

Regular Meeting of the Village of Alix Council, to be held on
Wednesday, April 16, 2025 at 6:00 P.M.

AGENDA

1. Call to Order:
2. Agenda Amendments and Adoption
3. Adoption of the Minutes: a) Minutes of the Regular Meeting – April 2, 2025 – 6:00 P.M.
4. Delegation: a) Seniuk & Marcato – Virtual Presentation of 2024 Financial Statements
5. Bylaws: None
6. Unfinished Business: None
7. New Business: a) 2025 – 2028 Operating Budget
8. Financial Reports: a) Accounts Payable Cheque Listing – March 19, 2025 – April 2, 2025
b) Bank Reconciliation – March 31, 2025
c) Tax Trial Balance – April 10, 2025
9. Committee Reports: a) Parkland Regional Library System Board Meetings - Nov. 14, 2024 & February 27, 2025 – Councillor Gilliat
b) Lacombe Regional Waste Services Commission Board Meeting – Councillor Gilliat
c) Alix Arena Meeting – Councillor Fehr
10. Administrative Reports: a) CAO Report
11. Correspondence a) Ric McIver, Minister of Municipal Affairs – Provincial Priorities Act and Municipal Sector Update
b) Ric McIver, Minister of Municipal Affairs – Local Authorities Elections Act Amendments
c) Ric McIver, Minister of Municipal Affairs – Bill 50, Municipal Affairs Statutes Amendment Act
d) Tyler Gandam, President, Alberta Municipalities – Webinar on Bill 50
e) Parkland Regional Library System - Board Highlights February 27, 2025
12. Closed Meeting: a) FOIP Section 27 – Privileged Information – Re: Fire Department Legal Matter
13. Adjournment:

Minutes of the Regular Meeting of the Village of Alix Council, held on Wednesday, April 2, 2025, at 6:00 P.M.

Present: Mayor Tim Besuijen, Councillors Barbara Gilliat, Janice Besuijen, Edwin Cole and Rob Fehr

Also Present: Michelle White, Chief Administrative Officer

Call to Order: Mayor T. Besuijen called the meeting to order at 6:00 P.M.

Amendments/Deletions to Agenda: Mayor T. Besuijen called for amendments to the agenda.

Approval of Agenda:

Resolution #063/25: Moved by Councillor Gilliat that the Village of Alix Council approve the agenda with the following amendments:

Add: New Business: b) 2025 Operating Budget
Correspondence: e) Alix Wagon Wheel Museum – Reading by Author Elinor Florence

CARRIED

Minutes: a) Regular Meeting – March 19, 2025

Resolution #064/25: Moved by Councillor Gilliat that the minutes of the Regular Meeting of the Village of Alix Council held on Wednesday, March 19, 2025, be accepted as presented.

CARRIED

Delegation: None

Bylaws: a) Bylaw #489/25 – Amendment to Alix Fee Schedule Bylaw #486/24 Request for Decision 25-17

Resolution #065/25: Moved by Councillor Gilliat that the Village of Alix Council give first reading to Amendment to Alix Fee Schedule Bylaw #489/25, being a bylaw to amend Bylaw #486/24, the Alix Fee Schedule Bylaw.

CARRIED

Resolution #066/25: Moved by Councillor J. Besuijen that the Village of Alix Council give second reading to Amendment to Alix Fee Schedule Bylaw #489/25.

CARRIED

Resolution #067/25: Moved by Councillor Fehr that the Village of Alix Council give permission for third and final reading to Amendment to Alix Fee Schedule Bylaw #489/25 at this time.

CARRIED UNANIMOUSLY

Resolution #068/25: Moved by Councillor Cole that the Village of Alix Council give third and final reading to Amendment to Alix Fee Schedule Bylaw #489/25.

CARRIED

Unfinished Business: a) Remuneration and Expense Policy No. 35 – Request for Decision 25-16

Resolution #069/25: Moved by Councillor J. Besuijen that the Village of Alix Council hereby approves Policy No. 35, Remuneration and Expenses Policy as presented.

CARRIED

- New Business: a) Tax Recovery Property – Request for Decision 25-18
- Resolution #070/25: Moved by Councillor Fehr that the Village of Alix Council hereby sets the sale price of Lots 1, 2, Block K, Plan 5676AE within the Village of Alix as \$67,000.00 plus GST.
CARRIED
- b) 2025 Operating Budget
- Resolution #071/25: Moved by Councillor Gilliat that the Village of Alix Council hereby accepted this item as information.
CARRIED
- Financial Reports: None
- Committee Reports: a) Alix Public Library – January 21 and March 18, 2025 – Councillor Gilliat
b) Red Deer River Municipal User Group Association – Mayor T. Besuijen
c) Mayor’s Caucus – Mayor T. Besuijen
d) Lacombe Foundation – Councillor Fehr
- Resolution #072/25: Moved by Councillor Gilliat that the Village of Alix Council accept the Committee Reports as presented.
CARRIED
- Administrative Reports: None
- Correspondence and Information: a) Ric McIver, Minister of Alberta Municipal Affairs – Budget 2025 - Education Property Tax
b) Alix and Area Community Resource Centre – Volunteer Appreciation
c) Patrick Brown, Mayor of Brampton – Stand for Canada Campaign
d) CN Right-of-Way Vegetation Management
e) Alix Wagon Wheel Museum – Reading by Author Elinor Florence
- Resolution #073/25: Moved by Councillor Fehr that Correspondence Items (a) through (e) be accepted as information.
CARRIED
- Closed Meeting: a) FOIP Section 27 – Privileged Information Re: Fire Department Legal Matter
- Resolution #074/25: Moved by Councillor J. Besuijen that the Village of Alix Council go into a Closed Meeting at 6:36 P.M. to discuss FOIP Section 27, Privileged Information regarding a Fire Department legal matter.
CARRIED
- Resolution #075/25: Moved by Councillor Fehr that the Village of Alix Council return to the Public Meeting at 7:10 P.M.
CARRIED

Adjournment:

Resolution #076/25: Moved by Councillor J. Besuijen that this Regular Meeting of the Village of Alix Council be adjourned at 7:10 P.M.

CARRIED

Mayor

Chief Administrative Officer

DRAFT

VILLAGE OF ALIX
Financial Statements
Year Ended December 31, 2024

Draft for discussion purposes only

VILLAGE OF ALIX
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Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management, in accordance with Canadian Public Sector Accounting Standards. They necessarily include some amounts that are based on the best estimates and judgments of management. Financial data elsewhere in the report is consistent with that in the financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of the financial statements.

Management reports directly to Council on an ongoing basis, carrying out its audit program to ensure internal controls and their application are reviewed and financial information is tested and independently verified.

Prior to their submission to Council, the financial statements have been reviewed and recommended for approval by management. The financial statements have been audited by the independent firm of Seniuk and Marcato, Chartered Professional Accountants. Their report to the Council, stating their opinion, basis for opinion, other information, responsibilities of management and those charged with governance for the financial statements, and auditors' responsibilities for the audit of the financial statements, follows.

Michelle White, CAO

Alix, AB
April 16, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council of Village of Alix

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

Other Matter

The financial statements for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 18, 2024.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

(continues)

*Denotes professional corporation

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Independent Auditor's Report to the Members of Council of Village of Alix (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality 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.

Edmonton, Alberta
April 16, 2025

Seniuk and Marcato,
Chartered Professional Accountants

VILLAGE OF ALIX
Statement of Financial Position
December 31, 2024

FINANCIAL ASSETS

Cash (Note 2)	\$ 1,877,970	\$ 2,351,806
Restricted cash (Note 2)	-	262,387
Taxes and grants in place of taxes receivable (Note 3)	112,968	136,023
Grants and receivables from other governments (Note 5)	458,005	536,148
Trade and other receivables	127,602	68,735
	2,576,545	3,355,099

LIABILITIES

Accounts payable and accrued liabilities	246,937	492,433
Long term debt (Note 8)	2,276,539	2,429,675
Deferred income (Note 7)	365,054	667,241
Asset retirement obligation (Note 19)	89,665	85,431
	2,974,195	3,674,780

NET FINANCIAL DEBT

(397,650) (319,681)

NON-FINANCIAL ASSETS

Prepaid expenses	4,213	2,236
Tangible capital assets (Note 6)	15,264,881	14,404,054
Land inventory	40,000	40,000
Inventory for consumption	23,744	21,939
	15,332,838	14,468,229

ACCUMULATED SURPLUS

\$ 14,935,188 \$ 14,148,548

COMMITMENTS (Note 16)

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VILLAGE OF ALIX
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2024

	Budget (Unaudited) Budget	2024	2023
REVENUES			
Net municipal taxes (Schedule 1)	\$ 1,580,030	\$ 1,581,628	\$ 1,519,280
User fees	754,480	862,356	909,128
Government transfers for operating (Schedule 2)	66,641	72,612	69,095
Investment income	70,000	97,358	121,694
Penalties and costs of taxes	35,000	39,176	47,426
Licenses and permits	5,600	7,100	6,590
Rentals	17,000	21,110	17,492
Franchise fees & concession contracts	116,500	144,156	127,974
Fines	7,000	5,941	7,904
	2,652,251	2,831,437	2,826,583
EXPENSES			
Administrative and legislative	486,570	495,199	487,920
Protective services (Note 17)	190,860	198,210	188,774
Transportation services	444,743	681,891	708,849
Environmental services	626,026	838,963	774,793
Community services	133,792	133,430	132,913
Recreation and culture	314,783	306,246	228,315
	2,196,774	2,653,939	2,521,564
SURPLUS FROM OPERATIONS	455,477	177,498	305,019
OTHER INCOME (EXPENSES)			
Government transfers for capital (Schedule 2)	2,832,623	649,934	3,175,409
Loss on disposal of tangible capital assets	-	(40,792)	(76,145)
	2,832,623	609,142	3,099,264
ANNUAL SURPLUS	3,288,100	786,640	3,404,283
ACCUMULATED SURPLUS - BEGINNING OF YEAR	14,148,548	14,148,548	10,744,265
ACCUMULATED SURPLUS - END OF YEAR	\$ 17,436,648	\$ 14,935,188	\$ 14,148,548

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Statement of Changes in Net Financial Debt
Year Ended December 31, 2024

	Budget (Unaudited) 2024	2024	2023
ANNUAL SURPLUS	\$ 3,288,100	\$ 786,640	\$ 3,404,283
Amortization of tangible capital assets	-	456,602	442,455
Purchase of tangible capital assets	(3,939,875)	(1,373,221)	(3,515,087)
Proceeds on disposal of tangible capital assets	-	15,000	-
Proceeds on disposal of tangible capital assets	-	-	-
Loss on disposal of assets	-	40,752	86,364
Decrease (increase) in prepaid expenses	-	(1,917)	2,253
Decrease (increase) in inventory for consumption	-	(1,805)	15,029
	(3,939,875)	(864,609)	(2,968,986)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(651,775)	(77,969)	435,297
NET FINANCIAL DEBT - BEGINNING OF YEAR	(319,681)	(319,681)	(754,978)
NET FINANCIAL DEBT - END OF YEAR	\$ (971,456)	\$ (397,650)	\$ (319,681)

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Statement of Cash Flows
Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Annual surplus for the year	\$ 786,640	\$ 3,404,283
Items not affecting cash:		
Amortization of tangible capital assets	456,602	442,455
Loss on disposal of tangible capital assets	40,792	87,847
	1,284,034	3,934,585
Changes in non-cash working capital:		
Trade and other receivables	(58,868)	19,528
Grants and receivables from other governments	78,143	302,483
Taxes and grants in place of taxes	23,055	44,852
Accounts payable and accrued liabilities	(248,495)	412,199
Deferred income	(302,187)	(649,209)
Prepaid expenses	(1,977)	2,253
Inventory for consumption	(1,805)	15,029
	(512,134)	147,135
Cash flow from operating activities	771,900	4,081,720
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(1,373,221)	(3,515,087)
Proceeds on disposal of tangible capital assets	15,000	-
Cash flow used by capital activities	(1,358,221)	(3,515,087)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash	262,387	320,409
Proceeds from callable debt financing	4,235	4,035
Repayment of long term debt	(154,137)	(148,730)
Cash flow from investing activities	112,485	175,714
INCREASE (DECREASE) IN CASH FLOW	(473,836)	742,347
Cash - beginning of year	2,351,806	1,609,459
CASH - END OF YEAR (Note 2)	\$ 1,877,970	\$ 2,351,806
CASH CONSISTS OF:		
Cash and temporary investments (Note 2)	\$ 1,877,970	\$ 2,351,806

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Property and Other Taxes
Year Ended December 31, 2024

(Schedule 1)

	Budget (Unaudited) 2024	2024	2023
TAXATION			
Real property tax	\$ 1,776,596	\$ 1,776,514	\$ 1,710,007
Linear property taxes	26,670	27,520	24,594
Grants in lieu of property taxes	1,942	1,942	1,779
	1,805,208	1,805,976	1,736,380
REQUISITIONS			
Alberta school foundation	217,577	216,748	209,505
Lacombe foundation	7,600	7,600	7,595
	225,177	224,348	217,100
NET MUNICIPAL TAXES	\$ 1,580,031	\$ 1,581,628	\$ 1,519,280

Schedule of Government Transfers

(Schedule 2)

	Budget (Unaudited) 2024	2024	2023
TRANSFERS FOR OPERATING			
Provincial Government	\$ 66,641	\$ 61,208	\$ 60,942
Other Local Governments	-	11,404	8,153
	66,641	72,612	69,095
	66,641	72,612	69,095
TRANSFERS FOR CAPITAL			
Provincial Government	2,832,623	649,934	3,073,026
Federal Government	-	-	2,843
	2,832,623	649,934	3,075,869
TOTAL GOVERNMENT TRANSFERS	\$ 2,899,264	\$ 722,546	\$ 3,144,964

Schedule of Expenditures by Object
Year Ended December 31, 2024

(Schedule 3)

	Budget (Unaudited) 2024	2024	2023
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VILLAGE OF ALIX**Schedule of Expenditures by Object** *(continued)***(Schedule 3)****Year Ended December 31, 2024**

	Budget (Unaudited) 2024	2024	2023
EXPENSES			
Salaries, wages & benefits	\$ 693,250	\$ 670,952	\$ 723,248
General and professional services	612,240	626,019	597,866
Contracted services, materials and utilities	714,000	718,412	570,652
Transfers to local boards and agencies	95,163	96,491	96,632
Amortization	-	456,602	442,455
Interest on long term debt	82,121	81,228	86,676
Accretion of asset retirement obligations	-	4,235	4,035
Total Expenditures by Object	\$ 2,196,774	\$ 2,653,939	\$ 2,521,564

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VILLAGE OF ALIX
Schedule of Changes in Accumulated Surplus
Year Ended December 31, 2024

(Schedule 4)

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	Total 2024	Total 2023
BALANCE, BEGINNING OF YEAR	\$ 456,192	\$ 1,803,407	\$ 11,888,949	\$ 14,148,548	\$ 10,744,265
Excess (deficiency) of revenues over expenses					
Current year funds used to purchase of tangible capital assets	786,640	-	-	786,640	3,404,283
Annual amortization expense	(1,374,307)	-	1,374,307	-	-
Disposal net of proceeds on tangible capital assets	456,602	-	(456,602)	-	-
Principle repayments on long term debt	55,792	-	(55,792)	-	-
Annual accretion expense	(154,137)	-	154,137	-	-
Annual reserve fund transfers	5,322	-	(5,322)	-	-
	820,583	(820,583)	-	-	-
	596,495	(820,583)	1,010,728	786,640	3,404,283
BALANCE, END OF YEAR	\$ 1,052,687	\$ 982,824	\$ 12,899,677	\$ 14,935,188	\$ 14,148,548

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VILLAGE OF ALIX
Schedule of Segmented Disclosure
Year Ended December 31, 2024

(Schedule 5)

	General Government	Protective Services	Transportation Services	Recreation & Culture	Environmental Services	Community Services	2024
REVENUE							
Net municipal taxes	\$ 1,581,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,628
Government transfers	-	-	-	36,466	-	36,146	72,612
User fees and sales of goods	3,763	863	3,526	26,229	827,975	-	862,356
Investment income	97,358	-	-	-	-	-	97,358
Franchise and concession contracts	144,156	-	-	-	-	-	144,156
Penalties and costs of taxes	39,176	-	-	-	-	-	39,176
Other revenues	2,950	7,791	-	-	-	23,410	34,151
	1,869,031	8,654	3,526	62,695	827,975	59,556	2,831,437
EXPENSES							
Contract and general services	98,789	136,730	28,634	54,095	179,233	28,538	626,019
Salaries and wages	338,531	-	151,730	69,759	110,932	-	670,952
Materials, goods and utilities	53,506	36,989	134,215	109,093	348,168	36,441	718,412
Transfers to local boards	-	40,000	-	55,563	-	30,928	96,491
Amortization	3,565	24,491	251,614	14,558	172,134	240	456,602
Interest on long term debt	-	-	15,573	-	28,372	37,283	81,228
Accretion of asset retirement obligations	808	-	125	3,178	124	-	4,235
	495,199	198,210	681,891	306,246	838,963	133,430	2,653,939
Excess (deficiency) of revenue over expenses before other	1,373,832	(189,556)	(678,365)	(243,551)	(10,988)	(73,874)	177,498
OTHER							
Government transfers for capital	-	-	-	-	649,934	-	649,934
Gain (loss) on disposal of tangible capital assets	(33,063)	(7,729)	-	-	-	-	(40,792)
	(33,063)	(7,729)	-	-	649,934	-	609,142
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 1,340,769	\$ (197,285)	\$ (678,365)	\$ (243,551)	\$ 638,946	\$ (73,874)	\$ 786,640

