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14. ADJOURNMENT



Report for Council

To: Council

Staff Contact: Chuck Procter, Manager of Development Services

Date Prepared: March 25, 2026

Meeting Date: April 15, 2026

SUBJECT: **Bylaw No. 25-27, Land Use Bylaw Amending Bylaw (Lakewood Phase 2 Amendments: Secondary Suites, Garage Suites, and Reduced Side Yard Setbacks)**

RECOMMENDATION: THAT Council proceed with a Public Hearing for Bylaw No. 25-27 on April 15, 2026, in accordance with Section 692(1) of the *Municipal Government Act, RSA 2000, cM-26*;

AND THAT Council take into consideration all information received at the Public Hearing on April 15, 2026 regarding Bylaw No. 25-27 being a bylaw to amend the Town's Land Use Bylaw No. 14-11.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



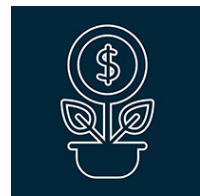
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The proposed accessory dwelling units in the Lakewood community would contribute positively to the strategic priority of increasing the supply of affordable housing options that are available in the Town. The development proposal is also supportive of maintaining and improving community wellness and financial sustainability strategic priorities on the basis that accessory residential dwelling units provide residents with affordable housing options that take advantage of and utilize existing municipal services and infrastructure.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

The proposed accessory dwelling units will utilize existing municipal infrastructure services that have capacity to support the additional units. No extensions to existing municipal infrastructure are required in order to support the proposed accessory dwelling units.

SOCIAL SUSTAINABILITY:

The proposed accessory dwelling units would contribute positively to increasing the range of affordable housing types, tenures, and built-forms which are available for current and future residents living in Town regardless of their age, background, and abilities.

ENVIRONMENTAL SUSTAINABILITY:

The proposed accessory dwelling units will be located within either the garage or the home and will utilize municipal infrastructure services (i.e. water and sanitary sewer) that already exist within the road allowance.

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

The housing supply in Town is primarily comprised of single-detached dwellings and increasing the supply of more affordable/attainable housing types and built-forms is representative of good land use planning. The redesignation application would help contribute to the Town's supply of housing units.

ORGANIZATIONAL:

Staff have invested the time necessary in preparing reports and will ensure the proper distribution of public notices for the Public Hearing. Staff will be available to speak to anyone from the public who wishes to speak with us.

OPERATIONAL:

N/A

FINANCIAL:

The proposed accessory dwelling units will require development and building permits, which will include the collection of all applicable fees under the [Town's 2026 Fees Bylaw No. 25-23](#) (or any updated versions of the Fees Bylaw applicable at the time of application). The proposed accessory dwelling units are likely to increase the assessed market value of the lands, and therefore it is reasonable to expect the lands to generate increased property tax revenue for the Town.

POLICY:

Policies within the Town's [Town's Municipal Development Plan \(MDP\)](#) apply to the proposed amendment and more details are given in the background section of the report.

Policies within the [Lakewood Meadows Area Structure Plan \(ASP\)](#) apply to the proposed amendment and more details are given in the background section of the report.

Section 692(1) of the [Municipal Government Act \(MGA\)](#) requires that Council hold a Public Hearing with respect to the proposed bylaw prior to giving second and third reading to the proposed bylaw to amend a Land Use Bylaw.

The proposed amendments are not anticipated to cause or negatively impact any of the land use planning-related policies which pertain to the longer-term economic, environmental, and social goals identified within [Alberta's Land Use Framework \(LUF\)](#) or the [South Saskatchewan Regional Plan \(SSRP\)](#).

IMPLEMENTATION:

The statutory Public Hearing for the proposed bylaw was advertised in accordance with Section 606 of the *Municipal Government Act*. The Public Hearing was also advertised on the Town's social media accounts and website.

If the proposed bylaw is adopted by Council, the developer, builders, and homeowners may then proceed to apply to administration for relevant permits in regards to construction.

If the proposed bylaw is not adopted by Council, there are no rights of appeal under the MGA and the developer, builders, or homeowners would not be able to proceed with applying for permits for accessory dwelling units or reduced side yard setbacks.

BACKGROUND:

An application to amend the Land Use Bylaw No. 14-11 (LUB) was received by the Development Services department in November 2025, with the application later being deemed complete on November 28, 2025. The applicant is Devmore Developments Inc., Neal Coulter. The application proposes LUB amendments for the Lakewood community, which is a newly developing community located in northwest Strathmore. The majority of lots are undeveloped and are owned by the developer. There are several lots which are owned by builders in Lakewood, including: Kelly Kustom Homes, Livinfuture Homes, New Urban Custom Homes, Prevail Homes, Scott Alan Custom Projects, Shayman Homes, Summit Homes, and Trilogy Homes. The legal addresses for the affected lands are:

- Portion of NW-22-24-25 W4M
- Lots 49-92 inclusive, Block 4, Plan 251 1341

- Lots 1-17 inclusive, Block 8, Plan 251 1341, Lots 19-35 inclusive, Block 8, Plan 251 1341, and Lots 24-29 inclusive, Block 2, Plan 231 1718.

Devmore Developments Inc. is the developer for the Lakewood community in Strathmore and has been working in Town since the Lakewood Meadows Area Structure Plan (ASP) was adopted in 2011/2012. The developer has indicated to the planning department that there is demand for secondary suites, garage suites, and 1.2m side yard setbacks in Lakewood's most recent phases.

The application proposes three main LUB amendments, including:

1. Adding "Secondary Suite" as a permitted use for 42 serviced, but undeveloped lots located in Phase 2B. The 42 lots are currently designed R2X - Medium Density Attached Residential District (R2X).;
2. Adding "Garage Suite" as a permitted use for 34 laned lots located in Phase 2B and 6 laned lots located in Phase 2A (totaling 40 lots). The lots are currently designated R2 - Low Density Residential District (R2) and R1N - Single Detached Residential (Narrow Lot) District (R1N).; and
3. Reducing the side yard setback requirement from 1.5m to 1.2m for 33 future R1N lots in Phase 2C.

Firstly, the amendment proposes to add "Secondary Suites" as a permitted use on the existing 42 R2X lots in Lakewood's Phase 2B. The lots today exist as R2X and are serviced but not developed. Secondary suites is not a listed use in the R2X district and the amendment proposes to add the use.

- The legal addresses affected are: Lots 49-92 inclusive, Block 4, Plan 251 1341

Secondly, the amendment proposes to add "Garage Suites" as a permitted use on 34 laned lots in Lakewood Phase 2B and 6 laned lots in Lakewood Phase 2A, totaling 40 lots. The land use is currently a mixture of R1N and R2. The applicant has stated there will have access to a 8m wide rear lane and the garage suites will have a maximum height of 6.0m at the eave line, and 7.5m at the top of roof.

- The legal addresses affected are: Lots 1-17 inclusive, Block 8, Plan 251 1341, Lots 19-35 inclusive, Block 8, Plan 251 1341, and Lots 24-29 inclusive, Block 2, Plan 231 1718.

Thirdly, the amendment proposes to require a 1.2m side yard setback for 33 R1N lots in Lakewood Phase 2C instead of a 1.5m side yard setback. The land use for the future R1N lots exist today, with the land use decision dating back to the 2010s decade. The amendment proposes a district overlay on the 33 lots which will be identical to R1N, but will reduce the side yard setback requirement from 1.5m to 1.2m.

- The legal addresses affected are: Portion of NW 22-25-25 W4M

Staff's response to the first and second amendments proposed above:

Secondary suites are typically described as being located in the basement of a home with a kitchen, a bedroom, and a bathroom. They are separate, self-contained dwelling units which require their own parking stall on site. National Building Code, Alberta Edition has specific requirements for secondary suites too, including requiring a separate furnace, additional insulation, and other fire protection and safety measures.

Secondary suites were added to Strathmore's low density land use districts several years ago as discretionary uses. Staff have received applications for secondary suites before in Lakewood and elsewhere in Town, and they have become more common in recent years (2022+). Lakewood has applied for secondary suites on the lots which currently have R2X land use. The planning department views the densification and additional dwelling units as appropriate and believe the housing type adds to the available inventory in the community. There are policies within the ASP which support the amendment, with more information included below. The developer has indicated there is a high demand for secondary suites from the builders in Lakewood, indicating homebuyers want them to help with mortgages and mortgage costs. There are very few homes built in these phases of Lakewood and new homebuyers would be able to discuss the optional suites with future builders.

Garage suites are located above a garage, they are self-contained dwelling units which have a kitchen, a bedroom, and a bathroom. They require 1 parking stall in addition to the required parking stalls for the principal building. National Building Code, Alberta Edition has specific requirements for garage suites too. Garage suites are a type of accessory dwelling unit which are becoming more common across Canada. The 40 lots included in Lakewood's Phase 2A and 2B were originally designed to include the option for builders to build garage suites, but garden and garage suites were removed from the LUB in 2025. Only Council can amend the LUB and Council has the ability to add specific uses, like garage suites, to certain areas of Strathmore. Adding uses to specific areas in Town is usually done through a district overlay, which is proposed in Bylaw 25-27. A district overlay can also be called a direct control district.

Staff view the proposed garage suites as appropriate densification which helps with housing diversity in the community. Lakewood is a new area and the phase proposing garage suites is largely undeveloped, with only a few homes under construction in current phases. The subdivision was originally designed with garage suites in mind for the homes backing onto a 8m wide rear lane in Lakewood. Parking is one of the concerns when it comes to accessory dwelling units, such as garage suites. The developer has indicated to the development services department that parking has been thought out and will be a part of the architectural controls for the phases. It's important for Staff the land use bylaw also have requirements for parking for any new development.

Staff's response to the third amendment proposed above:

Lakewood's most recent phase (Phase 2C) proposes 1 lot containing a road, and 33 lots proposed for R1N single detached home development. The current side yard setbacks in the R1N district are a minimum of 1.5m. The developer has requested a district overlay to reduce the required minimum to be 1.2m instead of 1.5m. Staff support the application and recognize

1.2m side yard setbacks have been requested in other areas in Town and in communities similar to the Strathmore. 1.2m side yards are becoming more common in Alberta. The National Building Code, Alberta Edition still applies and all applicants must meet the code and regulations. Land values have increased over the years and reducing the side yard setbacks may help with the economics of building and buying a home.

The Development Services department reviews applications and provides a professional planning recommendation to Council. The department reviews existing planning policy in effect within the municipality, including the adopted MDP and Lakewood Meadows Area Structure Plan (ASP).

In staff's opinion, the following policies of the MDP apply to the proposed amendments:

2.1 Growth Management

- Policy 2.1.6. The municipality shall seek to undertake reviews of potential redevelopment areas and intensification opportunities in established areas as opportunities and servicing allow.

3.2 Residential Development

- 3.2.1. The Town of Strathmore shall ensure that all new development shall provide a wide range of housing type to meet varying housing needs based on income and lifestyle.
- 3.2.16. Secondary Suites are considered an appropriate method of providing additional, and affordable, housing in all residential districts if the additional parking requirements can be met and if the secondary suite meets all safety and building codes.

In staff's opinion, the following policies of the ASP apply to the proposed amendments:

- The area proposed to include secondary suites and garage suites is shown as "commercial and/or high density" in the ASP, and accessory dwelling units contribute towards the density shown.
- 5.1.7. Multi-(unit) residential development is supported throughout the plan area.
- 5.1.9. Full spectrum housing should be considered throughout the development and implemented where market conditions permit including but not limited to single (detached), duplex, row housing, high density, seniors' facilities, etc.

Strathmore is made up of predominately low density, single detached residential homes and the planning department has been encouraging and recommending different types of housing where appropriate within the community. The provision of a wider range of housing options for people including families with lower income, students, seniors, and individuals with disabilities is a key issue for many municipalities in Alberta and for communities across Canada.

Referring to a planning report from February 4, 2025, the vacancy rate in Strathmore for primary rental market dwelling units is currently low at 1.8% according to the Canada Mortgage and Housing Corporation (CMHC) [CMHC's Housing Market Information Portal](#) as of October 2025. For reference purposes, healthy vacancy rates trend to be between 3-5% depending on

the source. Land ownership type (i.e. the choice of an owner to rent a property or not) is not up to the Town of Strathmore, the planning department anticipates some properties will be owned and some will be rented in Lakewood, but this is unknown.

The application to amend the LUB was circulated in December 2025 to both internal departments and to external agencies and utilities. We have received comments from the circulation, although there are no comments that raise immediate concerns. Some utilities have requested more information from the developer if the project progresses, which, in our opinion, is a standard response. For the LUB to be amended, a public hearing must be held. The *Municipal Government Act* requires an advertisement in the local newspaper for two consecutive weeks and for adjacent landowners to be mailed notice of a public hearing. In addition to the legislated requirements, notice will be put on our website and social media.

KEY ISSUE(S)/CONCEPT(S):

Accessory dwelling units, such as secondary suites and garage suites, are becoming more common across Canada. Strathmore has seen increased secondary suite applications in recent years. Regarding garage suites, the regulations were removed from the LUB in 2025. Lakewood is a developing community and the developer has applied for the option to build secondary suites on 42 lots and garage suites on 40 lots. Planning staff believe it is unlikely that every lot will develop fully with a secondary suite or garage suite because there are many economic and market factors which affect decisions. Allowing the option of building an accessory dwelling unit provides the developer, builders, and homeowners in Lakewood's current and future phases with a choice.

If supported, administration would be able to accept applications for development permits and building permits, which represent some of the next steps of development.

DESIRED OUTCOMES:

That Council take into consideration all information received at the Public Hearing on April 15, 2026 regarding Bylaw No. 25-27 being a bylaw to amend the Town's Land Use Bylaw No. 14-11.

COMMUNICATIONS:

Staff has advertised the public hearing by including written notices in the Strathmore Times (March 25, 2026 and April 1, 2026), on the Town's social media accounts, as well as publishing the notice on the Town's website. Notice of the public hearing was mailed to adjacent landowners. At the time of writing this report, staff have not received any letters, emails or phone calls with respect to the proposed bylaw.

ALTERNATIVE ACTIONS/MOTIONS:

ATTACHMENTS:

[Attachment I: Land Use Bylaw Amending Bylaw No. 25-27 \(Lakewood Phase 2 Amendments\)](#)

[Attachment II: March-25-2026-Strathmore-Times](#)

[Attachment III: April-1-2026-Strathmore-Times](#)

[Attachment IV: Town of Strathmore Public Hearing April 15, Lakewood Phase 2 - Wheatland County Response](#)

[Attachment V: Town of Strathmore Public Hearing April 15, Lakewood Phase 2 - Letter of Support for Garage Suite Approval](#)

Chuck Procter, Manager of Development Services

Approved
- 10 Apr
2026

Jamie Dugdale, Director of Infrastructure, Operations, and Development Services

Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Approved
- 10 Apr
2026

Veronica Anderson, Legislative Services Officer

Approved
- 10 Apr
2026

**BYLAW NO. 25-27
TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****BEING A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA
TO AMEND THE LAND USE BYLAW NO. 14-11.**

WHEREAS the *Municipal Government Act, being Chapter M-26, of the Revised Statutes of Alberta 2000* and amendments thereto provides authority for the Town to regulate such matters;

AND WHEREAS Council holds public hearings as required by Section 692 of the *Municipal Government Act, R.S.A. 2000, c.M-26* as amended;

NOW THEREFORE BE IT RESOLVED THAT the Municipal Council of the Town of Strathmore, in the Province of Alberta duly assembled **HEREBY ENACTS AS FOLLOWS:**

1. SHORT TITLE

1.1 This Bylaw may be cited as the "Land Use Bylaw Amending Bylaw No. 25-27"

2. AMENDMENTS

2.1 That Bylaw No. 14-11 Schedule A – Land Use District Map is amended by changing the land use designation of Portion of NW 22-24-25 W4M from "R1N", Single Detached Residential (Narrow) Lot District and "P1" Public Service District to "R1N(DCD)", Single Detached Residential (Narrow) Lot District – Direct Control District Overlay as shown below in Schedule "A" to this Bylaw.;

2.2 That Bylaw No. 14-11 Schedules Section is amended as follows:

- a) By adding a new Schedule E28 – Direct Control District Overlay – Lakewood Phase 2C Side Yard Setbacks;
- b) By adding the following regulations under Schedule E28 – Direct Control District Overlay – Lakewood Phase 2C Side Yard Setbacks;

"1. APPLICATION

- 1.1 The provisions of this Direct Control District Overlay apply to those lands described legally as Portion of NW 22-24-25 W4M, municipal address unassigned and shown below:

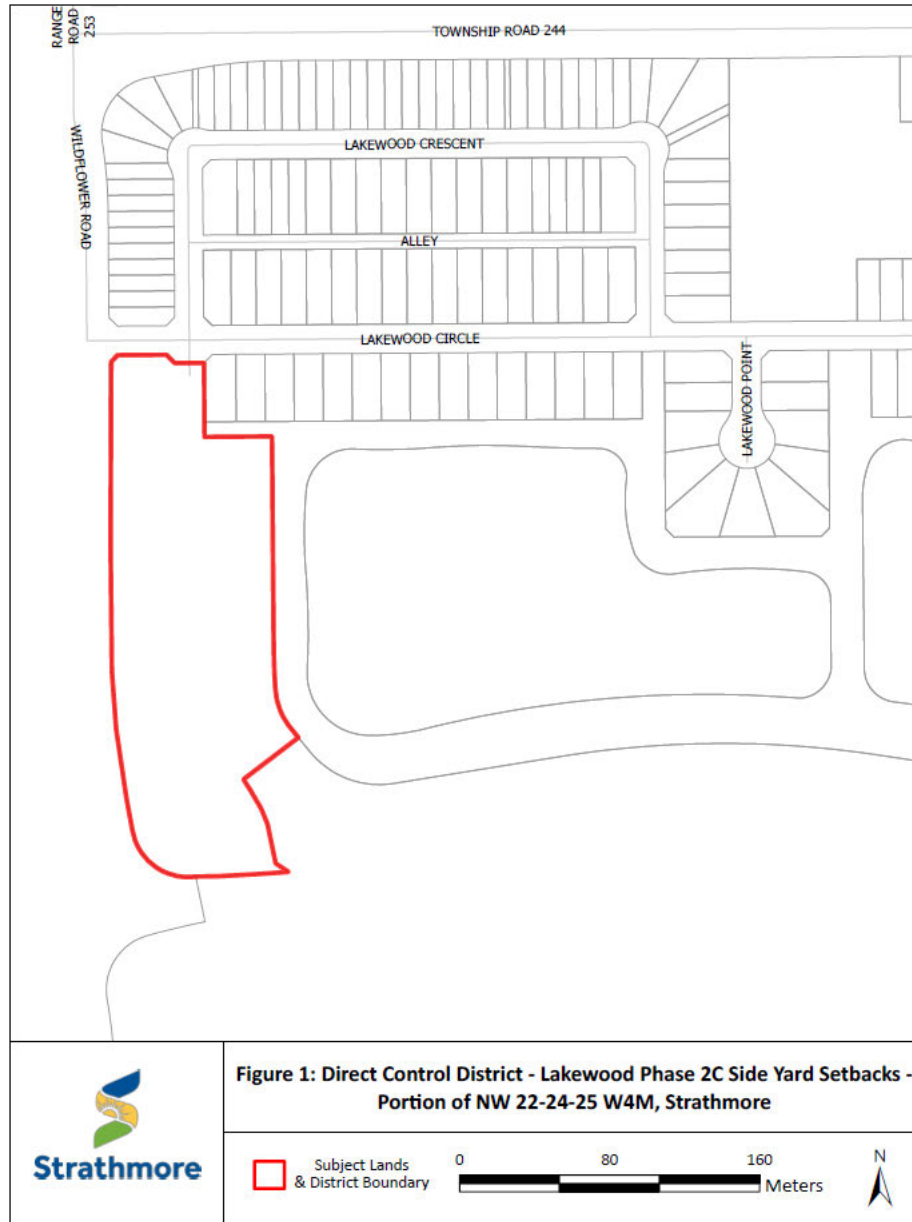


Figure 1: Direct Control District Overlay – Lakewood Phase 2C R1N Side Yard Setback Reduction

1.2 The provisions of Section 4.2 – “R1N”, Single Detached Residential (Narrow Lot) District apply to the subject lands unless the provisions of this Direct Control District Overlay

conflict with Section 4.2 in which case the provisions of this Direct Control District Overlay must govern.

2. REGULATIONS

- 2.1 The Side Yard setback prescribed in Section 4.2(3)(g)(iii) of the "R1N Single Detached Residential (Narrow Lot) District" shall be, at the Discretion of the Approving Authority, 1.2m to 1.5m from a side property line shared with an internal lot; and 3.0m from a side property line shared with a street other than a lane."
- 2.3 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Secondary Suite – on the following legal land descriptions only: Lots 49-92 inclusive, Block 4, Plan 251 1341" to the list of Permitted Uses in Section 4.5(2)(a) Medium Density Residential Attached Housing District.;
- 2.4 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Garage Suite – on the following legal land descriptions only: Lots 1-17 inclusive, Block 8, Plan 251 1341" to the list of Permitted Uses in Section 4.2(2)(b) Single Detached Residential (Narrow Lot) District.;
- 2.5 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- b) By adding "Garage Suite – on the following legal land descriptions only: Lots 24-29 inclusive, Block 2, Plan 231 1718" to the list of Permitted Uses in Section 4.2(2)(b) Single Detached Residential (Narrow Lot) District.;
- 2.6 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Garage Suite – on the following legal land descriptions only: Lots 19-35 inclusive, Block 8, Plan 251 1341" to the list of Permitted Uses in Section 4.4(2)(b) Low Density Residential District/;

2.7 That Bylaw No. 14-11 Definitions Section 2 is amended as follows:

- a) By adding "2.A. Accessory Dwelling Unit means a secondary residential dwelling unit located on the same lot as the principal building. Accessory Dwelling Units are self-contained living spaces which include their own kitchen, bathroom, and sleeping area.";
- b) By adding "78A. Garage Suite means a second Accessory Dwelling Unit on parcel located above to an Accessory Building (Garage)";

2.8 That Bylaw No. 14-11 Off-Street Parking, Loading, and Vehicle Stacking Section 3.9 is amended as follows:

- a) By adding the following to Table 3.9A Parking Requirements:

Use Class	Minimum Required Parking
Garage Suite	A minimum of one (1) on-site parking stalls shall be provided in addition to the required parking stalls for the Principal Building

2.9 That Bylaw No. 14-11 General Provisions All Zones Section 3 is amended as follows:

- a) By adding

"Section 3.25 Garage Suites

1. Garage Suites:

- a) A Garage Suite requires a Development Permit and Building Permit.
- b) Only one Garage Suite shall be allowed per lot.
- c) A Garage Suite may be detached from the Principal Building.
- d) The subdivision and strata-titled of a Garage Suite is prohibited.
- e) A Garage Suite is only allowed in conjunction with a one single or semi-detached dwelling.
- f) A Principal Building should be constructed prior Garage suite.
- g) A Garage Suite shall not be constructed on any site less than 400 m² in area.
- h) A Garage Suite shall not be constructed on a lot having an average Site Width of less than 10 m.

- i) A Garage Suite shall not exceed the Height of the Principal Building on the same site.
- j) A Garage Suite shall have a residential character and shall be finished in a manner compatible with the character and appearance of the Principal Building. The appearance and quality of the finishing materials of the Garage Suite shall reflect the fact that it is a residential Accessory Dwelling Unit.
- k) On a lot where a Garage Suite is to be located, only one servicing connection per utility will be permitted. The Utilities must be first connected to the Principal Building and then fed to the Garage Suite.
- l) Any Garage Suite shall be separated a minimum of 1.5 meters from all other Accessory Buildings.
- m) Internal pathways should facilitate barrier-free access and should integrate seamlessly with the adjacent sidewalk, on-site surface parking areas, main and secondary dwelling entrances, garage entrances, porches, decks, and other access points between Principal Building and Garage Suite.
- n) A Garage Suite shall comply with the National Building Code Alberta Edition and Alberta Fire Codes and all other applicable provincial and municipal regulations.
- o) A Garage Suite application for Development Permit must demonstrate how it:
 - a) Retains the privacy of adjacent Principal Buildings (e.g. window placement, landscaping, outdoor amenity space).
 - b) Considers the shadow the Accessory Dwelling Unit will cast and mitigate any negative effects.
 - c) Fits with the character of the neighborhood (e.g. facade, roof, design of building, height, massing, placement on the lot).
 - d) Retains existing landscaping or provides new landscaping.
 - e) Provides year-round access through a hard surfaced pathway or driveway.
- p) A Garage Suite shall provide a minimum of one additional on-site parking stall, as required under Table 3.9A - Parking Requirements.
- q) The entrance to a Garage Suite that is attached to or developed above a garage shall be separate from the entrance to the Garage portion of the structure either by a common indoor landing or directly from the exterior of the structure.
- r) A Home Occupation within a Garage Suite will be reviewed at the Development Permit stage on a case-by-case basis to ensure that their potential impact to the neighborhood including noise and traffic generated by the Home Occupation is minimized and mitigated where determined to be necessary.
- s) Minimum Yard Setbacks – Garage Suite
 - a. Rear Yard – 1.0m or at the discretion of the approving authority. Please refer to 3.4, 11.
 - b. Side Yard (internal lots) – 1.5m

c. Side Yard (corner lots) – 3.0m

At the discretion of the Approving Authority, if the Garage Suite is an addition to an existing Garage that does not meet the setback, the second storey shall be designed in such a manner to reduce the appearance of Height, such as lowering the Height of the primary façade or stepping the roofline.”

3. EFFECTIVE DATE

3.1 This Bylaw shall come into force and effect upon receiving third and final reading and being signed.

READ A FIRST TIME this 18th day of March 2026

PUBLIC HEARING HELD this ____ day of _____, 2026

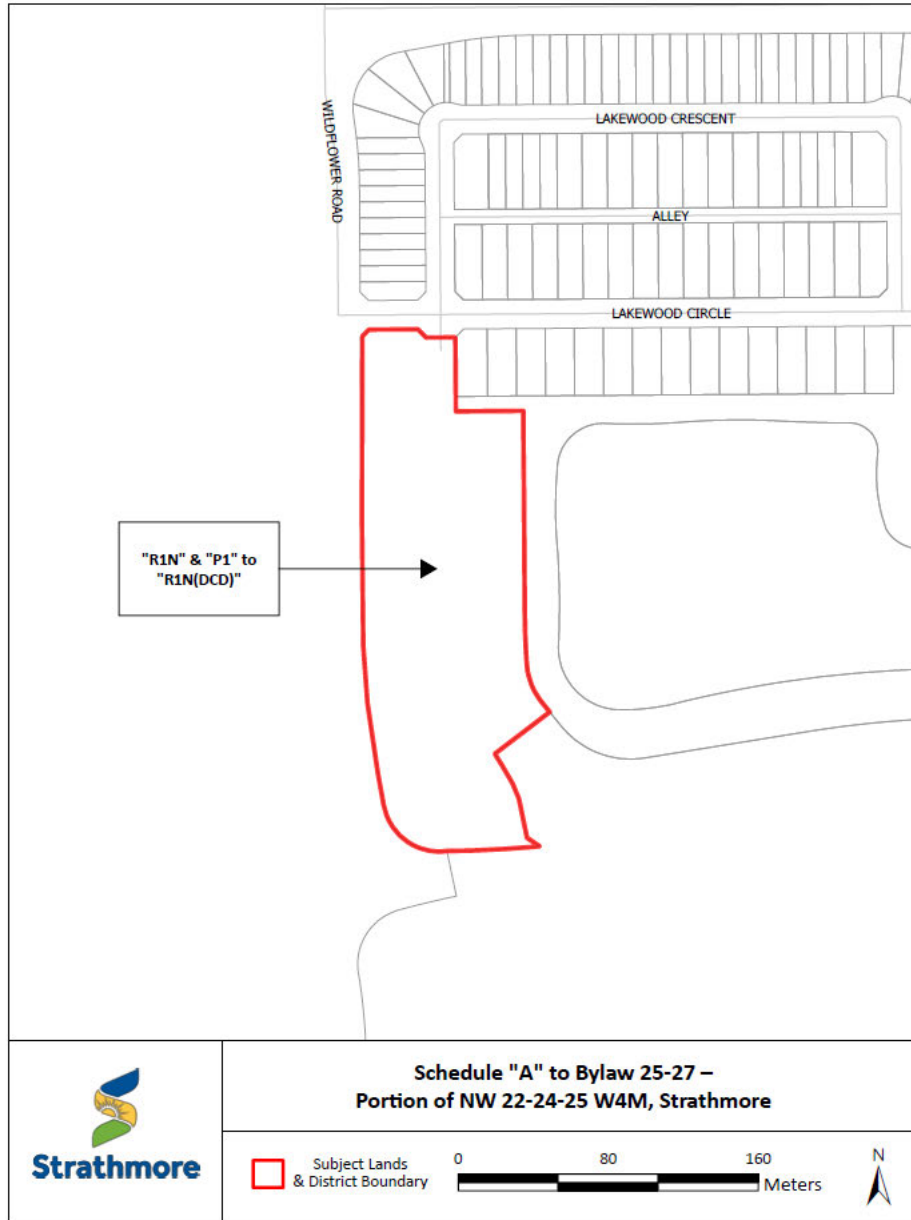
READ A SECOND TIME this ____ day of _____, 2026

READ A THIRD AND FINAL TIME this ____ day of _____, 2026

MAYOR

DIRECTOR OF STRATEGIC,
ADMINISTRATIVE AND FINANCIAL SERVICES

Schedule "A"



Spatial Reference: PCS NAD 1983 3TM 114



Upcoming Council Meetings

April 1, 2026 | 6 p.m.
 April 8, 2026 | 6 p.m.
 April 15, 2026 | 6 p.m.

