

Regular Meeting of the Village of Alix Council, to be held on
Wednesday, April 19, 2023 at 6:00 P.M.

AGENDA

1. Call to Order
2. Agenda: Amendments and Adoption
3. Adoption of the Minutes: a) Minutes of Regular Meeting – Wednesday, April 5, 2023 – 6:00 P.M.
4. Delegation: a) Scott St. Arnaud, B.Comm., CPA CA- Gitzel & Company – 2022 Financial Statement Presentation
5. Bylaws: a) Tax Rate Bylaw No. 477/23
6. Unfinished Business: None
7. New Business: None
8. Financial Reports: a) Bank Reconciliation – March 31, 2023
b) Accounts Payable Cheque Listing – March 15 – April 3, 2023
c) Tax Trial Balance – April 13, 2023
9. Committee Reports: a) RCMP Town Hall Meeting – Councillor Cole
b) Regional Fire Meeting – Mayor Fehr
10. Administrative Reports: a) CAO Report
b) Emergency Management Report
11. Correspondence and Information: a) Alix Public Library – Canada Day Funding Request
b) Alix and Area Community Resource Centre – Quarterly Newsletter
c) Minister of Municipal Affairs, Rebecca Schulz – Municipal Census Regulation
d) Minister of Municipal Affairs, Rebecca Schulz – Upcoming New Alberta Code Editions
e) Mayor Grant Creasey, City of Lacombe – Seniors Housing in Central Alberta
f) School Age Care Directors Association – Lights on After School Alberta
g) The Town of Tofield – Exemption of Newspaper from EPR Program Revisions
h) Canadian National (CN) – CN Right-of-Way Vegetation Control
12. Closed Meeting: a) FOIP Section 17 – Personal Privacy – RE: Human Resources Matter
b) FOIP Section 27 – Privileged Information – RE: Legal Matter
13. Adjournment

Minutes of the Regular Meeting of the Village of Alix Council, held on Wednesday, April 5, 2023, at 6:00 P.M.

- Present: Mayor Rob Fehr, Councillors Tim Besuijen, Janice Besuijen, Edwin Cole and Barbara Gilliat
- Also Present: Michelle White, Chief Administrative Officer
Cody Schaufleberger, Director of Public Works
- Call to Order: Mayor Fehr called the meeting to order at 6:00 P.M.
- Amendments/Deletions to Agenda: Mayor Fehr called for amendments to the agenda.
- Approval of Agenda:
- Resolution #057/23: Moved by Councillor Gilliat that the Village of Alix Council approve the agenda as presented.
CARRIED
- Minutes: a) Regular Meeting – March 15, 2023
- Resolution #058/23: Moved by Councillor T. Besuijen that the minutes of the Regular Meeting of the Village of Alix Council held on Wednesday, March 15, 2023 be accepted as presented.
CARRIED
- Delegation: None
- Bylaws: a) Bylaw #453/20-02 – Land Use Bylaw Amendment - Request for Decision 23-15
- Resolution #059/23: Moved by Councillor Cole that the Village of Alix Council hereby gives first reading to Bylaw #453/20-02 being a bylaw to amend Land Use Bylaw #396/11.
CARRIED
- Resolution #060/23: Moved by Councillor Gilliat that the Village of Alix Council hereby set the Public Hearing regarding Bylaw #453/20-02 for Wednesday, May 3, 2023 at 6:00 P.M. to be held at the Alix Village Office, 4849 – 50 Street, Alix.
CARRIED
- Unfinished Business: a) Dust Control – Request for Decision 23-14
- Resolution #061/23: Moved by Councillor J. Besuijen that the Village of Alix Council hereby direct Administration to amend the Operating Budget for the purpose of including dust control on 45 Street North.
CARRIED
- New Business: a) Lacombe Regional Tourism Travel Guide – Request for Decision 23-18
- Resolution #062/23: Moved by Councillor T. Besuijen that the Village of Alix Council hereby accepts Request for Decision 23-18; Lacombe Regional Tourism Travel Guide as information.
CARRIED
- b) Campground Caretaker – Request for Decision 23-17
- Resolution #063/23: Moved by Councillor Gilliat that the Village of Alix Council hereby directs Administration to do a modified opening of the Alix Lake Recreation Area Campground until a contracted Campground Caretaker is appointed.
CARRIED

- New Business:(cont) c) Operating Budget 2023 – 2026
- Resolution #064/23: Moved by Councillor Gilliat that the Village of Alix Council approves Operating Budget 2023 – 2026 as amended. CARRIED
- Financial Reports: None
- Committee Reports: a) Red Deer Municipal User Group Association – Councillor T. Besuijen
b) Lacombe Regional Emergency Management Meeting – Councillor Cole
- Resolution #065/23: Moved by Councillor T. Besuijen that the Village of Alix Council accept the Committee Reports as presented. CARRIED
- Administrative Reports: None
- Correspondence and Information: a) Parkland Community Planning Services – New Director and Senior Planner Hires
b) Honourable Rebecca Schulz, Minister, Alberta Municipal Affairs - Joint Use Planning Agreements – Date Extension
c) Parkland Regional Library System – 2022 Annual Report
d) Parkland Regional Library System – Board Talk
e) Alix and Area Community Resource Centre – National Volunteer Week
f) Alberta Ombudsman
g) Town of Barrhead – Extended Producer Responsibility (EPR)
- Resolution #066/23: Moved by Councillor J. Besuijen that Correspondence Items (a) through (g) be accepted as information. CARRIED
- Closed Meeting: None
- Adjournment:
- Resolution #067/23: Moved by Councillor Gilliat that this Regular Meeting of the Village of Alix Council be adjourned at 8:07 P.M. CARRIED

Mayor

Chief Administrative Officer

VILLAGE OF ALIX
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

VILLAGE OF ALIX
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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MANAGEMENTS' RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Village of Alix is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the village's financial position as at December 31, 2022 and the results of its operations for the year then ended.

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

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

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

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

The village council carries out its responsibilities for review of the financial statements principally through council meetings. They meet with management and the external auditors to discuss the results of audit examinations and financial reporting matters.

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

The financial statements have been audited by Gitzel & Company, Chartered Professional Accountants, independent external auditors appointed by the village. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the village's financial statements.

Chief Administrative Officer

Date

INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council
Village of Alix

Opinion

We have audited the financial statements of the Village of Alix, which comprise the statement of financial position as at December 31, 2022 and the statements of operations, changes in net debt and cash flows for the year then ended, and notes and schedules 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 village as at December 31, 2022, the results of its operations, change in its net financial assets (debt) and 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 *Auditors' Responsibilities for the Audit of the Municipal Financial Statements* section of our report. We are independent of the village 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.

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

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

In preparing the financial statements, management is responsible for assessing the ability of the village 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 cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of 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 controls.
- 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 purposes of expressing an opinion on the effectiveness of the village'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 village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 the auditors' report. However, future events or conditions may cause the village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Stettler, Alberta
April 19, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS

VILLAGE OF ALIX

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (Note 3)	\$ 2,277,829	\$ 2,237,366
Taxes receivable (Note 4)	189,692	141,778
Trade and other receivables (Note 5)	<u>926,426</u>	<u>1,059,846</u>
	<u>3,393,947</u>	<u>3,438,990</u>
LIABILITIES		
Accounts payable and accrued liabilities	145,682	155,910
Other deferred revenue	-	6,280
Tax sale surplus (Note 6)	11,018	11,018
Deferred revenue (Note 7)	1,304,957	1,495,539
Accrued vacation pay	27,467	47,863
Long-term debt (Note 8)	<u>2,578,405</u>	<u>2,721,925</u>
	<u>4,067,529</u>	<u>4,438,535</u>
NET DEBT	<u>(673,582)</u>	<u>(999,545)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	11,413,987	11,326,060
Prepaid expenses	3,005	178
Inventory for consumption	36,968	38,685
Land held for resale	<u>40,000</u>	<u>40,000</u>
	<u>11,493,960</u>	<u>11,404,923</u>
ACCUMULATED SURPLUS (Schedule 1, Note 9)	\$ <u>10,820,378</u>	\$ <u>10,405,378</u>
Contingencies Note 17		

APPROVED ON BEHALF OF THE VILLAGE COUNCIL:

_____ Mayor

VILLAGE OF ALIX

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
REVENUES			
Net municipal property taxes (Schedule 3)	\$ 1,447,717	\$ 1,455,290	\$ 1,424,065
Government transfers for operating (Schedule 4)	57,680	58,209	134,003
Sales of goods and user fees	773,200	789,437	817,042
Investment income	9,600	45,659	10,351
Rentals	28,000	34,037	39,275
Franchise and concession contracts	112,300	130,994	113,082
Penalties and costs of taxes	41,200	46,398	38,724
Other	9,500	18,533	12,600
Gain on disposal of tangible capital assets	-	21,766	87,977
Total Revenue	<u>2,479,197</u>	<u>2,600,323</u>	<u>2,677,119</u>
EXPENSES (Schedule 5)			
Legislative	48,450	38,953	37,223
Administration	428,050	439,107	461,585
Fire, ambulance and bylaws enforcement	182,424	201,862	269,548
Roads, streets, walk, lighting	453,592	675,383	612,311
Water and wastewater	490,605	746,068	601,778
Waste management	140,250	137,826	138,806
Family and community support and cemetery	45,220	41,198	61,915
Subdivision land and development	81,541	94,529	89,665
Recreation and parks	232,380	260,176	226,861
Total Expenses	<u>2,102,512</u>	<u>2,635,102</u>	<u>2,499,692</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES – BEFORE OTHER	<u>376,685</u>	<u>(34,779)</u>	<u>177,427</u>
OTHER			
Government transfers for capital (Schedule 4)	<u>345,000</u>	<u>449,779</u>	<u>408,283</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	721,685	415,000	585,710
ACCUMULATED SURPLUS – BEGINNING OF YEAR	<u>10,405,378</u>	<u>10,405,378</u>	<u>9,819,668</u>
ACCUMULATED SURPLUS – END OF YEAR	<u>\$ 11,127,063</u>	<u>\$ 10,820,378</u>	<u>\$ 10,405,378</u>

