

Regular Meeting of the Village of Alix Council, to be held on
Wednesday, April 17, 2024 at 6:00 P.M.

AGENDA

1. Call to Order:
2. Public Hearing: a) Proposed Bylaw 483/24 Intermunicipal Development Plan Bylaw
3. Agenda Amendments and Adoption
4. Adoption of the Minutes: a) Minutes of the Regular Meeting – April 3, 2024 – 6:00 P.M.
5. Delegation: a) Scott St. Arnaud, CPA, CA, Gitzel & Company Chartered Professional Accountants – 2023 Draft Financial Statements
6. Bylaws: a) Bylaw 483/24 Intermunicipal Development Plan Bylaw – Request for Decision 24-20
7. Unfinished Business: None
8. New Business: a) Policy Review – Use of Village of Alix Credit Cards – Request for Decision 24-19
b) Policy Review – Recognition of Milestones - Request for Decision 24-17
9. Financial Reports: a) Accounts Payable Cheque Listing – March 15 – April 3, 2024
b) Bank Reconciliation – March 31, 2024
c) Tax Trial Balance – April 10, 2024
10. Committee Reports: a) Lacombe Foundation – Mayor Fehr
b) Buffalo Lake Management Team – Councillor J. Besuijen
11. Administrative Reports: a) CAO Report
12. Correspondence and Information: a) Alberta Municipalities – Political Parties and Local Elections
b) Stettler District Ambulance Association – Contract Negotiations with Alberta Health Services
c) Alberta Municipalities – Alberta’s Capital Support for Municipalities in 2024
d) STARS Foundation – Thank you to Council
e) Alberta Disability Workers Association – Alberta Disability Services Professional Appreciation Week
f) Alix Wagon Wheel Museum 50th Anniversary Celebration - Invitation
13. Closed Meeting: None
14. Adjournment:



This Strategic Plan provides a strong foundation for our organization to use as we move forward into the future. It reflects our commitment to the health, well-being, connectedness, and economic prosperity of our community. We want to make sure Alix is not just a great place to live, raise a family, and retire, but a place where one day your kids can live and raise a family of their own. And as we grow, we want to keep all the things that make our community special. In addition to the strategic goals in this plan, the Village of Alix will also continue delivering on fundamental municipal responsibilities such as fire protection, planning and development, water, waste collection, safe roads and more.

Our community is much more than its elected representatives and municipal staff. It's the citizens who live, volunteer, work, play, and socialize here who shape this community and bring it to life. This plan shows our commitment to working for you and with you to help shape a bright future we can all be proud of.

Vision

Vibrant Village by the lake

Mission

We foster an open, cooperative government that encourages public participation and ensures levels of service our citizens expect and deserve.

Core Values

Community: We will help citizens maintain the Village's unique qualities, foster a strong sense of belonging and strive to meet needs locally.

Fiscal Responsibility: As stewards of community resources, we will deliver municipal services in a cost-effective way.

Innovation: We will seek innovative solutions for the growth and success of the community.

Respect: We will treat each other with respect and act with integrity.

Safety: We will work in partnership with the community to prevent crime and protect lives, property, and the public realm.

Teamwork: We will build strong relationships with our public, employees, and partners under the shared goal of continuous improvement.

VILLAGE OF ALIX

BYLAW NO. 483/24

BEING A BYLAW OF THE VILLAGE OF ALIX IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AMENDING THE VILLAGE OF ALIX/LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT PLAN, PURSUANT TO THE MUNICIPAL GOVERNMENT ACT, BEING CHAPTER M-26 OF THE REVISED STATUTES OF ALBERTA 2000, AND AMENDMENTS THERETO.

WHEREAS the Councils of Lacombe County and the Village of Alix have recognized the need to cooperate in the planning of future land use and development in the fringe area around Alix;

AND WHEREAS notice was given by the Village, of Council's intention to pass this Bylaw in the following local newspaper:

East Central Review Dates: March 28, 2024

April 4, 2024

AND WHEREAS a Public Hearing was held on April 17, 2024 to allow the general public to comment on the amended Inter-municipal Development Plan;

NOW THEREFORE the Council of the Village of Alix adopts the amended Village of Alix/Lacombe County Inter-municipal Development Plan as described in Schedule "A", being the document attached hereto.

NOW THEREFORE Bylaw #433/18 shall be repealed in its entirety.

This bylaw shall come into force and effect upon third and final reading.


Read a first time this 20th day of March, 2024.

Read a second time this 17th day of April, 2024.

Read a third and final time this 17th day of April, 2024.

Mayor

CAO



Village of Arix/Lacombe County
INTERMUNICIPAL
DEVELOPMENT PLAN



2024 UPDATE - DRAFT



www.lacombecounty.com



(403) 782-8389



planning@lacombecounty.com



www.villageofalix.ca



(403) 747-2495



info@villageofalix.com

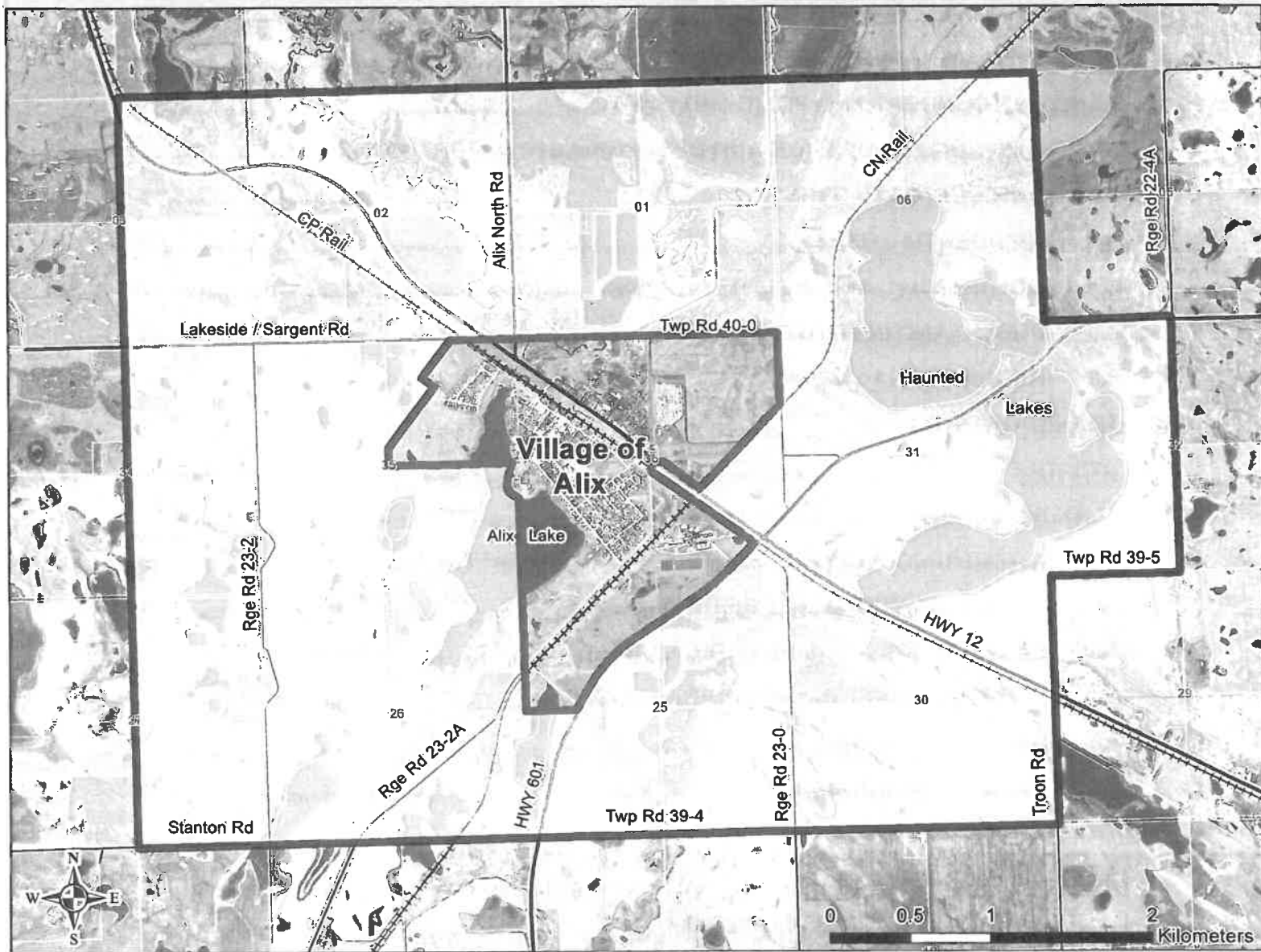
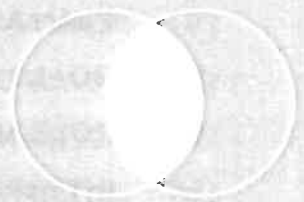
For electronic copies of this document, please visit either municipality's website. For paper copies of this document, please contact either municipality directly.

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INTRODUCTION



1.0 INTRODUCTION

1.1 PLAN BACKGROUND AND PURPOSE

Intermunicipal planning is an ongoing effort between two or more municipalities to make land use planning decisions in a manner that reflects the mutual and individual interests of the affected municipalities. An Intermunicipal Development Plan (IDP) is a broad-based policy document that is designed to ensure that development surrounding an urban municipality takes place in an environmentally responsible and sustainable manner without significant unnecessary costs and unacceptable negative impacts on either municipality. It recognizes the difficult challenges facing both municipalities as they try to deal with growth pressures in a way that is mutually beneficial. An Intermunicipal Development Plan is expected to provide both municipalities with a comprehensive long range land use based plan that reduces potential development conflicts, addresses other community concerns and provides a framework for ongoing consultation in areas of mutual interest. An Intermunicipal Development Plan is a mandatory document intended to supplement an Intermunicipal Collaboration Framework between both municipalities, in accordance with the requirements of the *Municipal Government Act*.

Land use planning decisions made by the Village and County affect and influence one another. Some of the prominent planning issues include potential conflicts between urban and rural land uses in proximity to one another, and the coordination of infrastructure and provision of services. Positive relations, achieved through communication and consultation, can provide many opportunities to share resources, achieve economic development goals and reduce the costs of providing municipal and community services.

In January 2018, the Village of Alix and Lacombe County re-assembled the steering committee to review the Plan adopted in 2012. The steering committee consists of two Councillors from each municipality, Lacombe County's Manager of Planning Services and the Village of Alix's Chief Administrative Officer to guide the Plan review. Each municipality also appointed additional staff members to assist with the plan's review. The Committee, with assistance from municipal staff, consulted with residents and landowners to review the 2012 Intermunicipal Development Plan, with a planning horizon of 30 years. This Plan will, at a very broad scale, guide future growth for both municipalities and provide a forum for intermunicipal discussion and collaboration as development occurs in and around the urban fringe of the Village of Alix.

Usually focused on lands in and around an urban municipality, the Plan seeks to address growth pressures in an equitable way that minimizes conflict, infrastructure costs, and complements the respective visions of both municipalities. It provides a level of consistency and opportunity for conflict resolution, as land use decisions by either municipality can have a significant and long-term impact on the adjacent municipality. An IDP attempts to protect environmentally significant areas while still accommodating the demands of growing municipalities. The Plan may also identify opportunities for joint economic development in order to maximize economic benefits that otherwise may not have been achievable by the municipalities on their own.

1.2 ENABLING LEGISLATION

The *Municipal Government Act*, RSA 2000 cM-26 (as amended) outlines the enabling legislation for the creation of an Intermunicipal Development Plan in the following sections:

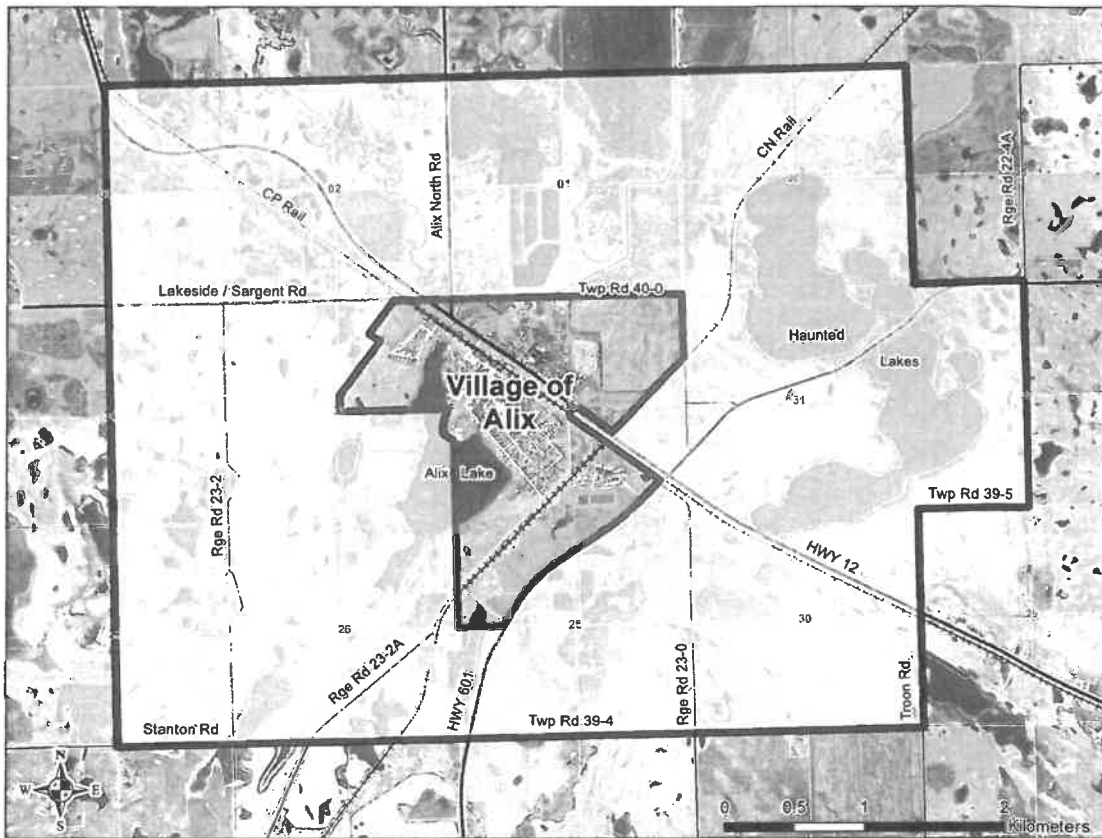
- 631(1) *Two or more councils of municipalities that have common boundaries that are not members of a growth region as defined in section 708.01 must, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.*
- (1.1) *Despite subsection (1), the Minister may, by order, exempt one or more councils from the requirement to adopt an intermunicipal development plan, and the order may contain any terms and conditions that the Minister considers necessary.*
- (1.2) *Two or more councils of municipalities that are not otherwise required to adopt an intermunicipal development plan under subsection (1) may, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.*
- (2.0) *An Intermunicipal Development Plan*
- (a) *must address*
- (i) *the future land use within the area,*
 - (ii) *the manner of and the proposals for future development in the area,*
 - (iii) *the provision of transportation systems for the area, either generally or specifically,*
 - (iv) *proposals for the financing and programming of intermunicipal infrastructure for the area,*
 - (v) *the co-ordination of intermunicipal programs relating to the physical, social and economic development of the area,*
 - (vi) *environmental matters within the area, either generally or specifically,*
 - (vii) *the provision of intermunicipal services and facilities, either generally or specifically, and*
 - (viii) *any other matter related to the physical, social or economic development of the area that the councils consider necessary,*
- and*
- (b) *must include*
- (i) *A procedure to be used to resolve or attempt to resolve any conflict between the municipalities that have adopted the plan;*
 - (ii) *A procedure to be used, by one or more municipalities, to amend or repeal the plan; and*
 - (iii) *Provisions relating to the administration of the plan.*
- (3) *The council of a municipality that is required under this section to adopt an intermunicipal development plan must have an intermunicipal development plan that provides for all of the matters referred to in subsection (2) within 5 years from the date this subsection comes into force.*
- (4) *Subject to the regulations, if municipalities that are required to create an intermunicipal development plan are not able to agree on a plan, sections 708.33 to 708.43 apply as if the intermunicipal development plan were an intermunicipal collaboration framework.*

1.3 PLAN AREA

Establishing an understanding of the area to be covered by an Intermunicipal Development Plan, or defining the urban fringe, involves selecting a geographic area that reflects the mutual and individual interests of the participating municipalities. An IDP should not be restricted to areas in which urban growth is anticipated. Its purpose is not only to guide future urban and rural growth in the Plan Area, but also to help ensure that future development does not have a negative impact on either municipality.

The lands that are subject to the policies and agreements under this Intermunicipal Development Plan are shown on **Map 1 - Plan Area**. The Intermunicipal Development Plan Area includes all lands that are in Lacombe County and adjacent to the current Village of Alix. The Plan Area covers approximately 2,583 hectares (6,383 acres), or 40 quarter sections around the Village of Alix. This area is generally called Urban Fringe.

Map 1 - Plan Area



Map 2 - Long Term Growth Area identifies the Long-Term Growth Area along the east and west sides of the Village in the Plan Area.

The **Map 3 - Future Land Use Concept** identifies land use pattern as envisioned by the Village and County within the Plan Area. This includes the type and location of different land uses. The land use concept may be further defined through the preparation and adoption of statutory and non-statutory plans for smaller portions of the Plan Area. The boundaries between the land uses are not to be rigidly interpreted.

Map 1 - Plan Area and Map 3 - Future Land Use Concept show a high-level overview of features that influence future growth directions and land use assignments. Key features include:

- a. The presence of Parlby Creek to the north side of the Village and Plan Area. This feature is an environmental asset as well as an area that is unsuitable for certain land uses. Parlby Creek restricts future development from proceeding north.
- b. The Provincial highway network (Highway 12 and 601) that runs through the IDP area offers connections to other communities and parts of the County. They also pose constraints relating to residential areas being located in close proximity and balancing the desire to access land along the highway with maintaining the ability of the highway to move traffic.

1.4 GOALS OF THE PLAN

The ultimate objective of this IDP is to guide future growth and development within the Plan Area in a compatible manner that transcends municipal boundaries. A number of more specific goals have been developed not only to meet the requirements of the *Municipal Government Act*, but to also address those issues which are specific to the context of the Plan Area. Throughout this document, each of the goals below is accompanied by a series of complementary policies intended to provide more specific direction for administering the Plan.

- To reinforce and enhance the positive and mutually beneficial relationship between the Village and County recognizing that the Village and surrounding rural area function as one diverse, mutually supporting community
- Facilitate orderly, efficient and environmentally sound development compatible with the character and physical setting of the Plan Area while minimizing conflicts between agricultural and urban land uses
- Conserve environmentally significant natural features when accommodating growth
- Enhance economic opportunities by providing areas for a variety of development scenarios, and foster a collaborative approach to economic development
- Ensure agricultural operations continue to operate and remain significant contributors to the local economy
- Encourage development of a balanced range of housing opportunities that promote a sustainable, liveable and affordable community

- Promote well planned commercial and industrial development that supports the creation of a strong, diversified economy expanding the availability of employment opportunities and contributing to a balanced municipal assessment base
- Ensure locations are available to provide public and institutional services to area residents
- Provide opportunities for the development of a parks and open space system that supports a broad range of active and passive recreation opportunities to meet present and future needs of area residents
- Continue to allow for subdivision and development opportunities afforded to the lands under their existing land use zoning
- Develop a transportation system that supports future growth and development in the Plan Area
- Initiate the investigation of effective partnerships that would provide more efficient utility services throughout the Plan Area
- Establish the methods for exchanging information, reviewing the Plan, and providing a forum to discuss topics of mutual interest
- Provide opportunities for each municipality to become informed about and have input on planning and development matters
- Create a process that allows for timely resolution of differences of opinion in a manner respectful of each municipality's interests
- Recognize and consider the aspirations of the Village to grow in an orderly, economical and logical manner
- Promote the use of the Plan and implementation of its policies
- Provide a set of criteria to monitor whether the Plan policies are being implemented and the success or failure of those policies

1.5 ROLE AND DURATION OF THE PLAN

The Intermunicipal Development Plan is a high level policy document that provides long-term guidance to both municipalities. In this case, the time-frame being considered is 30 years. This Plan shall act as a means for the respective Councils and Administrative Staff to evaluate and respond to development proposals in a coordinated, consistent and efficient manner.

While the Intermunicipal Development Plan is intended as a long-term planning document, it is assumed that it will evolve over time as it undergoes periodic monitoring, review and amendments to ensure that it remains current and relevant to the issues affecting both municipalities.

The *Municipal Government Act*, in addition to good planning principles, requires that all respective subordinate plans be consistent with the policies and maps of the IDP. For the purposes of this Plan, subordinate plans include:

- (i) **Municipal Development Plan** (Give direction to the long term growth of an entire municipality)
- (ii) **Concept Plan** (Includes plans that give direction to the short and/or long-term growth of a specific area within a municipality including Area Structure Plan, Area Redevelopment Plan, Outline Plan)

The above plans are typically more specific in nature and provide more detailed guidance on land use planning decisions. The Intermunicipal Development Plan generally provides broad direction with the expectation of more detailed planning at a later date, unless a more detailed Plan is already in place. Therefore, any of the above plans having effect over any part of the Plan Area shall be consistent with the policies of the Intermunicipal Development Plan.

Where there is a conflict or difference in direction between the Intermunicipal Development Plan and other statutory plans, the applicable policies of the Intermunicipal Development Plan prevail to the extent of the conflict or difference.

1.6 INTERPRETATION OF THE PLAN

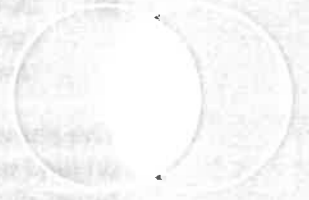
The Plan is divided into a series of sections and topics for ease of reference and use. In interpreting and implementing the Plan it is important to recognize that it is a long-term document and that it will take many years to reach the full extent of the land use concept it sets out. Interpretation and implementation of some of the policies will require the exercise of judgment, discretion and ongoing and open communication between the Village and County.