Regular Meeting of Council
 Committee of the Whole
 Regular Meeting of Council

Come Say Hi

Hearing from the community is really important to us, so you're welcome at any Council or Committee of the Whole meeting. You do not need to call ahead or register to observe Strathmore Council in action. There is ample public seating and additional standing room if needed. You can also watch livestreamed meetings online as they happen, or catch up later on YouTube.

**Knock on wood, but the snow is melting!
 Clear those catch basins.**

When the weather warms up, the melting snow needs somewhere to go. That's where catch basins, also known as storm drains, come in. These drains help direct storm water into Strathmore's drainage system. A clogged or damaged catch basin can lead to flooding and property damage.

The Town of Strathmore's Operations Department and our partners at EPCOR regularly check and clear catch basins as part of our regular winter and spring maintenance program. That said, residents can help make a world of a difference.

There are a couple of ways you can help protect your community from flooding.

- **Catch it:** Check if the grate is clear to allow snow, ice, and rain runoff to drain properly.
- **Clear it:** Safely remove any ice or debris blocking the basin.
- **Call or click it:** Report frozen or damaged catch basins by calling the Town at **403-934-3133** or filling out the Citizen Communication Form at Strathmore.ca/CCF

For more information about our storm water and drainage system, visit Strathmore.ca/StormWater

Bored? We can fix that.

Join a board.

Boards and committees have always played an important role in our community. If you're looking for a way to make an impact, this is your chance to get involved. The Town is currently accepting applications for the following boards or committees.

- Assessment Review Board - 1 position open.
- Family and Community Support Services Advisory Board - 2 positions open.

For questions about Volunteer Boards and Committees, please email LSAdmin@strathmore.ca or call **403-934-3133**.

Good food, great food.

Get the Good Food Box.

The Good Food Box is a non-profit organization offering access to quality produce and brought to you by your community. It is accessible for everyone regardless of income level. For more information, visit Strathmore.ca/GoodFoodBox

**Notices coming out in February.
 Property assessment notices.**

On February 18, 2026, more than 6,400 annual property assessment notices were mailed out, signaling the start of the 2025 Customer Inquiry Period, which wraps up in April.

The Customer Inquiry Period is an important time for property owners to check, compare, and review their assessment for accuracy, fairness, and equity.

When you receive your notice, there's a few things you should do.

- Review the details on your assessment notice.
- Check what makes up your property's assessment value and compare it with similar properties in your neighbourhood using our property search function, found at Strathmore.ca/Assessment
- Contact the Town's assessor, Wildrose Assessment Services, for one-on-one support by calling 403-343-3357. Their property assessment experts can answer most assessment related questions with no formal complaint fees required. To help address concerns, please have your latest assessment notice in front of you with the account number and validation group information ready.
- If you disagree with your property's assessment, you can file a formal appeal with the Assessment Review Board by the deadline stated on your latest property assessment notice. You can find information on this process at Strathmore.ca/Assessment

Join our team.

Career opportunities available.

Are you looking for a new opportunity? The Town of Strathmore is hiring! We have a variety of positions available across different departments.

- Contract Group Fitness Instructor
- Lead Facility Operator (Arena)
- Public Works Operator
- RCMP Detachment Municipal Employee Supervisor

Check out Strathmore.ca/Careers for more information about current opportunities and discover your bright future with the Town of Strathmore.

Notice of Public Hearing.

April 15, 2026 at 6 p.m.

Land Use Bylaw Amending Bylaw No. 25-27 Lakewood Phase 2

Please be advised that the Town of Strathmore has received a Land Use Bylaw Amendment application impacting Phase 2 of the Lakewood Community. The Developer has indicated to the Planning Department that there is demand for secondary suites, garage suites, and 1.2 m side yard setbacks in Lakewood.

The three proposed amendments include:

- **Adding "Secondary Suite" as a permitted use** for 42 serviced, but undeveloped lots, located in Phase 2B. The 42 lots are currently designed R2X - Medium Density Attached Residential District (R2X). (Applicable to the lands legally known as: Lots 49-92 inclusive, Block 4, Plan 251 1341.)
- **Adding "Garage Suite" as a permitted use** for 34 laned lots located in Phase 2B and 6 laned lots located in Phase 2A (totaling 40 lots). The lots are currently designated R2 - Low Density Residential District (R2) and RIN - Single Detached Residential (Narrow Lot) District (RIN). (Applicable to the lands legally known as: Lots 1-17 inclusive, Block 8, Plan 251 1341, Lots 19- 35 inclusive, Block 8, Plan 251 1341, and Lots 24-29 inclusive, Block 2, Plan 231 1718.)
- **Reducing the side yard setback requirement from 1.5m to 1.2m** for 33 future RIN lots in Phase 2C. (The legal addresses impacted are: Portion of NW 22-25-25 W4M.)

Public Hearing Process

A copy of the proposed Bylaw may be inspected by the public during regular office hours, 8:30 a.m. to 4:30 p.m., Monday to Friday at the Town Office (1 Parklane Drive, Strathmore, AB), or can be found on the Town website, Strathmore.ca/PublicHearings Please contact the Town Office if you would like an opportunity to review and provide input on the proposed amendments prior to the Public Hearing.

The Public Hearing will be held via ZOOM AND in Council Chambers, Strathmore Municipal Building, 1 Parklane Drive, Strathmore Alberta on **Wednesday, April 1, 2026**, commencing at 7:00 p.m. with procedures in accordance with the *Municipal Government Act*, Section 199 and the Town of Strathmore Council Procedural Bylaw No. 23-17 and amendments thereto. Any person or group of persons, or person acting on someone's behalf, who claims to be affected by any of the proposed bylaw may present suggestions or concerns by making a submission to the public hearing. Please contact Legislative Services at LSAdmin@strathmore.ca by **12:00 noon on Wednesday, March 25, 2026**, in order to register to present.

Written submissions to the Public Hearing or the name of any person wishing to make an oral presentation at the Public Hearing must be received by the Planning and Development Department prior to 12:00 noon on Wednesday, March 25, 2026, as outlined in Bylaw No. 23-17 and amendments thereto. If your written submission is not received by this time, please provide fifteen (15) copies for distribution at the Public Hearing. Each person wishing to address Council at the Public Hearing shall complete their verbal presentation within five minutes.

Please note that written submissions will become public documents once submitted to the Town, unless otherwise requested.

Please contact Legislative Services at (403) 934 3133 prior to attending a Public Hearing to determine the order of Bylaw presentations in the Council Agenda to ensure efficient use of your time.

Please save water.

It really makes a difference.

Stage 4 Water Restrictions.

The City of Calgary has enacted Stage 4 Water Restrictions due to a water main break and have asked surrounding communities to do so as well. Effective March 9, 2026, the Town of Strathmore has also implemented Stage 4 Water Restrictions. These restrictions mean:

- No outdoor water use (e.g., flooding outdoor ice surfaces)
- Indoor facilities such as pools, rinks, and recreation facilities will remain open

Please consider taking the following steps to reduce water consumption:

- Limit showers to under 3 minutes
- Flush toilets only when necessary
- Run dishwashers and laundry only when full

As we navigate Stage 4 Water Restrictions, our water system operator, EPCOR, is proactively topping our reservoirs to ensure we have adequate water reserves to support essential services and maintain system stability. While EPCOR manages operations behind the scenes, our community's continued efforts to conserve water remain critical. Reduced demand helps keep reservoir levels strong and supports system reliability until Calgary's system is fully restored.

For more information on Stage 4 Water Restrictions, please visit: Strathmore.ca/WaterRestrictions



Upcoming Council Meetings

- April 1, 2026 | 6 p.m.
- April 8, 2026 | 6 p.m.
- April 15, 2026 | 6 p.m.

- Regular Meeting of Council
- Committee of the Whole
- Regular Meeting of Council

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It's that time of year (no, not Christmas).

Heavy Item Garbage & Trash to Treasure.

Heavy Item Garbage (HIG) collection returns the week of April 13, 2026. HIG gives residents the opportunity to dispose of large household items, provided alongside your regular curbside collection service. If you pay the residential garbage charge on your Town of Strathmore utility bill, this service is available to you.

Place all your items at your regular garbage pickup location by 7 a.m. on April 13, 2026 and attach an HIG tag. Tags are free at the Strathmore Municipal Building or Strathmore Library for pickup before April 13. Please note that households are limited to five items per collection and tags will not be handed out during HIG week.

Don't forget about Trash to Treasure (TTT) Days! TTT Days runs a few days before HIG week on April 9 to 12, 2026. It's a great chance to give your unwanted but reusable items a second life. Mark items with an HIG tag and place them at your regular collection spot for neighbours to pick up. At the end, remove any items you want to keep and leave others for HIG collection.

A few reminders for participants:

- Donators: Only mark items that are reusable and that you are willing to give away.
- Collectors: Only take items marked with an HIG tag. Be respectful of others' property and do not leave unwanted items on a neighbour's lawn.

For more information, visit Strathmore.ca/Waste

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The Good Food Box is a non-profit organization offering access to quality produce while ensuring variety, freshness and affordability. Locally grown produce is prioritized with a focus on seasonal fruits and vegetables.

The Good Food Box is brought to you by your community, packed by volunteers and delivered to Strathmore through FCSS. This program is accessible for everyone regardless of income level. For more information, visit Strathmore.ca/GoodFoodBox

Notices coming out in February.

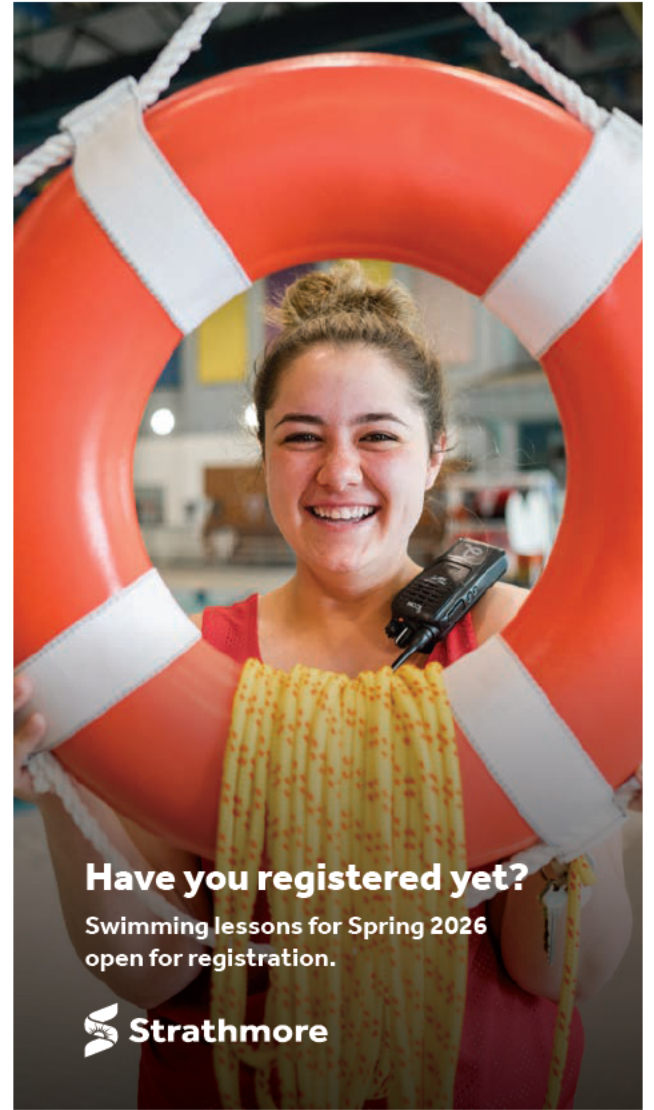
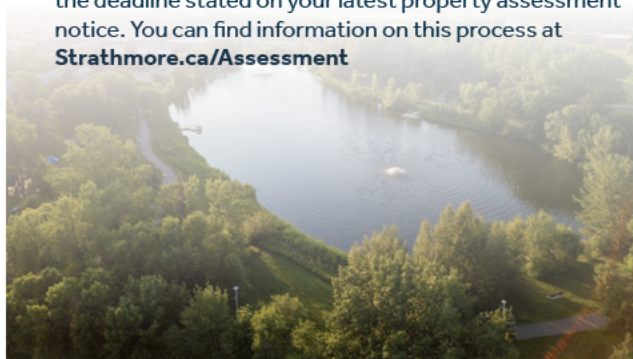
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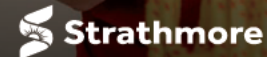
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Have you registered yet?

Swimming lessons for Spring 2026 open for registration.



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From: PlanningAndDevelopment <planninganddevelopment@wheatlandcounty.ca>

Sent: Tuesday, April 7, 2026 11:12 AM

To: Chuck Procter <cprocter@strathmore.ca>

Subject: RE: Town of Strathmore Public Hearing April 15, Lakewood Phase 2 Land Use Bylaw Amendments

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Morning,

Please find the following comments from Wheatland County Planning Department.

The proposed amendments affect Phase 2 of the Lakewood Meadows ASP, located immediately adjacent to the Wheatland County–Strathmore intermunicipal boundary. If the amendments are approved by Town Council, Phase 2 will introduce an increase in “gentle density” at full build-out. Residential development within the plan area will be serviced by Town infrastructure, with no anticipated impacts to County infrastructure. The lands immediately west of the Phase 2 area (the Oxbow Golf Course) are those the Town has identified for potential annexation from Wheatland County. Overall, the proposed amendments appear to align with the policies and objectives of the Strathmore–Wheatland County Intermunicipal Development Plan. Administration has no concerns at this time.

Thanks,



Diane Bodie

[Administrative Assistant to Community and Development Services](#)

P: 403-361-2024



From: Chuck Procter <cprocter@strathmore.ca>
Sent: Friday, March 27, 2026 11:19 AM
To: PlanningAndDevelopment <planninganddevelopment@wheatlandcounty.ca>
Cc: Development Mailbox <development@strathmore.ca>
Subject: Town of Strathmore Public Hearing April 15, Lakewood Phase 2 Land Use Bylaw Amendments

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Wheatland County,

The Town of Strathmore has scheduled a Public Hearing on April 15, 2026 at 6:00PM in Council Chambers regarding a proposed Land Use Bylaw amendment application we received from the developers of Lakewood (Lakewood is our most NW community in Town).

Please see the attached notice/invitation.

Here is a link to more information: <https://www.strathmore.ca/municipal-centre/strathmore-town-council/public-hearings/>

Please let us know if you would like any additional info,

Thanks & have a good weekend,
Chuck



Charles Procter, B.A., MPlan, RPP, MCIP
Manager of Development Services
Email: cprocter@strathmore.ca
Phone: 403-934-3133 ext. 263
Direct: 403-361-2119
Cell: 403-499-8096
Box 2280, 1 Parklane Dr., Strathmore AB, T1P 1K2

Strathmore.ca

Please allow for 24-48 hours for all email responses, thank you.

We honour all the many First Nations, Métis, and Inuit whose footsteps have marked these lands for centuries. We acknowledge that the ancestral and traditional lands on which we gather are Land of the Blackfoot Confederacy and Treaty 7 territory, a traditional meeting ground for many Indigenous peoples, and in particular our neighbors, Siksika Nation on whose territory we work, live, and play, and on whose territory we stand and where Strathmore resides.

Sent: April 8, 2026 8:51 AM
To: LegServ Admin
Subject: 24 lakewood

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Subject: Support for Garage Suite Approval – Lakewood Community, Strathmore

I would like to thank everyone for taking the time to be here today to put their thoughts and time into addressing this part of the approval process.

My name is Ryan, and my wife Kari and I are currently in the process of building a new home in the Lakewood community in Strathmore, Alberta.

One of the key reasons we chose to build in this location, and with our current builder, was the understanding that garage suites would be permitted on laneway-access properties. This feature played a major role in our decision, as it directly supports both our family’s needs and long-term financial stability.

We are a family with six children, ranging in age from 10 to 21. Our four oldest children are working and contributing members of society, but like many young adults today, they are facing significant challenges due to the rising cost of living — including housing, food, and transportation. Despite their efforts, it is simply not realistic for them to move out and establish themselves independently at this time.

A garage suite would provide a practical and responsible solution. It would allow our children the opportunity to live semi-independently while continuing to save toward their own future home ownership. This is not about creating rental income — it is about creating a stepping stone for our children in an increasingly difficult economic environment.

Additionally, this type of housing supports multigenerational living, which is becoming more common and necessary across Canada. Looking ahead, as our children eventually move on, my wife and I would have the option to downsize and utilize the garage suite ourselves. This provides long-term flexibility and sustainability for our family.

Beyond our personal situation, we strongly believe that allowing garage suites would be a positive step for the Town of Strathmore as a whole. These types of developments:

- Increase property value and tax revenue
- Make the community more attractive to new families
- Provide affordable and flexible housing options
- Support responsible and gradual community growth

In today’s economic climate, solutions like this are not just beneficial — they are necessary. Enabling garage suites helps families stay together longer, supports young adults in becoming financially independent, and strengthens the overall community.

We respectfully ask that you consider approving garage suites in the Lakewood community and allow our home to be part of what we hope will be a forward-thinking and supportive direction for Strathmore.

Thank you for your time and consideration.

Sincerely,
Ryan and Kari

Sent from my iPhone



Request for Decision

To: Council

Staff Contact: Chuck Procter, Manager of Development Services

Date Prepared: March 25, 2026

Meeting Date: April 15, 2026

SUBJECT: **Bylaw No. 25-27, Land Use Bylaw Amending Bylaw (Lakewood Phase 2 Amendments: Secondary Suites, Garage Suites, and Reduced Side Yard Setbacks)**

RECOMMENDATION: THAT Council give Second reading to Bylaw No. 25-27, being a bylaw to amend the Town of Strathmore Land Use Bylaw;

THAT Council give Third and Final reading to Bylaw No. 25-27, being a bylaw to amend the Town of Strathmore Land Use Bylaw.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



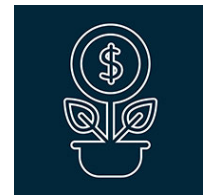
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The proposed accessory dwelling units in the Lakewood community would contribute positively to the strategic priority of increasing the supply of affordable housing options that are available in the Town. The development proposal is also supportive of maintaining and improving community wellness and financial sustainability strategic priorities on the basis that accessory residential dwelling units provide residents with affordable housing options that take advantage of and utilize existing municipal services and infrastructure.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

The proposed accessory dwelling units will utilize existing municipal infrastructure services that have capacity to support the additional units. No extensions to existing municipal infrastructure are required in order to support the proposed accessory dwelling units.

SOCIAL SUSTAINABILITY:

The proposed accessory dwelling units would contribute positively to increasing the range of affordable housing types, tenures, and built-forms which are available for current and future residents living in Town regardless of their age, background, and abilities.

ENVIRONMENTAL SUSTAINABILITY:

The proposed accessory dwelling units will be located within either the garage or the home and will utilize municipal infrastructure services (i.e. water and sanitary sewer) that already exist within the road allowance.

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

The housing supply in Town is primarily comprised of single-detached dwellings and increasing the supply of more affordable/attainable housing types and built-forms is representative of good land use planning. The redesignation application would help contribute to the Town's supply of housing units.

ORGANIZATIONAL:

Staff have invested the time necessary in preparing reports and will ensure the proper distribution of public notices for the Public Hearing. Staff will be available to speak to anyone from the public who wishes to speak with us.

OPERATIONAL:

N/A

FINANCIAL:

The proposed accessory dwelling units will require development and building permits, which will include the collection of all applicable fees under the [Town's 2026 Fees Bylaw No. 25-23](#) (or any updated versions of the Fees Bylaw applicable at the time of application). The proposed accessory dwelling units are likely to increase the assessed market value of the lands, and therefore it is reasonable to expect the lands to generate increased property tax revenue for the Town.

POLICY:

Policies within the Town's [Town's Municipal Development Plan \(MDP\)](#) apply to the proposed amendment and more details are given in the background section of the report.

Policies within the [Lakewood Meadows Area Structure Plan \(ASP\)](#) apply to the proposed amendment and more details are given in the background section of the report.

Section 692(1) of the [Municipal Government Act \(MGA\)](#) requires that Council hold a Public Hearing with respect to the proposed bylaw prior to giving second and third reading to the proposed bylaw to amend a Land Use Bylaw.

The proposed amendments are not anticipated to cause or negatively impact any of the land use planning-related policies which pertain to the longer-term economic, environmental, and social goals identified within [Alberta's Land Use Framework \(LUF\)](#) or the [South Saskatchewan Regional Plan \(SSRP\)](#).

IMPLEMENTATION:

The statutory Public Hearing for the proposed bylaw was advertised in accordance with Section 606 of the *Municipal Government Act*. The Public Hearing was also advertised on the Town's social media accounts and website.

If the proposed bylaw is adopted by Council, the developer, builders, and homeowners may then proceed to apply to administration for relevant permits in regards to construction.

If the proposed bylaw is not adopted by Council, there are no rights of appeal under the MGA and the developer, builders, or homeowners would not be able to proceed with applying for permits for accessory dwelling units or reduced side yard setbacks.

BACKGROUND:

An application to amend the Land Use Bylaw No. 14-11 (LUB) was received by the Development Services department in November 2025, with the application later being deemed complete on November 28, 2025. The applicant is Devmore Developments Inc., Neal Coulter. The application proposes LUB amendments for the Lakewood community, which is a newly developing community located in northwest Strathmore. The majority of lots are undeveloped and are owned by the developer. There are several lots which are owned by builders in Lakewood, including: Kelly Kustom Homes, Livinfuture Homes, New Urban Custom Homes, Prevail Homes, Scott Alan Custom Projects, Shayman Homes, Summit Homes, and Trilogy Homes. The legal addresses for the affected lands are:

- Portion of NW-22-24-25 W4M
- Lots 49-92 inclusive, Block 4, Plan 251 1341
- Lots 1-17 inclusive, Block 8, Plan 251 1341, Lots 19-35 inclusive, Block 8, Plan 251 1341, and Lots 24-29 inclusive, Block 2, Plan 231 1718.

Devmore Developments Inc. is the developer for the Lakewood community in Strathmore and has been working in Town since the Lakewood Meadows Area Structure Plan (ASP) was adopted in 2011/2012. The developer has indicated to the planning department that there is demand for secondary suites, garage suites, and 1.2m side yard setbacks in Lakewood's most recent phases.

The application proposes three main LUB amendments, including:

1. Adding "Secondary Suite" as a permitted use for 42 serviced, but undeveloped lots located in Phase 2B. The 42 lots are currently designed R2X - Medium Density Attached Residential District (R2X).;
2. Adding "Garage Suite" as a permitted use for 34 laned lots located in Phase 2B and 6 laned lots located in Phase 2A (totaling 40 lots). The lots are currently designated R2 - Low Density Residential District (R2) and R1N - Single Detached Residential (Narrow Lot) District (R1N).; and
3. Reducing the side yard setback requirement from 1.5m to 1.2m for 33 future R1N lots in Phase 2C.

Firstly, the amendment proposes to add "Secondary Suites" as a permitted use on the existing 42 R2X lots in Lakewood's Phase 2B. The lots today exist as R2X and are serviced but not developed. Secondary suites is not a listed use in the R2X district and the amendment proposes to add the use.

- The legal addresses affected are: Lots 49-92 inclusive, Block 4, Plan 251 1341

Secondly, the amendment proposes to add "Garage Suites" as a permitted use on 34 laned lots in Lakewood Phase 2B and 6 laned lots in Lakewood Phase 2A, totaling 40 lots. The land use is currently a mixture of R1N and R2. The applicant has stated there will have access to a 8m wide rear lane and the garage suites will have a maximum height of 6.0m at the eave line, and 7.5m at the top of roof.

- The legal addresses affected are: Lots 1-17 inclusive, Block 8, Plan 251 1341, Lots 19-35 inclusive, Block 8, Plan 251 1341, and Lots 24-29 inclusive, Block 2, Plan 231 1718.

Thirdly, the amendment proposes to require a 1.2m side yard setback for 33 R1N lots in Lakewood Phase 2C instead of a 1.5m side yard setback. The land use for the future R1N lots exist today, with the land use decision dating back to the 2010s decade. The amendment proposes a district overlay on the 33 lots which will be identical to R1N, but will reduce the side yard setback requirement from 1.5m to 1.2m.

- The legal addresses affected are: Portion of NW 22-25-25 W4M

Staff's response to the first and second amendments proposed above:

Secondary suites are typically described as being located in the basement of a home with a kitchen, a bedroom, and a bathroom. They are separate, self-contained dwelling units which

require their own parking stall on site. National Building Code, Alberta Edition has specific requirements for secondary suites too, including requiring a separate furnace, additional insulation, and other fire protection and safety measures.

Secondary suites were added to Strathmore's low density land use districts several years ago as discretionary uses. Staff have received applications for secondary suites before in Lakewood and elsewhere in Town, and they have become more common in recent years (2022+). Lakewood has applied for secondary suites on the lots which currently have R2X land use. The planning department views the densification and additional dwelling units as appropriate and believe the housing type adds to the available inventory in the community. There are policies within the ASP which support the amendment, with more information included below. The developer has indicated there is a high demand for secondary suites from the builders in Lakewood, indicating homebuyers want them to help with mortgages and mortgage costs. There are very few homes built in these phases of Lakewood and new homebuyers would be able to discuss the optional suites with future builders.

Garage suites are located above a garage, they are self-contained dwelling units which have a kitchen, a bedroom, and a bathroom. They require 1 parking stall in addition to the required parking stalls for the principal building. National Building Code, Alberta Edition has specific requirements for garage suites too. Garage suites are a type of accessory dwelling unit which are becoming more common across Canada. The 40 lots included in Lakewood's Phase 2A and 2B were originally designed to include the option for builders to build garage suites, but garden and garage suites were removed from the LUB in 2025. Only Council can amend the LUB and Council has the ability to add specific uses, like garage suites, to certain areas of Strathmore. Adding uses to specific areas in Town is usually done through a district overlay, which is proposed in Bylaw 25-27. A district overlay can also be called a direct control district.