VILLAGE OF ALIX

STATEMENT OF CHANGES IN NET DEBT

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ <u>721,685</u>	\$ <u>415,000</u>	\$ <u>585,710</u>
Acquisition of tangible capital assets	(383,000)	(542,514)	(906,059)
Amortization of tangible capital assets	-	438,554	428,563
(Gain) loss on disposal of tangible capital assets	-	(21,766)	(87,977)
Proceeds on disposal of tangible capital assets	-	37,799	179,636
Other tangible capital asset adjustment	-	-	4,768
	<u>(383,000)</u>	<u>(87,927)</u>	<u>(381,069)</u>
Change in inventory for consumption	-	1,717	(15,901)
Change in prepaid expenses	-	(2,827)	-
	<u>-</u>	<u>(1,110)</u>	<u>(15,901)</u>
(INCREASE) DECREASE IN NET DEBT	338,685	325,963	188,740
NET DEBT - BEGINNING OF YEAR	<u>(999,945)</u>	<u>(999,545)</u>	<u>(1,188,285)</u>
NET DEBT - END OF YEAR	\$ <u>(661,260)</u>	\$ <u>(673,582)</u>	\$ <u>(999,545)</u>

VILLAGE OF ALIX

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (shortfall) of revenues over expenses	\$ 415,000	\$ 585,710
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	438,554	428,563
Gain/Loss on disposal of tangible capital assets	(21,766)	(87,977)
Other	-	4,768
Non-cash changes to operations (net change):		
Taxes and grants in place of taxes receivables	(47,914)	(34,222)
Trade and other receivables	133,420	50,492
Prepaid expenses	(2,827)	-
Inventory for consumption	1,717	(15,901)
Accounts payable and accrued liabilities	(10,228)	(69,608)
Other deferred revenue	(6,280)	3,796
Tax sale surplus	-	11,018
Deferred revenue	(190,582)	(95,514)
Accrued vacation pay	(20,396)	7,993
Net cash provided by (used in) operating activities	<u>688,698</u>	<u>789,118</u>
CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	37,799	179,636
Acquisition of tangible capital assets	<u>(542,514)</u>	<u>(906,059)</u>
Net cash provided by (used in) capital activities	<u>(504,715)</u>	<u>(726,423)</u>
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash and short-term investments	<u>(51,863)</u>	<u>29,151</u>
Net cash provided by (used in) investing activities	<u>(51,863)</u>	<u>29,151</u>
FINANCING ACTIVITIES		
Repayment of long - term debt	<u>(143,520)</u>	<u>(138,501)</u>
Net cash provided by (used in) financing activities	<u>(143,520)</u>	<u>(138,501)</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	(11,400)	(46,655)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,706,433</u>	<u>1,753,088</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>1,695,033</u>	<u>1,706,433</u>
CASH AND CASH EQUIVALENTS IS COMPRISED OF:		
Cash (Note 3)	2,277,829	2,237,366
Less: Restricted portion of cash (Note 3)	<u>(582,796)</u>	<u>(530,933)</u>
	\$ <u>1,695,033</u>	\$ <u>1,706,433</u>

VILLAGE OF ALIX

SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022	2021
BALANCE - BEGINNING OF YEAR	\$ 914,624	\$ 886,619	\$ 8,604,135	\$ 10,405,378	\$ 9,819,668
Excess (deficiency) of revenues over expenses	415,000	-	-	415,000	585,710
Restricted funds used for tangible capital assets	-	(65,522)	65,522	-	-
Restricted funds used for operations	129,840	(129,840)	-	-	-
Funds designated for future use	(578,987)	578,987	-	-	-
Current year funds used for tangible capital assets	(476,992)	-	476,992	-	-
Debtore principal payments	(143,520)	-	143,520	-	-
Disposal of tangible capital assets	16,033	-	(16,033)	-	-
Annual amortization expense	438,554	-	(438,554)	-	-
Change in accumulated surplus	<u>(200,072)</u>	<u>383,625</u>	<u>231,447</u>	<u>415,000</u>	<u>585,710</u>
BALANCE - END OF YEAR	\$ 714,552	\$ 1,270,244	\$ 8,835,582	\$ 10,820,378	\$ 10,405,378

VILLAGE OF ALIX

SCHEDULE 2 - SCHEDULE OF TANGIBLE CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2022	2021
COST:								
BALANCE - BEGINNING OF YEAR	\$ 412,806	\$ 345,934	\$ 2,569,730	\$ 13,216,985	\$ 986,439	\$ 394,369	\$ 17,926,263	\$ 17,422,844
Acquisition of tangible capital assets	-	116,672	-	334,122	91,720	-	542,514	906,059
Disposal of tangible capital assets	-	(9,829)	-	(97,801)	(35,456)	-	(143,086)	(402,640)
BALANCE - END OF YEAR	<u>412,806</u>	<u>452,777</u>	<u>2,569,730</u>	<u>13,453,306</u>	<u>1,042,703</u>	<u>394,369</u>	<u>18,325,691</u>	<u>17,926,263</u>
ACCUMULATED AMORTIZATION:								
BALANCE - BEGINNING OF YEAR	-	274,250	565,539	4,885,782	652,382	222,250	6,600,203	6,477,853
Annual amortization	-	15,945	50,374	306,852	46,974	18,409	438,554	428,563
Accumulated amortization on disposals	-	(6,313)	-	(85,284)	(35,456)	-	(127,053)	(306,213)
BALANCE - END OF YEAR	<u>-</u>	<u>283,882</u>	<u>615,913</u>	<u>5,107,350</u>	<u>663,900</u>	<u>240,659</u>	<u>6,911,704</u>	<u>6,600,203</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 412,806</u>	<u>\$ 168,895</u>	<u>\$ 1,953,817</u>	<u>\$ 8,345,956</u>	<u>\$ 378,803</u>	<u>\$ 153,710</u>	<u>\$ 11,413,987</u>	<u>\$ 11,326,060</u>
2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 412,806</u>	<u>\$ 71,684</u>	<u>\$ 2,004,191</u>	<u>\$ 8,331,203</u>	<u>\$ 334,057</u>	<u>\$ 172,119</u>	<u>\$ 11,326,060</u>	

VILLAGE OF ALIX

SCHEDULE 3 – PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
TAXATION			
Real property taxes	\$ 1,637,235	\$ 1,644,808	\$ 1,616,661
Linear property taxes	23,767	23,767	23,228
Government grants in lieu of property taxes	1,777	1,777	1,828
	<u>1,662,779</u>	<u>1,670,352</u>	<u>1,641,717</u>
REQUISITIONS			
Alberta School Foundation Fund	209,003	209,003	211,468
Lacombe Foundation	6,059	6,059	6,184
	<u>215,062</u>	<u>215,062</u>	<u>217,652</u>
NET MUNICIPAL TAXES	\$ <u>1,447,717</u>	\$ <u>1,455,290</u>	\$ <u>1,424,065</u>

VILLAGE OF ALIX

SCHEDULE 4 – GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
TRANSFERS FOR OPERATING			
Federal government	\$ -	\$ -	\$ 1,600
Provincial government	41,900	41,910	108,911
Local government	<u>15,780</u>	<u>16,299</u>	<u>23,492</u>
	<u>57,680</u>	<u>58,209</u>	<u>134,003</u>
TRANSFERS FOR CAPITAL			
Federal government	150,000	192,693	50,000
Provincial government	<u>195,000</u>	<u>257,086</u>	<u>358,283</u>
	<u>345,000</u>	<u>449,779</u>	<u>408,283</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 402,680</u>	<u>\$ 507,988</u>	<u>\$ 542,286</u>

SCHEDULE 5 – EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 741,750	\$ 699,475	\$ 722,476
Contracted and general services	652,433	769,436	573,448
Materials, goods, supplies and utilities	517,050	519,986	503,621
Transfers to individuals, organizations and boards	97,520	112,655	169,412
Bank charges and interest	200	37	36
Interest on long-term debt	93,559	91,916	97,368
Amortization of tangible capital assets (Note 18)	-	438,554	428,563
Other expenditures	<u>-</u>	<u>3,043</u>	<u>4,768</u>
	<u>\$ 2,102,512</u>	<u>\$ 2,635,102</u>	<u>\$ 2,499,692</u>

VILLAGE OF ALIX

SCHEDULE 6 - SEGMENTED DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2022

	General Government	Protective Services	Transportation Services	Environmental use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	Total
REVENUE								
Net municipal taxes	\$ 1,455,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,290
Government transfers	-	-	355,483	3,389	29,130	-	119,986	507,988
Sales of goods and user fees	5,467	41,425	-	719,165	4,050	-	19,330	789,437
Penalties and costs on taxes	46,398	-	-	-	-	-	-	46,398
Franchise and concession contracts	130,994	-	-	-	-	-	-	130,994
Investment income	45,659	-	-	-	-	-	-	45,659
Rentals	-	-	-	-	-	34,037	-	34,037
Gain on sale of tangible capital assets	-	-	21,766	-	-	-	-	21,766
Other revenues	<u>2,300</u>	<u>13,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,848</u>	<u>-</u>	<u>18,533</u>
	<u>1,686,108</u>	<u>54,810</u>	<u>377,249</u>	<u>722,554</u>	<u>33,180</u>	<u>36,885</u>	<u>139,316</u>	<u>3,050,102</u>
EXPENSES								
Contracted and general services	133,537	145,323	115,421	282,210	10,863	15,264	66,818	769,436
Salaries, wages and benefits	317,546	-	172,198	127,791	-	-	81,940	699,475
Materials, goods, supplies and utilities	20,542	34,116	100,584	298,738	42,898	-	23,108	519,986
Transfers - individuals, organizations, boards	-	6,003	-	-	29,830	-	76,822	112,655
Interest on long - term debt	-	2,332	19,023	34,026	-	36,535	-	91,916
Other expenditures	<u>3,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,080</u>
	<u>474,705</u>	<u>187,774</u>	<u>407,226</u>	<u>742,765</u>	<u>83,591</u>	<u>51,799</u>	<u>248,688</u>	<u>2,196,548</u>
NET REVENUE - BEFORE AMORTIZATION	<u>1,211,403</u>	<u>(132,964)</u>	<u>(29,977)</u>	<u>(20,211)</u>	<u>(50,411)</u>	<u>(14,914)</u>	<u>(109,372)</u>	<u>853,554</u>
Amortization of tangible capital assets	<u>(2,756)</u>	<u>(14,688)</u>	<u>(268,157)</u>	<u>(141,129)</u>	<u>(336)</u>	<u>-</u>	<u>(11,488)</u>	<u>(438,554)</u>
NET REVENUE	<u>1,208,647</u>	<u>(147,652)</u>	<u>(298,134)</u>	<u>(161,340)</u>	<u>(50,747)</u>	<u>(14,914)</u>	<u>(120,860)</u>	<u>415,000</u>
2021 NET REVENUE	<u>\$ 1,157,384</u>	<u>\$ (175,037)</u>	<u>\$ (253,210)</u>	<u>\$ 106,276</u>	<u>\$ (20,231)</u>	<u>\$ (57,596)</u>	<u>\$ (171,876)</u>	<u>\$ 585,710</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are the representations of management prepared in accordance with generally accepted accounting principles for local government established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of significant accounting policies adopted as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity which comprises all the organizations that are owned or controlled by the village and are, therefore, accountable to the council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

(b) Basis of Accounting

The basis of accounting followed in the financial statement presentation includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenditures in the period the goods and services are acquired and a liability is incurred or transfers are due with the exception of pension expenditures as disclosed in Note 1(h).