It is also important to bear in mind that the Intermunicipal Development Plan works best as a comprehensive whole. While the Plan is structured by topic area it is important to view all of the policy directions in context with one another rather than as individual parts. The policy statements are intended to contribute towards achieving the full essence of the land use planning framework that has been agreed upon by the two municipalities.

Finally, the Intermunicipal Development Plan contains “shall”, “should” and “may” policy statements. “Shall” identifies policies which must be followed. “Should” policies mean compliance to the principle is required but the applicable authority has some discretion based on the circumstances of the specific case. “May” policies indicate that the applicable authority determines the level of compliance that is required.

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GROWTH MANAGEMENT



2.0 GROWTH MANAGEMENT

Predicting the rate of growth for a particular area is an imprecise process. Therefore, when planning for future growth over 30 years, the IDP policies and **Map 3 - Future Land Use Concept** should be flexible enough to permit all reasonable developments in a contiguous manner.

GOAL

Facilitate orderly, efficient and environmentally sound development compatible with the character and physical setting of the Plan Area while minimizing conflicts between agricultural and urban land uses.

POLICIES

- 2.0.1 Future development shall be planned in accordance with the land uses illustrated on the **Map 3 - Future Land Use Concept**. Land uses within the current Village boundary shall be guided by the Village of Alix Municipal Development Plan. Minor amendments to the Village's Municipal Development Plan shall not require an amendment to the IDP.
- 2.0.2 The Village and County agree to address the costs associated with increased growth and development under the Intermunicipal Collaboration Framework.
- 2.0.3 Both municipalities shall provide a variety of development opportunities within their jurisdiction.
- 2.0.4 Future industrial development in proximity to existing oil and gas facilities shall be referred to the Alberta Energy Regulator (AER) to mitigate any potential adverse impacts of the oil and gas industry on public safety, in accordance with the Matters Related to Subdivision and Development Regulation as approved under the Municipal Government Act.
- 2.0.5 Future development in proximity to Highway 12 or Highway 601 shall be planned in consultation with and referred to Alberta Transportation and Economic Corridors, in accordance with the Matters Related to Subdivision and Development Regulation as approved under the Municipal Government Act.

30 ENVIRONMENTAL MANAGEMENT



3.0 ENVIRONMENTAL MANAGEMENT

The natural environment does not respect municipal boundaries. Water courses, hills, soil conditions and vegetation intermingle across the urban/rural boundary and the Plan Area Boundary. An IDP can identify those intermunicipal environmental features and set direction that will protect and/or enhance them.

GOAL

Conserve environmentally significant natural features when accommodating growth.

POLICIES

- 3.0.1 Both municipalities shall recognize the value of the natural environment and its contribution to the Plan Area's quality of life.
- 3.0.2 As part of the preparation of more detailed planning documents, environmentally significant areas shall be identified and integrated into the development proposals.
- 3.0.3 On lands remaining under the County's jurisdiction, as a condition of subdivision approval, the subdivision authority shall require environmental reserve or, at the subdivision authority's discretion, an environmental reserve easement of not less than 30 metres (98 feet) in width from the high water mark of waterbodies and/or the top of bank of watercourses to the lot line on either side of the bank. A greater setback may be required by the subdivision authority based on the recommendations of a geotechnical study undertaken by a qualified professional.
- 3.0.4 On lands remaining under the County's jurisdiction, as a condition of development approval where there is no subdivision, a setback of 30 metres (98 feet) shall be required from the high water mark of waterbodies and/or top of bank of watercourses to the building. A greater setback may be required by the development authority based on the recommendations of a geotechnical study undertaken by a qualified professional.
- 3.0.5 On lands remaining under the County's jurisdiction, development shall not be permitted in areas prone to flooding, erosion, subsidence or any other natural hazard, unless a geotechnical investigation prepared by a qualified professional describes how the development could safely proceed without harm to property or the environment. The approving authority may require a restrictive covenant or caveat to be registered on the land title as notification to the landowners of their responsibility to adhere to any recommendations contained in any geotechnical investigation that may have been requested by the approving authority.
- 3.0.6 On lands remaining under the County's jurisdiction, permanent structures shall not be permitted within the 1:100 year floodplain of any river, stream, or lakeshore. For those areas where 1:100 year flood mapping does not currently exist, the development authority shall require a qualified professional to confirm the 1:100 year flood level of the affected river, stream, or lakeshore.

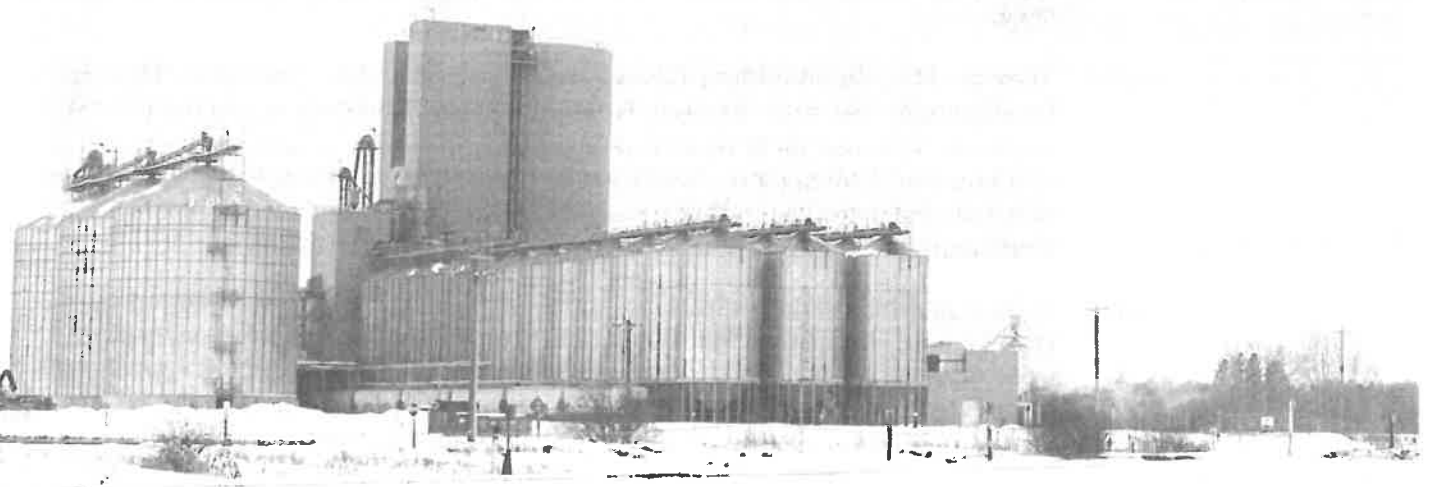
- 3.0.7 The impact of uses and development on environmentally significant areas or features shall be addressed in accordance with the policies of each municipality's respective Municipal Development Plan, Area Structure Plans and/or Land Use Bylaw.
- 3.0.8 Decision on the dedication of environmental reserves when land within the Long-Term Growth Area is subdivided shall be made in consultation with the Village.
- 3.0.9 As a condition of subdivision approval for those lands adjacent to the Haunted Lakes, the subdivision authority shall require the dedication of reserves (shown on **Map 3 - Future Land Use Concept**) as follows:
- (a) an environmental reserve strip of not less than 30 metres (98 feet) in width from the top of bank of the lake. A greater environmental reserve width may be required based on the recommendations of a requested geotechnical study or environmental review, as described under Sections 3.0.3 and 3.0.7., respectively; and,
 - (b) a municipal reserve strip of not less than 4.57 metres (15 feet) in width, immediately adjacent to the environmental reserve strip to accommodate a trail.

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ECONOMICS AND JOINT DEVELOPMENT



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4.0 ECONOMIC AND JOINT DEVELOPMENT

Planning future growth intermunicipally raises opportunities for mutually beneficial economic development and joint development partnerships. This section sets out a framework for how this can be achieved. On the economic side, the variety of land uses available should be attractive to a broad range of investment. Joint development opportunities may arise in the form of shared servicing upgrades or community-based facilities.

GOAL

Enhance economic opportunities by providing for a variety of development scenarios, and foster a collaborative approach to economic development.

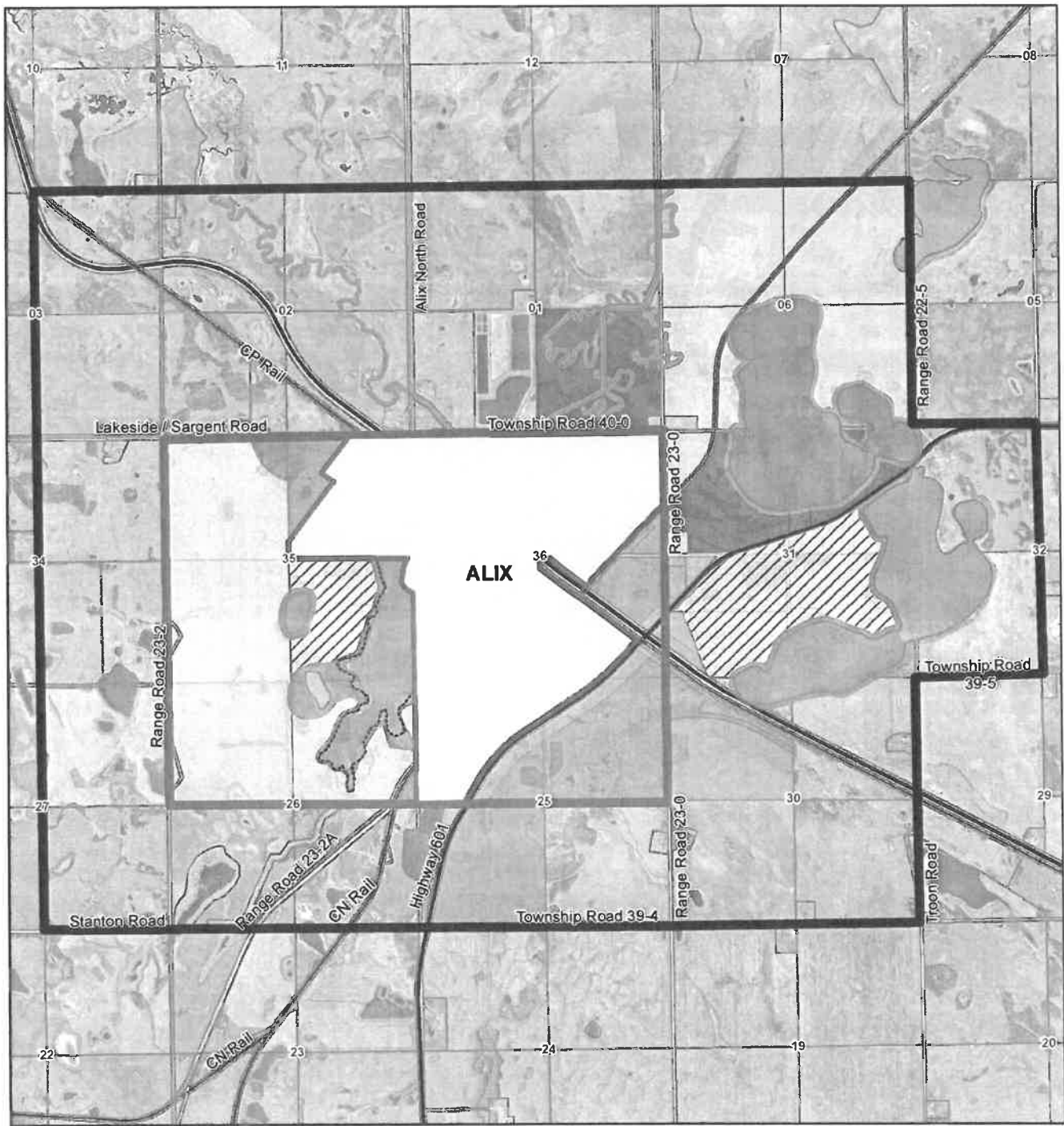
POLICIES

- 4.0.1 Both municipalities shall work together towards diversification of local economic sectors to increase employment opportunities and increase the size of the non-agricultural and non-residential assessment base. Value-added agriculture, value added manufacturing or processing of resources, and tourism, shall be strongly encouraged in addition to accommodating ongoing investment in the oil and gas sector.
- 4.0.2 Through this Intermunicipal Development Plan and their respective Municipal Development Plan and Land Use Bylaw, the Village and County shall ensure their combined land use patterns provide a suitable inventory of lands for commercial and industrial development. This includes a range of choice for potential commercial and industrial activities in terms of parcel sizes, access and visibility along major travel corridors, available municipal services, and levels of servicing.
- 4.0.3 To advance their mutual interest in economic development of the Intermunicipal Development Plan Area, the Village and County shall collaborate on exploring areas of mutual interest and options for developing a Joint Economic Agreement in accordance with the Intermunicipal Collaboration Framework (ICF).
- 4.0.4 While a broad range of commercial and industrial uses and development is desirable, those uses and developments that may detract from the community's character or quality of life for area residents, or unduly impact the environment shall not be permitted.

LAND USE
CONCEPT & POLICY
FRAMEWORK

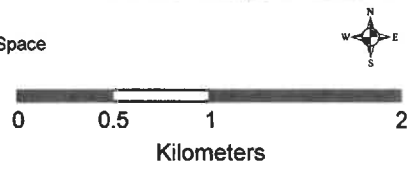


Map 3 - Future Land Use Concept



Legend

- | | | |
|------------------------------------|--------------------------|----------------------------|
| Plan Area Boundary | Agriculture (No Colour) | Environmental / Open Space |
| Alix Long Term Growth Area | Residential | Commercial |
| Village of Alix Municipal Boundary | Residential / Recreation | Industrial |
| Alix Lake Nature Trail | Recreation | |



5.0 LAND USE CONCEPT & POLICY FRAMEWORK

Please note that the land uses identified on **Map 3 - Future Land Use Concept** are solely intended to provide a conceptual framework to guide and inform future land use patterns on those lands defined in **Map 1 - Plan Area**. Lacombe County and the Village of Alix do not guarantee the map's accuracy. All information and measurements should be verified by a certified professional.

5.1 EXISTING SUBDIVISION AND DEVELOPMENT OPPORTUNITIES

The Plan outlines the vision for growth in the area for the next 30 years and it is not the intent to sterilize subdivision and development opportunities in the Plan Area in the interim.

GOAL

To continue to allow for subdivision and development opportunities afforded to the lands under their existing land use zoning.

POLICIES

- 5.1.1 Subdivision and development opportunities for lands currently zoned Agricultural District under the County's Land Use Bylaw may still be allowed provided they meet the requirements of the County's Municipal Development Plan and Land Use Bylaw and other provisions outlined in this Plan.
- 5.1.2 Existing businesses on lands currently zoned Agricultural District under the County's Land Use Bylaw will be allowed to continue their activities and may expand under the provisions of the County's Municipal Development Plan and Land Use Bylaw.
- 5.1.3 The replacement or upgrading of existing residential units located within different land use zones as identified on **Map 3 - the Future Land Use Concept** will be allowed to continue and expand in accordance with the provisions of the applicable Municipal Development Plan and Land Use Bylaw.
- 5.1.4 Uses and development that may detract from the community's character, quality of life for area residents, or unduly impact the environment shall not be permitted.

5.2 AGRICULTURAL USES

Agricultural uses represent the largest land use category at approximately 2,267 ha of the Plan Area. The IDP strives to maintain the importance of agriculture by directing future growth in a compact, contiguous manner that minimizes intrusions into agricultural operations.

GOAL

Ensure agricultural operations continue to operate and remain a significant contributor to the local economy.

POLICIES

- 5.2.1 Existing agricultural areas shall continue to be used for agricultural activities as provided for in the County's Municipal Development Plan and Land Use Bylaw, unless a landowner proposes to convert agricultural lands to another opportunity provided for in the Plan.
- 5.2.2 In order to protect future development opportunities for lands identified for potential residential, industrial, commercial and recreational development, no new confined feeding operations shall be allowed in the Plan Area.
- 5.2.3 When making decisions regarding development on or adjacent to agricultural lands, both municipalities shall respect the right of agricultural operators to pursue normal agricultural activities without interference or restriction based on their impact on adjacent uses.

5.3 RESIDENTIAL USES

The policies and **Map 3 - Future Land Use Concept** identify multiple areas where future residential developments will provide a range of housing needs. The identified areas are adjacent to the current or future urban boundary, or the existing recreational facility lands, which results in fewer conflicts between residential and non-residential land uses.

GOAL

Encourage the development of a balanced range of housing opportunities that are compatible with market preferences, household needs, and existing and proposed adjacent land uses.

POLICIES

- 5.3.1 The subdivision of lands for multi-lot residential development shall only be considered in areas that have been identified as residential on **Map 3 - Future Land Use Concept**.
- 5.3.2 Development of lands identified as residential within the Long-Term Growth Area shall be based on the policies of the County's Municipal Development Plan, Land Use Bylaw and applicable Area Structure Plans until such a time as the land is annexed by the Village.
- 5.3.3 In order to ensure that the Long-Term Growth Area on **Map 3 - Future Land Use Concept** is preserved for future urban growth and integration into the urban fabric, the following policies and conditions shall apply for multi-lot subdivision and development involving a land use redesignation, unless otherwise agreed to by the County and Village:
- (a) A subdivision application may be accompanied by an application for annexation to the Village;
 - (b) As a prerequisite to subdivision and development, the submission of a Concept Plan shall be required, to the Village and County's satisfaction, to ensure that issues relating to land use, servicing, density, transitional treatments and phasing are addressed in a manner that ensures compatibility with existing and/or proposed development within the Village;
 - (c) Notwithstanding (b), on lands remaining under the County's jurisdiction the development authority should encourage residential development to be carried out in accordance with the Urban Fringe Residential (U-URF) District of the County's Land Use Bylaw, where appropriate;
 - (d) Should a proposed subdivision project occupy only a portion of the quarter section, the Concept Plan referred to in (b) shall describe what is proposed for the ultimate build-out of the lands, and how the proposed development will be integrated into the Village upon annexation;

- (e) Water and sanitary sewer shall either be extended from the Village, or a shared system must be constructed to a standard acceptable to the Village and County;
 - (f) Infrastructure standards shall be negotiated with the Village to ensure that adequate standards for urban residential development are met; and,
 - (g) Municipal reserve shall be allocated in accordance with the approved Concept Plan described under (b).
- 5.3.4 Those lands remaining under the County's jurisdiction identified as residential but not contained within the *Long Term Growth Area* on **Map 3 - Future Land Use Concept** may be bound by the above policies, or may be allowed to develop according to the regulations contained within the County's Land Use Bylaw for Country Residential Estate (R-CRE) or Residential Conservation (Cluster) (R-RCC) Districts.
- 5.3.5 The multi-lot subdivision of lands identified as residential on **Map 3 - Future Land Use Concept** shall require the preparation of a Concept Plan in accordance with Lacombe County's guide, titled *Multi-Lot Development Proposals: Lacombe County's Guide to the Approval Process*.
- 5.3.6 All multi-lot development on lands identified as residential on the **Map 3 - Future Land Use Concept** and located beyond the Long-Term Growth Area shall be required to include advanced treatment systems that comply with the National Sanitation Foundation International Standard for Wastewater Technology, NSF-40 Standard for Residential Wastewater Treatment Systems, or the CAN/BNQ 3680-910 Standard for Stand Alone Wastewater Treatment Systems.
- 5.3.7 Those lands identified for future residential/recreational uses on **Map 3 - Future Land Use Concept** shall be subject to the above policies concerning multi-parcel residential use as well as the policies governing recreational development (Section 5.6).
- 5.3.8 Uses and developments that may pose limitations for future residential developments shall be directed away from lands identified for future residential uses on **Map 3 - Future Land Use Concept**.

5.4 COMMERCIAL AND INDUSTRIAL USES

The policies and **Map 3 - Future Land Use Concept** identify multiple areas where future commercial and industrial development should occur. Indicating preferred areas provides a stronger level of certainty for prospective developers who face issues such as conflict with adjacent or non-commercial/industrial uses either in the proposal period or later on.

GOAL

Promote well planned commercial and industrial development that supports the creation of a strong, diversified economy, expanding the availability of employment opportunities and contributing to a balanced municipal assessment base.

POLICIES

- 5.4.1 Both municipalities shall work together to maximize the advantages of commercial and industrial opportunities potentially offered by the ease of access and visibility from Highway 12 and Highway 601 as well as the CN and CP rail lines.
- 5.4.2 Commercial/industrial uses shall be directed to areas identified on **Map 3 - Future Land Use Concept**.
- 5.4.3 Multi-parcel subdivision of commercial and industrial areas as shown on **Map 3 - Future Land Use Concept** shall be preceded by the preparation of a Concept Plan in accordance with Lacombe County's guide, titled *Multi-Lot Development Proposals: Lacombe County's Guide to the Approval Process*.
- 5.4.4 Development on lands in the County that are identified for future commercial and industrial development on the **Map 3 - Future Land Use Concept** shall comply with the County's Highways and County Main Roads Overlay District of the County's *Land Use Bylaw*.
- 5.4.5 In order to ensure that those lands identified for commercial and industrial use within the Long-Term Growth Area are preserved for future urban growth and integration into the urban fabric, the following policies and conditions shall apply for multi-lot subdivision or development within the Long-Term Growth Area, unless otherwise agreed to by the County and Village:
 - (a) A development proposal may be accompanied by an application for annexation to the Village;
 - (b) a prerequisite to subdivision and development, the preparation of a Concept Plan shall be required, to the Village and County's satisfaction, to ensure that issues relating to future land use, servicing, transitional treatments, and phasing are addressed in a manner that ensures compatibility with existing and/or proposed development within the Village;

- (c) Should a proposed subdivision and development project occupy only a portion of the quarter section, the Concept Plan referred to in (d) shall describe what is proposed for the ultimate build-out of the lands, and how the proposed development will be integrated into the Village upon annexation;
- (d) Infrastructure standards shall be negotiated with the Village to ensure that adequate standards are met; and,
- (e) Municipal reserve shall be allocated in accordance with the approved Concept Plan described under (b).

5.4.6 Buffers or similar mechanisms to mitigate potential conflict between commercial/ industrial, agricultural and other uses shall be used where needed.

5.4.7 Uses and developments that may pose limitations for future commercial and industrial activities shall be directed away from lands identified for commercial or industrial uses on **Map 3 - Future Land Use Concept**.

