

Regular Meeting of the Village of Alix Council, to be held on
Wednesday, April 15, 2026 at 6:00 P.M.

AGENDA

1. Call to Order:
2. Agenda: Amendments and Adoption
3. Adoption of the Minutes: a) Minutes of the Regular Meeting – April 1, 2026 – 6:00 P.M.
4. Delegation: a) Laura Marcato, CPA, CA – Seniuk & Marcato – 2025 Financial Statement Presentation
5. Bylaws: a) Road Closure Bylaw 494/26 – Request for Decision 26-21
b) ATCO Franchise Bylaw 495/26 - Request for Decision 26-22
6. Unfinished Business: None
7. New Business: a) Alix Public Library Board Appointments – Request for Decision 26-23
8. Financial Reports: a) Accounts Payable Cheque Listing – March 18 – April 1, 2026
b) Bank Reconciliation – March 31, 2026
c) Tax Trial Balance – April 9, 2026
9. Committee Reports: a) Parkland Regional Library System – Mayor Gilliat
b) Lacombe Foundation Board Meeting – Mayor Gilliat
c) Alberta Municipalities Spring Leaders Caucus – Mayor Gilliat
10. Administrative Reports: None
11. Correspondence: a) Honourable Dan Williams, ECA, Minister of Municipal Affairs – Introduction of Bill 28
b) Government of Alberta – Bill 26 Fact Sheet – Animal Protection Amendment Act
c) Honourable Dan Williams, ECA, Minister of Municipal Affairs – Assessment Model Review
d) Alix and Area Community Resource Centre – Community Gardens 2026
e) Central Alberta Realtors Association – Housing Issues Facing Canadians
12. Closed Meeting: None
13. Adjournment:

Village of Alix

“A Way of Life”

Mission

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

Vision

“Vibrant Village by the lake”

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.

Minutes of the Regular Meeting of the Village of Alix Council, held on Wednesday, April 1, 2026, at 6:00 P.M. in the Village of Alix Council Chambers.

Present: Mayor Barbara Gilliat, Councillors Edwin Cole, Rob Fehr and Frank Laneuville.

Also Present: Michelle White, Chief Administrative Officer

Regrets: Councillor Janice Besuijen

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

Public Hearing: a) Proposed Bylaw #493/26 - Advertising/Public Notification Bylaw

Mayor Gilliat called the Public Hearing to order at 6:00 P.M.

Call for Written Submissions: Mayor Gilliat called for written submissions regarding the proposed Advertising/Public Notification Bylaw #493/26.

There were none.

Call for Verbal Submissions: Mayor Gilliat called for verbal submissions from those present or attending virtually regarding the proposed Bylaw #493/26.

There were none.

Resolution #066/26: Moved by Councillor Cole that this Public Hearing of the Village of Alix Council be closed at 6:01 P.M.

CARRIED

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

Approval of Agenda:

Resolution #067/26: Moved by Councillor Fehr that the Village of Alix Council approve the agenda with the following amendment:

Add: New Business: c) Parkland Community Planning Services

CARRIED

Minutes: a) Regular Meeting – March 18, 2026

Resolution #068/26: Moved by Councillor Laneuville that the minutes of the Regular Meeting of the Village of Alix Council held on Wednesday, March 18, 2026, be accepted as presented.

CARRIED

- Delegation: None
- Bylaws: a) Advertising/Public Notification Bylaw #493/26 – Request for Decision 26-20
- Resolution #069/26: Moved by Councillor Cole that the Village of Alix Council hereby give second reading to Bylaw #493/26, being a bylaw to establish alternate methods for advertising statutory notices.
CARRIED
- Resolution #070/26: Moved by Councillor Fehr that the Village of Alix Council hereby give third and final reading to Bylaw #493/26.
CARRIED
- Unfinished Business: None
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April 1, 2026
- New Business: a) Resource Centre Lease – Request for Decision 26-18
- Resolution #071/26: Moved by Councillor Cole that the Village of Alix Council hereby agrees to renew the lease with the Alix/Mirror Wellness Supports Society for a five (5) year period, beginning April 15, 2026 and includes the option for an additional five (5) year lease extension upon agreement by both parties.
CARRIED
- b) ATCO Franchise Agreement – Request for Decision 26-19
- Resolution #072/26: Moved by Councillor Laneville that the Village of Alix Council hereby directs administration to take steps to renew the Franchise Agreement with ATCO Gas & Pipelines Ltd. for a period of 18 years, leaving the Franchise Fee at 12% and separating out property taxes through a Rider B in the agreement.
CARRIED
- c) Parkland Community Planning Services
- Resolution #073/26: Moved by Councillor Fehr that the Village of Alix Council hereby pay Parkland Community Planning Services \$2051.16 being the amount owing for the dissolution of Parkland Community Planning Services.
CARRIED
- Financial Reports: None
- Committee Reports: a) Rahr Malting Canada Ltd. Meeting – Councillor Laneville
b) Red Deer River Municipal Users Group – Councillor Laneville
- Resolution #074/26: Moved by Councillor Fehr that the Village of Alix Council hereby accept

the Committee Reports as presented.

CARRIED

Administrative Reports: a) Chief Administrative Officer's Report

Resolution #075/26: Moved by Councillor Cole that the Village of Alix Council hereby accept the Chief Administrative Officer's Report as presented.

CARRIED

Correspondence and Information:

a) Honourable Adriana LaGrange, Minister of Primary and Preventative Health Services – Bashaw and District Regional Health and Wellness Foundation

b) Lacombe County – Lacombe County Farm Safety Day – June 10, 2026

c) Parkland Regional Library System – Board Meeting Highlights

d) Alix and Area Community Resource Centre – Volunteer Appreciation - April 13, 2026

e) Canadian National CN – 2025 Dangerous Goods Shipments in Alix

f) Canadian National CN – Right-of-Way Vegetation Management Program

Resolution #076/26: Moved by Councillor Fehr that Correspondence Items (a) through (f) be accepted as information.

CARRIED

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April 1, 2026

Closed Meeting: a) Access to Information Act s. 30(1) Disclosure Harmful to Economic and Other Interests of a Public Body RE: Municipal Land Value

Resolution #077/26: Moved by Councillor Cole that the Village of Alix Council go into a Closed Meeting at 7:05 P.M. to discuss Access to Information Act, Section 30 (1) – Disclosure Harmful to Economic and Other Interests of a Public Body regarding Municipal Land Value.

CARRIED

Resolution #078/26: Moved by Councillor Fehr that the Village of Alix Council return to the Public Meeting at 7:11 P.M.

CARRIED

Resolution #079/26: Moved by Councillor Cole that the Village of Alix Council hereby offers Kelly Mercer a portion of the closed laneway at the price set by Council.

CARRIED

Adjournment:

Resolution #080/26: Moved by Councillor Fehr that this Regular Meeting of the Village of Alix Council be adjourned at 7:13 P.M.

CARRIED

Mayor

Chief Administrative Officer

DRAFT

VILLAGE OF ALIX
Financial Statements
Year Ended December 31, 2025

For Official Use Only
Not for Distribution Outside the Village

VILLAGE OF ALIX
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Year Ended December 31, 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Municipality 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 Municipality's financial position as of December 31, 2025, 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 judgments. Such amounts have been determined on a reasonable basis in order to ensure 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 Municipality's council carries out its responsibilities for review of the financial statements principally through regular council meetings. Council meets regularly with management and 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 Municipality's council has approved the financial statements.

The financial statements have been audited by the independent firm of Seniuik and Marcato, Chartered Professional Accountants, external auditors appointed by the Municipality. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's financial statements.

Michelle White, CAO

Alix, AB
April 15, 2026



INDEPENDENT AUDITOR'S REPORT

To the Members of Council of Village of Alix

Opinion

We have audited the financial statements of Village of Alix (the "Municipality"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

(continues)

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

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

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

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

Edmonton, Alberta
April 15, 2026

**Seniuk and Marcato,
Chartered Professional Accountants**

VILLAGE OF ALIX
Statement of Financial Position
December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash (Note 3)	\$ 2,189,599	\$ 1,764,654
Restricted cash (Note 3)	71,444	-
Taxes and grants in place of taxes receivable (Note 4)	128,074	128,552
Grants and receivables from other governments (Note 6)	657,817	458,005
Trade and other receivables	113,742	112,018
	3,160,676	2,463,229
LIABILITIES		
Accounts payable and accrued liabilities	106,791	99,722
Wages payable	34,061	30,899
Long term debt (Note 9)	2,115,790	2,275,539
Deferred revenue (Note 8)	702,543	365,054
Asset retirement obligation	94,110	89,665
	3,053,295	2,860,879
NET FINANCIAL ASSETS (DEBT)	107,381	(397,650)
NON-FINANCIAL ASSETS		
Prepaid expenses	3,740	4,213
Tangible capital assets (Note 7)	14,763,226	15,045,153
Land inventory	219,728	259,728
Inventory for consumption	35,663	23,744
	15,022,357	15,332,838
ACCUMULATED SURPLUS (Schedule 4)	\$ 15,129,738	\$ 14,935,188

COMMITMENTS (Note 16)

Approved on behalf of council.

_____ Mayor

_____ Councilor

VILLAGE OF ALIX
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2025

	Budget (Unaudited) 2025	2025	2024
REVENUES			
Net municipal taxes (Schedule 1)	\$ 1,650,132	\$ 1,650,034	\$ 1,581,628
User fees	787,230	807,572	862,356
Government transfers for operating (Schedule 2)	72,808	217,021	72,612
Investment income	52,000	55,603	97,358
Penalties and costs of taxes	53,000	39,663	39,176
Licenses and permits	5,600	8,040	7,100
Rentals	20,000	17,999	21,110
Franchise fees & concession contracts	139,600	139,331	144,156
Fines	7,000	7,689	5,941
	2,787,370	2,942,952	2,831,437
EXPENSES			
Administrative and legislative	502,870	476,117	495,199
Protective services (Note 17)	186,158	169,006	198,210
Transportation services	424,573	782,191	681,891
Environmental services	672,485	907,669	838,963
Community services	136,430	133,929	133,430
Recreation and culture	413,950	520,683	306,246
	2,336,466	2,989,595	2,653,939
SURPLUS (DEFICIT) FROM OPERATIONS	450,904	(46,643)	177,498
OTHER INCOME (EXPENSES)			
Government transfers for capital (Schedule 2)	183,686	245,945	649,934
Gain (loss) on disposal of tangible capital assets	-	9,048	(40,792)
(Loss) on sale of land	-	(13,800)	-
	183,686	241,193	609,142
ANNUAL SURPLUS	634,590	194,550	786,640
ACCUMULATED SURPLUS - BEGINNING OF YEAR	14,935,188	14,935,188	14,148,548
ACCUMULATED SURPLUS - END OF YEAR	\$ 15,569,778	\$ 15,129,738	\$ 14,935,188

COUNTY - LEAD
P.O. HRS

RAIL CROSSING
IN INFRASTRUCTURE
PLAN

WATER
METERS

LAKE
DREDGING

EXPENSED
OUT
PROJECTS

LOT BY
ARENA - SOLD
@ ASSESSED
"ACQUIRED"
@ HIGHER
ASSESSMENT

GETTING
MUCH TIGHTER!

VILLAGE OF ALIX
Statement of Changes in Net Financial Assets (Debt)
Year Ended December 31, 2025

	Budget (Unaudited) 2025	2025	2024
ANNUAL SURPLUS	\$ 634,590	\$ 194,550	\$ 786,640
Amortization of tangible capital assets	-	483,583	456,602
Purchase of tangible capital assets	(183,686)	(201,657)	(1,373,221)
Proceeds on disposal of tangible capital assets	-	9,048	15,000
Loss (gain) on disposal of assets	-	(9,048)	40,792
Decrease (increase) in prepaid expenses	-	474	(1,977)
Decrease (increase) in inventory for consumption	-	(11,919)	(1,805)
Decrease in land held for sale	-	40,000	-
	(183,686)	310,481	(864,609)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	450,904	505,031	(77,969)
NET FINANCIAL DEBT - BEGINNING OF YEAR	(397,650)	(397,650)	(319,681)
NET FINANCIAL ASSETS (DEBT) - END OF YEAR	\$ 53,254	\$ 107,381	\$ (397,650)

LOT BY ARENA
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VILLAGE OF ALIX
Statement of Cash Flows
Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Annual surplus for the year	\$ 194,550	\$ 786,640
Items not affecting cash:		
Amortization of tangible capital assets	483,583	456,602
Gain on disposal of tangible capital assets	(9,048)	40,792
	669,085	1,284,034
Changes in non-cash working capital:		
Trade and other receivables	(1,722)	(55,360)
Land inventory	40,000	-
Grants and receivables from other governments	(199,812)	78,143
Taxes and grants in place of taxes	478	19,548
Accounts payable and accrued liabilities	7,067	(364,995)
Deferred revenue	337,489	(302,187)
Wages payable	3,162	3,183
Prepaid expenses	473	(1,977)
Inventory for consumption	(11,919)	(1,805)
	175,216	(625,450)
Cash flow from operating activities	844,301	658,584
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(201,657)	(1,373,221)
Proceeds on disposal of tangible capital assets	9,048	15,000
Cash flow used by capital activities	(192,609)	(1,358,221)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash	(71,444)	262,387
Increase (decrease) in asset retirement obligations	4,445	4,235
Cash flow from (used by) investing activities	(66,999)	266,622
FINANCING ACTIVITIES		
Repayment of long term debt	(159,748)	(154,137)
INCREASE (DECREASE) IN CASH FLOW	424,945	(587,152)
Cash - beginning of year	1,764,654	2,351,806
CASH - END OF YEAR (Note 3)	\$ 2,189,599	\$ 1,764,654

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Property and Other Taxes
Year Ended December 31, 2025

(Schedule 1)

	Budget (Unaudited) 2025	2025	2024
TAXATION			
Real property tax	\$ 1,881,748	\$ 1,880,960	\$ 1,776,514
Linear property taxes	29,229	29,794	27,520
Grants in lieu of property taxes	2,010	2,010	1,942
	1,912,987	1,912,764	1,805,976
REQUISITIONS			
Alberta school foundation	254,193	254,068	216,748
Lacombe foundation	8,662	8,662	7,600
	262,855	262,730	224,348
NET MUNICIPAL TAXES	\$ 1,650,132	\$ 1,650,034	\$ 1,581,628

1,104,446

137,320

Schedule of Government Transfers
Year Ended December 31, 2025

(Schedule 2)

	Budget (Unaudited) 2025	2025	2024
TRANSFERS FOR OPERATING			
Provincial Government	\$ 72,808	\$ 206,876	\$ 61,208
Other Local Governments	-	10,145	11,404
	72,808	217,021	72,612
	72,808	217,021	72,612
TRANSFERS FOR CAPITAL			
Provincial Government	183,686	245,945	649,934
TOTAL GOVERNMENT TRANSFERS	\$ 256,494	\$ 462,966	\$ 722,546