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

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

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(c) Use of Estimates - Continued

Amortization is based on the estimated useful lives of property and equipment. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

(d) Tax Revenue

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

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

(e) Revenue Recognition

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

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

(f) Contaminated Sites Liability

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

(g) Government Transfers

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

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(h) Pension Expenditure

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

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

(i) Taxes and Grants in Place of Taxes Receivables

Current and arrears taxes and grants in place of taxes receivables consist of current tax levies and tax levies of prior years which remain outstanding at December 31st.

(j) Investments

Investments are recorded at cost. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(k) Land for Resale

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

(l) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, accounts with banks and short-term, highly liquid investments.

(m) Allowances for Operating Assets

Allowances for asset valuations are netted against the related asset. Increases in allowances are recorded as an expenditure while decreases in allowances are recorded as a revenue in the operating fund.

(n) Requisition Over-levies and Under-levies

Over-levies and under-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(n) Requisition Over-levies and Under-levies - Continued

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

(o) Non-Financial Assets

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

(i) Tangible Capital Assets

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

	YEARS
Land improvements	15-30
Buildings	50
Engineered structures	10-75
Machinery and equipment	5-20
Vehicles	10-25

One half of the amortization is calculated in the year of acquisition and no amortization upon disposal. Assets under construction are not amortized until the asset is available for productive use. At December 31, 2022 \$83,752 (2021 - \$78,556) of engineered structures are under construction.

(ii) Contributions of Tangible Capital Assets

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

(iii) Inventories

Inventories held for consumption are recorded at the lower of cost and net realizable value.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

2. ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

The following accounting standards have been issued by the Chartered Professional Accountants of Canada but are not yet effective. Management is currently evaluating the effect of adopting these standards on the financial statements.

- (a) Section PS 1201 - Financial Statement Presentation
This section provides guidance on general reporting principles and disclosure of information in financial statements. Effective for the fiscal years beginning on or after April 1, 2022.
- (b) Section PS 2601 - Foreign Currency Translation
This section establishes standards on how to account for and report transactions that are denominated in foreign currency. Effective for the fiscal years beginning on or after April 1, 2022.
- (c) Section PS 3041 - Portfolio Investments
This section establishes standards on how to account for and report portfolio investments in government financial statements. Effective for the fiscal years beginning on or after April 1, 2022.
- (d) Section PS 3050 – Loans Receivable
This section establishes standards on how to account for and report loans receivable in government financial statements. The standards apply to loans to borrowers outside of the government reporting entity. Effective for the fiscal years beginning on or after April 1, 2022.
- (e) Section PS 3160 – Public Private Partnerships
This section establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. Effective for the fiscal years beginning on or after April 1, 2023.
- (f) Section PS 3450 – Financial Instruments
This section establishes guidance on the recognition, measurement and disclosure requirements for financial instruments. Effective for the fiscal years beginning on or after April 1, 2022.
- (g) Section PS 3280 – Asset Retirement Obligations
This section establishes standards on how to account for a liability for retirement of a tangible capital asset. Effective for the fiscal years beginning on or after April 1, 2022.
- (h) Section PS 3400 – Revenue
This new section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. Effective for the fiscal years beginning on or after April 1, 2023.
- (i) Section PSG – 8 – Purchased Intangibles
This section establishes standards on how to recognize and record purchased intangibles that meet the definition of an asset. Effective for the fiscal years beginning on or after April 1, 2023.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

3. CASH AND SHORT TERM INVESTMENTS

	2022	2021
Cash	\$ <u>2,277,829</u>	\$ <u>2,237,366</u>

Council has designated funds of \$1,270,244 (2021 - \$886,619) included in the above amounts for restricted surplus.

Included in the above are the restricted amounts of \$571,778 (2021 - \$519,915) of deferred grant funding, \$11,018 (2021 - \$11,018) of tax recovery funds.

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2022	2021
Current taxes and grants in place of taxes	\$ 126,895	\$ 107,495
Arrears taxes and grants in place of taxes	<u>62,797</u>	<u>34,283</u>
	\$ <u>189,692</u>	\$ <u>141,778</u>

5. TRADE AND OTHER RECEIVABLES

	2022	2021
Canada Community Revitalization Fund grant	\$ 93,750	\$ -
Gas Tax grant	-	100,000
GST	14,545	6,504
Investing in Canada Infrastructure grant (ICIP)	340,196	353,913
MSI Capital	390,140	521,711
Other trade accounts receivable	75,685	65,321
Utilities	<u>12,110</u>	<u>12,397</u>
	\$ <u>926,426</u>	\$ <u>1,059,846</u>

6. TRUST FUNDS

A summary of trust fund activities by the village is as follows:

	2022	2021
Tax Sale Surplus		
Balance – end of year	\$ <u>11,018</u>	\$ <u>11,018</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

7. DEFERRED REVENUE

	2022	2021
Investing in Canada Infrastructure grant (ICIP)	\$ 453,913	\$ 453,940
MSI capital grant	799,961	941,533
Canada Community Building Fund grant	48,240	100,020
Municipal Operating Support Transfer	-	46
Canada Community Revitalization Fund grant	2,843	-
	<u>\$ 1,304,957</u>	<u>\$ 1,495,539</u>

8. LONG – TERM DEBT

	2022	2021
Alberta Capital Finance Authority Debentures, interest ranging from 2.72% to 4.89%, maturity dates range from 2030 to 2048	\$ <u>2,578,405</u>	\$ <u>2,721,925</u>

Principal and interest repayments are as follows:

	Principal	Interest	Total
2023	\$ 148,730	\$ 87,528	\$ 236,258
2024	154,137	82,121	236,258
2025	159,748	76,509	236,257
2026	165,573	70,685	236,258
2027	171,618	64,640	236,258
Thereafter	<u>1,778,599</u>	<u>477,629</u>	<u>2,256,228</u>
	<u>\$ 2,578,405</u>	<u>\$ 859,112</u>	<u>\$ 3,437,517</u>

Debenture debt is issued on the credit and security of the village at large.

9. ACCUMULATED SURPLUS

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

	2022	2021
Unrestricted surplus (deficit)	\$ 714,552	\$ 914,624
Equity in tangible capital assets (Note 11)	8,835,582	8,604,135
Restricted surplus (Note 10)	<u>1,270,244</u>	<u>886,619</u>
	<u>\$ 10,820,378</u>	<u>\$ 10,405,378</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

10. RESTRICTED SURPLUS

	2021	Increases	Decreases	2022
Administration	\$ 50,000	\$ -	\$ 8,000	\$ 42,000
Cemetery	20,000	-	-	20,000
Culture	43,779	-	-	43,779
Fire	135,610	8,000	5,220	138,390
Parks and recreation	216,034	45,000	45,000	216,034
Roads and streets	214,819	-	30,000	184,819
Water	92,185	-	-	92,185
Waste water	114,192	525,987	107,142	533,037
Total	<u>\$ 886,619</u>	<u>\$ 578,987</u>	<u>\$ 195,362</u>	<u>\$ 1,270,244</u>

11. EQUITY IN TANGIBLE CAPITAL ASSETS

	2022	2021
Tangible capital assets (Schedule 2)	\$ 18,325,691	\$ 17,926,263
Accumulated amortization (Schedule 2)	(6,911,704)	(6,600,203)
Debenture debt (Note 8)	<u>(2,578,405)</u>	<u>(2,721,925)</u>
	<u>\$ 8,835,582</u>	<u>\$ 8,604,135</u>

12. SALARY & BENEFITS DISCLOSURE

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

	2022			2021
	Salary(1)	Benefits Allowances(2)	Total	Total
Mayor Fehr	\$ 7,458	\$ -	\$ 7,458	\$ 7,400
Councillor T. Besuijen	5,909	-	5,909	5,725
Councillor J. Besuijen	4,842	-	4,842	1,075
Councillor Gilliat	6,184	-	6,184	5,850
Councillor Soltermann	-	-	-	4,025
Councillor Cole	5,089	-	5,089	4,475
Designated Officers	41,581	-	41,581	46,379
CAO	<u>\$ 102,952</u>	<u>\$ 7,059</u>	<u>\$ 110,011</u>	<u>\$ 109,240</u>

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

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

13. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village of Alix participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 281,764 people and about 435 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund.

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

The Village of Alix is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.80% for the excess. Employees of the Village of Alix are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

Total current and past service contributions by the Village of Alix to the Local Authorities Pension Plan in 2022 were \$39,860 (2021 – \$45,941). Total current and past service contributions by the employees of the Village of Alix to the Local Authorities Pension Plan in 2022 were \$35,406 (2021 – \$41,346).

At December 31, 2021, the Plan disclosed an actuarial surplus of \$11.5 billion.

14. DEBT LIMITS

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

	2022	2021
Total debt limit	\$ 3,900,486	\$ 4,015,679
Total debt	<u>2,578,405</u>	<u>2,721,925</u>
Total debt limit available	<u>\$ 1,322,081</u>	<u>\$ 1,293,754</u>
Debt service limit	\$ 650,081	\$ 669,280
Debt service	<u>235,436</u>	<u>235,869</u>
Debt service limit available	<u>\$ 414,645</u>	<u>\$ 433,411</u>

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

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

15. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one party and a financial liability or equity instrument of another party.

The village's financial instruments consist of cash, receivables, accounts payable, accrued vacation pay and long – term debt. In management's opinion these financial instruments are not exposed to significant interest rate or currency risks.

The village is exposed to various risks through its financial instruments. The following analysis provides a measure of the village's risk exposure and concentrations at the balance sheet date.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is management's opinion that the village is not exposed to significant currency or other price risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the village provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk. The carrying value of accounts receivable reflects management's assessment of credit risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The village has fixed rate long-term debt which is subject to fair value risk, as the value will fluctuate as a result of changes in market rates.