5.5 PUBLIC AND INSTITUTIONAL USES

All municipalities must provide a range of public uses such as parks or utility buildings, and institutional uses such as schools or emergency services buildings. Generally, these uses and where they should be located are not identified at the IDP level. However, it is important to recognize that both municipalities are aware of this need when approving future plans.

GOAL

Ensure locations are available to provide public and institutional services to area residents.

POLICIES

- 5.5.1 Public and institutional uses commonly considered compatible with and complementary to residential uses may be allowed within those land identified for Residential development on **Map 3 - Future Land Use Concept**.
- 5.5.2 Public and institutional uses commonly considered compatible with commercial and industrial uses may be allowed within those lands identified for commercial and industrial development on **Map 3 - Future Land Use Concept**.
- 5.5.3 Essential public uses and private utility services shall be allowed throughout the Plan Area to provide appropriate levels of service. The preparation of a Concept Plan is not required for essential public uses and private utility services.

5.6 RECREATIONAL USES

With growth comes a demand for recreational uses. At a broad level, the IDP identifies locations and introduces policies for the creation of outdoor recreational areas and possible trail connections to them from developed areas.

GOAL

Provide opportunities for the development of a parks and open space system that supports a broad range of active and passive recreational opportunities to meet present and future needs of area residents.

POLICIES

- 5.6.1 Recreational uses commonly considered compatible with and complementary to residential uses shall be allowed within those lands identified for Residential development on **Map 3 - Future Land Use Concept**.
- 5.6.2 Other recreational uses shall be directed to areas identified for recreational use on **Map 3 - Future Land Use Concept**.
- 5.6.3 Uses and developments that may pose limitations for future recreational activities shall be directed away from lands identified for recreational use on **Map 3 - Future Land Use Concept**.
- 5.6.4 A trail network shall be encouraged, connecting points of interest within the Village and County to residential developments, natural features and other locations of cultural or recreational value.
- 5.6.5 On lands remaining under the County's jurisdiction, all developers of multi-lot developments shall provide both an internal trail system, including external connections to adjacent developments. Where a multi-lot development is adjacent to a watercourse or wetland, the developer shall provide a 4.57 meter (15 feet) municipal reserve buffer adjacent to the required environmental reserve to provide a trail, in accordance with Section 3.
- 5.6.6 On lands remaining under the County's jurisdiction, all trails shall be built in accordance with the County's design standards and to the satisfaction of the Village.

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...the industry's leading...

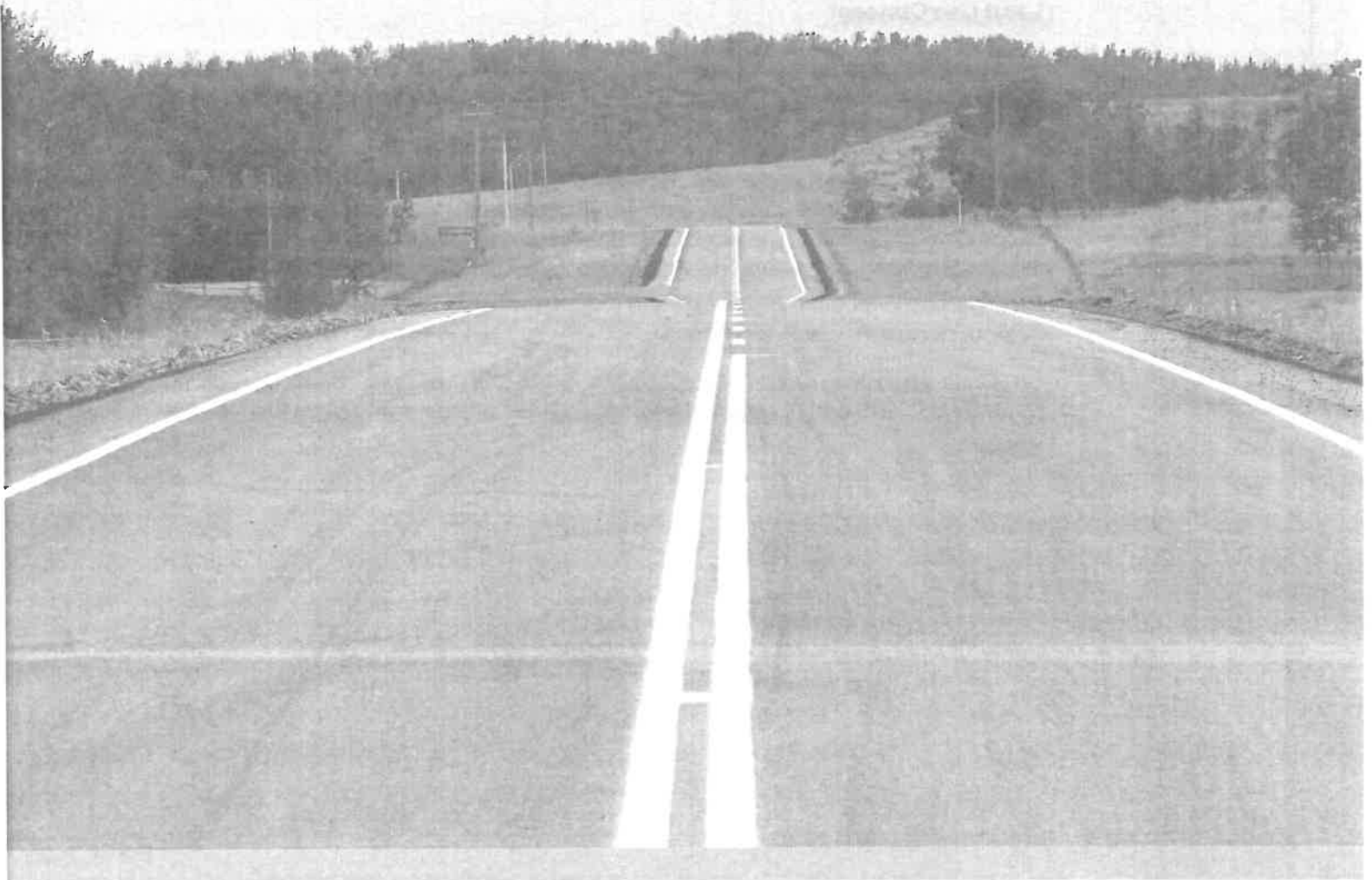
6.0 TRANSPORTATION



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6.0 TRANSPORTATION

Future growth is heavily dependent on Highway 12 and Highway 601 as well as the potential advantages created by the CN and CP rail lines. Within the Plan Area, choices about future land uses will be more successful when accompanied by a safe, efficient and attractive transportation plan.

GOAL

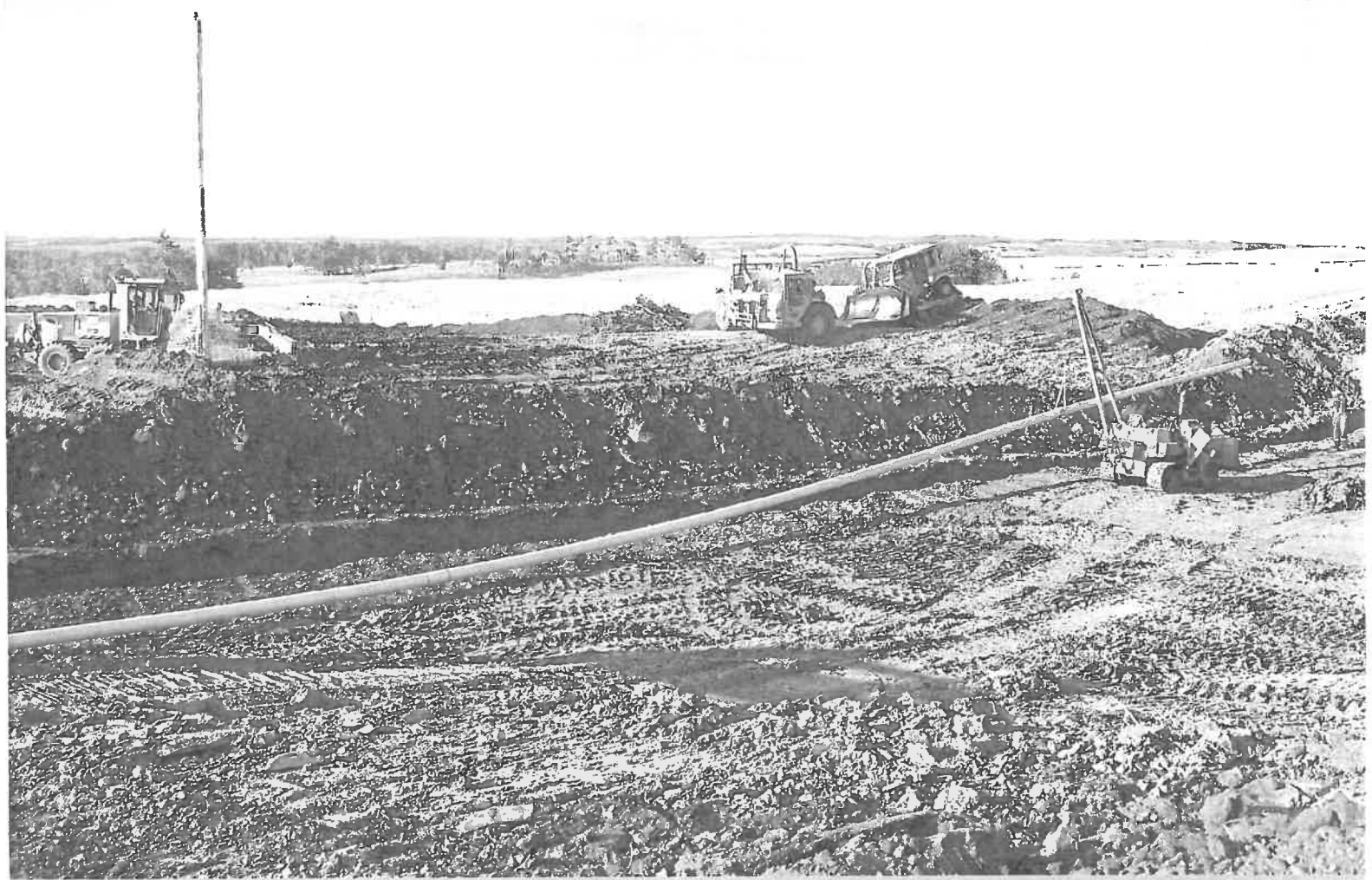
Develop a transportation system that supports future growth and development in the Plan Area.

POLICIES

- 6.0.1 Both municipalities shall coordinate the planning and construction of major transportation links within the Plan Area. Where these links involve provincial highways, each municipality shall work in concert with Alberta Transportation to provide a satisfactory level of service and safety.
- 6.0.2 Both municipalities shall share their respective plans for priorities and timing of transportation improvements to coordinate road upgrades.
- 6.0.3 As subdivision occurs, lands required for future major transportation corridors as identified in any transportation Plan accepted by both municipalities shall be protected.
- 6.0.4 The right-of-way requirements for roads shall be as set out in the applicable Village or County design standards.

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7.0 UTILITIES



7.0 UTILITIES

In order to achieve the full potential for beneficial growth within the Plan Area, economies of scale regarding utility services should be investigated. Choosing long-term future land uses encourages long-term planning for the most efficient provision of services.

GOAL

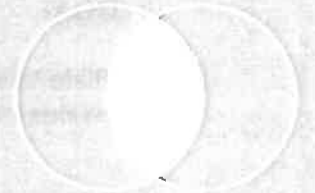
Initiate the investigation of effective partnerships that would provide more efficient utility services throughout the Plan Area.

POLICIES

- 7.0.1 The two municipalities shall explore the potential to extend the Village's municipal water and sanitary sewer services to lands within the County.
- 7.0.2 The Village and County will seek to communicate with energy and utility companies to discourage the fragmentation of land, when possible, by energy and utility related infrastructure.
- 7.0.3 As subdivision and development occur, lands required for future utility rights-of-way, as identified through a mutual agreement of the Village and County or subsequent studies, shall be protected.
- 7.0.4 Utility rights-of-way within the jurisdictional limits of a provincial highway shall comply with Alberta Transportation requirements.
- 7.0.5 On lands remaining under the County's jurisdiction, the preparation of stormwater management plans shall be required, as necessary, to regulate stormwater discharge and water quality, and shall be designed to accommodate a 1:100 year flood event, in accordance with Alberta Environment and Protected Areas and Lacombe County's guide, titled *Standards for Stormwater Management Facilities*.
- 7.0.6 As a condition of development approval, the approving authority shall require all stormwater management facilities to:
 - (a) incorporate existing onsite wetland(s) into the design; or,
 - (b) create a constructed wetland(s).
- 7.0.7 On lands remaining under the County's jurisdiction, stormwater management facilities shall be designed and maintained in accordance with Alberta Environment and Protected Areas standards, and Lacombe County's guide, titled *Standards for Stormwater Management Facilities*.
- 7.0.8 Natural and constructed drainage courses under municipal jurisdiction that are critical to the overall management of storm water within the Plan Area shall be protected by the municipality having jurisdiction.

8.0

PLAN IMPLEMENTATION AND ADMINISTRATION



8.0 PLAN IMPLEMENTATION AND ADMINISTRATION

The lifespan of this Plan is 30 years, however it is expected that the Plan will be amended a number of times in the ensuing years as the situation on the ground evolves. The policies found in the following sections explain how municipal staff and their respective Councils may ensure the Plan's policies are implemented and regularly reviewed in an efficient and effective manner.

8.1 INTERMUNICIPAL DEVELOPMENT PLAN COMMITTEE

In order for any Plan to succeed it must set a policy for how and when it should be reviewed. Both municipalities should also identify those people responsible for conducting the reviews.

GOAL

Establish the methods for exchanging information, reviewing the Plan, and providing a forum to discuss topics of mutual interest.

POLICIES

- 8.1.1 An Intermunicipal Committee shall be established between the Village and the County. It shall comprise 2 elected officials from each Council. Administrative support to the Committee shall be provided by the County and Village staff attending the Committee meetings.
- 8.1.2 The mandate of the Intermunicipal Committee may include discussion and consideration of the following:
- (a) Making recommendations to both Councils on intermunicipal matters that are referred by either municipality;
 - (b) Monitoring the performance of the Plan, including overseeing implementation actions;
 - (c) Reviewing any proposed annexations;
 - (d) Reviewing any proposed amendments to this Plan;
 - (e) Serving as an informal review body for any proposed Area Structure Plan, proposed Concept Plan or application that may have a significant impact on the Plan Area that is referred to the Committee; and
 - (f) Assisting with the resolution of disputes in accordance with this Plan.
- 8.1.3 The Intermunicipal Committee shall make decisions and recommendations on a majority consensus basis.

8.1.4 The Intermunicipal Committee shall meet a minimum of once every four (4) years to discuss planning issues of mutual interest and reflect on how the Plan is working, as well as on an as-needed basis to resolve or further discuss any issues.

8.1.5 The responsibility for providing administrative support to the Intermunicipal Committee shall alternate between the two municipalities on an annual basis. Administrative support to be provided and procedures to be followed shall include:

- (a) The establishment of dates and locations for all meetings, production of agendas, distribution of pre-meeting information packages, and other matters as deemed necessary;
- (a) Keeping a record of the Committee meetings; and
- (a) Convening meetings as required by the Plan.

8.2 COMMUNICATION AND REFERRALS

A pillar of a successful IDP is open and thorough discussion of issues impacting the Plan Area. Future plans, studies, or their subsequent amendments will be prepared and implemented more efficiently provided there is good communication.

GOAL

Provide opportunities for each municipality to become informed about and have input on planning and development matters.

POLICIES

8.2.1 Each municipality shall share with the other information, data or studies, road plans and utility plans that may have implications for the Plan Area. This includes, but is not limited to:

- (a) New master plans or amendments to existing master plans;
- (b) Transportation plans and functional plans for area highways;
- (c) Notices regarding Federal or Provincial government projects; and
- (d) Technical studies related to proposed development and its potential impacts.

8.2.2 Each municipality shall refer relevant planning matters to the other. The matters to be referred shall include:

- (a) Amendments to the Municipal Development Plan;
- (b) New Area Structure Plans or amendments to an existing Area Structure Plan;
- (c) Land Use Bylaw amendments;
- (d) Subdivision applications; and
- (e) Development applications for a discretionary use

where the lands subject to one or more of the items listed above is within the Plan Area, or adjacent to the Village boundary.

8.2.3 Notwithstanding the above policies, where in the judgment of the municipality having jurisdiction, any application for subdivision or development is thought to have potential implications for or be of interest to the other municipality the matter may be referred to the other municipality.

8.2.4 Each municipality shall have twenty-one (21) days to review and comment on any referrals. A municipality may request an extension of the initial review period. The municipality sending the referral may agree to an extension of the review period and where an extension is provided it shall be communicated in writing.

8.2.5 Subject to a written and signed intermunicipal memorandum of understanding, items subject to referral and their respective timelines for submitting comments may be added or deleted without the need for a formal amendment to this Plan.

8.2.6 When issues are raised through the communication and referral process, they shall be addressed using the following process:

Stage 1: Administrative Review

Every attempt shall be made to discuss the issue with the intent of arriving at a mutually acceptable resolution. If an agreement or understanding on how to approach the issue is reached, the commenting municipality shall indicate the same to the other municipality in writing. If no agreement can be reached, the matter shall be referred to the Intermunicipal Committee

Stage 2: Intermunicipal Committee Review

If an issue is referred, a meeting shall be scheduled to allow both Administrations to present their perspectives and views on the issue. The Intermunicipal Committee may:

- (a) provide suggestions back to both Administrations on how to address the issue and refer the matter back to the Administrative Review stage;
- (b) seek additional information and alternatives for consideration at a future meeting of the Intermunicipal Committee;
- (c) if possible, agree on a consensus position that resolves the issue; or
- (d) conclude that no initial agreement can be reached and refer the matter to the two Councils.

In the event that the Intermunicipal Committee reaches consensus and resolves the issue, the details of the consensus shall be provided to each municipality in writing.

8.3 INTERMUNICIPAL DISPUTE RESOLUTION

If a dispute between the two municipalities arises, having an agreed upon process for recognizing and resolving the dispute is an important first step. It provides a common starting ground that allows both municipalities to spend more time generating possible solutions.

GOAL

Create a process that allows for timely resolution of differences of opinion in a manner respectful of each municipality's interests.

POLICIES

8.3.1 The following shall form the basis for initiating the dispute resolution process:

- (a) lack of agreement between the two municipalities on any proposed amendment to this Plan;
- (a) lack of agreement between the two municipalities on any proposed statutory plan, concept plan, land use bylaw or amendment to any of these documents affecting lands within the Plan Area; or
- (a) lack of agreement between the two municipalities on an interpretation of this Plan.

8.3.2 A dispute shall be limited to the decisions on those matters listed under 8.3.1. Any other appeal by other parties shall be made to and addressed by the respective approving authorities within each municipality.

8.3.3 The dispute resolution process of this Plan may only be initiated by Village Council or County Council and shall only be used for resolving intermunicipal planning disputes. Where a municipality has received written notice of a dispute from the other, the dispute resolution process shall be started within fifteen (15) calendar days of the date the written notice was received unless otherwise agreed to by both Chief Administrative Officers.

8.3.4 In the event that the dispute resolution process is initiated, the municipality having authority over the matter shall not give any further approval in any way until the dispute has been resolved or the mediation process has concluded.

8.3.5 A dispute shall be addressed and may be resolved at any stage using the following process:

Stage 1: Council to Council Meeting

- (a) If the Intermunicipal Committee is not able to resolve the dispute, the matter shall be referred to a joint meeting of the two Councils. Each municipality shall be given the opportunity to present their perspectives and views on the issue. The two Councils may:
 - (i) provide directions to both Administrations on how to address the issue and refer the matter back to both Administrators for further discussion between them;
 - (ii) seek additional information and alternatives for consideration at a future meeting of the two Councils;
 - (iii) if possible, agree on a consensus position that resolves the issue; or
 - (iv) conclude that no initial agreement can be reached and refer the matter to mediation.

Stage 2: Mediation Process

- (a) If a dispute is referred for mediation, a mediated process shall be used to reach agreement subject to agreement by both Councils that mediation is necessary. Prior to the start of the mediation process, the municipalities shall:
 - (i) appoint an equal number of representatives to participate in the mediation process;
 - (ii) engage a mediator agreed to by the municipalities at equal cost to each municipality; and
 - (iii) approve a mediation process and schedule. Mediation should commence no later than thirty (30) days following the Council to Council Meeting.
- (b) If agreed to by both Councils, Municipal Administration may be used as a resource during the mediation process.
- (c) All discussions and information related to the mediation process shall be held in confidence until the conclusion of the mediation process.
- (d) The mediation process shall be deemed to conclude once the mediator submits a report to both Councils.

- (e) The mediator’s report and recommendations shall not be binding on the municipalities.
- (f) For disputes that cannot be appealed, the report shall be considered binding.
- (g) If both Councils accept the mediator's report, this shall be communicated to each municipality in writing and the matter shall be considered resolved. The report shall be introduced through the public hearing process along with any necessary amendments to the proposed bylaw or plan.

Stage 3: Appeal Process

- (a) In the event that mediation proves unsuccessful, was not undertaken or the municipality having jurisdiction proceeds with an approval that does not reflect the accepted mediation recommendations, the disputing municipality may appeal the matter to the Municipal Government Board in accordance with the Municipal Government Act.

8.3.6 The municipality initiating a dispute may withdraw their objections at any time throughout the process. The municipality initiating the dispute shall provide written confirmation that the dispute is withdrawn to the other municipality.

8.3.7 Both municipalities agree that time shall be of the essence when working through the dispute resolution process.

8.4 URBAN EXPANSION AND ANNEXATION

The Plan has identified areas for future expansion of Alix’s municipal boundary. Although the Village doesn’t require a larger boundary in the short term, it is important that, in the interim, Plan policies only allow development that is compatible with an urban setting. Establishing the criteria and process for an annexation will also reduce confusion as to when it should occur.

GOAL

Recognize and consider the aspirations of the Village to grow in an orderly, economical and logical manner.

POLICIES

8.4.1 Both municipalities shall protect the lands in the Plan Area from uses and developments that might interfere or conflict with future urbanization.