*Rolling up
 7 Capital
 Grants -
 No one had
 received LGFF
 by end of 2025*

*Some grant funds
 were expensed out in
 2025, Eg Railway
 crossing + Infrastructure
 Master plan.*

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Expenditures by Object
Year Ended December 31, 2025

(Schedule 3)

	Budget (Unaudited) 2025	2025	2024
EXPENSES			
Salaries, wages & benefits	\$ 694,380	\$ 686,033	\$ 670,952
General and professional services	594,650	675,486	626,019
Contracted services, materials and utilities	871,140	964,847	718,412
Transfers to local boards and agencies	99,788	99,559	96,491
Amortization	-	483,583	456,602
Interest on long term debt	76,509	75,642	81,228
Accretion	-	4,445	4,235
Total Expenditures by Object	\$ 2,336,467	\$ 2,989,595	\$ 2,653,939

*Those spent on
outdoor capital
projects*

15,000

Villages

2024

Clive = 36%

Delburne = 31%

Consort = 26% (Budget 3,112,683)

Linden = 27%

Nampa = 33%

2025 Wages = 23% of expenses

Towns

BASHAW = 32%

Bentley = 39%

Bowden = 26% (Budget 3,282,297)

Eckvick = 31% (Budget 3,131,828)

VILLAGE OF ALIX

Schedule of Changes in Accumulated Surplus

(Schedule 4)

Year Ended December 31, 2025

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	Total 2025	Total 2024
BALANCE, BEGINNING OF YEAR	\$ 1,272,415	\$ 982,824	\$ 12,679,949	\$ 14,935,188	\$ 14,148,548
Excess (deficiency) of revenues over expenses	194,550	-	-	194,550	786,640
Current year funds used to purchase of tangible capital assets	(201,657)	-	201,657	-	-
Annual amortization expense	483,583	-	(483,583)	-	-
Principal repayments on long term debt	(159,748)	-	(159,748)	-	-
Annual accretion expense	4,445	-	(4,445)	-	-
Annual reserve fund transfers	(132,140)	132,140	-	-	-
	189,033	132,140	(126,623)	194,550	786,640
BALANCE, END OF YEAR	\$ 1,461,448	\$ 1,114,964	\$ 12,553,326	\$ 15,129,738	\$ 14,935,188

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Segmented Disclosure
Year Ended December 31, 2025

(Schedule 5)

	General Government	Protective Services	Transportation Services	Recreation & Culture	Environmental Services	Community Services	Total 2024
REVENUE							
Net municipal taxes	\$ 1,650,034	\$ -	\$ -				\$ 1,650,034
Government transfers	-	-	145,668	36,466	-	34,887	217,021
User fees and sales of goods	12,436	-	1,086	20,455	773,595	-	807,572
Investment income	55,603	-	-	-	-	-	55,603
Franchise and concession contracts	139,331	-	-	-	-	-	139,331
Penalties and costs of taxes	39,663	-	-	-	-	-	39,663
Rentals	-	-	-	-	-	17,999	17,999
Licenses, permits and fines	2,725	9,529	-	-	-	3,475	15,729
	1,899,792	9,529	146,754	56,921	773,595	56,361	2,942,952
EXPENSES							
Contract and general services	78,616	110,731	246,693	51,446	151,678	36,322	675,486
Salaries and wages	340,867	-	158,720	72,110	114,336	-	686,033
Materials, goods and utilities	51,692	29,324	124,467	321,048	408,577	29,739	964,847
Transfers to local boards	-	10,000	-	58,186	-	31,373	99,559
Amortization	4,093	18,951	238,880	14,558	206,881	220	483,583
Interest on long term debt	-	-	13,300	-	26,067	36,275	75,642
Accretion of asset retirement obligations	849	-	131	3,335	130	-	4,445
	476,117	169,006	782,191	520,683	907,669	133,929	2,989,595
Excess (deficiency) of revenue over expenses before other	1,423,675	(159,477)	(635,437)	(463,762)	(134,074)	(77,568)	(46,643)
OTHER							
Government transfers for capital	-	-	77,437	-	168,508	-	245,945
Gain on disposal of tangible capital assets	9,048	-	-	-	-	-	9,048
Loss on sale of land	(13,800)	-	-	-	-	-	(13,800)
	(4,752)	-	77,437	-	168,508	-	241,193
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 1,418,923	\$ (159,477)	\$ (558,000)	\$ (463,762)	\$ 34,434	\$ (77,568)	\$ 194,550

Master Plan
16 FF operating
1000
SCARJ #11

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX

Schedule of Tangible Capital Assets

(Schedule 6)

Year Ended December 31, 2025

	Opening Balance 2025	Additions and Transfers 2025	Disposals, Impairments and Transfers 2025	Closing Balance 2025
For the year ended December 31, 2025				
Cost				
Land	\$ 145,015	\$ -	\$ -	\$ 145,015
Land improvements	456,817	-	-	456,817
Buildings	2,574,507	-	-	2,574,507
Engineered structures	18,174,738	111,706	-	18,286,444
Machinery and equipment	978,210	42,331	(3,006)	1,017,535
Motor vehicles	367,909	47,619	(27,825)	387,703
	22,697,196	201,656	(30,831)	22,868,021
Accumulated Amortization				
Land improvements	(315,304)	(10,149)	-	(325,453)
Buildings	(724,072)	(50,302)	-	(774,374)
Engineered structures	(5,708,568)	(354,908)	-	(6,063,476)
Machinery and equipment	(656,829)	(53,172)	3,006	(706,995)
Motor vehicles	(247,270)	(15,052)	27,825	(234,497)
	(7,652,043)	(483,583)	30,831	(8,104,795)
Net Book Value	\$ 15,045,153	\$ (281,927)	\$ -	\$ 14,763,226

For the year ended December 31, 2024

Cost				
Land	\$ 193,078	\$ -	\$ (48,063)	\$ 145,015
Land improvements	456,817	-	-	456,817
Buildings	2,584,049	-	(9,542)	2,574,507
Engineered structures	16,855,611	1,345,927	(26,800)	18,174,738
Machinery and equipment	950,916	27,294	-	978,210
Motor vehicles	367,909	-	-	367,909
	21,408,380	1,373,221	(84,405)	22,697,196
Accumulated Amortization				
Land improvements	(301,941)	(13,363)	-	(315,304)
Buildings	(675,563)	(50,322)	1,813	(724,072)
Engineered structures	(5,405,096)	(330,272)	26,800	(5,708,568)
Machinery and equipment	(608,372)	(48,457)	-	(656,829)
Motor vehicles	(233,082)	(14,188)	-	(247,270)
	(7,224,054)	(456,602)	28,613	(7,652,043)
Net Book Value	\$ 14,184,326	\$ 916,619	\$ (55,792)	\$ 15,045,153

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

VILLAGE OF ALIX

Notes to Financial Statements

Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting

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

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

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

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

Financial instruments

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

Use of Estimates

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

Examples of significant estimates include:

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

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

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

Segment Disclosures

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

The segments have been selected on a basis consistent with the presentation adopted for municipal financial planning and budgeting processes.

- General Government is comprised of municipal administration and council governance;
- Protective Services is comprised of police, traffic safety, bylaw enforcement and fire rescue;
- Transportation Services is comprised of roadway and parking services;
- Environmental Services is comprised of water, sewage, and garbage services;
- Community Services is comprised of related services for the betterment of the Municipality; and
- Recreation and Culture is comprised of parks and recreation; community and family services planning; and corporate properties and public housing.

Cash and short term investments

Cash and cash equivalents consist of cash on deposit and short term investments maturing within 90 days from the date of purchase, are capable of reasonably prompt liquidation, and may be used to manage the Municipality's cash position throughout the year.

Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transaction costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of, the accumulated gains or losses are reclassified to the statement of operations. Investments in interest-bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net-present-value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

Land Inventory for Resale

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

Inventory

Inventory is measured at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventory includes all costs to purchase, convert, and bring the inventories to their present location and condition. Cost is determined using specific identification for major equipment and the weighted-average cost formula for all other inventory items. Inventory valuation reserves are maintained for inventory that is slow moving or obsolete.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

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

Loans Receivable

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

Debt Charges Recoverable

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

Local Improvements

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

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

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

The Municipality regularly reviews its tangible capital assets to eliminate obsolete items.

Government transfers related to tangible capital assets are recognized as revenue when the related expenditures are incurred and are reported within the applicable capital asset function.

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

Contributions of Tangible Capital Assets

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

Cultural and Historical Tangible Capital Assets

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

Non-Financial Assets

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

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

Impairment of long lived assets

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

Deferred Revenue

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

Deposits

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

Long term Debt

Long term debt is initially recognized net of any premiums, discounts, fees and transaction costs, with interest expense recognized using the effective interest method. Long term debt is subsequently measured at amortized cost.

Reserves and Equity in Tangible Capital Assets

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

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

Tax Revenue

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

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

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

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

Revenue recognition

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

Requisition Over-levy and Under-levy

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

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

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

Government Transfers

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

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

Leases

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

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

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

Asset Retirement Obligations

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

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

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

Contaminated Sites Liability

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

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Municipality is directly responsible or accepts responsibility for the contamination,
- it is expected that future economic benefits will be given up, and
- a reasonable estimate of the amount can be made.

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

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

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

2. FINANCIAL INSTRUMENTS

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

The Municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Municipality's risk exposure and concentration as of December 31, 2025.

Credit risk

The Municipality is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Municipality provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Liquidity risk

Liquidity risk is the risk that the Municipality will be unable to meet its financial obligations as they come due. The Municipality is exposed to this risk primarily through its accounts payable and long-term debt. Liquidity risk is managed through the monitoring of cash balances and the timing of property tax collections and other municipal revenues to ensure sufficient funds are available to meet obligations when due.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will affect the Municipality's financial position, potentially increasing borrowing costs or reducing investment income. This risk can indirectly impact taxpayers through higher future funding requirements. It is management's assessment that the municipality is not exposed to this risk in any significant manner.

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

3. CASH AND RESTRICTED CASH

	2025	2024
Cash	\$ 2,189,599	\$ 1,764,654
Restricted cash	71,444	-
	\$ 2,261,043	\$ 1,764,654

Restricted amounts received from municipal grants and are held exclusively for future approved projects. (Note 8.)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

4. TAXES RECEIVABLES

Taxes receivable are comprised of:

	2025	2024
Current taxes and grants in place of taxes	\$ 88,172	\$ 85,299
Arrears taxes and grants in place of taxes	39,902	43,253
	\$ 128,074	\$ 128,552

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5. TRUST FUNDS

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

	2025	2024
Proceeds from tax forfeitures held in trust	\$ 12,762	\$ 12,397

6. GRANTS AND RECEIVABLES FROM OTHER GOVERNMENTS

Grants and receivables from other governments are comprised of:

	2025	2024
Local Government Fiscal Framework - Capital grant receivable	\$ 499,835	\$ 242,581
Canada Community-Building Fund grant receivable	97,557	95,091
Alberta Community Partnership	50,000	-
Alberta Municipal Water/Wastewater Partnership	-	111,363
Subtotal	647,392	449,035
Goods and services tax refundable	10,425	8,970
	\$ 657,817	\$ 458,005

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

7. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land improvements	\$ 456,817	\$ 325,453	\$ 131,364	\$ 141,513
Engineered structures	18,286,444	6,063,476	12,222,968	12,466,170
Buildings	2,574,507	774,374	1,800,133	1,850,435
Machinery and equipment	1,017,535	706,995	310,540	321,381
Motor vehicles	387,703	234,497	153,206	120,639
Land	145,015	-	145,015	145,015
	\$ 22,868,021	\$ 8,104,795	\$ 14,763,226	\$ 15,045,153

① 31%
 ② 32%
 ③ 32%

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

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

8. DEFERRED REVENUE

Deferred revenue is comprised of:

2025	2024 Balance	Allocations	Disbursements	2025 Balance
Grant Funding				
Canada Community-Building Fund	\$ 95,092	\$ 99,395	\$ (71,818)	\$ 122,669
Local Government Fiscal Framework - Capital	242,582	257,253	(47,619)	452,216
Alberta Community Partnership - Intermunicipal Collaboration	-	200,000	(103,668)	96,332
Alberta Municipal Water/Wastewater Partnership	-	279,870	(279,870)	-
	337,674	836,518	(502,975)	671,217
Other Deferred Revenue				
Prepaid Taxes	11,950	5,878	-	17,828
Prepaid Licenses	820	140	-	960
Prepaid Utilities	14,610	-	(2,072)	12,538
	\$ 365,054	\$ 842,536	\$ (505,047)	\$ 702,543

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

Grant funding is comprised of the funds noted above and is allocated to the Municipality by the Provincial Government as approved by the individual restricted funding agreements. These grants are restricted to specific projects that must be approved per the agreement and are scheduled for completion in the next few years. These funds are recognized as revenue in the period they are used for the purpose specified. Unexpended funds related to the advances, less amounts receivable from the Provincial Government, are supported by restricted cash held exclusively for these projects (refer to Note 3.).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

9. LONG TERM DEBT

	2025	2024
Alberta Capital Finance Authority loan bearing interest at 4.89% per annum, repayable in semi-annual blended payments of \$10,339. The loan matures on September 17, 2032 and is secured by the credit and security of the Village at large.	\$ 121,339	\$ 135,561
Alberta Capital Finance Authority loan bearing interest at 4.252% per annum, repayable in semi-annual blended payments of \$34,639. The loan matures on June 15, 2030 and is secured by the credit and security of the Village at large.	281,041	336,591
Alberta Capital Finance Authority loan bearing interest at 2.957% per annum, repayable in semi-annual blended payments of \$16,648. The loan matures on December 15, 2034 and is secured by the credit and security of the Village at large.	261,421	286,431
Alberta Capital Finance Authority loan bearing interest at 2.718% per annum, repayable in semi-annual blended payments of \$22,801. The loan matures on September 15, 2035 and is secured by the credit and security of the Village at large.	396,960	431,076
Alberta Capital Finance Authority loan bearing interest at 3.39% per annum, repayable in semi-annual blended payments of \$33,701. The loan matures on March 15, 2048 and is secured by the credit and security of the Village at large.	1,055,029	1,085,880
	\$ 2,115,790	\$ 2,275,539

Principal reductions over the next 5 years are approximately:

2026	\$ 165,573
2027	171,618
2028	177,894
2029	184,408
2030	156,532
Thereafter	1,259,765
	\$ 2,115,790

Interest on long term debt amounted to \$ 75,642 (2024 - \$ 81,228).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

10. DEBT LIMITS

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

	2025	2024
Total debt limit	\$ 4,414,428	\$ 4,247,156
Total debt	(2,115,790)	(2,275,539)
Amount of debt limit unused	2,298,638	1,971,617
Debt servicing limit	735,738	707,859
Debt servicing	(236,258)	(236,258)
Amount of debt servicing limit unused	\$ 499,480	\$ 471,601

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 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.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in tangible capital assets is comprised of:

	2025	2024
Tangible capital assets (Note 7.)	\$ 22,868,021	\$ 22,697,196
Accumulated amortization (Note 7.)	(8,104,795)	(7,652,043)
Long term debt (Note 9)	(2,115,790)	(2,275,539)
Asset retirement obligation	(94,110)	(89,665)
	\$ 12,553,326	\$ 12,679,949

12. ACCUMULATED SURPLUS

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

	2025	2024
Unrestricted surplus	\$ 1,461,448	\$ 1,272,416
Reserve - Administration	53,000	53,000
Reserve - Fire	127,285	138,778
Reserve - Streets	68,370	8,370
Reserve - Water	141,797 METERS	142,187 OVER 60,000
Reserve - Waste Water	407,332	251,176
Reserve - Cemetery	25,000	20,000
Reserve - Parks And Recreation	248,401	325,534
Reserve - Culture	43,779	43,779
Restricted surplus	1,114,964	982,824

INCLUDES ARE + PLAYGROUNDS HALL + LIBRAR

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

12. ACCUMULATED SURPLUS *(continued)*

	2025	2024
Equity in tangible capital assets	12,553,326	12,679,949
	\$ 15,129,738	\$ 14,935,189

13. SEGMENTED DISCLOSURE

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

Refer to the Schedule of Segmented Disclosure (Schedule 5).