16. COMMITMENTS

The village is a member of the Highway 12/21 Regional Water Services Commission and are a related party. The village has entered into an agreement to receive water. The village purchased water from the commission during the year in the amount of \$162,758 (2021 - \$173,420). Amounts are recorded at exchange amount which is the amount agreed to by the parties.

The village is party to a shared fire protection services funding agreement with Lacombe County. Under the agreement they are responsible for their share of the costs of fire protection. The village is a member of a waste management commission. As such, they could be subject to additional requisitions for future site and post – closure care obligations of the landfill.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

17. CONTINGENCIES

The village is a member of the Alberta Local Authorities Reciprocal Insurance Exchange. Under the terms of the membership the village 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 in the year the losses are determined.

The village is a member of the Lacombe Regional Waste Services Commission, the Highway 12/21 Regional Water Commission, and the Alberta Urban Municipalities Association. Under the terms of the membership the village could become liable for its proportionate share of any losses incurred by these organizations. Any liability incurred would be accounted for as a current transaction in the year of settlement.

The village is a defendant in a lawsuit for \$197,837 plus interest and costs. To the date of the Independent Auditors' Report this action has yet to be settled and the outcome is not determinable. No provision for any loss has been recorded in the financial statements. A reliable estimate of any loss cannot be made at the time. The amount of any future settlement would be accounted for as a current transaction in the year of settlement.

18. AMORTIZATION

Amortization is a non-cash expense and is allocated to the different functions as follows:

	2022	2021
Administration	\$ 2,756	\$ 5,387
Fire, ambulance and bylaws enforcement	14,688	17,852
Roads, streets, walk, lighting	268,158	253,745
Water and wastewater	141,128	139,722
Recreation and parks	11,488	11,521
Other	336	336
	<u>\$ 438,554</u>	<u>\$ 428,563</u>

19. SEGMENTED DISCLOSURE

The Village of Alix provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

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

Refer to the Schedule 6 – Segmented Disclosure.

VILLAGE OF ALIX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

20. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2022 are for information purposes only and have not been audited.

21. APPROVAL OF FINANCIAL STATEMENTS

Council and Management approved these financial statements.

VILLAGE OF ALIX

BYLAW No. 477/23

BEING a Bylaw to authorize the rates of taxation to be levied against assessable property within the Village of Alix in the province of Alberta for the 2023 taxation year.

WHEREAS the Village of Alix has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held on November 16, 2022 and amended on April 5, 2023; and

WHEREAS the estimated municipal operating expenditures and transfers set out in the budget the Village of Alix for 2023 total \$2,487,111.36; and

WHEREAS the estimated amount required to fund future financial plans is \$182,545.57; and

WHEREAS the estimated amount required to fund capital expenditures is \$181,730.21; and

WHEREAS the estimated municipal operating revenues from transfers from all sources other than taxation is estimated at \$1,327,794.73, and the balance of \$1,523,592.41, is to be raised by general municipal taxation; and

WHEREAS the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm land	\$148,059.60
Minus 2022 Over-Levy	(\$ 275.06)
Non-Residential	\$ 61,444.93
Plus 2022 Under-Levy	\$ 178.16
Total School Requisitions	\$209,407.63
Seniors Foundation	\$ 7,595.00
Designated Industrial Property (DIP)	\$ 113.30

WHEREAS the Council of the Village of Alix is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS the assessed value of all property in the Village of Alix as shown on the assessment roll is:

Residential/Farmland	\$ 59,567,680
Non-residential	\$ 16,803,930
Machinery and equipment	<u>\$ 29,375,300</u>
	\$105,746,910

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Village of Alix, in the Province of Alberta, 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 the Village of Alix:

<u>Municipal</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential & Farm	\$ 670,523.55	\$ 59,567,680	11.2565
Non-Residential	\$ 310,418.94	\$ 16,803,930	18.4730
Machinery & Equip.	<u>\$ 542,649.92</u>	<u>\$ 29,375,300</u>	18.4730
Total	\$1,523,592.41	\$105,746,910	

<u>ASFF</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential & Farm	\$147,784.54	\$59,567,680	2.4809
Non-Residential	<u>\$ 61,623.09</u>	<u>\$16,803,930</u>	3.6672
Total	\$209,407.63	\$76,371,610	

Seniors Foundation \$7,595.00 \$105,746,910 .0718

Designated Industrial Property \$113.30 \$ 1,518,760 .0746

This Bylaw shall take effect on the date of the third and final reading.

Read a first time this 19th day of April, 2023.

Read a second time this ____ day of _____, 2023.

Read a third and final time this ____ day of _____, 2023 and passed.

Mayor

Chief Administrative Officer

**VILLAGE OF ALIX
BANK RECONCILIATION
FOR THE MONTH ENDING:
March 31, 2023**

SERVUS CREDIT UNION

	CHEQUING	INVESTMENTS (1)	INVESTMENTS (2)
Balance from Bank Statement:	2,064,962.06	1.10	11,039.02
Plus: Deposits in Transit	6,730.43		
Less: Outstanding Cheques	(65,628.21)		
 Reconciled Bank Balance:	 <u>2,006,064.28</u>	 <u>1.10</u>	 <u>11,039.02</u>
31-Mar-23 GL balance 3-120	<u>2,006,064.28</u>		
31-Mar-23 GL balance 3-300			<u>11,040.12</u>
Variance:	-	-	

THIS STATEMENT SUBMITTED TO COUNCIL THIS __ 19TH DAY OF APRIL, 2023



VILLAGE OF ALIX

Cheque Listing For Council

Page 1 of 3

2023-Apr-12
11:59:18AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20230141	2023-03-15	2253676 ALBERTA LTD., (ALIX FOODS)		PAYMENT		173.30
			225927	COFFEE SUPPLIES	33.02	
			226866	STAFF RECOGNITION	48.13	
			227000	COFFEE SUPPLIES	28.41	
			228126	COFFEE SUPPLIES	28.41	
			229421	COFFEE SUPPLIES	35.33	
20230142	2023-03-15	327241 ALBERTA LTD		PAYMENT		283.50
			1133	FEB 2023 PATROLS	283.50	
20230143	2023-03-15	ACCU-FLO METER SERVICE LTD		PAYMENT		1,512.00
			107121	E-CODER REGISTER	1,512.00	
20230144	2023-03-15	ACTION PLUMBING & EXCAVATING		PAYMENT		4,486.24
			W39863	49 ST EXCAVATE/SEWER LINE R	4,486.24	
20230145	2023-03-15	ALIX & DISTRICT CHAMBER OF COMMERCE		PAYMENT		50.00
			20180281	2023 MEMBERSHIP	50.00	
20230146	2023-03-15	ALIX DRUGS LTD.		PAYMENT		7.34
			87061	SUPPLIES	7.34	
20230147	2023-03-15	AMSC INSURANCE SERVICES LTD.		PAYMENT		8,856.44
			1775-2023-03	BENEFIT PREMIUM	4,133.44	
			2023VFIS-04	INSURANCE PREMIUM	4,723.00	
20230148	2023-03-15	BAGSHAW ELECTRIC LTD.		PAYMENT		892.34
			IC042703	LIFT STATION LIGHTS - SISSONE	96.27	
			W13191	RAILWAY HOUSE BULBS	268.01	
			W13192	LIFT STATION TIMER	449.83	
			W13256	CROSSWALK	78.23	
20230149	2023-03-15	BETH RICHARDSON (CHAUTAUQUA)		PAYMENT		110.00
			JAN2023	JANUARY REMINDERS	110.00	
20230150	2023-03-15	BROWNEE LLP		PAYMENT		1,263.36
			544336	PROFESSIONAL FEES	1,115.63	
			544695	PROFESSIONAL FEES	147.73	
20230151	2023-03-15	CALMONT EQUIPMENT LTD.		PAYMENT		351.24
			P17117	CUT EDGE	351.24	
20230152	2023-03-15	CHAPMAN RIEBEEK		PAYMENT		198.46
			2303113	PROFESSIONAL FEES	198.46	
20230153	2023-03-15	CHEM INTERNATIONAL		PAYMENT		1,774.50
			113273	DIGESTER ECO LIQUID	1,774.50	
20230154	2023-03-15	CYBERUS PROTECTION SERVICES		PAYMENT		2,805.47
			2023310	APRIL PATROL	2,805.47	
20230155	2023-03-15	ENVIRONMENTAL 360 SOLUTIONS LTD.		PAYMENT		5,655.37
			RD0000242741	GARBAGE	5,655.37	
20230156	2023-03-15	GAM TECH		PAYMENT		1,286.25
			INV12131	COMPUTER MANAGEMENT	1,286.25	
20230157	2023-03-15	GREGG DISTRIBUTORS CO LTD		PAYMENT		54.46
			000-071534	CREDIT	(95.17)	
			000-123267	ICEMELT	149.63	
20230158	2023-03-15	HIRON, PAMELA		PAYMENT		225.00
			FEB2023	JAN/FEB CLEANING	225.00	
20230159	2023-03-15	HWY 12/21 REGIONAL WATER SERVICES COMM		PAYMENT		11,708.10
			1216	FEB 2023 CONSUMPTION	11,708.10	
20230160	2023-03-15	JOHN BROOKS CO. LTD.		PAYMENT		15.66
			2501600	GASKET	7.83	
			2501792	GASKET	7.83	
20230161	2023-03-15	MCES INC		PAYMENT		472.50
			0251	RAHR REPEATER INSTALL	472.50	