Staff view the proposed garage suites as appropriate densification which helps with housing diversity in the community. Lakewood is a new area and the phase proposing garage suites is largely undeveloped, with only a few homes under construction in current phases. The subdivision was originally designed with garage suites in mind for the homes backing onto a 8m wide rear lane in Lakewood. Parking is one of the concerns when it comes to accessory dwelling units, such as garage suites. The developer has indicated to the development services department that parking has been thought out and will be a part of the architectural controls for the phases. It's important for Staff the land use bylaw also have requirements for parking for any new development.

Staff's response to the third amendment proposed above:

Lakewood's most recent phase (Phase 2C) proposes 1 lot containing a road, and 33 lots proposed for R1N single detached home development. The current side yard setbacks in the R1N district are a minimum of 1.5m. The developer has requested a district overlay to reduce the required minimum to be 1.2m instead of 1.5m. Staff support the application and recognize 1.2m side yard setbacks have been requested in other areas in Town and in communities similar to the Strathmore. 1.2m side yards are becoming more common in Alberta. The National Building Code, Alberta Edition still applies and all applicants must meet the code and

regulations. Land values have increased over the years and reducing the side yard setbacks may help with the economics of building and buying a home.

The Development Services department reviews applications and provides a professional planning recommendation to Council. The department reviews existing planning policy in effect within the municipality, including the adopted MDP and Lakewood Meadows Area Structure Plan (ASP).

In staff's opinion, the following policies of the MDP apply to the proposed amendments:

2.1 Growth Management

- Policy 2.1.6. The municipality shall seek to undertake reviews of potential redevelopment areas and intensification opportunities in established areas as opportunities and servicing allow.

3.2 Residential Development

- 3.2.1. The Town of Strathmore shall ensure that all new development shall provide a wide range of housing type to meet varying housing needs based on income and lifestyle.
- 3.2.16. Secondary Suites are considered an appropriate method of providing additional, and affordable, housing in all residential districts if the additional parking requirements can be met and if the secondary suite meets all safety and building codes.

In staff's opinion, the following policies of the ASP apply to the proposed amendments:

- The area proposed to include secondary suites and garage suites is shown as "commercial and/or high density" in the ASP, and accessory dwelling units contribute towards the density shown.
- 5.1.7. Multi-(unit) residential development is supported throughout the plan area.
- 5.1.9. Full spectrum housing should be considered throughout the development and implemented where market conditions permit including but not limited to single (detached), duplex, row housing, high density, seniors' facilities, etc.

Strathmore is made up of predominately low density, single detached residential homes and the planning department has been encouraging and recommending different types of housing where appropriate within the community. The provision of a wider range of housing options for people including families with lower income, students, seniors, and individuals with disabilities is a key issue for many municipalities in Alberta and for communities across Canada.

Referring to a planning report from February 4, 2025, the vacancy rate in Strathmore for primary rental market dwelling units is currently low at 1.8% according to the Canada Mortgage and Housing Corporation (CMHC) [CMHC's Housing Market Information Portal](#) as of October 2025. For reference purposes, healthy vacancy rates trend to be between 3-5% depending on the source. Land ownership type (i.e. the choice of an owner to rent a property or not) is not up to the Town of Strathmore, the planning department anticipates some properties will be owned and some will be rented in Lakewood, but this is unknown.

The application to amend the LUB was circulated in December 2025 to both internal departments and to external agencies and utilities. We have received comments from the circulation, although there are no comments that raise immediate concerns. Some utilities have requested more information from the developer if the project progresses, which, in our opinion, is a standard response. For the LUB to be amended, a public hearing must be held. The *Municipal Government Act* requires an advertisement in the local newspaper for two consecutive weeks and for adjacent landowners to be mailed notice of a public hearing. In addition to the legislated requirements, notice will be put on our website and social media.

KEY ISSUE(S)/CONCEPT(S):

Accessory dwelling units, such as secondary suites and garage suites, are becoming more common across Canada. Strathmore has seen increased secondary suite applications in recent years. Regarding garage suites, the regulations were removed from the LUB in 2025. Lakewood is a developing community and the developer has applied for the option to build secondary suites on 42 lots and garage suites on 40 lots. Planning staff believe it is unlikely that every lot will develop fully with a secondary suite or garage suite because there are many economic and market factors which affect decisions. Allowing the option of building an accessory dwelling unit provides the developer, builders, and homeowners in Lakewood's current and future phases with a choice.

If supported, administration would be able to accept applications for development permits and building permits, which represent some of the next steps of development.

DESIRED OUTCOMES:

Staff are supportive of the Land Use Bylaw amendment and recommend that Council proceed with a second reading and third reading of Bylaw No. 25-27.

COMMUNICATIONS:

Staff has advertised the public hearing by including written notices in the Strathmore Times (March 25, 2026 and April 1, 2026), on the Town's social media accounts, as well as publishing the notice on the Town's website. Notice of the public hearing was mailed to adjacent landowners. At the time of writing this report, staff have not received any letters, emails or phone calls with respect to the proposed bylaw.

ALTERNATIVE ACTIONS/MOTIONS:**ATTACHMENTS:**

[Attachment I: Land Use Bylaw Amending Bylaw No. 25-27 \(Lakewood Phase 2 Amendments\)](#)

Chuck Procter, Manager of Development Services

Approved
- 10 Apr
2026

Jamie Dugdale, Director of Infrastructure, Operations, and Development Services

Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Approved
- 10 Apr
2026

Veronica Anderson, Legislative Services Officer

Approved
- 10 Apr
2026

**BYLAW NO. 25-27
TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****BEING A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA
TO AMEND THE LAND USE BYLAW NO. 14-11.**

WHEREAS the *Municipal Government Act, being Chapter M-26, of the Revised Statutes of Alberta 2000* and amendments thereto provides authority for the Town to regulate such matters;

AND WHEREAS Council holds public hearings as required by Section 692 of the *Municipal Government Act, R.S.A. 2000, c.M-26* as amended;

NOW THEREFORE BE IT RESOLVED THAT the Municipal Council of the Town of Strathmore, in the Province of Alberta duly assembled **HEREBY ENACTS AS FOLLOWS:**

1. SHORT TITLE

1.1 This Bylaw may be cited as the "Land Use Bylaw Amending Bylaw No. 25-27"

2. AMENDMENTS

2.1 That Bylaw No. 14-11 Schedule A – Land Use District Map is amended by changing the land use designation of Portion of NW 22-24-25 W4M from "R1N", Single Detached Residential (Narrow) Lot District and "P1" Public Service District to "R1N(DCD)", Single Detached Residential (Narrow) Lot District – Direct Control District Overlay as shown below in Schedule "A" to this Bylaw.;

2.2 That Bylaw No. 14-11 Schedules Section is amended as follows:

- a) By adding a new Schedule E28 – Direct Control District Overlay – Lakewood Phase 2C Side Yard Setbacks;
- b) By adding the following regulations under Schedule E28 – Direct Control District Overlay – Lakewood Phase 2C Side Yard Setbacks;

"1. APPLICATION

- 1.1 The provisions of this Direct Control District Overlay apply to those lands described legally as Portion of NW 22-24-25 W4M, municipal address unassigned and shown below:

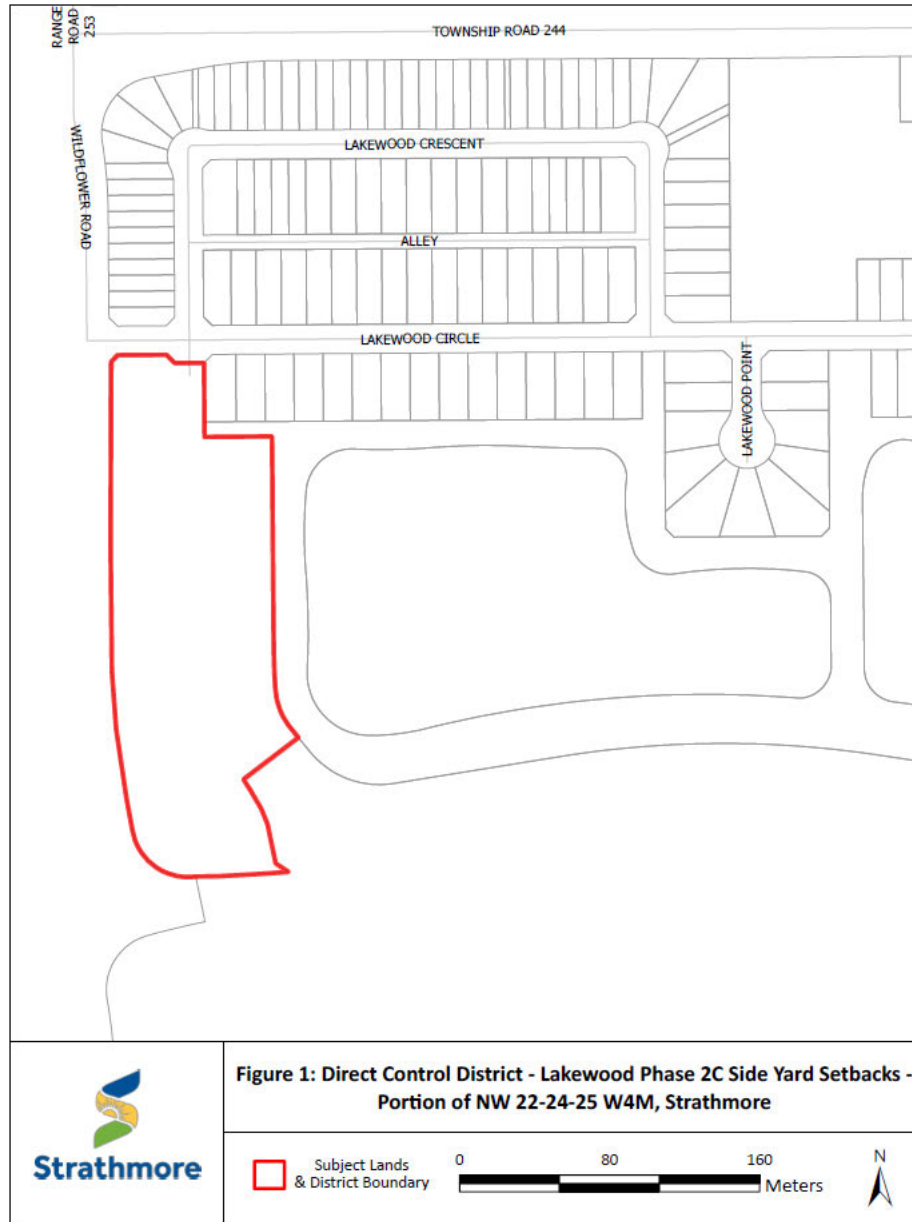


Figure 1: Direct Control District Overlay – Lakewood Phase 2C R1N Side Yard Setback Reduction

1.2 The provisions of Section 4.2 – “R1N”, Single Detached Residential (Narrow Lot) District apply to the subject lands unless the provisions of this Direct Control District Overlay

conflict with Section 4.2 in which case the provisions of this Direct Control District Overlay must govern.

2. REGULATIONS

- 2.1 The Side Yard setback prescribed in Section 4.2(3)(g)(iii) of the "R1N Single Detached Residential (Narrow Lot) District" shall be, at the Discretion of the Approving Authority, 1.2m to 1.5m from a side property line shared with an internal lot; and 3.0m from a side property line shared with a street other than a lane."
- 2.3 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Secondary Suite – on the following legal land descriptions only: Lots 49-92 inclusive, Block 4, Plan 251 1341" to the list of Permitted Uses in Section 4.5(2)(a) Medium Density Residential Attached Housing District.;
- 2.4 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Garage Suite – on the following legal land descriptions only: Lots 1-17 inclusive, Block 8, Plan 251 1341" to the list of Permitted Uses in Section 4.2(2)(b) Single Detached Residential (Narrow Lot) District.;
- 2.5 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- b) By adding "Garage Suite – on the following legal land descriptions only: Lots 24-29 inclusive, Block 2, Plan 231 1718" to the list of Permitted Uses in Section 4.2(2)(b) Single Detached Residential (Narrow Lot) District.;
- 2.6 That Bylaw No 14-11 Land Use District Provisions Section 4 is amended as follows:
- a) By adding "Garage Suite – on the following legal land descriptions only: Lots 19-35 inclusive, Block 8, Plan 251 1341" to the list of Permitted Uses in Section 4.4(2)(b) Low Density Residential District/;

2.7 That Bylaw No. 14-11 Definitions Section 2 is amended as follows:

- a) By adding "2.A. Accessory Dwelling Unit means a secondary residential dwelling unit located on the same lot as the principal building. Accessory Dwelling Units are self-contained living spaces which include their own kitchen, bathroom, and sleeping area.";
- b) By adding "78A. Garage Suite means a second Accessory Dwelling Unit on parcel located above to an Accessory Building (Garage)";

2.8 That Bylaw No. 14-11 Off-Street Parking, Loading, and Vehicle Stacking Section 3.9 is amended as follows:

- a) By adding the following to Table 3.9A Parking Requirements:

Use Class	Minimum Required Parking
Garage Suite	A minimum of one (1) on-site parking stalls shall be provided in addition to the required parking stalls for the Principal Building

2.9 That Bylaw No. 14-11 General Provisions All Zones Section 3 is amended as follows:

- a) By adding

"Section 3.25 Garage Suites

1. Garage Suites:

- a) A Garage Suite requires a Development Permit and Building Permit.
- b) Only one Garage Suite shall be allowed per lot.
- c) A Garage Suite may be detached from the Principal Building.
- d) The subdivision and strata-titled of a Garage Suite is prohibited.
- e) A Garage Suite is only allowed in conjunction with a one single or semi-detached dwelling.
- f) A Principal Building should be constructed prior Garage suite.
- g) A Garage Suite shall not be constructed on any site less than 400 m² in area.
- h) A Garage Suite shall not be constructed on a lot having an average Site Width of less than 10 m.

- i) A Garage Suite shall not exceed the Height of the Principal Building on the same site.
- j) A Garage Suite shall have a residential character and shall be finished in a manner compatible with the character and appearance of the Principal Building. The appearance and quality of the finishing materials of the Garage Suite shall reflect the fact that it is a residential Accessory Dwelling Unit.
- k) On a lot where a Garage Suite is to be located, only one servicing connection per utility will be permitted. The Utilities must be first connected to the Principal Building and then fed to the Garage Suite.
- l) Any Garage Suite shall be separated a minimum of 1.5 meters from all other Accessory Buildings.
- m) Internal pathways should facilitate barrier-free access and should integrate seamlessly with the adjacent sidewalk, on-site surface parking areas, main and secondary dwelling entrances, garage entrances, porches, decks, and other access points between Principal Building and Garage Suite.
- n) A Garage Suite shall comply with the National Building Code Alberta Edition and Alberta Fire Codes and all other applicable provincial and municipal regulations.
- o) A Garage Suite application for Development Permit must demonstrate how it:
 - a) Retains the privacy of adjacent Principal Buildings (e.g. window placement, landscaping, outdoor amenity space).
 - b) Considers the shadow the Accessory Dwelling Unit will cast and mitigate any negative effects.
 - c) Fits with the character of the neighborhood (e.g. facade, roof, design of building, height, massing, placement on the lot).
 - d) Retains existing landscaping or provides new landscaping.
 - e) Provides year-round access through a hard surfaced pathway or driveway.
- p) A Garage Suite shall provide a minimum of one additional on-site parking stall, as required under Table 3.9A - Parking Requirements.
- q) The entrance to a Garage Suite that is attached to or developed above a garage shall be separate from the entrance to the Garage portion of the structure either by a common indoor landing or directly from the exterior of the structure.
- r) A Home Occupation within a Garage Suite will be reviewed at the Development Permit stage on a case-by-case basis to ensure that their potential impact to the neighborhood including noise and traffic generated by the Home Occupation is minimized and mitigated where determined to be necessary.
- s) Minimum Yard Setbacks – Garage Suite
 - a. Rear Yard – 1.0m or at the discretion of the approving authority. Please refer to 3.4, 11.
 - b. Side Yard (internal lots) – 1.5m

c. Side Yard (corner lots) – 3.0m

At the discretion of the Approving Authority, if the Garage Suite is an addition to an existing Garage that does not meet the setback, the second storey shall be designed in such a manner to reduce the appearance of Height, such as lowering the Height of the primary façade or stepping the roofline.”

3. EFFECTIVE DATE

3.1 This Bylaw shall come into force and effect upon receiving third and final reading and being signed.

READ A FIRST TIME this 18th day of March 2026

PUBLIC HEARING HELD this ____ day of _____, 2026

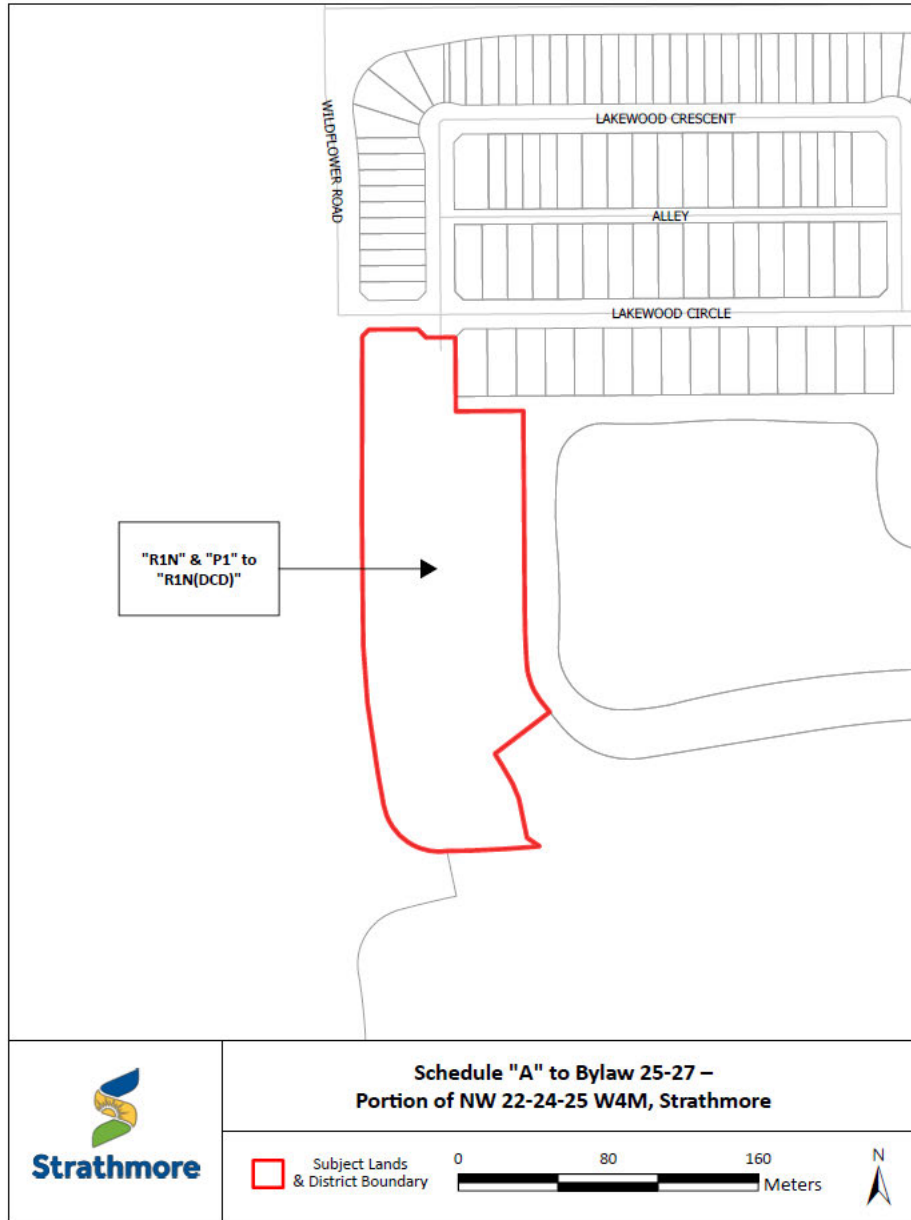
READ A SECOND TIME this ____ day of _____, 2026

READ A THIRD AND FINAL TIME this ____ day of _____, 2026

MAYOR

DIRECTOR OF STRATEGIC,
ADMINISTRATIVE AND FINANCIAL SERVICES

Schedule "A"



Spatial Reference: PCS NAD 1983 3TM 114



Report for Council

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: April 6, 2026

Meeting Date: April 15, 2026

SUBJECT: Delegation - Western District Historical Society

RECOMMENDATION: Information for Council.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



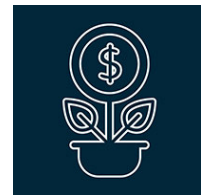
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

Members of the public and community organizations are welcome to attend a Regular Council Meeting as a delegation to present an item to Town Council for consideration. Those interested can fill out the Request to Speak at a Council Meeting form that can be located on the Town's website and submit it to: LSAdmin@strathmore.ca by noon, seven (7) days before a Regular Council Meeting.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

N/A

IMPLICATIONS OF RECOMMENDATION:**GENERAL:**

The Western District Historical Society has requested to speak to Council to propose two projects:

1. a “binzebo” at Gray’s Park
2. a large bulletin board at Kinsmen Park

ORGANIZATIONAL:

To support Council, Administration recommends that Council pass a resolution requesting a report from Administration following this presentation to support Council with having access to the organizational implications, prior to making a decision on this matter.

OPERATIONAL:

N/A

FINANCIAL:

The Town of Strathmore recognizes the valuable contributions of community organizations that offer recreation, culture, education, and other public services to residents. To support their efforts, Strathmore Town Council has historically provided limited assistance through grants and funding agreements.

Council decides how funds are distributed

- For the past few years, the Town of Strathmore has hosted an annual community delegation night meeting to hear funding requests from community groups. The most recent meeting for the 2026 Budget was held on November 17, 2025. This is to:
 - Ensure all organizations have an equal opportunity to present to Council.
 - This event is held on a single evening prior to budget deliberations, so that Council can have a solid idea of what groups are in need of municipal assistance ahead of deciding on a budget, and to avoid multiple one-off requests throughout the year for funding.
- The information received helps Council in making informed decisions for the budgeting process, ensuring that funding allocations align with the Town of Strathmore’s financial framework.

POLICY:

N/A

IMPLEMENTATION:

N/A

BACKGROUND:

In attendance will be:

- Rhonda Stockwell President WDHS
- Lynne Fair Vice President WDHS

January 2015, the Western District Historical Society was formally registered with the Province of Alberta. Their mission is to capture, preserve and share our communities' distinctive past by providing an experience which fosters understanding of our history.

They are looking for the Town's support in the development of two (2) projects as outlined in Attachment II.

KEY ISSUE(S)/CONCEPT(S):

N/A

DESIRED OUTCOMES:

N/A

COMMUNICATIONS:

N/A

ALTERNATIVE ACTIONS/MOTIONS:

N/A

ATTACHMENTS:

[Attachment I: Delegation Request Western District Historical Society](#)

[Attachment II: Presentation to the Town WDHS GrayPark-Binzebo-Arts&CulturalEventsboard](#)

Johnathan Strathdee, Manager of Legislative Services

Approved
- 09 Apr
2026

Kara Rusk, Director of Strategic, Administrative, and Financial Services

Approved

- 10 Apr
2026
Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Veronica Anderson

From: noreply@esolutionsgroup.ca
Sent: March 23, 2026 3:30 PM
To: LegServ Admin
Subject: New Response Completed for Delegation Request Form

Follow Up Flag: Flag for follow up
Flag Status: Flagged

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello,

Please note the following response to Delegation Request Form has been submitted at Monday March 23rd 2026 3:26 PM with reference number 2026-03-23-001.

- **Applicants Name**
Rhonda Stockwell
- **Organization Name (If Applicable)**
Western Districtt Historical Society
- **Meeting date requested (day/month/year)**
15/4/2026
- **Applicant's phone number**
403 880 7446
- **Applicant's email address**
wdhsociety@gmail.com
- **Applicant's Address**
Box 60031 Strathmore, AB T1P 0C2
- **Please list the name and title of the individuals that will be presenting to Council in the space provided.**
Rhonda Stockwell President WDHS
Lynne Fair Vice President WDHS
Other members of the WDHS
- **Please select the purpose of your presentation.**
Request for Support, Request Action
- **Please provide a brief summary regarding your delegation in the space provided.**

We as a group would like to come before Council to share a unique project that would represent the history of grain farming for this area.

A presentation has been attached.

Note * The bulletin boards project have been approved by the Town and will start installation as soon as possible.

The Binzebo(s) are what we need you as a Council to review.

- **The Town has a computer and screen available for presentations. If you require specific technical requirements for your presentation please specify them in the space provided.**

We have a power point to present if that could be made possible.

- **Is/has this matter gone before an appeal board?**

No

- **The Town of Strathmore endeavours to provide equal opportunities to individuals and groups to appear before Council as a delegation. As a result, please indicate if you have you spoken on this topic before.**

No

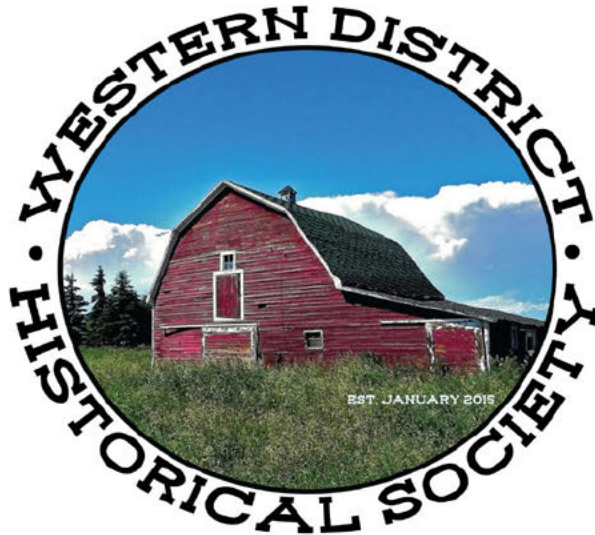
[This is an automated email notification -- please do not respond]



Western Historical District Society

Gray Park Binzebo - Arts and Cultural Events Sign Displays

Conceptual Designs 2026



Feb 2, 2026

To Whom it may Concern:

The Western District Historical Society, formed in 2014, endeavors to enhance our Community by promoting our local history through displays, pictures, stories, and also at public events. We are proposing two projects that we feel would enhance our two well-used major parks.

We see the need for a new, large, visibly-located Bulletin Board near the Town administration building. It would be easily accessible and useful for the many people who enjoy our lovely Kinsman Park. Since the town has become a busy center for so many artistic and cultural events, they could be well advertised in this very central location.

We also suggest another very different project that we feel would enhance the natural Gray Park, with its popular walking paths around the wetlands. We propose the building of two Binzebos situated along the pathways there.

The Binzebos are a unique style of structure that we think represents our prairie heritage of grain farming. They would provide a shady resting place along the natural wetland pathways.

In consultation with Kevin Muenchrath of Tri-M Designs, and Greg McLean of Gray's Ltd., we have these suggested designs and proposed locations for the Bulletin Board and the BinZebos.

The Western District Historical Society thank you for your consideration of these two projects. We look forward to working with you towards their enhancement of our growing community.