14. LOCAL AUTHORITIES PENSION PLAN

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

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

Total current service contributions by the Village to the LAPP in 2025 were \$36,571 (2024 - \$36,543). Total current service contributions by the employees of the Village to the Local Authorities Pension Plan in 2025 were \$32,384 (2024 - \$32,379).

The LAPP reported a surplus for the overall plan as at December 31, 2024 of \$19.6B. Information as at December 31, 2025 was not available at the time of preparing these financial statements.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

15. SALARY AND BENEFITS DISCLOSURE

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

			2025		2024	
	Salary (1)	Benefits & allowances (2)	Total	Total	Total	Total
Mayor T. Besuijen	\$ 5,625	\$ 152	\$ 5,777	\$ 6,999		
Councilor R. Fehr	6,025	147	6,172	7,892		
Councilor J. Besuijen	6,425	165	6,590	5,966		
Councilor B. Gilliat	6,975	209	7,184	6,390		
Councilor E. Cole	5,275	9	5,284	5,621		
Chief Administrative Officer	104,362	6,872	111,234	106,374		
Designated Officers (3)	92,342	4,762	97,104	109,465		
	\$ 227,029	\$ 12,316	\$ 239,345	\$ 248,707		

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

2. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

16. COMMITMENTS

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

Total future minimum payments are as follows:

2026	\$ 65,212
2027	65,212
2028	65,212
2029	65,212
2030	65,212
Thereafter	1,886,045
	<u>\$ 2,212,105</u>

17. RELATED PARTY TRANSACTIONS

The Municipality made payments of \$45,789 (2024 -\$54,869) for Fire Services. The Municipality is related to Lacombe County for its joint operations of the Alix Fire Department. The Municipality is responsible for 25% of operating costs and 40% of capital costs. These transactions are subject to normal trade terms, and were measured at the exchange amount, being the amount of consideration established and agreed by the related parties.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2025

18. CONTAMINATED SITES LIABILITY

The Municipality has adopted PS3260 Liability for Contaminated Sites. The Municipality did not identify any financial liabilities in 2025 (2024 – Nil) as a result of this standard.

19. ASSET RETIREMENT OBLIGATION

The Municipality identified the following asset retirement obligations:

	2025	2024
Balance, beginning of year	\$ 89,665	\$ 85,431
Liabilities incurred	-	-
Liabilities settled	-	-
Change in estimated cash flows	-	-
Accretion expense	4,445	4,234
Balance, end of year	94,110	89,665

The Municipality owns buildings which contain asbestos and, therefore, the Municipality is legally required to perform abatement activities upon renovations or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost of \$125,742 in the years 2040 - 2052. The estimated total liability of \$94,110 (2024 - \$89,665) is based on the sum of discounted future cash flows for abatement activities using an average discount rate of 4.96% and assuming annual inflation of 3%. The Municipality has not designated assets for settling the abatement activities.

20. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

21. BUDGET AMOUNTS

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

ADMINISTRATION REPORT



Date: March 31, 2026
Memo To: Village Council
From: Tanya Meston
Subject: Road Closure Bylaw 494/26

RFD 26-21

1. **PURPOSE** – To take the next steps in closing a laneway.
2. **BACKGROUND** – Council has agreed to close a laneway situated between Lots 12 – 18, Block F, Plan 5676AE and Lots 19 - 26, Block F, Plan 5676AE on the north side of Alix for the purpose of selling it to Ms. Mercer pending successful completion of all necessary steps. Alberta Transportation and Economic Corridors will be contacted regarding the proposed closure.
3. **OPTIONS** –
 1. To give first reading to Bylaw 494/26
 2. To accept this report as information
4. **DISCUSSION** –
5. **FINANCIAL IMPLICATIONS** – Advertising costs of between \$100 - \$200
6. **LEGAL** – MGA s. 22
 - (1) No road in a municipality that is subject to the direction, control and management of the municipality may be closed except by bylaw.
 - (2) Before giving second reading to a bylaw that would close a road, a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.
 - (3) No road may be closed by bylaw of the council of a municipality that is not a city unless the bylaw is approved by the Minister of Transportation before it receives second reading.
7. **POLITICAL/PUBLIC IMPLICATIONS** –
8. **OTHER COMMENTS** – Council is able to set a public hearing date for this matter at this time as well. Please see recommended resolutions below. After the public hearing, a road closure submission package is sent to Alberta Transportation and Economic Corridors to be reviewed and approved by the minister. After receiving ministerial approval, the bylaw would come back to Council for 2nd and 3rd readings.
9. **RECOMMENDATIONS** – Option #1, I recommend the following resolutions:

“that the Village of Alix Council hereby gives first reading to Bylaw 494/26, being a Bylaw of the Village of Alix in the Province of Alberta, for the purpose of closing public travel and disposing of a portion of a public highway.”

“that the Village of Alix Council hereby sets the Public Hearing regarding Bylaw 494/26 on May 6, 2026 at 6:00 p.m. at Village Office, located at 4849 50th Street Alix.”



Author

VILLAGE OF ALIX

BYLAW NO. 494/26

BEING A Bylaw of the Village of Alix in the Province of Alberta, for the purpose of closing public travel and disposing of a portion of a public highway in accordance with Section 22 of the Municipal Government Act, Chapter M26.1, Revised Statutes of Alberta 2000, as amended.

WEHEREAS the lands hereafter described are no longer required for public travel, and

WEHEREAS application has been made to Council to have the highway closed, and

WEHEREAS the Council of the Village of Alix deems it expedient to provide for a bylaw for the purpose of closing to public travel certain roads, or portions thereof, situated in the said municipality, and therefore disposing of same, and

WEHEREAS notice of the intention of Council to pass a bylaw has been given in accordance with Section 606 of the Municipal Government Act, and _____

WEHEREAS Council _____ petitioned for an opportunity to be heard by any person claiming to be prejudicially affected by the bylaw.

NOW THEREFORE, the Council of the Village of Alix in the Province of Alberta does hereby close to public travel for the purpose of disposing of the following section of described highway, subject to rights of access granted by other legislation:

All that portion of the Laneway situated between Lots 12 – 18, Block F, Plan 5676AE and Lots 19 - 26, Block F, Plan 5676AE
Excepting thereout all mines and minerals.

Read a first time this 15th day of April, 2026

Mayor

< seal >

Chief Administrative Officer

APPROVED this ____ day of _____, 2026

Minister of Transportation and Economic Corridors

< seal >

Read a second time this ____ day of _____, 2026

Read a third time this ____ day of _____, 2026

Mayor

< seal >

Chief Administrative Officer

ADMINISTRATION REPORT



Date: April 9, 2026 RFD 26-22
Memo To: Village Council
From: Michelle White
Subject: ATCO Franchise Agreement

1. **PURPOSE** – To renew the Franchise Agreement with ATCO Gas.
2. **BACKGROUND** – Council made a resolution to proceed with Agreement renewal at the April 1st regular meeting.
3. **OPTIONS** –
 1. To give first reading to the attached bylaw
 2. To repeal Resolution 072/26, authorizing the franchise renewal
4. **DISCUSSION** –
5. **FINANCIAL IMPLICATIONS** – Currently, our monthly Franchise Fee payments include ATCO's property taxes in each payment. This means administration needs to do adjusting entries to move franchise payments over to the property tax accounts every year.

If the payments were split – meaning we continue to receive 12% franchise payments and ATCO makes a separate payment for their property taxes, municipal revenue would increase by approx. \$13,500 per year.
6. **LEGAL** – After first reading of Bylaw 495/26, a package is sent to ATCO. They will then forward relevant documents to the Alberta Utilities Commission (AUC) for review and approval.
7. **POLITICAL/PUBLIC IMPLICATIONS** –
8. **OTHER COMMENTS** –
9. **RECOMMENDATIONS** – I recommend the following resolution:

“that the Village of Alix Council hereby gives first reading to Bylaw 495/26, being a bylaw to authorize the Mayor and Chief Administrative Officer to execute an agreement with ATCO Gas and Pipelines Ltd. (the Company), to renew an agreement with, and to confer a franchise on the Company to deliver natural gas to customers within the Municipality.”

Author

VILLAGE OF ALIX

BYLAW No. 495/26

BEING a Bylaw of the Village of Alix (the Municipality), in the Province of Alberta, to authorize the Mayor and Chief Administrative Officer to execute an agreement with ATCO Gas and Pipelines Ltd.(the Company), to renew an agreement with, and to confer a franchise on the Company to deliver natural gas to customers within the Municipality.

WHEREAS the Company has requested a franchise be granted to provide natural gas services to customers within the Municipality;

AND WHEREAS it is deemed that such an agreement would be of benefit to customers within the Municipality;

THEREFORE under the authority of the Municipal Government Act, R.S.A. 2000, Chapter M-26, Part 3, Division 3, Section 45-47 be it enacted that the Mayor and Chief Administrative Officer be authorized to sign the agreement which is attached to and forming part of this Bylaw and marked as Schedule "A" between the Municipality and the Company to renew an agreement with and to confer a franchise on the Company to deliver natural gas services within the Municipality;

THIS Bylaw shall come into force upon the agreement being approved by the Alberta Utilities Commission for the Province of Alberta, and upon being given Third reading and finally passed.

READ a first time this 15th day of April, 2026.

Mayor

Chief Administrative Officer

READ a second time this _____ day of _____, 2026.

READ a third time and finally passed this _____ day of _____, 2026.

Mayor

Chief Administrative Officer

NATURAL GAS DISTRIBUTION SYSTEM FRANCHISE AGREEMENT

2027

BETWEEN:

VILLAGE OF ALIX

- AND -

ATCO GAS AND PIPELINES LTD.

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NATURAL GAS DISTRIBUTION SYSTEM FRANCHISE AGREEMENT

BETWEEN

VILLAGE OF ALIX, a municipality located in the Province of Alberta (the “Municipality”)

OF THE FIRST PART

– and –

ATCO GAS AND PIPELINES LTD., a corporation having its head office at the City of Edmonton, in the Province of Alberta (the “Company”)

OF THE SECOND PART

WHEREAS by Agreement dated September 1, 1959, made between the Company and the Municipality a franchise was granted to the Company to supply natural gas to the Municipality and its inhabitants, for a period of twenty (20) years;

WHEREAS by Amending Agreement dated October 20, 1975, the Agreement was amended;

WHEREAS by Renewal Agreement dated February 15, 1980, the Agreement was renewed and extended for a period of ten (10) years;

WHEREAS by Amending Agreement dated May 3, 1982, the Agreement was amended;

WHEREAS by Renewal Agreement dated November 6, 1995, the Agreement was renewed and extended for a period of ten (10) years;

WHEREAS by Agreement dated December 15, 1999 the Municipality consented to the assignment of the Franchise Agreement by Northwestern Utilities Limited to ATCO Gas and Pipelines Ltd.;

WHEREAS by Renewal Agreement dated March 21, 2006, the Agreement was renewed and extended for a period of ten (10) years;

WHEREAS by Renewal Agreement effective April 6, 2017, the Agreement was renewed and extended for a period of ten (10) years;

WHEREAS the Municipality desires to grant and the Company, collectively the “Parties”, desires to obtain an exclusive franchise to provide Natural Gas Distribution Service within the Municipal Service Area on the terms and conditions herein contained;

NOW THEREFORE in consideration of the mutual covenants and promises herein contained, the Parties hereby agree as follows:

1) Definitions and Interpretation

Unless otherwise expressly provided in this Agreement, the words, phrases and expressions in this Agreement will have the meanings attributed to them as follows:

- a) **“Agreement”** means this Natural Gas Distribution System Franchise Agreement;
- b) **“Alternative Course of Action”** shall have the meaning set out in paragraph 14 (c);
- c) **“Commission”** means the Alberta Utilities Commission (AUC) as established under the *Alberta Utilities Commission Act* (Alberta);
- d) **“Company”** means the Party of the second part to this Agreement and includes its successors and permitted assigns;
- e) **“Construct”** means constructing, reconstructing, upgrading, extending, relocating, or removing any part of the Natural Gas Distribution System;
- f) **“Consumer”** or **“Consumers”** as the text may require, means any individual, group of individuals, firm or body corporate, including the Municipality, with premises or facilities located within the Municipal Service Area from time to time that are provided with Natural Gas Distribution Service by the Company pursuant to the Company’s Delivery Tariff;
- g) **“Core Services”** means all those services set forth in Schedule “A” of this Agreement;
- h) **“Delivery Tariff”** means the rates and Terms and Conditions of service approved by the Commission from time to time on an interim or final basis, as the case may be, for the Company to deliver Natural Gas to the Consumer;
- i) **“Electronic Format”** means any document or other means of communication that is created, recorded, transmitted or stored in digital form or in any other intangible form by electronic, magnetic or optical means or by any other computer-related means that have similar capabilities for creation, recording, transmission or storage;
- j) **“Extra Services”** means those services set forth in Schedule “B” that are requested by the Municipality for itself or on behalf of its citizens and provided by the Company in accordance with paragraph 7 of this Agreement;
- k) **“GUA”** means the *Gas Utilities Act* (Alberta);
- l) **“Intended Time Frame”** shall have the meaning set out in paragraph 14 (c);

- m) “**Maintain**” means to maintain and keep in good repair any part of the Natural Gas Distribution System;
- n) “**Major Work**” means any Work to Construct or Maintain the Distribution System that costs more than one-hundred thousand (\$100,000.00) dollars;
- o) “**MGA**” means the *Municipal Government Act* (Alberta);
- p) “**Modified Plans**” shall have the meaning set out in paragraph 14 (c)(ii);
- q) “**Municipality**” means the Party of the first part to this Agreement;
- r) “**Municipal Compensation**” shall have the meaning set out in paragraph 20;
- s) “**Municipal Service Area**” means the geographical area within the legal boundaries of the Municipality where the Company has been granted rights hereunder in connection with, among other matters, Natural Gas Distribution Service, as altered from time to time;
- t) “**Municipal Property**” means all property, including lands and buildings, owned, controlled or managed by the Municipality within the Municipal Service Area;
- u) “**Natural Gas**” means a combustible mixture of hydrocarbon gases;
- v) “**Natural Gas Distribution Service**” means the delivery of Natural Gas in accordance with the Company’s Delivery Tariff;
- w) “**Natural Gas Distribution System**” means any facilities owned by the Company which are used to provide Natural Gas Distribution Service within the Municipal Service Area, and without limiting the generality of the foregoing, will include all mains, pipes, conduits, valves and all other installations used and required for the purpose of delivering Natural Gas to the Consumer within the Municipal Service Area and includes any Natural Gas transmission lines owned by the Company within the Municipal Service Area;
- x) “**NOVA Gas Transmission Ltd. (NGTL)**” means NGTL and its successors, as applicable, for purposes of paragraph 5 g) of this Agreement. For greater certainty, the provisions of paragraph 5 g) may only apply in relation to franchises held by ATCO;
- y) “**Operate**” means to operate the Natural Gas Distribution System, or to interrupt or restore service in any part of the Natural Gas Distribution System, in a safe and reliable manner;
- z) “**Party**” means any party to this Agreement and “**Parties**” means all of the parties to this Agreement;

- aa) **“Plans and Specifications”** means the plans, drawings and specifications reasonably necessary to properly assess and review proposed Work prior to issuance of any approval that may be required under this Agreement;
- bb) **“Term”** means the term of this Agreement set out in paragraph 2;
- cc) **“Terms and Conditions”** means the terms and conditions contained within the Delivery Tariff in effect from time to time for the Company as approved by the Commission;
- dd) **“Work”** means any work to Construct or Maintain the Natural Gas Distribution System; and
- ee) **“Work Around Procedures”** shall have the meaning set out in paragraph 14 (c)(ii).