VILLAGE OF ALIX

Cheque Listing For Council

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20230162	2023-03-15	MPE ENGINEERING LTD	4420-001-00-82	PAYMENT LAGOON REBUILD	4,633.44	4,633.44
20230163	2023-03-15	NEXTGEN AUTOMATION	477851	PAYMENT PHOTOCOPIES	395.77	395.77
20230164	2023-03-15	NIEHAUS, CODY ELDON	2023	PAYMENT CLOTHING ALLOWANCE	300.00	300.00
20230165	2023-03-15	PARKLAND REGIONAL LIBRARY SYSTEMS	230002	PAYMENT 2ND QTR REQUISITION PAYMEN	1,878.85	1,878.85
20230166	2023-03-15	RED DEER RIVER MUNICIPAL USERS GROUP	INC2023	PAYMENT 2023 USER GROUP REQUISTION	183.50	183.50
20230167	2023-03-15	SCHAUFELBERGER, CODY	MAR2023	PAYMENT 2023 CLOTHING ALLOWANCE	300.00	300.00
20230168	2023-03-15	SECURITY WATCH OF CANADA INC.	11255	PAYMENT JAN-JUNE ALARM MONITORING	693.00	693.00
20230169	2023-03-15	TAGISH ENGINEERING	19752	PAYMENT SUBDIVISION LIFT STATION	11,370.03	11,370.03
20230170	2023-03-15	TAXervice	2398587 2398588 2398589 2398590 2398591 2398592	PAYMENT ROLL #2300 ROLL # 4000 ROLL #16000 ROLL #16100 ROLL #35600 ROLL #48100	73.50 73.50 73.50 73.50 73.50 73.50	441.00
20230171	2023-03-15	VILLAGE OF ALIX	50100 FEB2023 63900 FEB2023 69600 FEB2023 7000 FEB2023 72700 FEB2023 72800 FEB2023 72830 FEB2023 72841 FEB2023	PAYMENT BULK WATER UTILITIES LIBRARY UTILITIES STORAGE YARD UTILITIES OFFICE UTILITIES FIRE HALL UTILITIES BAY 1&2 UTILITIES BAY 3 UTILITIES BAY 4 UTILITIES	122.77 117.64 94.23 121.00 109.80 138.37 112.60 110.36	926.77
20230172	2023-03-15	WILD ROSE ASSESSMENT SERVICES	8916	PAYMENT MARCH 2023 PROGRESS PAYME	1,319.50	1,319.50
20230182	2023-03-29	ACCU-FLO METER SERVICE LTD	107189	PAYMENT SEAL PIN, WASHER COUPLING	77.28	77.28
20230183	2023-03-29	ALIX FIRE DEPARTMENT	MAR2023	PAYMENT 2022 FIRE DEPARTMENT RESPO	3,950.00	3,950.00
20230184	2023-03-29	ALIX HOME HARDWARE	144607 144629 144702 144734 144760 144797 144824 144831	PAYMENT TOOLS SCREWS, VALVE, KEY CUTTING HOUSE NUMBERS, TOILET TISSI HOUSE NUMBERS, GARBAGE B/ HOUSE NUMBERS TOOLS, HOUSE NUMBERS, PRO HOUSE NUMBERS HOUSE NUMBERS	12.59 26.75 121.71 170.38 29.36 82.46 29.36 18.84	491.45
20230185	2023-03-29	ANDERSON, JANENE	MARCH2023	PAYMENT PERSONAL EXPENSE CLAIM	80.00	80.00
20230186	2023-03-29	BESUIJEN, JANICE	MARCH2023	PAYMENT COUNCIL EXPENSE MARCH 202:	250.00	250.00
20230187	2023-03-29	BESUIJEN, TIMOTHY W	MARCH2023	PAYMENT COUNCIL EXPENSE MARCH 202:	877.00	877.00
20230188	2023-03-29	CANADIAN PACIFIC RAILWAY CO	1000-001114699	PAYMENT CROSSING MAINTENANCE MAR:	592.00	592.00



VILLAGE OF ALIX

Cheque Listing For Council

2023-Apr-12
11:59:18AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20230189	2023-03-29	COLE, EDWIN	MARCH2023	PAYMENT COUNCIL EXPENSE MARCH 202:	379.53	379.53
20230190	2023-03-29	FEHR, ROBERT LEE	MARCH2023	PAYMENT COUNCIL EXPENSE MARCH 202:	745.89	745.89
20230191	2023-03-29	FRANKO VENTURE LTD.	ALIFL-001	PAYMENT SEWER CAMERA RENTAL	105.00	105.00
20230192	2023-03-29	GILLIAT, BARBARA JEAN	MARCH2023	PAYMENT COUNCIL EXPENSE MARCH 202:	386.53	386.53
20230193	2023-03-29	GOVERNMENT OF ALBERTA	1800033431	PAYMENT POLICE FUNDING MODEL 2022-2	31,099.00	31,099.00
20230194	2023-03-29	JUST SAFETY SUPPLIES & SERVICES	7194	PAYMENT FIRST AID SUPPLIES FOR ALL F#	464.82	464.82
20230195	2023-03-29	LACOMBE REGIONAL WASTE SVCS COMMISSIC	37391	PAYMENT 2023 FIRST QTR REQUISITION	13,292.50	13,292.50
20230196	2023-03-29	LOOMIS EXPRESS, A DIV OF TFI TRANSPORT 2:	10378661	PAYMENT WATER METER DELIVERY FREIG	111.07	111.07
20230197	2023-03-29	[REDACTED]	RSPMARCH202	PAYMENT [REDACTED] RSP MARCH 2023	251.58	251.58
20230198	2023-03-29	MESTON, TANYA	MARCH2023	PAYMENT EXPENSE CLAIM MILEAGE TO LI	40.00	40.00
20230199	2023-03-29	NEXTGEN AUTOMATION	483081	PAYMENT PHOTOCOPY CHARGES	70.14	70.14
20230200	2023-03-29	TOWN OF BLACKFALDS	IVC057989	PAYMENT 2023 LREMP MEMBER CONTRIB	6,050.00	6,050.00
20230201	2023-03-29	WHITE, MICHELLE	MARCH2023	PAYMENT EXPENSE CLAIM MEETING MILE	82.00	82.00
20230202	2023-03-29	WOODYS AUTO STETTLER	612-810961 612-810975 612-811448	PAYMENT FRONT BRAKE, BRAKE DRUM BRAKE SHOE ADJUSTER REPAIR SILENT GUARD BRAKE	265.14 14.53 (138.72)	140.95
20230203	2023-03-29	ZONE 3 BUSINESS SOLUTIONS INC.	131613	PAYMENT MULIT FUNCTION COLOUR COPI	8,604.75	8,604.75
20230204	2023-04-03	ACCU-FLO METER SERVICE LTD	107231	PAYMENT NEPTUNE YEARLY AGREEMENT	2,572.50	2,572.50
20230205	2023-04-03	AMSC INSURANCE SERVICES LTD.	APRIL2023	PAYMENT APRIL 2023 PREMIUMS	4,133.44	4,133.44
20230206	2023-04-03	LOCAL AUTHORITIES PENSION PLAN	MARCH2023	PAYMENT MARCH 2023 PENSION PREMIUM	5,173.84	5,173.84
20230207	2023-04-03	WILD ROSE ASSESSMENT SERVICES	8945	PAYMENT APRIL 2023 PROGRESS PAYMEN	1,319.50	1,319.50

Total 145,964.16

*** End of Report ***



VILLAGE OF ALIX

Tax Trial Balance (Full Listing)

Trial Balance As Of 2023-04-13

Roll # Title Holder Tax Levy Accum. Out. Penalty Penalty Outstanding Current 1 Year 2 Years 3 Years Over 3

Sub Ledger		General Ledger										
Tax Levy	1,668,024.22	Local Improvement Levy	0.00									
Additional Tax Levy	0.00	Accumulated Penalty	28,438.24									
		Outstanding Penalty	27,333.77									
Current	(24,752.59)											
1 Year	95,109.20											
2 Years	26,481.29											
3 Years	13,411.90											
Over 3	8,006.76											
Outstanding	118,256.56											
		3-00-00-00-210	118,256.56									
		Totals	118,256.56									
		Total GL	118,256.56									
		Total SL	118,256.56									
		Proof	0.00									

*** End of Report ***

TOWN HALL MEETING ALBERTA PUBLIC SAFETY MINISTER MIKE ELLS RED DEER MARCH 30

I attended a public Town Hall meeting hosted by Alberta Public Safety Minister Mike Ellis on March 30, in Red Deer

Besides Minister Ellis, Education Minister LaGrange and another not known to me Cabinet Minister were also with their assorted staffs. County of Lacombe Councillor Ken Weenink was also in attendance. There were approx 35 members of the public present, as well as several media.

ALBERTA PROVINCIAL POLICE

- no decision has been made by the UCP on this issue

-Ellis advised that the federal government has advised the Provinces their intention to get out of contract (RCMP)policing. Alberta has been advised that when the current RCMP contract runs out in 2032 Ottawa intends NOT to renew. I have emailed both MLA Ron Orr and MP Blaine Calkins for more information on this

- Provincial grants are available to all municipalities for an independent review of their policing (regards own Police, APP, RCMP etc) You may be aware Grade Prairie received 9.7 million to “ transition” to their own municipal force. Ellis advised 12 unidentified communities are requesting a review

- Ellis also advised Coaldale had explored a regional force with Lethbridge and informed the federal government their intention not to renew. After costing review Coaldale decided to remain with the RCMP, and Ottawa advised them they did not wish to review. This is a statement of Ellis and not confirmed

-Trudeau apparently has ordered a review of RCMP contract policing

RURAL CRIME

-augmenting Alberta Sheriffs (more powers etc), many of the Alberta Sheriffs now have Criminal Code powers of arrest which they did not before

- adding 500 more RCMP positions Province wide

BILL 6

- a bill to establish an independent body to investigate police wrong doing. In a private conversation between myself and Minister Ellis (retired Calgary City Police) he advised this was not only

FEDERAL BILL C-75

- this is federal bill regards bail review, which would make it easier to receive bail
- Alberta's position is to repeal Bill C-75
- as you are aware almost every Provincial is demanding tougher bail conditions

RESPONSE TO OPIOD

- expand treatment centres
- more in custody OPIOD treatments

E.W. COLE
COUNCILLOR

Regional Fire Meeting Report

March 22, 2023

The key topics covered were as follows:

1. Pam Hansen nominated and elected as Region Chair.
2. Regional FD members down slightly over 2019.
3. Alix FD had 190 calls over the course of 2022. 104 county calls, and 86 calls in the Village of Alix. Includes Mirror and numbered highways in the Alix area. In comparison please see the following:
 - Clive: 56 county callouts. 8 in the Village of Clive
 - Bentley: 80 county call outs. 31 in town
 - Eckville: 88 callouts in total
 - City of Lacombe: 367 callouts in total.
4. 870 MVC responses county wide, totalling 7811 he/she hours.
5. Firefighter recruitment in progress
6. 9000 staff hours for training in 2022. Some members have taken Fire Inspection & Instructors courses.
7. Some delayed purchases that should be addressed in 2023, such as a new wild fire unit for Alix.
8. Adjustments being made for future purchases on fire engines. Manufacturers now require 2 years advance notice due to supply chain issues. 5% deposit required at time of completion of chassis. Balance to be paid at delivery. Manufactured in Sioux Falls, South Dakota.
9. Compression upgrades scheduled for later in 2023. Also purchasing battery powered tools that are interchangeable.
10. The LCF5 will be doing a policy review for the manual, as the last one was completed in 2018. Drayton will meet with individual councils later this year to discuss. Minimal changes to the manual expected.
11. 2022 audit in progress, as they are behind this year. Audit is more streamlined than it was in 2015 when it was developed.
12. AFRRRCS (new 2 way radios) system presentation upcoming. Appox 50% of the province now have them in place. Very reliable & efficient. Purchase to be spread out over 3 years as discussed @ our budget discussions @ council.