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Tangible Capital Assets
Year Ended December 31, 2024

(Schedule 6)

	Opening Balance 2024	Additions and Transfers 2024	Disposals, Impairments and Transfers 2024	Closing Balance 2024
For the year ended December 31, 2024				
Cost				
Land	\$ 412,806	\$ -	\$ (48,063)	\$ 364,743
Land improvements	456,817	-	-	456,817
Buildings	2,584,049	-	(9,542)	2,574,507
Engineered structures	16,855,611	1,345,927	(26,800)	18,174,738
Machinery and equipment	950,916	27,294	-	978,210
Motor vehicles	367,909	-	-	367,909
	21,628,108	1,373,221	(84,405)	22,916,924
Accumulated Amortization				
Land improvements	(301,941)	(13,363)	-	(315,304)
Buildings	(675,563)	(50,322)	1,813	(724,072)
Engineered structures	(5,405,096)	(330,272)	26,800	(5,708,568)
Machinery and equipment	(608,372)	(48,457)	-	(656,829)
Motor vehicles	(233,082)	(14,188)	-	(247,270)
	(7,224,054)	(456,602)	28,613	(7,652,043)
Net Book Value	\$ 14,404,054	\$ 916,619	\$ (55,792)	\$ 15,264,881
For the year ended December 31, 2023				
Cost				
Land	\$ 412,806	\$ -	\$ -	\$ 412,806
Land improvements	456,817	4,040	-	456,817
Buildings	2,584,049	-	-	2,584,049
Engineered structures	16,853,306	3,500,535	(98,230)	16,855,611
Machinery and equipment	942,702	10,512	(102,298)	950,916
Motor vehicles	394,369	-	(26,460)	367,909
	18,340,009	3,515,087	(226,988)	21,628,108
Accumulated Amortization				
Land improvements	(283,882)	(18,059)	-	(301,941)
Buildings	(624,950)	(50,613)	-	(675,563)
Engineered structures	(5,107,350)	(309,232)	11,486	(5,405,096)
Machinery and equipment	(663,900)	(46,772)	102,300	(608,372)
Motor vehicles	(240,659)	(17,778)	25,355	(233,082)
	(6,920,741)	(442,454)	139,141	(7,224,054)
Net Book Value	\$ 11,419,268	\$ 3,072,633	\$ (87,847)	\$ 14,404,054

Additions to assets under construction are reported net of those tangible capital assets placed in service during the year which are shown in their respective asset classifications.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Alix (the "Municipality") are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS). It is a municipality in the Province of Alberta, Canada and operates under the provisions of the Municipal Government Act, R.S.A., 2000, c. M-26, as amended (MGA). Significant aspects of the accounting policies adopted by the Municipality are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Expenses are recognized as they are incurred and measurable based upon receipt of the goods and services and/or the legal obligation to pay.

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 or goods have yet to be provided.

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

Tax Revenue

Annually, the Municipality bills and collects property tax revenues for municipal purposes. Tax revenues are based on market value assessments determined in accordance with the Municipal Government Act (MGA) and annually established tax rates. Municipal tax rates are set each year by the Municipality Council in accordance with legislation and the Municipality Council approved policies to raise the tax revenue required to meet the Municipality's budget requirements. Tax revenues are recorded at the time tax billings are issued. Property assessments are subject to tax appeal. Expenses related to tax appeals and allowances are separately disclosed in the Schedule of Property and Other Taxes.

The Municipality also bills and collects education tax on behalf of the Province of Alberta (the Province). Education tax rates are established by the Province each year in order to fund the cost of education on a province-wide basis. Education taxes collected are remitted to the Province and are excluded from revenues and expenses in the Schedule of Property and Other Taxes (Schedule 1).

Segment disclosures

The Schedule of Segment Disclosures – Schedule 5 has been prepared in accordance with PS2700 Segment Disclosures. Segment disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the Municipality. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes.

Segments include:

- a) Transportation Services includes roadway and parking services.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

- b) Protective Services is comprised of police, traffic safety, bylaw enforcement and fire rescue.
- c) Recreation and Culture includes parks and recreation, community and family services, planning and corporate properties and public housing.
- d) General Government includes municipal administration and council governance.
- e) Planning and Development includes related services for the betterment of the municipality.
- f) Environmental Services include water, sewage, and garbage services.

Revenue

PS3400, Revenue establishes standards on how to account for and report on revenue, specifically in regard to revenue arising from transactions with performance obligations (exchange transactions) and those without performance obligations (non-exchange transactions). This standard is applicable for fiscal years beginning on or after April 1, 2023.

Cash and Short Term Investments

Cash and cash equivalents consist of cash on deposit, bankers' acceptances, treasury bills and commercial paper, at cost, which approximates market value. These cash equivalents generally mature within 90 days from the date of purchase, are capable of reasonably prompt liquidation and may be used to manage the Municipality's cash position throughout the year.

Financial instruments

PS3450, Financial Instruments, establishes recognition, measurement, and disclosure requirements for derivative and non- derivative financial instruments. The standard requires fair value measurement of derivatives and equity instruments; all other financial instruments can be measured at cost, amortized cost, or fair value at the election of the government. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2022.

Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. 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.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from other orders of government that are not the result of an exchange transaction and for which there is no expectation of repayment or direct financial return to the transferor in the future. The Municipality receives government transfers from the Federal and Provincial governments to fund operating and capital expenditures. These transfers to the Municipality are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, has been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient. Prior to that time, any amounts received along with restricted interest thereon are recorded as deferred revenue.

Authorized transfers from the Municipality to other organizations or individuals are recorded as an expense when the transfer has been authorized and the eligibility criteria, if any, have been met by the recipient. The majority of transfers made by the Municipality are in the form of tangible capital assets, grants and subsidies.

Use of Estimates

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Municipality's best information and judgment. Actual results could differ from these estimates.

Significant estimates include:

- estimated accrued receivables;
- the amortization based on the estimated useful lives of assets;
- assessment of impairment of long term assets;
- the allowance for doubtful accounts;
- estimated accrued payables;
- the allowance for inventory obsolescence; and
- the estimated asset retirement obligations.

Deferred Revenue

Deferred revenue comprises funds received in advance of services performed or where the use of funds is externally restricted. These amounts are recognized as revenue in the period the service is performed or when the funds are used for the purpose specified. When agreements stipulate that interest earned on contributions should be restricted for a specific purpose that interest is treated as a contribution received and recorded as an addition to deferred revenue.

Debt Charges Recoverable

Debt recoverable consists of long term debt amounts borrowed that are recoverable under loans or other financial arrangements made to non-profit organizations. These debt recoverable amounts are recorded at a value equivalent to the offsetting outstanding long term debt balances as at December 31. Loans are recorded at the lower of cost and net recoverable value. A valuation allowance in the debt recoverable is recognized when there is no longer any reasonable assurance of collection.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Requisition Over-levy and Under-levy

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

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

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

Loans Receivable

Loans receivable are initially recognized at cost, net of any transaction costs, with interest income recognized using the effective interest method. Loans receivable are subsequently measured at amortized cost net of any valuation allowances.

Land Inventory for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling 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.

Local Improvements

When a service or improvement is deemed to benefit a specific area more than the municipality as a whole, the project may be classified as a local improvement under the MGA to be paid in whole or in part by a tax imposed on the benefiting property owners. The property owners' share of the improvement is recognized as revenue and established as a receivable in the period that the project expenditures are completed.

Deposits

Deposits are held for the purposes of securing the compliance of a third party to contractual stipulations. Deposits are returned when compliance with contractual stipulations is determined. Deposits are recognized as revenue when a third party defaults on the contractual stipulations that the deposits were securing against.

Non-Financial Assets

Non-financial assets are not available to discharge 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. Non-financial assets include tangible capital assets, inventory of materials and supplies, and other assets.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Tangible capital assets

Tangible capital assets are stated at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less accumulated amortization of the tangible capital assets, is amortized on a straight-line basis at the following rates:

Land improvements	15 - 30 years
Engineered structures	10 - 75 years
Buildings	50 years
Machinery and equipment	5 - 20 years
Motor vehicles	10 - 25 years

One-half of the annual amortization is charged in the year of acquisition. The municipality regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Asset Retirement Obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Municipality to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Contaminated Sites Liability

Contaminated sites are the result of a chemical, organic or radioactive material or live organism in amounts that exceed an environmental standard being introduced into soil, water or sediment. The Municipality recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Municipality is directly responsible or accepts responsibility for the contamination,

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

- it is expected that future economic benefits will be given up, and
- a reasonable estimate of the amount can be made

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Municipality's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Municipality's best estimate, as of December 31, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. When cash flows are expected to occur over extended future periods the Municipality will measure the liability using present value techniques. This liability is reported in in the Statement of Financial Position.

Impairment of Long Lived Assets

The Municipality tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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.

Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

Leases

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

Reserves and Equity in Tangible Capital Assets

Certain amounts, as approved by Council, are designated within accumulated surplus as reserves for future operating and capital expenditures.

Equity in tangible capital assets is included within accumulated surplus. It represents the investment in tangible capital assets after deducting the portion financed by long term debt.

2. CASH AND RESTRICTED CASH

	2024	2023
Cash	\$ 1,877,970	\$ 2,351,806
		<i>(continues)</i>

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

2. CASH AND RESTRICTED CASH *(continued)*

Restricted cash	-	262,387
	\$ 1,877,970	\$ 2,614,193

Temporary investments are short term deposits with original maturities of one year or less.

Restricted amounts received from municipal grants and are held exclusively for future approved projects. (Note 7.)

3. TAXES RECEIVABLES

Taxes receivable are comprised of:

	2024	2023
Current taxes and grants in place of taxes	\$ 69,715	\$ 85,834
Arrears taxes and grants in place of taxes	43,253	50,189
	\$ 112,968	\$ 136,023

4. TRUST FUNDS

The Municipality administers the following trust funds. These funds are not included as part of the Municipality's financial records as they are held in trust.

	2024	2023
Proceeds from tax forfeitures held in trust	\$ 12,397	\$ 11,017

5. GRANTS AND RECEIVABLES FROM OTHER GOVERNMENTS

Grants and receivables from other governments are comprised of:

	2024	2023
Local Government Fiscal Framework - Capital grant receivable	\$ 242,581	\$ -
Canada Community-Building Fund grant receivable	95,091	-
Alberta Municipal Water/Wastewater Partnership	111,363	111,363
Investing in Canada Infrastructure grant (ICIP)	-	313,876
Subtotal	449,035	425,239
Goods and services tax refundable	8,970	110,909
	\$ 458,005	\$ 536,148

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land improvements	\$ 456,817	\$ 315,304	\$ 141,513	\$ 154,876
Engineered structures	18,174,738	5,708,568	12,466,170	11,450,515
Buildings	2,574,507	724,072	1,850,435	1,908,486
Machinery and equipment	978,210	656,829	321,381	342,544
Motor vehicles	367,909	247,270	120,639	134,827
Land	364,743	-	364,743	412,806
	\$ 22,916,924	\$ 7,652,043	\$ 15,264,881	\$ 14,404,054

For additional information, see the Schedule of Tangible Capital Assets. (Schedule 6)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

7. DEFERRED REVENUE

Deferred revenue is comprised of:

2024	2023 Balance	Allocations	Disbursements	2024 Balance
Grant Funding				
Canada Community-Building Fund \$	1	\$ 95,091	\$ -	\$ 95,092
Municipal Sustainability Initiative - Capital	48,857	229	(49,086)	-
Local Government Fiscal Framework - Capital	-	242,582	-	242,582
Alberta Municipal Water/Wastewater Partnership Investing in Canada Infrastructure grant (ICIP)	313,659	8,776	(322,435)	-
	278,413	-	(278,413)	-
	640,930	346,678	(649,934)	337,674
Other Deferred Revenue				
Prepaid Taxes	13,933	-	(1,983)	11,950
Prepaid Licenses	500	320	-	820
Prepaid Utilities	11,878	2,732	-	14,610
	\$ 667,241	\$ 349,730	\$ (651,917)	\$ 365,054

2023	2022 Balance	Allocations	Disbursements	2023 Balance
Grant Funding				
Canada Community-Building Fund Municipal Sustainability Initiative - Capital	48,240	51,301	(99,540)	1
Deferred revenue - AMWWP	799,961	132,681	(883,785)	48,857
Deferred revenue - ICIP	-	2,327,400	(2,013,741)	313,659
Canada Community Revitalization Fund	453,913	-	(175,500)	278,413
	2,843	-	(2,843)	-
	1,304,957	2,511,382	(3,175,409)	640,930
Other Deferred Revenue				
Prepaid Taxes	11,202	2,731	-	13,933
Prepaid Licenses	290	210	-	500
Prepaid Utilities	-	11,878	-	11,878
	1,316,449	2,526,201	(3,175,409)	667,241

Grant funding is comprised of the funds noted above and is allocated to the Municipality by the Provincial Government as approved by the individual restricted funding agreements. These grants are restricted to specific projects that must be approved per the agreement and are scheduled for completion in the next few years. These funds are recognized as revenue in the period they are used for the purpose specified. Unexpended funds related to the advances, less amounts receivable from the Provincial Government, are supported by restricted cash held exclusively for these projects (refer to Note 2.).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

8. LONG TERM DEBT

	2024	2023
Alberta Capital Finance Authority loan bearing interest at 4.89% per annum, repayable in semi-annual blended payments of \$10,339. The loan matures on September 17, 2032 and is secured by the credit and security of the Village at large.	\$ 135,561	\$ 149,112
Alberta Capital Finance Authority loan bearing interest at 4.252% per annum, repayable in semi-annual blended payments of \$34,639. The loan matures on June 15, 2030 and is secured by the credit and security of the Village at large.	336,591	389,853
Alberta Capital Finance Authority loan bearing interest at 2.957% per annum, repayable in semi-annual blended payments of \$16,648. The loan matures on December 15, 2034 and is secured by the credit and security of the Village at large.	286,431	310,717
Alberta Capital Finance Authority loan bearing interest at 2.718% per annum, repayable in semi-annual blended payments of \$22,801. The loan matures on September 15, 2035 and is secured by the credit and security of the Village at large.	431,076	464,283
Alberta Capital Finance Authority loan bearing interest at 3.39% per annum, repayable in semi-annual blended payments of \$33,701. The loan matures on March 15, 2048 and is secured by the credit and security of the Village at large.	1,085,880	1,115,710
	\$ 2,275,539	\$ 2,429,675

Principal reductions over the next 5 years are approximately:

2025	\$ 159,748
2026	165,573
2027	231,618
2028	177,894
2029	184,408
Thereafter	<u>1,356,298</u>
	<u>\$ 2,275,539</u>

Interest on long term debt amounted to \$ 82,121 (2023 - \$ 86,676).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

9. 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 Village of Alix, be disclosed as follows:

	2024	2023
Total debt limit	\$ 4,247,156	\$ 4,239,875
Total debt	(2,275,538)	(2,429,675)
Amount of debt limit unused	1,971,618	1,810,200
Debt servicing limit	707,859	706,646
Debt servicing	(236,258)	(236,258)
Amount of debt servicing limit unused	\$ 471,601	\$ 470,388

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.

10. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in tangible capital assets is comprised of:

	2024	2023
Tangible capital assets (Note 6.)	\$ 22,916,923	\$ 21,628,109
Accumulated amortization (Note 6.)	(7,652,043)	(7,224,054)
Long term debt (Note 8)	(2,275,538)	(2,429,675)
Asset retirement obligation	(89,665)	(85,431)
	\$ 12,899,677	\$ 11,888,949

11. ACCUMULATED SURPLUS

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

	2024	2023
Unrestricted surplus	\$ 1,052,687	\$ 456,192
Reserve - Administration	53,000	68,000
Reserve - Fire	138,778	151,072
Reserve - Streets	8,370	8,370
Reserve - Water	142,187	142,187
Reserve - Waste Water	251,176	1,054,465
Reserve - Cemetary	20,000	20,000
Reserve - Parks And Recreation	325,534	315,534
Reserve - Culture	43,779	43,779
Restricted surplus	982,824	1,803,407

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

11. ACCUMULATED SURPLUS *(continued)*

	2024	2023
Equity in tangible capital assets	12,899,677	11,888,949
	\$ 14,935,188	\$ 14,148,548

12. 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.

