 LANDFILL MANAGERS' REPORT

9.1 Action Items (attached)

9.2 Masterplan Update

- Timelines have been extended to allow for focus on the Approval renewal and regulatory issues.
- Due to incomplete staged planning, consultants are preparing a change order to accommodate out of scope requests including the “bridging” of Stage 1 and Stage 2. This will include design and construction management for a “piggyback” liner and leachate management extensions. While the area has been previously approved for landfilling under current conditions (liner and leachate under Stage 2 only), consultants and myself agree this is no longer an acceptable practice. The piggyback liner with extended leachate collection will work to mitigate potential groundwater contamination from future landfilling.

9.3 Approval Renewal Update

- Due to concerns noted in the December 2024 Inspection Report, an extension request will be submitted to AEPA for the Approval renewal. Consultants are working on potential corrective actions meeting Best Practices, Standards, Codes, Regs etc. of today for concerns related to the East Pond, Leachate systems, run-off/drainage and other noted concerns which can have direct and indirect environmental consequences. This is preferred by AEPA vs. amendments over the next year to correct these issues. Potential costs for corrections will be brought forward as available.
- In-depth Landfill Gas Management Plan (LFGMP) identified as being a new requirement within Approval needs. Consultants have been engaged to review and provide recommendations to align with any current and upcoming federal or provincial regulations.

9.4 Training: Leadership Training for Women of Waste – West

Bring forward to next meeting

9.5 HC Soil Use

- ~\$8500 spent to date on “clean” clay.
- Approximately \$150,000 required to complete next lift with clean clay.
- Next lift will offer approximately one year of waste burial space
- Work with consultants to correct berm degradation may mitigate some of this cost with an effective and economical long term solution (historically the berm was intended to ensure runoff from landfill hill was directed to the leachate collection system and has eroded/disappeared over time causing runoff to migrate to the East Pond stormwater pond)

Board would like clarification on this line item brought to the next meeting.

9.6 Septic Pump Install Updates

- 2 pumps ordered for Septic System (T.K.N.T): ETA March 2025 (correct pumps determined with consult of the Drumheller WTP, TKNT and Bright Valley Electric)
- Bright Valley Electric temporarily closed will hopefully know install dates March 3, 2025

Operations & Safety

9.7 Baler Inspections

- New company used, new set of eyes, better availability, competitive pricing, Calgary based
- Summit (cardboard) baler considered to be in good condition with a few minor adjustments to the “eyes”
- 2 horizontal balers are considered obsolete and it has been suggested to run these balers in “manual” mode to prolong life
- This information will be used in assessing future needs and addressing 2023 audit required asset assessments

9.8 Overhead doors have passed annual inspection

9.9 Landfill Fires

- Landfill Fire: January 6, 2025 (Called in to AEP: Reference #436571)
- Identified as a residential load, hot coals (BBQ or firepit) mixed in with load of furniture and saw dust. Quickly extinguished.

9.10 Recycling

- February 6, 2025: Staff found live ammunition in the cardboard recycling. RCMP requested ammunition be stored on site or delivered. Due to liability, this is not an option for the DDSWMA. RCMP to come and collect. Spent ammunition has been found previously in the recycling, along with previously noted medical refuse. This material is noted to be coming from the “7-11” Town of Drumheller depot site.

Discussion: Donna noted that the RCMP wanted the live ammunition delivered. It was additionally recommended by the RCMP the landfill keep the ammunition until there is a certain amount collected, then the RCMP will collect when there is enough volume.

Issue of medical sharps found in the recycling was brought up.

Action Item: It is requested that the Landfill Manager investigate the costs and feasibility of a dedicated sharps recycling.

9.9 Training:

- Recycling Supervisor and Lead Hand attending Product Care Lab Pack HSP auditing training/discussions
- ICS 100 (1) – 3 total trained
- Exceptional Customer Service (2)
- Leadership of Safety Excellence – all current staff are trained per OHS requirements
- Workplace Harassment and Workplace Violence Prevention – 2 staff require training per OHS requirements
- 1 staff signed up for SWANA Landfill Operator Basics – eligible to write exam in fall
- 1 staff signed up for SWANA HHW

9.10 Safety Equipment

- Purchased BM Microchip gas detector for use when completing weekly inspections of leachate collection.

Motion: L. Casey That the Board accepts as information the Landfill Manager’s Report as presented. D. Penner seconded. **CARRIED**

10.0 DDSWMA ROUNDTABLE DISCUSSION

- S. Klassen provided an update regarding Energy from Waste. Wheatland County has withdrawn from the program for various reasons.

11.0 NEXT MEETING DATES

11.1 Executive Committee Meeting

March 21, 2025 @ 09:00 a.m.

Council Chambers – Town of Drumheller, TEAMS

11.2 Special Resolution Board Meeting

March 21, 2025 @ 09:00 a.m.

Council Chambers – Town of Drumheller, TEAMS

Special Resolution Meeting is no longer required

11.3 Regular Board Meeting

April 17, 2025 @ 13:30 p.m.