Sincerely,

ATIA Sec. 20(1)

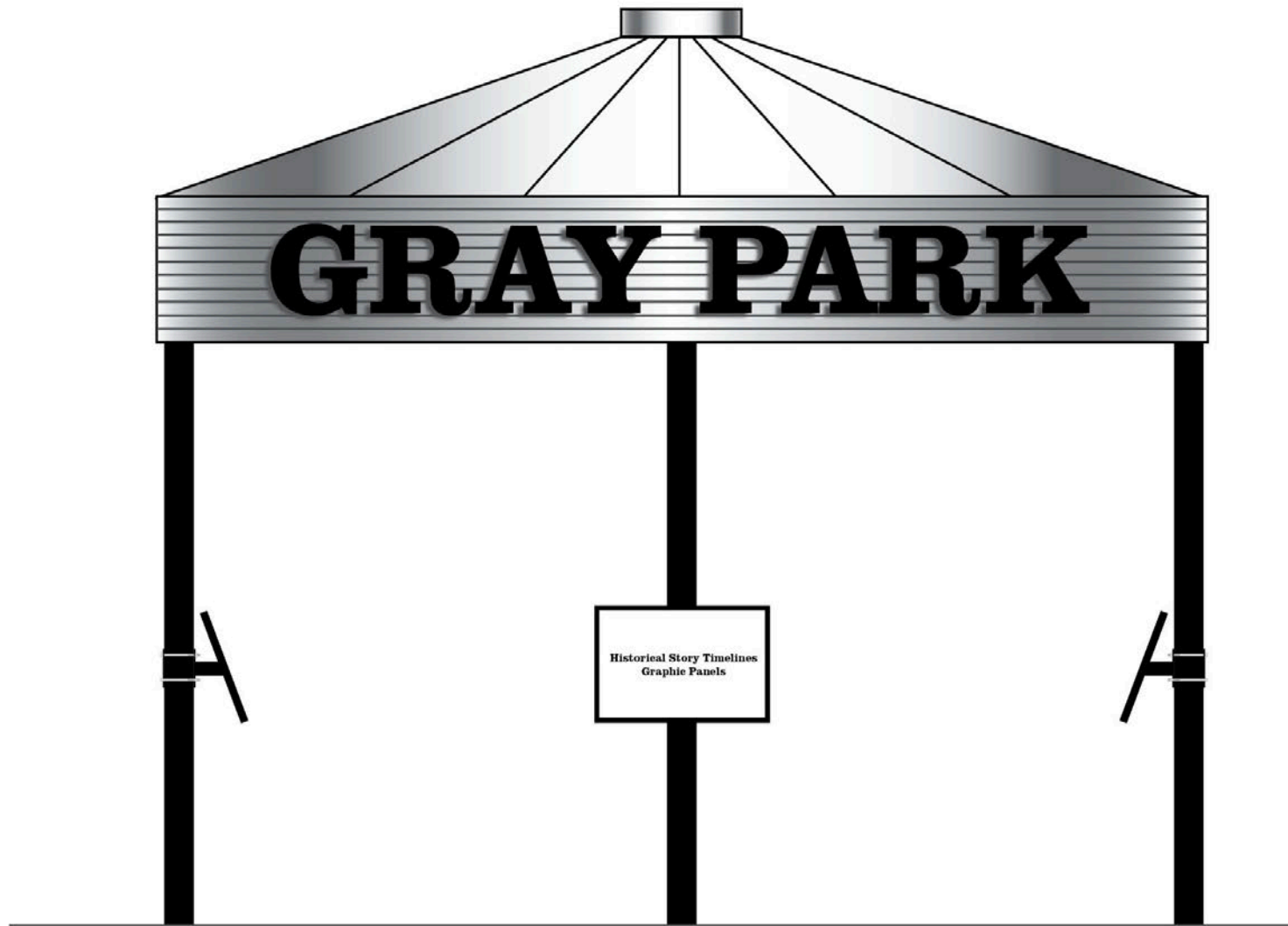
Chairman, On Behalf of the Western District Historical Society



GRAY PARK







18" Diameter Grain Bin Top section
Black Powder Coated Steel Structural Design with Re-purposed Grain Bin Top Section
Historical Story Timeline Displays - steel fabrication Black Powder coat







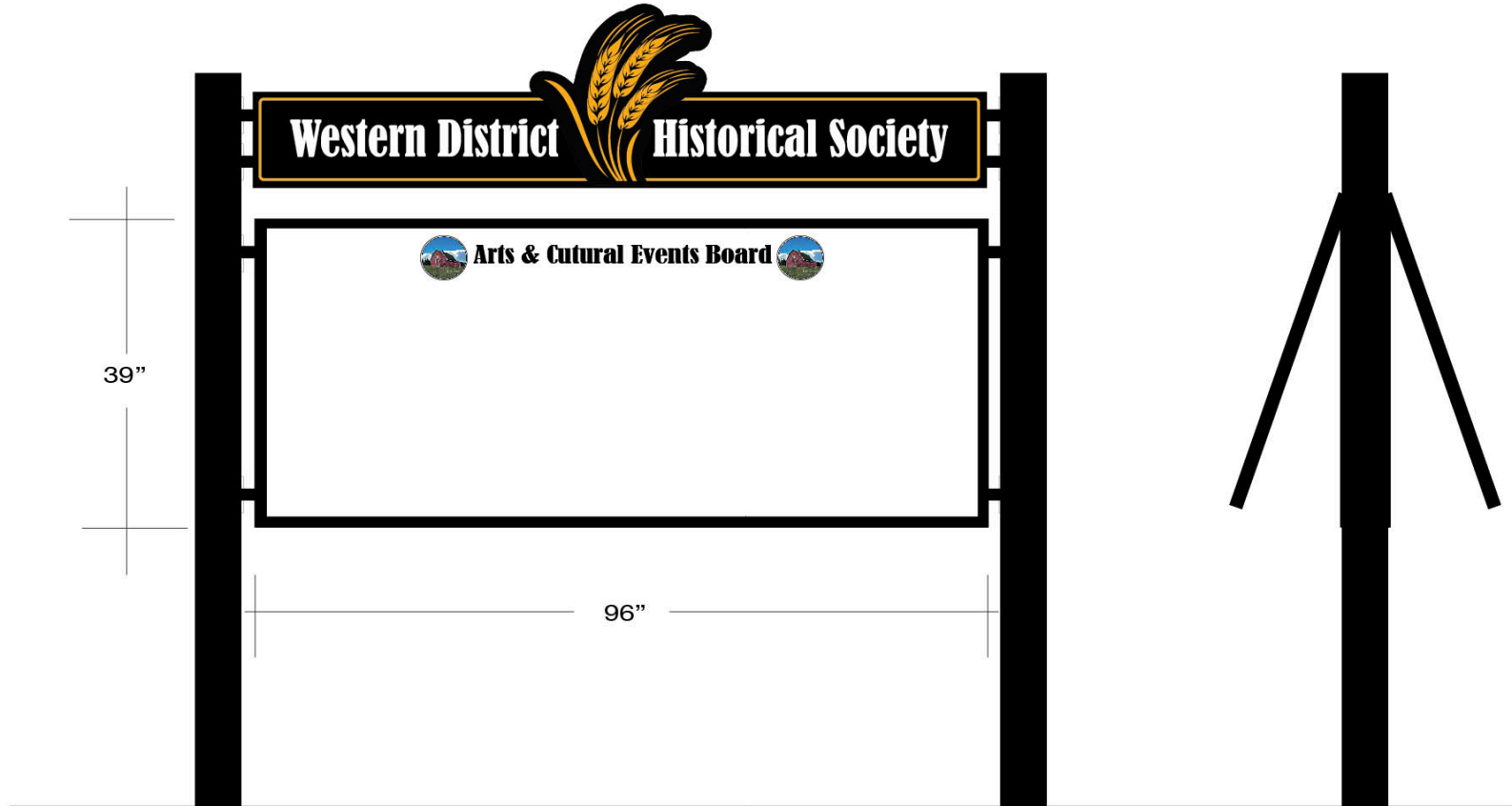
GRAY PARK BINZEBO 1

WHDS BINZEBO 2





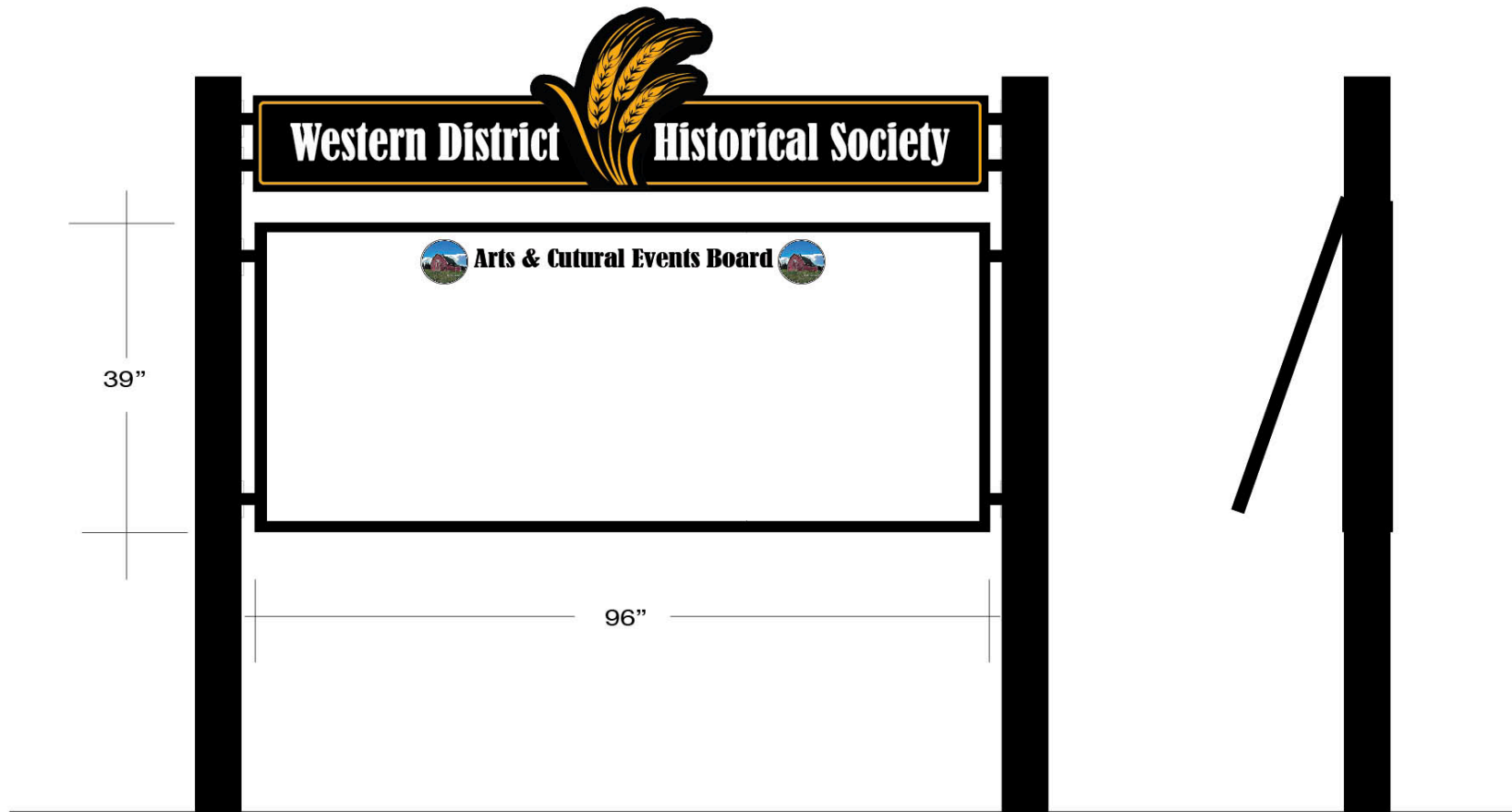
Reverse side - Double sided



Profile View

Side View

39" x 96"
 Non-illuminated low profile cabinet with Hinged face Clear lexan face
 1.5" retainer system locking mechanism for bottom of cabinet
 Retainers and exterior cabinet painted black inside cabinet painted white
 Steel Sign Structure with Framework- Powder coated Black Finish
 Header Panel Graphic Aluminum panel with Painted Acrylic Graphics/vinyl
 2 separayte header panels



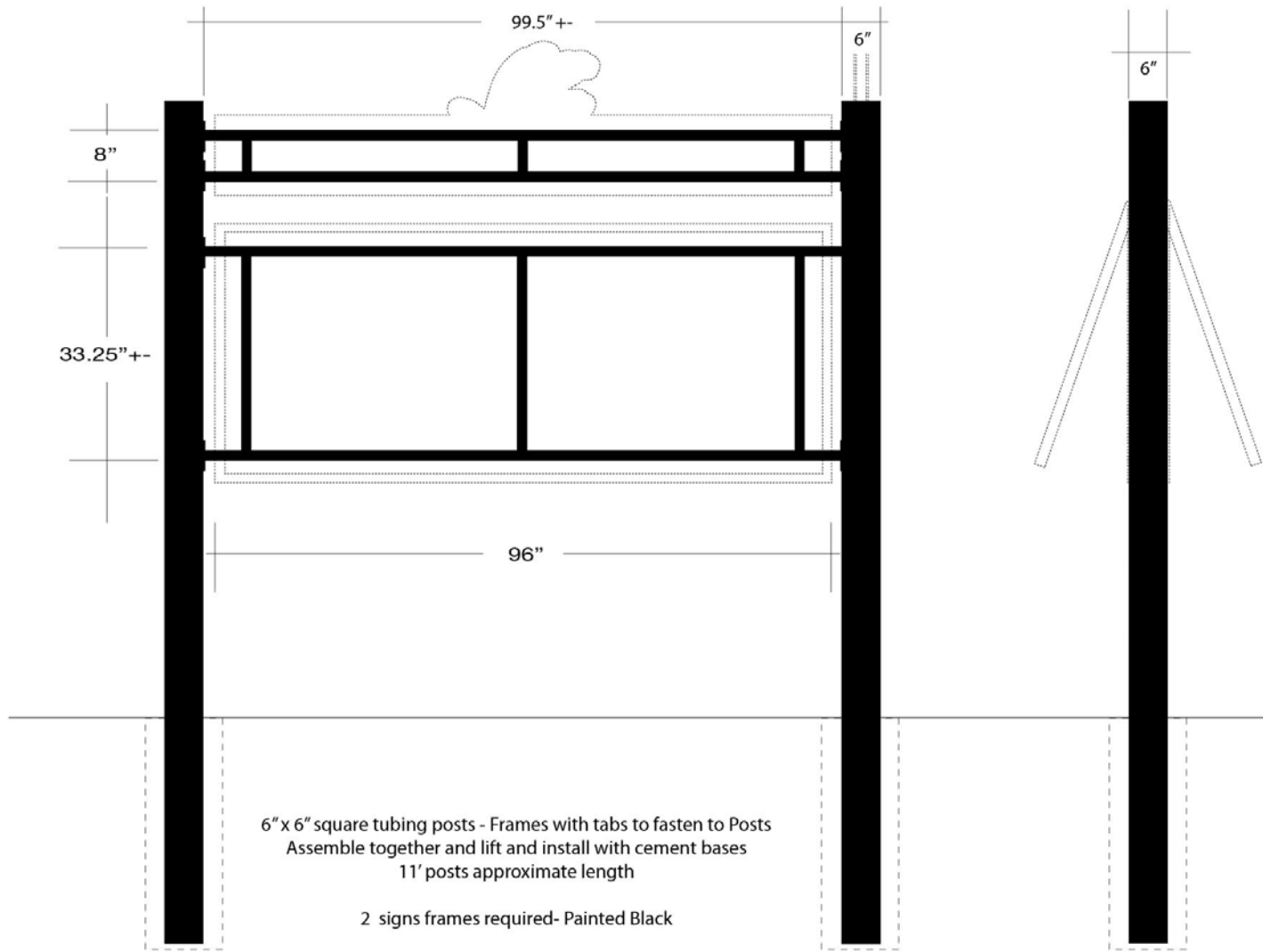
Profile View

Side View

39" x 96"
 Non-illuminated low profile cabinet with Hinged face Clear lexan face
 1.5" retainer system locking mechanism for bottom of cabinet
 Retainers and exterior cabinet painted black inside cabinet painted white
 Steel Sign Structure with Framework- Powder coated Black Finish
 Header Panel Graphic Aluminum panel with Painted Acrylic Graphics/vinyl
 2 separayte header panels

Western District Historical Society
 Arts & Cultural Events - Community Events
 Display Freestanding Low Profile Structural Sign

TRI-M Design - Kevin Muenchrath
 Town of Strathmore Gray Park - Parking Lot
 January 2026



6" x 6" square tubing posts - Frames with tabs to fasten to Posts
 Assemble together and lift and install with cement bases
 11' posts approximate length
 2 signs frames required- Painted Black

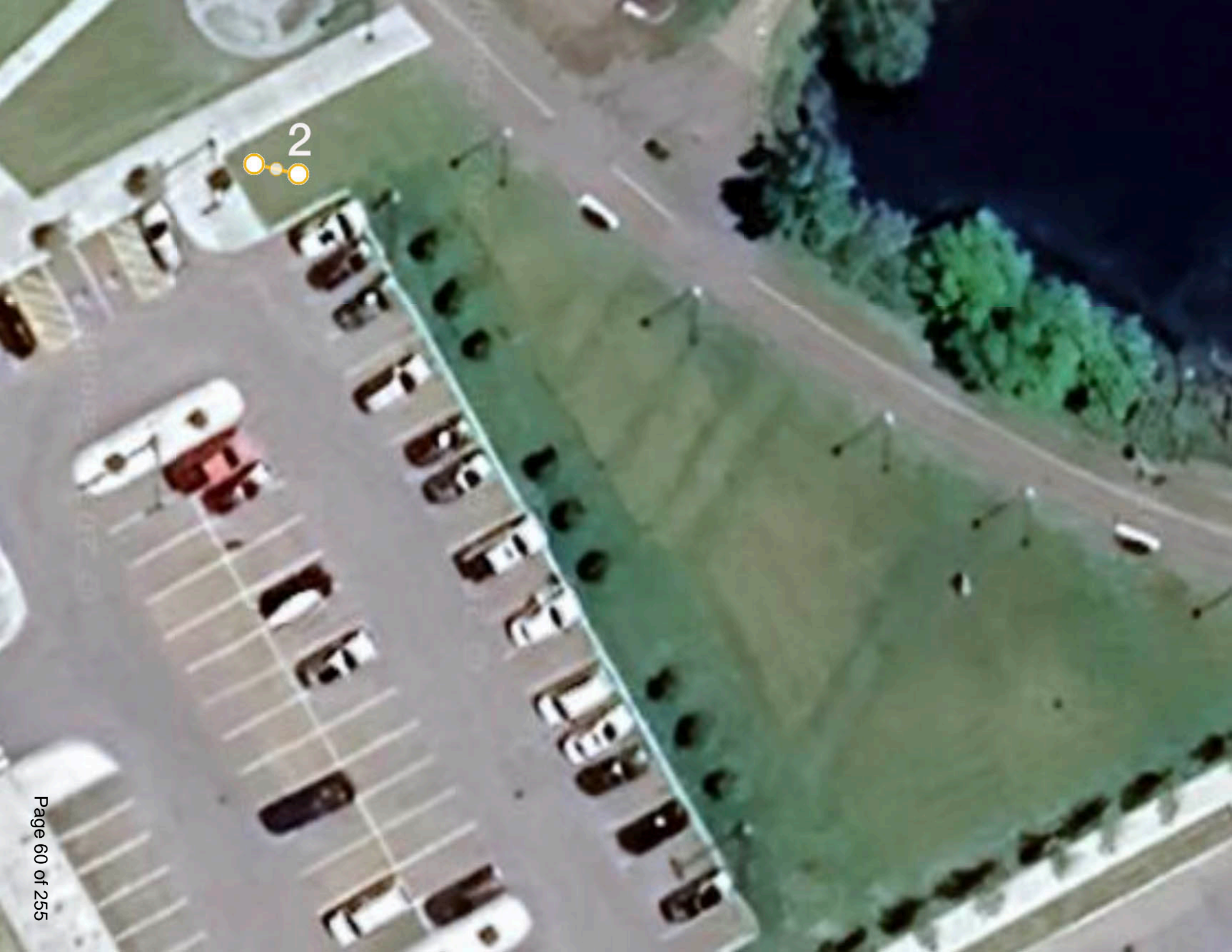
12" Diameter x 36" Deep Hole

Profile View

Side View



1



2



3



Request for Decision

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: April 1, 2026

Meeting Date: April 15, 2026

SUBJECT: Regular Council Meeting Minutes – April 1, 2026

RECOMMENDATION: THAT Council adopt the April 1, 2026 Regular Council Meeting Minutes as presented in Attachment I.

STRATEGIC PRIORITIES:



Affordable Living



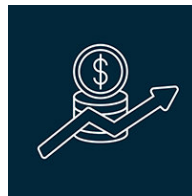
Climate Resiliency



Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

N/A

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

N/A

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

Pursuant to Section 208(1)(iii) of the *Municipal Government Act*, the minutes of the April 1, 2026 Regular Council Meeting are given to Council for adoption.

ORGANIZATIONAL:

N/A

OPERATIONAL:

N/A

FINANCIAL:

N/A

POLICY:

N/A

IMPLEMENTATION:

N/A

BACKGROUND:

N/A

KEY ISSUE(S)/CONCEPT(S):

N/A

DESIRED OUTCOMES:

N/A

COMMUNICATIONS:

Once signed, the April 1, 2026 Regular Council Meeting Minutes will be posted on the Town's website.

ALTERNATIVE ACTIONS/MOTIONS:

1. Council may adopt the recommended motion.
2. Council may provide further direction regarding the Regular Council Meeting Minutes.

ATTACHMENTS:

[Attachment I: REGULAR COUNCIL - 01 Apr 2026 - Minutes](#)

Claudette Thorhaug, Legislative Services Officer

Approved
- 07 Apr
2026

Johnathan Strathdee, Manager of Legislative Services

Approved
- 09 Apr
2026



MINUTES

REGULAR COUNCIL MEETING

6:00 PM - Wednesday, April 1, 2026

Council Chambers, 1 Parklane Drive, Strathmore AB

COUNCIL PRESENT: Mayor Pat Fule, Councillor Claude Brown, Councillor Jim Chisholm, Councillor Matt Hyde, Councillor Melissa Langmaid, and Councillor Richard Wegener

COUNCIL ABSENT: Deputy Mayor Brent Wiley

STAFF PRESENT: Kevin Scoble (Chief Administrative Officer), Jamie Dugdale (Director of Infrastructure, Operations, and Development Services), Mark Pretzlaff (Director of Community and Protective Services), and Johnathan Strathdee (Manager of Legislative Services)

1. **CALL TO ORDER**

Mayor Fule called the April 1, 2026 Regular Council Meeting to order at 6:00 p.m.

1.1. **Traditional Land Acknowledgement for the First Meeting in April (Matsiyikapisaikisom)**

We honour all the many First Nations, Métis, and Inuit whose footsteps have marked these lands for centuries. We acknowledge that the ancestral and traditional lands on which we gather are Land of the Blackfoot Confederacy and Treaty 7 territory, a traditional meeting ground for many Indigenous peoples, and in particular our neighbors, Siksika Nation on whose traditional territory we work, live, and play, and on whose traditional territory we stand and where Strathmore resides.

2. **CONFIRMATION OF AGENDA**

Resolution No. 084.04.26

Moved by Councillor Langmaid

THAT Council adopt the April 1, 2026 Regular Council Meeting Agenda as amended:

DELETE:

3.1 *Council CAO Dialogue – Advice from officials – ATIA S. 29(1)(b)(iii)*

MOVE:

14.1 *CAO Performance Review – Confidential evaluations – ATIA S. 22(1)* to the first Closed Meeting section.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 085.04.26

Moved by Councillor Langmaid

THAT Council move In Camera to discuss items related to sections 20(1) and 22(1) of the *Access to Information Act* at 6:04 p.m.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

3. CLOSED MEETING

3.1. Board and Committee Appointments (Public) – Disclosure harmful to personal privacy – ATIA S. 20(1)

3.2 CAO Performance Review – Confidential evaluations – ATIA S. 22(1)

Resolution No. 086.04.26

Moved by Councillor Langmaid

THAT Council move out of Camera at 7:00 p.m.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 087.04.26

Moved by Councillor Langmaid

THAT Council take a 10 minute recess.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Mayor Fule reconvened the April 1, 2026 Regular Council Meeting at 7:10 p.m.

Resolution No. 088.04.26

Moved by Councillor Hyde

THAT Council appoint Teresa Stark to the Family and Community Support Services Advisory Board for a term of two (2) years, ending October 31, 2027.

AND THAT Council appoint Chantel Lafrance to the Assessment Review Board for a term of three (3) years ending October 31, 2028.

AND THAT Council direct Administration to advertise board and committee vacancies as they become available, and bring applications to a future Council meeting for consideration.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Councillor Chisholm and Council Wegener left the meeting at 7:11 p.m.

4. PUBLIC HEARING

4.1. Municipal Development Plan Bylaw Amending Bylaw No. 25-25 (60-80 Wheatland Trail)

Mayor Fule opened the Public Hearing for Bylaw No. 25-25 at 7:11 p.m. This public hearing was held pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26 and amendments there to.

One written submission was received from the Strathmore Golf Club.

Chuck Procter and Ethan Wilson presented for Administration.

Harpreet Dhillon spoke to Bylaw No. 25-25.

Tibor Tuss spoke to Bylaw No. 25-25.

Jennifer Sommerfeldt spoke to Bylaw No. 25-25

Mayor Fule closed the Public Hearing for Bylaw No. 25-25, being a bylaw to amend the Town's Municipal Development Plan Bylaw No. 14-03 at 7:53 p.m.

4.2. Land Use Bylaw Amending Bylaw No. 25-26 (60-80 Wheatland Trail)

Mayor Fule opened the Public Hearing for Bylaw No. 25-26 at 7:53 p.m. This public hearing was held pursuant to the *Municipal Government Act*, RSA 2000, Chapter M-26 and amendments there to.

One written submission was received from the Strathmore Golf Club.

Chuck Procter presented for Administration.

Harpreet Dhillon spoke to Bylaw No. 25-26.

Jennifer Sommerfeldt spoke to Bylaw No. 25-26.

Mayor Fule closed the Public Hearing for Bylaw No. 25-26, being a bylaw to amend the Town's Land Use Bylaw No. 14-11 at 8:13 p.m.

5. **BYLAWS**

5.1. **Municipal Development Plan Bylaw Amending Bylaw No. 25-25 (Amendment No. 2, 60-80 Wheatland Trail)**

Resolution No. 089.04.26

Moved by Councillor Hyde

THAT Council give Second Reading to Bylaw No. 25-25, being the Municipal Development Plan Bylaw Amending Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Hyde, and Councillor Langmaid

AGAINST: None.

CARRIED

Resolution No. 090.04.26

Moved by Councillor Langmaid

THAT Council give Third Reading to Bylaw No. 25-25, being the Municipal Development Plan Bylaw Amending Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Hyde, and Councillor Langmaid

AGAINST: None.

CARRIED

5.2. **Land Use Bylaw Amending Bylaw No. 25-26 (60-80 Wheatland Trail)**

Resolution No.091.04.26

Moved by Councillor Hyde

THAT Council give Second Reading to Bylaw No. 25-26, being a bylaw to amend the Town of Strathmore Land Use Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 092.04.26

Moved by Councillor Langmaid

THAT Council give Third Reading to Bylaw No. 25-26, being a bylaw to amend the Town of Strathmore Land Use Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Councillor Chisholm and Councillor Wegener rejoined the meeting at 8:20 p.m.

6. **PUBLIC COMMENTS**

None.

7. **DELEGATIONS**

None.