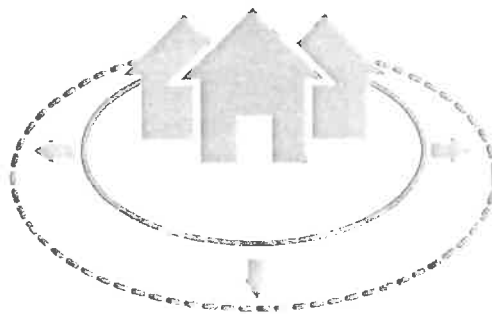
8.4.2 The Village shall not pursue annexation of any land it cannot economically and reasonably service.

8.4.3 In evaluating the appropriateness of an annexation proposal, the following criteria shall be considered and documented in a supporting report:

- (a) justifiable based on projected growth rates reflecting historic trends or anticipated economic stimulus;
- (b) availability and cost of providing municipal services including consideration of economies of scale related to the financing of municipal service extensions;
- (c) adequacy of transportation systems and ability to expand to accommodate demands resulting from annexation including consideration of economies of scale related to the financing of transportation infrastructure;
- (d) landowner interest in pursuing development and as high a degree of concurrence among affected landowners as possible;
- (e) measures to mitigate the impacts of annexation relating to aspects such as change in taxation levels, service provisions and treatment of and continuation of existing approved uses and development;
- (f) consistency with adopted statutory plans;
- (g) logical extension of jurisdictional boundaries including consideration of long term responsibilities for maintenance and service delivery and the establishment of rational planning units or boundaries;
- (h) the financial impact on both municipalities and any means of mitigating impacts; and
- (i) legislation as provided for in the Municipal Government Act Section 76 and the Land and Property Rights Tribunal's Annexation Principles.

8.4.4 Either municipality or a landowner may put forward an annexation proposal or request. In the case of an annexation proposal by a landowner, the landowner shall simultaneously notify both municipalities in writing.

8.4.5 Where annexation is proposed by either municipality, affected landowners shall be notified prior to the general public.



- 8.4.6 Annexation proposals shall be reviewed by the Intermunicipal Committee prior to submission of a Notice of Intent to the respective Councils and the Land and Property Rights Tribunal.
- 8.4.7 If deemed necessary, a joint meeting of the Councils shall be held to discuss rationale for annexation and shall be held prior to submitting the annexation to the Land and Property Rights Tribunal.

8.5 IMPLEMENTATION

The success of the IDP depends largely on the ability to include its policies and **Map 3 - Future Land Use Concept** in subsequent plans that deal with specific lands within the Plan Area. As that begins to happen it is important to ensure a review of the Plan itself is done on a pre-determined regular basis.

GOAL

Promote the use of the Plan and implementation of its policies.

POLICIES

Approving Authorities

- 8.5.1 In the hierarchy of statutory plans, this Intermunicipal Development Plan shall take precedence over other municipal statutory plans and documents except where the Plan defers to a more detailed, adopted plan.
- 8.5.2 The Village shall be responsible for the administration of, and decisions on, all statutory plans, land use bylaws, amendments thereto, and subdivision and development applications falling within the boundaries of the Village.
- 8.5.3 The County shall be responsible for the administration of, and decisions on, all statutory plans, land use bylaws, amendments thereto, and subdivision and development applications falling within the boundaries of the County.

Future Plans and Studies

- 8.5.4 Area Structure Plans or Concept Plans should be prepared and adopted by the municipality having jurisdiction prior to, or concurrent with changes in land use designation. This requirement shall not apply to those areas that do not involve subdivision or areas deemed to be minor developments by the applicable approving authority.

8.5.5 Each municipality may establish their own processes for the preparation of new area structure plans and concept plans or amendments to any of these documents. At the start of these processes, each municipality shall consult the other on issues that concern the neighbouring municipality. This may involve obtaining comments on the proposed terms of reference for the Plan process, where applicable.

8.5.6 The Village and the County shall coordinate future planning efforts including potential collaboration on area structure plans, transportation plans, utility or drainage studies and feasibility studies relating to the provision of new or expanded community facilities and open space plans.

Plan Amendments

8.5.7 An amendment to this Plan may be proposed by either municipality.

8.5.8 An amendment to this Plan proposed by a landowner shall be made to the municipality in which the subject land is located.

8.5.9 An amendment to the Plan has no effect if not adopted by both municipalities by bylaw pursuant to the Municipal Government Act.

Plan Review

8.5.10 At the end of five years from the date that this Plan is adopted by both Councils, the two municipalities shall consider the need for a review of the Plan. If necessary, the Plan shall be updated and revised. Thereafter the Plan shall be considered for review every five years unless some alternative time is agreed to by both Councils.

Procedure to Repeal Plan

8.5.11 If one municipality deems this Plan no longer workable, the municipality may initiate the repeal of the Plan. Repeal of the Plan may be accomplished by one municipality passing a bylaw in accordance with the repeal provisions of the Municipal Government Act.

8.5.12 The following procedure to repeal the Plan shall be applied:

- (a) One municipality shall give the other three (3) months written notice, with reasons, of its intention to repeal its bylaw adopting the Plan;
- (b) once one municipality has given first reading to a bylaw repealing the current Intermunicipal Development Plan, the two municipalities shall start the process to create a replacement Intermunicipal Development Plan;
- (c) the bylaw to repeal the current Intermunicipal Development Plan shall not advance to consideration of second reading until such time as the replacement Intermunicipal Development Plan has been agreed to by both municipalities, the current Intermunicipal Development Plan remains in effect;

- (d) once a replacement Intermunicipal Development Plan has been agreed to, the bylaws adopting the replacement Intermunicipal Development Plan shall repeal the current Intermunicipal Development Plan;
- (e) in the event that a replacement Intermunicipal Development Plan cannot be agreed upon, the municipalities shall notify the Minister of Municipal Affairs and seek guidance on how to proceed in accordance with the Municipal Government Act; and
- (f) the municipality initiating the repeal procedure may either withdraw its intention to repeal the Plan by giving written notice to the other municipality or proceed to consider a bylaw to repeal the Plan.

8.6 MEASURING SUCCESS OF THE PLAN

Not only will a set of measurable criteria assist reviewers of the Plan, they should also inform staff of the criteria for implementing the Plan and tracking the Plan throughout its duration.

GOAL

Provide a set of criteria that indicate whether the Plan policies are being implemented and the success or failure of those policies.

POLICIES

8.6.1 During each review of the Plan, as required by Section 8.5.10, the Intermunicipal Committee shall direct staff to prepare a report outlining the level of success achieved in implementing the Plan's policies.

8.6.2 Measures to be used in assessing the Plan include but are not limited to:

- (a) total number of issues referred to the Intermunicipal Committee by either municipality;
- (b) total number of Plan amendments (proposed and enacted);
- (c) number of subordinate plans not consistent with the Plan; and
- (d) number of landowner inquiries about policies of the Plan.

Minutes of the Regular Meeting of the Village of Alix Council, held on Wednesday, April 3, 2024, at 6:00 P.M.

- Present: Mayor Rob Fehr, Councillors Barbara Gilliat, Janice Besuijen, Tim Besuijen and Edwin Cole
- Also Present: Michelle White, Chief Administrative Officer
- Call to Order: Mayor Fehr called the meeting to order at 6:00 P.M.
- Amendments/Deletions to Agenda: Mayor Fehr called for amendments to the agenda.
- Approval of Agenda:
- Resolution #071/24: Moved by Councillor T. Besuijen that the Village of Alix Council approve the agenda as presented. CARRIED
- Minutes: a) Regular Meeting – March 20, 2024
- Resolution #072/24: Moved by Councillor J. Besuijen that the minutes of the Regular Meeting of the Village of Alix Council held on Wednesday, March 20, 2024, be accepted as presented. CARRIED
- Delegation: None
- New Business: a) Operating Budget 2024 -2027
- Resolution #073/24: Moved by Councillor T. Besuijen that the Village of Alix Council adopt the Operating Budget 2024 – 2027 as presented. CARRIED
- Bylaws: a) Bylaw #484/24 – Tax Rate Bylaw
- Resolution #074/24: Moved by Councillor Gilliat that the Village of Alix Council give first reading to Bylaw #484/24 being a bylaw to authorize the rates of taxation to be levied against assessable property within the Village of Alix for the 2024 taxation year. CARRIED
- Resolution #075/24: Moved by Councillor J. Besuijen that the Village of Alix Council give second reading to Bylaw #484/24. CARRIED
- Resolution #076/24: Moved by Councillor T. Besuijen that the Village of Alix Council give permission for third and final reading to the Tax Rate Bylaw #484/24 at this time. CARRIED UNANIMOUSLY
- Resolution #077/24: Moved by Councillor Cole that the Village of Alix Council give third and final reading to Bylaw #484/24. CARRIED
- Unfinished Business: None
- New Business:(cont.) b) Reserve Transfers - Request for Decision 24-16
- Resolution #078/24: Moved by Councillor T. Besuijen that the Village of Alix Council hereby moves \$99,500.00 to an Alix Lake Reserve and \$600,000.00 to the Sewer Reserve, effective December 31, 2023. CARRIED

- New Business: (cont.) c) Canadian Fallen Heros – Request for Decision 24-18
- Resolution #079/24: Moved by Councillor Gilliat that the Village of Alix Council directs administration to work toward finding a local organization interested in working with Canadian Fallen Heros.
CARRIED
- Financial Reports: None
- Committee Reports: a) Royal Canadian Mounted Police Community Group Meeting – Councillor Cole
b) Red Deer River Municipal Users Group – Councillor T. Besuijen
- Resolution #080/24: Moved by Councillor Gilliat that the Village of Alix Council accept the Committee Reports as presented.
CARRIED
- Administrative Reports: None
- Correspondence and Information: a) Alix-MAC School – Breakfast Club RE: Request for Donation
- Resolution #081/24: Moved by Councillor Cole that the Village of Alix Council authorize the donation of \$300.00 to Alix MAC School Breakfast Club.
CARRIED
- b) Ric McIver, Minister, Alberta Municipal Affairs – Provincial Education Requisition Credit Program Extension
c) Ric McIver, Minister, Alberta Municipal Affairs – Assessment Model Review
- Resolution #082/24: Moved by Councillor T. Besuijen that Correspondence Items (b) and (c) be accepted as information.
CARRIED
- Closed Meeting: a) FOIP Section 27 – Privileged Information Re: Legal Opinion
- Resolution #083/24: Moved by Councillor T. Besuijen that the Village of Alix Council go into a Closed Meeting at 7:00 P.M. to discuss FOIP Section 27, Privileged Information regarding a Legal Opinion.
CARRIED
- Resolution #084/24: Moved by Councillor T. Besuijen that the Village of Alix Council return to the Public Meeting at 7:10 P.M.
CARRIED
- Adjournment:
- Resolution #085/24: Moved by Councillor J. Besuijen that this Regular Meeting of the Village of Alix Council be adjourned at 7:11 P.M.
CARRIED

VILLAGE OF ALIX
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

VILLAGE OF ALIX
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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MANAGEMENTS' RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Village of Alix is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the village's financial position as at December 31, 2023 and the results of its operations for the year then ended.

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

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

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

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

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

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

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

Chief Administrative Officer

Date

INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council
Village of Alix

Opinion

We have audited the financial statements of the Village of Alix, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes in net debt and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the village as at December 31, 2023, the results of its operations, change in its net financial assets (debt) and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Municipal Financial Statements* section of our report. We are independent of the village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Stettler, Alberta
April 17, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

VILLAGE OF ALIX
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	2023	Restated (Note 3) 2022
FINANCIAL ASSETS		
Cash and cash equivalents (Note 4)	\$ 2,709,793	\$ 2,277,829
Taxes receivable (Note 5)	127,823	189,692
Trade and other receivables (Note 6)	<u>603,438</u>	<u>926,426</u>
	<u>3,441,054</u>	<u>3,393,947</u>
LIABILITIES		
Accounts payable and accrued liabilities	564,272	145,682
Tax sale surplus (Note 7)	11,233	11,018
Deferred revenue (Note 8)	640,930	1,304,957
Accrued vacation pay	27,717	27,467
Long-term debt (Note 9)	2,429,675	2,578,405
Asset retirement obligation (Note 10)	<u>84,344</u>	<u>81,396</u>
	<u>3,758,171</u>	<u>4,148,925</u>
NET DEBT	<u>(317,117)</u>	<u>(754,978)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	14,402,972	11,419,270
Prepaid expenses	750	3,005
Inventory for consumption	21,938	36,968
Land held for resale	<u>40,000</u>	<u>40,000</u>
	<u>14,465,660</u>	<u>11,499,243</u>
ACCUMULATED SURPLUS (Schedule 1, Note 11)	\$ <u>14,148,543</u>	\$ <u>10,744,265</u>
Contingencies Note 19		

APPROVED ON BEHALF OF THE VILLAGE COUNCIL:

_____ Mayor

VILLAGE OF ALIX

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	Restated (Note 3) 2022
REVENUES			
Net municipal property taxes (Schedule 3)	\$ 1,523,592	\$ 1,519,279	\$ 1,455,290
Government transfers for operating (Schedule 4)	66,584	69,094	58,209
Sales of goods and user fees	782,500	931,138	789,437
Investment income	70,000	121,694	45,659
Rentals	16,500	17,492	34,037
Franchise and concession contracts	114,500	127,974	130,994
Penalties and costs of taxes	48,200	47,426	46,398
Other	12,400	14,494	18,533
Gain on disposal of tangible capital assets	-	-	21,766
Total Revenue	<u>2,634,276</u>	<u>2,848,591</u>	<u>2,600,323</u>
EXPENSES (Schedule 5)			
Legislative	48,400	47,360	38,953
Administration	432,130	440,561	439,881
Fire, ambulance and bylaws enforcement	187,185	210,786	201,862
Roads, streets, walk, lighting	478,579	698,252	675,504
Water and wastewater	511,481	712,974	746,189
Waste management	148,370	148,561	137,826
Family and community support and cemetery	45,220	44,418	41,198
Subdivision land and development	91,658	88,495	94,529
Recreation and parks	326,978	228,315	263,263
Total Expenses	<u>2,270,001</u>	<u>2,619,722</u>	<u>2,639,205</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES – BEFORE OTHER	<u>364,275</u>	<u>228,869</u>	<u>(38,882)</u>
OTHER			
Government transfers for capital (Schedule 4)	<u>3,790,964</u>	<u>3,175,409</u>	<u>449,779</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>\$ 4,155,239</u>	<u>3,404,278</u>	<u>410,897</u>
ACCUMULATED SURPLUS – BEGINNING OF YEAR			
As previously reported		10,820,378	10,405,378
Prior period restatement (Note 3)		<u>(76,113)</u>	<u>(72,010)</u>
As restated		<u>10,744,265</u>	<u>10,333,368</u>
ACCUMULATED SURPLUS – END OF YEAR		<u>\$ 14,148,543</u>	<u>\$ 10,744,265</u>

VILLAGE OF ALIX

STATEMENT OF CHANGES IN NET DEBT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	Restated (Note 3) 2022
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ <u>4,155,239</u>	\$ <u>3,404,278</u>	\$ <u>410,897</u>
Acquisition of tangible capital assets	(4,783,787)	(3,515,087)	(542,514)
Amortization of tangible capital assets	-	442,454	438,814
(Gain) loss on disposal of tangible capital assets	-	76,145	(21,766)
Proceeds on disposal of tangible capital assets	-	12,786	37,799
	<u>(4,783,787)</u>	<u>(2,983,702)</u>	<u>(87,667)</u>
Change in inventory for consumption	-	2,255	1,717
Change in prepaid expenses	-	15,030	(2,827)
	<u>-</u>	<u>17,285</u>	<u>(1,110)</u>
(INCREASE) DECREASE IN NET DEBT	\$ <u>(628,548)</u>	437,861	322,120
NET DEBT - BEGINNING OF YEAR (As Restated (Note 3))		<u>(754,978)</u>	<u>(1,077,098)</u>
NET DEBT - END OF YEAR		\$ <u>(317,177)</u>	\$ <u>(754,978)</u>

VILLAGE OF ALIX

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	Restated (Note 3) 2022
OPERATING ACTIVITIES		
Excess (shortfall) of revenues over expenses	\$ 3,404,278	\$ 410,897
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	442,454	438,814
Gain/Loss on disposal of tangible capital assets	76,145	(21,766)
Non-cash changes to operations (net change):		
Taxes and grants in place of taxes receivables	61,869	(47,914)
Trade and other receivables	322,988	133,420
Prepaid expenses	2,255	(2,827)
Inventory for consumption	15,030	1,717
Accounts payable and accrued liabilities	100,097	(10,228)
Other deferred revenue	-	(6,280)
Tax sale surplus	215	-
Deferred revenue	(664,027)	(190,582)
Accrued vacation pay	<u>250</u>	<u>(20,396)</u>
Net cash provided by (used in) operating activities	<u>3,761,554</u>	<u>684,855</u>
CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	12,786	37,799
Acquisition of tangible capital assets	<u>(3,196,594)</u>	<u>(542,514)</u>
Net cash provided by (used in) capital activities	<u>(3,183,808)</u>	<u>(504,715)</u>
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash and short-term investments	<u>320,409</u>	<u>(51,863)</u>
Net cash provided by (used in) investing activities	<u>320,409</u>	<u>(51,863)</u>
FINANCING ACTIVITIES		
Asset retirement obligation	2,948	3,843
Repayment of long - term debt	<u>(148,730)</u>	<u>(143,520)</u>
Net cash provided by (used in) financing activities	<u>(145,782)</u>	<u>(139,677)</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	752,373	(11,400)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,695,033</u>	<u>1,706,433</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>2,447,406</u>	<u>1,695,033</u>
CASH AND CASH EQUIVALENTS IS COMPRISED OF:		
Cash (Note 4)	2,709,793	2,277,829
Less: Restricted portion of cash (Note 4)	<u>(262,387)</u>	<u>(582,796)</u>
	<u>\$ 2,447,406</u>	<u>\$ 1,695,033</u>

VILLAGE OF ALIX

SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	Restated (Note 3) 2022
BALANCE - BEGINNING OF YEAR					
As previously reported	\$ 714,552	\$ 1,270,244	\$ 8,835,582	\$ 10,820,378	\$ 10,405,378
Prior period restatement (Note 3)	-	-	(76,113)	(76,113)	(72,010)
As restated	<u>714,552</u>	<u>1,270,244</u>	<u>8,759,469</u>	<u>10,744,265</u>	<u>10,333,368</u>
Excess (deficiency) of revenues over expenses	3,404,278	-	-	3,404,278	410,897
Restricted funds used for tangible capital assets	-	(346,882)	346,882	-	-
Restricted funds used for operations	2,000	(2,000)	-	-	-
Funds designated for future use	(882,045)	882,045	-	-	-
Current year funds used for tangible capital assets	(3,168,205)	-	3,168,205	-	-
Debtenture principal payments	(148,730)	-	148,730	-	-
Disposal of tangible capital assets	87,844	-	(87,844)	-	-
Annual amortization expense	442,454	-	(442,454)	-	-
Annual accretion expense	4,035	-	(4,035)	-	-
Change in accumulated surplus	<u>(258,369)</u>	<u>533,163</u>	<u>3,129,484</u>	<u>3,404,278</u>	<u>410,897</u>
BALANCE - END OF YEAR	<u>\$ 456,183</u>	<u>\$ 1,803,407</u>	<u>\$ 11,888,953</u>	<u>\$ 14,148,543</u>	<u>\$ 10,744,265</u>

VILLAGE OF ALIX

SCHEDULE 2 – SCHEDULE OF TANGIBLE CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2023	Restated (Note 3) 2022
COST:								
BALANCE - BEGINNING OF YEAR	\$ 412,806	\$ 452,777	\$ 2,569,730	\$ 13,453,306	\$ 1,042,703	\$ 394,369	\$ 18,325,691	\$ 17,926,263
As previously reported	-	-	14,319	-	-	-	14,319	-
Retirement Obligations (Note 3)	412,806	452,777	2,584,049	13,453,306	1,042,703	394,369	18,340,010	17,940,582
As restated	-	4,040	-	3,500,535	10,512	-	3,515,087	542,514
Acquisition of tangible capital assets	-	-	(1,086)	(98,228)	(102,299)	(26,459)	(228,072)	(143,086)
Disposal of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE - END OF YEAR	<u>412,806</u>	<u>456,817</u>	<u>2,582,963</u>	<u>16,855,613</u>	<u>950,916</u>	<u>367,910</u>	<u>21,627,025</u>	<u>18,340,010</u>
ACCUMULATED AMORTIZATION:								
BALANCE - BEGINNING OF YEAR	-	283,882	615,913	5,107,350	663,900	240,659	6,911,704	6,600,203
As previously reported	-	-	9,036	-	-	-	9,036	8,776
Retirement Obligations (Note 3)	-	283,882	624,949	5,107,350	663,900	240,659	6,920,740	6,608,979
As restated	-	-	-	-	-	-	-	-
Annual amortization	-	18,059	50,613	309,232	46,772	17,778	442,454	438,814
Accumulated amortization on disposals	-	-	-	(11,486)	(102,299)	(25,356)	(139,141)	(127,053)
BALANCE - END OF YEAR	<u>-</u>	<u>301,941</u>	<u>675,562</u>	<u>5,405,096</u>	<u>608,373</u>	<u>233,081</u>	<u>7,224,053</u>	<u>6,920,740</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 412,806</u>	<u>\$ 154,876</u>	<u>\$ 1,907,401</u>	<u>\$ 11,450,517</u>	<u>\$ 342,543</u>	<u>\$ 134,829</u>	<u>\$ 14,402,972</u>	<u>\$ 11,419,270</u>
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 412,806</u>	<u>\$ 168,895</u>	<u>\$ 1,959,100</u>	<u>\$ 8,345,956</u>	<u>\$ 378,803</u>	<u>\$ 153,710</u>	<u>\$ 11,419,270</u>	<u>\$ 11,419,270</u>