Council Chambers – Town of Drumheller, TEAMS

12.0 ADJOURNMENT


Motion: C. Reeds That the meeting be adjourned at 3:35pm. M. Landry

Signature of DDSWMA Chair

Signature of DDSWMA Secretary-Treasurer

Subject: **Council Follow-Up Action List**
 Meeting Date: Tuesday, April 22, 2025
 Prepared By: Carolyn Van der Kuil, Legislative Services Manager
 Presented By: Mike Haugen, CAO

STRATEGIC PLAN ALIGNMENT: (Check all that apply)

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>
High Quality Infrastructure		Economic Resilience		Quality of Life		Effective Leadership		Level of Service	

RELEVANT LEGISLATION:

Provincial (cite)- N/A

Council Bylaw/Policy (cite)- N/A

BACKGROUND/PROPOSAL:

To request Council's acceptance of the Council Follow-Up Action List.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES/OTHER CONSIDERATIONS:

Please find attached the Council Follow-up Action List. The Council Follow-up Action List is a list of items from Council meetings that require follow-up. This document is regularly reviewed and updated after each Council meeting.

FINANCIAL & STAFFING IMPLICATIONS:

The recommended motion does not have any financial implications.

RECOMMENDED ENGAGEMENT:

Directive Decision (Information Sharing, One-Way Communication)

Tools:	Individual Notification	Other:	
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ATTACHMENTS:

Council Follow-up Action List.

COUNCIL OPTIONS:

1. To receive the report regarding the Council Follow-up Action List for information.
2. Council provide further direction or required changes/amendments.

RECOMMENDED MOTION:

That Council receive for information the Council Follow-up Action List as presented.

FOLLOW-UP ACTIONS:

N/A

APPROVAL(S):

Mike Haugen, Chief Administrative Officer

Approved- ☒



Council Action Items

Meeting Date	Motion #	Description/Motion	Action Required	Assigned To	Due Date	Status
30-May-23	208/23	Councillor Penner moved that Council authorize the use of \$10,000 from the 2023 Operating Budget – Strategic initiatives for a regional economic development project at the Three Hills Airport in partnership with the Town of Three Hills and Prairie College.		Mike Haugen	2024 Q3	There has been little applicant interest in this position. Member parties are meeting later this month to discuss next steps which may include cancellation.
13-Feb-24	026/24	That Council direct Administration to request Council presentations from the NRCB, AUC, and knowledgeable expert on Alberta electrical grid regarding processes, setbacks, and other information relevant to municipalities.		Mike Haugen/Carolyn V	Q2 2025	Two have taken place. We are still working to obtain a knowledgeable speaker regarding the electrical grid.
25-Jun-24	196/24	That Council direct Administration to investigate options for upgrading the water service to the Three Hills Airport.		Mike Ziehr	Q2 2025	Applicant is currently investigating options and has indicated that they will be in contact with the County in Q2 of 2025 with an update.
20-Aug-24	226/24	That Council direct administration to further investigate the costs of providing solid waste services within Kneehill County and at the Torrington site beyond the site's current lifespan.		John McKiernan	Q1 2025	in progress
10-Sep-24	261/24	That Council direct Administration to provide a report on the process and resources required to develop a land acknowledgement protocol.	COMPLETED	Kevin Gannon	Q1 2025	RFD being brought forward 8 April 2025
24-Sep-24	280/24	That Council directs Administration to initiate a new service level within the Hamlet of Huxley involving coordinating the pumping of private septic tanks once every two years, to be completed at a cost recovery model, and commencing in the year 2025.		John McKiernan	Q1 2025	RFP closed. Project awarded to Gane Vac Services and initial septic tank cleaning is to take place the last week of May, 2025. A general information sheet is being developed to deliver through the utility bills and if needed, delivered as a door knocker to the residents. As well as this delivery process we will also utilize 'Notify me' and the social media channels/website.
22-Oct-24	360/24	That Council move that Kneehill County participate in the AUC process regarding the Lone Butte Solar Project		Mike Haugen	Ongoing	County is being represented by legal counsel in the upcoming hearing.
22-Oct-24	362/24	That Council donate the two Engines (Spare and Kneehill County Three Hills Station) to Alberta Society for Firefighters Abroad Project Paraguay.		Deb Grosfield	20-May	Scheduled for May 20th pick up and Council picture
22-Oct-24	368/24	That Council direct Administration to develop a Kneehill County Governance Model document for Council approval, with funding coming from the 2024 approved Operating Budget.		Mike Haugen	Q2 2025	Development of a draft document is starting now that other items have been completed. This has been altered for Q2 completion.
12-Nov-24	381/24	That Council direct Administration to draft a policy regarding participation in AUC proceedings.	In process	Barb Hazelton	Q1 2025	Ongoing
14-Jan-25	003/25	That Council direct Administration to amend the proposed Policy 13-2, Grader Gravel Services and to defer this discussion to a future Council meeting.		Mike Conkin	Q2 2025	
14-Jan-25	004/25	That Council direct Administration to place a discussion regarding industry road use agreements and development permit/agreement as it relates to road use, to a future Committee of the Whole Meeting.		Mike Ziehr	Q2 2025	
11-Feb-25	045-46/25	That Council approve first and second reading of Bylaw #1911, that being a bylaw to authorize the implementation of a Community Aggregate Payment Levy.		Ushba Khalid	Q2 2025	This item is slated for the May agenda.
11-Feb-25	048/25	That Council renames "Service Road" to "Kirkpatrick Close" and "Range Road 211" to "Deer Valley Lane" adhering to the Naming of County Roads Policy # 5-19, and authorizing the required		Cody Dale-McNair		Notices are going out & signs are being ordered
11-Mar-25	074/25	That Council direct Administration to request an engagement with the local Regional Director with Alberta Transportation regarding several provincial bridge and road issues.	COMPLETED	Mike Haugen	Q1 2025	We are awaiting a response.
11-Mar-25	078/25	That Council authorize Administration to proceed with the land investment opportunity as discussed.	In Progress	Mike Ziehr		Consultation is currently underway.