8. **CONSENT AGENDA**

Resolution No. 093.04.26

Moved by Councillor Brown

THAT Council adopt the recommendations of the following agenda reports by an omnibus motion:

- 9.1 Regular Council Meeting Minutes – March 18, 2026
- 12.2.1 Community Futures Wild Rose – Board Package – January 8, 2026
- 12.2.2 Community Futures Wild Rose – Board Package – February 5, 2026
- 12.2.3 Community Futures Wild Rose – Board Package – March 5, 2026
- 12.2.4 WADEMSA Meeting Minutes – March 16, 2026
- 12.2.5 WADEMSA Call Volumes – February 2026
- 12.2.6 Strathmore Library Board Meeting Minutes – February 17, 2026
- 12.2.7 Wheatland Housing Management Body (WHMB) Meeting Minutes – February 19, 2026
- 12.2.8 WHMB Annual Report – 2025
- 12.2.9 WHMB Site Manager Report
- 12.2.10 WHMB 2025 Audited Financial Statement

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

9. **CONFIRMATION OF MINUTES**

9.1. **Regular Council Meeting Minutes – March 18, 2026**

The following motion was adopted by the consent agenda:

THAT Council adopt the March 18, 2026 Regular Council Meeting Minutes as presented in Attachment I.

10. **BUSINESS**

None.

11. **BYLAWS**

11.1. **2026 Central Trunk Sewer Borrowing Bylaw No. 26-02**

Resolution No. 094.04.26

Moved by Councillor Wegener

THAT Council give Second Reading to Bylaw No. 26-02, being the Central Trunk Sewer Borrowing Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 095.04.26

Moved by Councillor Wegener

THAT Council give Third Reading to Bylaw No. 26-02, being the Central Trunk Sewer Borrowing Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

11.2. **Designated Officer Bylaw No. 26-06**

Resolution No. 096.04.26

Moved by Councillor Wegener

THAT Council give First Reading to Bylaw No. 26-06, being the Designated Officer Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 097.04.26

Moved by Councillor Wegener

THAT Council give Second Reading to Bylaw No. 26-06, being the Designated Officer Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 098.04.26

Moved by Councillor Wegener

THAT Council give unanimous consent to proceed with Third and Final Reading of Bylaw 26-06, being the Designated Officer Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

Resolution No. 099.04.26

Moved by Councillor Wegener

THAT Council give Third and Final Reading to Bylaw 26-06, being the Designated Officer Bylaw.

FOR: Mayor Fule, Councillor Brown, Councillor Chisholm, Councillor Hyde, Councillor Langmaid, and Councillor Wegener

AGAINST: None.

CARRIED

12. COUNCILLOR INFORMATION & INQUIRIES

12.1. QUESTIONS BETWEEN COUNCILLORS AND COUNCIL STATEMENTS

12.1.1. Alberta Municipalities Conference

Councillor Wegener shared that he and Mayor Fule attended the Alberta Municipalities Conference in Edmonton March 25-27 where they met with Ministers Hunter, LaGrange and MLA de Jonge.

12.1.2 Town of Strathmore and Siksika Nation Meetings

Mayor Fule stated that he met with Chief Crowfoot and have more frequent meetings planned for the future.

12.2. BOARD AND COMMITTEE REPORTS

- 12.2.1. Community Futures Wild Rose – Board Package – January 8, 2026**
- 12.2.2. Community Futures Wild Rose – Board Package – February 5, 2026**
- 12.2.3. Community Futures Wild Rose – Board Package – March 5, 2026**
- 12.2.4. Strathmore Library Board Meeting Minutes – February 17, 2026**
- 12.2.5. WADEMSA Call Volumes – February 2026**
- 12.2.6. WADEMSA Meeting Minutes – March 16, 2026**
- 12.2.7. Wheatland Housing Management Body (WHMB) Meeting Minutes – February 19, 2026**
- 12.2.8. WHMB Annual Report – 2025**
- 12.2.9. WHMB Site Manager Report**
- 12.2.10. WHMB 2025 Audited Financial Statement**

12.3. QUESTION AND ANSWER PERIOD

12.3.1. Potholes

Councillors Chisholm and Langmaid inquired on the plan for spring pothole repairs. Director Dugdale shared that work is weather dependent and added that there are several roads that are not Town owned and are privately serviced.

Councillor Brown added that alleyways also require work to fill.

Residents are encouraged to submit Citizen Communication Forms to report any potholes that require attention.

12.3.2. Civic Centre Doors

Councillor Brown asked for an update on the repairs to the door at the Civic Centre. Director Pretzlaff shared that parts were ordered.

12.4. ADMINISTRATIVE INQUIRIES

None.

12.5. NOTICES OF MOTION

None.

13. CORRESPONDENCE

None.

14. ADJOURNMENT

Mayor Fule adjourned the April 1, 2026 Regular Council Meeting at 8:53 p.m.

Mayor

Director of Strategic, Administrative,
and Financial Services



Request for Decision

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: April 1, 2026

Meeting Date: April 15, 2026

SUBJECT: 2025 Audited Financial Statements

RECOMMENDATION: THAT Council accept the 2025 Annual Audited Financial Statements as presented in Attachment I.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



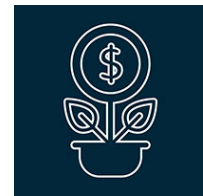
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The 2025 Financial Statements highlight the Town's net profit for the 2025 year, as well as increases in the Town's reserve fund balances and net assets.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

Having a solid financial position helps allow the Town to be financially stable and take advantage of future economic opportunities.

SOCIAL SUSTAINABILITY:

A strong financial position allows the Town to maintain the social programs and services it offers to residents and businesses.

ENVIRONMENTAL SUSTAINABILITY:

N/A

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

The results of the financial statements confirms that the Town is on solid financial ground and has stable revenue to meet its financial obligations. The financial statements and audit ensure that the Town is following generally accepted accounting principles and is compliant with municipal reporting requirements.

ORGANIZATIONAL:

The preparation of the annual financial statements requires a significant amount of staff resources each year - both from the Finance team and leadership team members responsible for budgets.

OPERATIONAL:

Having sufficient reserves, tax revenue, grant funding, and other revenue ensures that the Town can continue to provide municipal services and programs to the community in alignment with the Town's Service & Service Level Inventory.

FINANCIAL:

The annual financial statements reflect the current financial position of the Town and help to identify financial strengths and financial weaknesses within the organization. The financial statements demonstrate that the Town is on a solid path towards continuing to strengthen its financial well-being through increased reserve funding balances and less reliance of municipal debt.

POLICY:

Section 276 of the *Municipal Government Act of Alberta* requires each Alberta municipality to prepare annual financial statements and make its financial statements available to the public by May 1 of the following year. Each municipality must submit their financial statements to the Minister by May 1 of the following year.

IMPLEMENTATION:

Following this report, the financial statements will be posted on the Town's website.

BACKGROUND:

Calvin Scott, CPA from Avail CPA will present the 2025 Town of Strathmore Consolidated Financial Statements to Council. Mr. Scott will provide an overview of the 2025 financial statements to Council.

KEY ISSUE(S)/CONCEPT(S):

Each Alberta Municipality must prepare audited financial statements, and submit to Municipal Affairs by May 1st of the proceeding year. The 2025 audited financial statements contain an unqualified opinion, which reflects that our statements present fairly, in all material respects, the financial results and position of the Town at December 31, 2025. An unqualified opinion is a "clean" and ideal result for the Town.

Some key highlights from the 2025 financial statements:

- A \$7.5 million surplus reflected on the Statement of Operations. Note, this does not equate to a \$7.5 million operating surplus - this amount contains capital revenues like government grants and contributed assets, and excludes items like long-term debt principal payments and dedicated transfers to reserves. Principal repayments and reserve activity only occur within the accumulated surplus of the organization, not the revenue and expenses as defined by Public Sector Accounting Standards.
- Increased reserve fund balance from \$16.9 million to \$21.9 million
- Favourable increase in Net Financial Asset position (\$2.49 million to \$6.29 million)
- Confirmation that the Town is onside of its internal debt policy - we have utilized 26.5% of our 2025 allowable debt limit, as defined by the province (noting: our internal debt limit as defined by Council is 60% of the provincially defined amount)

The Management Letter attached also reflects favourably on the Town. It indicates that the auditors did not identify any significant matters (i.e. instances of internal control weaknesses, fraud, etc.) that may be of interest to Council.

DESIRED OUTCOMES:

The desired outcome is to have unqualified financial statements that present fairly the financial position of the Town.

COMMUNICATIONS:

The 2025 Financial Statements will be posted on the website. Administration will communicate the 2025 financial results to the community as part of the annual report.

ALTERNATIVE ACTIONS/MOTIONS:

N/A

ATTACHMENTS:

- [Attachment I: 2025 Draft Financial Statements](#)
 - [Attachment II: 2025 Management Letter](#)
 - [Attachment III: TOS Year-End Financials Presentation](#)
 - [Attachment IV: 2025 Avail Audit Presentation](#)
-

Riley Brolly, Manager of Financial Planning, Budgeting & Reporting	Approved - 10 Apr 2026
Leana Ashbacher, Senior Manager of Financial Services	Approved - 10 Apr 2026
Kara Rusk, Director of Strategic, Administrative, and Financial Services	Approved - 10 Apr 2026
Kevin Scoble, Chief Administrative Officer	Approved - 10 Apr 2026
Veronica Anderson, Legislative Services Officer	Approved - 10 Apr 2026

TOWN OF STRATHMORE
Consolidated Financial Statements
For the year ended December 31, 2025

TOWN OF STRATHMORE
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For the year ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Members of Council of
the Town of Strathmore

Opinion

We have audited the consolidated financial statements of the Town of Strathmore which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, remeasurement gains and losses, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Strathmore as at December 31, 2025, the results of its operations, remeasurement gains and losses, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

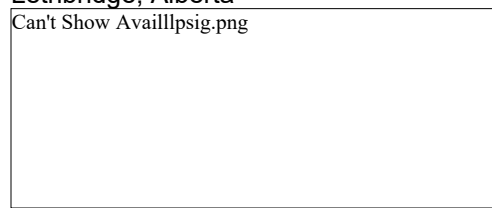
INDEPENDENT AUDITOR'S REPORT, continued

- 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 Town'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 Town'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 company 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.

Lethbridge, Alberta

Can't Show Avaiillpsig.png



Wednesday, April 15, 2026

Chartered Professional Accountants

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Strathmore is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2025 and the results of its operations for the year then ended.

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

The consolidated financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure the consolidated 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 consolidated financial statements.

The Town Council carries out its responsibilities for review of the consolidated financial statements principally through its Audit Committee. This committee meets with management and external auditors to discuss the results of audit examinations and financial reporting matters.

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

The consolidated financial statements have been audited by Avail LLP Chartered Professional Accountants, the independent external auditors appointed by the Town. The accompanying independent Auditor's Report outlines their responsibilities, the scope of the examination and their opinion on the Town's consolidated financial statements.

Chief Administrative Officer

Director of Strategic, Administrative & Financial Services

TOWN OF STRATHMORE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2025

	2025	2024
Financial assets		
Cash and temporary investments (note 2)	\$ 13,858,763	\$ 4,290,809
Taxes and grants in place of taxes receivable (note 3)	884,541	731,627
Trade and other receivables (note 4)	4,619,096	4,963,813
Investments (note 5)	13,023,831	12,553,676
	32,386,231	22,539,925
Liabilities		
Accounts payable and accrued liabilities	4,438,033	2,553,549
Employee benefit obligations (note 6)	337,899	266,687
Deposits	1,427,018	1,351,227
Deferred revenue (note 7)	2,592,861	1,803,541
Long-term debt (note 8)	17,170,355	13,942,176
Asset retirement obligations (note 9)	131,379	128,000
	26,097,545	20,045,180
Net financial assets	6,288,686	2,494,745
Non-financial assets		
Prepaid expenses	341,020	261,817
Inventory for consumption	36,215	117,583
Intangible assets (note 12)	610,221	627,122
Tangible capital assets (schedule 2)	219,736,955	216,015,372
	220,724,411	217,021,894
Accumulated surplus (note 10 and schedule 1)		
Accumulated operating surplus	227,013,097	219,516,639
Accumulated rereasurement gains (losses)	-	-
	\$ 227,013,097	\$ 219,516,639

Commitments and contingencies (note 20)

Approved on behalf of Council:

Councillor _____

Councillor _____

TOWN OF STRATHMORE
CONSOLIDATED STATEMENT OF OPERATIONS
For the year ended December 31, 2025

	Budget (Unaudited)	2025	2024
Revenue			
Net municipal property taxes (note 14)	\$ 16,676,700	\$ 16,791,949	\$ 15,821,667
User fees and sales of goods	19,456,600	19,323,929	17,956,395
Government transfers for operating (note 15)	1,366,000	1,984,834	1,930,038
Investment income	460,300	705,267	687,307
Penalties and costs of taxes	210,500	245,105	203,979
Development levies	-	1,472,674	1,037,334
Licenses and permits	604,400	1,513,336	731,659
Gain on disposal of tangible capital assets	-	-	147,098
Other	398,500	1,137,832	858,620
	39,173,000	43,174,926	39,374,097
Expenses (note 16)			
General government			
Legislative	406,500	479,100	449,779
Administration	6,924,800	6,979,625	6,632,747
Protective services			
Police, fire, disaster, ambulance and bylaw enforcement	6,855,400	6,709,119	6,348,871
Transportation services			
Transportation services	5,285,400	5,106,928	5,509,684
Environmental use and protection			
Water supply and distribution	3,888,600	4,326,623	3,546,368
Wastewater treatment and disposal	4,207,500	4,148,731	4,012,540
Waste management	1,455,600	1,423,848	1,383,578
Storm sewers and drainage	482,300	452,771	654,486
Public health and welfare			
Public health and welfare services	1,328,700	1,215,693	1,353,099
Planning and development			
Planning and development	1,160,500	1,672,691	1,340,263
Recreation and culture			
Parks and recreation	6,863,300	6,794,481	6,886,462
Culture - libraries, museums, halls	1,097,500	972,549	949,529
	39,956,100	40,282,159	39,067,406
(Deficiency) excess of revenue over expenses before capital revenue	(783,100)	2,892,767	306,691
Capital revenue			
Government transfers for capital (note 15)	3,078,000	2,556,924	3,190,119
Contributed assets	-	2,046,767	-
	3,078,000	4,603,691	3,190,119
Excess of revenue over expenses	2,294,900	7,496,458	3,496,810
Accumulated operating surplus, beginning of year	219,516,639	219,516,639	216,019,829
Accumulated operating surplus, end of year	\$ 221,811,539	\$ 227,013,097	\$ 219,516,639

TOWN OF STRATHMORE
CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the year ended December 31, 2025

	2025	2024
Accumulated remeasurement gains (losses), beginning of year	\$ -	\$ -
Unrealized gains (losses) attributable to:		
Equity investments	-	-
Amounts reclassified to statements of operations:		
Equity investments realized gains	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses), end of year	\$ -	\$ -

TOWN OF STRATHMORE
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2025

	Budget (Unaudited)	2025	2024
Excess of revenue over expenses	\$ 2,294,900	\$ 7,496,458	\$ 3,496,810
Acquisition of tangible capital assets	(9,313,000)	(8,387,239)	(5,095,593)
Amortization of tangible capital assets	6,205,800	6,636,705	6,644,055
Contributed tangible capital assets	-	(2,046,767)	-
Net loss (gain) on disposal of tangible capital assets	-	75,718	(147,664)
Proceeds on disposal of tangible capital assets	-	-	154,921
Acquisition of intangible assets	-	(9,058)	(589,496)
Amortization of intangible assets	-	25,959	12,798
	(3,107,200)	(3,704,682)	979,021
Net change in inventory for consumption	-	81,368	872
Net change in prepaid expense	-	(79,203)	(25,695)
	-	2,165	(24,823)
Increase in net financial assets (debt)	(812,300)	3,793,941	4,451,008
Net financial assets (debt), beginning of year	2,494,745	2,494,745	(1,956,263)
Net financial assets, end of year	\$ 1,682,445	\$ 6,288,686	\$ 2,494,745

TOWN OF STRATHMORE
CONSOLIDATED STATEMENT OF CASH FLOW
For the year ended December 31, 2025

	2025	2024
Operating transactions		
Excess of revenue over expenses	\$ 7,496,458	\$ 3,496,810
Adjustments for items which do not affect cash		
Net loss (gain) on disposal of tangible capital assets	75,718	(147,664)
Amortization of tangible capital assets	6,636,705	6,644,055
Contributed tangible capital assets	(2,046,767)	-
Accretion of asset retirement obligation	3,379	3,293
Amortization of intangible assets	25,959	12,798
	12,191,452	10,009,292
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(152,914)	(87,261)
Trade and other receivables	344,717	211,989
Inventory for consumption	81,368	872
Prepaid expenses	(79,203)	(25,695)
Accounts payable and accrued liabilities	1,884,484	(1,309,182)
Employee benefit obligations	71,212	41,389
Deposits	75,791	563,558
Deferred revenue	789,320	(527,694)
	15,206,227	8,877,268
Capital transactions		
Proceeds on disposal of tangible capital assets	-	154,921
Acquisition of tangible capital assets	(8,387,239)	(5,095,593)
Acquisition of intangible assets	(9,058)	(589,496)
	(8,396,297)	(5,530,168)
Investing transactions		
Increase in investments	(470,155)	(848,278)
Financing transactions		
Proceeds of long-term debt	5,450,000	-
Repayment of long-term debt	(2,221,821)	(2,194,948)
	3,228,179	(2,194,948)
Increase in cash and temporary investments	9,567,954	303,874
Cash and temporary investments, beginning of year	4,290,809	3,986,935
Cash and temporary investments, end of year	\$ 13,858,763	\$ 4,290,809

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies

The consolidated financial statements of the Town of Strathmore are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the Town and are accountable to the Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes operating requisitions for educational, and other external organizations that are not controlled by the Municipal Council.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

(c) Use of estimates

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

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining settlement amount, discount rates and timing of settlement. Changes to any of these estimates and assumptions may result in change to the obligation.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies, continued

(d) Valuation of financial assets and liabilities

The Town's financial assets and financial liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Short-term investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Accounts payable and accrued liabilities	Cost
Bank indebtedness and long-term debt	Amortized cost

(e) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(f) Long-term debt

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

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies, continued

(g) Asset retirement obligation

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

(h) 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.

(i) Tax revenue

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

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

(j) Inventory for resale

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

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies, continued

(k) Contaminated sites liability

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

(l) Revenue recognition

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

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

(m) Government transfers

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

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(n) Deferred revenue

Deferred revenue represent government transfers, donations, and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met. Interest earned on deferred revenues, reserves, and offsite levies are calculated using an average investment earnings monthly.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies, continued

(o) Non-financial assets

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

(i) Tangible capital assets

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

	Years
Land improvements	15-25
Buildings	25-50
Engineered structures	45-75
Machinery and equipment	5-25
Vehicles	10-25

One-half of the annual amortization is charged in the year of acquisition and disposal. Assets under construction are not amortized until available for productive use.

(ii) Contributions of tangible capital assets

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

(iii) Intangible asset

Intangible assets are recorded at cost. The cost less residual value of the intangible assets with a finite life are amortized on a straight-line basis over their estimated useful life as follows:

	Years
Water licenses - definite	25

Intangible assets with an indefinite life are not amortized and are monitored annually for impairment.

(iv) Inventories

Inventories for consumption are recorded at the lower of cost and replacement cost.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

1. Significant accounting policies, continued

(p) Future accounting standard pronouncements

The following summarizes upcoming changes to Canadian public sector accounting standards. In 2026, the Town will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption may vary, certain standards must be adopted concurrently.

a) The Conceptual Framework of Financial Reporting in the Public Sector

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of the specific standards. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

b) PS 1202 Financial Statement Presentation

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

2. Cash and temporary investments

	2025	2024
Cash and temporary investments	\$ 13,858,763	\$ 4,290,809

Temporary investments consist of a high interest savings account with variable interest rates.

The Town has an available overdraft loan in the amount of \$770,000 with interest at a rate of prime less 0.75%. Security consists of a general security agreement. This amount is undrawn.

3. Taxes and grants in place of taxes receivables

	2025	2024
Taxes and grants in place of taxes receivable	\$ 654,482	\$ 559,647
Arrears	230,059	171,980
	\$ 884,541	\$ 731,627

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

4. Trade and other receivables

	2025	2024
Canada Community Building Fund	\$ 1,806,250	\$ 885,348
Trade accounts receivable - operating	1,602,766	1,150,277
Utilities receivable	1,137,687	1,140,196
Goods and services tax receivable	124,079	106,995
Local Government Fiscal Framework	-	1,737,417
Allowance for doubtful accounts	(51,686)	(56,420)
	\$ 4,619,096	\$ 4,963,813

5. Investments

	2025		2024	
	Carrying value	Market value	Carrying value	Market value
Commercial notes	\$ 13,019,503	\$ 12,780,759	\$ 12,549,348	\$ 11,945,227
Other	4,328	4,328	4,328	4,328
	\$ 13,023,831	\$ 12,785,087	\$ 12,553,676	\$ 11,949,555

Commercial notes consist of government or government guaranteed bonds, are recorded at amortized cost, and have interest rates from 1.67% to 5.18% (2024 - 1.67% to 4.35%). Maturity dates are from the year 2027 to 2035.

Investment income recognized in the statement of operations includes \$456,858 (2024 - \$490,421) of interest income.

6. Employee benefit obligations

	2025	2024
Vacation payable	\$ 293,497	\$ 238,944
Overtime payable	44,402	27,743
	\$ 337,899	\$ 266,687

The vacation and overtime liability is vested and employees are entitled to these benefits within the next budgetary year.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

7. Deferred revenue

	2025	Received	Recognized	2024
Canada Community Building Fund	\$ 1,197,553	\$ 942,028	\$ 791,854	\$ 1,047,379
Other	651,933	1,385,285	1,067,802	334,450
Local Government Fiscal Framework	546,038	2,203,539	1,795,336	137,835
Prepaid Property Taxes	84,688	84,688	42,274	42,274
Prepaid Utilities	60,127	60,127	67,621	67,621
Family and Community Support Services	52,522	365,211	456,671	143,982
Community Foundation grant	-	(30,000)	-	30,000
	\$ 2,592,861	\$ 5,010,878	\$ 4,221,558	\$ 1,803,541

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

8. Long-term debt

	2025	2024
Capital		
Self-supported long-term debt	\$ 15,101,775	\$ 13,942,176
Self-supported long-term debt - future capital projects	2,068,580	-
	\$ 17,170,355	\$ 13,942,176
Current portion	\$ 1,543,049	\$ 2,221,821

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2026	\$ 1,543,049	\$ 533,998	\$ 2,077,047
2027	3,604,443	487,212	4,091,655
2028	1,045,011	386,346	1,431,357
2029	5,235,806	316,828	5,552,634
2030	837,370	216,279	1,053,649
Thereafter	4,904,676	2,422,666	7,327,342
	\$ 17,170,355	\$ 4,363,329	\$ 21,533,684

Long term debt is repayable to the Treasury Board and Finance, Canada Mortgage and Housing Corporation, CIBC and Lee Maher Engineering Associates Ltd. Interest rates range from 0% to 6.03% per annum. The long term debt is issued on the credit and security of the Town at large. The average annual interest rate is 2.97% (3.01% for 2024). Interest on long-term debt amounted to \$412,101 (2024 - \$382,904). The Town's total cash payments for interest in 2025 were \$380,563 (2024 - \$517,456).

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

9. Asset retirement obligation

Asbestos abatement

The Town owns a building which contains asbestos and, therefore, the Town is legally required to perform abatement activities upon renovation or demolition of this building. Abatement activities include handling and disposal of the asbestos in a prescribed manner when it is disturbed. The estimated total liability is based on the sum of discounted future cash flows for abatement activities using a discount rate of 2.64% and assuming annual inflation of 2%. The Town has not designated assets for settling the abatement activities.

Asset retirement obligations are expected to be settled over the next 7 to 24 years.

	2025	2024
Balance, beginning of year	\$ 128,000	\$ 124,708
Liabilities incurred	-	-
Liabilities settled	-	-
Change in estimated cash flows	-	-
Accretion expenses	3,379	3,292
Balance, end of year	\$ 131,379	\$ 128,000

10. Accumulated operating surplus

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

	2025	2024
Unrestricted surplus	\$ 11,859	\$ 14,524
Internally restricted reserves (note 11)	21,887,216	16,929,797
Equity in tangible capital assets (note 13)	204,503,801	201,945,196
Equity in intangible assets (note 12)	610,221	627,122
	\$ 227,013,097	\$ 219,516,639

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

11. Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

	2025	2024
Operating		
Financial stabilization	\$ 6,411,546	\$ 5,102,768
Development application	486,330	70,000
Snow reserve	273,097	110,296
Non-annual recurring expense	164,350	-
	7,335,323	5,283,064
Capital		
Water	1,948,776	1,600,589
Wastewater	1,848,843	1,568,065
Storm sewer	1,285,539	1,115,404
Capital equipment and infrastructure replacement	562,391	436,021
Recreation and parks	517,023	387,589
Fire	358,533	211,788
Solid waste	323,352	100,852
Affordable Housing	154,357	151,477
General municipal	92,739	141,463
Roads	78,888	77,418
	7,170,441	5,790,666
Offsite Levies		
Water	2,237,377	1,686,199
Storm water	2,117,939	1,867,899
Wastewater	1,634,296	1,303,951
Roads	1,026,215	639,213
Cash in lieu - Municipal reserves	365,625	358,805
	7,381,452	5,856,067
	\$ 21,887,216	\$ 16,929,797

12. Intangible asset

	2025		2024	
	Cost	Accumulated amortization	Net	Net
Water licenses - definite	\$ 648,979	\$ 38,758	\$ 610,221	\$ 627,122

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

13. Equity in tangible capital assets

	2025	2024
Tangible capital assets (schedule 2)	\$ 321,367,530	\$ 311,328,567
Accumulated amortization (schedule 2)	(101,630,575)	(95,313,195)
Asset retirement obligation (note 9)	(131,379)	(128,000)
Long-term debt (note 8)	(15,101,775)	(13,942,176)
	\$ 204,503,801	\$ 201,945,196

14. Net municipal property taxes

	Budget (Unaudited)	2025	2024
Net municipal taxes (excluding requisitions)			
Real property taxes	\$ 13,250,400	\$ 13,259,183	\$ 12,579,307
Business taxes	3,424,400	2,935,472	2,652,078
Linear property taxes	1,900	574,316	575,852
Government grants in place of property taxes	-	22,978	14,430
	16,676,700	16,791,949	15,821,667
Requisitions			
Alberta School Foundation Fund	6,728,795	6,728,795	5,503,830
Christ the Redeemer School Division	539,314	539,314	459,803
Wheatland Housing requisition	153,889	153,889	145,154
Designated Industrial Property	-	4,813	5,039
	\$ 7,421,998	\$ 7,426,811	\$ 6,113,826

15. Government transfers

	Budget (Unaudited)	2025	2024
Transfers for operating:			
Provincial government	\$ 787,200	\$ 1,409,460	\$ 1,340,909
Municipal government	565,700	506,614	571,142
Federal government	13,100	68,760	17,987
	1,366,000	1,984,834	1,930,038
Transfers for capital:			
Provincial government	3,078,000	2,488,169	1,986,534
Federal government	-	68,755	1,203,585
	3,078,000	2,556,924	3,190,119
	\$ 4,444,000	\$ 4,541,758	\$ 5,120,157

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

16. Expenses by object

	Budget (Unaudited)	2025	2024
Salaries, wages and benefits	\$ 14,420,400	\$ 14,756,439	\$ 14,465,947
Contracted and general services	12,763,300	12,596,138	11,900,456
Materials, goods and utilities	5,053,200	4,712,705	4,552,095
Bank charges and short term interest	90,000	112,904	97,632
Interest on long term debt	362,500	412,101	382,904
Transfers to local boards and agencies	569,600	470,617	538,596
Amortization of tangible capital assets	6,205,800	6,636,705	6,644,055
Accretion of asset retirement obligation	-	3,379	3,293
Transfers to other governments	491,300	479,494	469,630
Amortization of intangible assets	-	25,959	12,798
Loss on disposal of tangible capital assets	-	75,718	-
	\$ 39,956,100	\$ 40,282,159	\$ 39,067,406

17. Debt limits and debt servicing limit

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

	2025	2024
Total debt limit	\$ 64,762,391	\$ 59,061,146
Total debt	17,170,355	13,942,176
	\$ 47,592,036	\$ 45,118,970
Debt servicing limit	\$ 10,793,732	\$ 9,843,524
Debt servicing	2,077,047	2,584,108
	\$ 8,716,685	\$ 7,259,416

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Municipal Affairs to identify municipalities which 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.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

18. Financial instruments

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, accounts payable and accrued liabilities, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risk arising from these financial instruments.