Next scheduled meeting is April 2024.



Rob Fehr, Mayor of Alix

CAO REPORT APRIL 2023

1. Lot Price – The 7 acre lot north of the highway is currently listed at \$175,000. This is reasonably close to the assessed value of the property. The listing was extended but so far, there has been little interest shown for this lot. Please advise if Council would like the listing price to remain the same or if you would like it changed.
2. Central Zone Search and Rescue – As directed by Council, administration has forwarded a template letter the organization can use when doing fundraising. A full listing of Mayor and CAO contact information plus mailing address and population for all central Alberta municipalities was compiled and sent as well.
3. Highway Cross Walk – An Alberta Transportation maintenance crew came to inspect the Highway 12 crossing structure after we reported problems. They determined the unit that makes the lights on one side of the highway communicate with the lights on the other side is no longer working properly. They have ordered replacement parts and will do the repair once the parts arrive.
4. Community Organizations – We have started reaching out to community organizations that occupy either land or buildings owned by the Village to schedule meetings regarding who is responsible for what (repairs, maintenance, etc.). This initiative came out of Council's Strategic Planning workshop and has been very well received by organizations contacted so far.
5. Wayfinding Sign – A medium size wayfinding sign at 4932 50th Ave. was damaged in January of this year. The sign was bent back around the post on the side that faces the road. The adjacent property owners were contacted February 1st about the damage to the sign. The owners stated they were not aware of any damage at that time. I contacted them again about having the sign replaced before our tourism season started up and was informed that without proof of how the sign was damaged, they would not be making any reparations. Since the damage occurred in January, someone has made an effort to straighten out the sign. Please advise if Council would like the sign replaced or if you feel it is in acceptable condition to remain as is.
6. Lacombe Tourism AGM – A member of staff attended the Annual General Meeting of Lacombe Tourism this month. The Board is comprised of business owners and council representatives. The staff member was invited to sit on the Board, but due to the time commitment and expense of monthly meetings, we respectfully declined. The Executive

Director of Lacombe Tourism will be presenting to Alix Chamber of Commerce at some point and we will make sure Chamber members are aware of the opportunity to become Board members as well.

7. Lacombe Foundation – The Lacombe Foundation has asked for the attached advocacy messaging to be passed along to Councils of member municipalities. They are trying to secure adequate funding for the Lacombe Lodge redevelopment project.

Lacombe Foundation – Advocacy 2023

- Operates Lacombe Seniors Lodge (97 lodge rooms), Eckville Manor House (35 lodge rooms, 15 DSL 3 rooms).
- Owns 48 Affordable housing units for families in Blackfalds and Lacombe.
- Employs 69 people with competitive wages and benefits.

Key issues:

- The need to replace the aging Lacombe Lodge is critical. The current lodge is no longer meeting the needs of residents. A full feasibility study was completed in 2019. The current lodge has over 3.3 million dollars of deferred maintenance needs including the need to replace HVAC systems, boilers, windows and building envelopment replacement. Living spaces are small, corridors narrow and bathrooms are small and still have tubs.
- A new building in Lacombe is needed to meet growing demand in the service area and allow for opportunities to address different care needs such the needs of couples and opportunities to “age in place”.
- The Foundation has committed to hiring a project manager in 2023 to advance the project.
- There is a gap in current grants offerings and the levels of funding in those grants are inadequate to cover the costs fairly. This gap in grants would see an unsustainable level of local requisition.
- Lacombe Foundation seeks equitable funding similar to the funding provided to Parkland Foundation for their Autumn Grove project.
- Lacombe Foundation is still awaiting a response to a July 2022 application to provide adult day support programing at the Lacombe Lodge and is waiting for the opportunity to apply to provide home care services for congregate living sites.
- Lacombe Foundation is supportive of the planned 2023 Lodge Program Review and is eager to participate in this important conversation to ensure that the seniors lodges in our community continue to serve all seniors who need safe, reliable and affordable accommodations and services.



March, 2023

Thank you for your request for an update on the Lacombe Lodge redevelopment proposal.

The Feasibility Study (Part 1 and Part 2) is available on the Lacombe Foundation website at <https://www.lacombefoundation.ca/lodge-replacement-project>

The project request was originally submitted to the Ministry of Seniors and Housing (Housing and Lodges are now with the Ministry of Seniors, Community and Social Services) through the annual business planning process in June 2019. The request was confirmed and updated in the 2021 Business Plan submission to the Ministry.

1. A detailed cost estimate was obtained in 2019. With large inflationary pressures in the construction industry, a range between 7.5% to 30% cost increases is provided below. The original cost estimate is located in the Feasibility Study – Part 2, Table 9.1.

	Original 2019 Costing Altus	2021 Estimate 7.5% increase over 2019	2023 Estimate 30% increase over 2019
Phase 1 54-unit apartment	11,964,000	12,893,550	15,553,200
Phase 2 Demolition	535,000	575,175	695,500
Phase 3 87 lodge spaces	21,285,000	23,461,875	27,670,500
Phase 4 Demolition	815,000	876,125	1,138,962
Phase 5 47 new units lodge and/or supportive living	10,604,000	11,399,300	13,85,200
Total	\$ 45,233,000	\$ 49,205,975	\$ 58,802,900

2. Lacombe Foundation currently has \$2,272,966 in Restricted Reserves for the redevelopment project. Additional funds are added to the reserve when possible.
3. Capital Maintenance: As of June 2021, the estimated value of deferred maintenance for Lacombe Lodge is \$3,328,125, all of which has been assessed as critical need. This includes HVAC systems, boilers, windows and building envelope. (Appendix D of Business Plan submission).



4. Units created (Feasibility Study – Part 2 Section 7.5 phasing diagram);
Phase one – 54 independent living apartments (40 SSC, 14 affordable). This would net an increase of 14 units.
Phase 2 - Demolition of the current 40-unit apartment building and one wing of 10 lodge rooms.
Phase 3 –Construction of 87 lodge spaces.
Phase 4 – Demolition of old lodge.
Phase 5 – Construction of 47 units of supportive living (this could be lodge units or other model, dependent on community need).
After completion of all 5 phases, this would result in an increase of 14 independent living apartments and 37 supportive living units for the community.
One of the strengths of the current plan is that residents would not be displaced during construction and can transition from the existing space to new space.
5. Location is at the existing lodge site. Site concept and design are located under Feasibility Study – part 2. Please refer to section 7.
6. Construction timeline – at the time of the 2019 study, all phases were predicted to be able to be completed over 60 months (section 9.2).
7. Current state:
This project requires a coordinated effort with the Ministry as it involves assets owned by the Alberta Social Housing Corporation. In the most recent discussions, the project does not appear to be in the current queue. While we have been investigating grant opportunities, there seems to be a gap with the eligibility of lodge replacement in the current grant offerings, and ability to apply for assets not owned by Lacombe Foundation.

Should you have any additional questions, please feel free to ask.

Sincerely,

A handwritten signature in cursive script that reads "Carla Beck".

Carla Beck
CEO, The Bethany Group
CAO, Lacombe Foundation

Emergency Management Council Report April 2023

Restorative Justice

December 2023 I was the lead Facilitator for a Case involving 2 youths that have committed assault.

For the first quarter of (December 2022 – April 2023) the Red Deer Restorative Justice Program has a total of 9 cases involving 3 different Communities and supported 30 individuals.

- Number: 9 referrals which resulted in 9 Cases received from Blackfalds RCMP were diverted from the courts.
- Timely Access:
100% of intake assessments occurred within 1 week of referral.
100% of cases progressed to case conferences within 1 month.
- Satisfaction: 100% of participants indicated satisfaction with the process.
- Individual/Family supported: 16 families (36) were supported through the RJ process in three months.
- Communities supported: (3) Blackfalds, Lacombe, and Red Deer.
- Age of Offenders: 12-17 years of age.

February 2023- Went to Polytech for Restorative Justice training day, from 9:00 – 4:00.

March 30 was involved in the Lacombe County Spring Tune-up. To help educate the public about what restorative Justice is all about.

In April 2023 the Red Deer Rural Restorative Justice Program sent letters to Bashaw RCMP so we can start involving our local Communities. Since this is a new organization (established 2 years ago) efforts were mainly made in the larger centers. Now we are branching out to include smaller communities in the area, including Alix.

Community Garden

We passed the Community Garden to the Alix and Area Community Centre.

OHS

I am in the process of updating the first-aid kits in all the Municipal Buildings (OHS changed the regulations effective in March).

I am currently working on Inspection sheets for our fleet vehicles, this will entail a daily inspection sheet and a more detailed monthly inspection. All Municipal Buildings will have a quarterly building inspection sheet as well as a monthly inspection sheet for first aid and eyewash stations. (This year we have updated all the pumphouses, bulk water, and lift stations with first-aid kits and eyewash stations)

There will also be a new list of JSA (Job Specific Analysis), this will be helpful for the daily toolbox meetings and safety meetings for public works.

Canadian Playground Safety Institute

In December I became a certified Canadian Playground inspector through the Canadian Playground Safety Institute (CPSI). I look forward to inspecting Alix playgrounds and play equipment a little later this spring.

Emergency Management

October 26 turned out to be highly successful and was celebrated on March 21.

April 17 – 18, I start my block training to become a member of the Central Region All Hazards Incident Management Team (CRAHIMT). There is a total of 4 blocks to be completed before I am considered a full member. Being a full member will enable me to be deployed all over the province with the team to help other Municipalities in time of need.

Albert Emergency Alert – As of March 1, is now a federal program, with this change my self and Chelsie had to become recertified in order to keep issuing alerts for our Municipality.

This week I have a meeting with Clive CAO Carla Kenny about becoming the Director of Emergency Management for the Village of Clive.

May is Emergency Preparedness Week (May 1 – 7) as well as May 6 Wildfire Preparedness Day. We received a \$500.00 grant from firesmart, The Village will be partnering up with Alix Fire and Medical on Thursday May 4th we will be having a BBQ at the Fire Hall with all kinds of information on Emergency Preparedness and Wildfire, as well as promoting new enrollment for becoming a member of the Fire department, and showing off the new fire truck!