VILLAGE OF ALIX

SCHEDULE 3 – PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
TAXATION			
Real property taxes	\$ 1,714,217	\$ 1,709,893	\$ 1,644,808
Linear property taxes	24,594	24,707	23,767
Government grants in lieu of property taxes	<u>1,779</u>	<u>1,779</u>	<u>1,777</u>
	<u>1,740,590</u>	<u>1,736,379</u>	<u>1,670,352</u>
 REQUISITIONS			
Alberta School Foundation Fund	209,405	209,505	209,003
Lacombe Foundation	<u>7,593</u>	<u>7,595</u>	<u>6,059</u>
	<u>216,998</u>	<u>217,100</u>	<u>215,062</u>
 NET MUNICIPAL TAXES	\$ <u>1,523,592</u>	\$ <u>1,519,279</u>	\$ <u>1,455,290</u>

VILLAGE OF ALIX

SCHEDULE 4 – GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	2022
TRANSFERS FOR OPERATING			
Provincial government	\$ 60,166	\$ 60,942	\$ 41,910
Local government	<u>6,418</u>	<u>8,152</u>	<u>16,299</u>
	<u>66,584</u>	<u>69,094</u>	<u>58,209</u>
TRANSFERS FOR CAPITAL			
Federal government	345,240	214,498	192,693
Provincial government	<u>3,445,724</u>	<u>2,960,911</u>	<u>257,086</u>
	<u>3,790,964</u>	<u>3,175,409</u>	<u>449,779</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 3,857,548</u>	<u>\$ 3,244,503</u>	<u>\$ 507,988</u>

SCHEDULE 5 –EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited)	2023	Restated (Note 3) 2022
EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 761,600	\$ 723,250	\$ 699,475
Contracted and general services	685,845	668,941	769,436
Materials, goods, supplies and utilities	641,370	518,318	519,986
Transfers to individuals, organizations and boards	93,458	96,632	112,655
Bank charges and interest	200	60	37
Interest on long-term debt	87,528	86,676	91,916
Amortization of tangible capital assets (Note 20)	-	442,454	438,814
Accretion expense	-	4,035	3,843
Loss on disposal of tangible capital assets	-	76,145	-
Other expenditures	<u>-</u>	<u>3,211</u>	<u>3,043</u>
	<u>\$ 2,270,001</u>	<u>\$ 2,619,722</u>	<u>\$ 2,639,205</u>

VILLAGE OF ALIX

SCHEDULE 6 - SEGMENTED DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2023

	General Government	Protective Services	Transportation Services	Environmental use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	Total
REVENUE								
Net municipal taxes	\$ 1,519,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,519,279
Government transfers	-	-	99,541	3,073,020	31,156	-	40,786	3,244,503
Sales of goods and user fees	138,649	24,336	9,768	737,500	2,275	1,400	17,210	931,138
Penalties and costs on taxes	47,426	-	-	-	-	-	-	47,426
Franchise and concession contracts	127,974	-	-	-	-	-	-	127,974
Investment income	121,694	-	-	-	-	-	-	121,694
Rentals	-	-	-	-	-	17,492	-	17,492
Other revenues	2,985	9,609	-	-	-	1,900	-	14,494
	<u>1,958,007</u>	<u>33,945</u>	<u>109,309</u>	<u>3,810,520</u>	<u>33,431</u>	<u>20,792</u>	<u>57,996</u>	<u>6,024,000</u>
EXPENSES								
Contracted and general services	135,717	153,290	123,775	164,147	12,733	21,980	57,299	668,941
Salaries, wages and benefits	323,384	-	189,858	122,712	-	-	87,296	723,250
Materials, goods, supplies and utilities	21,973	30,400	106,543	316,281	1,598	28,243	13,280	518,318
Transfers - individuals, organizations, boards	-	13,950	-	-	29,826	-	52,856	96,632
Interest on long - term debt	-	-	17,017	31,388	-	38,271	-	86,676
Loss on disposal of tangible capital assets	-	-	-	76,145	-	-	-	76,145
Other expenditures	3,271	-	-	-	-	-	-	3,271
	<u>484,345</u>	<u>197,640</u>	<u>437,193</u>	<u>710,673</u>	<u>44,157</u>	<u>88,494</u>	<u>210,731</u>	<u>2,173,233</u>
NET REVENUE - BEFORE AMORTIZATION AND ACCRETION	<u>1,473,662</u>	<u>(163,695)</u>	<u>(327,884)</u>	<u>3,099,847</u>	<u>(10,726)</u>	<u>(67,702)</u>	<u>(152,735)</u>	<u>3,850,767</u>
Amortization of tangible capital assets	2,806	13,146	271,536	140,149	259	-	14,558	442,454
Accretion of asset retirement obligations	769	-	119	118	-	-	3,029	4,035
NET REVENUE	<u>1,470,087</u>	<u>(176,841)</u>	<u>(599,539)</u>	<u>2,959,580</u>	<u>(10,985)</u>	<u>(67,702)</u>	<u>(170,322)</u>	<u>3,404,278</u>
2022 NET REVENUE (Restated, Note 3)	<u>\$ 1,207,874</u>	<u>\$ (147,652)</u>	<u>\$ (298,255)</u>	<u>\$ (161,461)</u>	<u>\$ (50,747)</u>	<u>\$ (14,914)</u>	<u>\$ (123,948)</u>	<u>\$ 410,897</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(a) Reporting Entity

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

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

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

(b) Basis of Accounting

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

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

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

(c) Use of Estimates

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

VILLAGE OF ALIX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(c) Use of Estimates - Continued

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

There is measurement uncertainty related to asset retirement obligations. Determining settlement amounts, discount rates and timing of settlement involves estimation. Changes to any of these estimates and assumptions may result in a change to the obligation.

(d) Tax Revenue

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

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

(e) Revenue Recognition

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

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

(f) Contaminated Sites Liability

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

(g) Government Transfers

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

VILLAGE OF ALIX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(g) Government Transfers

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

(h) Pension Expenditure

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

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

(i) Taxes and Grants in Place of Taxes Receivables

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

(j) Investments

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

(k) Land for Resale

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

(l) Cash and Cash Equivalentents

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

(m) Allowances for Operating Assets

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

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(n) Requisition Over-levies and Under-levies

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

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

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

(o) Asset retirement obligation

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital asset. A liability for an asset retirement obligation is recognized at an estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the village 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 estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. These may include, but are not limited to, decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed; remediation of contamination of a tangible capital asset created by its normal use; post-retirement activities such as monitoring; and constructing other tangible capital assets to perform post-retirement activities.

The 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 village reviews the carrying amount of the liability. The village 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 village 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.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(p) Non-Financial Assets

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

(i) Tangible Capital Assets

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

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

One half of the amortization is calculated in the year of acquisition and no amortization upon disposal. Assets under construction are not amortized until the asset is available for productive use. At December 31, 2023 \$3,575,687 (2022 - \$83,752) of engineered structures are under construction.

(ii) Contributions of Tangible Capital Assets

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

(iii) Inventories

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

VILLAGE OF ALIX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

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

(a) Section PS 3160 – Public Private Partnerships

This section establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. Effective for the fiscal years beginning on or after April 1, 2023.

(b) Section PS 3400 – Revenue

This new section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. Effective for the fiscal years beginning on or after April 1, 2023.

(c) Section PSG – 8 – Purchased Intangibles

This section establishes standards on how to recognize and record purchased intangibles that meet the definition of an asset. Effective for the fiscal years beginning on or after April 1, 2023.

(d) The Conceptual Framework for Financial Reporting in the Public Sector

The Conceptual Framework, a coherent set of interrelated concepts underlying accounting and financial reporting standards, prescribes the nature, function and limits of financial accounting and reporting, and is the foundation on which standards are developed and professional judgment is applied. Effective for the fiscal years beginning on or after April 1, 2026.

(e) Section PS 1202 – Financial Statement Presentation

This section sets out general and specific requirements for the presentation of information in general purpose financial statements. This new standard will effectively replace PS 1201 – Financial Statement Presentation. Effective for the fiscal years beginning on or after April 1, 2026.

3. ACCOUNTING CHANGES – ASSET RETIREMENT OBLIGATIONS

The village adopted the recommendations in the CPA Canada Handbook, Section PS 3280, *Asset Retirement Obligations*, on how to account for a liability for the retirement of a tangible capital asset for fiscal years beginning on or after April 1, 2022, applied on a modified retroactive basis with restatement of prior year comparative information. The village chose to apply the amendments at the beginning of the earliest period presented, January 1, 2022.

Adoption of these new standards led to adjustments to the comparative figures. As of January 1, 2022 the following statement of financial position items were adjusted: increase to liabilities due to recording the asset retirement obligation less accumulated accretion up to the day of adoption in the sum of \$77,553 and a corresponding increase in the cost of tangible capital assets of \$14,319. The equity in tangible capital assets was decreased by \$76,113. Overall this decreased ending accumulated surplus by \$76,113.

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

3. ACCOUNTING CHANGES – ASSET RETIREMENT OBLIGATIONS - Continued

Adoption of this new standard lead to adjustments to the comparative figures:

	As Restated	As Previously Reported	Adjustment
STATEMENT OF FINANCIAL POSITION			
LIABILITIES			
Asset retirement obligation	\$ 81,396	\$ -	\$ 81,396
Total liabilities	4,148,925	4,067,529	81,396
NET DEBT	(754,978)	(673,582)	(81,396)
NON-FINANCIAL ASSETS			
Tangible capital assets (Schedule 2)	11,419,270	11,413,987	5,283
Total non-financial assets	11,499,243	11,493,960	5,283
ACCUMULATED SURPLUS (Schedule 1, Note 11)	10,744,265	10,820,378	(76,113)

STATEMENT OF OPERATIONS

EXPENSES			
Amortization (Note 20)	438,814	438,554	260
Accretion (Note 10)	3,843	-	3,843
Total Expenses	2,639,205	2,635,102	4,103
EXCESS OF REVENUE OVER EXPENSES	410,897	415,000	(4,103)
ACCUMULATED SURPLUS – END OF YEAR	10,744,265	10,820,378	(76,113)

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

EXCESS OF REVENUE OVER EXPENSES	410,897	415,000	(4,103)
Amortization of tangible capital assets	438,814	438,554	260
DECREASE (INCREASE) IN NET DEBT	322,120	325,963	(3,843)
NET DEBT – END OF YEAR	(754,978)	(673,582)	(81,396)

STATEMENT OF CASH FLOWS

OPERATING ACTIVITIES			
Excess (shortfall) of revenues over expenses	410,897	415,000	(4,103)
Amortization of tangible capital assets	438,814	438,554	260
Net cash provided by (used in) operating activities	684,855	688,698	(3,843)
FINANCING ACTIVITIES			
Asset retirement obligation	3,843	-	3,843
Net cash provided by (used in) financing activities	\$ (139,677)	\$ (143,520)	\$ 3,843

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

4. CASH AND SHORT TERM INVESTMENTS

	2023	2022
Cash	\$ <u>2,709,793</u>	\$ <u>2,277,829</u>

Council has designated funds of \$1,803,407 (2022 - \$1,270,244) included in the above amounts for restricted surplus.

Included in the above are the restricted amounts of \$251,154 (2022 - \$571,778) of deferred grant funding, \$11,233 (2022 - \$11,018) of tax recovery funds.

5. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2023	2022
Current taxes and grants in place of taxes	\$ 77,634	\$ 126,895
Arrears taxes and grants in place of taxes	<u>50,189</u>	<u>62,797</u>
	\$ <u>127,823</u>	\$ <u>189,692</u>

6. TRADE AND OTHER RECEIVABLES

	2023	2022
AMWWP	\$ 111,363	\$ -
Canada Community Revitalization Fund grant	-	93,750
GST	110,909	14,545
Investing in Canada Infrastructure grant (ICIP)	313,876	340,196
MSI Capital	-	390,140
Other trade accounts receivable	62,982	75,685
Utilities	<u>4,308</u>	<u>12,110</u>
	\$ <u>603,438</u>	\$ <u>926,426</u>

7. TRUST FUNDS

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

	2023	2022
Tax Sale Surplus		
Balance – end of year	\$ <u>11,233</u>	\$ <u>11,018</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

8. DEFERRED REVENUE

	2023	2022
AMWWP	\$ 313,660	\$ -
Investing in Canada Infrastructure grant (ICIP)	278,413	453,913
MSI capital grant	48,857	799,961
Canada Community Building Fund grant	-	48,240
Canada Community Revitalization Fund grant	-	2,843
	<u>\$ 640,930</u>	<u>\$ 1,304,957</u>

9. LONG – TERM DEBT

	2023	2022
Alberta Capital Finance Authority Debentures, interest ranging from 2.72% to 4.89%, maturity dates range from 2030 to 2048	\$ <u>2,429,675</u>	\$ <u>2,578,405</u>

Principal and interest repayments are as follows:

	Principal	Interest	Total
2024	\$ 154,137	\$ 82,121	\$ 236,258
2025	159,748	76,510	236,258
2026	165,573	70,685	236,258
2027	171,618	64,640	236,258
2028	177,894	58,364	236,258
Thereafter	<u>1,600,705</u>	<u>419,265</u>	<u>2,019,970</u>
	<u>\$ 2,429,675</u>	<u>\$ 771,585</u>	<u>\$ 3,201,260</u>

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

10. ASSET RETIREMENT OBLIGATION

The village owns buildings which contain asbestos and, therefore, the village is legally required to perform abatement activities upon renovation 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 - 2053. The estimated total liability of \$84,344 (2022 - \$81,396) 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 village has not designated assets for settling the abatement activities.

	2023	2022
Balance, beginning of year	\$ 81,396	\$ 77,553
Change in estimated cash flows	(1,087)	-
Accretion expense	<u>4,035</u>	<u>3,843</u>
	<u>\$ 84,344</u>	<u>\$ 81,396</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

11. ACCUMULATED SURPLUS

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

	2023	Restated (Note 3) 2022
Unrestricted surplus (deficit)	\$ 456,183	\$ 714,552
Equity in tangible capital assets (Note 13)	11,888,953	8,759,469
Restricted surplus (Note 12)	<u>1,803,407</u>	<u>1,270,244</u>
	<u>\$ 14,148,543</u>	<u>\$ 10,744,265</u>

12. RESTRICTED SURPLUS

	2022	Increases	Decreases	2023
Administration	\$ 42,000	\$ 28,000	\$ 2,000	\$ 68,000
Cemetery	20,000	-	-	20,000
Culture	43,779	-	-	43,779
Fire	138,390	15,000	2,317	151,073
Parks and recreation	216,034	99,500	-	315,534
Roads and streets	184,819	-	176,448	8,371
Water	92,185	50,000	-	142,185
Waste water	<u>533,037</u>	<u>689,545</u>	<u>168,117</u>	<u>1,054,465</u>
Total	<u>\$ 1,270,244</u>	<u>\$ 882,045</u>	<u>\$ 348,882</u>	<u>\$ 1,803,407</u>

13. EQUITY IN TANGIBLE CAPITAL ASSETS

	2023	Restated (Note 3) 2022
Tangible capital assets (Schedule 2)	\$ 21,627,025	\$ 18,340,010
Accumulated amortization (Schedule 2)	(7,224,053)	(6,920,740)
Debenture debt (Note 9)	(2,429,675)	(2,578,405)
Asset retirement obligation (Note 10)	<u>(84,344)</u>	<u>(81,396)</u>
	<u>\$ 11,888,953</u>	<u>\$ 8,759,469</u>

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

14. SALARY & BENEFITS DISCLOSURE

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

	2023			2022
	Salary(1)	Benefits Allowances(2)	Total	Total
Mayor Fehr	\$ 8,275	\$ 284	\$ 8,559	\$ 7,458
Councillor T. Besuijen	6,200	-	6,200	5,909
Councillor J. Besuijen	5,425	119	5,544	4,842
Councillor Gilliat	6,725	197	6,922	6,184
Councillor Cole	4,500	62	4,562	5,089
Designated Officers	48,119	-	48,119	41,581
CAO	\$ 104,429	\$ 17,614	\$ 122,043	\$ 120,081

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

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

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village of Alix participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 291,259 people and about 437 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund.

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

The Village of Alix is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.23% for the excess. Employees of the Village of Alix are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.23% on pensionable salary above this amount.

Total current and past service contributions by the Village of Alix to the Local Authorities Pension Plan in 2023 were \$32,038 (2022 – \$39,860). Total current and past service contributions by the employees of the Village of Alix to the Local Authorities Pension Plan in 2023 were \$28,420 (2022 – \$35,406).

At December 31, 2022, the Plan disclosed an actuarial surplus of \$12.7 billion (2021 - \$11.9 billion).

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

16. DEBT LIMITS

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

	2023	2022
Total debt limit	\$ 4,272,887	\$ 3,900,486
Total debt	<u>2,429,675</u>	<u>2,578,405</u>
Total debt limit available	\$ <u>1,843,212</u>	\$ <u>1,322,081</u>
Debt service limit	\$ 712,148	\$ 650,081
Debt service	<u>235,406</u>	<u>235,436</u>
Debt service limit available	\$ <u>476,742</u>	\$ <u>414,645</u>

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

17. FINANCIAL INSTRUMENTS

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

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

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

Market Risk

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

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

17. FINANCIAL INSTRUMENTS - Continued

Credit Risk

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

Interest Rate Risk

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

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

18. COMMITMENTS

The village is a member of the Highway 12/21 Regional Water Services Commission and are a related party. The village has entered into an agreement to receive water. The village purchased water from the commission during the year in the amount of \$182,383 (2022 - \$162,758). Amounts are recorded at exchange amount which is the amount agreed to by the parties.

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

19. CONTINGENCIES

The village is a member of the Alberta Local Authorities Reciprocal Insurance Exchange. Under the terms of the membership the village could become liable for its proportionate share of any claim losses in excess of funds held by the exchange. Any liability incurred would be accounted for in the year the losses are determined.

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

VILLAGE OF ALIX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

19. CONTINGENCIES - Continued

The village is a defendant in a lawsuit for \$197,837 plus interest and costs. To the date of the Independent Auditors' Report this action has yet to be settled. An amount has been accrued as a liability in the current period.

20. AMORTIZATION

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

	2023	Restated (Note 3) 2022
Administration	\$ 2,805	\$ 2,798
Fire, ambulance and bylaws enforcement	13,146	14,688
Roads, streets, walk, lighting	271,536	268,165
Water and wastewater	140,149	141,138
Recreation and parks	14,558	11,689
Other	260	336
	<u>\$ 442,454</u>	<u>\$ 438,814</u>

21. NON-CASH TRANSACTIONS

Included in accounts payable is \$318,493 (2022 - \$NIL) related to the purchase of tangible capital assets.

This amount has been excluded from the statement of cash flows.

22. SEGMENTED DISCLOSURE

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

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

Refer to the Schedule 6 – Segmented Disclosure.

VILLAGE OF ALIX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

23. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2023 are for information purposes only and have not been audited.

24. APPROVAL OF FINANCIAL STATEMENTS

Council and Management approved these financial statements.

ADMINISTRATION REPORT



Date: April 4, 2024 RFD 24-20
Memo To: Village Council
From: Michelle White
Subject: Intermunicipal Development Plan

1. **PURPOSE** – To give second and third readings to the draft Intermunicipal Development Plan.
2. **BACKGROUND** – Alix and Lacombe have been conducting a full review of the Intermunicipal Development Plan (IDP). It has reached the stage where it can be presented to Council for approval. First reading of the bylaw was done at the March 20th regular meeting of Council. A Public Hearing was advertised and held on April 17, 2024.
3. **OPTIONS** –
 1. To give second and third readings to Bylaw 483/24
 2. To give second reading only at this time
 3. To table this item to a future meeting.
4. **DISCUSSION** – Council may wish to deliberate over any information received at the Public Hearing prior to giving further readings of the bylaw. If amendments are suggested or required as a result of the Public Hearing process, we will need to consult with Lacombe County as this is a joint document.
5. **FINANCIAL IMPLICATIONS** – none
6. **LEGAL** – MGA s. 631(1) "Subject to subsections (2) and (3), 2 or more councils of municipalities that have common boundaries and that are not members of a growth region as defined in section 708.01 must, by each passing a bylaw in accordance with this Part or in accordance with section 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary."
7. **POLITICAL/PUBLIC IMPLICATIONS** – Due to this being a joint planning document, we are coordinating the timing of bylaw readings and Public Hearings with Lacombe County.
8. **OTHER COMMENTS** –
9. **RECOMMENDATIONS** – Option #1. I recommend the following resolutions;

"that the Village of Alix Council give second reading to Bylaw 483/24, being a bylaw to adopt the Village of Alix / Lacombe County Intermunicipal Development Plan."

"that the Village of Alix Council give third and final reading to Bylaw 483/24, the Village of Alix / Lacombe County Intermunicipal Development Plan."



Author

VILLAGE OF ALIX

BYLAW NO. 483/24

BEING A BYLAW OF THE VILLAGE OF ALIX IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AMENDING THE VILLAGE OF ALIX/LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT PLAN, PURSUANT TO THE MUNICIPAL GOVERNMENT ACT, BEING CHAPTER M-26 OF THE REVISED STATUTES OF ALBERTA 2000, AND AMENDMENTS THERETO.

WHEREAS the Councils of Lacombe County and the Village of Alix have recognized the need to cooperate in the planning of future land use and development in the fringe area around Alix;

AND WHEREAS notice was given by the Village, of Council's intention to pass this Bylaw in the following local newspaper:

East Central Review Dates: March 28, 2024

April 4, 2024

AND WHEREAS a Public Hearing was held on April 17, 2024 to allow the general public to comment on the amended Inter-municipal Development Plan;

NOW THEREFORE the Council of the Village of Alix adopts the amended Village of Alix/Lacombe County Inter-municipal Development Plan as described in Schedule "A", being the document attached hereto.

NOW THEREFORE Bylaw #433/18 shall be repealed in its entirety.

This bylaw shall come into force and effect upon third and final reading.

Read a first time this 20th day of March, 2024.

Read a second time this 17th day of April, 2024.

Read a third and final time this 17th day of April, 2024.