Refer to the Schedule of Segmented Disclosure (Schedule 4).

13. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due. The Village is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the Village are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

Total current service contributions by the Village to the LAPP in 2024 were \$36,543 (2023 - \$39,860). Total current service contributions by the employees of the Village to the Local Authorities Pension Plan in 2024 were \$32,379 (2023 - \$35,406).

The LAPP reported a surplus for the overall plan as at December 31, 2023 of \$15,057,000. Information as at December 31, 2024 was not available at the time of preparing these financial statements.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

14. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the Chief Administrative Officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

			2024		2023	
	Salary (1)	Benefits & allowances (2)	Total		Total	
Mayor Fehr	\$ 7,425	\$ 467	\$ 7,892	\$	8,559	
Councilor T. Besuijen	6,800	199	6,999	\$	6,200	
Councilor J. Besuijen	5,825	141	5,966		5,544	
Councilor Gilliet	6,225	165	6,390		6,922	
Councilor Cole	5,500	121	5,621		4,562	
Chief Administrative Officer	101,920	4,454	106,374		104,119	
Designated Officers (3)	107,603	1,862	109,465		48,119	
	\$ 241,298	\$ 7,409	\$ 248,707	\$	184,025	

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

15. FINANCIAL INSTRUMENTS

The Municipality's financial instruments consist of cash and cash equivalents investments, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Municipality is not exposed to significant currency risks arising from these financial instruments. Tax receivables and requisition over/under-levy are compulsory in nature, rather than contractual, however, the Municipality manages risk exposure on these items similar to other receivables and payables

The municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the company's risk exposure and concentration as of December 31, 2024.

Credit risk

The Municipality 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 Municipality 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.

Liquidity risk

Liquidity risk is the risk that the Municipality will be unable to meet its financial obligations as they come due. The Municipality is exposed to this risk through its accounts payable. This risk is influenced by the timing and collection of property taxes and other municipal revenues. If taxpayers delay or default on payments, it could impact the Municipality's cash flow and ability to fund operations.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

15. FINANCIAL INSTRUMENTS *(continued)*

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will affect the Municipality's financial position, potentially increasing borrowing costs or reducing investment income. This risk can indirectly impact taxpayers through higher future funding requirements. The Municipality is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities

Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant other risks arising from these financial instruments.

16. COMMITMENTS

The Municipality is a member of the Highway 12/21 Regional Water Services Commission which provides water services to participating municipalities. In a prior year the construction of a new water system was completed for all members and Municipality's proportion of the costs was 28%, thus having a related commitment to pay the associated debenture for these construction costs until 2044.

Total future minimum payments are as follows:

2025	\$ 65,212
2026	65,212
2027	65,212
2028	65,212
2029	65,212
Thereafter	<u>1,886,045</u>
	<u>\$ 2,212,105</u>

17. RELATED PARTY TRANSACTIONS

The Municipality made payments of \$52,869 (2023 -\$55,014) for Fire Services. The Municipality is related to Lacomby County for its joint operations of the Alix Fire Department. The Municipality is responsible for 25% of operating costs and 40% of capital costs. These transactions are subject to normal trade terms, and were measured at the exchange amount, being the amount of consideration established and agreed by the related parties.

18. CONTAMINATED SITES LIABILITY

The Municipality has adopted PS3260 Liability for Contaminated Sites. The Municipality did not identify any financial liabilities in 2024 (2023 – Nil) as a result of this standard.

19. ASSET RETIREMENT OBLIGATIONS

The Municipality owns buildings which contain asbestos and, therefore, the Municipality is legally required to perform abatement activities upon renovations or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost of \$125,742 in the years 2040 - 2052. The estimated total liability of \$89,665 (2023 - \$85,431) is based on the sum of discounted future cash flows for abatement activities using an average discount rate of 4.96% and assuming annual inflation of 3%. The Municipality has not designated assets for settling the abatement activities.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

20. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

21. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

22. BUDGET AMOUNTS

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

Village of Alix Current vs Future Operating Budget

Revenue by Category

Revenue by Category	2024 Budget	Proposed 2025 Budget	% of Total Revenue	Variance (%)
Property Taxes	-\$1,805,332.09	-\$1,912,987.37	62.07%	105.96%
Franchise Fees	-\$116,500.00	-\$139,600.00	4.53%	119.83%
Penalties and Fines	-\$42,000.00	-\$60,000.00	1.95%	142.86%
Interest Earned	-\$70,000.00	-\$52,000.00	1.69%	74.29%
Sale of Goods and Services	-\$759,280.00	-\$792,030.00	25.70%	104.31%
Rentals	-\$17,000.00	-\$20,000.00	0.65%	117.65%
Operating Transfers	-\$87,441.00	-\$105,608.47	3.43%	120.78%
TOTAL	-\$2,897,553.09	-\$3,082,225.84	100.00%	106.37%

Expense by Category

Expense by Category	2024 Budget	Proposed 2025 Budget	% of Total Expense	Variance (%)
Wages, Benefits & Remuneration	\$693,250.00	\$694,380.00	22.53%	100.16%
Memberships, Training & Mileage	\$48,665.00	\$54,300.00	1.76%	111.58%
Postage, Freight, Phone & Internet	\$36,670.00	\$37,520.00	1.22%	102.32%
Contracted Services	\$631,820.00	\$721,370.00	23.40%	114.17%
Utilities	\$189,300.00	\$180,100.00	5.84%	95.14%
Insurance	\$79,850.00	\$84,880.00	2.75%	106.30%
Materials, Goods & Supplies	\$317,100.00	\$381,100.00	12.36%	120.18%
Bank Charges & Interest	\$82,320.89	\$76,709.40	2.49%	93.18%
Grants/Donations to other Organizations	\$87,498.00	\$92,188.00	2.99%	105.36%
Transfers to Reserves	\$40,000.00	\$261,155.11	8.47%	652.89%
Requisitions (School, Seniors, Police)	\$275,602.11	\$308,774.89	10.02%	112.04%
Used to fund Capital Projects	\$415,477.09	\$189,748.44	6.16%	45.67%
TOTAL	\$2,897,553.09	\$3,082,225.84	100.00%	106.37%

Budget Surplus (deficit)	\$0.00	\$0.00
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Village of Alix Current vs Future Year Operating Budget

Department	2024 Budget	2025 Proposed Budget	Variance (%)
<u>Government Services</u>			
Revenue	-\$2,032,312.09	-\$2,163,787.37	106%
Expense	\$711,872.11	\$765,724.89	108%
Net	-\$1,320,439.98	-\$1,398,062.48	106%
<u>Protective Services</u>			
Revenue	-\$31,900.00	-\$43,400.00	136%
Expense	\$210,860.00	\$218,160.00	103%
Net	\$178,960.00	\$174,760.00	98%
<u>Public Works</u>			
Revenue	\$0.00	\$0.00	
Expense	\$444,743.37	\$424,572.70	95%
Net	\$444,743.37	\$424,572.70	95%
<u>Utilities</u>			
Revenue	-\$727,000.00	-\$759,530.00	104%
Expense	\$626,025.63	\$672,484.64	107%
Net	-\$100,974.37	-\$87,045.36	86%
<u>Community Services</u>			
Revenue	-\$48,400.00	-\$57,442.47	119%
Expense	\$133,791.89	\$136,430.06	102%
Net	\$85,391.89	\$78,987.59	93%
<u>Recreation & Culture</u>			
Revenue	-\$57,941.00	-\$58,066.00	100%
Expense	\$314,783.00	\$413,950.00	132%
Net	\$256,842.00	\$355,884.00	139%
Total Revenue	-\$2,897,553.09	-\$3,082,225.84	106%
Total Expense	\$2,442,076.00	\$2,631,322.29	108%
Transfers to Reserves	\$40,000.00	\$261,155.11	
Operating \$ for Capital Projects	\$415,477.09	\$189,748.44	46%
Surplus (deficit)	\$0.00	\$0.00	

NOTE: Operating \$ for Capital Projects includes Debenture payments

Department Headings include the following Municipal Services:

Government Services:

Property Taxes
Legislative Services
Administration

Protective Services:

Fire Department
First Responders
Emergency Management
Bylaw Enforcement
Policing

Operations:

Public Works
Streets

Utilities:

Water
Sewer
Garbage
Recycling
Compost

Community Services:

FCSS
Cemetery
Planning
Economic Development

Recreation & Culture:

Recreation
Arena
Campground
Parks
Nature Trail
Community Hall
Library

Current vs Future Year Operating Budget: Government Services

Department	2024 Budget	2025 Proposed Budget	Variance (%)
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Taxes

Revenue	-\$1,805,332.09	-\$1,912,987.37	106%
Expenses	\$225,302.11	\$262,854.89	117%
Net	-\$1,580,029.98	-\$1,650,132.48	104%

Legislative

Revenue	-\$680.00	-\$1,400.00	206%
Expenses	\$48,400.00	\$53,900.00	111%
Net	\$47,720.00	\$52,500.00	110%

Administration

Revenue	-\$226,300.00	-\$249,400.00	110%
Expenses	\$438,170.00	\$448,970.00	102%
Net	\$211,870.00	\$199,570.00	94%

Current vs Future Year Operating Budget: Protective Services

Department	2024 Budget	2025 Proposed Budget	Variance (%)
<u>Fire Department</u>			
Revenue	-\$20,000.00	-\$32,000.00	160%
Expense	\$53,750.00	\$64,250.00	120%
Net	\$33,750.00	\$32,250.00	96%
<u>First Responders</u>			
Revenue	-\$800.00	-\$800.00	100%
Expense	\$10,100.00	\$9,550.00	95%
Net	\$9,300.00	\$8,750.00	94%
<u>Emergency Management</u>			
Revenue	-\$2,500.00	-\$2,000.00	80%
Expense	\$10,500.00	\$9,500.00	90%
Net	\$8,000.00	\$7,500.00	94%
<u>Bylaw Enforcement</u>			
Revenue	-\$3,600.00	-\$3,600.00	100%
Expense	\$86,210.00	\$88,940.00	103%
Net	\$82,610.00	\$85,340.00	103%
<u>Policing</u>			
Revenue	-\$5,000.00	-\$5,000.00	100%
Expense	\$50,300.00	\$45,920.00	91%
Net	\$45,300.00	\$40,920.00	90%

NOTE: Fire Department budget increases based on 2024 actuals as there is no operating budget from Lacombe Regional Fire for 2025

Bylaw Enforcement expenses include Peace Officer & Cybrus contract, animal control, and security camera costs

Current vs Future Operating Budget: Public Works

Department	2024 Budget	2025 Proposed Budget	Variance (%)
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Public Works

Revenue	\$0.00	\$0.00	
Expense	\$178,543.37	\$173,032.70	97%
Net	\$178,543.37	\$173,032.70	97%

Streets

Revenue	\$0.00	\$0.00	
Expense	\$266,200.00	\$251,540.00	94%
Net	\$266,200.00	\$251,540.00	94%

Current vs Future Year Operating Budget: Utilities

Department	2024 Budget	2025 Proposed Budget	Variance (%)
<u>Water</u>			
Revenue	-\$344,700.00	-\$362,030.00	105%
Expense	\$316,245.56	\$382,050.69	121%
Net	-\$28,454.44	\$20,020.69	-70%
<u>Sewer</u>			
Revenue	-\$227,900.00	-\$260,900.00	114%
Expense	\$165,300.07	\$159,113.95	96%
Net	-\$62,599.93	-\$101,786.05	163%
<u>Garbage</u>			
Revenue	-\$154,400.00	-\$136,600.00	88%
Expense	\$144,480.00	\$131,320.00	91%
Net	-\$9,920.00	-\$5,280.00	53%

NOTE: Water meter expense went from \$12,000 in 2024 to \$60,000 in 2025. This is an increase of \$48,000. We are seeing double digit meter replacements needed every month.

Current vs Future Year Operating Budget: Community Services

Department	2024 Budget	2025 Proposed Budget	Variance (%)
<u>FCSS</u>			
Revenue	-\$23,700.00	-\$24,742.47	104%
Expense	\$29,600.00	\$30,928.00	104%
Net	\$5,900.00	\$6,185.53	105%
<u>Cemetery</u>			
Revenue	-\$6,700.00	-\$11,700.00	175%
Expense	\$16,620.00	\$16,650.00	100%
Net	\$9,920.00	\$4,950.00	50%
<u>Planning</u>			
Revenue	-\$1,000.00	-\$1,000.00	100%
Expense	\$7,000.00	\$7,000.00	100%
Net	\$6,000.00	\$6,000.00	100%
<u>Economic Development</u>			
Revenue	-\$17,000.00	-\$20,000.00	118%
Expense	\$80,571.89	\$81,852.06	102%
Net	\$63,571.89	\$61,852.06	97%

NOTE: Economic Development includes Railway House Revenues & Expenses

Cemetery revenue increase due to County cost sharing for new plot ribbons

Current vs Future Year Operating Budget: Recreation & Culture

Department	2024 Budget	2025 Proposed Budget	Variance (%)
<u>Recreation</u>			
Revenue	-\$1,475.00	-\$1,600.00	108%
Expense	\$5,700.00	\$9,062.00	159%
Net	\$4,225.00	\$7,462.00	177%
<u>Arena</u>			
Revenue	-\$36,466.00	-\$36,466.00	100%
Expense	\$53,500.00	\$54,100.00	101%
Net	\$17,034.00	\$17,634.00	104%
<u>Campground</u>			
Revenue	-\$20,000.00	-\$20,000.00	100%
Expense	\$30,900.00	\$31,700.00	103%
Net	\$10,900.00	\$11,700.00	107%
<u>Parks</u>			
Revenue	\$0.00	\$0.00	
Expense	\$166,430.00	\$261,400.00	157%
Net	\$166,430.00	\$261,400.00	157%
<u>Nature Trail</u>			
Revenue	\$0.00	\$0.00	
Expense	\$25,790.00	\$24,590.00	95%
Net	\$25,790.00	\$24,590.00	95%
<u>Community Hall</u>			
Revenue	\$0.00	\$0.00	
Expense	\$10,300.00	\$10,700.00	104%
Net	\$10,300.00	\$10,700.00	104%
<u>Library</u>			
Revenue	\$0.00	\$0.00	
Expense	\$22,163.00	\$22,398.00	101%
Net	\$22,163.00	\$22,398.00	101%

NOTE: Parks Expenses includes final year of Alix Lake Improvement Project

Recreation expense increase due to one time building improvement grant to Museum

2025-2028 OPERATING BUDGET NOTES

- The budget being presented includes a reduced residential mill rate for the second year in a row on the municipal portion of taxes. There was a 4.2% increase in residential assessment from last year – mostly due to inflation (Note: compared to an 8.8% increase in 2024). If the mill rate were kept the same as it was last year, residential taxes would increase by \$43,003. This does not factor in the minimum tax levy charges. Below is a table showing residential tax rates since 2018 with the proposed lower mill rate for the 2025 operating year:

Year	Residential Municipal Taxes Charged (Min Tax not incl.)	Difference
2018	\$703,759.42	
2019	\$671,719.47	\$32,039.95 (decrease)
2020	\$642,430.21	\$29,289.26 (decrease)
2021	\$631,636.08	\$10,794.13 (decrease)
2022	\$641,920.67	\$10,284.59 (increase)
2023	\$669,651.17	\$27,730.50 (increase)
2024	\$697,651.70	\$28,000.53 (increase)
2025	\$727,651.82	\$30,000.12 (increase)

- By reducing the residential mill rate to 10.3978, residential taxes will only increase \$30,000 from last year. If the mill rate was kept the same as last year, the increase would have been \$43,003. NOTE: This does not include additional revenue from the minimum tax levy.
- A minimum tax levy of \$400 was implemented for 2024. It will affect 53 properties for a total tax amount of \$8,056.44.
- The major changes to the Operating Budget since it was approved as an Interim Budget include:
 - Municipal tax and provincial requisitions have been adjusted for current year
 - Police Funding was left the same as 2024 rates (confirmed no increase by the province for the 2025 year)
 - FCSS funding / expense matched to actual as per agreement with province
 - Water meter budget was doubled from \$30,000 to \$60,000. We are seeing double digit water meter/battery replacements needed every month with an average cost of \$7,500 per month. At this rate, the annual cost could be as high as \$90,000, but with last year’s replacement costs totalling \$19,954, I’m projecting replacements to fluctuate to lower numbers as the months pass.

- Water revenue / expense adjusted to actual Commission rates
 - Staff benefits were adjusted to accommodate the 8.27% increase from AMSC
 - Office internet expense increased to reflect 2025 Starlink rates
-
- Advertising expenses were not adjusted despite the ECA Review closing. There will be an increased need to mail out flyers to comply with MGA advertising legislation. We do not yet know what the full impact of these changes might be to our budget.