The words “hereof”, “herein”, “hereunder” and other words of similar import refer to this Agreement as a whole, including any attachments hereto, as the same may from time to time be amended or supplemented and not to any subdivision contained in this Agreement. Unless the context otherwise requires, words importing the singular include the plural and vice versa and words importing gender include all genders. References to provisions of statutes, rules or regulations will be deemed to include references to such provisions as amended, modified or re- enacted from time to time. The word “including” when used herein is not intended to be exclusive and in all cases means “including without limitation”. References herein to a section, paragraph, clause, Article or provision will refer to the appropriate section, paragraph, clause, article or provision of this Agreement. The descriptive headings of this Agreement are inserted for convenience of reference only and do not constitute a part of and will not be utilized in interpreting this Agreement.

2) Term

- a) Subject to sub-paragraph 2(b), this Agreement will be for a minimum term of ten years, commencing on the later of:
 - i. First (1st) day of April 2027; and
 - ii. the first (1st) day of the month immediately following the month that all of the following have been completed:
 - A. the Commission has approved and acknowledged this Agreement; and
 - B. Council of the Municipality has passed third reading of the applicable adopting bylaw and provided the Company with written evidence of the same on or before the 20th day of the month, and
 - C. the Municipality has provided the Company with a fully executed copy of this Agreement on or before the 20th day of the month.

- b) This Agreement will expire on the first (1st) day of April, 2045.
- c) It is agreed this Agreement supersedes and replaces any prior Natural Gas franchise agreements between the Municipality and the Company.

3) Expiry of Term of Agreement

- a) Provided the Company gives written notice to the Municipality not less than twelve (12) months prior to the expiration of the Term of its intention to negotiate a new franchise agreement, at any time following the expiration of the Term, and if the Municipality has not provided written notice to the Company to exercise its rights to purchase the Natural Gas Distribution System, either Party may submit any items in dispute pertaining to a new franchise agreement to binding arbitration by the Commission.
- b) Subject to subparagraph 3c) of this Agreement, upon expiry of the Term, this Agreement will continue in effect pursuant to the provisions of the MGA.
- c) Commencing one (1) year following the expiration of the Term of this Agreement, unless either Party has invoked the right to arbitration referred to in subparagraph 3a), or the Municipality has given written notice to purchase the Natural Gas Distribution System, this Agreement will be amended to provide the following:
 - i) Fifty percent (50%) of the franchise fee otherwise payable under this Agreement to the Municipality will be held back and deposited in trust in an interest bearing trust account by the Company, for the sole benefit of the Municipality. The trust money along with all accumulated interest will be paid to the Municipality immediately upon execution of another Natural Gas Franchise Agreement with the Company, or if the Municipality purchases the Natural Gas Distribution System, or if the Company transfers or sells the Natural Gas Distribution System, or upon further Order of the Commission.
- d) In the event a franchise agreement template is approved by the Commission during the Term of this Agreement and the provisions are materially different from the provisions of this Agreement, the Parties may, by agreement in writing, amend this Agreement to conform to such franchise agreement template.

4) Grant of Franchise

- a) Subject to the terms and conditions hereof, the Municipality hereby grants to the Company the exclusive right within the Municipal Service Area to:
 - i. provide Natural Gas Distribution Service;

- ii. Construct, Operate, and Maintain the Natural Gas Distribution System; and
 - iii. use portions of roads, rights-of-way, and other lands owned, controlled or managed by the Municipality which have been designated by the Municipality for such use and which are necessary to provide Natural Gas Distribution Service or to Construct, Operate and Maintain the Natural Gas Distribution System.
- b) Subject to subparagraph 4c) , and to the terms and conditions hereof, the Municipality agrees it will not, during the Term, grant to any other person, firm or corporation, the right to Construct, Operate and Maintain any natural gas distribution system nor the exclusive right to use the portions of the roads, rights-of-way and other lands owned, controlled or managed by the Municipality which have been designated by the Municipality for such use and which are necessary to provide Natural Gas distribution service or to Construct, Operate and Maintain a Natural Gas distribution system, for the purpose of delivering Natural Gas in the Municipal Service Area for Consumers, so long as the Company delivers the Consumers' requirements of Natural Gas.
- c) The Company agrees to:
- i. bear the full responsibility of an owner of a Natural Gas distribution system and to ensure all services provided pursuant to this Agreement are provided in accordance with the Delivery Tariff, insofar as applicable;
 - ii. Construct, Operate and Maintain the Natural Gas Distribution System;
 - iii. use designated portions of roads, rights-of-way, and other lands including other lands owned, controlled or managed by the Municipality necessary to Construct, Operate and Maintain the Natural Gas Distribution System, including the necessary removal, trimming of trees, shrubs or bushes or any parts thereof; and
 - iv. use the Municipality's roads, rights-of-way and other Municipal Property granted hereunder solely for the purpose of providing Natural Gas Distribution Service and any other service contemplated by this Agreement.

5) Franchise Fee

a) Calculation of Franchise Fee

In consideration of the rights granted pursuant to paragraph 4 and the mutual covenants herein and subject to Commission approval the Company agrees to collect from Consumers and pay to the Municipality a franchise fee. The Parties agree s. 360(4) of the *MGA*, as amended, does not apply to the calculation of the

franchise fee in this Agreement. For each calendar year the franchise fee will be calculated as a percentage of the Company's actual total revenue derived from the Delivery Tariff, including without limitation the fixed charge, base energy charge, demand charge, but excluding the cost of Natural Gas (being the calculated revenues from the Natural Gas cost recovery rate rider or the deemed cost of Natural Gas and Natural Gas supply related riders) in that year for Natural Gas Distribution Service within the Municipal Service Area.

For the first (1st) calendar year or portion thereof of the Term of this Agreement, the franchise fee percentage will be twelve percent (12%).

By no later than September 1st of each year, the Company will:

- i. advise the Municipality in writing of the total revenues that were derived from the Delivery Tariff within the Municipal Service Area for the prior calendar year; and
- ii. with the Municipality's assistance, provide in writing an estimate of total revenues to be derived from the Delivery Tariff within the Municipal Service Area for the next calendar year.

b) Adjustment to the Franchise Fee

At the option of the Municipality and subject to Commission approval, the franchise fee percentage may be changed annually by providing written notice to the Company.

If the Municipality wishes to amend the franchise fee percentage, then the Municipality will, no later than November 1st in any year of the Term, advise the Company in writing of the franchise fee percentage to be charged for the following calendar year. Upon receipt of notice, the Company will work with the Municipality to ensure all regulatory requirements are satisfied on a timely basis and agrees to use best efforts to obtain approval from the Commission for implementation of the proposed franchise fee percentage as and from January 1st of the following calendar year.

If the Municipality provides written notice at any other time with respect to a franchise fee change, the Company will implement the new franchise fee percentage as soon as reasonably possible.

c) Notice to Change Franchise Fee

Prior to implementing any change to the franchise fee, the Municipality will notify its intent to change the level of the franchise fee and the resulting effect such change will have on an average residential Consumer's annual Natural Gas bill through publication of a notice once in the newspaper with the widest circulation in the Municipal Service Area at least forty five (45) days prior to implementing the

revised franchise fee. A copy of the published notice will be filed with the Commission.

d) **Payment of Franchise Fee**

The Company will pay the Municipality the franchise fee amount billed to Consumers on a monthly basis within forty-five (45) days after billing Consumers.

e) **Franchise Fee Cap**

The franchise fee percentage will not at any time exceed thirty five percent (35%) without prior Commission approval.

f) **Reporting Considerations**

Upon request, the Company will provide to the Municipality, along with payment of the franchise fee amount information on the total Delivery Tariff billed, the franchise fee percentage applied, and the derived franchise fee amount used by the Company to verify the payment of the franchise fee amount as calculated under this paragraph 5.

g) **Franchise Fees Collected from NOVA Gas Transmission Ltd. Customers**

In the event certain customers in the Municipal Service Area connected to the Company's Natural Gas Distribution System are customers of the NOVA Gas Transmission Ltd. (NGTL), a franchise fee will be collected from such customers by NGTL in accordance with NGTL's applicable tariff and such franchise fee once remitted to the Company will be aggregated with the franchise fee as calculated in paragraph 5 a) to be dealt with in accordance with paragraph 5 d).

6) Core Services

The Company agrees to provide to the Municipality the Core Services set forth in Schedule "A". The Company and the Municipality may amend Schedule "A" from time to time upon mutual agreement.

7) Provision of Extra Services

Subject to an agreement being reached, the Company agrees to provide to the Municipality the Extra Services, if any, set forth in Schedule "B", as requested by the Municipality from time to time. The Company is entitled to receive from the Municipality a reasonable amount for full compensation for the provision of the Extra Services in accordance with Schedule "B". The Company and the Municipality may amend Schedule "B" from time to time upon mutual agreement.

Any breach by the Company in connection with the provision of any Extra Services contained in this Agreement will not constitute a breach of a material provision of this Agreement for the purposes of paragraph 9.

8) Municipal Taxes

Amounts payable to the Municipality pursuant to this Agreement will be (without duplication) in addition to the municipal taxes and other levies or charges made by the Municipality against the Company, its land and buildings, linear property, machinery and equipment.

9) Right to Terminate on Default

In the event either Party breaches any material provision of this Agreement, the other Party may, at its option, provide written notice to the Party in breach to remedy such breach. If the said breach is not remedied within two (2) weeks after receipt of the written notice or such further time as may be reasonably required by the Party in breach using best efforts on a commercially reasonable basis, the Party not in breach may give six (6) months notice in writing to the other Party of its intent to terminate this Agreement, and unless such breach is remedied to the satisfaction of the Party not in breach acting reasonably this Agreement will terminate six (6) months from the date such written notice is given, subject to prior Commission approval.

10) Sale of Natural Gas Distribution System

Upon the expiration of the Term of this Agreement or the termination of this Agreement pursuant to the terms and conditions hereof or by operation of law or order of a governmental authority or court of law having jurisdiction the Municipality may, subject to the approval of the Commission under Section 47 of the MGA:

- i. exercise its right to require the Company to sell to it the Natural Gas Distribution System within the Municipal Service Area pursuant to the provisions of the MGA, where applicable; or
- ii. if such right to require the Company to sell the Natural Gas Distribution System is either not applicable or has been repealed, require the Company to sell to it the Natural Gas Distribution System. If, upon the expiration of the Agreement, the parties are unable to agree on the price or on any other terms and conditions of the purchase, the unresolved matters will be referred to the Commission for determination.

11) Provision of Detailed Plans and Equipment

a) Detailed Plans

The Company agrees to provide to the Municipality for the Municipality's purposes only, the most current set of detailed plan sheets including as-built drawings and specifications showing the locations (excluding depth) and alignments of the Natural Gas Distribution System, excepting service lines and installations on private property, according to the plan sheets in hard copy and in Electronic Format, where available, together with as many prints of the overall Natural Gas Distribution System as the Municipality may reasonably require. These plans and plan sheets will be updated by the Company on at least an annual basis.

The Municipality will, upon reasonable request, provide to the Company any subdivision development plans of the Municipality in hard copy and in Electronic Format, where available. The subdivision development plans are provided to the Company for the sole purpose of assisting the Company in delivering Natural Gas to the Consumer.

b) Provision of Equipment

The Company agrees to provide the Municipality's fire department with the equipment necessary for the operation of curb boxes and service valves. In case of fire, the service valves may be turned off by the fire department if they reach a fire before the Company's representative. The Municipality will notify one of the Company's representatives of fires which may affect the Natural Gas Distribution System and/or the operations thereof as quickly as reasonably possible or, in the event they cannot reach a Company representative, the Municipality will advise the Company's standby personnel of such fires. The Company will ensure its representatives reasonably cooperate with the Municipality in preventing, controlling and investigating fires involving or affecting the Natural Gas Distribution System.

12) Right of First Refusal to Purchase

- a) If during the Term of this Agreement, the Company receives a bona fide arm's length offer to operate, take control of, or purchase the Natural Gas Distribution System within the Municipal Service Area, which the Company is willing to accept, then the Company will promptly give written notice to the Municipality of the terms and conditions of such offer and the Municipality will during the next one hundred and twenty (120) days, have the right of first refusal to operate, take control of or purchase the Natural Gas Distribution System, as the case may be, for the same price and upon the terms and conditions contained in the said offer.