Mayor

CAO

ADMINISTRATION REPORT



Date: April 3, 2024
Memo To: Village Council
From: Tanya Meston
Subject: Policy Review: Use of Village of Alix Credit Cards

RFD 24-19

1. **PURPOSE** – To review Policy No. 12, Use of Village of Alix Credit Cards.
2. **BACKGROUND** – This policy was approved in 2006 and is due for review.
3. **OPTIONS** –
 1. To confirm approval of Policy 12 as presented and set a new review date
 2. To amend the policy and set a new review date
 3. To repeal the policy
4. **DISCUSSION** – This policy was approved in 2006 to recognize the necessity of transacting certain purchases through credit cards issued in the name of the Village. Upon review of this policy, clerical errors were noted in the policy that need to be corrected as well as some wording in the policy that can be removed for security and safe keeping of credit cards.
5. **FINANCIAL IMPLICATIONS** – This policy provides guidelines and procedures for what purchases the credit cards may be used for.
6. **LEGAL** – This policy provides guidelines and procedures for the responsible use and safekeeping of credit cards.
7. **POLITICAL/PUBLIC IMPLICATIONS** – This policy provides for guidelines and procedures for credit card use in the event of an emergency if purchases are needed to be completed in an expedient manner if a condition arises where the lack of supplies or services may adversely affect the function of the Village of Alix, residents, public property, private property, the environment or endanger the health of the public.
8. **OTHER COMMENTS** –
9. **RECOMMENDATIONS** – Option #1. I recommend the following resolution:

“that the Village of Alix Council hereby approves amended Policy No. 12, Use of Village of Alix Credit Cards as presented and sets a review date of 2027 for the policy.”



Author



Department: Administration

Policy No: 12

Policy Title: Use of Village of Alix Credit Cards

Resolution #:

Date:

Review Date: 2027

Policy Statement:

The Village of Alix recognizes the necessity of transacting certain purchases through credit cards issued in the name of the Village of Alix. The acquisition and use of Village of Alix credit cards is hereby authorized in accordance with the following guidelines and procedures.

Guidelines/Procedures:

1. For the purpose of this policy the term “credit cards” also means fuel cards used at commercial card lock fuel facilities.
2. For the purpose of this policy the term "cardholder" shall mean a person issued the use of the credit card by the Village of Alix.
3. Credit cards are to be used only when other purchasing methods are impractical or not permitted by the supplier or vendor.
4. All credit card applications must be approved by the Village of Alix CAO.
5. Card holders will be required to complete and sign a “Village of Alix Credit Card Use” form (Schedule 1).
6. Credit cards are to be used solely for the purchase of goods and services for the Village of Alix.
7. Cardholders using a Village of Alix credit card may make an unauthorized purchase if an emergency presents itself which may not be reasonably met by another procedure and includes the following limitation.
 - a) A condition where lack of supplies or services may adversely affect the function of the Village of Alix, residents, public property, private property, the environment or endanger the health of the public.

Emergency purchases are to be completed in an expedient manner but should take economy into consideration. In each case the authorizing cardholder is required to report the emergency purchase, in writing, to the CAO.

8. Cardholders shall be responsible for the safekeeping of the credit card. If a credit card is lost or stolen it shall be the responsibility of the cardholder to report the loss or theft to the CAO.
9. Supporting documentation of all credit card purchases must be provided to Village of Alix administration for processing.

Mayor

CAO

Date



Policy Schedule 1
Policy No. 12
Village of Alix Credit Card Use Form

I, _____, of the Village of Alix, hereby confirm that I have been issued the following credit card:

Card Name: _____

Card Number: _____

I acknowledge that this credit card is to be used solely for the purchase of goods and services for the Village of Alix.

Date: _____

Signature: _____

Village of Alix CAO Signature: _____

Credit Card Return

I, _____, of the Village of Alix, hereby confirm that I have returned the above noted credit card.

Date: _____

Signature: _____

Village of Alix CAO Signature: _____



Department Name: **Administration**

Departments # **11, 12 and 23**

Policy No.

12 2006

Policy Title:

Use of Village of Alix Credit Cards

Status:

Approved

Res. #

616/06

Date

Oct. 17 2006

Policy Statement:

The Village of Alix recognizes the necessity of transacting certain purchases through credit cards issued in the name of the Village. The acquisition and use of Lacombe County credit cards is hereby authorized in accordance with the following guidelines and procedures.

Guidelines/Procedures:

1. For the purpose of this policy the term “credit cards” also means fuel cards used at commercial card lock fuel facilities.
2. For the purpose of this policy the term “cardholder” shall mean a person issued the use of a credit card by the Village of Alix.
3. Credit cards are to be used only when other purchasing methods are impractical or not permitted by the supplier or vendor.
4. All credit card applications must be approved by the Village CAO and Council.
5. Card holders will be required to complete and sign a “Village of Alix Credit Card Use” form (see attached schedule 1 and schedule 1A)
6. Credit cards are to used solely for the purchase of goods and services for the Village of Alix.

7. Cardholders using a Village of Alix credit card to make an unauthorized purchase will be subject to immediate dismissal.
7. Cardholders shall be responsible for the safe keeping of the credit card. If a credit card is lost or stolen it shall be the responsibility of the cardholder to report the loss or theft to the CAO. Any expenditure made on the card during any period that the card is not accounted for shall become the responsibility of the card holder.
8. Credit Cards may be stored in the Village Office vault for security. When a card is removed from the vault the date, time and cardholder shall be recorded and the same shall be recorded when the card is returned to the vault. The cardholder shall be solely responsible for the card during the period the card is not in the vault.
9. All expenditures must have receipts, any expenditure not validated by a receipt will become the responsibility of the cardholders.

Mayor

CAO

Date

ADMINISTRATION REPORT



Date: March 26, 2024 RFD 24-17
Memo To: Village Council
From: Chelsie Giesbrecht
Subject: Recognition of Milestones Policy 22-07

1. **PURPOSE** – To have Council review Policy 22-07 and guide administration on updates for the policy.
2. **BACKGROUND** – The Recognition of Milestones Policy was approved in May of 2007, which was the year of Alix's Centennial. The Policy is intended to provide recognition to businesses and service clubs who have been providing the same service for 100 years.
3. **OPTIONS** –
 1. To leave the policy as is.
 2. To change the policy to reflect definitions on what 'years of service' means and leave the recognition to 100 years.
 3. To change the policy to reflect definitions on what 'years of service' means and change the recognition to 50 years.
 4. To change the policy to reflect definitions on what 'years of service' means and implement recognition for 50 and 100 years of service milestones.

4. DISCUSSION – Determining the definition of "Years of Service" will be difficult. Options to consider are:

1. Recognition no matter the location of the business or ownership, as long as the service was not interrupted. Same for uninterrupted services provided by clubs.
2. Recognition based on location of business being the same throughout time.
3. Recognition based on ownership of a business or when the name of a club was introduced/established.

5. **FINANCIAL IMPLICATIONS** – The Village would be responsible for the cost of the plaque for the recognition. The plaque itself costs approximately \$45 plus the cost of engraving, depending on the number of letters to be engraved, approximately \$80-\$100 total cost.

Note: If the policy is changed to recognize both 50 and 100 years, costs may be higher due to increased frequency of applications. Year one will be the most expensive.

Plaque Example:



6. LEGAL –.

7. POLITICAL/PUBLIC IMPLICATIONS – This policy allows those businesses and service clubs (Churches, Societies, Boards, Organizations) to be recognized for the continuous service they provide and contributions they make to our community.

8. OTHER COMMENTS – Attached to this RFD is a quick overview of different businesses and clubs and the years they have been serving our community. For some businesses/organizations, the services have always been available to the community, however, some businesses have had name changes after a change in ownership, or some clubs have been amalgamated. This is where section 4 comes into effect on what the definition of 'year of service' will be.

It's also worth noting that if 50 years of service was implemented for receiving a plaque, we have businesses and clubs that have achieved this milestone, and the plaque would be made out for years of service they have contributed at the time of the Schedule 1 submission.

9. RECOMMENDATIONS – Option #4, I recommend the following:

“that the Village of Alix Council direct administration to change the policy to reflect a definition of “years of service”, change the recognition to be awarded at 50 and 100 years of service, and bring the updated policy to a future council meeting for review.”

A handwritten signature in black ink, appearing to be 'A. Alix', written over a horizontal line.

Author

Years of Service Breakdown - Village of Alix

As of: March 2024

Business/Boards/Organizations	Years of Service
Rahr Malting Canada	31 Years (est. 1993)
Alix Drugs IDA	31 Years (est. 1993)
Alix Hotel - Big Bubbas and Sally's Kitchen	16 Years (est. 2008)
Alix Hotel started operating in 1904	120 Years (est. 1904)
Servus Credit Union	45 Years approx.
Original Insurance Company opened in 1980	44 Years
Western Financial Group	26 Years (est. 1998) purchased original insurance company from 1980
Agriculture Society	
Haunted Lakes Golfcourse	62 Years (est. 1961)
Alix Drop In Centre	52 Year (est. 1972)
Alix Arena	78 Years (built 1946)
Presbyterian & Methodist Churches	117 Years (est. 1907 - union of congregations of Presbyterian & Methodist Churches created United Church in 1925)
Alix United Church	99 Years (est. 1925)
Alix School (first school)	118 Years (est. 1906)
Alix M.A.C. School combining high schools from Alix, Mirror, and Clive was formed/built	58 Years (est. 1966)
Grocery Store	104 Years (est. 1920)
Alix Foods (ownership change 2020)	4 Years



Department Name: **Administration**

Department # **11**

Policy No.

22 2007

Policy Title:

Recognition of Milestones

Status:

APPROVED.

Res. #

218/07

Date

May 1, 2007

Policy Statement:

The Village of Alix acknowledges the importance of recognizing family owned businesses and Service Clubs (Churches, Societies, Boards and Organizations) for longevity.

Therefore, the Village of Alix shall make available a plaque in recognition of 100 continuous years of service to the community.

Guidelines/Procedures:

- Groups wishing to receive a plaque shall complete Schedule "1" of this policy.
- All requests must be made at least ninety (90) days in advance of the date that the plaque is required.
- Requests are to be delivered to the Village of Alix Municipal Office at 4849 50 Street Alix, Alberta.



Mayor



CAO

MAY 1, 2007.
Date



POLICY SCHEDULE 1
Policy No. 22
RECOGNITION OF MILESTONES

Request for Recognition of Milestone Plaque

I, _____, of the _____

would like to request a 100 year community service plaque from the Village of Alix.

Incorporated Name of Group _____

Address: _____

Phone Number: _____

Date of Incorporation: _____

Contact Person: _____

Title: _____

- or -

Name of Business: _____

Founding Family Member: _____

Succeeding Family Members: _____

Date Business Was Founded: _____

Contact Person: _____

Title: _____

Is an event being held to celebrate the occasion:

Date: _____

Time: _____

Location: _____

Do you wish a Council representative to attend the event:
Yes No



VILLAGE OF ALIX

Cheque Listing For Council

2024-Apr-10
10:25:05AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20240142	2024-03-15	MENAGE, WENDY				
20240143	2024-03-15	MESTON, TANYA				
20240144	2024-03-15	ANDERSON, JANENE				
20240145	2024-03-15	CARR, MICHAEL				
20240146	2024-03-15	GIESBRECHT, CHELSIE				
20240161	2024-03-19	2253676 ALBERTA LTD., (ALIX FOODS)		PAYMENT		72.13
			284478	BATHROOM SOAP	11.53	
			284853	COFFEE SUPPLIES	15.99	
			286394	COFFEE SUPPLIES	6.92	
			287058	COFFEE SUPPLIES	21.70	
			287073	COFFEE SUPPLIES	15.99	
20240162	2024-03-19	ACCU-FLO METER SERVICE LTD		PAYMENT		2,677.50
			112889	NEPTUNE YEARLY AGREEMENT	2,677.50	
20240163	2024-03-19	ALIX HOME HARDWARE		PAYMENT		83.85
			149133	SHOP SUPPLIES	39.36	
			149236	POWER STEERING FLUID	16.97	
			149359	SHOP & RAILWAY HOUSE SUPPL	22.28	
			149371	SHOP SUPPLIES	5.24	
20240164	2024-03-19	ANDERSON, JANENE		PAYMENT		50.00
			XMAS2022	STAFF CHRISTMAS 2022 REISSL	50.00	
20240165	2024-03-19	BROWNLEE LLP		PAYMENT		4,918.46
			562572	PROFESSIONAL FEES	4,918.46	
20240166	2024-03-19	CENTRAL LABS		PAYMENT		104.24
			2400249	MAIN LIFT STATION TESTING	52.12	
			2400293	MAIN LIFT STATION TESTING	52.12	
20240167	2024-03-19	CYBERUS PROTECTION SERVICES		PAYMENT		2,861.58
			202435	SERVICES FOR APRIL 2024	2,861.58	
20240168	2024-03-19	ECA REVIEW		PAYMENT		503.48
			18225	WATER ACT APPLICATION AD.	359.63	
			18226	CEMETERY MOWING CONTRAC	143.85	
20240169	2024-03-19	FEHR, ROBERT LEE		PAYMENT		653.68
			MAR2024	COUNCIL EXPENSE CLAIM MAR	653.68	
20240170	2024-03-19	GOVERNMENT OF ALBERTA		PAYMENT		45,916.00
			1800030512	POLICE FUNDING MODEL 2023-2	45,916.00	
20240171	2024-03-19	GREGG DISTRIBUTORS CO LTD		PAYMENT		38.58
			000-679784	DIESEL EXHAUST FLUID	38.58	
20240172	2024-03-19	GULLYS CONTRACTING		PAYMENT		756.00
			033	STREET CLEARING MAR 4, 2024	756.00	
20240173	2024-03-19	LACOMBE REGIONAL TOURISM & MARKETING /		PAYMENT		3,680.00
			477	COMMUNITY MEMBERSHIP 2024	3,680.00	
20240174	2024-03-19	LACOMBE REGIONAL WASTE SVCS COMMISSIC		PAYMENT		13,568.75
			37839	2024 FIRST QTR REQUISITION	13,568.75	
20240175	2024-03-19	MPE , A DIVISION OF ENGLOBE		PAYMENT		1,609.13
			4420-015-06-09	LAGOON CELL 5 PROJECT	1,609.13	
20240176	2024-03-19	OK TIRE & AUTO LACOMBE		PAYMENT		2,700.41
			95599	SERVICE ON 2011 SILVERADO 1:	2,700.41	
20240177	2024-03-19	TAGISH ENGINEERING		PAYMENT		1,069.36
			20391	LAKEVIEW LIFT STATION PROJE	1,069.36	
20240178	2024-03-19	ZONE 3 BUSINESS SOLUTIONS INC.		PAYMENT		107.38
			153163	COPY CHARGES	107.38	



VILLAGE OF ALIX

Cheque Listing For Council

2024-Apr-10

10:25:05AM

Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
20240179	2024-03-28	MENAGE, WENDY				
20240180	2024-03-28	MESTON, TANYA				
20240181	2024-03-28	ANDERSON, JANENE				
20240182	2024-03-28	CARR, MICHAEL				
20240183	2024-03-28	GIESBRECHT, CHELSIE				
20240184	2024-03-28	WHITE, MICHELLE				
20240185	2024-03-28	NIEHAUS, CODY				
20240186	2024-03-28	CURRIER, RANDY				
20240187	2024-03-27	ANDERSON, JANENE				
			MAR25/24	PAYMENT TRAVEL EXPENSE CLAIM - CLIVE	22.60	22.60
20240188	2024-03-27	BESUIJEN, JANICE				
			MAR2024	PAYMENT COUNCIL EXPENSE CLAIM MAR	296.53	296.53
20240189	2024-03-27	BESUIJEN, TIMOTHY W				
			MAR2024	PAYMENT COUNCIL EXPENSE CLAIM MAR	399.63	399.63
20240190	2024-03-27	CANADIAN PACIFIC RAILWAY CO				
			1000-001115644	PAYMENT CROSSING MAINTENANCE MAR	731.00	731.00
20240191	2024-03-27	CANOE PROCUREMENT GROUP OF CANADA				
			AB207555	PAYMENT OFFICE SUPPLIES	223.55	223.55
20240192	2024-03-27	CENTRAL LABS				
			2400316	PAYMENT MAIN LIFT STATION TESTING	52.12	104.24
			2400355	MAIN LIFT STATION TESTING	52.12	
20240193	2024-03-27	COLE, EDWIN				
			MAR2024	PAYMENT COUNCIL EXPENSE CLAIM MAR	609.63	609.63
20240194	2024-03-27	GILLIAT, BARBARA JEAN				
			MAR2024	PAYMENT COUNCIL EXPENSE CLAIM MAR	566.63	566.63
20240195	2024-03-27	HWY 12/21 REGIONAL WATER SERVICES COMM				
			1294	PAYMENT WATER CONSUMPTION FEB 202	13,376.39	13,376.39
20240196	2024-03-27	LACOMBE COUNTY				
			IVC00044800	PAYMENT DUST CONTROL SPRING APPLIC	2,087.75	2,087.75
20240197	2024-03-27	LEAD SERVICES				
			2024-008	PAYMENT ICE RESCUE FIRE PRACTICE	315.00	315.00
20240198	2024-03-27	LOCAL AUTHORITIES PENSION PLAN				
			MAR2024	PAYMENT LAPP CONTRIBUTIONS MAR 202	5,522.69	5,522.69
20240199	2024-03-27	RSP Contribution				
			MAR2024	PAYMENT RSP CONTRIBUTION MAR 2024	257.13	257.13
20240200	2024-03-27	PARKLAND COMMUNITY PLANNING SVCS.				
			MAR2024	PAYMENT APRIL 2024 - MAR 2025 MEMBER	1,500.00	1,500.00
20240201	2024-04-03	AMSC INSURANCE SERVICES LTD.				
			APR2024	PAYMENT PREMIUMS FOR APRIL 2024	4,832.67	4,832.67
20240202	2024-04-03	EMBER GRAPHICS TRIM & SIGNS				
			8576	PAYMENT PW TIMESHEET BOOKS	536.55	536.55
20240203	2024-04-03	ENVIRONMENTAL 360 SOLUTIONS LTD.				
			RD0000304213	PAYMENT GARBAGE AND RECYCLING M/	5,834.27	5,834.27
20240204	2024-04-03	PARKLAND REGIONAL LIBRARY SYSTEMS				
			240002	PAYMENT 2ND QUARTER REQUISITION	2,012.15	2,012.15
20240205	2024-04-03	TAXervice				
			2415724	PAYMENT CHARGE TO TAX ROLL #4000	439.95	900.90
			2415725	CHARGE TO TAX ROLL #16100	460.95	
20240206	2024-04-03	VILLAGE OF ALIX				
				PAYMENT		957.23



VILLAGE OF ALIX

Cheque Listing For Council

2024-Apr-10
10:25:05AM

Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
20240206	2024-04-03	VILLAGE OF ALIX	50100MAR2024	BULK WATER STATION MAR 202	114.33	957.23
			63900MAR2024	LIBRARY UTILITIES MAR 2024	113.76	
			69600MAR2024	STORAGE YARD MAR 2024	90.41	
			7000MAR2024	VILLAGE OFFICE UTILITIES MAR	122.22	
			72700MAR2024	FIRE HALL MAR 2024	111.51	
			72800MAR2024	BAY 1 & 2 MAR 2024	184.26	
			72830MAR2024	BAY 3 MAR 2024	112.06	
			72841MAR2024	BAY 4 MAR 2024	108.68	
20240207	2024-04-03	WILD ROSE ASSESSMENT SERVICES		PAYMENT		1,319.50
			9337	PROGRESS PAYMENT APRIL 202	1,319.50	

Total 152,001.49

*** End of Report ***

**VILLAGE OF ALIX
BANK RECONCILIATION
FOR THE MONTH ENDING:
March 31, 2024**

SERVUS CREDIT UNION

	CHEQUING	CHEQUING (2)	INVESTMENTS (1)
Balance from Bank Statement:	2,261,688.77	11,269.93	0.00
Plus: Deposits in Transit	10,630.76		
Less: Outstanding Cheques	(82,614.77)		
Reconciled Bank Balance:	<u>2,189,704.76</u>	<u>11,269.93</u>	<u>0.00</u>
31-Mar-24 GL balance 3-120	<u>2,189,704.76</u>		
31-Mar-24 GL balance 3-121		<u>11,269.93</u>	
31-Mar-24 GL balance 3-300			<u>-</u>
Variance:	-	-	

THIS STATEMENT SUBMITTED TO COUNCIL THIS __ 17TH DAY OF APRIL, 2024



VILLAGE OF ALIX

Tax Trial Balance (Full Listing)

Trial Balance As Of 2024-04-10

Roll #	Title Holder	Tax Levy	Accum. Penalty	Out. Penalty	Outstanding	Current	1 Year	2 Years	3 Years	Over 3
		Tax Levy	1,731,316.87	Local Improvement Levy				0.00		
		Additional Tax Levy	0.00	Accumulated Penalty			20,451.55			
				Outstanding Penalty			20,119.21			
		Sub Ledger		General Ledger						
		Current	(18,878.89)							
		1 Year	70,774.97			3-00-00-00-210	100,403.73			
		2 Years	35,484.30			Totals	<u>100,403.73</u>			
		3 Years	8,625.38							
		Over 3	4,397.97							
		Outstanding	<u>100,403.73</u>							
		Total GL					100,403.73			
		Total SL					100,403.73			
		Proof					<u>0.00</u>			

*** End of Report ***



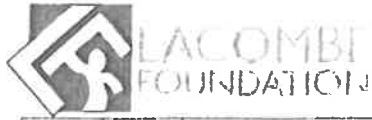
Lacombe Foundation Board Meeting
 Monday March 25, 2024 @ 1:00pm
 Lacombe Lodge Fireplace Room

MINUTES

Attendance:	Karin Engen	Town of Eckville
	Lenore Eastman	Town of Bentley
	Rob Fehr	Village of Alix
	Barb Shepherd	Lacombe County
	Tracy Hallman	Village of Clive
	Reuben Konnik	City of Lacombe
	Jamie Hoover	Town of Blackfalds
	Lacombe Foundation – Finance	Ann Hultink
	The Bethany Group	Carla Beck, Shannon Holtz, Melodie Stol (recorder)
Delegation	-Metrix Group	Curtis Friesen