The Town 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 Town provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

19. Salary and benefits disclosure

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

	(1)	(2)	2025	2024
	Salary	Benefits & allowances		
Mayor Pat Fule	\$ 64,665	\$ 10,729	\$ 75,394	\$ 69,745
Councillor Jason Montgomery (ii)	29,490	8,481	37,971	46,480
Councillor Debbie Mitzner (ii)	29,490	8,677	38,167	41,934
Councillor Richard Wegener	35,459	15,660	51,119	47,620
Councillor Denise Peterson (ii)	29,490	4,272	33,762	39,105
Councillor Melissa Langmaid	35,522	9,494	45,016	45,430
Councillor Brent Wiley	35,459	4,857	40,316	38,106
Councillor Jim Chisholm (i)	6,257	3,336	9,593	-
Councillor Matt Hyde (i)	6,257	4,085	10,342	-
Councillor Claude Brown (i)	6,257	3,229	9,486	-
CAO	267,305	46,817	314,122	316,540
Designated Officers (4) (2024 - 2)	\$ 552,274	\$ 121,209	\$ 673,483	\$ 204,603

(i) Term began October 29, 2025

(ii) Term ended October 29, 2025

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

(2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits.

20. Commitments and contingencies

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town contracted EPCOR Water Services Inc. to provide management and operations services related to the public utilities and infrastructure system until 2028. Billing under the contract is an annual rate of \$2,667,624, adjusted yearly by the consumer price index.

The Town has contracted Capital Power Canada Ltd. to provide a supply of electricity for Town owned facilities. The contract is in effect from January 1, 2024 until December 31, 2026. The Town is obligated to purchase a minimum of 3,933,000 kWh to a maximum of 6,555,000 kWh at \$0.053 per kWh.

The Town has entered in an agreement with Alberta Municipal Services Corporation to provide a future supply of electricity for Town owned facilities. The agreement is from January 1, 2027 until December 31, 2033, with a bid price to be determined at a future date and estimated usage of 5,956,800 kWh of electricity per year.

The Town has contracted Access Gas Services Inc. to provide a supply of natural gas for Town owned facilities. The contract is in effect from January 1, 2023 to December 31, 2026 with a maximum bid price of \$5.37 per GJ and estimates a purchase and usage of 26,751 GJs of natural gas per year.

The Town has entered in an agreement with Alberta Municipal Services Corporation to provide a future supply of natural gas for Town owned facilities. The agreement is from January 1, 2027 until December 31, 2027, with a fixed price of \$3.2800/GJ and estimated usage of 25,350 GJs of natural gas per year of electricity.

The Town has contracted with the Western Irrigation District to deal with municipal storm water issues. The contract is in effect until 2027. Billing under the contract is an annual rate of \$32,315 adjusted yearly by the consumer price index. The contract is currently under renegotiation to cover expanded areas.

The Town has contracted Blu Planet Recycling Inc. to provide curbside solid waste and organic collection and disposal, and operation of the recycling facility from January 1, 2024 to December 31, 2028. Billing under the contract is based on the number of households and total tonnes collected, totaling approximately \$770,000 per year. The recycling contract is \$188,531 for 2026.

The Town has contracted the City of Calgary to supply the Town's potable water until December 31, 2035. The Town pays a fixed flow charge of \$2,306.26 per day (2026), totaling approximately \$847,000 per year. The Town will pay a variable water supply rate of \$0.365600 per cubic meter (2026) and estimates a purchase of 1.5 million cubic meters annually, totaling approximately \$550,000 per year.

The Town has an agreement with Wild Rose Assessment Services Inc. to provide assessment services, which are required by municipalities to carry out the assessment of property within each municipality, primarily for taxation purposes. The contract is from April 1, 2023 to March 31, 2028. Under the terms of the agreement the Town is committed to \$120,000 for 2026.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

21. Local authorities pension plan

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The LAPP is financed by the 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 Town 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.

Total current service contributions by the Town to the LAPP in 2025 were \$821,189 (2024 - \$763,702). Total current service contributions by the employees of the Town to the LAPP in 2025 were \$727,661 (2024 - \$680,247).

At December 31, 2024, the LAPP disclosed an actuarial surplus of \$19.56 billion.

22. Budget amounts

The 2025 budget for the Town was approved by Council on December 4, 2024 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

	Budgeted surplus per financial statements	\$ 2,294,900
Less:	Capital expenditures	(9,313,000)
	Long-term debt repayments	(2,221,800)
	Transfers to reserves	(2,265,900)
Add:	Amortization	6,205,800
	Long-term debt proceeds	5,300,000
Equals:	Balanced budget	\$ -

23. Contaminated sites liability

The Town has adopted PS3260 liability for contaminated sites. The Town has not identified any financial liabilities as a result of this standard.

24. Approval of financial statements

These financial statements were approved by Council and Management.

TOWN OF STRATHMORE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

25. Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

TOWN OF STRATHMORE
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

Schedule of changes in accumulated operating surplus

Schedule 1

	Unrestricted	Restricted reserves	Equity in tangible capital assets	Equity in intangible assets	2025	2024
Balance, beginning of year	\$ 14,524	\$ 16,929,797	\$ 201,945,196	\$ 627,122	\$ 219,516,639	\$ 216,019,829
Excess of revenue over expenses	7,496,458	-	-	-	7,496,458	3,496,810
Unrestricted funds designated for future use	(8,032,756)	8,032,756	-	-	-	-
Restricted funds used for operations	626,440	(626,440)	-	-	-	-
Restricted funds used for tangible capital assets	-	(2,448,897)	2,448,897	-	-	-
Current year funds used for tangible capital assets	(5,938,342)	-	5,938,342	-	-	-
Contributed tangible capital assets	(2,046,767)	-	2,046,767	-	-	-
Disposal of tangible capital assets	75,718	-	(75,718)	-	-	-
Amortization of tangible capital assets	6,636,705	-	(6,636,705)	-	-	-
Asset retirement obligation accretion expense	3,379	-	(3,379)	-	-	-
Long-term debt related to tangible capital assets issued	3,381,420	-	(3,381,420)	-	-	-
Long-term debt related to tangible capital assets repaid	(2,221,821)	-	2,221,821	-	-	-
Acquisition of intangible assets	(9,058)	-	-	9,058	-	-
Amortization of intangible assets	25,959	-	-	(25,959)	-	-
Change in accumulated surplus	(2,665)	4,957,419	2,558,605	(16,901)	7,496,458	3,496,810
Balance, end of year	\$ 11,859	\$ 21,887,216	\$ 204,503,801	\$ 610,221	\$ 227,013,097	\$ 219,516,639

TOWN OF STRATHMORE
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

Schedule of tangible capital assets

Schedule 2

	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Construction in progress	2025	2024
Cost:									
Balance, beginning of year	\$ 17,877,520	\$ 10,362,180	\$ 51,802,227	\$ 209,136,906	\$ 15,443,461	\$ 5,432,827	\$ 1,273,446	\$ 311,328,567	\$ 306,619,242
Acquisitions	-	128,213	17,251	6,315,836	511,376	404,455	3,056,875	10,434,006	5,095,593
Transfers	-	-	230,885	374,095	245,103	-	(850,083)	-	-
Disposals	-	(55,199)	-	(339,844)	-	-	-	(395,043)	(386,268)
Balance, end of year	17,877,520	10,435,194	52,050,363	215,486,993	16,199,940	5,837,282	3,480,238	321,367,530	311,328,567
Accumulated amortization:									
Balance, beginning of year	-	3,887,309	14,782,850	67,099,848	7,296,148	2,247,040	-	95,313,195	89,048,145
Annual amortization	-	442,917	1,191,986	3,742,307	929,110	330,385	-	6,636,705	6,644,055
Disposals	-	(31,739)	-	(287,586)	-	-	-	(319,325)	(379,005)
Balance, end of year	-	4,298,487	15,974,836	70,554,569	8,225,258	2,577,425	-	101,630,575	95,313,195
Net book value	\$ 17,877,520	\$ 6,136,707	\$ 36,075,527	\$ 144,932,424	\$ 7,974,682	\$ 3,259,857	\$ 3,480,238	\$ 219,736,955	\$ 216,015,372
2024 net book value	\$ 17,877,520	\$ 6,474,871	\$ 37,019,376	\$ 142,037,059	\$ 8,147,313	\$ 3,185,787	\$ 1,273,446	\$ 216,015,372	

Engineered structures of \$2,046,767 (2024 - NIL) were acquired as contributed tangible capital assets.

TOWN OF STRATHMORE
SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2025

Schedule of segmented disclosure

Schedule 3

	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total
Revenue								
Net municipal property taxes	\$ 16,791,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,791,949
User fees and sales of goods	3,386,175	246,335	733,198	13,025,748	98,640	64,880	1,768,953	19,323,929
Government transfers for operating	209,692	717,997	26,486	46,607	491,031	6,902	486,119	1,984,834
Investment income	705,267	-	-	-	-	-	-	705,267
Penalties and costs of taxes	216,147	-	-	28,958	-	-	-	245,105
Development levies	-	-	656,951	815,723	-	-	-	1,472,674
Licenses and permits	-	1,004,586	-	-	3,000	505,750	-	1,513,336
Other	34,188	607,869	61,257	331,107	39,147	-	64,264	1,137,832
	21,343,418	2,576,787	1,477,892	14,248,143	631,818	577,532	2,319,336	43,174,926
Expenses								
Salaries, wages and benefits	4,722,118	3,206,491	1,300,132	564,530	617,306	855,595	3,490,267	14,756,439
Contracted and general services	1,964,345	2,926,691	392,151	5,314,927	32,493	794,767	1,170,764	12,596,138
Materials, goods and utilities	206,342	278,149	1,202,558	1,915,165	120,990	22,330	967,171	4,712,705
Bank charges and short term interest	112,904	-	-	-	-	-	-	112,904
Interest on long term debt	65,147	-	27,022	182,726	-	-	137,206	412,101
Transfers to individuals and organizations	30,000	-	-	-	440,617	-	-	470,617
Amortization of tangible capital assets	357,866	297,789	2,183,977	2,296,863	4,288	-	1,495,922	6,636,705
Loss on disposal of tangible capital assets	-	-	454	51,804	-	-	23,460	75,718
Accretion of asset retirement obligation	-	-	634	-	-	-	2,745	3,379
Transfers to other governments	-	-	-	-	-	-	479,494	479,494
Amortization of intangible assets	-	-	-	25,959	-	-	-	25,959
	7,458,722	6,709,120	5,106,928	10,351,974	1,215,694	1,672,692	7,767,029	40,282,159
Excess (deficiency) of revenue over expenses before capital revenue	13,884,696	(4,132,333)	(3,629,036)	3,896,169	(583,876)	(1,095,160)	(5,447,693)	2,892,767
Other								
Government transfers for capital	288,379	547,488	884,385	529,932	-	-	306,741	2,556,924
Contributed assets	-	-	1,314,907	731,859	-	-	-	2,046,767
	288,379	547,488	2,199,292	1,261,791	-	-	306,741	4,603,691
Excess (deficiency) of revenue over expenses	\$ 14,173,075	\$ (3,584,845)	\$ (1,429,744)	\$ 5,157,960	\$ (583,876)	\$ (1,095,160)	\$ (5,140,952)	\$ 7,496,458

April 15, 2026

Mayor and Council
Town of Strathmore
1 Parklane Drive PO Box 2280
Strathmore, AB T1P 1K2

Attention: Kevin Scoble, CAO

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Town of Strathmore for the year ended December 31, 2025. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Mayor and Council.

During the course of our audit for the year ended December 31, 2025, we identified no significant matters which may be of interest to the Council.

This communication is prepared solely for the information of the Council members and management of the Town of Strathmore and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to thank Leana, Riley and the rest of the administration staff for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA

2025 Year-End Financials



April 15, 2026

Statement of Financial Position at December 31, 2024

- **Net Financial Assets - \$3.79 Mil Improvement**
- **Excess Cash – Investment**

TOWN OF STRATHMORE		
CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
As at December 31, 2025		
	2025	2024
Financial assets		
Cash and temporary investments (note 2)	\$ 13,858,763	\$ 4,290,809
Taxes and grants in place of taxes receivable (note 3)	884,541	731,627
Trade and other receivables (note 4)	4,619,096	4,963,813
Investments (note 5)	13,023,831	12,553,676
	32,386,231	22,539,925
Liabilities		
Accounts payable and accrued liabilities	4,438,033	2,553,549
Employee benefit obligations (note 6)	337,899	266,687
Deposits	1,427,018	1,351,227
Deferred revenue (note 7)	2,592,861	1,803,541
Long-term debt (note 8)	17,170,355	13,942,176
Asset retirement obligations (note 9)	131,379	128,000
	26,097,545	20,045,180
Net financial assets	6,288,686	2,494,745
Non-financial assets		
Prepaid expenses	341,020	261,817
Inventory for consumption	36,215	117,583
Intangible assets (note 12)	610,221	627,122
Tangible capital assets (schedule 2)	219,736,955	216,015,372
	220,724,411	217,021,894
Accumulated surplus (note 10 and schedule 1)		
Accumulated operating surplus	227,013,097	219,516,639
Accumulated remeasurement gains (losses)	-	-
	\$ 227,013,097	\$ 219,516,639

Statement of Operations – Year Ended December 31, 2024

TOWN OF STRATHMORE CONSOLIDATED STATEMENT OF OPERATIONS For the year ended December 31, 2025			
	Budget (Unaudited)	2025	2024
Revenue			
Net municipal property taxes (note 14)	\$ 16,676,700	\$ 16,791,949	\$ 15,821,667
User fees and sales of goods	19,456,600	19,323,929	17,956,395
Government transfers for operating (note 15)	1,366,000	1,984,834	1,930,038
Investment income	460,300	705,267	687,307
Penalties and costs of taxes	210,500	245,105	203,979
Development levies	-	1,472,674	1,037,334
Licenses and permits	604,400	1,513,336	731,659
Gain on disposal of tangible capital assets	-	-	147,098
Other	398,500	1,137,832	858,620
	<u>39,173,000</u>	<u>43,174,926</u>	<u>39,374,097</u>
Expenses (note 15)			
General government			
Legislative	406,500	479,100	449,779
Administration	6,924,800	6,979,625	6,632,747
Protective services			
Police, fire, disaster, ambulance and bylaw enforcement	6,855,400	6,709,119	6,348,871
Transportation services	5,285,400	5,106,926	5,509,684
Environmental use and protection			
Water supply and distribution	3,888,600	4,326,623	3,546,368
Wastewater treatment and disposal	4,207,500	4,148,731	4,012,540
Waste management	1,455,600	1,423,848	1,383,578
Storm sewers and drainage	482,300	452,771	654,486
Public health and welfare services	1,328,700	1,216,693	1,353,099
Planning and development	1,160,500	1,672,691	1,340,263
Recreation and culture			
Parks and recreation	6,863,300	6,794,481	6,886,462
Culture - libraries, museums, halls	1,097,500	972,549	949,529
	<u>39,956,100</u>	<u>40,282,159</u>	<u>39,067,406</u>
(Deficiency) excess of revenue over expenses before capital revenue	(783,100)	2,892,767	306,691
Capital revenue			
Government transfers for capital (note 15)	3,078,000	2,556,924	3,190,119
Contributed assets	-	2,046,767	-
	<u>3,078,000</u>	<u>4,603,691</u>	<u>3,190,119</u>
Excess of revenue over expenses	2,294,900	7,496,458	3,496,810
Accumulated operating surplus, beginning of year	219,516,639	219,516,639	216,019,829
Accumulated operating surplus, end of year	\$ 221,811,539	\$ 227,013,097	\$ 219,516,639

- **Property Tax – Impact of Supplementary Assessment**
- **\$1.5Mil Development Activity**
- **\$2.0Mil Contributed Assets**
- **\$7.5 Mil Net Surplus – Excludes Reserve Activity**

Expenses by Object

- **Contracted and General –WHMB Lodge, Snow, RCMP Contract – often amounts get carried forward**
- **Utilities – below expected**

Expenses by object

	Budget (Unaudited)	2025	2024
Salaries, wages and benefits	\$ 14,559,000	\$ 14,800,428	\$ 14,473,625
Contracted and general services	12,624,700	12,552,149	11,892,778
Materials, goods and utilities	5,053,200	4,712,705	4,552,095
Bank charges and short term interest	90,000	112,904	97,632
Interest on long term debt	362,500	412,101	382,904
Transfers to local boards and agencies	569,600	470,617	538,596
Amortization of tangible capital assets	6,205,800	6,636,705	6,644,055
Accretion of asset retirement obligation	-	3,379	3,293
Transfers to other governments	491,300	479,494	469,630
Amortization of intangible assets	-	25,959	12,798
Loss on disposal of tangible capital assets	-	75,718	-
	\$ 39,956,100	\$ 40,282,159	\$ 39,067,406

Reserves

Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

	2025	2024
Operating		
Financial stabilization	\$ 6,411,546	\$ 5,102,768
Development application	486,330	70,000
Snow reserve	273,097	110,296
Non-annual recurring expense	164,350	-
	7,335,323	5,283,064
Capital		
Water	1,948,776	1,600,589
Wastewater	1,848,843	1,568,065
Storm sewer	1,285,539	1,115,404
Capital equipment and infrastructure replacement	562,391	436,021
Recreation and parks	517,023	387,589
Fire	358,533	211,788
Solid waste	323,352	100,852
Affordable Housing	154,357	151,477
General municipal	92,739	141,463
Roads	78,888	77,418
	7,170,441	5,790,666
Offsite Levies		
Water	2,237,377	1,686,199
Storm water	2,117,939	1,867,899
Wastewater	1,634,296	1,303,951
Roads	1,026,215	639,213
Cash in lieu - Municipal reserves	365,625	358,805
	7,381,452	5,856,067
	\$ 21,887,216	\$ 16,929,797

- **Reserves December 2025**
 - **\$7.3 Mil Operating;**
\$4.5 Mil Uncommitted
 - **\$14.6 Mil Capital,**
\$12.8 Mil Uncommitted
- **December 2024:**
 - **\$5.3Mil Operating;**
\$3.0Mil Uncommitted
 - **\$11.6Mil Capital,**
\$9.4Mil Uncommitted

Debt Limit

Debt limits and debt servicing limit

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

	2025	2024
Total debt limit	\$ 64,762,391	\$ 59,061,146
Total debt	17,170,355	13,942,176
	\$ 47,592,036	\$ 45,118,970
Debt servicing limit	\$ 10,793,732	\$ 9,843,524
Debt servicing	2,077,047	2,584,108
	\$ 8,716,685	\$ 7,259,416

- **Debt Limit is \$64.8 Mil versus \$17.2 Mil total debt at Dec 31st (26.5% utilized)**
 - **Strathmore's internal debt limit is 60% of the Provincial limit**
- **Debt at December 31, 2024: \$13.9 Mil (23.5% of \$59.1Mil Debt Limit utilized)**

Questions??







Calvin Scott
CPA, CA, AMSF
PARTNER

Avail LLP
CHARTERED PROFESSIONAL ACCOUNTANTS



Avail CHARTERED
PROFESSIONAL
ACCOUNTANTS

AGENDA

Audit Report

Financial Results

Indicators of Financial Conditions

Management Letter

Post Audit Letter

Questions



- Clean opinion – F/S are presented fairly in accordance with Canadian public sector accounting standards
- Management is responsible for the statements
- The Board is responsible for management oversight
- Auditor is responsible for:
 - Identifying and assessing risk of material misstatement
 - Understanding internal controls
 - Evaluating policies and estimates
 - Concluding on going concern assumption
 - Evaluate presentation of financial statements

STATEMENT OF OPERATIONS



	Budget	2025	2024
Revenues	39,173,000	43,174,926	39,374,097
Expenses	39,956,100	40,282,159	39,067,406
Excess Before Other	(783,100)	2,892,767	360,691
Capital Revenue	3,078,000	4,603,691	3,190,119
Excess	2,294,900	7,496,458	3,496,810

STATEMENT OF FINANCIAL POSITION



	2025	2024
Financial Assets	32,386,231	22,539,925
Liabilities	26,097,545	20,045,180
Net Financial Assets	6,288,686	2,494,745
Non-Financial Assets	220,724,411	217,021,894
Accumulated Surplus	227,013,097	219,516,639

STATEMENT OF FINANCIAL POSITION:

Accumulated Surplus



	2025	2024
Unrestricted surplus	\$ 11,859	\$ 14,524
Internally restricted reserves (note 11)	21,887,216	16,929,797
Equity in tangible capital assets (note 13)	204,503,801	201,945,196
Equity in intangible assets (note 12)	610,221	627,122
	\$ 227,013,097	\$ 219,516,639

INDICATORS OF FINACIAL CONDITION: Comparables



Comparable Listing

Comparables were determined on a range of 75% to 125% of your population

Total Town Count: 101

Comparables - Same Type (5)

Town list with a comparable population

BLACKFALDS
CANMORE
HIGH RIVER
STRATHMORE
SYLVAN LAKE

Comparables - Any Type (16)

List used for comparable populations

BLACKFALDS
BONNYVILLE NO. 87, M.D. OF
BROOKS
CANMORE
CLEARWATER COUNTY
COLD LAKE
HIGH RIVER
LAC STE. ANNE COUNTY
LACOMBE
LEDUC COUNTY
MACKENZIE COUNTY
MOUNTAIN VIEW COUNTY
STRATHMORE
SYLVAN LAKE
WETASKIWIN
WETASKIWIN NO. 10, COUNTY OF

INDICATORS OF FINANCIAL CONDITION: Assets to Liabilities

2021

2022

2023

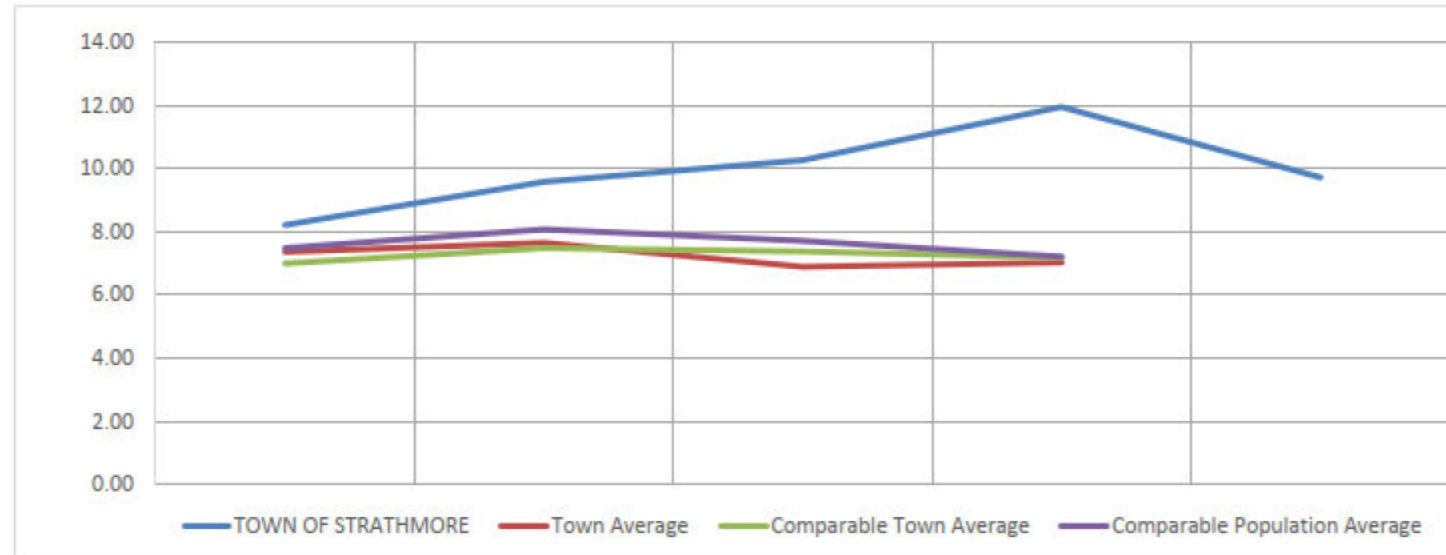
2024

2025

SUSTAINABILITY INDICATORS

Assets to Liabilities

This indicator illustrates the extent a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and the government has been financing its operations by issuing debt.



Total assets	239,853,965	238,048,180	239,477,756	239,561,819	253,110,642
Total liabilities	29,191,787	24,856,351	23,344,056	20,045,178	26,097,545
Assets to liabilities	8.22	9.58	10.26	11.95	9.70
Town Average	7.36	7.65	6.90	7.02	
Comparable Town Average	7.00	7.49	7.37	7.18	
Comparable Population Average	7.48	8.07	7.70	7.21	

INDICATORS OF FINANCIAL CONDITION: Financial Assets to Liabilities

2021

2022

2023

2024

2025

Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



Total financial assets	21,354,081	18,008,987	21,512,498	22,539,925	32,386,231
Total liabilities	29,191,787	24,856,351	23,344,056	20,045,178	26,097,545
Financial assets to liabilities	0.73	0.72	0.92	1.12	1.24
Town Average	1.34	1.38	1.27	1.32	
Comparable Town Average	1.11	1.18	1.17	1.17	
Comparable Population Average	1.61	1.70	1.66	1.60	

INDICATORS OF FINANCIAL CONDITION:

Current Ratio

2021

2022

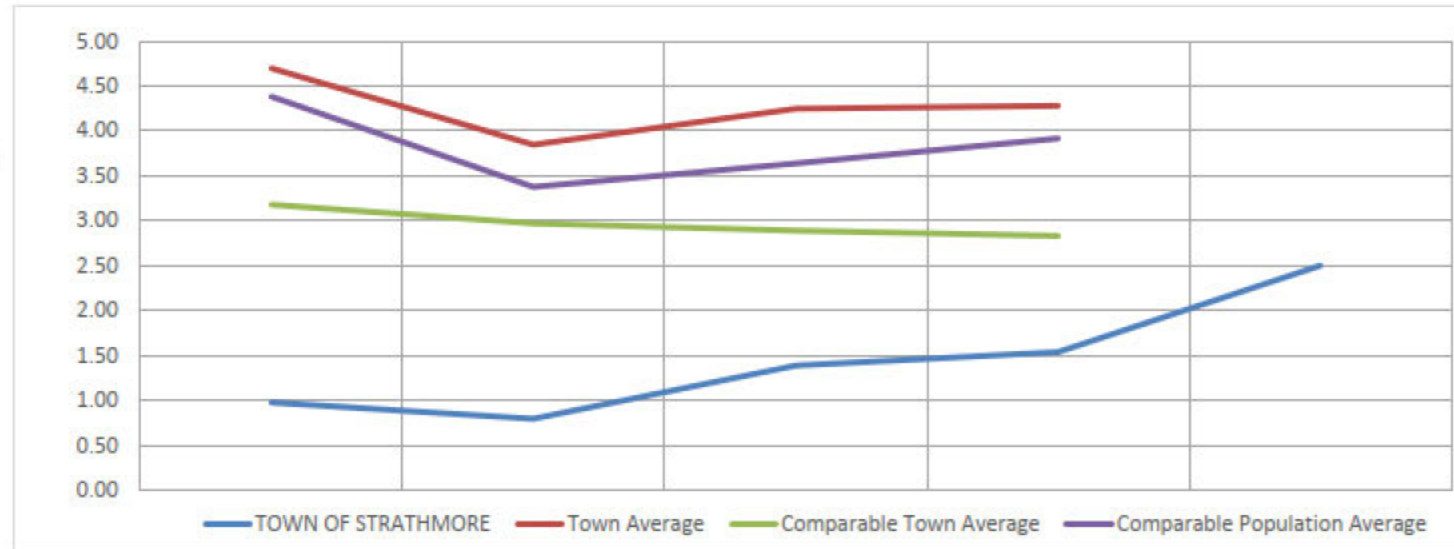
2023

2024

2025

Current Ratio

The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.