Notwithstanding the foregoing, in the event the Municipality fails or refuses to exercise its right of first refusal, the Municipality will retain the right to withhold its consent to an assignment of this Agreement in accordance with paragraph 20 below. For the

purposes of this paragraph 12, “operate, take control” will not be construed as including the subcontracting by the Company of only some portions of its operations where the Company continues to be responsible for the performance of this entire Agreement;

- b) If the Municipality does not exercise its right of first refusal and the said bona fide offer the Company is willing to accept does not proceed to closure, the Municipality retains its right of first refusal on any other offer.
- c) This right of first refusal applies where the offer pertains only to the entire Natural Gas Distribution System. The right of first refusal does not apply to offers that include any other distribution systems or distribution facilities of the Company located outside of the Municipal Service Area. If such offer includes other distribution systems of the Company, the aforesaid right of first refusal will be of no force and effect and will not apply.
- d) Where the Municipality exercises its rights to purchase the Natural Gas Distribution System from the Company and thereby acquires the Natural Gas Distribution System, the Municipality agrees, should it no longer wish to own the Natural Gas Distribution System within five (5) years after it acquires the said system and the Municipality receives any bona fide offer from an arms-length third party to purchase the Natural Gas Distribution System, which it is willing to accept, then it will promptly give written notice to the Company of the terms and conditions of such offer. The Company will during the next one hundred and twenty (120) days have the first right of refusal to purchase the Natural Gas Distribution System for the same price and upon the same terms and conditions as contained in the said offer.
- e) The Municipality’s right of first refusal will not apply where the Company has agreed to transfer the Natural Gas Distribution System to a third party utility company in exchange for certain other assets provided all of the following conditions are met:
 - i. the third party utility can demonstrate to the reasonable satisfaction of the Municipality that it meets the necessary technical and financial requirements to own and operate the Natural Gas Distribution System;
 - ii. the only consideration that will be exchanged between the Company and the third party utility company is the transfer and exchange of assets and monetary consideration limited to a maximum of 49% of the net book value of the Natural Gas Distribution System;
 - iii. there is no adverse impact to the Municipality resulting from the transfer and exchange above referenced as determined by the Commission;
 - iv. the Company and the third party utility company obtain all the requisite regulatory requirements prior to completing the transfer and exchange; and

- v. full compensation is paid to the Municipality for all reasonable costs including administrative and legal costs incurred by the Municipality in ensuring all of the conditions i) through iv) above are satisfied.

13) Construction and/or Maintenance of Natural Gas Distribution System

a) Municipal Approval

Before undertaking any Major Work, or in any case in which the Municipality specifically requests any Major Work, the Company will submit to and obtain the written approval from the Municipality, or its authorized officers, of the Plans and Specifications for the proposed Major Work and its location. Approval by the Municipality granted in accordance with this paragraph will be limited to an approval of the location and alignment of the Major Work only, and will not signify approval of the structural design or the ability of the work to perform the function for which it was intended.

Prior to commencing the Work, the Company will obtain such other applicable permits as are required by the Municipality. The Company will notify the Municipality of all Work done within the Municipal Service Area prior to commencing the Work where reasonably practicable. However, only Major Work is subject to a formal approval process.

The Company will obtain prior written approval from the Municipality for any traffic lane or sidewalk closures required to be made at least forty-eight (48) hours prior to the commencement of the proposed Work.

For the purposes of obtaining the approval of the Municipality for Major Work under this Agreement, the Company will provide the Municipality with the Plans and Specifications for the proposed Major Work in Electronic Format (or upon request, the Company will provide the Municipality with a hard copy of the materials). The Plans and Specifications will include a description of the project and drawings of a type and format generally used by the Company for obtaining approvals from municipalities and will illustrate the proposed changes to the Natural Gas Distribution System.

b) Restoration of Municipal Property

The Company agrees when it or any agent employed by it undertakes any Work on any Municipal Property, the Company will complete the said Work promptly and in a good and workmanlike manner and, where applicable, in accordance with the approved Plans and Specifications. Further, and unless otherwise agreed to by the Parties, the Company will forthwith restore the Municipal Property to the same state and condition, as nearly as reasonably possible, in which it existed prior to the commencement of such Work, subject to reasonable wear and tear and to the satisfaction of the Municipality acting reasonably.

The Company will, where reasonably practicable and prudent, locate its pipelines and related equipment in lanes and alleys rather than in the streets and main thoroughfares.

The Company further covenants it will not unduly interfere with the works of others or the works of the Municipality. Where reasonable and in the best interests of both the Municipality and the Consumer, the Company will cooperate with the Municipality and coordinate the installation of the Natural Gas Distribution System along the designated rights-of-way pursuant to the direction of the Municipality. During the performance of the Work, the Company will use commercially reasonable efforts to not interfere with existing Municipal Property and to cause as little damage as possible to the property of others (including the Municipality Property). If the Company causes damage to any existing Municipal Property during the performance of any Work, it will cause such damage to be repaired at its own cost.

Upon default by the Company or its agent to repair damage caused to Municipal Property as set out above, the Municipality may provide written notice to the Company to remedy the default. If the default is not remedied within two (2) weeks after receipt of the written notice or such further time as may be reasonably required and requested by the Company using best efforts on a commercially reasonable basis to remedy the default, the Municipality may undertake such repair work and the Company will be liable for the reasonable costs thereof.

c) Urgent Repairs and Notification to Municipality

If any repairs or maintenance required to be made to the Natural Gas Distribution System are of an urgent nature where the operation or reliability of the Natural Gas Distribution System is materially compromised or potentially materially compromised, the Company will be entitled to conduct such repairs or maintenance as are commercially reasonable without prior notice to the Municipality and, unless otherwise specified by the Municipality, the Company will provide notice to the Municipality as soon as practicable and, in any event, no later than seventy-two (72) hours after the repairs are commenced.

d) Company to Obtain Approvals from Other Utilities

The Company will be solely responsible for locating, or causing to be located, all existing utilities or utility mains, pipes, valves and related facilities in, on or adjacent to the Work site. The Company will notify all other utility operators and ensure utilities and utility mains, pipes, valves and related facilities are staked prior to commencement of construction. Unless the Municipality has staked the location for the utility property, staking will not be deemed to be a representation or warranty by the Municipality the utility or utility property are located as staked. The Municipality will not be responsible for any damage caused by the Company to any utility or any third party as a result of the Company's Work, unless the Municipality has improperly staked the utility property. Approval must be obtained by the Company from the

owner of any third party utility prior to relocation of any facility owned by such third party utility.

e) Revised Plans and Specifications

Following completion of the Major Work, the Company will provide the Municipality with the revised Plans and Specifications, updated after construction, in Electronic Format, where available and upon request, the Company will provide the Municipality with a hard copy of the materials within three (3) months of the request. The Company will provide the Municipality with copies of any other revised Plans and Specifications as reasonably requested by the Municipality. For the purposes of this paragraph and paragraph 11, the Company may satisfy its obligations to provide revised Plans and Specifications in Electronic Format by:

- i. advising the Municipality the revised Plans and Specifications are posted to a web-based forum that contains such information; and
- ii. allowing the Municipality access to such web-based forum.

f) Approvals

Where any approvals are required to be obtained from either Party under this paragraph, such approvals will not be unreasonably withheld.

The Company will ensure all Work is performed in accordance with the requirements of all applicable legislation, rules and regulations. The Company will immediately notify the Municipality of any lien, claim of lien or other action of which it has or reasonably should have knowledge, and will cause the same to be removed within thirty (30) days (or such additional time as the Municipality may allow in writing), failing which the Municipality may take such action as it reasonably deems necessary to remove the same and the entire cost thereof will be immediately due and payable by the Company to the Municipality.

14) Responsibilities for Cost of Relocations

- a) Upon receipt of one (1) year's notice from the Municipality, the Company will, at its own expense, relocate to Municipal Property such part of the Natural Gas Distribution System that is located on Municipal Property as may be reasonably required by the Municipality due to planned municipal construction. In order to encourage the orderly development of Municipal facilities and the Natural Gas Distribution System, the Municipality and the Company agree they will meet regularly to:
 - i. review the long-term facility plans of the Municipality and the Company; and
 - ii. determine the time requirements and costs for final design specifications for each relocation. Providing the Municipality is not the developer requesting the

relocation for commercial or residential resale to third parties, the Company will bear the expenses of the required relocation.

- b) Notwithstanding the foregoing, the Company will not be required to move any part of the Natural Gas Distribution System after receipt of notice from the Municipality in accordance with this paragraph where:
- i. the Company has illustrated to the satisfaction of the Municipality, acting reasonably, an appropriate Alternative Course of Action is available;
 - ii. the Municipality has provided the Company with its written approval of the Alternative Course of Action (which approval may not be unreasonably withheld by the Municipality); and
 - iii. the Company has provided its written undertaking to carry out the Alternative Course of Action promptly and within a sufficiently short period of time so as to ensure the Municipality will be left with sufficient time to complete the said planned municipal construction within the Intended Time Frame (taking into account any delays which the Municipality may encounter as a result of the Company utilizing the Alternative Course of Action).
- c) For the purposes of this paragraph 14, the term “Alternative Course of Action” will mean any course of action that will enable the Municipality to complete the said Municipal construction and will result in a net cost savings to the Company (taking into account all additional costs incurred by the Company in carrying out the Alternative Course of Action and any additional costs which the Municipality may incur and which the Company will be required to pay in accordance with this paragraph 14 and “Intended Time Frame” will mean the period of time within which the Municipality would have reasonably been able to complete the said Municipal construction if the Company would have relocated the Natural Gas Distribution System in accordance with this paragraph 14.

If the Municipality agrees to permit the Company to utilize an Alternative Course of Action, the Company will pay any and all costs incurred in carrying out the Alternative Course of Action and will pay on demand to the Municipality (on a full indemnity basis) any and all costs incurred by the Municipality:

- i. in conducting a review of the Alternative Course of Action to determine whether the Alternative Course of Action is acceptable to the Municipality;
- ii. in modifying any plans the Municipality may have prepared in respect of the said municipal construction (“Modified Plans”) or in preparing or developing plans and procedures (“Work Around Procedures”) to work around the Natural Gas Distribution System or any improvement, thing, or component utilized by the Company in effecting the Alternative Course of Action; and

- iii. in the course of conducting the said planned municipal construction where such costs would not have been incurred by the Municipality if the Company had relocated the Natural Gas Distribution System in accordance with this paragraph 14 (including any reasonable additional cost the Municipality may incur in completing the said municipal construction in accordance with the Modified Plans or in effecting any Work Around Procedures).

d) The following example illustrates the intended application of the foregoing provisions:

Where:

- i. The Municipality requires the Company to move a Natural Gas line so the Municipality can replace its own sewer lines. The cost of moving the Natural Gas line is \$10,000. The cost of carrying out the replacement of the sewer line after moving the Natural Gas line is \$40,000;
- ii. The Company proposes to simply brace the Natural Gas line (at a cost of \$2,000) and the Municipality, acting reasonably, approves of this as an Alternative Course of Action;
- iii. As a result of having to prepare Modified Plans and to prepare and implement Work Around Procedures to work around the braces, the actual cost incurred by the Municipality in replacing the sewer line is \$45,000 (being a net increase in cost of \$5,000); the Company is required to pay the \$2,000 cost of the bracing together and the additional cost of \$5,000 incurred by the Municipality (resulting in a net savings of \$3,000 to the Company).

In cases of emergency, the Company will take all measures that are commercially reasonable and necessary to ensure public safety with respect to relocating any part of the Natural Gas Distribution System that may be required in the circumstances.

If the Company fails to complete the relocation of the Natural Gas Distribution System or fails to repair or do anything else required by the Company pursuant to this subparagraph without valid justification and in a timely and expeditious manner to the satisfaction of the Municipality's representative, acting reasonably, the Municipality may, but is not obligated to, complete such relocation or repair and the Company will pay the reasonable costs of such relocation or repair forthwith to the Municipality. If the Municipality chooses to complete such relocation or repair the Municipality will ensure such work is completed using the Company's design specifications and standards, as provided by the Company, including the use of good and safe operating practices.

The Municipality is not responsible, either directly or indirectly, for any damage to the equipment which forms part of the Natural Gas Distribution System which may occur during its installation, maintenance or removal by the Company, nor is the Municipality liable to the Company for any losses, claims, charges, damages and expenses whatsoever

suffered by the Company including claims for loss of revenue or loss of profits, on account of the actions of the Municipality, its agents or employees, working in, under, over, along, upon and across its highways and rights-of- ways or other Municipal Property other than direct loss or damage to the Company caused by the negligence or willful misconduct of the Municipality, its agents or employees.

In the event the relocation or any part thereof requires the approval of a third party, the Municipality will use reasonable efforts to assist the Company in any negotiation with such third party to obtain the necessary approval(s).

In the event the relocation results from the demand or order of an authority having jurisdiction, other than the Municipality, the Municipality will not be responsible for any of the costs of such relocation.

15) Natural Gas Distribution System Expansion

Subject to the Terms and Conditions, and at no cost to the Municipality unless otherwise provided for under the Terms and Conditions, the Company will, on a timely basis, use its best efforts on a commercially reasonable basis to meet the Natural Gas Distribution System expansion requests of the Municipality or a Consumer and provide the requisite facilities for connections for new Consumers to the Natural Gas Distribution System.

16) Increase in Municipal Boundaries

Where the Municipality increases its geographical area, through annexation or amalgamation, as understood under the MGA, the rights and obligations contained in this Agreement will apply in respect of the whole Municipal Service Area, including the increased area.

17) Joint Use of Municipal Rights-of-Way

a) Municipal Use

The Municipality will upon written notice to the Company have, for any reasonable municipal purpose, the right to make use of any municipal rights-of-way granted to the Company by the Municipality, provided such use complies with good and safe operating practices, as determined by the Company acting reasonably, applicable legislation, and does not unreasonably interfere with the Company's use thereof, at no charge to the Municipality. The Municipality is responsible for its own costs and any necessary and reasonable costs incurred by the Company including the costs of any alterations that may be required in using municipal rights-of-way.

b) Third Party Use and Notice

If any third party, including other utilities, desire to jointly use the municipal rights-of-way, the Company agrees it will not grant the third party joint use except in accordance with this paragraph, or unless otherwise directed by any governmental authority or court of law having jurisdiction.

The Company agrees the following procedure will be used in granting permission to third parties desiring joint use of the municipal rights-of-way:

- i. first, the third party will be directed to approach the Company to initially request conditional approval from the Company to use that part of the municipal rights-of-way it seeks to use;
- ii. second, upon receiving written conditional approval from the Company, the third party will be directed to approach the Municipality to obtain its written approval to jointly use that part of the municipal rights-of-way. As a condition of granting its consent, the Municipality may require such third party enter into an agreement with the Municipality, and such agreement may require such third party pay compensation to the Municipality; and
- iii. third, upon receiving written conditional approval from the Municipality, the third party will be directed to obtain final written approval from the Company to jointly use that part of the municipal rights-of-way. Once a joint use agreement has been entered into between the Company and the third party, it will not be subsequently amended without the written consent of the Municipality (which consent will not be unreasonably withheld).

c) Cooperation

The Company and the Municipality agree they will use reasonable efforts to cooperate with each other in encouraging the use of joint trenching and in any negotiations with third parties desiring joint use of any part of the municipal rights-of-way located on Municipal Property.

d) Payment

The compensation paid or to be paid by such third party to the Municipality for the use of the Municipal Property including its rights-of-way, will be determined between the Municipality and the third party.

The compensation paid or to be paid by such third party to the Company for the joint use of any portion of the municipal rights-of-way will be determined between the Company and the third party, subject to the jurisdiction of any governmental authority over the matter and the Municipality's right to intervene in any related regulatory proceeding.

e) **Provision of Agreements**

Upon reasonable request by the Municipality, copies of these agreements will be updated by the Company and provided to the Municipality at no cost to the Municipality.

18) Municipality as a Retailer

The provisions of this Agreement will not in any way restrict the right of the Municipality to become a retailer within the meaning of the GUA.