Janene Anderson

CAO

From: Alix Library <alixpublic@prl.ab.ca>
Sent: April 4, 2023 12:49 PM
To: CAO
Subject: Canada Day Celebrations

hello

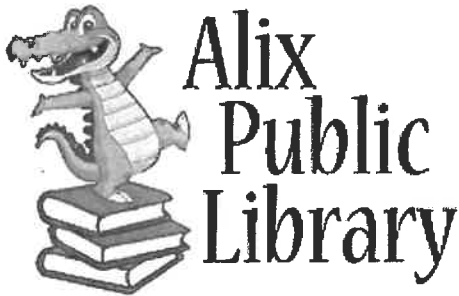
I'm sending this letter to request funds to help with Canada Day Celebrations. in the past the Village has given us \$500.00 and we would be so appreciative if you can help us the same way this year!

Also we are wondering if the Village can move some picnic tables and garbage cans and to the area that we host the celebration.(heritage park)

Thank You

Terry Fehr

Alix Public Library
403.747.3233
alixpublic@prl.ab.ca



QUARTERLY NEWSLETTER

Alix Briefs

by the Alix and Area Community Resource Centre

OUR SUPPORTERS

Endless gratitude to everyone who is behind what we do!

Volunteers... We are so fortunate to have many dedicated volunteers who commit their time to the various services we offer including Meals on Wheels, Grief Support, community events, providing transportation and many tasks in between to allow the Centre to operate. We are currently recruiting for several upcoming fundraising opportunities and events. Numerous positions & shifts will need to be filled along with tasks outside of the day-of events. Please get in touch if you want to be apart of: Casinos, Ponoka Stampede, Big Valley Jamboree and the Bashaw End of Summer Celebration!

Donors... We are so grateful for your contributions, past and present donors! Thank you to all who donated auction items and everyone who bid during the 1st Annual Winter Wishes-Online Auction. A total of \$10,080 was raised for youth and senior programs!! We are looking forward to next Spring, to do it again.

Our Champions... You help us to share what we do by simply passing on Alix CRC information through referrals, word of mouth and online. Thank you!

Founding Partners... The Centre would not exist without the initial dedication and efforts of many individuals and organizations/ businesses; a special acknowledgement of those leaders...

Alix Mirror Wellness Supports Society, Bashaw & District Support Services, Bashaw Adult Learning, Bashaw RCMP, Alix Drugs I.D.A., Alix MAC School, Bibs to Bookbags Child Care Centre, Lacombe County and Village of Alix.

Touch A Truck - May 29

This community event offers hands on opportunities to explore, climb and touch vehicles. Save the date, more details to follow!

EVERYONE is welcome, this event will be hosted at the Alix MAC School grounds.

Do you have a vehicle that could be included in this event? Contact Jill, 403-588-5199, to be added to the list of trucks, emergency response vehicles, heavy machinery and other equipment.

presented in partnership with

NEXT Connecting Clans:

There will be no event in April...
Coming up is Touch a Truck in May!

Alix Community Gardens 2023: If you are interested in reserving a garden plot, please stop by our office. There are 9 plots available. *We will only accept applications in person.*

Program Update: Home Support services are now available via the Wise Owls program. Contact us to arrange in home supports to promote your independence and well-being.

NEW! Fresh veggies are now delivered weekly to the Centre.

Thank you Pic N Pac! Free for everyone and while quantities last.

Services Available

- Information & Referral
- Resource Navigation
- Family Wellness
- Alix Food Bank
- Meals on Wheels
- Home Support
- Community Services
- Adult Learning
- Volunteer Services
- Wise Owls



**Monday to Thursday
10:00 AM - 4:00 PM**

Closed all statutory holidays

Bay 1 & 2, 5008 50 Ave, Alix, AB

403-396-3369

alixmirrorwellness@gmail.com

Follow us on social
@AlixandAreaCommunity
ResourceCentre

www.alixcrc.com



Alix MAC
School



Alix MAC
Parent
Council

We are fundraising for youth programs during April at the Alix Hotel- Meat Draws, Fridays at 6PM-8PM!!

Volunteerism Strengthens Communities

Stop by during April 17 – 27...

Are you looking for ways to get involved or give back?

We are celebrating how 'Volunteerism Strengthens Communities'!

Stop in to view a display promoting volunteer groups & organizations in our community

AND check out local volunteer opportunities.

**April 26, 6:30PM – 8:30PM
Volunteer Appreciation- Come & Go**

This event is open to all volunteers, all ages!

The evening will include Dessert & Beverages, Photobooth and special activity to celebrate volunteers.



Baby Clinic Update!

Every 3rd Thursday appointments can be made to book routine child immunizations. As of May please call: Stettler Health Unit, 403-742-3326.

Your Health

Prescribing Pharmacist

Alix Drugs I.D.A.

Trish Verveda
403-747-2405

Medical Clinic Information

Bashaw Medical Clinic

5308 53 St, Bashaw
780-372-3740

Delburne Medical Centre

2102 20 St, Delburne
403-749-3939

Stettler Clinic

4710 50 St, Stettler
403-742-3441

Lacombe Walk In Clinic

4956 Highway 2A, Lacombe
403-782-1408

Discovery Walk In and Medical Clinic

3410 50 Ave #130, Red Deer
403-342-9444

Camrose Smith Clinic

Duggan Mall, Camrose
780-672-2423

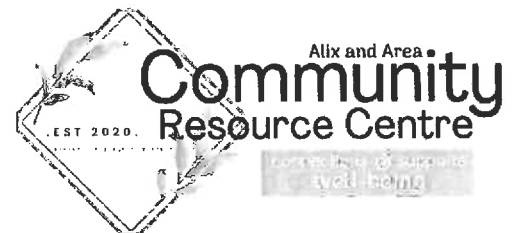
Reach Help After Hours:

LIFE-THREATENING EMERGENCIES

Please call 9-1-1 or go directly to your nearest emergency department.

HELP LINES

- Alberta Health Link: call 8-1-1, for assistance determining what your symptoms are related to.
- 24 Hour Mental Health: 1-877-303-2642
- 24 Hour Addiction Help Line: 1-866-332-2322
- Kids Help Line: call 1-800-668-6868 or text 686868
- The Open Door 24 Hour Help Line: call or text 780-679-HELP (4357)
- Alberta 211 Services: call 2-1-1, to connect to community services.



For complete details on all upcoming events and programs visit online, www.alixcrc.com or contact us, 403-396-3369.

Attention: Chief Administrative Officers, Municipal Clerks, and Census Coordinators

Re: Municipal Census Regulation and Municipal Census Manual

In 2019, the Government of Alberta announced its intention to move from municipal census counts to population estimates for the purposes of allocating provincial grants to municipalities. Over the last several months, former Minister of Municipal Affairs Ric McIver and I have both heard that municipalities strongly prefer that we revert to the recognition of municipal census counts. As a result of that feedback, and after consultation with my colleague the Honourable Travis Toews, President of Treasury Board and Minister of Finance, I am pleased to announce the approval of the Municipal Census Regulation and Municipal Census Manual.

The attached regulation and manual not only outline municipal census requirements, but also incorporate the feedback we have received since 2019, including updating the definitions of “usual residence” and “shadow population.” In addition, we have extended the period for enumeration, and for how long the ministry will recognize a municipal shadow population count.

The manual was developed in partnership with Statistics Canada and addresses many of the concerns identified by you, our municipal partners. The manual, when used alongside the Municipal Census Regulation, provides municipalities with the tools necessary to conduct a municipal census that is consistent with best practices and ensures an accurate population count.

Some of the more notable enhancements over previous versions include:

- standardized methodology to enumerate persons with no usual residence;
- alignment of collection methodologies to reflect best practices and key learnings from the most recent federal census;
- updates to key census definitions including usual residence and shadow population;
- standardized approach to enumerating shadow population;
- the ability to include an estimated resident count for non-contacted dwellings and refusals recognized as part of the population total;
- a mechanism to review population submissions and verify population counts; and
- several other textual changes to the included forms, templates, and materials.

The new regulation and census manual will allow municipalities to conduct a census in 2024. Following the submission of the 2024 results, my department will be reaching out to you in an effort to capture what worked well, and what could be improved.

If you have any questions or would like additional information regarding the regulation or manual, please contact a Municipal Information Advisor by email at ma.updates@gov.ab.ca or by telephone, toll-free by first dialing 310-0000, then 780-422-2555.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca Schulz', written in a cursive style.

Rebecca Schulz
Minister

Attachment: Municipal Census Regulation and Manual



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

M.A. Calgary-Shaw

AR111330

April 6, 2023

Dear Chief Elected Officials:

Keeping Albertans safe is always a priority for the Government of Alberta. To that end, the province is updating its building construction codes in a way that makes sense for Alberta. These updates enhance public safety while supporting housing affordability and fostering economic growth.

We worked closely with industry, municipal associations, and technical experts across the province to determine if Alberta needed to modify the latest national codes published by the National Research Council in March 2022. As a result of that review, I am pleased to highlight two important features that will be included in the Alberta editions of the building construction codes.

- Farm buildings will continue to be exempt from Alberta editions of the building and fire safety codes.
- Alberta is adopting tier 1 as the minimum provincewide standard for building energy efficiency, which will lead to greener building construction in Alberta and lower heating costs, while still prioritizing housing affordability.

The updated editions of Alberta's new building construction codes are expected to be published in fall 2023 and come into force and apply to construction activities for spring 2024. Municipal Affairs understands that municipalities and industry require time and flexibility to appropriately manage the transition period for the administration of new code requirements. This transition period will provide time to prepare for the new code changes and allow construction in progress, with a valid permit, to continue under the previous code edition.

In the coming months, Municipal Affairs will provide notifications, as well as information related to the codes to ensure municipalities, industry, safety codes officers, and code users are well prepared to transition to the new codes in advance of their coming into force.