Current assets	7,606,496	6,280,148	9,807,099	9,986,249	19,362,400
Current liabilities	7,796,068	7,895,978	7,070,635	6,503,177	7,745,999
Assests to liabilities	0.98	0.80	1.39	1.54	2.50
Town Average	4.69	3.85	4.25	4.28	
Comparable Town Average	3.18	2.97	2.89	2.83	
Comparable Population Average	4.38	3.38	3.64	3.91	

INDICATORS OF FINANCIAL CONDITION: Expenses to Tax Assessment

	2021	2022	2023	2024	2025
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Operating expenses to taxable assessment

This indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.



Operating expenses	33,245,845	35,309,836	36,334,721	39,067,406	40,282,159
Taxable assessment	1,974,037,303	1,939,441,067	2,034,214,839	2,211,933,840	2,537,904,164
Operating expenses to taxable assessment	1.68%	1.82%	1.79%	1.77%	1.59%
Town Average	1.98%	2.01%	2.11%	2.01%	
Comparable Town Average	1.21%	1.34%	1.32%	1.19%	
Comparable Population Average	1.25%	1.38%	1.34%	1.27%	

INDICATORS OF FINANCIAL CONDITION:

Debt to Revenue

2021

2022

2023

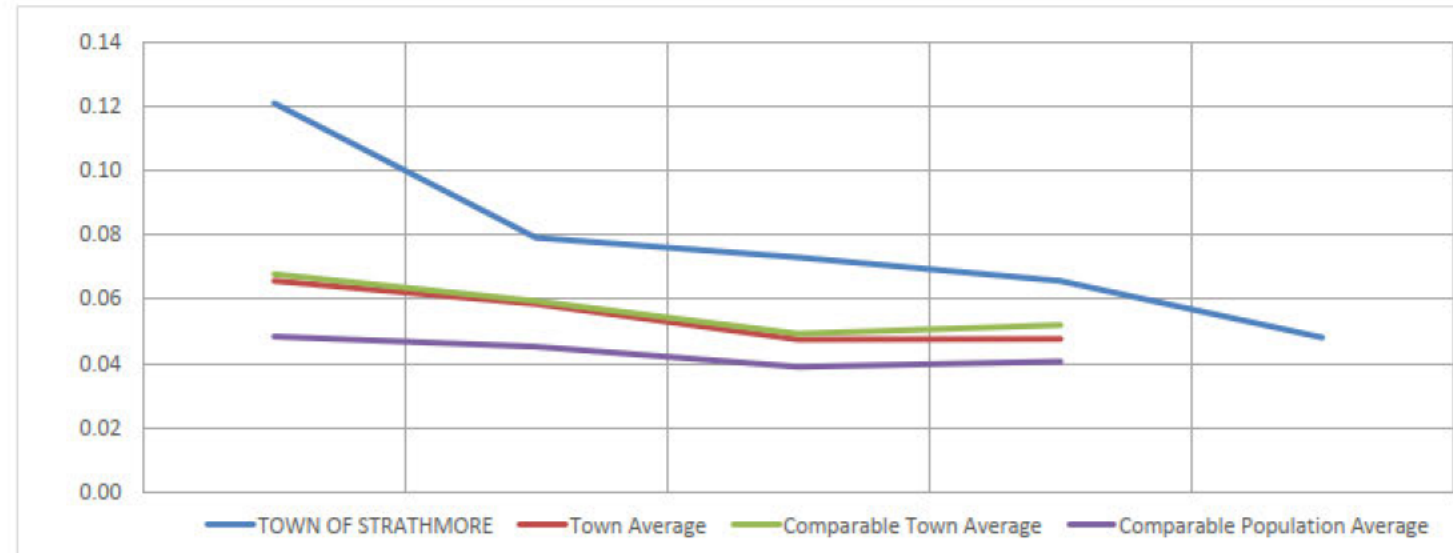
2024

2025

FLEXIBILITY INDICATORS

Public debt charges to revenues

This indicator measures public debt charges as a percentage of revenues. It illustrates the extent to which past borrowing decisions present a constraint on the ability to meet financial and service commitments in the current period. Specifically, the more a government uses revenues to fund debt servicing, the less will be available for program spending.

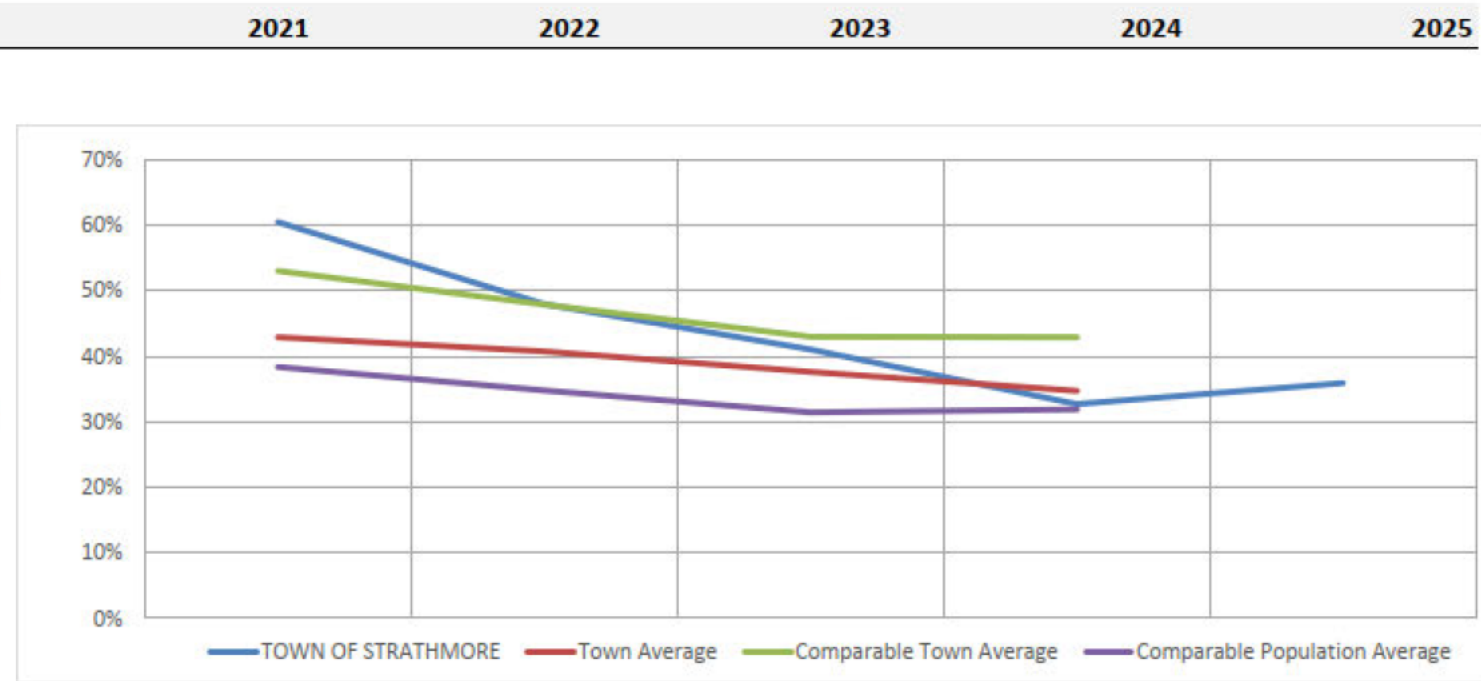


Debt servicing	3,700,245	2,707,708	2,639,680	2,584,108	2,077,047
Operating revenue	30,647,355	34,246,203	36,227,864	39,374,097	43,174,925
Public debt charges to revenues	0.12	0.08	0.07	0.07	0.05
Town Average	0.07	0.06	0.05	0.05	
Comparable Town Average	0.07	0.06	0.05	0.05	
Comparable Population Average	0.05	0.05	0.04	0.04	

INDICATORS OF FINANCIAL CONDITION: Debt to Revenue

Debt to Revenue Percentage

The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



	2021	2022	2023	2024	2025
Total long term debt principal balance	22,581,693	18,718,724	16,137,124	13,942,176	17,170,355
Total revenue	37,321,540	38,996,419	39,276,590	42,564,216	47,778,617
Debt to revenue	61%	48%	41%	33%	36%
Town Average	43%	41%	38%	35%	
Comparable Town Average	53%	48%	43%	43%	
Comparable Population Average	38%	35%	31%	32%	

INDICATORS OF FINANCIAL CONDITION: Own Source Revenues

2021

2022

2023

2024

2025

Own source revenues to taxable assessment

This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.



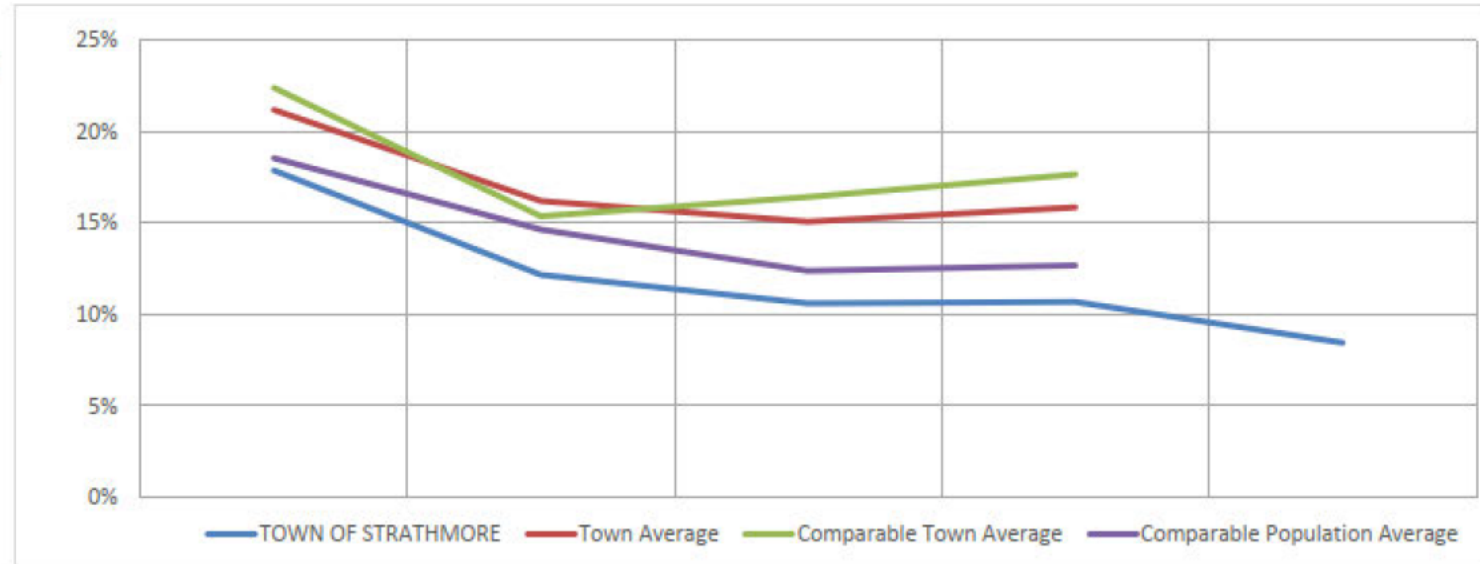
Own source revenues (net of government transfers)	30,647,355	34,246,203	35,111,734	38,015,201	43,743,472
Taxable assessment	1,974,037,303	1,939,441,067	2,034,214,839	2,211,933,840	2,537,904,164
Own source revenues to taxable assessment	1.55%	1.77%	1.73%	1.72%	1.72%
Town Average	1.64%	1.81%	1.94%	1.77%	
Comparable Town Average	1.18%	1.26%	1.31%	1.23%	
Comparable Population Average	1.20%	1.20%	1.36%	1.26%	

INDICATORS OF FINANCIAL CONDITION: Government Transfers to Revenue

	2021	2022	2023	2024	2025
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Government transfers to total revenues

The purpose of this ratio is to show the proportion of revenues that provincial or local governments receive from other governments. This indicator offers a perspective on the degree of vulnerability a government faces as a result of its dependence on another level of government for revenues.



Government transfers (including capital)	6,674,185	4,750,216	4,164,856	4,549,015	4,035,145
Total revenues (including capital)	37,321,540	38,996,419	39,276,590	42,564,216	47,778,617
Government transfers to total revenues	18%	12%	11%	11%	8%
Town Average	21%	16%	15%	16%	
Comparable Town Average	22%	15%	16%	18%	
Comparable Population Average	19%	15%	12%	13%	

INDICATORS OF FINANCIAL CONDITION: Reserves to Surplus

2021

2022

2023

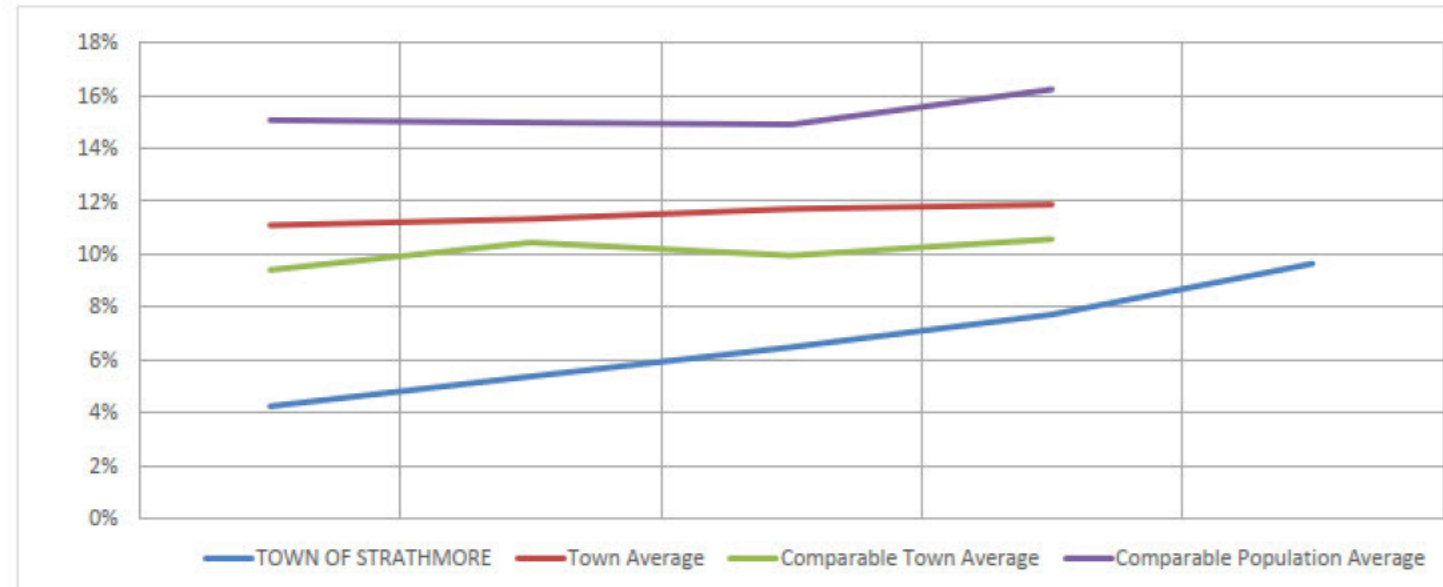
2024

2025

OTHER INDICATORS

Reserves to total accumulated surplus

The purpose of this ratio is to show the proportion of total accumulated surplus that has been internally restricted. This indicator provides insight on the change in reserves in relation to overall accumulated surplus. A decrease would show that the government has drawn on past reserves to fund current operations.

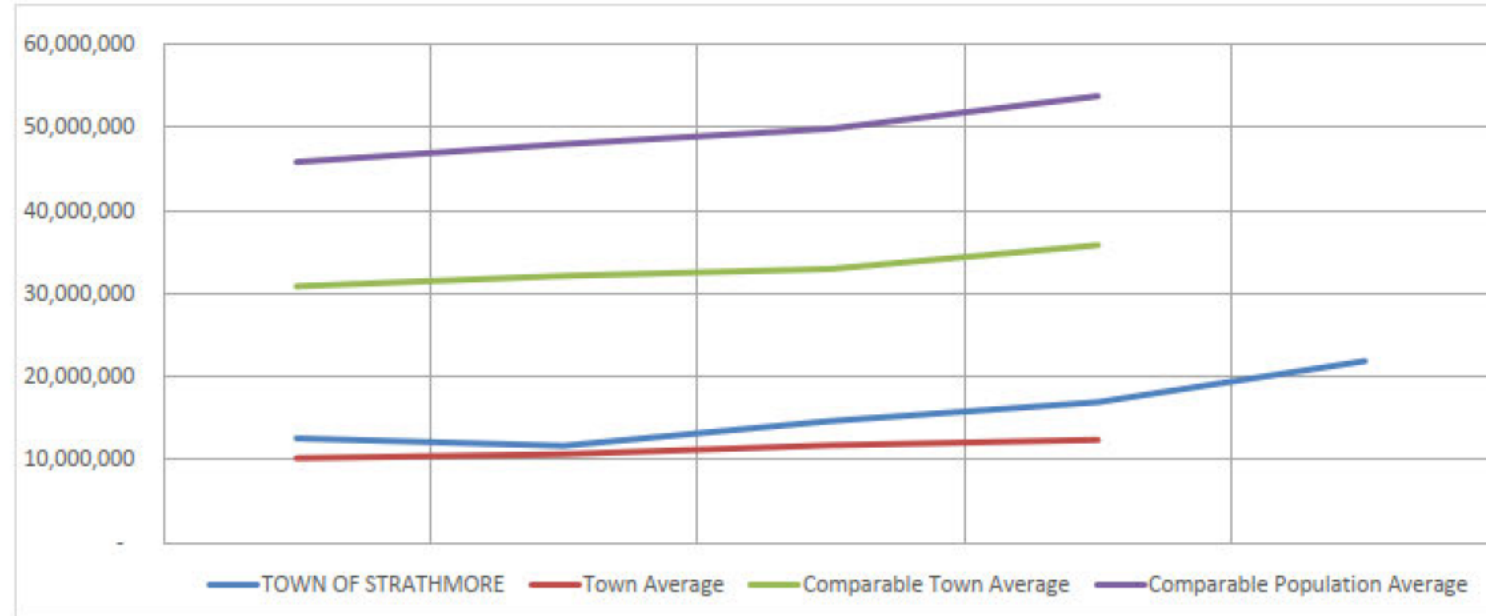


Accumulated surplus - restricted	8,960,081	11,446,687	13,995,733	16,929,797	21,887,216
Overall accumulated surplus	210,662,178	213,191,829	216,133,700	219,516,641	227,013,097
Restricted surplus to accumulated surplus	4%	5%	6%	8%	10%
Town Average	11%	11%	12%	12%	
Comparable Town Average	9%	10%	10%	11%	
Comparable Population Average	15%	15%	15%	16%	

INDICATORS OF FINANCIAL CONDITION: Accumulated Surplus

	2021	2022	2023	2024	2025
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Accumulated surplus available for future use
Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows total surplus; the overall size of the municipality is not taken into account.



Accumulated surplus - restricted	8,960,081	11,446,687	13,995,733	16,929,797	21,887,216
Accumulated surplus - unrestricted	3,642,751	260,452	664,412	14,526	11,859
Total accumulated surplus	12,602,832	11,707,139	14,660,145	16,944,323	21,899,075
Town Average	10,193,754	10,668,368	11,780,447	12,422,613	
Comparable Town Average	30,858,524	32,161,504	33,000,193	35,830,203	
Comparable Population Average	45,844,041	48,007,560	49,832,999	53,757,419	

MANAGEMENT LETTER:

- No significant issues to bring to your attention
- Thank you to your team for their assistance throughout the audit

POST AUDIT LETTER:

- No illegal acts or fraud
- No disagreements with management
- No difficulties encountered during the audit

- Emerging issues:
 - Financial Statement Presentation (PS 1202) – April 1, 2026
 - Conceptual Framework for Financial Reporting – April 1, 2026
 - Going Concern (CAS 570)

Questions?



Report for Council

To: Council

Staff Contact: Kara Rusk, Director of Strategic, Administrative, and Financial Services

Date Prepared: April 7, 2026

Meeting Date: April 15, 2026

SUBJECT: Corporate Strategic Plan & Financial Plan Quarterly Report - Q4 2025

RECOMMENDATION: Information for Council.

STRATEGIC PRIORITIES:



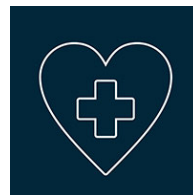
Affordable Living



Climate Resiliency



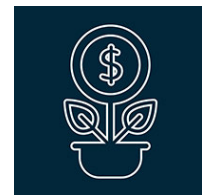
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The Corporate Strategic Plan & Financial Plan Quarterly Report is produced four times per year to communicate the progress made on Council's Strategic Plan as well as a quarterly update on the Town's financial position. This report will provide transparency to Council and the public through an update on the status of each of Council's Strategic Priorities, noting that these priorities align to the previous Strategic Plan.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

A financial update, as well as the status of the Town's economic and financial actions have been provided in the report to discuss how economic sustainability has been addressed as of Quarter 4 for 2025.

SOCIAL SUSTAINABILITY:

The Town's actions towards improving the social sustainability are provided in the activities and current status of the Business Plan updates.

ENVIRONMENTAL SUSTAINABILITY:

Actions taken to improve climate resiliency have been provided in the activities and current status of the Business Plan updates.

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

The Corporate Strategic Plan & Financial Plan Quarterly Report shows the activities that were established in the Corporate Business Plan in 2025 and describes the actions taken, proposed deadlines, and current status of each of these activities. In addition, the report gives a financial summary that gives a quarterly update on the Town's financial position.

ORGANIZATIONAL:

The staff time is limited to preparing and presenting this report.

OPERATIONAL:

N/A

FINANCIAL:

Operating:

The annual operating surplus of the organization was \$6,493 at December 31, 2025. This is following the impact of \$2.73 million in operating surpluses authorized to be transferred to Reserves at the March 4, 2026 Regular Council Meeting.

Combined Net Surplus:	\$317,320
Remove Capital Items:	
Reserve Funding - Capital	(\$2,448,897)
Government Grants - Capital	(\$2,556,924)
Contributed Capital Assets	(\$2,046,767)
Loss on Disposal of Assets	\$75,718
Accretion of Asset Retirement Obligation	\$3,379
Amortization of Assets	\$6,662,664
Net Operating Surplus:	\$6,493

Operating Revenues are to be \$2.66 million higher than budgeted due to:

- \$640,000 higher than anticipated Development Application and Subdivision Fee Revenue and unbudgeted Streetlight Revenue of \$54k.

- \$440,000 in Wildfire Response revenue has been received via deployment of Strathmore Fire Department.
- Government Grants are \$158,000 higher than budgeted, due to receipt of an unbudgeted Local Government Fiscal Framework operating grant.
- Offsite levy revenue of \$1.47 million has been received year to date, which has been directly transferred to Capital reserves.

In order to ensure that Council has the ability to access the surplus funds from 2025, Administration went back to Council to transfer the surplus to reserves, which resulted in expenses that were \$2.70 million higher than budgeted. Delays in contributions on the WHMB Lodge contribution budgeted at \$460,000, and RCMP contract costs savings of \$441,000 below budget (unfulfilled staffing vacancies) are major cost savings in 2025.

Capital:

- There were a total of 50 municipal capital projects for 2025, with a total budget of \$14.1 million
- Actual Capital Spend at Q4 is \$8.4 million, with a carry-forward of 17 projects to 2026 for a combined \$5.6 million.

POLICY:

Council has established the requirement of quarterly reporting on the Strategic Plan as part of its Strategic Planning Policy.

IMPLEMENTATION:

N/A

BACKGROUND:

The best practice in ensuring fiscal responsibility and transparency by a municipal government is the provision of periodic financial and strategic plan reports to Council.

KEY ISSUE(S)/CONCEPT(S):

Quarterly updates on Council's Strategic Plan and the financial position of the Town provide transparency and clarity for Council on the status of the Town's Corporate Strategic Plan initiatives.

DESIRED OUTCOMES:

To update Council on actions taken regarding the Strategic Plan and to provide and update on the financial position of the Town.

COMMUNICATIONS:

The quarterly report will be posted on the Town's website.

ALTERNATIVE ACTIONS/MOTIONS:

THAT Council refer the Corporate Strategic Plan and Financial Plan report to a Committee of the Whole for further discussion.

ATTACHMENTS:

[Attachment I: Corporate Quarterly Report - Q4 2025 - FINAL](#)

Leana Ashbacher, Senior Manager of Financial Services	Approved - 10 Apr 2026
Kara Rusk, Director of Strategic, Administrative, and Financial Services	Approved - 10 Apr 2026
Mark Pretzlaff, Director of Community and Protective Services	Approved - 10 Apr 2026
Jamie Dugdale, Director of Infrastructure, Operations, and Development Services	Approved - 10 Apr 2026
Kevin Scoble, Chief Administrative Officer	Approved - 10 Apr 2026

Q4 - 2025

Corporate Quarterly Report



About This Report

The Corporate Quarterly report is produced four times a year to communicate progress made on Council's Strategic Plan presented in the Corporate Business Plan and to present the Town's financial position for the quarter.

There are two parts within this report:

Strategic Plan Reporting includes progress update on projects that support Council's Strategic Priorities.

Financial Reporting provides a quarterly update on the overall financial health of the Town, offering insight into budget-to-forecast comparisons, capital project progress, and updated project forecasts. In alignment with the Debt Management Policy, these reports also include information on outstanding debt, debt servicing limits, and long-term financial projections. Together with the annual budget process and audited financial statements, this integrated reporting approach ensures transparency, supports informed decision-making, and reinforces the Town's commitment to sound fiscal management.

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Strategic Plan Reporting

Council's Strategic Priorities

The Town of Strathmore's Council has identified six areas which will be focused on during this Council's term. These priorities were selected based on community feedback provided to Council as well as current service opportunities and challenges presented by Administration.

For each Strategic Priority, Council outlined the outcome that it desires to achieve during the balance of its term.

Affordable Living

Strathmore is an affordable community for residents and businesses enabling access to housing, services, and supports.

Financial Sustainability

Strathmore provides predictable and prudent tax rates and user fees that reduce overall Town debt, build financial reserves, maintain existing assets, and plan for sustainable growth.

Intentional Community Development

Strathmore creates communities for its residents and with its neighbors and institutional partners, which promote sustainable and inter-dependent communities.

Climate Resiliency Including Environmental Stewardship

Strathmore protects, manages, and enhances its local environment while preparing for future challenges due to climate change.

Economic Development

Strathmore is well-positioned to encourage commercial and industrial economic development with a focus on sustainable growth.

Community Wellness

Strathmore values Community Wellness focused on the maintenance, protection, and improvement of services that support optimum lifestyles.

Business Plan

Once Council has identified its strategic direction and determined its Strategic Priorities, it is the role of Administration to plan and implement activities which will ensure that the priorities are achieved. The Corporate Business Plan outlines the activities planned by Administration to meet Council's expectations.

Q4 Progress Summary

Each of the administrative actions has been categorized based on timelines and progress made toward completing the task. The definitions of each of the status categories are outlined below.