 - Council may decide to send the proposed budget back to administration for amendments or to pass the 2025-2028 Operating Budget as presented. You may also still choose not to reduce the residential mill rate.

I recommend the following resolution:

“that the Village of Alix Council hereby approves the 2025 – 2028 Operating Budget as presented.”

2025 Operating Budget		2025 Budget	2026 Draft	2027 Draft	2028 Draft
GENERAL REVENUE					
1-00-00-00-110	Gen - Residential Taxes	(735,708.26)	(735,708.26)	(735,708.26)	(735,708.26)
1-00-00-00-112	Gen - Non-Residential Taxes	(297,883.60)	(297,883.60)	(297,883.60)	(297,883.60)
1-00-00-00-113	Gen - Machinery & Equipmen	(585,268.98)	(585,268.98)	(585,268.98)	(585,268.98)
1-00-00-00-115	Gen - Minimum Tax Levy	-	-	-	-
1-00-00-00-120	Gen - AB School Foundation	(184,561.70)	(184,561.70)	(184,561.70)	(184,561.70)
1-00-00-00-130	Gen - AB School Fdn Taxes	(69,539.24)	(69,539.24)	(69,539.24)	(69,539.24)
1-00-00-00-140	Gen - Seniors Requisition	(8,662.00)	(8,662.00)	(8,662.00)	(8,662.00)
1-00-00-00-150	Gen - DIP Requisition	(124.64)	(124.64)	(124.64)	(124.64)
1-00-00-00-190	Gen - Linear	(29,229.09)	(29,229.09)	(29,229.09)	(29,229.09)
1-00-00-00-200	Gen - Fed/Prov Grants in Lieu	(2,009.86)	(2,009.86)	(2,009.86)	(2,009.86)
1-00-00-00-510	Gen - Penalties and Cost Tax	(48,000.00)	(48,000.00)	(48,000.00)	(48,000.00)
1-00-00-00-511	Gen - Penalties and Costs Ut	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
1-00-00-00-540	Gen - ATCO Franchise Fee	(19,600.00)	(19,600.00)	(19,600.00)	(19,600.00)
1-00-00-00-541	Gen - FORTIS Franchise Fee	(120,000.00)	(120,000.00)	(120,000.00)	(120,000.00)
1-00-00-00-550	Gen - Investment Income	(52,000.00)	(52,000.00)	(52,000.00)	(52,000.00)
1-00-00-00-600	Gen - Gain/Loss on Disposal of Assets				
1-00-00-00-990	Gen - Misc. Revenue	(300.00)	(300.00)	(300.00)	(300.00)
		(2,157,887.37)	(2,157,887.37)	(2,157,887.37)	(2,157,887.37)
GENERAL EXPENSE					
2-00-00-00-700	Gen - Alberta School Requisit	254,068.26	254,068.26	254,068.26	254,068.26
2-00-00-00-701	Gen - Lacombe Foundation R	8,662.00	8,662.00	8,662.00	8,662.00
2-00-00-00-702	Gen - Ambulance Requisition	-	-	-	-
2-00-00-00-704	Gen - DIP Requisition	124.63	124.63	124.63	124.63
		262,854.89	262,854.89	262,854.89	262,854.89
COUNCIL REVENUE					
1-11-00-00-990	Legislative - General Revenue	(1,400.00)	(1,400.00)	(1,400.00)	(1,400.00)
		(1,400.00)	(1,400.00)	(1,400.00)	(1,400.00)
COUNCIL EXP					
2-11-00-00-150	Legislative - Council Fees(CR	4,400.00	4,400.00	4,400.00	4,400.00
2-11-00-00-210	Legislative - Travel & Subsis	-	-	-	-
2-11-00-00-211	Legislative - Training & Regis	700.00	700.00	700.00	700.00
2-11-00-00-231	Legislative - Legal Fees	-	-	-	-
2-11-00-00-270	Legislative - Insurance	700.00	700.00	700.00	700.00
2-11-00-00-290	Legislative - Election Costs	1,500.00			
2-11-00-00-295	Legislative - Council Recognit	500.00			
2-11-00-00-590	Legislative - General Council	1,000.00	1,000.00	1,000.00	1,000.00
2-11-11-00-150	Leg - Fehr Council Fees	7,800.00	7,800.00	7,800.00	7,800.00
2-11-11-00-210	Leg - Fehr Travel & Subsis	1,000.00	1,000.00	1,000.00	1,000.00
2-11-11-00-211	Leg - Fehr Taining & Registra	1,000.00	1,000.00	1,000.00	1,000.00
2-11-15-00-150	Leg - Besuijen T. Council Fee	7,800.00	7,800.00	7,800.00	7,800.00
2-11-15-00-210	Leg - Besuijen T. Travel & Su	1,500.00	1,500.00	1,500.00	1,500.00
2-11-15-00-211	Leg - Besuijen T. Training & F	1,000.00	1,000.00	1,000.00	1,000.00
2-11-16-00-150	Leg - Gilliat Council Fees	7,000.00	7,000.00	7,000.00	7,000.00
2-11-16-00-210	Leg - Gilliat Travel & Subsis	1,000.00	1,000.00	1,000.00	1,000.00
2-11-16-00-211	Leg - Gilliat Training & Regis	1,000.00	1,000.00	1,000.00	1,000.00
2-11-19-00-150	Leg - Besuijen J. Council Fee	6,800.00	6,800.00	6,800.00	6,800.00
2-11-19-00-210	Leg - Besuijen J. Travel & Su	1,000.00	1,000.00	1,000.00	1,000.00
2-11-19-00-211	Leg - Besuijen J. Training & R	1,000.00	1,000.00	1,000.00	1,000.00
2-11-18-00-150	Leg - Cole Council Fees	5,700.00	5,700.00	5,700.00	5,700.00
2-11-18-00-210	Leg - Cole Travel & Subsis	500.00	500.00	500.00	500.00
2-11-18-00-211	Leg - Cole Training & Registra	1,000.00	1,000.00	1,000.00	1,000.00
		53,900.00	51,900.00	51,900.00	51,900.00
ADMIN REV					
1-12-00-00-490	Admin - Office Services	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
1-12-00-00-520	Admin - Business Licenses	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
1-12-00-00-560	Admin - Building Rental/Other				
1-12-00-00-564	Admin - Rental Revenue	-	-	-	-
1-12-00-00-840	Admin - Provincial Gov Grants				
1-12-00-00-841	Admin - Mun. Sustain Grant	-	-	-	-
1-12-00-00-920	Admin - Transfer From Reserve				
1-12-00-00-990	Admin - General Revenue	-	-	-	-

2025 Operating Budget		2025 Budget	2026 Draft	2027 Draft	2028 Draft
		(4,500.00)	(4,500.00)	(4,500.00)	(4,500.00)
ADMIN EXP					
2-12-00-00-110	Admin - Salaries	237,800.00	237,800.00	237,800.00	237,800.00
2-12-00-00-130	Admin - Benefits	74,000.00	74,000.00	74,000.00	74,000.00
2-12-00-00-210	Admin - Travel & Subsistence	1,500.00	1,500.00	1,500.00	1,500.00
2-12-00-00-211	Admin - Training & Registratio	2,000.00	2,000.00	2,000.00	2,000.00
2-12-00-00-214	Admin - Land Charges	-	-	-	-
2-12-00-00-215	Admin - Freight & Postage	9,000.00	9,000.00	9,000.00	9,000.00
2-12-00-00-220	Admin - Advertising	3,000.00	3,000.00	3,000.00	3,000.00
2-12-00-00-221	Admin - Promotion	5,500.00	5,500.00	5,500.00	5,500.00
2-12-00-00-223	Admin - CAO Emergency Expense Fund				
2-12-00-00-224	Admin - Memberships & Licen	2,500.00	2,500.00	2,500.00	2,500.00
2-12-00-00-226	Admin - TCA Expenses				
2-12-00-00-230	Admin - Professional Fees	20,000.00	20,000.00	20,000.00	20,000.00
2-12-00-00-232	Admin - Audit Contract	14,000.00	14,000.00	14,000.00	14,000.00
2-12-00-00-233	Admin - Assessment Costs	15,200.00	15,200.00	15,200.00	15,200.00
2-12-00-00-250	Admin - Contracted Repairs &	3,500.00	3,500.00	3,500.00	3,500.00
2-12-00-00-251	Admin - Cleaning Meeting Room				
2-12-00-00-263	Admin - Equipment Rental	800.00	800.00	800.00	800.00
2-12-00-00-270	Admin - Insurance	5,900.00	5,900.00	5,900.00	5,900.00
2-12-00-00-290	Admin - General	200.00	200.00	200.00	200.00
2-12-00-00-295	Admin - Employee Recognition	1,500.00	1,500.00	1,500.00	1,500.00
2-12-00-00-510	Admin - Office Supplies	7,000.00	7,000.00	7,000.00	7,000.00
2-12-00-00-511	Admin - Computer Services &	25,000.00	25,000.00	25,000.00	25,000.00
2-12-00-00-514	Admin - Consumable Supplies	800.00	800.00	800.00	800.00
2-12-00-00-520	Admin - Equipment Parts & Supplies				
2-12-00-00-530	Admin - Constructiton/Maintenance				
2-12-00-00-540	Admin - Utilities	12,000.00	12,000.00	12,000.00	12,000.00
2-12-00-00-541	Admin - Telephone	7,020.00	7,020.00	7,020.00	7,020.00
2-12-00-00-542	Admin - Security System	550.00	550.00	550.00	550.00
2-12-00-00-761	Admin - Transfer to Op Res	-	-	-	-
2-12-00-00-810	Admin - Bank Charges	200.00	200.00	200.00	200.00
2-12-00-00-900	Admin - Amortizaiton Expense				
2-12-00-00-920	Admin - Uncollectable Accour	-	-	-	-
2-12-00-00-990	Admin - Other Expenses				
		448,970.00	448,970.00	448,970.00	448,970.00
FIRE & DISASTER SERV REV					
1-23-00-00-490	Fire - County Reimbursement	(32,000.00)	(32,000.00)	(32,000.00)	(32,000.00)
1-23-00-00-920	Fire - Transfer from Reserves				
1-23-00-00-940	Fire - Transfer from Capital				
1-23-08-00-490	Fire - County Reimburse - Fir	(800.00)	(800.00)	(800.00)	(800.00)
1-23-08-00-920	Fire - Transfer from Reserves				
1-23-08-00-990	Fire - 1st Response - Other Revenues				
1-24-00-00-490	Dist - General Revenue	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
1-24-00-00-840	Dist - Provincial Revenue	-	-	-	-
		(34,800.00)	(34,800.00)	(34,800.00)	(34,800.00)
FIRE & DISASTER SERV EXP					
2-23-00-00-210	Fire - Travel & Subsistence				
2-23-00-00-211	Fire - Training & Registraiton	7,500.00	7,500.00	7,500.00	7,500.00
2-23-00-00-224	Fire - Memberships (Regional)	7,000.00	7,000.00	7,000.00	7,000.00
2-23-00-00-230	Fire - Professional/Engineerin	3,200.00	3,200.00	3,200.00	3,200.00
2-23-00-00-250	Fire - Equipment Repair & Ma	5,600.00	5,600.00	5,600.00	5,600.00
2-23-00-00-270	Fire - Insurance	7,800.00	7,800.00	7,800.00	7,800.00
2-23-00-00-514	Fire - Consumable Supplies	150.00	150.00	150.00	150.00
2-23-00-00-520	Fire - Equipment Parts & Sup	9,000.00	9,000.00	9,000.00	9,000.00
2-23-00-00-521	Fire - Fuel & Oil	6,500.00	6,500.00	6,500.00	6,500.00
2-23-00-00-530	Fire - Construction & Mainten	-	-	-	-
2-23-00-00-540	Fire - Utilities	11,000.00	11,000.00	11,000.00	11,000.00
2-23-00-00-541	Fire - Telephones	2,500.00	2,500.00	2,500.00	2,500.00
2-23-00-00-764	Fire - Transfer to Reserves				
2-23-00-00-770	Fire - Fireman's Honorarium	4,000.00	4,000.00	4,000.00	4,000.00

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2-23-08-00-210	Fire FR - Travel & Subsistence				
2-23-08-00-211	Fire FR - Training & Registration				
2-23-08-00-270	Fire FR - Insurance	550.00	550.00	550.00	550.00
2-23-08-00-514	Fire FR - Consumable Supplies				
2-23-08-00-520	Fire FR - Equipment Repairs	1,000.00	1,000.00	1,000.00	1,000.00
2-23-08-00-521	Fire FR - Fuel & Oil	800.00	800.00	800.00	800.00
2-23-08-00-541	Fire FR - Telephone	1,200.00	1,200.00	1,200.00	1,200.00
2-23-08-00-770	Fire FR - Honorarium	6,000.00	6,000.00	6,000.00	6,000.00
2-24-00-00-210	Disaster - Travel & Subsistence	800.00	800.00	800.00	800.00
2-24-00-00-211	Disaster - Training & Registration	7,000.00	7,000.00	7,000.00	7,000.00
2-24-00-00-250	Disaster - Repairs & Maintenance	-	-	-	-
2-24-00-00-265	Disaster - Building Lease	-	-	-	-
2-24-00-00-270	Disaster - Insurance	-	-	-	-
2-24-00-00-510	Disaster - Office Supplies	700.00	700.00	700.00	700.00
2-24-00-00-520	Disaster - Office Equipment	500.00	500.00	500.00	500.00
2-24-00-00-530	Disaster - Equipment Maintenance	-	-	-	-
2-24-00-00-540	Disaster - Utilities	-	-	-	-
2-24-00-00-541	Disaster - Telephone	500.00	500.00	500.00	500.00
2-24-00-00-550	Disaster - COVID 19	-	-	-	-
2-24-00-00-762	Disaster - Contributed to Capital				
2-24-00-00-770	Disaster - Director Remuneration	-	-	-	-
2-24-00-00-831	Disaster - Debenture Interest	-	-	-	-
2-24-00-00-832	Disaster - Debenture Principal				
		83,300.00	83,300.00	83,300.00	83,300.00
BYLAW REVENUES					
1-26-00-00-520	Bylaw - Dog Licenses	(1,600.00)	(1,600.00)	(1,600.00)	(1,600.00)
1-26-00-00-530	Bylaw - Fine Revenue	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
1-26-00-00-531	Bylaw - Provincial Fines	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
		(8,600.00)	(8,600.00)	(8,600.00)	(8,600.00)
BYLAW EXPENSES					
2-26-00-00-230	Bylaw - Enhanced Policing	-	-	-	-
2-26-00-00-231	Bylaw - County Peace Officers	36,500.00	36,500.00	36,500.00	36,500.00
2-26-00-00-250	Bylaw - Contracted Services	44,200.00	44,200.00	44,200.00	44,200.00
2-26-00-00-270	Bylaw - Insurance	240.00	240.00	240.00	240.00
2-26-00-00-510	Bylaw - General	8,000.00	8,000.00	8,000.00	8,000.00
2-26-00-00-770	Bylaw - Police Cost Funding	45,920.00	60,000.00	60,000.00	60,000.00
		134,860.00	148,940.00	148,940.00	148,940.00
PW REVENUES					
1-31-00-00-490	Public Works - General Revenue				
1-31-00-00-590	Public Works - Debenture				
1-31-00-00-840	Public Works - STEP Grant				
1-31-00-00-920	Public Works - Transfer from Reserve				
1-31-00-00-940	Public Works - Transfer from Capital				
1-31-00-00-120	Public Works - Salaries (STEP Grant)				
PW EXPENSES					
2-31-00-00-110	Pub Works - Salaries	56,800.00	56,800.00	56,800.00	56,800.00
2-31-00-00-130	Pub Works - Benefits	15,800.00	15,800.00	15,800.00	15,800.00
2-31-00-00-210	Pub Works - Travel & Subsistence	500.00	500.00	500.00	500.00
2-31-00-00-211	Pub Works - Training & Registration	1,000.00	1,000.00	1,000.00	1,000.00
2-31-00-00-215	Pub Works - Freight	200.00	200.00	200.00	200.00
2-31-00-00-220	Pub Works - Advertising				
2-31-00-00-224	Pub Works - Memberships & Licenses				
2-31-00-00-230	Pub Works - Professional Fees	5,000.00	5,000.00	5,000.00	5,000.00
2-31-00-00-250	Pub Works - Contracted Repairs	8,000.00	8,000.00	8,000.00	8,000.00
2-31-00-00-263	Pub Works - Equipment Rental				
2-31-00-00-270	Pub Works - Insurance	9,500.00	9,500.00	9,500.00	9,500.00
2-31-00-00-510	Pub Works - Office Supplies				
2-31-00-00-513	Pub Works - Tools	1,000.00	1,000.00	1,000.00	1,000.00
2-31-00-00-514	Pub Works - Consumable Supplies				
2-31-00-00-520	Pub Works - Equip Parts & S	18,000.00	18,000.00	18,000.00	18,000.00