19) Reciprocal Indemnification and Liability

- a) The Company will indemnify and save the Municipality, its servants, agents, employees, licensees, contractors and invitees, harmless from and against any and all liability, actions, demands, claims, damages, losses and expenses (including all legal costs and disbursements), including indemnity from and against any claim, loss, cost, demand and legal or other expense, whether in respect of any lien, encumbrance or otherwise, arising out of any Work performed by or for the Company, which may be brought against or suffered, sustained, paid or incurred by the Municipality, its servants, agents, employees, contractors, licensees and invitees, arising from, or otherwise caused by:
- i. any breach by the Company of any of the provisions of this Agreement; or
 - ii. the negligence or willful misconduct of the Company, or any of its servants, agents, employees, licensees, contractors or invitees in carrying on its business within the Municipal Service Area.
- b) The Municipality will indemnify and save the Company, its servants, agents, employees, licensees, contractors and invitees, harmless from and against any and all liability, actions, demands, claims, damages, losses and expenses (including all legal costs and disbursements) which may be brought against or suffered, sustained, paid or incurred by the Company, its servants, agents, employees, licenses, contractors and invitees, arising from, or otherwise caused by:
- i. any breach by the Municipality of any of the provisions of this Agreement; or
 - ii. the negligence or willful misconduct of the Municipality, or any of its servants, agents, employees, licensees, contractors or invitees, in carrying on the business of the Municipality.
- c) Notwithstanding anything to the contrary herein contained, in no event will the Municipality or the Company be liable under this Agreement, in any way, for any

reason, for any indirect, special or consequential damages (including damages for pure economic loss, loss of profits, loss of earnings or loss of contract), howsoever caused or contributed to.

20) Assignment

In the event the Company agrees to sell the Natural Gas Distribution System to a third party purchaser, the Company will comply with paragraph 12 above. In addition, the Company will request the third party purchaser confirm in writing it will agree to all the terms and conditions of this Agreement between the Company and the Municipality. The Company agrees it will provide to the Municipality a copy of the third party purchaser's confirmation letter.

The Company agrees to provide the Municipality with reasonable prior written notice of a sale of the Natural Gas Distribution System to a third party purchaser. The Parties will thereafter meet to discuss the technical and financial capabilities of the third party purchaser to perform and satisfy all terms and conditions of the Agreement, and the compensation payable to the Municipality for all costs including administrative and legal costs relating to providing its written consent to the Assignment ("Municipal Compensation").

The Municipality has thirty (30) days from the meeting date with the Company to provide written notice to the Company of its intention to consent or withhold its consent to the assignment of the Agreement to the third party purchaser. The Company agrees the Municipality may provide notice of its intention to withhold its consent to the assignment of this Agreement to the third party purchaser if the Municipal Compensation is inadequate or if the third party purchaser fails to covenant, in favour of the Municipality, to perform and observe all of the covenants and obligations of the Company to be performed and observed under this Agreement and otherwise solely on the basis of reasonable and material concerns regarding the technical capability or financial wherewithal of the third party purchaser to perform and satisfy all terms and conditions of the Agreement. In this case, such notice to the Company must specify in detail the Municipality's concern.

Should the Municipality not reply within the thirty (30) day period, it is agreed the Municipality will be deemed to have consented to the assignment. The Company further agrees when it applies to the Commission for approval of the sale, it will include in the application any notice received from the Municipality, including the reasons given by the Municipality for withholding its consent. The Municipality will have the right to make its own submissions to the Commission.

Subject to the Company having fulfilled the obligations outlined in the preceding three paragraphs, the Company will be entitled to assign this Agreement to an arm's length third party purchaser of the Natural Gas Distribution System without the consent of the Municipality, subject to paying the Municipal Compensation for the assignment, and having obtained the Commission's approval for the sale of the Natural Gas Distribution

System and, the third party purchaser's confirmation in writing that it agrees to all the terms and conditions of this Agreement.

Where the Commission approves such sale of the Natural Gas Distribution System to a third party and the third party provides written confirmation to assume all liabilities and obligations of the Company under this Agreement, then upon the assignment of this Agreement and the payment of the Municipal Compensation for its consent to the Assignment subject to Commission approval, the Company will be released from all its liabilities and obligations thereunder.

The Company will be entitled to assign this Agreement to a subsidiary or affiliate of the Company without the Municipality's written consent. Where the Company assigns this Agreement to a subsidiary or affiliate, the Company will remain jointly and severally liable.

Further, it is a condition of any assignment that the subsidiary, affiliate or third party purchaser, as the case may be, will provide written notice to the Municipality indicating it will assume all liabilities and obligations of the Company under this Agreement.

Any disputes arising under the operation of this paragraph will be submitted to the Commission for determination.

21) Notices

- a) All notices, demands, requests, consents, or approvals required or permitted to be given pursuant to the terms of this Agreement will be in writing and will be deemed to have been properly given if personally served, sent by registered mail or sent in Electronic Format to the Municipality or to the Company as the case may be, at the addresses set forth below:

To the Company:

ATCO Gas and Pipelines Ltd.
Attention: Vice President, Operations
5302 Forand Street
Calgary, Alberta, T3E 8B4
Phone: (403) 292-7500

To the Municipality:

Village of Alix
Attention: Chief Administrative Officer
Box 87, 4849 - 50 Street,
Alix, Alberta T0C 0B0
Phone: (403) 747-2495

- b) The date of receipt of any such notice as given above, will be deemed to be as follows:
 - i. In the case of personal service, the date of service;
 - ii. In the case of registered mail, the seventh (7th) business day following the date of delivery to the Post Office, provided, however, in the event of an interruption of normal mail service, receipt will be deemed to be the seventh (7th) day following the date on which normal service is restored; or
 - iii. In the case of delivery in Electronic Format, the date the notice was actually received by the recipient or, if not a business day, then the next business day.

22) Interruptions or Discontinuance of Delivery Service

Subject to its Delivery Tariff, the Company will use its best efforts on a commercially reasonable basis to avoid and minimize any interruption, reduction or discontinuance of Natural Gas Distribution Service to any Consumer. However, the Company reserves the right to do so for any one of the following reasons:

- a) Where the Company is required to effect necessary repairs or changes to the Natural Gas Distribution System;
- b) On account of or to prevent fraud or abuse of the Natural Gas Distribution System;
- c) On account of defective aspects of the Natural Gas Distribution Systems which in the opinion of the Company, acting reasonably, may become dangerous to life or property;
- d) Where required, under the Terms and Conditions, due to a Consumer's non-payment of Natural Gas bills.

To the extent the Company has any planned major interruptions, reductions or discontinuances in Natural Gas Distribution Service, it will notify the Municipality in writing as soon as practicable in the circumstances. For any other major interruption, reductions or discontinuances in Natural Gas Distribution Service, the Company will provide notice (in a format acceptable to the Municipality) as soon as is practicable in the circumstances.

23) Dispute Settlement

- a) If any dispute or controversy of any kind or nature arises relating to this Agreement or the Parties' rights or obligations hereunder, the Parties agree such dispute or controversy will be resolved by negotiation, and where such negotiation does not result in the settlement of the matter within thirty (30) days of notice of

such dispute being provided by one Party to the other Party, and to the extent permitted by law, the Company and Municipality agree that unresolved disputes pertaining to this Agreement, other than those contemplated in paragraphs 3 and 20 and Section 3 of Schedule "A", or those related to the sale of the Natural Gas Distribution System as contemplated in paragraphs 10 and 12 hereof, or any other matter within the exclusive jurisdiction of a governmental authority having jurisdiction, will be submitted to arbitration for determination and may be commenced by either Party providing written notice to the other Party stating the dispute to be submitted to arbitration.

The Parties will attempt to appoint a mutually satisfactory arbitrator within ten (10) business days of the said notice. In the event the Parties cannot agree on a single arbitrator within the ten (10) business days, the dispute will be forwarded to the Commission for resolution or determination.

In the event the Commission declines to assist in resolving the dispute or declines to exercise or claim jurisdiction respecting the dispute, both Parties agree to have the dispute resolved by an arbitration panel in accordance with the following procedure.

Each Party will appoint an arbitrator within the ten (10) business days thereafter by written notice, and the two arbitrators will, together, appoint a third arbitrator within twenty-five (25) business days of written notice for arbitration. The dispute will be heard by the arbitration panel within forty-five (45) business days of the written notice for arbitration unless extended by mutual agreement between the Parties. The arbitration panel will render a decision within twenty (20) business days of the last day of the hearing.

Except, as otherwise expressly provided in this Agreement, the provisions of the *Arbitration Act* (Alberta) (as amended from time to time) will apply to any arbitration undertaken under this Agreement subject always to the Commission's jurisdiction over any matter submitted to arbitration. Pending resolution of any dispute, the Municipality and the Company will continue to perform their respective obligations hereunder.

- b) The Company will advise the Commission of any dispute submitted to arbitration within ten (10) business days of it being submitted and will advise the Commission of the results of arbitration within ten (10) business days following receipt of the decision of the arbitrator(s).

24) Application of Water, Gas and Electric Companies Act

This Agreement will be deemed to operate as consent by the Municipality to the exercise by the Company of those powers which may be exercised by the Company with the consent of the Municipality under and pursuant to the provisions of the *Water, Gas and Electric Companies Act* (Alberta), as amended.

25) Force Majeure

If either Party fails to meet its obligations hereunder within the time prescribed, and such failure is caused or materially contributed by an event of “force majeure”, such failure will be deemed not to be a breach of the obligations of such Party hereunder, but such Party will use its best efforts on a commercially reasonable basis to put itself in a position to carry out its obligations hereunder. The term “force majeure” will mean any acts of God, strikes, lock-outs, or other industrial disturbances, acts of the King’s enemies, acts of terrorism (either foreign or domestic), sabotage, war, blockades, insurrections, riots, epidemics, lightening, earthquakes, storms, fires, wash-outs, nuclear and radiation activity or fall-out, restraints of rulers and people, orders of governmental authorities or courts of law having jurisdiction, the inability to obtain any necessary approval from a governmental authority (excluding the Municipality) having jurisdiction, civil disturbances, explosions, mechanical failure, and any other causes similar in nature not specifically enumerated or otherwise specified herein that are not within the control of such Party, and all of which by the exercise of due diligence of such Party could not have been prevented. Lack of finances will be deemed not to be an event of “force majeure”.

26) Terms and Conditions

The Terms and Conditions applicable to the Company and approved by the Commission, as revised or amended from time to time by the Commission, will apply to the Municipality. Nothing in this Agreement is intended to supersede the Terms and Conditions.

27) Not Exclusive Against His Majesty

Notwithstanding anything to the contrary herein contained, it is mutually understood and agreed the rights, powers and privileges conferred and granted by this Agreement will not be deemed to be exclusive against His Majesty in right of the Province of Alberta.

28) Severability

If for any reason any covenant or agreement contained in this Agreement, or the application thereof to any Party, is to any extent held or rendered invalid, unenforceable or illegal, then such covenant or agreement will be deemed to be independent of the remainder of this Agreement and to be severable and divisible from this Agreement. The invalidity, unenforceability or illegality will not affect, impair or invalidate the remainder of this Agreement or any part thereof. The intention of the Municipality and the Company is that this Agreement would have been executed without reference to any portion which may, for any reason or to any extent, be declared or held invalid, unenforceable or illegal.

29) Amendments

This Agreement may only be amended by written agreement of the Parties, such amendments to be subject to any regulatory approvals required by law.

30) Waiver

A waiver of any default, breach or non-compliance under this Agreement is not effective unless in writing and signed by the Party to be bound by the waiver. No waiver will be inferred from or implied by any failure to act or delay in acting by a Party in respect of any default, breach or non-observance or by anything done or omitted to be done by the other Party.

The waiver by a Party of any default, breach or non-compliance under this Agreement will not operate as a waiver of that Party's rights under this Agreement in respect of any continuing or subsequent default, breach or non-compliance under this Agreement (whether of the same nature or any other nature).

31) Confidentiality

The Company acknowledges the Municipality is governed by the provisions of the *Access to Information Act* and the *Protection of Privacy Act*.

IN WITNESS WHEREOF the Parties hereto have executed these presents as of the day and year first above written.

Municipality

PER: DO NOT SIGN THIS COPY
Barbara Jean Gilliat
Mayor

PER: DO NOT SIGN THIS COPY
Michelle White
Chief Administrative Officer

Company

PER: _____
Corinne Severson
Vice President, Operations

PER: _____
Shane Ellis
Vice President, Engineering &
Construction

SCHEDULE "A" Core Services

The Company will provide to the Municipality the following basic services as Core Services:

- 1) The Company will deliver Natural Gas to the Consumers in accordance with the Company's Terms and Conditions, the Company's Distribution Tariff, the GUA, any regulations thereto, and any Commission orders and decisions.
- 2) The Company will install all Natural Gas facilities required to provide service to the Consumers in accordance with all applicable regulations, codes, applicable standards and common industry practices.
- 3) As required by legislation, the Company will provide and install all necessary regulators and meters necessary for measuring the Natural Gas supplied to each Consumer.
- 4) The Company agrees to collaborate with the Municipality's emergency response services in an effort to mutually develop emergency response procedures relating to Natural Gas emergencies.
- 5) The Company will provide personnel twenty-four (24) hours a day to investigate and make safe any suspected gas leak inside or outside the Consumer's premises.
- 6) The Company will utilize the services of qualified personnel for designing all Natural Gas facilities to satisfy all applicable regulatory codes and standards, preparing necessary work order plans and monitoring the distribution network pressures to ensure the Company's facilities will satisfy the Consumer's current and future Natural Gas delivery requirements.
- 7) The Company will provide to the Municipality, on request, copies of any and all Natural Gas Distribution Service related written or electronic, where available information or reports required to be filed with the Commission by the Company.
- 8) The Company will provide to the Municipality, upon request and to the extent the information is available, an annual report on the following standards:
 - a) **System Reliability** - will be measured by:
 - i. The number of major outages resulting in a loss of service to Consumers;
 - ii. The number of Consumers affected by each major outage; and
 - iii. The duration of each major outage.
 - b) **Consumer Satisfaction** - will be measured by:
 - i. Company-wide call centre targets and statistics (wait times, abandoned calls, call

volumes, etc.); and

ii. any Consumer complaints received by the Commission.

c) **Public Safety** - will be measured by:

i. the number of customer injuries and/or damages due to Natural Gas Distribution System failure;

ii. the number of line hits per total locates completed;

iii. the number of line hits as a result of inaccurate locates;

iv. the percentage of the area of the Municipality surveyed for leaks and yearly cathodic protection measures;

v. the number and nature of calls received from the Municipality and any of its Municipal agencies (including fire department, police department etc.) regarding the Natural Gas Distribution System.