Council Action Items

Meeting Date	Motion #	Description/Motion	Action Required	Assigned To	Due Date	Status
25-Mar-25	081/25	That Council approve the use of a water truck and operator and supply water to fill barricades for the 2025 Three Hills Cruise Weekend races.				
25-Mar-25	082/25	That Council approve the Braconnier Campground Picnic Shelter design as discussed.	COMPLETED			Completed no action required
25-Mar-25	083/25	That Council increase the Private Cemetery mowing fees to \$500 annually in 2026 and implement formal service agreements with existing serviced cemeteries.				
25-Mar-25	085/25	That Council approve the provision of snow plowing services to Rural Community Centres, as requested, at a cost recovery basis.	COMPLETED			
25-Mar-25	087/25	That Council approve hosting a Ratepayer Evening in Huxley and the second Ratepayer evening to take place at Horseshoe Canyon in 2025, with the knowledge that extra costs may be incurred.				IN progress. Events are booked- June 12 in Huxley, June 19 at Horseshoe Canyon.
25-Mar-25	088/25	That Council approves reserve contributions of \$2,758,304 as detailed in Appendix G.				
25-Mar-25	089/25	That Council approves a draw of \$2,057 from the Contingency Reserve to fund over-budget Operating Projects as detailed in Appendix C.				
25-Mar-25	090/25	That Council approves \$708,514 of Operating Project carryforwards, including funding sources, as detailed in Appendix C.				
25-Mar-25	091/25	That Council approves a draw of \$16,432 from the Building Capital Replacement Reserve and \$14,676 from the Roads Reserve to fund over-budget Capital Projects as detailed in Appendix D.				
25-Mar-25	092/25	That Council approves \$4,358,753 of Capital Project carryforwards, including funding sources, as detailed in Appendix D.				
08-Apr-25	107/25	That Council move first reading of Bylaw 1916 to pursue the road closure of the undeveloped road allowance east of Plan 4910S Block W.				
08-Apr-25	108/25	That Council move that a Public Hearing be scheduled for May 13, 2025, 10:00 a.m. as per Section 22 and 230 of the Municipal Government Act. ;				On the May 13, 2025 Agenda
08-Apr-25	109/25	That Council move first reading of proposed Bylaw 1917 for the purpose of amending Land Use Bylaw 1808 by redesignating a portion of the SE 30-34-23 W4 from Agriculture District to Light Industrial District.				
08-Apr-25	110/25	That Council move to schedule the Public Hearing, as per Sections 216.4 & 606 of the Municipal Government Act, to be held on May 13, 2025, at 11:00 a.m.				On the May 13, 2025 Agenda
08-Apr-25	111/25	That Council approve the attendance of the Reeve and Deputy Reeve to attend the Travel Drumheller Annual General meeting on April 16th 2025.	COMPLETED			
08-Apr-25	112/25	That Council recommend that the 2025 Tax Rate Bylaw be presented in alignment with Scenario 1.	COMPLETED			
08-Apr-25	113/25	That Council give first reading to Bylaw #1913- 2025 Tax Rate Bylaw.				Second and Third Reading scheduled for April 22
08-Apr-25	114-115/25	Council granted second and third reading to Bylaw 1915, being a Bylaw providing a Loan Guarantee to the Town of Trochu as presented.	COMPLETED			
08-Apr-25	116/25	That Council provide the Trochu and District Agricultural Society sponsorship in the amount of \$500.00 to assist in the costs associated with hosting the 2025 Rope, Ride & Race Summer Event, with funds to come from the Community Enrichment Support Program.	COMPLETED			
08-Apr-25	117/25	That Council approve Rural Hall Capital Grant Funding in the amount of \$7,369.00 to the Hesketh Community Hall Association to assist in purchasing new tables and chairs for the facility.	COMPLETED			

Council Action Items

Meeting Date	Motion #	Description/Motion	Action Required	Assigned To	Due Date	Status
08-Apr-25	118/25	That Council accepts the information as presented by Travel Drumheller	COMPLETED			
08-Apr-25	123/25	That Council direct Administration to bring forward a discussion regarding the exploration of relationship building with Indigenous Peoples to the next Strategic Planning Session. ;				