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2-31-00-00-521	Pub Works - Fuel & Oil	19,000.00	19,000.00	19,000.00	19,000.00
2-31-00-00-530	Pub Works - Construction & M	-	-	-	-
2-31-00-00-540	Pub Works - Utilities	13,200.00	13,200.00	13,200.00	13,200.00
2-31-00-00-541	Pub Works - Telephone	11,000.00	11,000.00	11,000.00	11,000.00
2-31-00-00-542	Pub Works - Security Alarm	550.00	550.00	550.00	550.00
2-31-00-00-762	Pub Works - Transfer to Capital				
2-31-00-00-764	Pub Works - Transfer to Reserves				
2-31-00-00-831	Pub Works - Debenture Interest	13,482.70	13,482.70	13,482.70	13,482.70
2-31-00-00-832	Pub Works - Debenture Principal				
2-31-00-00-900	Pub Works - Amortization Expense				
		173,032.70	173,032.70	173,032.70	173,032.70
ROADS & STREETS REVENUES					
1-32-00-00-490	Streets - General Revenue	-	-	-	-
1-32-00-00-600	Streets - Gain/Loss on Disposal of Asset				
1-32-00-00-920	Streets - Transfer frm Reserve				
1-32-00-00-940	Streets - Transfer frm Capital				
		-	-	-	-
ROADS & STREETS EXPENSES					
2-32-00-00-110	Streets - Salaries	65,000.00	65,000.00	65,000.00	65,000.00
2-32-00-00-130	Streets - Benefits	17,340.00	17,340.00	17,340.00	17,340.00
2-32-00-00-210	Streets - Travel & Subsistence				
2-32-00-00-211	Streets - Training				
2-32-00-00-215	Streets - Freight				
2-32-00-00-230	Streets - Professional Fees	1,500.00	1,500.00	1,500.00	1,500.00
2-32-00-00-250	Streets - Contracted Repairs	60,000.00	60,000.00	60,000.00	60,000.00
2-32-00-00-251	Streets - Railway Crossing Ma	9,700.00	9,700.00	9,700.00	9,700.00
2-32-00-00-252	Streets - Snow Removal	30,000.00	30,000.00	30,000.00	30,000.00
2-32-00-00-263	Streets - Equipment Rental	-	-	-	-
2-32-00-00-270	Streets - Insurance	5,400.00	5,400.00	5,400.00	5,400.00
2-32-00-00-290	Streets - General Expenses				
2-32-00-00-516	Streets - Signs	2,000.00	2,000.00	2,000.00	2,000.00
2-32-00-00-520	Streets - Equip Parts, Supplie	5,000.00	5,000.00	5,000.00	5,000.00
2-32-00-00-521	Streets - Fuel & Oil				
2-32-00-00-530	Streets - Construction & Main	-	-	-	-
2-32-00-00-531	Streets - Chemicals	-	-	-	-
2-32-00-00-534	Streets - Sand & Gravel	2,000.00	2,000.00	2,000.00	2,000.00
2-32-00-00-535	Streets - Dust Control	2,000.00	2,000.00	2,000.00	2,000.00
2-32-00-00-540	Streets - Utilities	51,600.00	51,600.00	51,600.00	51,600.00
2-32-00-00-762	Streets - Transfer to Capital				
2-32-00-00-764	Streets - Transfer to Reserves				
2-32-00-00-900	Streets - Amortizaiton Expense				
		251,540.00	251,540.00	251,540.00	251,540.00
WATER REV					
1-37-00-00-490	Storm Sewer - General Revenue				
1-41-00-00-400	Water - Utility Charges	(167,250.00)	(167,250.00)	(167,250.00)	(167,250.00)
1-41-00-00-401	Water - Bulk Water	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
1-41-00-00-402	Water - Utility Flat Rate	(187,780.00)	(187,780.00)	(187,780.00)	(187,780.00)
1-41-00-00-403	Water - Toilet Rebates				
1-41-00-00-490	Water - General Revenue	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
1-41-00-00-593	Water - Highway 12/21 Rebate				
1-41-00-00-920	Water - Transfer frm Reserve				
		(362,030.00)	(362,030.00)	(362,030.00)	(362,030.00)
WATER EXP					
2-41-00-00-110	Water - Salaries	37,800.00	37,800.00	37,800.00	37,800.00
2-41-00-00-130	Water - Benefits	14,400.00	14,400.00	14,400.00	14,400.00
2-41-00-00-210	Water - Travel & Subsistence	500.00	500.00	500.00	500.00
2-41-00-00-211	Water - Training & Registratc	2,200.00	2,200.00	2,200.00	2,200.00
2-41-00-00-215	Water - Freight	1,000.00	1,000.00	1,000.00	1,000.00
2-41-00-00-217	Water - Educational Materials				

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2-41-00-00-230	Water - Professional Fees				
2-41-00-00-250	Water - Repairs, Maint & Equ	20,000.00	20,000.00	20,000.00	20,000.00
2-41-00-00-251	Water - Water Main Breaks				
2-41-00-00-263	Water - Equipment Rental				
2-41-00-00-270	Water - Insurance	9,000.00	9,000.00	9,000.00	9,000.00
2-41-00-00-290	Water - General Expenses				
2-41-00-00-510	Water - Office Supplies	3,000.00	3,000.00	3,000.00	3,000.00
2-41-00-00-513	Water - Tools				
2-41-00-00-520	Water - Meters	60,000.00	30,000.00	30,000.00	30,000.00
2-41-00-00-521	Water - Fuel & Oil				
2-41-00-00-530	Water - Construction/Maintenance				
2-41-00-00-531	Water - Chemicals	1,750.00	1,750.00	1,750.00	1,750.00
2-41-00-00-532	Water - Water Sample Costs	500.00	500.00	500.00	500.00
2-41-00-00-540	Water - Utilities	24,000.00	24,000.00	24,000.00	24,000.00
2-41-00-00-541	Water - Telephone				
2-41-00-00-543	Water - River Water	192,200.00	192,200.00	192,200.00	192,200.00
2-41-00-00-762	Water - Transfer to Capital				
2-41-00-00-764	Water - Transfer to Res	-	-	-	-
2-41-00-00-831	Water - Debenture Interest	11,900.69	11,900.69	11,900.69	11,900.69
2-41-00-00-832	Water - Debenture Principal				
2-41-03-00-251	Water - Maintenance Bulk Water Station				
2-41-03-00-530	Water - Construct/Main Distribution				
2-41-04-00-543	Water - Bulk Water Usage	3,800.00	3,800.00	3,800.00	3,800.00
		382,050.69	352,050.69	352,050.69	352,050.69

SEWER REV					
1-42-00-00-400	Sewer - Utility Charges	(130,000.00)	(130,000.00)	(130,000.00)	(130,000.00)
1-42-00-00-402	Sewer - Flate Rate	(128,400.00)	(128,400.00)	(128,400.00)	(128,400.00)
1-42-00-00-490	Sewer - General Revenue	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)
1-42-00-00-920	Sewer - Transfers frm Reserves				
		(260,900.00)	(260,900.00)	(260,900.00)	(260,900.00)
SEWER EXP					
2-42-00-00-110	Sewer - Salaries	31,000.00	31,000.00	31,000.00	31,000.00
2-42-00-00-130	Sewer - Benefits	8,640.00	8,640.00	8,640.00	8,640.00
2-42-00-00-210	Sewer - Travel & Subsistence	500.00	500.00	500.00	500.00
2-42-00-00-211	Sewer - Training & Registratio	1,500.00	1,500.00	1,500.00	1,500.00
2-42-00-00-215	Sewer - Freight				
2-42-00-00-230	Sewer - Professional Fees	1,000.00	1,000.00	1,000.00	1,000.00
2-42-00-00-250	Sewer - Contracted Repair &	48,000.00	48,000.00	48,000.00	48,000.00
2-42-00-00-251	Sewer - Lab Testing	6,250.00	6,250.00	6,250.00	6,250.00
2-42-00-00-263	Sewer - Equipment Rental				
2-42-00-00-270	Sewer - Insurance	6,800.00	6,800.00	6,800.00	6,800.00
2-42-00-00-510	Sewer - Office Supplies				
2-42-00-00-520	Sewer - Equip Parts & Supplie	3,000.00	3,000.00	3,000.00	3,000.00
2-42-00-00-521	Sewer - Fuel & Oil	-	-	-	-
2-42-00-00-530	Sewer - Construction & Maint	-	-	-	-
2-42-00-00-531	Sewer - Chemicals	7,500.00	7,500.00	7,500.00	7,500.00
2-42-00-00-540	Sewer - Utilities	27,500.00	27,500.00	27,500.00	27,500.00
2-42-00-00-541	Sewer - Telephone	2,850.00	2,850.00	2,850.00	2,850.00
2-42-00-00-762	Sewer - Transfer to Capital				
2-42-00-00-764	Sewer - Transfer to Reserves	-	-	-	-
2-42-00-00-821	Sewer - Debenture Interest				
2-42-00-00-822	Sewer - Debenture Principal				
2-42-00-00-831	Sewer - Debenture Interest	14,573.95	14,573.95	14,573.95	14,573.95
2-42-00-00-832	Sewer - Debenture Principal				
2-42-00-00-900	Sewer - Amortization Expense				
		159,113.95	159,113.95	159,113.95	159,113.95
GARBAGE REV					
1-43-00-00-400	Garbage - Utility Charge	(122,000.00)	(122,000.00)	(122,000.00)	(122,000.00)
1-43-00-00-401	Garbage - Recycle Fees	(14,000.00)	(14,000.00)	(14,000.00)	(14,000.00)
1-43-00-00-402	Garbage - County Reimburse	(600.00)	(600.00)	(600.00)	(600.00)
1-43-00-00-900	Garbage - LRSWA Refund	-	-	-	-

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1-43-00-00-920	Garbage - Transfer frm Reserves				
		(136,600.00)	(136,600.00)	(136,600.00)	(136,600.00)
GARBAGE EXP					
2-43-00-00-110	Garbage - Salaries	18,500.00	18,500.00	18,500.00	18,500.00
2-43-00-00-130	Garbage - Benefits	5,000.00	5,000.00	5,000.00	5,000.00
2-43-00-00-215	Garbage - Freight				
2-43-00-00-230	Garbage - Professional Fees				
2-43-00-00-250	Garbage - Contracted Repairs	33,900.00	33,900.00	33,900.00	33,900.00
2-43-00-00-251	Garbage - Contracted Recycli	14,600.00	14,600.00	14,600.00	14,600.00
2-43-00-00-263	Garbage - Equipment Rental				
2-43-00-00-270	Garbage - Insurance	950.00	950.00	950.00	950.00
2-43-00-00-290	Garbage - General Expenses				
2-43-00-00-350	Garbage - Regional Land Fill	55,070.00	55,070.00	55,070.00	55,070.00
2-43-00-00-510	Garbage - Office Supplies	500.00	500.00	500.00	500.00
2-43-00-00-520	Garbage - Equip Parts & Supplies				
2-43-00-00-521	Garbage - Fuel & Oil				
2-43-00-00-530	Garbage - Construction & Maintenance				
2-43-00-00-531	Garbage - Compost	2,800.00	2,800.00	2,800.00	2,800.00
2-43-00-00-540	Garbage - Utilities				
2-43-00-00-762	Garbage - Transfer to Capital				
2-43-00-00-764	Garbage - Transfer to Reserves				
		131,320.00	131,320.00	131,320.00	131,320.00
FCSS REV					
1-51-00-00-490	FCSS - General Revenue				
1-51-00-00-840	FCSS - Conditional Grant	(24,742.47)	(24,742.47)	(24,742.47)	(24,742.47)
1-51-00-00-850	FCSS - County Funding				
		(24,742.47)	(24,742.47)	(24,742.47)	(24,742.47)
FCSS EXP					
2-51-00-00-770	FCSS - Transfer to Other Org	30,928.00	30,928.00	30,928.00	30,928.00
2-51-00-00-831	FCSS - Debenture Interest	-	-	-	-
2-51-00-00-832	FCSS - Debenture Principal	-	-	-	-
		30,928.00	30,928.00	30,928.00	30,928.00
CEMETERY REV					
1-56-00-00-400	Cemetery - Plot Sales	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
1-56-00-00-410	Cemetery - Open & Close Ch	(500.00)	(500.00)	(500.00)	(500.00)
1-56-00-00-490	Cemetery - General Revenue	(200.00)	(200.00)	(200.00)	(200.00)
1-56-00-00-800	Cemetery - County of Lacombe	(10,000.00)	(10,000.00)	(5,000.00)	(5,000.00)
1-56-00-00-990	Cemetery - Donations				
		(11,700.00)	(11,700.00)	(6,700.00)	(6,700.00)
CEMETERY EXP					
2-56-00-00-250	Cemetery - Contracted Repair	15,000.00	15,000.00	15,000.00	15,000.00
2-56-00-00-270	Cemetery - Insurance	150.00	150.00	150.00	150.00
2-56-00-00-290	Cemetery - General Expenses	500.00	500.00	500.00	500.00
2-56-00-00-521	Cemetery - Fuel & Oil				
2-56-00-00-530	Cemetery - Construction & M	1,000.00	1,000.00	1,000.00	1,000.00
2-56-00-00-762	Cemetery - Transfer to Capital				
2-56-00-00-764	Cemetery - Transfer to Reserves				
		16,650.00	16,650.00	16,650.00	16,650.00
MUNI PLAN & DEVELOP REVENUES					
1-61-00-00-490	Dev - General Revenue				
1-61-00-00-520	Dev - Development & Building	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
1-61-00-00-920	Dev - Transfers frm Reserves				
1-62-00-00-551	Eco Dev - Lease Revenue (B)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
1-62-00-00-990	Eco Dev - Building Cost Recovery				
		(21,000.00)	(21,000.00)	(21,000.00)	(21,000.00)
MUNI PLAN & DEVELOP EXPENSE					
2-61-00-00-220	Planning - Advertising	-	-	-	-
2-61-00-00-224	Planning - Memberships	1,500.00	1,500.00	1,500.00	1,500.00

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2-61-00-00-230	Planning - Professional Fees	5,000.00	5,000.00	5,000.00	5,000.00
2-61-00-00-231	Planning - Permit Fees				
2-61-00-00-290	Planning - General Goods & S	500.00	500.00	500.00	500.00
2-62-00-00-210	Eco Dev - Travel & Substien	-	-	-	-
2-62-00-00-211	Eco Dev - Training & Registra	-	-	-	-
2-62-00-00-220	Eco Dev - Advertising	1,000.00	1,000.00	1,000.00	1,000.00
2-62-00-00-250	Eco Dev - Repair & Maint	5,000.00	5,000.00	5,000.00	5,000.00
2-62-00-00-265	Eco Dev - Lease Bay 1	-	-	-	-
2-62-00-00-270	Eco Dev - Insurance	5,500.00	5,500.00	5,500.00	5,500.00
2-62-00-00-290	Eco Dev - General Expenses	2,500.00	2,500.00	2,500.00	2,500.00
2-62-00-00-291	Eco Dev - Lease Bay 3	-	-	-	-
2-62-00-00-292	Eco Dev - Lease Bay 4	-	-	-	-
2-62-00-00-514	Eco Dev - Consumable Supplies				
2-62-00-00-520	Eco Dev - Office Equipment	-	-	-	-
2-62-00-00-540	Eco Dev - Utilities - Lease Ba	29,500.00	29,500.00	29,500.00	29,500.00
2-62-00-00-541	Eco Dev - Telephone	1,800.00	1,800.00	1,800.00	1,800.00
2-62-00-00-831	Railway House - Debenture In	36,552.06	36,552.06	36,552.06	36,552.06
2-62-00-00-832	Railway House - Debenture Principal				
2-66-00-00-230	Land Dev - Subdivision Profes	-	-	-	-
		88,852.06	88,852.06	88,852.06	88,852.06
RECREATION REVENUES					
1-72-01-00-490	Rec - General Revenue	-	-	-	-
1-72-01-00-800	Rec - Lacombe County (Skate	(1,600.00)	(1,600.00)	(1,600.00)	(1,600.00)
1-72-01-00-840	Rec - Provincial Grants	-	-	-	-
1-72-01-00-990	Rec - Community Donations	-	-	-	-
		(1,600.00)	(1,600.00)	(1,600.00)	(1,600.00)
RECREATION EXPENSES					
2-72-01-00-210	Rec - Travel & Subsistence	-	-	-	-
2-72-01-00-211	Rec - Training & Registration	-	-	-	-
2-72-01-00-220	Rec - Advertsing	-	-	-	-
2-72-01-00-240	Rec - Events	-	-	-	-
2-72-01-00-250	Rec - Repair & Maintenance	-	-	-	-
2-72-01-00-265	Rec - Building Rental	-	-	-	-
2-72-01-00-270	Rec - Insurance	-	-	-	-
2-72-01-00-414	Rec - Summer Camps	-	-	-	-
2-72-01-00-450	Rec - Youth Center	-	-	-	-
2-72-01-00-510	Rec - Office Supplies & Comp	-	-	-	-
2-72-01-00-511	Rec - Supplies	-	-	-	-
2-72-01-00-530	Rec - Construction & Mainten	-	-	-	-
2-72-01-00-540	Rec - Utilities	-	-	-	-
2-72-01-00-541	Rec - Telephone	-	-	-	-
2-72-01-00-771	Rec - Transfer to Other Organ	9,062.00	5,700.00	5,700.00	5,700.00
2-72-01-00-831	Rec - Debenture Interest	-	-	-	-
2-72-01-00-832	Rec - Debenture Principal	-	-	-	-
		9,062.00	5,700.00	5,700.00	5,700.00
ARENA REV					
1-72-02-00-401	Arena - General Revenue				
1-72-02-00-841	Arena - MSI Grant	(36,466.00)	(36,466.00)	(36,466.00)	(36,466.00)
1-72-02-00-920	Arena - Transfer from Reserves				
		(36,466.00)	(36,466.00)	(36,466.00)	(36,466.00)
ARENA EXP					
2-72-02-00-230	Arena - Professional Fees				
2-72-02-00-250	Arena - Contract Repairs & M	1,100.00	1,100.00	1,100.00	1,100.00
2-72-02-00-270	Arena- Insurance	22,600.00	22,600.00	22,600.00	22,600.00
2-72-02-00-290	Arena - General Expenses	-	-	-	-
2-72-02-00-540	Arena - Utilities	-	-	-	-
2-72-02-00-541	Arena - Telephone	-	-	-	-
2-72-02-00-762	Arena - Transfer to Capital	-	-	-	-
2-72-02-00-764	Arena - Transfer to Reserves	-	-	-	-