9) Once per year, upon request and subject to any applicable privacy legislation, the GUA Code of Conduct Regulation or other rules prohibiting or restricting such disclosure, the Company will provide to the Municipality:

a) The total number of sites billed within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two (2) years;

b) The total gigajoules (GJ) of Natural Gas consumed by Consumers billed within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two (2) years;

c) The franchise fee revenue billed to Consumers within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two(2) years;

d) Where the Municipality is the customer of record and the Municipality provides a list of those sites to the Company on the form provided by the Company:

i. The total number of those sites billed within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two (2) years;

ii. The total gigajoules (GJ) of Natural Gas at those sites billed within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two (2) years;

iii. The franchise fee revenue billed to those sites within the Municipal Service Area, by Company rate class, per revenue month, for each of the last two (2) years; and

- e) Such other information as may be agreed upon by the Parties from time to time.

Where privacy legislation, the GUA Code of Conduct Regulation or other rules prohibiting such disclosure prevent the Company from providing the information above, the Company will make reasonable attempts to aggregate the information so as to comply with the applicable rules. The Company will not be obligated to provide such aggregated information if it believes such aggregation will not allow the Company to comply with the applicable rules.

- 10) Upon request by either Party, the Company will meet with the Municipality. Through a mutual exchange of information the Company will keep the Municipality apprised of the Company's construction and upgrading programs planned for the Municipal Service Area and the Municipality will advise the Company of any issues or plans relating to, or potentially impacting, the Natural Gas Distribution System.

SCHEDULE "B" Extra Services

Nothing in this Agreement precludes the Parties from contracting for Extra Services outside the provisions of this Agreement. In the event the Parties do elect to contract for the provision of Extra Services within the provisions of this Agreement and unless otherwise agreed upon by the Parties, nothing in this Agreement will preclude the Company from sub-contracting with third parties for the provision of Extra Services.

Subject to Commission approval, as may be required, any payments from the Municipality to the Company for Extra Services, if agreed to by the Municipality, may be deducted from the Franchise Fee collected from Consumers and otherwise remitted to the Municipality pursuant to paragraph 5 of this Agreement. The timing and quantum of such payments will be as agreed upon by the Parties and set forth in (insert paragraph number from Schedule B) of this Schedule.

ADMINISTRATION REPORT



Date: April 9, 2026 RFD 26-23
Memo To: Village Council
From: Michelle White
Subject: Library Board appointments

1. **PURPOSE** – To determine if Council will accept the Library Board’s proposed addition to their Board membership.
2. **BACKGROUND** – Please see the attached letter from Library Board Chair Cathy Perry asking that Debbie Boswell be appointed to the Board for a period of one year.
3. **OPTIONS** –
 1. Pass the resolutions outlined below
 2. Defeat the resolutions outlined below
4. **DISCUSSION** –
5. **FINANCIAL IMPLICATIONS** – none
6. **LEGAL** – Excerpt from the Alberta Government Councils and Library Boards: Roles and Responsibilities: “The appointments of the members of the municipal Board shall be made on the date fixed by council. Any vacancy arising from any cause must be filled by council as soon as reasonably possible for council to do so.”

Libraries Act: Appointment


- 4(1) A municipal board shall consist of not fewer than 5 and not more than 10 members appointed by council.
- (2) A person who is an employee of the municipal board is not eligible to be a member of that board.
- (3) Not more than 2 members of council may be members of the municipal board.
- (4) A member of the municipal board is eligible to be reappointed for only 2 additional consecutive terms of office, unless at least 2/3 of the whole council passes a resolution stating that the member may be reappointed as a member for more than 3 consecutive terms.
- (5) Subject to subsection (6), appointments to the municipal board shall be for a term of up to 3 years.
- (6) When appointments are made in respect of a first municipal board, council shall, as nearly as may be possible, appoint 1/3 of the members for a term of one year, 1/3 of the members for a term of 2 years and the remaining members for a term of 3 years.
- (7) Notwithstanding this section, the term of office of a member continues until a member is appointed in that member’s place.

Date of appointment

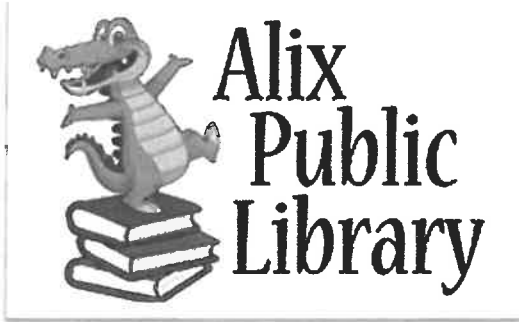
- 5(1) The appointments of the members of the municipal board shall be made on the date fixed by council.
- (2) Any vacancy arising from any cause must be filled by council as soon as reasonably possible for council to do so.

7. **POLITICAL/PUBLIC IMPLICATIONS** –
8. **OTHER COMMENTS** –
9. **RECOMMENDATIONS** – Option #1. I recommend the following resolution:

“that the Village of Alix Council hereby appoints Debbie Boswell to the Alix Public Library Board for a period of 1 year, commencing March 10, 2026.”



Author



4928 Main St (50th Street)
P.O. Box 69
Alix, AB T0C 0B0
alixpublic@prl.ab.ca
facebook.com/alixpubliclibrary

March 10, 2026

To the Alix Village Council,

The Village of Alix Library Board has passed a motion at their March 10, 2026, meeting to appoint the following person to our Board as Trustee:

Debbie Boswell – 1-year term

Debbie Boswell has lived in Alix for many years, has a good reputation, and is a small business operator within the village limits. She will be an excellent addition to our Board.

We request that the Village Council approve this appointment. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Cathy J Perry", is written over two parallel horizontal lines.

Cathy J Perry

Chair, Alix Public Library Board



VILLAGE OF ALIX

Cheque Listing For Council

2026-Apr-8
9:42:08AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260117	2026-03-18	327241 ALBERTA LTD	1566	MONTHLY PATROLS FEBRUARY	519.75	519.75
20260118	2026-03-18	ALIX HOME HARDWARE	157394	RETURNED SUPPLIES FOR BAY	(0.90)	41.58
20260118			157434	VALVE FOR CAMPGROUND	20.99	
20260118			157459	BAY 3 SUPPLIES	15.21	
20260118			157475	ELBOW FOR CAMPGROUND	6.28	
20260119	2026-03-18	CATALIS TECHNOLOGIES CANADA LTD., C/O C	INV308370963	ANNUAL LICENSE 2026	5,915.79	5,915.79
20260120	2026-03-18	CENTRAL LABS	2600279	TESTING AT MAIN LIFT STATION	52.12	104.24
20260120			2600292	TESTING AT MAIN LIFT STATION	52.12	
20260121	2026-03-18	CYBERUS PROTECTION SERVICES	202656	PATROLS APRIL 2026	3,154.89	3,154.89
20260122	2026-03-18	DIVERSE SIGNS	13442	MAIN STREET LAKE SIGN UPGR	476.50	476.50
20260123	2026-03-18	KAL TIRE	647271818	KUBOTA MOWER TIRE REPAIR	43.91	43.91
20260124	2026-03-18	LACOMBE REGIONAL WASTE SVCS COMMISS	38771	FIRST QTR REQUISITION 2026	14,620.00	14,620.00
20260125	2026-03-18	THE CITY OF RED DEER	462145	FIRE DISPATCH FEES 2026	2,491.68	2,491.68
20260126	2026-03-18	ZONE 3 BUSINESS SOLUTIONS INC.	198538	PHOTOCOPIES MARCH 2026	99.69	99.69
20260127	2026-03-25	BESUIJEN, JANICE	MAR2026	COUNCIL EXPENSE CLAIM MARCH	320.04	320.04
20260128	2026-03-25	CANOE PROCUREMENT GROUP OF CANADA	AB1800427	PART FOR SEAT IN LOADER	326.15	326.15
20260129	2026-03-25	CENTRAL LABS	2600326	TESTING AT MAIN LIFT STATION	52.12	104.24
20260129			2600364	TESTING AT MAIN LIFT STATION	52.12	
20260130	2026-03-25	COLE, EDWIN	MAR2026	COUNCIL EXPENSE CLAIM MARCH	375.00	375.00
20260131	2026-03-25	FEHR, ROBERT LEE	MAR2026	COUNCIL EXPENSE CLAIM MARCH	464.09	464.09
20260132	2026-03-25	GILLIAT, BARBARA JEAN	MAR2026	COUNCIL EXPENSE CLAIM MARCH	1,440.98	1,440.98
20260133	2026-03-25	GREGG DISTRIBUTORS CO LTD	000-763418	SOAP DISPENSER AND SOAP FC	130.94	130.94
20260134	2026-03-25	LANEUVILLE, FRANCOIS	MAR2026	COUNCIL EXPENSE CLAIM MARCH	754.98	754.98
20260135	2026-03-25	LOCAL AUTHORITIES PENSION PLAN	MAR2026	PREMIUMS FOR MARCH 2026	5,060.12	5,060.12
20260136	2026-03-25	RSP Premium March 2026	MAR2026	RSP PREMIUM MARCH 2026	255.91	255.91
20260137	2026-03-25	RED DEER RIVER MUNICIPAL USERS GROUP	MAR2026	2026 REQUISITION	195.75	195.75
20260138	2026-04-01	CANADIAN PACIFIC RAILWAY CO	1000-001117531	CROSSING MAINTENANCE MARCH	731.00	731.00
20260139	2026-04-01	CANOE PROCUREMENT GROUP OF CANADA	AB1845818	OFFICE SUPPLIES, FIRESMART	262.03	289.31
20260139			AB1845906	HAND SOAP FOR THE OFFICE	27.28	
20260140	2026-04-01	CONTACT SAFETY SERVICE LTD	18340	SERVICE FIRE EXT. COMMUNITY	261.45	2,392.95
20260140			18341	SERVICE FIRE EXT. VILLAGE OF	110.25	
20260140			18342	SERVICE FIRE EXT. LIBRARY	57.75	
20260140			18343	SERVICE FIRE EXT. PUBLIC WORKS	1,128.75	
20260140			18344	SERVICE FIRE EXT. RAILWAY HOUSE	328.65	
20260140			18345	SERVICE FIRE EXT. FOOD BANK	166.95	
20260140			18346	SERVICE FIRE EXT. ARENA	339.15	
20260141	2026-04-01	GULLY'S RESCUE AND REMOVAL	203	SNOW CLEARING MARCH 16, 20	1,260.00	1,260.00
20260142	2026-04-01	PARKLAND REGIONAL LIBRARY SYSTEMS	260002	2ND QTR REQUISITION	2,053.32	2,053.32
20260143	2026-04-01	VILLAGE OF ALIX	50100MAR2026	BULK WATER MARCH 2026	185.99	1,042.03
20260143			63900MAR2026	LIBRARY MARCH 2026	117.45	
20260143			69600MAR2026	PW YARD MARCH 2026	119.84	
20260143			7000MAR2026	VILLAGE OFFICE MARCH 2026	122.62	
20260143			72700MAR2026	FIRE HALL MARCH 2026	117.27	
20260143			72800MAR2026	BAY 1 & BAY 2 MARCH 2026	153.67	
20260143			72830MAR2026	BAY 3 RAILWAY HOUSE MARCH	109.68	
20260143			72841MAR2026	BAY 4 RAILWAY HOUSE MARCH	115.51	
20260144	2026-04-01	WILD ROSE ASSESSMENT SERVICES	10133	PROGRESS PAYMENT APRIL 202	1,338.75	1,338.75



VILLAGE OF ALIX

Cheque Listing For Council

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
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Total 46,003.59

*** End of Report ***

**VILLAGE OF ALIX
BANK RECONCILIATION
FOR THE MONTH ENDING:
March 31, 2026**

SERVUS CREDIT UNION

	CHEQUING	CHEQUING (2)	INVESTMENTS (1)
Balance from Bank Statement:	1,927,519.74	12,838.76	0.00
Plus: Deposits in Transit	12,746.37		
Plus: JE in Transit	-		
Less: Outstanding Cheques	(11,309.79)		
 Reconciled Bank Balance:	 <u>1,928,956.32</u>	 <u>12,838.76</u>	 <u>0.00</u>
31-Mar-26 GL balance 3-120	<u>1,928,956.32</u>		
31-Mar-26 GL balance 3-121		<u>12,838.76</u>	
31-Mar-26 GL balance 3-300			<u>-</u>
Variance:	-	-	

THIS STATEMENT SUBMITTED TO COUNCIL THIS 15TH DAY OF APRIL, 2026

Parkland Regional Library System
Regular Board Meeting
Feb. 26, 2026
Lacombe, Alberta

The meeting was called to order at 10 am.

Advocacy Work

Director Ron Shepard reported the work being done to promote library funding.

A resolution was passed at the November ABMuni convention as well as the fall RMA convention to advocate steady and consistent funding for libraries.

Ron did a radio interview on January 6th on CHED promoting library funding.

During the Budget Summary, it was determined 35% of the libraries in the PRL System are operating at a deficit.

A Provincial Steering Committee was formed last fall comprised of the CEO's of Edmonton and Calgary Public Libraries, the CEO of Strathmore County Public Library and Ron Shepard Director of Parkland Regional. This steering committee has also led to the formation of an Alberta Public Library Coalition whose members come from all the major libraries in Alberta.

Ron Shepard and Board Chair Barb Gilliat met with two MLA's asking for increased funding and support for the principals of intellectual freedom proposed by the coalition.

County Forum

Andrea Newland the Deputy Director of Parkland held meetings in each County to discuss what Parkland can provide for libraries as well as hear from managers of what Parkland can do for them. 39 of the 49 libraries attended.

Meeting was adjourned at 11:43 am

Lacombe Foundation
Regular Board Meeting
March 23, 2026
Lacombe Memorial Center

The meeting was called to order at 1:01 pm

Delegation

Curtis Friesen of the Metrix Group presented the audit findings and financial statements. A clean audit opinion was provided. Accommodation was up 6%. Utility rates were lower and there was no carbon tax. All in all, a healthy statement of financial position. The audit was approved as presented.

Financial Reports

The two Manors have a strong rental revenue corresponding with high occupancy. Affordable housing is close to budget with no major expenses.

CAO Report

The lodge assistance grant which is determined by the occupancy as of Feb. 28th each year has increased to \$23.50 per day for residents earning less than \$34,770.

Eckville manager position is vacant and being advertised.

No current waitlist for the lodges, 73 for affordable housing.

ASCHA conference in April will be attended by Laura Svab and Tracey Holman representing the Lacombe Foundation.

Affordable Housing Rental Rates.

Units must be at least 10% below the market rent. A motion was passed to increase rents as follows

2BDRM – Lower - \$875.00 to \$975.00

2BDRM – lower with basement - \$925.00 to \$1025.00

3BDRM Upper \$925.00 - \$1025.00

3BDRM Lower \$1025.00 to \$1050.00

Lacombe Lodge Redevelopment

Reviewed 5 possible sites recommended by the City of Lacombe. 3 locations were selected for further study. The Board requested a meeting with Graham Capital the company that drew up the proposed development.

After an in-camera session the Board requested administration prepare additional board education and arrange site tours.