1.	<p>Call to Order</p> <p>The meeting was called to order at 1:04pm by Board Chair Jamie Hoover.</p>
2.	<p>Approval of Agenda</p> <p><i>B. Shepherd moved to accept the agenda with the inclusion of R. Konnik’s verbal convention report as part of the CAO report.</i></p> <p style="text-align: right;"><i>CARRIED</i></p>
3.	<p>Delegation –Metrix Presentation of the 2023 Audited Financial Statements</p> <p>Curtis Friesen of Metrix Group presented the audit findings and financial statements. Audit went smoothly, no issues or concerns to bring forward. Auditors did not have to make any adjusting entries this year. A clean audit opinion was received.</p> <p>Reviewed the statement of financial position, statement of operations and accompanying notes.</p> <p>Good financial position reflecting improving occupancy, strong interest rates. Expenses show increasing food costs with higher pricing and more residents over 2022, higher interest rates for the affordable housing mortgage.</p> <p>Discussion items were accrued liabilities, amortization of previously received capital grants, increases to DSL funding from AHS for increased hours of care and HCA wage top-up and resident life enhancement funds. Separate reserves are held for lodges and affordable housing.</p> <p>Government assistance is the covid occupancy loss funding, which has ended effective December 31, 2023.</p>

4.	<p>Approval of Minutes</p> <p><i>T. Hallman moved to approve the February 5, 2024 Regular Meeting Minutes as presented.</i></p> <p style="text-align: right;"><i>CARRIED</i></p>
5.	<p>Correspondence</p>
	<p>a. N/A</p>
6.	<p>Reports</p>
	<p>a. Financial Reports</p> <p>Review of the financial statements and explanatory notes for the 2 months ending February 29, 2024</p> <p>Lower occupancy in lodge spaces, with better occupancy in DSL spaces.</p> <p>Discussion on debt paydown options, with administration to prepare an analysis to bring back to business planning session along with a discussion on reserve status.</p> <p><i>L. Eastman moved to accept the financial reports as information.</i></p> <p style="text-align: right;"><i>CARRIED</i></p>
	<p>b. Occupancy Report to February 29, 2024</p> <p>Affordable housing full in both Lacombe and Blackfalds. 83% in Eckville and 84% in Lacombe (adjusted with office rooms).</p> <p><i>R. Fehr moved to accept the occupancy report as information.</i></p> <p style="text-align: right;"><i>CARRIED</i></p>
	<p>c. CAO Report</p> <p>Provincial budget 2024/2025 information and the ASCHA analysis were shared. LAP grant increased from \$13.23 to \$20.50 per low-income resident per day. Still need to review the net impact of this change as it will be based on actuals not the baseline occupancy method that was used during covid years.</p> <p>Capital Projects – administration had discussion with potential consultants at the ASCHA Trade Show.</p> <p>Staffing and Labour wage reopener negotiations have been completed with agreement on a 2% increase retroactive to first pay cycle of 2024. CLAC and Administration preparing joint communication to staff.</p> <p>Lodge events, spring resident meetings, seasonal menu updates, QI project and Home Care application update.</p> <p>Lodge Program review was held March 21, with Barb and Karin attending. Busy session with only two hours allotted. Important conversations, looking at a large cohort of seniors ranging from 60 to 100 years, looking at programming for men and different interests, needs and incomes.</p> <p>ASCHA convention. Reuben attended and appreciated the opportunity to go to something fresh and new. Attended sessions on senior’s services and Alberta demographics, Artificial Intelligence, capital development and small home LTC homes.</p> <p>Snow removal and bus usage questions at Eckville referred back to administration/local</p>



		<p>site manager.</p> <p><i>K. Engen moved to accept the CAO report as information. CARRIED</i></p>
7.	New Business	
	a.	<p>2023 Audited Financial Statements</p> <p><i>B. Shepherd moved to accept the 2023 Audited Financial Statement as presented. CARRIED</i></p>
8.	Previous Business	
	a.	<p>Lacombe Lodge Redevelopment Update</p> <p>Building Condition Analysis report has not been shared yet from government (inspection done in November 2023).</p> <p>Administration trying to connect with AHS capacity planner to discuss Lacombe’s current need.</p> <p>Open discussion on current project status. Potential to engage consultant (funds set aside in 2023, not yet spent) to assess current plan, status of government funding and programs, communicate need and to make recommendations on how to move forward. Discussion will continue at business plan meeting in May.</p> <p><i>R. Konnik moved to accept the CAO report as information. CARRIED</i></p>
9.	Next Meeting Date	<p>The next meeting will be held on Monday May 13, 2024 at 1:00 pm, at Eckville Manor.</p>
10.	Adjournment	<p>The March 25, 2024 Lacombe Foundation meeting was declared adjourned at 2:38pm.</p>

LACOMBE FOUNDATION
Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2023



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Lacombe Foundation

Opinion

We have audited the financial statements of the Lacombe Foundation (the "Foundation"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets 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 financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2023, and the results of its operations and the changes in its net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Foundation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

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

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12840 ST. ALBERT TRAIL EDMONTON, AB T5L 4H6 | T: 780.489.9606 F: 780.484.9689 | METRIXGROUP.CA



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies 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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Foundation 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.

METRIX GROUP LLP



Chartered Professional Accountants

Edmonton, Alberta
March 25, 2023

**LACOMBE FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT		
Cash and cash equivalents (Note 2)	\$ 732,466	\$ 1,047,189
Guaranteed investment certificates (Note 3)	4,600,000	3,300,000
Accounts receivable (Note 4)	217,888	164,078
Prepaid expenses and deposits	<u>100,528</u>	<u>73,596</u>
	5,650,882	4,584,863
TANGIBLE CAPITAL ASSETS (Note 5)	<u>6,473,038</u>	<u>6,940,813</u>
	<u>\$ 12,123,920</u>	<u>\$ 11,525,676</u>
 LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 7)	\$ 463,098	\$ 276,908
Deferred contributions (Note 8)	79,834	82,121
Unearned income and deposits	57,536	55,851
Current portion of callable debt (Note 9)	<u>39,956</u>	<u>21,552</u>
	640,424	436,432
Callable debt (Note 9)	<u>1,383,542</u>	<u>1,416,350</u>
	2,023,966	1,852,782
DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS (Note 10)	<u>2,430,378</u>	<u>2,729,544</u>
	<u>4,454,344</u>	<u>4,582,326</u>
 NET ASSETS		
Unrestricted net assets	2,736,329	1,883,895
Internally restricted net assets (Note 12)	2,314,085	2,286,089
Invested in tangible capital assets	<u>2,619,162</u>	<u>2,773,366</u>
	<u>7,669,576</u>	<u>6,943,350</u>
	<u>\$ 12,123,920</u>	<u>\$ 11,525,676</u>

APPROVED ON BEHALF OF THE BOARD:


 _____ Director

 _____ Director

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Accommodation	\$ 2,740,304	\$ 2,882,570	\$ 2,643,181
Lodge assistance program grant	463,579	463,580	463,574
Alberta Health Services	365,376	452,282	370,167
Government assistance (Note 13)	-	440,440	593,310
Interest	17,500	215,008	63,752
Recoveries	143,805	158,409	133,701
Purchase rebate	-	27,996	13,123
Donations	-	4,110	6,262
Other grant revenue	-	-	14,057
	<u>3,730,564</u>	<u>4,644,395</u>	<u>4,301,127</u>
EXPENSES			
Wages and benefits	2,921,530	2,900,735	2,778,937
Food and kitchen supplies	430,700	447,977	414,838
Utilities	410,100	380,385	371,059
Administrative management	228,110	205,787	189,050
Building and ground maintenance	191,000	114,181	131,902
Interest on callable debt	129,700	112,831	74,230
Property taxes	92,050	85,848	86,754
General administration	95,800	69,903	44,031
Insurance	60,000	48,615	55,608
Laundry and linen supplies	61,600	41,925	49,563
Equipment and appliances	39,000	34,586	33,992
Professional fees	23,000	15,840	15,396
Resident life enhancement	7,700	15,174	12,964
Bad debts	-	-	(876)
	<u>4,690,290</u>	<u>4,473,787</u>	<u>4,257,448</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(959,726)</u>	<u>170,608</u>	<u>43,679</u>
OTHER ITEMS			
Municipal requisitions (Note 14)	775,000	775,000	624,600
Amortization of deferred capital contributions	-	299,166	372,130
Amortization of tangible capital assets	-	(518,548)	(516,923)
	<u>775,000</u>	<u>555,618</u>	<u>479,807</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (184,726)</u>	<u>\$ 726,226</u>	<u>\$ 523,486</u>

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Unrestricted Net Assets</u>	<u>Invested in Tangible Capital Assets</u>	<u>Internally Restricted Net Assets (Note 12)</u>	<u>2023</u>	<u>2022</u>
NET ASSETS - BEGINNING OF YEAR	\$ 1,883,895	\$ 2,773,366	\$ 2,286,089	\$ 6,943,350	\$ 6,419,863
Excess of revenue over expenses	726,226	-	-	726,226	523,486
Tangible capital asset purchases	(50,774)	50,774	-	-	-
Amortization of tangible capital assets	518,548	(518,548)	-	-	-
Amortization of deferred contributions	(299,166)	299,166	-	-	-
Repayment of callable debt	(14,404)	14,404	-	-	-
Transfer to internally restricted net assets	<u>(27,996)</u>	<u>-</u>	<u>27,996</u>	<u>-</u>	<u>-</u>
NET ASSETS - END OF YEAR	\$ <u>2,736,329</u>	\$ <u>2,619,162</u>	\$ <u>2,314,085</u>	\$ <u>7,669,576</u>	\$ <u>6,943,349</u>

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 726,226	\$ 523,486
Items not affecting cash:		
Amortization of tangible capital assets	518,548	516,923
Amortization of deferred contributions	<u>(299,166)</u>	<u>(372,130)</u>
	<u>945,608</u>	<u>668,279</u>
Change in non-cash working capital		
Accounts receivable	(53,810)	(6,751)
Prepaid expense and deposits	(26,930)	(3,795)
Accounts payable and accrued liabilities	186,190	(146,128)
Deferred contributions	(2,287)	1,721
Unearned income and deposits	<u>1,685</u>	<u>(312)</u>
	<u>104,848</u>	<u>(155,265)</u>
Cash flow from (used by) operating activities	<u>1,050,456</u>	<u>513,014</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(50,774)	-
Increase in guaranteed investment certificates	<u>(1,300,000)</u>	<u>-</u>
Cash flow from (used by) investing activities	<u>(1,350,774)</u>	<u>-</u>
FINANCING ACTIVITIES		
Repayment of callable debt	<u>(14,404)</u>	<u>(42,728)</u>
INCREASE (DECREASE) IN CASH FLOW	(314,722)	470,286
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,047,188</u>	<u>576,902</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 732,466</u>	<u>\$ 1,047,188</u>

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NATURE OF OPERATIONS

Lacombe Foundation was established by Ministerial Order, pursuant to the Alberta Housing Act. It is responsible for the operation and administration of Lacombe Senior Citizens' Lodge, Eckville Manor House, Terrace Heights Affordable Housing in Lacombe, Alberta and Blackfalds Affordable Housing in Blackfalds, Alberta. The Foundation qualifies as a not-for-profit organization as defined in the Income Tax Act and is exempt from income taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks. All amounts are readily converted into known amounts of cash and are subject to an insignificant change in value.

(c) Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. When fair value cannot be reasonably determined, the capital asset is recorded at a nominal value. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings	20 to 25 years, Straight-line method
Equipment	4 to 10 years, Straight-line method

Work in progress is not amortized until the assets are available for use.

(d) Long-lived assets

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Foundation writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Foundation's ability to provide goods and services. The assets are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Foundation determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

(e) Revenue Recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions for tangible capital assets are recorded as deferred contributions until spent. Once spent, they are transferred to unamortized capital allocations which are amortized to revenue on the same basis as the tangible capital assets acquired by the contribution.

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Revenue Recognition (cont'd)

Rent and recoveries are recognized as revenue in the year the service is provided.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

(g) Internally restricted net assets

The Foundation's Board of Directors hold internally restricted net assets in reserves to be used for specific purposes (see details in Note 12). These internally restricted amounts are not available for general purposes without approval by the Board of Directors.

(h) Contributed materials and services

Contributions of materials and services are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations, and would otherwise have been purchased.

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible capital assets, the corresponding rates of amortization and the amount of accrued liabilities. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

(j) Financial Instruments

Measurement of financial instruments

The Foundation initially measures its financial assets and financial liabilities at fair value, and subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, guaranteed investment certificates and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and callable debt.

The Foundation has no financial assets measured at fair value.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

2. CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Operating accounts	\$ 695,338	\$ 1,011,285
Security deposits	36,228	35,004
Petty cash	<u>900</u>	<u>900</u>
	<u>\$ 732,466</u>	<u>\$ 1,047,189</u>

3. GUARANTEED INVESTMENT CERTIFICATE

ATB Financial guaranteed investment certificates bear interest at rates between 3.25% and 5.06% (2022 - 0.75% to 3.25%) and matures from January to August 2024.

The Board has internally restricted \$2,314,085 (2022 - \$2,286,089) of cash reserves for the future major maintenance repairs and upgrades to the lodges and affordable housing facilities, as indicated in Note 12.

4. ACCOUNTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
Interest receivable	\$ 106,121	\$ 34,142
Government assistance	69,812	78,353
Resident and tenant receivables	32,874	43,032
GST recoverable	<u>9,081</u>	<u>8,551</u>
	<u>\$ 217,888</u>	<u>\$ 164,078</u>

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

5. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2023</u>	<u>2022</u>
Land	\$ 1,980,648	\$ -	\$ 1,980,648	\$ 1,980,648
Buildings	12,664,610	8,603,579	4,061,031	4,436,594
Equipment	1,089,866	778,248	311,618	403,830
Work in progress	<u>119,741</u>	<u>-</u>	<u>119,741</u>	<u>119,741</u>
	<u>\$ 15,854,865</u>	<u>\$ 9,381,827</u>	<u>\$ 6,473,038</u>	<u>\$ 6,940,813</u>

Work in progress relates to the preliminary concept drawings for the redevelopment of the new Lacombe Lodge. No amortization of this asset has been recorded during the current year because it is currently under development.

6. BANK INDEBTEDNESS

The Foundation has an operating line of credit with an authorized limit of \$175,000 (2022 - \$175,000) which bears interest at prime plus 1%. In addition, the Foundation has a Mastercard facility available with a limit of \$15,000 (2022 - \$15,000) which bears interest at prime plus 2%. As at December 31, 2023 a total of \$0 (2022 - \$0) has been drawn on the line of credit and a total of \$0 (2022 - \$0) has been drawn on the Mastercard. The line of credit and Mastercard are secured by the same security as disclosed in Note 9 for callable debt.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Employee future benefits payable	\$ 155,111	\$ 153,246
Government funding payable	111,934	43,684
Accounts payable	104,092	33,065
Due to Bethany Nursing Home of Camrose, Alberta	66,300	5,036
Accrued liabilities	19,606	34,808
Workers Compensation Board of Alberta	5,205	4,986
Wages payable	<u>850</u>	<u>2,083</u>
	<u>\$ 463,098</u>	<u>\$ 276,908</u>

Employee future benefits consist of vacation, statutory holidays and overtime accruals.

8. DEFERRED CONTRIBUTIONS

Deferred contributions in the amount of \$79,834 (2022 - \$82,121) relates to donations made for designated purposes, and are recorded as revenue when expended.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

9. CALLABLE DEBT

	<u>2023</u>	<u>2022</u>
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$5,575.	\$ 578,663	\$ 584,551
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$7,300.	<u>844,835</u>	<u>853,351</u>
	1,423,498	1,437,902
Amounts payable within one year	<u>(39,956)</u>	<u>(21,552)</u>
	<u>\$ 1,383,542</u>	<u>\$ 1,416,350</u>

Although the bank loans are of a demand nature, the Foundation does not believe that the demand feature will be exercised. Accordingly, the scheduled principal repayments on the callable debt for the next five years are as follows:

2024	\$ 39,956
2025	43,336
2026	47,003
2027	50,980
2028	55,294
Thereafter	<u>1,186,929</u>
	<u>\$ 1,423,498</u>

The collateral security pledged by the Foundation to support the callable debt is a first charge over land and building with a carrying value of \$5,978,179 (2022 - \$6,348,722) and an assignment of rents.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

10. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS

Deferred contributions related to capital assets represent restricted contributions from government and donations with which some of the capital assets were purchased. The changes in the deferred contributions balance or the year are as follows:

	<u>2023</u>	<u>2022</u>
DEFERRED BALANCE, BEGINNING OF YEAR	\$ 2,729,544	\$ 3,101,674
Less: Amounts recognized as revenue	<u>(299,166)</u>	<u>(372,130)</u>
BALANCE, END OF YEAR	<u>\$ 2,430,378</u>	<u>\$ 2,729,544</u>

11. RELATED PARTY TRANSACTIONS

The Bethany Nursing Home of Camrose, Alberta acts as a Chief Administrative Officer (CAO), providing management, administrative, and operational support for the Foundation.

The Foundation paid management fees of \$183,900 plus \$8,190 for network and administrative support to Bethany Nursing Home of Camrose, Alberta for the year ended December 31, 2023 (2022 - \$171,866 plus \$8,190 for network and administration support).

As at December 31, 2023, the amount payable to Bethany Nursing Home of Camrose, Alberta is \$66,300 (2022 - \$5,036) and the amount receivable is \$18,795 (2022 - \$36,696) .

These transactions were in the normal course of operations and were recorded at the exchange amount, which is the amount agreed upon the related parties.

12. INTERNALLY RESTRICTED NET ASSETS

	<u>2023</u>	<u>2022</u>
Lodge Operations Fund Reserve	\$ 2,256,946	\$ 2,228,950
Affordable Housing Fund Reserve	<u>57,139</u>	<u>57,139</u>
	<u>\$ 2,314,085</u>	<u>\$ 2,286,089</u>

The Foundation's Board of Directors has established reserve funds to fund future major maintenance repairs and upgrades to the lodges and affordable housing facilities.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

13. GOVERNMENT ASSISTANCE

In response to the negative economic impact of COVID-19, the Government of Alberta and Alberta Health Services announced that they would cover the incremental costs of COVID-19 related expenditures or costs of Seniors Lodges and Designated Supportive Living. The eligible costs included wages, supplies and occupancy changes related to COVID-19.

The Foundation has determined that it has qualified for the assistance in the year totaling \$440,440 (2022 - \$593,310) related to the incremental COVID-19 funding which has been reflected in revenue.

14. MUNICIPAL REQUISITIONS

	<u>2023</u>	<u>2022</u>
Lacombe County	\$ 504,680	\$ 406,740
City of Lacombe	140,352	113,802
Town of Blackfalds	100,440	79,824
Town of Eckville	8,293	6,870
Town of Bentley	7,905	6,558
Village of Alix	7,595	6,059
Village of Clive	<u>5,735</u>	<u>4,747</u>
	<u>\$ 775,000</u>	<u>\$ 624,600</u>

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

15. FINANCIAL INSTRUMENTS

The Foundation maintains a risk management framework to monitor, evaluate, and manage the principal risks assumed with financial instruments. The risks that arise from financial instruments include liquidity and market risk; market risk arises from changes in interest rates and other price risks.

Market risk

The Foundation's financial instruments expose it to market risk, in particular interest rate risk on temporary investments. There has been no significant change in risk from the prior year. The guaranteed investment certificates bear interest at a fixed rate and the origination is therefore exposed to the risk of changes in fair value resulting from interest rate fluctuations. The Foundation's callable debt consists of loans that are subject to fluctuations in interest rates. The Foundation does not use derivative financial instruments to alter the effects of this risk.

Liquidity risk

Liquidity risk is the risk the Foundation may encounter difficulty in meeting its obligations associated with its financial liabilities as they become due. The Foundation's exposure to liquidity risk is dependent on the receipt of funds from a variety of sources, whether in the form of revenue or advances. There has been no significant change in risk from the prior year.

Credit risk

The Foundation is exposed to credit risk in connection with its receivables. The Foundation does not obtain collateral or other security to support the receivables subject to credit risk, and does not anticipate significant loss beyond what is already provided for as an allowance for doubtful accounts. There has been no significant change in risk from the prior year.

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - LACOMBE LODGE
DECEMBER 31, 2023

Schedule 1

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
REVENUE			
Accommodation	1,473,550	\$ 1,503,057	\$ 1,417,652
Lodge assistance program grant	328,368	328,369	328,366
Government assistance	-	251,157	333,570
Interest	10,000	118,659	44,990
Recoveries	100,505	98,966	87,029
Purchase rebate	-	18,496	8,676
Donations	-	675	4,192
Other grant revenue	-	-	10,557
	<u>1,912,423</u>	<u>2,319,379</u>	<u>2,235,032</u>
EXPENSES			
Wages and benefits	1,499,100	1,448,983	1,434,916
Food and kitchen supplies	282,000	295,385	272,425
Utilities	235,500	218,597	205,866
Administrative management	124,750	113,998	106,891
Building and ground maintenance	99,000	48,951	54,228
General administration	41,250	32,620	23,046
Laundry and linen supplies	29,600	19,201	23,061
Equipment and appliances	18,000	15,754	15,262
Insurance	18,700	14,875	17,864
Professional fees	10,500	7,270	7,098
Resident life enhancement	5,200	6,587	7,428
	<u>2,363,600</u>	<u>2,222,221</u>	<u>2,168,085</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(451,177)</u>	<u>97,158</u>	<u>66,947</u>
OTHER ITEMS			
Municipal requisitions	451,182	451,182	243,070
Amortization of deferred capital contributions	-	90,811	150,811
Amortization of tangible capital assets	-	(197,424)	(184,413)
	<u>451,182</u>	<u>344,569</u>	<u>209,468</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 5</u>	<u>\$ 441,727</u>	<u>\$ 276,415</u>

The accompanying notes are an integral part of these financial statements.