2025 Operating Budget		2025 Budget	2026 Draft	2027 Draft	2028 Draft
2-72-02-00-770	Arena - Transfer to Board	30,400.00	30,400.00	30,400.00	30,400.00
		54,100.00	54,100.00	54,100.00	54,100.00
CAMPGROUND REV					
1-72-03-01-410	Campground - Fees	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
1-72-03-01-840	Campground - MRTA Operating Grant				
1-72-04-00-110	Trails - General Revenue				
1-72-04-00-920	Trails - Transfers frm Reserves				
		(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
CAMPGROUND EXP					
2-72-03-01-110	Campground - Salaries				
2-72-03-01-130	Campground - Benefits				
2-72-03-01-215	Campground - Freight				
2-72-03-01-220	Campground - Advertising	350.00	350.00	350.00	350.00
2-72-03-01-250	Campground - Contract Repa	18,500.00	18,500.00	18,500.00	18,500.00
2-72-03-01-270	Campground - Insurance & P	1,200.00	1,200.00	1,200.00	1,200.00
2-72-03-01-290	Campground - General Exper	3,700.00	500.00	500.00	500.00
2-72-03-01-514	Campground - Consumable S	-	-	-	-
2-72-03-01-520	Campground - Equip Parts &	1,000.00	1,000.00	1,000.00	1,000.00
2-72-03-01-521	Campground - Fuel & Oil				
2-72-03-01-530	Campground - Construc & Maint Materi				
2-72-03-01-531	Campground - Sand & Gravel				
2-72-03-01-536	Campground - Firewood				
2-72-03-01-540	Campground - Utilities	6,500.00	6,500.00	6,500.00	6,500.00
2-72-03-01-541	Campground - Telephone	450.00	450.00	450.00	450.00
		31,700.00	28,500.00	28,500.00	28,500.00
PARKS EXP					
2-72-03-00-110	Parks - Salaries	38,800.00	38,800.00	38,800.00	38,800.00
2-72-03-00-130	Parks - Benefits	10,500.00	10,500.00	10,500.00	10,500.00
2-72-03-00-215	Parks - Freight				
2-72-03-00-250	Parks - Contracted Repairs &	4,000.00	4,000.00	4,000.00	4,000.00
2-72-03-00-263	Parks - Equipment Rental				
2-72-03-00-270	Parks - Insurance	1,100.00	1,100.00	1,100.00	1,100.00
2-72-03-00-290	Parks - General Expenses	4,000.00	4,000.00	4,000.00	4,000.00
2-72-03-00-520	Parks - Equipment Parts & Su	3,000.00	3,000.00	3,000.00	3,000.00
2-72-03-00-521	Parks - Fuel & Oil				
2-72-03-00-530	Parks - Construction & Maint Material				
2-72-03-00-532	Parks - Lake	200,000.00	1,000.00	1,000.00	1,000.00
2-72-03-00-761	Parks - Transfer to Reserves				
2-72-03-00-762	Parks - Contributed to Capital				
2-72-03-00-764	Parks - Transfer to Operating Reserv				
2-72-03-00-770	Parks - Transfer to Local Boards				
		261,400.00	62,400.00	62,400.00	62,400.00
TRAIL EXP					
2-72-04-00-110	Trail - Salaries	18,500.00	18,500.00	18,500.00	18,500.00
2-72-04-00-130	Trail - Benefits	5,000.00	5,000.00	5,000.00	5,000.00
2-72-04-00-270	Trail - Insurance	90.00	90.00	90.00	90.00
2-72-04-00-521	Trail - Fuel & Oil				
2-72-04-00-530	Trail - Construction & Maint M	1,000.00	1,000.00	1,000.00	1,000.00
2-72-04-00-770	Trail - Transfers to Local Boards				
		24,590.00	24,590.00	24,590.00	24,590.00
HALL REVENUE					
1-74-04-00-590	Community Hall - General Revenue				
HALL EXP					
2-74-04-00-250	Community Hall - Repairs & M	500.00	500.00	500.00	500.00
2-74-04-00-251	Community Hall - Contracted Cleaning				
2-74-04-00-270	Community Hall - Insurance	4,200.00	4,200.00	4,200.00	4,200.00
2-74-04-00-762	Community Hall - Transfer to Capital				
2-74-04-00-764	Community Hall - Transfer to Reserve				

2025 Operating Budget		2025 Budget	2026 Draft	2027 Draft	2028 Draft
2-74-04-00-770	Community Hall - Trnsf to Loc	6,000.00	6,000.00	6,000.00	6,000.00
		10,700.00	10,700.00	10,700.00	10,700.00
LIBRARY REV					
1-74-06-00-500	Library - User Fees	-	-	-	-
1-74-06-00-501	Library - Grants	-	-	-	-
1-74-06-00-502	Library - Provincial Grants	-	-	-	-
1-74-06-00-920	Library - Transferes frm Reserves				
1-74-06-00-990	Library - Utility Reimbursement				
		-	-	-	-
LIBRARY EXP					
2-74-06-00-250	Library - Contract Repairs & Maintenance				
2-74-06-00-270	Library - Insurance	3,200.00	3,200.00	3,200.00	3,200.00
2-74-06-00-400	Library - General Expenses	1,000.00	1,000.00	1,000.00	1,000.00
2-74-06-00-530	Library - Construction & Miantenance Mat				
2-74-06-00-540	Library - Utilities	4,800.00	4,800.00	4,800.00	4,800.00
2-74-06-00-764	Library - Transfer to Reserves				
2-74-06-00-765	Library - PRL Requisition	7,600.00	7,600.00	7,600.00	7,600.00
2-74-06-00-770	Library - Transfer to Local Bo	5,798.00	5,798.00	5,798.00	5,798.00
		22,398.00	22,398.00	22,398.00	22,398.00
Total Revenue		(3,082,225.84)	(3,082,225.84)	(3,077,225.84)	(3,077,225.84)
Total Expenses		2,631,322.29	2,407,840.29	2,407,840.29	2,407,840.29
Variance		(450,903.55)	(674,385.55)	(669,385.55)	(669,385.55)

Transfers to Reserves

General				60,000.00
Fire Department	15,000.00	150,000.00	100,000.00	100,000.00
Streets	60,000.00	100,000.00	100,000.00	50,000.00
Water				50,000.00
Sewer	156,155.11	98,749.78	209,267.22	176,491.70
Cemetery	5,000.00	15,000.00		
Arena		30,000.00	30,000.00	30,000.00
Parks/Playgrounds	25,000.00	50,000.00	50,000.00	25,000.00
Lake				
Community Hall				
Library				

Capital Funded by Municipal Taxes

PW Principal	47,891.29	50,001.24	52,204.44	54,505.02
Water Principal	35,366.35	36,337.17	37,334.65	38,359.52
Sewer Principal	45,640.54	47,392.42	49,083.55	50,905.59
Eco. Development (Railway H	30,850.26	31,904.94	32,995.69	34,123.72
Cemetery Ribbons	14,000.00			
Digital Sign replacement		23,000.00		
Office Phone system	16,000.00			
Office Roof replacement		30,000.00		
Cemetery Fencing		12,000.00		
Replace small mower			8,500.00	
	450,903.55	674,385.55	669,385.55	669,385.55

Total Surplus/Deficit	(0.00)	(0.00)	(0.00)	(0.00)
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Accumulated Surplus from 2023 Financial Statements	14,148,543.00	14,148,543.00	14,148,543.00	14,148,543.00
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VILLAGE OF ALIX

Cheque Listing For Council

2025-Apr-10
9:03:21AM

Cheque						Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount	
20250127	2025-03-19	2253676 ALBERTA LTD., (ALIX FOODS)	342810 345176 348373	DISTILLED WATER OFFICE COFFEE SUPPLIES PW COFFEE SUPPLIES	3.45 21.92 4.12	29.49	
20250128	2025-03-19	327241 ALBERTA LTD	1424	FEBRUARY 2025 MONTHLY PATF	283.50	283.50	
20250129	2025-03-19	ALIX HOME HARDWARE	153446 153460 153519 153530 153575 153584 153637 153655 153682	DOOR STOP FOR SHOP OFFICE SUPPLIES HUMIDIFIER FILTER DEGREASER CLEANER CO DETECTOR AND LOCK FOR A KEY FOR ARENA CRIMPING TOOL GAS & DIESEL MOTOR TREATME CREDIT FOR RETURNED TOOL	20.98 39.01 33.59 8.91 214.16 10.48 25.19 37.78 (25.19)	364.91	
20250130	2025-03-19	AMSC INSURANCE SERVICES LTD.	2025VFIS-04	COUNCIL, VOLUNTEER, FIREFIC	4,951.00	4,951.00	
20250131	2025-03-19	CENTRAL LABS	2500256 2500280	TESTING AT MAIN LIFT STATION MAIN LIFT STATION TESTING	52.12 52.12	104.24	
20250132	2025-03-19	CYBERUS PROTECTION SERVICES	202551	PATROLS FOR APRIL 2025	3,154.89	3,154.89	
20250133	2025-03-19	ECA REVIEW	24223	FIRE CHIEF ADVERTISEMENT	395.48	395.48	
20250134	2025-03-19	FEHR, ROBERT LEE	MAR2025	COUNCIL EXPENSE CLAIM MARI	440.58	440.58	
20250135	2025-03-19	HWY 12/21 REGIONAL WATER SERVICES COMM	1373	FEBRUARY 2025 CONSUMPTION	14,198.67	14,198.67	
20250136	2025-03-19	JOHN DEERE FINANCIAL	1412467	JD TRACTOR SHOCK AND LAMP	217.50	217.50	
20250137	2025-03-19	LACOMBE REGIONAL WASTE SVCS COMMISSIK	38293	FIRST QTR REQUISITION	13,768.50	13,768.50	
20250138	2025-03-19	MCES INC	1018	SECURITY CAMERAS SERVICIN	567.00	567.00	
20250139	2025-03-19	MPE , A DIVISION OF ENGLOBE	4420-015-06-21	ENGINEERING AND DRAWINGS	13,321.88	13,321.88	
20250140	2025-03-19	RED DEER RIVER MUNICIPAL USERS GROUP	MAR2025	2025 REQUISITION	193.50	193.50	
20250141	2025-03-19	ZONE 3 BUSINESS SOLUTIONS INC.	175324	PHOTOCOPY CHARGES	146.54	146.54	
20250142	2025-03-26	ANDERSON, JANENE	MAR2025	TRAVEL EXPENSE CLAIM LREMF	40.00	40.00	
20250143	2025-03-26	BAGSHAW ELECTRIC LTD.	IC063941	LIGHTS FOR VILLAGE OFFICE - I	36.94	36.94	
20250144	2025-03-26	BESUIJEN, JANICE	MAR2025	COUNCIL EXPENSE CLAIM MARI	296.53	296.53	
20250145	2025-03-26	BESUIJEN, TIMOTHY W	MAR2025	COUNCIL EXPENSE CLAIM MAR	663.68	663.68	
20250146	2025-03-26	CANADIAN PACIFIC RAILWAY CO	1000-001116607	FLASHER MAINTENANCE MARCI	731.00	731.00	
20250147	2025-03-26	COLE, EDWIN	MAR2025	COUNCIL EXPENSE CLAIM MARI	350.00	350.00	
20250148	2025-03-26	ECA REVIEW	24506	PW SEASONAL POSITION AD	468.72	468.72	
20250149	2025-03-26	GILLIAT, BARBARA JEAN	MAR2025	COUNCIL EXPENSE CLAIM MARI	440.58	440.58	
20250150	2025-03-26	GULLY'S RESCUE AND REMOVAL	114	SNOW REMOVAL MARCH 2025	1,890.00	1,890.00	
20250151	2025-03-26	KERN HOLDINGS LTD (ALIX HOTEL 2008)	FEB2025	PIZZA FOR FIRE DEPARTMENT F	150.00	150.00	
20250152	2025-03-26	LOCAL AUTHORITIES PENSION PLAN	MAR2025	PREMIUMS MARCH 2025	5,512.24	5,512.24	
20250153	2025-03-26	RSP Contribution	MAR2025	RSP CONTRIBUTION MARCH 20:	262.26	262.26	
20250154	2025-04-02	ACCU-FLO METER SERVICE LTD	118099	3 5/8" E-CODERS M3 REGISTER	1,307.25	1,307.25	
20250155	2025-04-02	ALIX FIRE DEPARTMENT	MARCH2025	FUEL REIMBURSEMENT RESCUI	225.00	225.00	
20250156	2025-04-02	CANOE PROCUREMENT GROUP OF CANADA	AB320923	VACUUM BAGS	72.86	72.86	
20250157	2025-04-02	CENTRAL LABS	2500313 2500336	TESTING MAIN LIFT STATION MAIN LIFT STATION	52.12 52.12	104.24	
20250158	2025-04-02	GREGG DISTRIBUTORS CO LTD	000-233801	STRIPING MACHINE & PAINT	515.25	515.25	



VILLAGE OF ALIX

Cheque Listing For Council

2025-Apr-10
9:03:21AM

Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
20250159	2025-04-02	GULLY'S RESCUE AND REMOVAL	115	MAR 24 & 28 SNOW REMOVAL	1,417.50	1,417.50
20250160	2025-04-02	LARSON'S AUTO ELECTRIC 2010	IN4080277	BLADE FOR JOHN DEERE 455	65.68	65.68
20250161	2025-04-02	LN LAND DEVELOPMENT TECHNOLOGIES	SR107523	GAS PLUS BOUNDARIES	1,181.25	1,181.25
20250162	2025-04-02	LOOMIS EXPRESS, A DIV OF TFI TRANSPORT 2	11280944	WATER METER FREIGHT	44.88	44.88
20250163	2025-04-02	MCES INC	1034	CAMERAS	378.00	378.00
20250164	2025-04-02	NEW WEST TRUCK CENTRES (AB) INC.	X108072013:01	LIGHT FOR GMC 3 TON GRAIN TI	59.67	59.67
20250165	2025-04-02	PARKLAND REGIONAL LIBRARY SYSTEMS	250002	2ND QTR REQUISITION PAYMEN	1,993.15	1,993.15
20250166	2025-04-02	TOWN OF ECKVILLE	MAR2025	HALF SHARE OF LEGAL OPINION	1,750.00	1,750.00
20250167	2025-04-02	WILD ROSE ASSESSMENT SERVICES	9730	PROGRESS PAYMENT APRIL 202	1,330.00	1,330.00
20250168	2025-04-02	WOODYS AUTO STETTLER	612-932482	CIRCULATION HEATER FOR LIFT	146.19	146.19

Total 73,570.55

*** End of Report ***

**VILLAGE OF ALIX
BANK RECONCILIATION
FOR THE MONTH ENDING:
March 31, 2025**

SERVUS CREDIT UNION

	CHEQUING	CHEQUING (2)	INVESTMENTS (1)
Balance from Bank Statement:	1,486,370.46	12,495.67	0.00
Plus: Deposits in Transit	10,264.13		
Plus: JE in Transit	-		
Less: Outstanding Cheques	(29,685.51)		
 Reconciled Bank Balance:	 <u>1,466,949.08</u>	 <u>12,495.67</u>	 <u>0.00</u>
31-Mar-25 GL balance 3-120	<u>1,466,949.08</u>		
31-Mar-25 GL balance 3-121		<u>12,495.67</u>	
31-Mar-25 GL balance 3-300			<u>-</u>
 Variance:	 -	 -	

THIS STATEMENT SUBMITTED TO COUNCIL THIS 16TH DAY OF APRIL, 2025



VILLAGE OF ALIX

Tax Trial Balance (Full Listing)

Trial Balance As Of 2025-04-10

Roll #	Title Holder	Tax Levy	Accum. Penalty	Out. Penalty	Outstanding	Current	1 Year	2 Years	3 Years	Over 3
		Tax Levy	1,805,263.71	Local Improvement Levy				0.00		
		Additional Tax Levy	0.00	Accumulated Penalty			20,758.18			
				Outstanding Penalty			16,580.16			
		Sub Ledger	General Ledger							
		Current	(60,086.65)							
		1 Year	62,027.96		3-00-00-00-210			30,790.11		
		2 Years	7,860.63							
		3 Years	19,782.23							
		Over 3	1,205.94							
		Outstanding								
					Totals					
					Total GL					
					Total SL					
					Proof					

*** End of Report ***

Parkland Regional Library System Board Meeting

November 14, 2024

The meeting was called to order at 10:01 am

Board Orientation

A short Board Orientation was presented by PowerPoint. Ron Sheppard asked if there was any interest in attending online orientations. There were requests for weekends, evenings and during the day starting in January.