Sincerely,

Rebecca Schulz
Minister

Attachment: Notice – Upcoming new Alberta code editions



Mayor Grant Creasey

City of Lacombe
5432 56 Avenue
Lacombe, Alberta
T4L 1E9

Phone: 403-782-6666
Fax: 403-782-5655
gcreasey@lacombe.ca
www.lacombe.ca

OFFICE OF THE MAYOR

March 13, 2023

Minister of Seniors, Community and Social Services
404 Legislature Building
10800 – 97th Avenue
Edmonton, Ab
T5K 2B6

Seniors Housing in Central Alberta
Honourable Minister Jeremy Nixon,

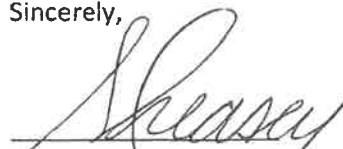
I request a meeting to discuss the lack of affordable, dignified senior housing in the Lacombe County region. Despite the City of Lacombe and the Town of Blackfalds being amongst the fastest-growing urban centers in Alberta there has been no seniors housing capacity added this millennium. The population of these communities has more than doubled during this time, but the number of available units has remained the same. Demand significantly exceeds the capacity in our communities. The Lacombe Lodge has dozens of seniors on a waitlist, despite the average room being far below the Government of Alberta's recommended minimum unit size, and standard, for 'seniors housing'.

Your recent mandate letter from Premier Smith, identifies a priority for your Ministry to "develop a strategy to expand seniors lodges and seniors facilities to keep up with growth and increased demand."

The lack of available seniors housing undoubtedly impacts the Lacombe Hospital, which ends up providing long-term care to senior residents who ought to be in dignified housing, rather than a medical facility. The Lacombe Foundation has a plan to replace, and expand, the Lacombe Lodge, which was initially constructed in 1963. This project perfectly aligns with the Province's mandate and has been shovel-ready for years. We were previously told it was a high priority, but we've recently learned it is now 'not on the radar'. We'd like to know what happened, but more importantly, we want to know how we can work with you to get it back on track. The need has not gone away – in fact, it continues to grow due to a population base that is both growing, and aging.

On behalf of the thousands of current and soon-to-be seniors in Lacombe, Blackfalds, Eckville, Bentley, Clive, and Alix, I respectfully ask for your assistance in reviewing, and remedying this situation.

Sincerely,



Mayor Grant Creasey



Councillor Reuben Konnik

March 1st, 2023

Re: School Age Care Directors Association – Lights On After School Alberta

To whom it may concern,

On behalf of the School Age Care Directors Association of Alberta we wish to reach out to ask for your organizations support and acknowledgment of Out of School Care Programs in Alberta by participating in our 7th Annual *Lights On Afterschool Alberta* celebration on April 21st, 2023. This day is a collective celebration of the positive impact Out of School Care Programs make for children and families throughout the province.

SACDA started this day seven years ago in Calgary with a few programs and in a few short years, has spread province wide. This year, municipalities around the province will be lighting up their monuments in blue and yellow to show support for OOSC programs including the Calgary Tower, High Level Bridge in Edmonton and the Saamis Tepee in Medicine Hat and the Sun Dial in Grand Prairie. Additionally, municipal Mayors have dedicated the day through proclamations showcasing support for OOSC.

Past local events have encouraged programs across the province to host community events, inviting elected officials and policy makers to programs, and allowing each program to help “shine a light” on the value OSC program offers communities and their youth.

The School Age Care Directors Association of Alberta (SACDA), formally requests a show of support to the School Age Care community with either a written letter of support or a quick video that can be shared with programs and parents across the province. This unity in support will show programs and families that School Age Care and its interests will continue to be supported and championed both throughout the province and moving forward from all political parties.

We ask that in your response to please consider the following questions:

- What value and impact do you see quality OSC programs create in both communities and the success and well-being of children in Alberta?
- What is your vision for OOSC in Alberta?
- How will you ensure that OOSC is included in the early learning and childcare conversation?

We truly appreciate the work that you do to continue to help advance our sector, and hope that one day you might be able to attend one of our OOSC members sites, and attend a future annual conferences to see first-hand the dedication of our professional community and the important work conducted on a daily basis with Alberta's families.



Tofield

Honour the Past. Build the Future.

PO Box 30 5407 50th Street
Tofield, Alberta T0B 4J0
P 780 662 3269
F 780 662 3929
E tofieldadmin@tofieldalberta.ca
W www.tofieldalberta.ca

April 12, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper from EPR Program Revisions

Dear Minister Savage,

Print media (newspapers) are essential to the lifeblood of Alberta. Newspapers provide a traditional sense, and source of information to our residents. In what has become ever consistent in social media and internet-based forms of news, newspapers rely on facts, sourcing their stories and identifying truths.

The past number of years have been challenging for both business and small business. The continued rise in costs, accompanied by the downturn in the economy has forced job loss and ultimately business closure. Looking to enforce further constraints on what is one of our oldest and most relied upon industries truly seems unfair.

The newspaper industry has already looked at ways to reduce costs and become both more efficient and compliant, such as reducing paper thickness, which has come at a cost. This cost is not only monetary, but also content based. The reduction in paper-based weight has also reduced the amount of content which can be provided to our residents, once again, affecting them.

By expecting newspapers to have the same level of compliance with the EPR Program as plastics, seem short-sighted and unrealistic. The Provincial Government needs to recognize the importance of newspapers to Albertans and stand to make the same move as the Ontario Government. Please exempt newspapers from the revised EPR Program.

Sincerely,

Debora L Dueck

Debora Dueck
Mayor

C.C
Jackie Lovely, MLA Camrose
All Alberta Municipalities
Kerry Anderson, Tofield Mercury



Luanne Patterson
Senior System Manager
Environmental Assessment

Directrice de l'analyse des systèmes
Évaluation environnementale

Box 8100
Montréal, Québec Canada
H3C 3N4

Boite 8100
Montréal, Québec/Canada
H3C 3N4

April 12, 2023

RE: CN RIGHT-OF-WAY VEGETATION CONTROL

Dear Mayor,

CN remains committed to running its railway sustainably, as well as building a level of trust and collaboration with the communities in which we operate.

To that end, we are reaching out to advise you of our vegetation control activities in your area between April and October 2023. A regularly updated schedule is available at:

[CN.ca/vegetation](https://cn.ca/vegetation)

If not managed properly, trees, brush or other vegetation can severely compromise rail and public safety. Vegetation can impede the view motorists have of oncoming trains and increase the risk of crossing accidents. Unwanted vegetation can damage the integrity of the railbed, interfere with signals and switches, contribute to track side fires, compromise employee and citizens safety, reduce visibility for train crews at road crossings/train control signals and track side warning devices, to name a few of the potential risks.

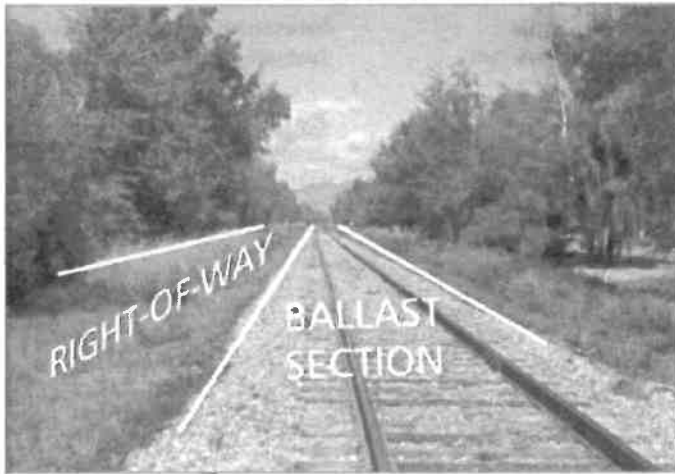
CN's annual vegetation control program is designed to mitigate these risks by managing brush, weeds, and other undesirable vegetation. This program is critical to ensure safe operations and contributes to the overall safety of your community.

Control Measures

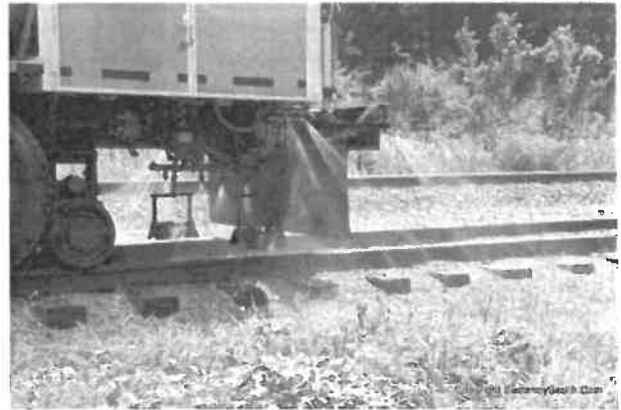
CN manages vegetation using both chemical and mechanical methods. We are sensitive to concerns your community may have regarding chemical vegetation control and I would like to assure you that at CN, we strive to safeguard our neighbouring communities and the environment.

The track infrastructure is composed of two main sections, the ballast section typically ranging from 16-24 feet (which is primarily gravel and supports the track structure) and the right of way portion (which is the area outside of the ballast section to the CN property boundary).

The 16–24-foot ballast section and the areas around signals and communications equipment that are critical for safe railway operations will be managed using chemical methods. Application in these safety critical areas is done by spray trucks or spray trains with downcast nozzles that spray a short distance above the ground surface with shrouded booms, specially designed to limit the chemicals from drifting. The right-of-way section is maintained using mechanical control methods such as mowing, or brush cutting and may be chemically treated to control noxious or invasive weeds or brush.



CN will use chemical control techniques on the ballast section and specific locations of the right of way throughout the network for safety reasons. Furthermore, when chemicals are applied via spray train or truck, as outlined in the photo below, additives called surfactants are included to make the chemical work better.



CN has retained professional contractors qualified to undertake this work. They are required to comply with all laws and regulations applicable to CN. In addition, the contractors will ensure that vegetation control is performed with consideration of the environment and in accordance with the highest industry standards.

Inquiries

Should your community have any noxious weed removal requests, we ask that you contact CN's Public Inquiry Line at contact@cn.ca or fill out the form at [CN.ca/vegetation](https://www.cn.ca/vegetation) before June 1, 2023 with the specific information and location. CN will make every effort to include those locations as part of our 2023 Vegetation Management Program. All notices sent after the above-mentioned date will be included in the 2024 Vegetation Management Plan.

We look forward to working with you and answering any questions you may have regarding our vegetation control activities in your community.

Please find attached the notices CN is publishing in local papers to advise the public. We would kindly ask that you post copies on your community's website and at City Hall or other central locations for a wider distribution.

For any questions or more information, please contact the CN Public Inquiry Line by telephone at 1888-888-5909, or by email at contact@cn.ca.

Please also find attached a list of FAQs regarding the program that may be of further assistance.
Best regards,

A handwritten signature in black ink, appearing to read "Luanne", with a stylized flourish at the end.

Luanne Patterson