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - ECKVILLE MANOR HOUSE
DECEMBER 31, 2023

Schedule 2

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Accommodation	\$ 791,754	\$ 882,922	\$ 756,663
Alberta Health Services	365,376	452,282	370,167
Government assistance	-	189,283	259,740
Lodge assistance program grant	135,211	135,211	135,208
Interest	5,000	75,082	12,003
Recoveries	29,300	36,175	31,071
Purchase rebate	-	9,500	4,447
Donations	-	3,435	2,070
Other grant revenue	-	-	3,500
	<u>1,326,641</u>	<u>1,783,890</u>	<u>1,574,869</u>
EXPENSES			
Wages and benefits	1,375,200	1,396,945	1,308,272
Food and kitchen supplies	148,700	152,592	142,413
Utilities	116,000	114,757	114,818
Administrative management	75,760	64,021	59,263
Building and ground maintenance	37,000	41,015	41,746
General administration	35,650	28,611	14,597
Laundry and linen supplies	26,000	18,124	21,487
Resident life enhancement	2,500	8,587	5,536
Equipment and appliances	13,000	7,712	10,075
Professional fees	10,500	7,174	7,098
Insurance	7,300	5,674	6,736
	<u>1,847,610</u>	<u>1,845,212</u>	<u>1,732,041</u>
DEFICIENCY BEFORE OTHER ITEMS	<u>(520,969)</u>	<u>(61,322)</u>	<u>(157,172)</u>
OTHER ITEMS			
Municipal requisitions	323,818	323,818	381,530
Amortization of deferred capital contributions	-	280	13,244
Amortization of tangible capital assets	-	(7,259)	(20,937)
	<u>323,818</u>	<u>316,839</u>	<u>373,837</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (197,151)</u>	<u>\$ 255,517</u>	<u>\$ 216,665</u>

The accompanying notes are an integral part of these financial statements.

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - TERRACE HEIGHTS LANDING
DECEMBER 31, 2023

Schedule 3

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
REVENUE			
Accommodation	\$ 255,000	\$ 266,584	\$ 257,936
Recoveries	11,000	17,926	13,260
Interest	<u>2,500</u>	<u>15,830</u>	<u>4,507</u>
	<u>268,500</u>	<u>300,340</u>	<u>275,703</u>
EXPENSES			
Interest on callable debt	53,000	45,868	30,199
Utilities	52,000	43,855	46,724
Property taxes	33,750	31,568	31,639
Wages and benefits	23,750	27,996	20,224
Building and ground maintenance	23,000	17,518	19,339
Administrative management	16,100	16,272	13,356
Insurance	16,000	13,130	14,581
Equipment and appliances	5,000	7,081	4,858
General administration	10,900	5,211	3,680
Laundry and linen supplies	3,000	2,059	2,461
Professional fees	1,000	707	600
Bad debts	<u>-</u>	<u>-</u>	<u>(759)</u>
	<u>237,500</u>	<u>211,265</u>	<u>186,902</u>
EXCESS BEFORE OTHER ITEMS	<u>31,000</u>	<u>89,075</u>	<u>88,801</u>
OTHER ITEMS			
Amortization of deferred capital contributions	-	135,854	135,854
Amortization of tangible capital assets	<u>-</u>	<u>(187,129)</u>	<u>(184,837)</u>
	<u>-</u>	<u>(51,275)</u>	<u>(48,983)</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 31,000</u>	<u>\$ 37,800</u>	<u>\$ 39,818</u>

The accompanying notes are an integral part of these financial statements.

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - BLACKFALDS AFFORDABLE HOUSING
DECEMBER 31, 2023

Schedule 4

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
REVENUE			
Accommodation	\$ 220,000	\$ 230,007	\$ 210,930
Interest	-	5,437	2,252
Recoveries	<u>3,000</u>	<u>5,342</u>	<u>2,341</u>
	<u>223,000</u>	<u>240,786</u>	<u>215,523</u>
EXPENSES			
Interest on callable debt	76,700	66,963	44,031
Property taxes	58,300	54,280	55,115
Wages and benefits	23,480	26,811	15,525
Insurance	18,000	14,936	16,427
Administrative management	11,500	11,496	9,540
Building and ground maintenance	32,000	6,697	16,589
Equipment and appliances	3,000	4,039	3,797
General administration	8,000	3,461	2,708
Utilities	6,600	3,176	3,651
Laundry and linen supplies	3,000	2,541	2,554
Professional fees	1,000	689	600
Bad debts	<u>-</u>	<u>-</u>	<u>(117)</u>
	<u>241,580</u>	<u>195,089</u>	<u>170,420</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(18,580)</u>	<u>45,697</u>	<u>45,103</u>
OTHER ITEMS			
Amortization of deferred capital contributions	-	72,221	72,221
Amortization of tangible capital assets	<u>-</u>	<u>(126,736)</u>	<u>(126,736)</u>
	<u>-</u>	<u>(54,515)</u>	<u>(54,515)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (18,580)</u>	<u>\$ (8,818)</u>	<u>\$ (9,412)</u>

Buffalo Lake Management Team

April 8, 2024

Councilor Janice Besuijen

Project Updates

- A. Invasive species- pumping license is still suspended due to invasive Prussian Carp in the Red Deer River
- B. Gull Lake filter testing
 - a. The hydrology study should be wrapped up by the end of April.
 - b. The next step for the Watershed Society is to set up some kind of stakeholder engagement to share the information from the study and receive feedback
- C. Boat launches- Discussion around the low water levels and damage to the launches at the end of last season
- D. Historic water level graphs-Carlin presented the historic water levels and impact of pumping on the water levels

New Business

- A. Boat Launch Operations-Discussion about whether the communities around the lake will open their boat launches given the low water levels and the potential for damage to the launch as well as boats and trailers. Each community will make a decision based on the condition of their launch.
- B. Dredging-Brenda Knight suggested that the marinas all dredge to increase the likelihood that the marina's could be used. After discussion, given the size of the lake and the likelihood that the marina's would promptly fill up with silt washed in from the rest of the lake, the group decided against it.

Next meeting: June 10, 2024

CAO REPORT APRIL, 2024

1. Environmental Reserve – I spoke with a Lands Officer from Alberta Wildlife and Parks recently about our Nature Trail lease and the unique situation we are in for Environmental Reserve enforcement. She will be looking into these matters and getting back to me about meeting to discuss things further.
2. Restorative Justice – Janene and I had a great meeting with representatives from the School and Red Deer Rural Restorative Justice on March 22nd. The meeting was about bringing Restorative Practices to Alix MAC School and to the community at large. School leadership was very positive about the idea and have done quite a bit of work to put these practices in place over the last year. There may be areas where Council can help with this initiative through advocacy to the provincial level and adding Restorative Justice to Alix’s annual RCMP Action Plan. I will keep you posted.
3. Rural Renewal – Council reviewed an RFD regarding participation in the Rural Renewal Stream February 7th meeting. This is the program where a municipality actively solicits foreign nationals to fill gaps in the workforce. Council directed staff to consult with Chamber re: need in the community. Chamber does not feel there is enough need within the local business community to warrant participation at this time.
4. Alix Wagon Wheel Museum – The museum is celebrating it’s 50th anniversary this year! They have chosen June 6th to celebrate this milestone.
5. Staff Update – I’m very happy to report that a member of the Public Works staff has successfully completed the Landscaping and Industrial Pesticide Applicator course. This certification means we can do herbicide application within the Village using our own staff rather than contracting out to Green Oasis and represents approximately \$4,000 in savings each year.
6. LREMP – Our Regional Emergency Management group was successful in getting a grant of approx. \$22,000 to cover costs associated with our next major training exercise. Thanks to the LREMP Coordinator and City of Lacombe for submitting the application on our behalf, in 2026 our mock disaster will not be an extra expense for communities.
7. Community Surveys – At Lake Information Night, the Chamber and the Village partnered to survey the community regarding shopping habits to help determine what kind of

businesses are most needed in Alix. 41 surveys were handed in on Lake Night and an additional 21 have been received since then. Once the deadline has passed, the answers will be compiled and shared with Council and the Chamber.

8. Lacombe Regional Waste Services Commission – The LRWSC Manager has let us know they will be hosting a Household Hazardous Waste Roundup this September at the Alix / Mirror transfer site. Once date and details are known, we will make sure to get the information out to the public.

Hello Mayors, Councillors and CAOs,

Attached are key messages you can use in conversations with MLAs, media, and the public about the importance of keeping political parties out of local elections. The messages build on a letter we sent to the Minister of Municipal Affairs and Premier last week providing ways that trust and transparency in local elections can be increased without putting parties on the ballot.

During dialogue with the Minister and Premier at our recent Spring Municipal Leaders Caucus, they confirmed their intention to bring in legislation that would pave the way for political parties to formally participate in local elections along with an openness to receive alternative recommendations on how to improve the Local Authorities Election Act. Our recommendations focus on contribution limits, disclosure requirements, rules for third-party advertisers and ways to increase candidates understanding of the role of councils. More details on our recommendations can be found on our [Keep Local Elections Local Webpage](#).

We hope you will amplify our message by:

- Contacting your local MLA and addressing your concerns.
- Creating awareness about the topic with your residents by discussing it with your local news media and/or via social media posts.
- Passing a motion in council to draw attention to your official position on the proposed legislation.

ABmunis is also planning a media event the week of April 8-12.

Let's use our strength in members to raise awareness of the importance of local elections providing the opportunity for grassroots Albertans to have their say in how municipalities are run.

Sincerely,
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



POLITICAL PARTIES

Key Messages to Media, Public, and Provincial Officials



Updated April 2, 2024

Why non-partisan politics works at the municipal level

- Given the size of Alberta and Canada, political parties are necessary at the provincial and federal levels.
- Multiple surveys have shown that the majority of Albertans do not think political parties add value at the local level.
- Most issues faced by local elected officials (i.e., mayors, reeves, and councillors) are practical challenges that are **clearly not partisan**.
 - Snow clearing, safe drinking water, road repair, local transportation, fees for hockey arena use are examples of issues that are **clearly not partisan**.
- The current non-partisan system features an environment in which councillors are encouraged to listen to one another, consider alternative views, weigh the pros and cons, seek additional information, and debate issues before voting on them.
 - It encourages collaboration, compromise, and a willingness to find consensus on even the most difficult issues.
- A party-based system is likely to encourage councillors to stick to the positions of the political parties they represent, instead of listening to residents and considering the welfare of the municipality as a whole.
 - It will contribute to a more adversarial and combative environment on council in which councillors will vote along party lines.
- Divisions on municipal councils seem likely to inflame existing divisions among groups within communities and even between neighboring municipalities.
 - Politics does not need to be divisive.
 - The current non-partisan system encourages collaboration in our communities.
 - Albertans want to vote for candidates, not labels.

Recommendations to improve transparency & governance

- Alberta Municipalities' members share concerns about transparency and governance that were expressed by Municipal Affairs Minister Ric Mclver and Premier Danielle Smith at our Spring Municipal Leaders' Caucus (MLC) in mid-March, but we do not believe the injection of political parties into local elections will improve things.



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POLITICAL PARTIES

- In response to Premier Smith's March 15 request at Spring MLC for suggestions on how transparency and governance could be improved in municipal elections, ABmunis recommends the following actions be considered:
 - **Limit donation amounts.** Make changes to the *Local Authorities Election Act (LAEA)* to **limit individual donation amounts** to \$2,500 per candidate.
 - In recent reviews of Alberta's election rules, Albertans clearly signaled they want to see less money involved in local elections, not more.
 - A reduction in contribution limits would go a long way towards creating a more level playing field and ensuring large donors do not drown out the voices of grassroots Albertans.
 - **Financial disclosure.** Require candidates to file **pre-election disclosure statements** and strengthen disclosure requirements for **third-party advertisers**.
 - Voters should know who, be they individuals or like-minded groups, is donating money to candidates or indirectly supporting them through advertising.
 - Limits on campaign contributions to candidates should also be applied to third parties.
 - **Update nomination form.** We recommend **changes to the nomination form** that require candidates to confirm they understand the role of councillors as set out in the *Municipal Government Act (MGA)*.
 - **Education & resources for prospective candidates.** Legislation alone cannot fix divisiveness and disfunction on municipal councils, so we are committed to working with the ministry and other associations to **provide education and resources** that support productive councils.
 - We want to avoid situations like the one that occurred recently in Chestermere, Alberta, where a slate of councillors disregarded their legislative duties to the detriment of their community.

Good Governance

- While political parties are an important part of the parliamentary system at the provincial and federal level, they are not a good fit with local government legislation and processes in Alberta regardless of size of municipality.
- The cities of Edmonton and Calgary follow the same governance rules as other municipalities.
- Caucus meetings and whipped votes go against rules set out by the province in the MGA.
- The MGA states in Part 5, Division 3 that councillors have the statutory duty to: "consider the welfare and interests of the municipality as a whole"
- Section 197(1) of the MGA specifies that council and council committees must meet in public.
- Furthermore, to deliver services efficiently and effectively to businesses and residents, councils must work collaboratively with the province and neighboring municipalities.
- Council members also have roles on quasi-judicial tribunals and service delivery boards
- For these reasons ABmunis believes partisanship would undermine the ability of councils to effectively fulfill their roles.



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POLITICAL PARTIES

Survey Results

- Results from the Government of Alberta’s November 2023 survey on proposed changes to the LAEA that were obtained through a reporter’s FOIP request show that 70 per cent of Albertans are opposed to the introduction of political parties at the local level.
- A public opinion survey on the possible introduction of political parties at the municipal level was conducted by pollster Janet Brown for Alberta Municipalities in early September 2023, just six months ago.
 - ABmunis’ survey found that **68 per cent** of Albertans were opposed to the idea.
 - More than **80 per cent** (81%) thought that municipal officials who are part of a political party would vote along party lines and not necessarily in the best interest of the community.
 - **Sixty-nine per cent** (69%) of respondents think that political parties would make municipal governments more divisive and less effective.

Trust and Integrity

- We recognize there is currently nothing preventing candidates from running on slates or for political parties, other than an historic lack of success.
- However, changes to legislation could be made that might make it easier for political parties or slates of candidates to raise funds. We know from previous reviews of the election rules that Albertans want to see less money involved in local elections, not more.
- Parties could also lead to money being raised in one part of the province being used to influence the election in another region. This would again take the focus away from keeping local elections local.
- The mandate letter from Premier Smith to Minister of Municipal Affairs McIver instructed him to collaborate with Minister of Justice Amery to review the LAEA and make recommendations for any necessary amendments to “strengthen public trust in and the integrity of our municipal election laws”.
- We believe the best way to strengthen trust and integrity is to listen to Albertans when they say they do not want political parties at the local level.



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Stettler District Ambulance Association

Box 1270
6602 – 44 Avenue
Stettler, Alberta T0C 2L0
Ambulance Bay: 403.742.8604
Admin: 403.742.4441

March 27, 2024

Chantal Balash
Manager, Contract Strategy & Performance
Alberta Health Services
13443 149 Street
Edmonton, AB, T5L2T3

EMAIL: Chantal.Balash@ahs.ca

Dear Ms. Balash,

RE: Stettler District Ambulance Associations Contract Negotiations

On behalf of the Board for Stettler District Ambulance Association (SDAA), we wish to express our dissatisfaction with Alberta Health Services (AHS) neglecting to negotiate a new contract with SDAA prior to its expiration, disregarding our region's very active and essential ambulance service. We believe there have been insufficient efforts made to discuss and enter into a beneficial agreement, affecting our ability to operate efficiently. We wish to address this matter and enter into negotiations promptly.

As a vital component of the healthcare system in our region, the SDAA requires contract stability at a minimum, in order to effectively plan for inflation in operating and capital expenses and purchases. Without a contract it is difficult for SDAA to adequately budget and confirm positions for our staff. We believe moving all SDAA staff to 12-hour shifts and eliminating the core/flex scheduling aligns with AHS ambulance service current practices, and will allow us to better serve our community.

The continuation of core/flex scheduling significantly impacts our ability to compete in a very competitive job market to fill vacancies within our organization, when other services have already eliminated core/flex. This scheduling change will not only benefit our organization and improve the lives of our staff, but also improve the quality of care we are able provide to our community.

We look forward to negotiating with AHS in good faith to reach an agreement which will meet the current and future needs of both parties. By working together, we can achieve our long-term goals and continue to provide high-quality ambulance services to the residents of our district. We are confident through open, timely communication and collaboration, we will reach a resolution beneficial for all parties, efficiently and professionally meeting and serving the ambulatory care needs of our community.

We propose negotiations begin by April 30, 2024 rather than waiting until the eve of the expiration of the bridging contract. Thank you for your prompt attention to this matter to confirm a start date for negotiations with us.

Sincerely,

A handwritten signature in black ink, appearing to read 'JS', with a long horizontal stroke extending to the right.

Justin Stevens, CHAIRPERSON

CC:

Honourable Danielle Smith, Premier of Alberta

Honourable Adriana LaGrange, Minister of Health

Honourable Nate Horner, Minister of Finance and MLA for Drumheller-Stettler

Regional Partners

EMS Service Providers

ALBERTA MUNICIPALITIES: BREAKING DOWN ALBERTA'S CAPITAL SUPPORT FOR MUNICIPALITIES IN 2024

Apr 3, 2024

At our recent Spring 2024 Municipal Leaders' Caucus, Premier Danielle Smith said that the Government of Alberta will invest **\$3.6 billion in municipalities in 2024**. This is about \$900 million more than what will be collected from municipalities through the provincial education property tax.

Several of our members have contacted us seeking clarity on the dollar figures presented by Premier Smith, which included:

- **\$2.23 billion** in municipal infrastructure support
- **\$577 million** in capital maintenance and support
- **\$708 million** in roads and bridges
- **\$95 million** in additional projects.

Our Policy & Advocacy team took a close look at what these dollar figures represent. What follows is a summary of our analysts' findings.

\$1.7 billion in provincial funding for municipal infrastructure

- \$722 million (20%) of the quoted \$3.6 billion is for the new Local Government Fiscal Framework Capital program, which is allocated to every municipality on a formula basis.
- \$188 million (5%) is open to competitive application for most municipalities (e.g., Municipal Water Wastewater Partnership, the new Local Growth and Sustainability Grant, Strategic Transportation Infrastructure Program, and Water for Life).
- \$819 million (23%) is not associated with a formal funding program but represents one-off investments in specific municipalities. Ninety-five per cent (95%) of this funding will be spent in Calgary and Edmonton on major thoroughfare roadways, the Calgary event centre, and light rail transit (LRT) expansion.

\$764 million in federal funding for municipal infrastructure

About \$764 million (21%) of the quoted \$3.6 billion is funding from the Government of Canada that flows through the Government of Alberta for municipal governments (e.g., Canada

Community Building Fund, Investing in Canada Infrastructure Program, and the federal portion of the Edmonton and Calgary LRT project).

\$1.1 billion in provincial spending on provincial highways & bridges

About \$1.12 billion (31%) of the quoted \$3.6 billion represents investments in maintenance and upgrades of provincially-owned infrastructure such as provincial highways and bridges. Most of these projects are listed on page 115 of the Government of Alberta's 2024 Fiscal Plan.

Conclusions

We have analyzed funding in this way so we can easily compare year-to-year changes in provincial funding for municipalities without influence from funding changes at the federal level. While we appreciate the Government of Alberta's investments in provincial highways and bridges, we do not consider this to be a municipal support as local governments are not involved in the management or funding of provincial highway infrastructure.

If we exclude the federal funding and the amounts for provincial highways and bridges, then the total provincial capital funding for municipalities in 2024 will be \$1.73 billion. This is actually \$1 billion less than what the provincial government will take from municipalities through education property taxes this year.

This highlights the importance of the Government of Alberta's work to "review the feasibility of amending the education property tax to assist municipalities with retaining more funding for local priorities" as outlined in the Premier's August 2023 mandate letter to the Minister of Municipal Affairs. Alberta Municipalities looks forward to sitting down with representatives from the Government of Alberta to discuss potential changes to provincial education property taxes.



April 5, 2024

Mayor Fehr and Council
Village of Alix
Attn: Michelle White, CAO
Sent via email: cao@villageofalix.ca

RE: Thank you to Council

Dear Mayor Fehr and Council,

Words cannot express the depth of gratitude that we have for the Village of Alix and its residents. Thank you for joining the STARS Municipal Initiative that supports life-saving mission operations. You fly with STARS on every mission, bringing hope and a chance for life.

Your commitment for operational support of \$2 per capita in 2024, provides sustainability for STARS operations and ensures that the highest level of critical care is available to your residents.

Your commitment to STARS is a generational investment in your community. Together, we will continue to enhance the delivery of critical care throughout rural Alberta and save many lives. You are our reason for being.

Thank you for your partnership with STARS.

Sincerely,

A handwritten signature in black ink that reads "Glenda Farnden".

Glenda Farnden

Senior Municipal Relations Liaison

STARS Foundation



780-890-3131



Suite 100-1519 35 Ave E, Edmonton
International Airport, AB T9E 0V6



info@stars.ca | stars.ca

April 08, 2024

To whom it may concern,

Re: Alberta Disability Services Professional Appreciation Week:

I am writing this letter in my capacity as Board President of the Alberta Disability Worker Association (ADWA) to bring awareness to a matter of significance.

The Alberta Disability Workers Association (ADWA) is the established professional voice and advocate for the 15,000+ professionals employed in Community Disability Services (CDS) across the Province of Alberta. ADWA was formed in 2010, and one of our important roles is to heighten Albertans' awareness of our essential and valuable workforce by publicly recognizing the positive impact the profession has on the lives of people with disabilities, their families, and the overall community. ADWA is a professional association, not a union; our members are Community Disability Service professionals who voluntarily register for membership.

The Minister of Seniors, Community and Social Services, Jason Nixon, has declared the week of May 20-26, 2024, as the Alberta Disability Services Professional Appreciation Week. This declaration, which has been enacted in perpetuity (3rd Monday in May), is a testament to the unwavering dedication and invaluable contributions made by disability service professionals in our communities.

I respectfully request that where possible Alberta's communities join ADWA in acknowledging this significant occasion. By doing so, we can collectively raise awareness about the essential role that CDS professionals play in enhancing the lives of individuals with disabilities who live, work, and play in communities, across Alberta. One example is that various CDS organizations are hoping that their municipalities will "light up" on Wednesday, May 22, 2024, to showcase the breadth of this profession across Alberta.

Your support in this initiative would not only serve to honor the dedicated professionals working in disability services but also encourage a more inclusive and understanding societal ethos.

Thank you in advance for your consideration.

All the best,



Alexander Stoye
Board President
Alberta Disability Worker Association (ADWA)



*Alix Wagon Wheel Museum
is pleased to invite you to attend their
50th Anniversary Celebration
on Saturday, June 8th, 2024
from 2:00 - 4:00 p.m.
with a short program at 3:00 p.m.
followed by refreshments at
Alix Drop-In Centre*

*RSVP by May 31st, 2024 to
alixmuseum@gmail.com*

*or call Donna at 403-358-9848
We would appreciate it if one of you
could bring greetings from the Village.
Thanks, D.*