Election of Board Chair – Barb Gilliat was re-elected by acclamation.

Election of Executive Committee

Board Chair – Barb Gilliat

Seat 2 – Carlene Wetthuhn

Seat 3 – Deb Coombes

Seat 4 – Le Phillips

Seat 5 – Phillip Massier

Seat 6 – Twyla Hale

Seat 7 - Vacant

Seat 8 - Vacant

Seat 9 – Shannon Wilcox

Seat 10 - Janice Wing

The areas without representation will have an opportunity to appoint a representative in February or the seats will remain vacant.

Marketing and Advocacy

An advocacy committee will not be appointed at the time as the Executive are working at revamping this Committee. A more hands-on approach will be taken and members will be expected to go out and give presentations to Library Boards and Municipal Councils.

Board Signing Authorities

Barb Gilliat and Twyla Hale volunteered.

Budget Approval Update

At the time of the meeting 70% of municipalities representing 85% of the population had approved the budget. This means the budget has passed.

Board Survey Results

At the end of the September meeting, all board members were asked to complete a short survey regarding their time on the Board. The results and comments were very positive.

Letter to the Board by Debra Smith.

Debra Smith joined the Parkland Board in 1998 and was Board Chair for 12 years. She has decided not to seek a further appointment to the PRL Board. Deb presented a letter regarding her time with Parkland and her thoughts on the future of libraries in general. Parkland thanked Debra for her support and long-term service.

Meeting was adjourned at 11:22 am

Parkland Regional Library System
Regular Board Meeting
February 27, 2025

The meeting was called to order at 10:02

Vacant Seats on the Executive Committee

Two break-out sessions were held with the members representing the two areas that did not fill their Executive Committee seats in November. Dana Kreil and Les Stulberg were appointed.

2024 in review – Approval of the 2024 Annual Report

A report was given by Ron Sheppard outlining the achievements of 2024.

Migrated 527 computers from Windows 10 to Windows 11

Replaced 144 desktops and 20 laptops

Replaced 16 monitors

Continued development of the website

Finance staff ordered and processed 26,155 new materials at a cost of \$525,526.

Vans made 3,120 deliveries, driving 182,250 kms.

Marketing had several large-scale marketing campaigns.

Library services conducted 1,445 virtual and phone consultations.

Advocacy Committee Terms of Reference

Most significant changes are committee members are expected to commit to actively engage in advocacy work such as:

Meeting MLS's

Visiting Municipal Councils

Providing training/mentorship to member library boards.

Election of the Advocacy Committee

Volunteers were:

Gord Lawlor, Sarah Fahey, Ray Reckseidler, Todd Dalke, Stephen Levy and Barb Gilliat

Budget Summary Report

Libraries must report their budgets to Parkland Regional, it is used to identify the cost for public library service. Based on the information received, 35% of libraries had a deficit budget in 2024.

Staff Engagement Survey

The Executive Committee as for a staff survey. Overall, the responses were quite positive. Board Chair, Barb Gilliat emailed each employee to acknowledge that the Executive received and reviewed the survey results.

Meeting adjourned at 11:47 am

Lacombe Regional Waste Services Commission
Regular Board Meeting
November 20, 2024

The Organizational Meeting was called to order at 2:16 pm

Chair – Grant Creasey

Vice – Dana Kreil

Executive – Barb Gilliat

Meeting adjourned at 2:22

Meeting called to order at 2:22

Presentation by Sustain regarding their Wetaskiwin Project

The plant separates plastic reforming them into liquid plastic and bio diesel. The process is able to divert 90% of plastic from landfill. There is a plant in Chester N.S. that seems to be working well. The process originated in Spain. LRWSC will monitor their progress.

Staff Update – Part time help hired to work Thursday – Saturday. Alix attendant has been reassigned.

Track Loader – Track pads replaced \$16,080

Eckville – Security cameras stolen, will not be replaced

Metal Recycled 200 mt @ \$110.00/mt

Footnote:

A serious fire broke out in Cell 5 on February 9, 2025. Fire crews were there but the freezing temperatures were making things difficult. Excavators were used to shift rubble and try and use dirt to put the fire out. Fire was contained and fire walls in place. The fire was deep in the cell making it difficult to extinguish. The company Hellfire was brought in to assess the situation. They approved of LRWSC's plan of attack. Costs are expected to run close to \$100,000. Portion of the Cell was capped using soil from Cell 6 (net cell to be opened). Costs were financed out of reserves, but an insurance claim will be submitted.

Alix Arena Meeting

March 17, 2025

- Dave Dewald will lend his manlift to allow for electrician to install the alarm sensor that needs to be replaced.
- Discussed quotes for N/W wall and ceiling issues. Board elected to install foil backed insulation on the wall and sheet with 3/8" OSB. Will provide R7 rating and allow for signage on the wall.
- Will spray foam kitchen wall with spray foam to address gap at bottom of the wall.
- Entertaining quote for ceiling insulation. Rob recommended addressing roof leak first. Will arrange to have a roofer who specializes in these types of roofs to come inspect in early April.
- Exploring options to fill concrete slab cracks and hole along the boards (blue line on spectator side). Also will look at quotes to fix block walls in dressing rooms.
- Board is hiring a person to look after event scheduling. Some scheduling conflicts this season involving user groups. Having a dedicated scheduling person should resolve this issue moving forward.
- Looking at applying for government grants. Rob will speak to the Village of Alix CAO for advice on the process.
- Discussed OHS Inspection findings. Issues are almost all resolved. Balance to be completed shortly.
- New door and exit sign to be installed in April as current door/sign are damaged and don't meet Alberta Building Code.
- Discussion about community events this summer. Potential events that were brought up is roller skating, dances, ball hockey, game nights and movie nights. Alix MAC has also brought up School Hockey Night.
- Have a potential buyer for old Zamboni.

Rob Fehr



CAO REPORT MARCH 2025

1. Lacombe Regional Emergency Management Partnership (LREMP) – The new Alberta Emergency Management Agency liaison for Central Alberta has been working with LREMP on a number of areas. He recently facilitated a meeting with provincial staff to discuss LREMP working toward a Ministerial Order. Work had been done toward this over the last 2 years. It was determined that the Ministerial Order was beyond what is needed for LREMP and the partners will no longer be working on that project.
2. Provincial Priorities Act – I attended a webinar on the PPA. This new piece of legislation requires all agreements between the Village and the Federal Government to be sent to the Province for approval. This includes all federal grants, the trail agreement, our post office box etc. There is an email from the Minister of Municipal Affairs, plus a fact sheet in your correspondence. NOTE: This legislation also applies to Libraries and Fire Departments as they are created by the municipality through bylaw.
3. Legislative Changes – in Correspondence of this agenda package are several more legislative changes being made by the province to the MGA and the Local Authorities Election Act (LAEA). There are also legislative changes in the works that will repeal the FOIP Act and change it into two separate pieces of legislation - Protection of Privacy Act and Access to Information Act. These changes are increasing in frequency, to the point where we are not receiving guidelines, training or proper forms to use prior to implementation. Staff continue to try and stay on top of these changes so that Alix meets all new legislated requirements.
4. Fire Information Pamphlet – Admin staff have developed a pamphlet (attached) regarding requirements under the Village of Alix Fire Bylaw 475/23. We hope this will help residents have a clear understanding of how to safely enjoy back yard fires and different levels of fire restrictions. We have developed similar pamphlets for common Land Use Bylaw matters such as fences, accessory buildings and decks. These pamphlets are included in our Welcome packages and are available for pick up at the office.

Fire Advisory



Fire advisory is an indication that the fire danger rating has increased. Increased fire safety in the Village.

Fire Restriction



A fire restriction prohibits the use of wood campfires on public land but does allow wood campfires inside provincial campgrounds and private property.

Fire Ban



A fire ban prohibits wood campfires on public land, campgrounds and private land including backyard fire pits.

Off-highway Vehicle



An off-highway vehicle (OHV) restriction prohibits the use of OHVs on public land, including designated OHV trails. An OHV is a motorized vehicle designed to go beyond defined roadways.

This includes:

- quads
- side-by-side dirt bikes
- jeeps
- pickup trucks
- sport utility vehicles
- snowmobiles

Forest Closure



A forest closure is enacted when the fire danger has reached such extreme levels that portions of the forest are closed and no access is permitted for public safety reasons. Access will only be granted by permit for those required to enter those specified lands.

It's up to you to stay informed.

www.lacombecounty.com
www.albertafirebans.ca

www.alberta.ca



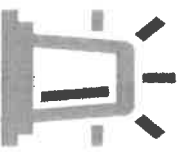
Fire Information



Village of Alix
4849 50 Street, Box 87
Alix, AB T0C 0B0
403-747-2495
info@villageofalix.ca
www.villageofalix.ca

A fire permit is not required for Recreational Fires

in the Village of Alix



Yield to Flashing GREEN LIGHT
FIREFIGHTER Responding to an Emergency

- ### Information on Recreational Fires
- No burning Prohibited Debris
 - Fire may not impair visibility on a road or highway
 - Fire may not become a nuisance or safety concern to a neighboring person or property
 - Do not let a fire burn out of control as to threaten or cause damage to adjacent property
 - Do not light a fire without first taking sufficient precautions to ensure that the fire can be always kept under control
- Village of Alix bylaw# 475/23

Requirements for a Recreation Fire that is contained in a barbecue or fire pit provided that:



3.3 Meters
10 feet



- A minimum clearance of 3.3 meters (10 feet) from buildings, property lines, and combustible materials is maintained
- The barbecue fire pit is constructed of bricks or concrete blocks, or heavy gauge metal, or other suitable non-combustible material
- They are supervised until such time as the fire has been completely extinguished. For this cause, a fire shall be deemed to include hot ashes and smoldering embers resulting from fire:
- Only wood, charcoal briquettes, manufactured fire logs, fireplace pellets, propane or natural gas are used
- No Recreational Fire is permitted in the front yard of a Property

Did you know?



That you are not allowed to affix any tool or other device to a fire hydrant or paint or otherwise tamper with a fire hydrant without prior approval from the Village. In Alberta, you cannot park within FIVE meters (approximately 16 feet) of a fire hydrant.

Parking too close to a fire hydrant can result in a fine and/or getting towed.



BURN BARRELS PROHIBITED
with in the Village of Alix



You need a fireworks permit to purchase, discharge, or set off fireworks in the Village of Alix. You can apply.

www.lacombecounty.com

Village of Alix bylaw #475/23

CAO

From: ma.provincialprioritiesact@gov.ab.ca
Sent: March 28, 2025 2:29 PM
To: CAO
Subject: Provincial Priorities Act and Municipal Sector Update
Attachments: Provincial Priorities Act Municipal Sector Fact Sheet.pdf

Dear Chief Elected Officials:

I am following up on the February 27, 2025, letter you received regarding the *Provincial Priorities Act (PPA)* to provide further clarity on the newly enacted legislation and the intake process that all municipalities and designated municipal entities will be subject to as of April 1, 2025.

The *PPA* supports the Government of Alberta in pushing back against overreach by the federal government. The Act was passed last spring and will come into force on April 1, 2025, at the same time as the supporting regulation. This legislation aims to strike a careful balance between respecting Alberta's jurisdiction and maintaining access to federal dollars for provincial entities.

Regardless of the monetary value of the agreement, municipalities and designated municipal entities will need to submit information to Municipal Affairs (MA) on all new agreements with the federal government, agreement amendments, and agreement renewals, along with a copy of the agreement. Agreements eligible for an exception to provincial approval under the *PPA* must still be submitted to MA in order for the exception to apply.

Additionally, municipalities and designated municipal entities will need to fill out and submit a short intake form to accompany the agreement. The intake form will collect information such as the value of the agreement, entities involved, agreement start and execution dates, and other relevant information. Chief administrative officers (CAOs) will be advised when the form is available on the municipal [PPA website](#).

Upon receipt of your agreement and the intake form, MA will forward them to the appropriate lead ministry, and that ministry will be responsible for the review and approval of the agreement. Time-sensitivity will be considered if indicated in the intake form.

Agreements will be reviewed and evaluated based on alignment with the priorities of the province and consideration of whether the agreement oversteps into areas of provincial jurisdiction and/or places unacceptable restrictions on the ability of Alberta to implement its own policies and programs.

You are encouraged to review the attached fact sheet or visit the municipal [PPA website](#). Additionally, CAOs have been invited to attend two webinars where more information on this process will be provided. One webinar was completed on March 26, and another webinar is scheduled for April 3, 2025.

I look forward to working together to ensure Alberta municipalities maintain access to federal dollars while protecting areas of provincial jurisdiction.

Sincerely,

Big Molver

Provincial Priorities Act

Municipal Sector

Fact Sheet

Background

The *Provincial Priorities Act* (PPA) and *Provincial Priorities Regulation* (PPR) come into force on April 1, 2025. As the lead for the municipal sector, Municipal Affairs (MA) will oversee the intake of all agreements between municipalities or municipal entities and federal entities.

The PPR defines municipal entities as:

- Library boards
- Municipally Controlled Corporations
- Municipal Growth Management Boards
- Regional Services Commissions
- Entities created by a municipal bylaw, except a business improvement area within the meaning of the *Municipal Government Act* and the business improvement area's board
- Entities that are a party to an agreement in which the entity has agreed to operate and administer real property assets of the Alberta Social Housing Corporation

Federal entities include the Government of Canada departments, federal Crown corporations, and federal agencies.

Submission Requirements

Municipalities and municipal entities must submit information on all new agreements with federal entities, including any new agreement amendments, extensions, and renewals. These details must be provided along with a copy of the agreement to MA, regardless of the agreement's monetary value.

- Agreements valued under \$100,000 must be submitted to MA but do not need approval.
- Agreements valued between \$100,000 and \$5 million require ministerial approval. The Minister responsible for approving the agreement (lead ministry) will depend on the nature of the agreement between the federal entity and the municipality or municipal entity. For example, agreements related to public transit will fall under the responsibility of the Minister of Transportation and Economic Corridors, and agreements related to housing will fall under the responsibility of the Minister of Seniors, Community and Social Services.
- Agreements valued above \$5 million require Cabinet approval.

There are additional exceptions where provincial approval will not be required. These exceptions include, for example, minor administrative amendments, agreements for the purpose of responding to a disaster, and agreements between federal entities and municipally controlled corporations. While approval of agreements designated as exceptions is not required, these agreements must be submitted to MA as soon as possible after their execution for the exception to apply.

Existing agreements made between a municipality or a municipal entity that were signed prior to April 1, 2025, are not subject to the PPA, unless they are being amended, extended or renewed.

Intake Process

Agreements and intake forms should be submitted to MA to ma.provincialprioritiesact@gov.ab.ca when the signatories to the agreement are ready to sign the agreement or are in the final stages of negotiations.

- The intake form will collect high-level agreement information to assist in efficient processing of approval requests.
- Municipalities and municipal entities are encouraged to indicate on the intake form whether the execution of the agreement is time sensitive and the potential consequences of agreement delay.

The intake form will be available on the Federal Agreements and the Municipal Sector website and will also be provided by email to all municipalities prior to April 1, 2025.