Next meeting May 4, 2026 at the Eckville Manor

Meeting adjourned at 3:05 pm

**Alberta Municipalities
Spring Leaders Caucus
March 26 & 27
Mayor Gilliat**

Property Taxes Reimagined

Discussed how to inform the public about the increasing Provincial Property Taxes. This tax has doubled in the past 15 years and yet the amount of money given back to municipalities has decreased drastically.

Democracy with Manners: Local Elections & Codes of Conduct

This session discussed the lack of Codes of Conduct and what the government seems to have coming down the pipeline. The new code concentrates on the difference between pecuniary and conflict of interest. Conflict of Interest is being used by some as a means to avoid voting.

Governing with Confidence: Privacy, Information Access and Councilor Liability

This session was led by a panel of 3 lawyers, again discussing the difference between pecuniary and conflict of interest. Also discussed was public access to councilors' email and text messages on municipal owned devices. Closed sessions, what you can and can't discuss was also a topic.

Minister of Municipal Affairs/Ministers Dialogue

Minister Williams announced that MA will now allow Municipalities to break out the RCMP costs on the yearly tax bill. He also announced that Municipal Affairs will not reconsider the use of electronic ballot counting machines. The rest of the session was mostly Ministers saying that the Province doesn't have any money so don't expect much.

The Evolution of Enforcement: Collaboration, Technology, and Public Trust in Policing

The panel was a member of K Division, the Chief of Police from the City of Lacombe and a member of the Edmonton Police. This was by far the most interesting session. The changes to policing with the use of technology are part of the rise in cost. Police are using AI to transcribe verbal statements taken by body cameras. Police records are being stored "in the cloud" now. Diversity in communities is also changing the way police work. People want the police "to look like them" when in fact most police members are "white guys".



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Peace River

April 2, 2026

I am pleased to share that today, our government introduced Bill 28 the Municipal Affairs and Housing Statutes Amendment Act, 2026. Bill 28 makes amendments to the *Municipal Government Act* to modernize municipal rules, improve clarity and consistency, and strengthen service delivery.

Rather than addressing issues piecemeal, Alberta's government is proposing a single, comprehensive package of changes that reflects how interconnected municipal systems are. The proposed amendments are organized around five themes:

- growth and housing – *how communities expand*;
- assessment and property tax – *how services are paid for fairly*;
- governance and accountability – *who is responsible and to whom*;
- municipal transparency – *how municipalities make decisions and operate day to day*; and
- public institutions – *how essential public services are governed and protected*.

Together, these five themes form a coherent approach to modernizing municipal legislation, solidifying local governance, and supporting communities across Alberta.

Growth and Housing

The proposed changes will accelerate construction to build more homes faster by improving transparency, reducing red tape, and lowering development costs by:

- clarifying the application of off-site levies; and
- requiring permit timeline reporting to be posted on municipal websites.

Also included are amendments related to “Automatic Yes” frameworks, which will allow municipalities to fast-track low-risk development permits, increasing predictability for builders and helping accelerate housing construction across Alberta. Future regulation will build on this work by restricting particular non-statutory studies in the development process to further streamline approvals.

In addition, charter schools will be treated consistently with other publicly funded schools by enabling access to municipal and school reserve land, supporting parental choice in education.

The proposed changes would also allow the Minister of Municipal Affairs to set requirements for community design codes that municipalities may choose to adopt, helping streamline approvals for developments that meet established land-use and design standards while preserving local decision-making.

.../2

Assessment and Property Tax

The proposed legislative amendments will implement some of the decisions from the recently completed policy phase of the Assessment Model Review. These decisions will lay the foundation to modernize the regulated property assessment system and promote fairness for municipalities and industries by:

- clarifying the rules that determine which costs are assessable, which will improve consistency and reduce assessment appeals;
- enabling greater use of standardized rates for regulated properties, which will increase predictability and efficiency of assessment;
- applying penalties to property owners who fail to report timely property information; and
- establishing a regular cycle for review of assessment models.

More details about the outcomes of the policy phase of the Assessment Model Review are being sent to you under separate cover.

Using the updated rules and policies, new models for assessing individual types of regulated properties will now be developed to better reflect current costs, technology and construction practices. The work for this next phase of the Assessment Model Review will be undertaken over the next two years, and will continue to involve significant input from municipal, industry and assessment stakeholders.

In addition, the proposed amendments will prevent municipalities from taxing Albertans on similar homes differently based solely on whether or how they are occupied.

Governance and Accountability

Alberta's government is proposing to strengthen accountability and integrity in local government by creating a provincial councillor accountability framework. The framework will govern issues such as pecuniary interest, unauthorized use of municipal assets, disclosure of confidential information, egregious behaviour, threatening behaviour and improper use of influence.

Under the proposed framework, complaints will be investigated by an independent third-party, ensuring impartial, timely resolution of issues before they escalate, and a roster of commissioners will be appointed by the province to hear appeals.

In addition, proposed changes will update the process for viability reviews by making the vote of electors a plebiscite (non-binding vote) with final decisions on dissolution at Cabinet's discretion. This will apply to viability reviews that are already underway where a vote of electors has not yet occurred, as well as any future reviews.

Municipal Transparency

The proposed changes will improve transparency by requiring municipalities to publicly disclose the salaries of municipal staff above a specified threshold, aligning practices with other public sector disclosure standards.

In addition, proposed changes will allow rural, small urban, and specialized municipalities to show policing costs as a separate line on property tax notices, improving transparency for residents.

A province-wide framework for councillor information requests, requiring timely access to readily available information and consistent sharing of broader information with all councillors will strengthen councils' ability to govern effectively and make informed decisions. Councils will also be able to adopt local policies to manage significant information requests in a practical, sustainable way.

The proposed changes will also modernize governance and operations of Business Improvement Areas, including flexibility for interim appointments, electronic notifications, and in-year budget changes, to reduce red tape, improve flexibility and help commercial districts stay vibrant and responsive to local needs.

Public Institutions

The proposed amendments will clarify how municipalities govern and oversee municipal public utilities, establishing that municipalities may be required by regulation to transfer control and operations of a municipal public utility to a public utility entity, such as a regional services commission or a municipally controlled corporation.

I invite you to read Bill 28. A copy of the bill can be found here:

<https://www.assembly.ab.ca/assembly-business/bills/bill?billinfoid=12124&from=bills>

Additional information about the proposed amendments is also available here:

<https://www.alberta.ca/modernizing-municipal-legislation-across-the-province>

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Williams', with a stylized flourish at the end.

Dan Williams, ECA
Minister of Municipal Affairs

Bill 26 Fact Sheet

Animal Protection Amendment Act

What is the Animal Protection Act?

Alberta's *Animal Protection Act* (APA) prohibits causing or allowing an animal to remain in distress and establishes the basic minimum duties of care for which all animal owners and caregivers are responsible. The APA provides tools for peace officers to act when animals are in distress, lacking adequate care or are abandoned.

Why is it changing?

The *Animal Protection Act* was last updated two decades ago. If passed, Bill 26 will modernize the Act and make Alberta a leader at addressing repeat offences.

What is being amended?

The *Animal Protection Amendment Act* will see dozens of changes, including:

- Improving outcomes for animals in distress or at risk of distress
 - The Act will be updated to reflect current definitions related to distress, animal care duties and abandonment
 - Address gaps for responding to animals in distress, including authority to issue and follow up on corrective action orders
 - Align the *Animal Protection Act* with other Canadian jurisdictions
- Improving court orders to protect animals from repeat offences
 - Expand availability of prohibition orders and provide guidance to the court to ensure orders are effective
 - Create statutory powers to inspect for compliance and address violations
 - Make Alberta a leader by allowing enforcement of prohibition orders issued in other provinces and territories
- Modernization of inspection authorities
 - Enable inspection of additional activities, including boarding and grooming facilities
- Increasing maximum fines from \$20,000 to \$250,000 and enabling jail time

Who will be affected?

While any Albertan who owns or interacts with animals could be affected by the changes, most will not be impacted by the updated Act.

When will the Animal Protection Amendment Act come into effect?

These amendments will come into force on proclamation. The changes are intended to align with amendments to the *Animal Protection Regulation*, which is expected to be completed later in 2026.



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister

MLA, Peace River

AR121809

April 1, 2026

Dear Chief Elected Officials:

Municipal Affairs has been working collaboratively in recent years with industry representatives, professional assessors, and municipal partners to modernize Alberta's regulated property assessment framework through the Assessment Model Review (AMR). One important phase of this work has now been completed, and I am pleased to share policy updates that aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

Most regulated property assessment models covering wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005. As you may be aware, the last time the assessment models were reviewed in 2020, government opted not to proceed with proposed changes.

Based on a renewed engagement process designed by stakeholders, the AMR process re-launched in March 2024 with a review of the foundational policies that guide Alberta's regulated assessment system. These policy updates are a major milestone and set the stage for the next phase.

Key decisions include:

- standardizing assessment rates, where feasible, to make assessments more predictable;
- updating assessment models on a regular schedule to reflect changes in technology and construction practices;
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included with tightly-defined exclusions, and creating a provincial benchmark to fairly adjust labour-related construction costs in remote areas; and,
- introducing penalties for owners who do not provide required assessment information on time.

The rules will be effective for the 2027 tax year, and will apply to facilities built or expanded after that date. These rules will also be applied in the development of updated assessment models for each individual regulated property type as they are reviewed. Accordingly, we do not expect there to be significant assessment changes in 2027 and 2028 resulting from these policy changes.

.../2

Looking ahead, through the next phase of the AMR, we will continue to work with stakeholders to update the assessment models – the rules, rates and procedures for determining valuation – for individual regulated property types. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

Your municipality will be directly engaged on the overall results of the AMR and the potential impacts of updated assessments. This is an upcoming phase of the AMR process; engagement will focus on implementation of these policy changes. The final decision by government on any changes to assessment models is expected to occur in late 2028.

Attached is a fact sheet summarizing the policy changes, and a frequently asked question document for your use. I look forward to continuing to work with you and your municipal associations on this important initiative.

Sincerely,



Dan Williams, ECA
Minister of Municipal Affairs

Attachment:

1. Fact sheet
2. Frequently Asked Questions

cc: Chief Administrative Officers

Frequently asked questions

Assessment Model Review – Policy Changes

Municipal Affairs is updating the rules that govern regulated property assessments in Alberta as part of the Assessment Model Review. These amendments reflect the input of municipalities, industry, and professional assessors, and aim to simplify rules, reduce ambiguity in interpretation and improve consistency, transparency, and fairness.

Why do assessment models need to be updated now?

Many regulated property types have changed substantially since the last major updates in 2005.

Construction methods, materials, and costs have evolved significantly, and models must reflect current industry practices.

New technologies in several sectors are not recognized or costed in existing models.

Modernizing the models improves fairness, consistency, and transparency in how industrial property is valued.

Updated models ensure clearer rules and valuations that better reflect how today's industrial assets are built and operated.

Which properties are expected to be impacted by the policy changes?

The policy changes are expected to impact regulated property, which includes telecommunications and cable, railways, electric power systems wells, pipelines, and machinery and equipment.

Can you outline the policy changes being implemented and what they are meant to address?

These changes are intended to modernize and reduce ambiguity by clarifying definitions, improving transparency, and aligning assessment rules with current practices.

Clarified rules will allow new assessment models to be developed for each regulated property type. Key policy changes that are being implemented include:

- standardizing assessment rates, where feasible, to make assessments more predictable.
- updating assessment models on a regular schedule to reflect changes in technology and construction practices.
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included, and creating a

provincial benchmark to fairly adjust labour related construction costs in remote areas; and

- introducing penalties for owners who do not provide required assessment information on time.

Who was consulted and how were they engaged before these policy changes were implemented?

Since 2022, Municipal Affairs has worked collaboratively with a Steering Committee of industry representatives, professional assessors, and municipal partners including Rural Municipalities of Alberta (RMA) and Alberta Municipalities, to modernize Alberta's regulated property assessment framework through the Assessment Model Review.

The recent policy updates reflect their contributions and aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

How will these changes affect the tax burden for industry and municipalities?

The first stage of the Assessment Model Review was focused on modernizing the system's principles and foundational policies while providing directions to stakeholders on how the assessment system will function ahead of the next stage.

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

Municipal Affairs does not expect significant assessment changes in the 2027 and 2028 tax years resulting from these policy changes.

How will the transition to new rules work?

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

This avoids retroactive changes and provides a predictable transition for property owners.

What are the next steps following these policy changes?

Over the next few years, Municipal Affairs will continue to work with stakeholders to update the assessment models – the rules and procedures for determining the valuation – for individual regulated property types.

These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

The final decision by government on implementation of any changes to assessment models is expected to occur in late 2028.

Why does Alberta use a regulated assessment standard based on construction costs instead of market value standard like residential assessments?

Alberta uses a regulated assessment standard to ensure uniformity and equity across municipalities, especially for complex industrial properties where comparable market data is limited or unreliable.

The cost-based approach avoids market fluctuations and provides a stable valuation for municipalities and property owners and reduces the risk of sudden shifts in property values.

ALIX COMMUNITY GARDENS 2026

***There are 9 raised garden beds
available for harvesting your own
vegetables and herbs!***

FREE

Apply in-person at the
Alix and Area Community Resource Centre,
beginning in April.

*Beds are ready for planting as of May Long weekend
and need to be cleaned by the
end of Thanksgiving weekend.*

**STOP IN
TO APPLY!**

If you are interested
in reserving a garden
plot, please stop by
our office.
5008 50 Ave., Alix

*Please note we will not
accept applications via
email, phone or
Facebook.*



March 24, 2026

Honorable Barb Gilliat
Box 87
4849 50 Street
Alix, AB T0C 0B0

Dear Barb,

RE: Greetings from the Central Alberta REALTORS® Association.

The Central Alberta REALTORS® Association (CARA) is comprised of over 650 professional REALTORS® throughout Central Alberta and our goal going forward is to improve communications within the communities our members live and work in.

Our organization works closely with Alberta Real Estate Association (AREA), our provincial association and federally with the Canadian Real Estate Association (CREA) – to advocate on behalf of members & consumers on housing issues facing all Canadians.

In 2026 we are advocating the following:

- Innovative solutions and policies to increase housing supply.
- Address current housing challenges such as lack of supply and increasing prices.
- Allow all Canadians to have access to safe and affordable housing.

There are lots of initiatives being talked about, some in process regarding increased use of Pre-Fab building. If you would like more information about the Pre-Fab Building, please reach out.

In many communities across Canada the younger generations cannot afford to own homes and even if they could, often there are none available due to the shortage of new builds or entry level homes. The same can be said for our seniors – many of them would love to downsize as they age but again, there are very few options and others too costly for them to downsize to.

This in turn creates another problem – if seniors cannot downsize then their current home is not available to a family looking for more space who in turn would then put their entry level home on the market.

We would like to start a dialogue with you and your elected representatives at any time to discuss housing issues – would love to get your take on what is happening in your area, your growth plans, and ideas for the future.

We will be sending out information on a quarterly basis on housing initiatives we hear about within Central Alberta and will pass this along.

Thanks for your time and for what you do for those in your community.


Allan Melbourne, Executive Officer.
Central Alberta REALTORS® Association
allanm@carassociation.ca