While not part of the formal intake process, situations may arise where municipalities or municipal entities would like to understand whether the province is likely to have concerns with an agreement prior to applying to a federal program and/or negotiating a final agreement. In such cases, they may contact MA for additional information on how federal program requirements may conflict with the requirements of the *PPA*, or they may submit a draft copy of the agreement for a preliminary assessment. MA will coordinate these requests with the lead ministry, which will review the information and identify any potential concerns.

Review Process

Upon receipt of the agreement, MA will forward the agreement to the appropriate lead ministry for approval.

The lead ministry, or Cabinet when required, will review the agreement, and the municipality or municipal entity will be notified of the decision to approve or reject the agreement or approve the agreement subject to specific conditions.

If an agreement is approved subject to specific conditions, the municipality or municipal entity will be given the opportunity to work with the federal entity to incorporate these conditions.

The Government of Alberta is committed to efficiently screening all agreements to minimize delays and ensure timely funding for Alberta's municipalities and municipal entities.

Contact Information

Additional information regarding the *PPA* and *PPR* can be found on the Federal Agreements and the Municipal Sector website, and additional questions can be directed to Municipal Affairs.

Hours: 8:15 a.m. to 4:30 p.m. (open Monday to Friday, closed statutory holidays)

Phone: 780-422-7125

Toll free: 310-0000 before the phone number (in Alberta)

Email: ma.provincialprioritiesact@gov.ab.ca

Website: <https://www.alberta.ca/federal-agreements-and-the-municipal-sector>



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
M.L.A. Calgary-Hays*

AR118376

March 12, 2025

Dear Chief Elected Officials:

As you are aware, changes to the *Local Authorities Election Act (LAEA)* in *Bill 20, the Municipal Affairs Statutes Amendments Act, 2024*, came into force on October 31, 2024. One of these changes prohibits the use of tabulators, voting machines, vote recorders, and automated voting systems in local elections.

This change inadvertently created a lack of clarity regarding whether Elector Assistance Terminals (EATs) would be permitted in upcoming local elections. As you may know, an EAT is an assistive voting machine that enables electors with visual or physical disabilities to vote independently and privately. EATs are not connected to the Internet or another network and create a paper ballot that records the vote cast by the elector. EATs were offered in some local jurisdictions in the 2021 general elections and to electors in the 2023 provincial general election.

Our government is planning to bring forward *LAEA* amendments in spring 2025 to clarify that local authorities may, by bylaw, offer EATs to electors. In order to offer EATs in the 2025 general local elections, a local authority will be required to pass a bylaw by June 30, 2025.

If you have any questions regarding this upcoming change, please reach out to Municipal Affairs staff by telephone at 780-427-2225 (toll-free in Alberta by first dialing 310-0000) or via email at ma.advisory@gov.ab.ca.

Sincerely,

Ric McIver
Minister



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Calgary-Hays

April 8, 2025

I am pleased to share that today, our government tabled Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025*. Bill 50 makes amendments to the *Municipal Government Act (MGA)*, *Local Authorities Election Act (LAEA)*, *New Home Buyer Protection Act (NHBPA)*, and the *Safety Codes Act (SCA)* to modernize municipal processes.

The proposed amendments will strengthen local governance and reduce conflict by repealing code of conduct provisions and granting Ministerial authority to establish procedures of council. The amendments also clarify the accountability of chief administrative officers and strengthen oversight authorities of appointed Official Administrators.

Also included are amendments regarding Intermunicipal Collaboration Frameworks (ICFs) which would clarify the required content of ICFs and strengthen the dispute resolution process to ensure ICFs are adopted and implemented effectively.

Changes are also proposed to the *LAEA* to clarify administrative requirements in advance of the October 2025 municipal and school board elections. In addition, we are allowing for the use of elector assistance terminals which enable voters who live with visual or physical impairments to vote independently and privately. We are also proposing amendments to residency requirements so that residents displaced by last year's wildfire in Jasper can vote and run for office, provided they intend to return to the community.

Finally, proposed changes to the *NHBPA* and the *SCA* address stakeholder concerns with the current new home buyer protection program, the quality of new homes, affordability, and red tape.

I invite you to read Bill 50. A copy of the Bill can be found here: <https://www.assembly.ab.ca/assembly-business/bills/bills-by-legislature>. Additional information about the proposed amendments is also available here: www.alberta.ca/modernizing-municipal-processes.

.../2



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Calgary-Hays

I will be hosting a town hall for stakeholders to share additional information and answer questions about the proposed amendments. The town hall will take place virtually on April 16, 2025, at 6:00 PM. Please send the names and email addresses of your representative(s) who will attend to ma.engagement@gov.ab.ca. Individuals identified by your organization will receive a link ahead of the town hall.

Sincerely,

A handwritten signature in black ink that reads "Ric McIver".

Ric McIver
Minister

Key changes by legislation

The following is a summary of the key changes proposed in Bill 50, the Municipal Affairs Statutes Amendment Act, 2025. For full descriptions of the bill's amendments, see the [legislation fact sheet](#).

Local Authorities Election Act (LAEA)

Alberta's local elections must be fair, accessible, and transparent. These updates will help ensure all voters can cast their ballots with confidence while clarifying election processes and refining the rules for local political parties in Calgary and Edmonton.

The proposed legislation would make the following key changes.

- **Improving voter accessibility** – Enabling elector assistance terminals in local elections so voters with disabilities can mark a ballot privately and independently while maintaining election integrity.
- **Updating local political party campaign finance rules** – Allowing registered local political parties in Edmonton and Calgary to transfer funds among their candidates, mirroring the rules for provincial parties, while also clarifying the definitions of 'campaign expense' and 'contribution' to enhance transparency and consistency in reporting. Finally, updates will be introduced in upcoming regulation to require local political parties to disclose financial records in September 2025, prior to the October election.
- **Clarifying election rules** – Refining recount procedures and clarifying rules for candidates who withdraw from local elections.
- **Protecting voter rights in Jasper** – Ensuring wildfire-displaced residents can still vote and run in Jasper's local elections this fall.

Municipal Government Act (MGA)

Functional councils and healthy intermunicipal collaboration are essential for effective local governance. These updates would prevent the misuse of council code of conduct rules, streamline collaboration between neighbouring municipalities, ensure fair cost-sharing rules for shared services, and strengthen administrative accountability and transparency in municipal operations.

The proposed legislation would make the following key changes.

- **Ending political misuse of codes of conduct** – Removing all councillor codes of conduct to prevent abuse while working with municipalities to develop a fairer, province-wide accountability system.
- **Strengthening intermunicipal collaboration** – Clarifying the services required to be in intermunicipal collaborative frameworks to remove a source of friction identified by municipalities.

- **Ensuring fair cost-sharing rules in intermunicipal agreements** – Ensuring no municipality is forced to pay for a capital project that it didn't agree to or help design.
- **Enabling flexible frameworks for rural communities** – Allowing neighbouring municipal districts to opt out of mandatory intermunicipal collaboration frameworks by mutual agreement.
- **Strengthening arbitration in intermunicipal disputes** – Clarifying the role of arbitration to help resolve cost- and service-sharing disagreements between neighbouring municipalities.
- **Enhancing accountability for municipal administrators** – Strengthening the roles and responsibilities of municipal chief administrative officers and official administrators, while improving elected officials' access to information from municipal administration.

New Home Buyer Protection Act (NHBPA)

Buying or building a home is a major investment, and Albertans deserve strong protections. These updates would improve oversight of builder licensing, streamline processes for owner-builders, enhance recourse options for homebuyers and make it easier to navigate warranty and exemption rules.

The proposed legislation would make the following key changes.

- **Expediting approvals for owner-builders** – Simplifying the process for Albertans building their own homes.
- **Expanding exemptions for home sales** – Making it easier for homeowners to sell without warranty under certain circumstances.
- **Protecting future homebuyers** – Placing a caveat on homes built and sold without warranty but under exemption, so buyers are fully informed before purchasing.
- **Restoring appeal rights** – Reintroducing fair appeal processes for homebuyer-related decisions.
- **Accessing expert-driven guidance** – Establishing a homebuyer protection advisory group and enabling government to seek expert input from the Safety Codes Council on protection matters for buyers of new homes.
- **Strengthening builder licensing and improving warrant dispute resolution** – To be introduced in regulation following further stakeholder engagement.

CAO

From: Tyler Gandam <president@abmunis.ca>
Sent: April 10, 2025 1:58 PM
To: CAO
Subject: Responding to Bill 50 – register for ABmunis' webinar

Dear Mayors, Councillors, and CAOs:

On Tuesday, the Government of Alberta released Bill 50, the Municipal Affairs Statutes Amendment Act, 2025, which makes many changes to the *Municipal Government Act*, *Local Authorities Election Act*, and *New Home Buyer Protection Act*, and minor changes to the *Safety Codes Act*. As expected, many of you have reached out to us for guidance on what this means for you and your municipality.

While Municipal Affairs did consult us on some of the proposed changes, there are many changes in Bill 50 that we were not aware of, nor expecting such as the elimination of code of conduct bylaws and many changes that impact municipal administrations. So we are taking a few days to review what these changes mean by engaging partner associations and members through our internal policy committees and ABmunis' Board before we release a report to members. Note that we are already in discussions with Municipal Affairs to clarify aspects of the Bill and to flag the need to update the Bill to address issues with the proposed requirement for CAOs to notify council every time the municipality uses natural person powers.

We expect to release our comprehensive report to members by April 22 at the latest. In the meantime, we encourage you to register for the following information sessions on Bill 50.

Minister's Town Hall on Bill 50 – April 16 at 6:00pm

Prior to the release of Bill 50, we encouraged the Minister to host a town hall to explain the intent of the legislative changes. We are pleased that the Honourable Ric McIver, Minister of Municipal Affairs, agreed with our recommendation and is hosting a virtual town hall for stakeholders on April 16, 2025 at 6:00 p.m. To register for the Minister's town hall, you need to email your name and email to ma.engagement@gov.ab.ca.

ABmunis' Webinar on Bill 50 – April 24 at 12:00pm

We invite all municipal elected officials and staff to our webinar on April 24, 2025 at 12:00 – 1:00 p.m. where we will present our comprehensive analysis on all amendments in Bill 50. We will also use this webinar to seek your input on some of the changes to help inform our conversations with Municipal Affairs about the realities of what these legislative changes may mean for municipalities on a day-to-day basis. [Register now!](#)

If you have questions or recommendations you wish to share before those events, please speak with your [ABmunis board representative](#) or email our Policy and Advocacy team at advocacy@abmunis.ca.

Thank you,

Tyler Gandam | President

E: president@abmunis.ca
300-8616 51 Ave Edmonton, AB T6E 6E6
Toll Free: 310-MUNI | 877-421-6644 | www.abmunis.ca



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We respectfully acknowledge that we live, work, and play on the traditional and ancestral territories of many Indigenous, First Nations, Métis, and Inuit peoples. We acknowledge that what we call Alberta is the traditional and ancestral territory of many peoples, including the First Nations, Métis, and Inuit. We are committed to the reconciliation process and the goal of a more inclusive and equitable society.



PRLS BOARD TALK

Highlights of the Parkland Regional Library Board Meeting

FEBRUARY 27, 2025

Vacant Seats on the Executive Committee

At the November organizational board meeting, seats 7 and 8 on Parkland's Executive Committee were not filled. After sending out invitations to PRLS board members for Areas 7 and 8, staff found three volunteers, Dana Kreil of Lacombe County for Area 7, Les Stulberg from the County of Stetter, and Elaine Fossen from Village of Forestburg both for area 8. Stephen Levy from the Village of Sedgewick also volunteered. Les Stulberg was appointed for seat 8, and Danna Kreil was appointed for seat 7.

Parkland Annual Report

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs.

An annual report infographic with highlights from 2024 will be prepared and distributed to member municipalities in the coming weeks.

Outlet Annual Reports

The Parkland Board is the governing board for four library service points. They are:

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

Highlights from their annual reports are included below:

Nordegg Public Library Accomplishments

Maintained a great set of dedicated volunteers through our new year in our new space, provided by our Clearwater County in the beautiful updated Discovery Center. We added a new shelf unit to accommodate the collections comfortably, not stuffed. Had a good weeding session and an in-depth inventory was completed. Parkland came out to offer our volunteer staff some technology training, which was very well received! We also ran a few small community programs; held an initial author reading and community groups utilized our library space. We are absolutely loving our one-year-old library premises. Proud to be part of the library systems in Alberta. Literacy for all!

Spruce View Community Library Accomplishments

This past year we partnered with Red Deer County to bring programs to the community library. They have been very well attended and hope to bring many more. Our early literacy program is very well attended and we partnered up with the Family Resource Network to bring these programs to the library.

Water Valley Public Library Accomplishments

I am really happy that the library got a much-needed mini renovation this year. The new bookshelves are much more appropriate for the space and they have slightly increased the space we have for books. Our young adult programming is mostly used by our local homeschool community and we are really happy to provide space for this growing group of people in our community.

On January 16th and again on February 13th, Parkland's Director attended a Zoom meeting hosted by the Public Library Services Branch at Municipal Affairs. The purpose of the meeting was to discuss whether allowing library systems to be the "board of record" for library service points was to continue. This meeting was a follow-up meeting from one held on November 20th last year. As yet no decisions have been made by the government. It was made clear at the meeting that should systems no longer be allowed to be the governing board for library service points, it could be years before any change occurs.

Advocacy Committee Report

Parkland's Advocacy Committee has a revised Terms of Reference and a new focus for 2025. In an effort to increase the effectiveness of the Advocacy Committee, the number of committee members was changed from

10 members to six, and members will be expected to perform advocacy activity including meeting with MLA's, visiting municipal councils and providing training/mentorship to member library boards.

Volunteers appointed include Board Chair Barb Gilliat, Gord Lawlor, Sarah Fahey, Ray Reckseidler, Todd Dalke, and Stephen Levy.

Parkland's Auditor 2025-2027

The 2024 audit concludes Parkland's current three-year contract for audit services with MNP.

Parkland staff have been very happy with MNP's audit services since they started working with us in 2019. Staff did not recommend switching auditors or engaging in a request for proposal to seek alternate audit services as Parkland's two finance staff, are retiring in 2025.

The 2024 Parkland audit will be presented to the board in May.

Woodworker's Guild Joint Project

Late last year, Parkland entered into a partnership with the Central Alberta Woodworker's Guild (CAWG), a volunteer organization, to produce a variety of puzzle kits for programming in public libraries. These kits are intended to provide children with a way to develop their manual dexterity. The kits are equally useful for seniors or those experiencing cognitive decline who wish to improve their motor, nervous, or hand-eye coordination skills. The kits are also perfect for multi-generational programming.

In an attempt to be responsible conservators, these kits were produced at low cost with repurposed oak from unwanted church pews. The puzzles and kits can be assembled and disassembled over and over again, allowing for years of use.

An event to introduce the kits, to which the press and members of CAWG will be invited, is planned for March 21st at the Servus Credit Union Public Library in Blackfalds. All are welcome!

Committee News from Trustees

Hardisty Public Library has a new library manager; Heidi Dayot was promoted from assistant manager to library manager. Many thanks to Consultant Olya Korolchuk for all her help.

Innisfail Public Library is promoting their library service to the Bowden Penitentiary. They also have 20% of

schoolchildren in the town being homeschooled since COVID, and many of them hang out at the library as their home base. The library offers various programming for the homeschoolers.

They also promote library memberships for members at the Bowden Penitentiary, organizing pick up and drop offs to inmates.

The **Penhold & District Public Library** would like to talk to other nearby municipalities about advocacy to their school districts.

Delburne Municipal Library has a new librarian, which allows them to be open for more hours. They have also set up six book bins around the community.

Board Members Present

Barb Gilliat (Board Chair), Gord Lawlor, Ray Reckseidler, **(Zoom)** Jackie Almberg, Delijah Antaloczy, Paul Ashfield, Alison Barker-Jevne, Jul Bissell, Laureen Clark-Rennie, Deb Coombes, Edna Coulter, Teresa Cunningham, Todd Dalke, Jeff Eckstrand, Sarah Fahey, Elaine Fossen, Shaleah Fox, Dwayne Fulton, Twyla Hale, Kathy Hall, Dana Kreil, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Philip Massier, Ricci Matthews, Marc Mousseau, Cheryl Dezall, (alt. Joy-Anne Murphy), Jordon Northcott, Jacquie Palm-Fraser, Paul Patterson, Shawn Peach, Leonard Phillips, Dianne Roth, Sandy Shipton, Les Stulberg, Harvey Walsh, Carlene Wetthuhn, Bill Windsor, Janice Wing

Regrets

Joy-Anne Murphy, Jackie Northey, Shawn Peach

Absent

Derald Anderson, Wayne Clark, Cal David, Les Fee, Tim Field, Pam Hansen, Cody Hillmer, Cody Johnson, Darryl Motley, Jas Payne, Naomi Tercier, Shannon Wilcox

Guests

Malcolm Boyd

Next Meeting: May 15, 2025 (Zoom)

For more information, or if you want a copy of the draft minutes from this board meeting, please contact PRLS.