Status	Definition	# of Supporting Tasks
✓ Completed	Work has been completed on this initiative.	17
↑ On Track	This initiative is on schedule and progress is being made.	21
▲ Delayed	This initiative is experiencing some setbacks, but progress is still being made.	1
⬮ Action Required	Challenges are limiting or blocking progress of this initiative. Action must be taken to get the project back on track.	1
● Not Yet Started	Work has not begun on this initiative.	4
Total Administrative Tasks Identified		44

Administration has identified 44 administrative actions to support Council’s strategic priorities. The timelines for these initiatives are from January 2022 to December 2026 inclusive.

Progress on these administrative actions as of September 30, 2025, can be seen in the following graphic.



Q4 Progress Report Details

Strategic Priority #1: Affordable Living

Strathmore is an affordable community for residents and businesses enabling access to housing, services and supports.

Supporting Administrative Actions	Proposed Timeline	Q3 Progress Update
Synergistic Housing Product and Business Growth/ Sustainability Opportunities		
✓ Establishing a target (60:40 tentative) residential to non-residential tax ratio in the MDP growth areas to strive for an overall 70:30 residential to non-residential tax ratio in the community resulting in organic business growth to provide more value to residential taxpayers without transferring tax burden to existing businesses	Mar 2023 – Sept 2025	Bylaw No. 25-13, Municipal Development Plan Amendment No. 1 (Municipal-Wide: Promoting Non-Residential Tax Assessment Base Growth) carried by Council on June 18, 2025
↑ Increasing Housing Product Forms - LUB Amendments	Jun 2023 - Ongoing	The trend continued in throughout 2025 with several Land Use Bylaw amendment applications having been received. Applications received have been for a variety of housing products including semi-detached, attached housing, apartments, and more. Review times for land use bylaw amendment applications have been at the expected service level, despite receiving higher volumes. Staff continue to encourage different housing forms in all the pre-application meetings.
↑ Progressive and best land use practices	Jan 2025 – Ongoing	Several amendments have come forward to the Land Use Bylaw to ensure best use of land regarding the community's needs.

Supporting Administrative Actions		Proposed Timeline	Q3 Progress Update
			A new Land Use Bylaw is being budgeted for over the next few years.
↑	Annexation Exploration	Jan 2024 – Dec 2025	Ongoing annexation discussions with Wheatland County administration and property owners. Expected spring application to the Land and Property Rights Tribunal.
Increased Availability of Attainable Housing			
↑	Identify affordable housing opportunities	April 2022 – Ongoing	Process is underway. Administration is engaging community partners to ensure that local resources are maximized, and all parties are on the same page. The Town has established an Affordable Housing Society.
↑	Identify candidate projects/ sites/ partners	Dec 2022 – Ongoing	Staff continue to identify candidates / projects / sites / partners with many development projects including different types of housing.

Items to Track	Responsibility	Progress Notes
Housing Starts	Planning	2025 Q4 – 245 housing starts for the year (includes apartment units)
Ratio of Strathmore’s housing stock comparing owned to rental units	Planning	According to the Social Needs Assessment, the Town’s home ownership rate is 77% with the rental rate being 23%.
Percentage of citizens reporting Strathmore is an affordable community	Communications / Marketing (Every 2 years – Citizen Satisfaction Survey)	The Citizen Satisfaction Survey was presented to Council on October 16, 2024. Affordability ranked as the number 3 issue facing Strathmore.

Strategic Priority #2: Financial Sustainability

Strathmore provides predictable and prudent tax rates and user fees that reduce overall Town debt, build financial reserves, maintain existing assets, and plan for sustainable growth.

Supporting Administrative Actions		Proposed Timeline	Q4 Progress Update
Predictable and Prudent Tax Increases			
↑	Develop the long-term fiscal sustainability plan	Jan 2022 - Ongoing	The Town's finance department is working on developing a long-term financial plan. The plan is to have this in front of Council in 2026.
✓	Development of a debt policy	Sept 2022 – Jul 2025	The Debt Policy was passed by Council in May 2025.
↑	Incorporate debt modelling into decision making	Apr 2024 - Ongoing	Administration is exploring as part of a longer-term plan regarding the Town's financial software. Administration is also exploring alternative interim measures as well.
↑	Investment Strategy	April 2025 - Dec 2025	Administration has worked to ensure that the Town's investments align with existing policies. An RFP was issued and a winner selected in Fall 2025.
✓	Asset management program development and implementation	April 2022 – Dec 2025	Administration is preparing to redeploy the Town's Asset Management software, Cityworks, in a more structured and standardized way to improve data consistency and accuracy. The Town is now focused on maintaining its asset registries as ongoing operational work, using this improved data to develop department-level Asset Management Plans.
↑	New Investment Opportunities	April 2022 - Ongoing	This is ongoing as opportunities arise. Other opportunities are being explored and researched.
↑	Consider alternative offsite levy strategies	Jan 2023 - Ongoing	Continuing to look at options; preliminary work has commenced; possibility to amend the Bylaw with direction from Council.
↑	Consider offsite levy implementation for vertical infrastructure	Jan 2023 – Dec 2026	Continuing to look at options, preliminary work has commenced, possibility to amend the Bylaw with direction from Council.
✓	Develop a categorized capital	April 2022 – Oct 2025	As part of the 2025 budget, a dedicated RMR program has been established.

Supporting Administrative Actions		Proposed Timeline	Q4 Progress Update
	plan (RMR, growth, strategic)		
↑	Explore and inventory operational efficiencies opportunities (systems, technology, and synergies with local and regional partners)	April 2022 - Ongoing	This is ongoing. As the budget process continued to be refined there may be more opportunities to recognize operational efficiencies.
✓	Develop a service and service-levels inventory (80% beta version)	Sept 2022 – Jul 2025	The 2025 Services and Service Level Inventory document was approved by Council on July 23, 2025.
✓	Evaluate procurement policies in response to economic uncertainties	Feb 2025 – Apr 2025	Following a review of the current NAFTA and New West Partnership Trade Agreements, the Town has limited ability to mitigate the effects of potential trade disruptions.
●	Develop a sustainable Utility Model	Jan 2025 – Dec 2025	Initial discussions have occurred with an external consultant. The project will be reviewed again during the 2027 budget process, aiming for a more comprehensive study within the next 1-3 years. For the 2026-2029 Budgeting process, Administration has recommended the adoption of a Utility Administration Fee to better reflect the Municipal entity contribution towards the provision of Utility services for the Town, as a move towards a self-supported municipal-entity in conjunction with a sustainable Utility Model.

Items to Track	Responsibility	Progress Notes
Citizen perception regarding value from tax dollar	Communications/Marketing (Every 2 years – Citizen Satisfaction Survey)	The Citizen Satisfaction Survey was presented to Council on October 16, 2024. 42% of residents said they received

		good to very good value for their property tax dollars.
Debt service to revenue ratio	Finance	At the end of 2025 our debt service to revenue ratio is 4.3% (2024 - 6.5%). Calculated as Annual Debt Charges (Principal + Interest) as a percentage of Total Revenues - \$2.08 M / \$47.8 M.
Tax supported debt ratio	Finance	5.0% tax supported debt ratio based on 2025 ending figures (2024 – 7.0%). Calculated as Annual Debt Charges (Principal + Interest) as a percentage of Operating Revenue - \$2.08 M / \$43.1M.
Percentage of infrastructure replacement costs in reserves	Finance/Asset Management	Currently, we have 5.5% of total assets in reserves. We are currently reviewing our replacement costs and our annual transfer to reserves.

Strategic Priority #3: Intentional Community Development

Strathmore creates communities for its residents and with its neighbors and institutional partners, which promote sustainable and inter-dependent communities.

Supporting Administrative Actions		Proposed Timeline	Q4 Progress Update
Connective Community			
✓	Trail Connectivity Plan	Jan 2023 - Jun 2025	Pathway & Sidewalk replacement program has been completed for 2025. The budgets are being combined for 2026 to get better value for money going forward.
Synergistic Partnerships			
✓	Development of an Intermunicipal Development Plan (IDP) and ICF with Wheatland County	April 2022 - Jun 2024	The ICF has been approved by Council. The Town of Strathmore and Wheatland County Councils adopted IDP on December 11 and December 3, 2024, respectively.
↑	Models for innovative public-private partnerships and joint ventures for development	Sept 2022 – Ongoing	The Town is receptive to innovative initiatives that fit within Council’s Strategic Priorities. P3 models, or a form of such joint venture, would be entertained if the model deems beneficial to both parties.
↑	Complete required site planning and joint-use and partnerships agreements (JUPA) with the school boards as required by the MGA, inclusive of value added non-mandatory components such as efficiency synergies	Sept 2022 – Jun 2026	School boards have been engaged. The agreement deadline has been extended to 2026 by a Ministerial Order from the Alberta government.
✓	ECRWL – unplanned / unfunded capital project initiated by third party	Dec 2024 – Nov 2025	Project completed, within budget.

↑	ECRWL- conveyance agreement	Feb 2025 – Dec 2025	A conveyance agreement will be required; the timing of such an agreement is not known at this time.
↑	Fibre Optics support	Ongoing – Dec 2026	Work for 2025 has completed, with installation expected to be finish by summer 2026.
✓	Evaluate recreation amenities	Feb 2025 – Sept 2025	Administration has received and presented the Recreation and Culture Needs Assessment report to Council.
↑	Cemetery Bylaw amendment	Sept 2022 – Dec 2025	The Town has engaged in continuous discussions with the Roman Catholic Diocese of Calgary to achieve mutually beneficial outcomes concerning the Strathmore Cemetery.

Items to track	Responsibility	Progress Notes
Citizens report increased community connectedness	Communications / Marketing (Every 2 years – Citizen Satisfaction Survey)	The Citizen Satisfaction Survey was presented to Council on October 16, 2024. 79% of residents said that Strathmore provides a good quality of life.
Percentage of major initiatives with partners on the project team	Infrastructure	Infrastructure and Planning and Development continue to work with Economic Development on opportunities as they arise.
Percentage of municipal investment leveraged through delivery partnerships	Economic Development	Building Permit has been submitted for phase 2 expansion. Phase 3 will now be an additional 20,000 sq ft at this current location. Once phase 4 - 5 are when we will commence community donation talks. De Havilland has agreed to work with Economic Development on commercial growth opportunities on the east quarter.
Percentage of citizens who feel Strathmore is a safe town	Communications / Marketing (Every 2 years – Citizen Satisfaction Survey)	The Citizen Satisfaction Survey was presented to Council on October 16, 2024.
Number of new regional post-secondary opportunities		Opportunities are currently being explored and discussed.

Strategic Priority #4: Climate Resiliency Including Environmental Stewardship






Strathmore protects, manages, and enhances its local environment while preparing for future challenges due to climate change.

Supporting Administrative Actions	Proposed Timeline	Q4 Progress Update	
Climate Adaptation Preparation			
✓	Applying sustainability lens to decision making.	April 2022 - Jun 2025	This was incorporated into Council's meeting documents.
✓	Hazard Reduction Burning Plan	April 2025 - May 2025	Completed in April 2025.
Local Environment			
↑	Evaluation of Waste diversion enhancement opportunities	Jan 2023 - On going	Continued discussions with ARMA partners about sustainable recycling options, including curbside recycling collection carts.
●	Identify and Evaluate Achievable and Savable Green Power / Net - Zero Development Opportunities	Jan 2023 - On hold	Energy Recovery at the Reservoir is not an option at this time due to external factors. Ability to implement in the future is being maintained.
✓	Update Water Utility Bylaw	Sept 2024 - May 2025	Water Utility Amending Bylaw, Bylaw No. 25-18 (Bulk Water) carried on June 18, 2025. The amendment allows the Town to continue to provide the best services available while reducing the risk of interruptions or contaminations.
●	Update Wetland Policy	On hold	An update will occur when appropriate. Studies, surveys, and site reviews all need to occur.
↑	Sustainable water use strategies	Jan 2023 - Dec 2026	Review of stormwater and effluent re-use options are ongoing as well as potential partnerships with the WID, where possible.

Items to track	Responsibility	Progress Notes
Measure ecological footprint	Infrastructure	Internal review has started, categorizing all items and ensuring complete coverage.
Percentage of residential waste diversion	Infrastructure	~25% of Solid Waste is diverted from the landfill.
Declining water intensity (consumption of water per capita) while maintaining adequate water supply for growth	Infrastructure	An additional water license has been purchased and approved by the province, along with regular monitoring of annual consumption trends. A second and third additional water license is currently being procured.
Greenhouse gas emission intensity from town operations	Infrastructure/Operations	N/A
Reduction in Town's energy consumption	Infrastructure/Finance	Replacing equipment with modern and more energy efficient options continues annually (ie: vehicles and facility lights). Solar at the SMB has created 366 MWh over its lifetime.
Percentage growth in green businesses	Economic Development	Economic Development is currently working with Sprung and Brett Wilson on a renewal energy project with our waste. Economic Development is also working with Emission Reduction Association and a potential manure waste project to power WID lands and create a green industrial park.

Strategic Priority #5: Economic Development

Strathmore is well-positioned to encourage commercial and industrial economic development with a focus on sustainable growth.

Supporting Administrative Actions		Proposed Timeline	Q2 Progress Update
Revitalized, resilient, and intentional and planned growth community			
	Community revitalization strategy	June 2025 - Dec 2026	To start after MDP adopted.
	Explore Third Partner Partnership – Rural Renewal	Cancelled	The Government of Alberta has cancelled the funding for the Rural Renewal program.
Best and Highest Use of Municipal Lands			
	Land acquisition, disposition, and utilization strategy	Dec 2022 - Dec 2026	Real property policy completed. Land study has been completed. Next phase is a commercial gap analysis report. This study will provide us targeted industry opportunities based on needs.
	Facilities Needs Assessment	Feb 2025 – Jun 2026	Preliminary collection of data is underway, inclusive of third-party partnerships.
	Implement funded Economic Development Action Plan	Apr 2024 – Dec 2026	<p>The Town is now a certified Investment Ready Rural Community with Invest Canada.</p> <p>The Town is leading the East Corridor Investment Attraction working group with Wheatland County, Chestermere, Hussar, Standard, Rockyford. Siksika has been invited to join as well. 2026 goals are to build an East Corridor Investment strategy</p> <p>Shop local campaign funds have supported two local Not for Profit events; one sports related and one women’s conference. Other funds were used to support local business events put on by private enterprise and will continue for the 2026 tourism season.</p>

Items to Track	Responsibility	Progress
Active Business licenses	Planning	1,595
Construction values	Planning	2025 Q4 – \$72,700,688
Permit applications	Planning	2025 Q4 – 267
Non-residential permits	Planning	2025 Q4 – 33

Strategic Priority #6: Community Wellness

Strathmore values Community Wellness focused on the maintenance, protection and improvement of services that support optimum lifestyles.

Supporting Administrative Actions	Proposed Timeline	Q4 Progress Update
Efficient and Effective Intra- and Inter- Community Service Provision		
↑ Evaluate options for services provision inclusive of Town, NGOs, Private, institutional and partnerships	Jan 2025 – on hold	Volunteer connector launched. Recent review and additional communications sent to social agencies to educate groups on the use of the site.
Maintain and Increase Institutional and NGO Supports in the Community and Businesses		
▲ Evaluate enhancement to existing granting policies	Sept 2023 – On hold	Administration facilitated a workshop with Council regarding grant policies and procedures. Administration continues to review and prepare recommendations regarding other potential policy changes to support this initiative.
✓ International doctor sponsorship program	April 2022 – Ongoing	Council approved a pilot program for a Physician Sponsorship Grant and has awarded one grant. Administration continues to look for alternative ways to advance this activity.
↑ Support external initiatives	April 2024 – On hold	Opportunities are currently being explored on an ongoing basis.

Items to Track	Responsibility	Progress
Citizens report increased health and wellness	Communications / Marketing (every 2 years – Citizen Satisfaction Survey)	The Citizen Satisfaction Survey was presented to Council on October 16, 2024. 79% of residents said that Strathmore provides a good quality of life.

<p>Per capita usage of civic amenities</p>	<p>Recreation, Operations & Finance</p>	<p>Amenity use: Q4 '25 compared to Q4 '24</p> <p>Sports Centre</p> <ul style="list-style-type: none"> • Programming: saw 2,267 participants – 81.07% increase from Q4 2024 • Indoor Track: 2,308 participants – 20.41% decrease from Q4 2024. This was due to a nicer fall where people stayed outside longer. • Drop in: 4,649 participants – 24.67% increase from Q4 2024. • Gymnasium Booking (x2 789.25 hours – decrease 22.13% from Q4 2024. • Indoor Field Booking: 457.92 hours – 16.70% decrease from Q4 2024. • Community Room and Concession: 81.5 hours – 162.9% increase from Q4 2024 • Track Memberships: 10% decrease from Q4 2024 • General Membership – 37% decrease from Q4 2024 <p>Aquatic Centre</p> <ul style="list-style-type: none"> • Drop In: 9,528 participants - 46% increase from Q4 2024 • Lessons: 796 participants - 9% decrease from Q4 2024 • Rentals: 185.5 hours, 8.9% increase from Q4 2024 • Memberships: 81% increase from Q4 2024 <p>Family Centre Arena</p> <ul style="list-style-type: none"> • Arena Bookings (x2): 1,919 hours – .27% decrease from Q4 2024 • Meeting Room: 81.5 hours – 31.7% increase from Q4 2024 • Drop In: 1,693 participants – 7.83% increase from Q4 2024 <p>Civic Centre</p> <ul style="list-style-type: none"> • Meeting Rooms: 1,138.74 hours – 35.53% increase from Q4 2024
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Items to Track	Responsibility	Progress
		<p>All Access Memberships</p> <ul style="list-style-type: none"> • 240% decrease from Q4 2024 <p>Outdoor Park Events</p> <ul style="list-style-type: none"> • 75 events, requiring assistance from the Operations department, were held in outdoor parks and facilities in 2025.
<p>Percentage of citizens volunteering increases</p>	<p>FCSS</p>	<p>During 2025, Volunteer Connect experienced notable engagement. From January to December 31, 2025, 3272 individuals viewed the volunteer opportunities. Within 2025, we received 49 volunteer applications, of which 37 were approved. Additionally, four new in-person volunteer applications were supported, bringing a total of five current KARE drivers and two Frozen Meals drivers.</p> <p>Through FCSS indirect funding, local non-profits organizations had 239 volunteers supporting a variety of their programs regionally.</p>
<p>Percentage of residents who recommend Strathmore as a good place to live</p>	<p>Communications / Marketing (every 2 years – Citizen Satisfaction Survey)</p>	<p>The Citizen Satisfaction Survey was presented to Council on October 16, 2024. 79% of residents said that Strathmore provides a good quality of life.</p>
<p>Percentage of citizens who feel that Strathmore has the appropriate emergency services in place</p>	<p>Communications / Marketing (every 2 years – Citizen Satisfaction Survey)</p>	<p>Citizen Satisfaction Survey was presented to Council on October 16, 2024. 79% of residents said that Strathmore provides a good quality of life.</p>
<p>Crime prevention/reduction statistics</p>	<p>Municipal Enforcement / RCMP</p>	<p>Strathmore's property crime statistics compared over the period of Q3 2024 to Q3 2025 were:</p> <ul style="list-style-type: none"> • Break & Enter – Down from 9 to 8 (-11%) • Theft of Motor Vehicle – up from 6 to 11 (+83%) • Theft from Motor Vehicle – down from 9 to 6 (-33%)

Q4 Financial Summary

The annual operating surplus of the organization was \$6,493 at December 31, 2025. This is following the impact of \$2.73 million in operating surpluses authorized to be transferred to Reserves on the March 4, 2026, Regular Council Meeting.

Combined Net Surplus:	\$ 317,320
Remove Capital Items:	
Reserve Funding - Capital	(\$ 2,448,897)
Government Grants - Capital	(\$ 2,556,924)
Contributed Capital Assets	(\$ 2,046,767)
Loss on Disposal of Assets	\$ 75,718
Accretion of Asset Retirement Obligation	\$ 3,379
Amortization of Assets	\$ 6,662,664
Net Operating Surplus:	\$ 6,493

Operating Revenues are to be \$2.66 million higher than budgeted due to:

- \$640,000 higher than anticipated Development Application and Subdivision Fee Revenue and unbudgeted Streetlight Revenue of \$54k.
- \$440,000 in Wildfire Response revenue has been received via deployment of Strathmore Fire Department.
- Government Grants are \$158,000 higher than budgeted, due to receipt of an unbudgeted Local Government Fiscal Framework operating grant.
- Offsite levy revenue of \$1.47 million has been received year to date, which has been directly transferred to Capital reserves.

In order to ensure that Council has the ability to access the surplus funds from 2025, Administration went back to Council to transfer the surplus to reserves, which resulted in expenses that were \$2.70 million higher than budgeted. Delays in contributions on the WHMB Lodge contribution budgeted at \$460,000, and RCMP contract costs savings of \$441,000 below budget (unfulfilled staffing vacancies) are major cost savings in 2025.

Capital

- There was a total of 50 municipal capital projects for 2025, with a total budget of \$14.1 million.
- Actual Capital Spend at Q4 is \$8.4 million, with a carry-forward of 17 projects to 2026 for a combined \$5.6 million.

Municipal Operating Variance Analysis

Operating Budget Summary

Net Surplus Summary

January to December 2025

	2025 Budget	2025 Actuals	Over (Under) Budget	
Revenues				
Net Municipal Property Taxes	16,676,700	16,791,949	115,249	Impact of supplemental taxes on new builds
User fees and sales of goods	15,787,200	16,110,894	323,694	Recreation facility incomes \$300k overbudget resulting from increased program offerings
Licences and Permits	521,600	1,161,922	640,322	Planning and Development activity substantially over expectation due to growth in the community
Franchise Fees	3,207,200	3,135,360	(71,840)	
Government Grants - Operating	1,820,800	1,979,277	158,477	\$205k LGFF Operating Grant not budgeted; \$23k Reduction - Emergency Management Coordinator position
Government Grants - Capital	-	2,556,924	2,556,924	Grant Revenue to support Capital Purchases
Investment & Interest Income	460,300	705,267	244,967	\$60k Reduction - Credit Card fee charge offset by bank interest above expected
Penalties and Cost of Taxes	210,500	245,105	34,605	
Other Revenues	443,500	1,139,162	695,662	\$440k Fire Cost Recovery; \$189k Waste Provincial Programs \$54k Fortis Streetlight Revenue
Developer Levies	-	1,472,674	1,472,674	Amounts transferred to Capital Reserve
Transfer from Reserves - Operating	1,448,100	606,490	(841,610)	\$463k reduction - WHMB Lodge; \$30k Reduction - Physician Sponsorship. Remainder is projects in progress moved to 2026
Transfer from Reserves - Capital	60,000	2,468,847	2,408,847	Reserve revenues to support capital purchases
Internal Transfers Revenue	545,000	433,419	(111,581)	
Contributed Tangible Capital Assets	-	2,046,767	2,046,767	Lakewood Phase 2A Assets
Total Revenues	41,180,900	50,854,057	9,673,157	
Expenses				
Salaries, Wages, and Benefits	14,829,200	14,756,440	(72,760)	Staff vacancies and unfilled positions throughout the year
Contracted and General Services	13,532,400	12,101,689	(1,430,711)	\$460k reduction - WHMB Lodge; \$441k reduction in RCMP contract. \$162k Snow below budgeted
Materials, Goods, & Supplies	1,536,600	1,473,498	(63,102)	Fire - \$40k Wildfire Response; Sports Centre - \$17k increased programming
Utilities	3,528,600	3,291,039	(237,561)	Electricity and Natural Gas costs well underbudget
Bank and Short Term Interest Charges	90,000	112,597	22,597	
Other Expenditures	7,000	9,504	2,504	
Transfers to Individuals and Organisations	689,600	470,617	(218,983)	Physician Sponsorship \$120k underbudget - moved to 2026
Transfers to Local Boards and Agencies	491,300	479,494	(11,806)	
Interest on Long-term Debt	362,500	412,101	49,601	Accrued interest on Water Reservoir Borrowing
Long-term Debt Principal Payments	2,221,800	2,221,821	21	
Transfers to Reserves - Operating	812,800	2,918,500	2,105,700	\$2.1 Million operating surplus transferred to Reserves (RCMP, Development, Snow Removal)
Transfers to Reserves - Capital	2,534,100	5,114,256	2,580,156	\$1.5Mil developer levies, \$54k Fortis streetlight revenue, \$620k wildfire and utility surpluses transferred to Reserve
Internal Transfers Expenses	545,000	433,419	(111,581)	
Loss on Disposal of Assets	-	75,718	75,718	Disposal of book value of existing Maplewood infrastructure during upgrades
Operating Expenses	41,180,900	43,870,693	2,689,793	
Amortization of Capital Assets	6,205,800	6,662,664	456,864	Timing of assets put in to use
Accretion of Asset Retirement Obligation	-	3,379	3,379	
Total Expenses	47,386,700	50,536,736	3,150,036	
Net Surplus (Deficit)	(6,205,800)	317,321	6,523,121	

Capital Budget Summary
Budget vs. Actual Comparison – January 1 – December 31, 2025

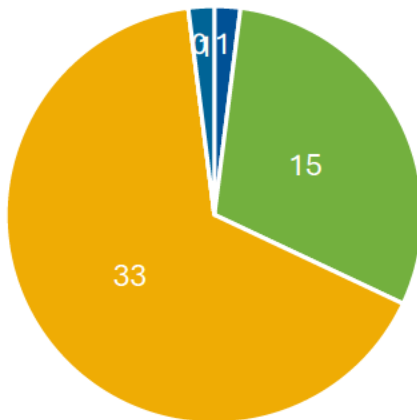
Project Status

Status	Q1	Q2	Q3	Q4
Not Started	18	5	2	1
In Progress	23	29	23	15
Completed	5	15	23	33
On Hold	0	0	1	0
Cancelled	0	0	1	1
Total	46	49	50	50

Project Completion

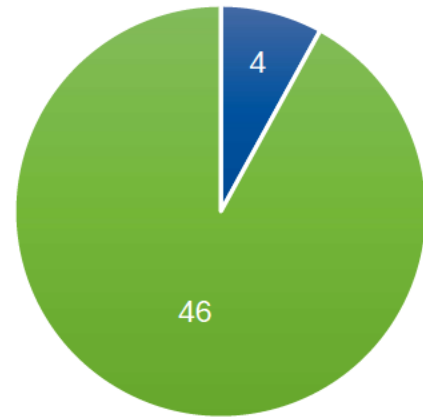
Town administration has completed 33 of 50 capital projects at Q4. 17 Projects were carried-forward to the 2026 Capital Budget.

Project Status



- Not Started ■ In Progress ■ Completed
- On Hold ■ Cancelled

Project Budget



- Over Budget ■ On / Under Budget

Town of Strathmore
2025 Q4 Capital Forecast

Business Case Name	Capital Funding	2025 Original Budget	2024 Capital Project Carry Forwards	2025 Amendments	Total 2025 Budget (Annual)	Actuals (to Dec 31, 2025)	2025 Budget to Actual	Projected Carry Forward to 2026	Status (Complete, Not Started, On Hold, Cancelled)	Comments
AUTO - 5238 - Family Centre Ice Resurfacers Batteries	Capital Reserve	\$40,000			\$40,000	\$33,055	(\$6,945)	\$0	Complete	
AUTO - 3052 - Engine 2 Replacement Fire Truck	LGFF/CCBF	\$480,000			\$480,000	\$471,117	(\$8,883)	\$8,880	In progress	Please carry forward the remaining balance to 2026 for final payment
AUTO - 3215 - SCBA Replacement	LGFF/CCBF	\$76,000			\$76,000	\$76,371	\$371	\$0	Complete	
Resolution 230.07.25 Purchase aerial/ladder truck	Multiple			\$350,000	\$350,000	\$304,273	(\$45,727)	\$45,720	In progress	Please carry forward the remaining balance to 2026 for second payment
Capital Building Improvements - Mechanic Shop	Capital Reserve		\$19,100		\$19,100	\$17,251	(\$1,849)	\$0	Complete	
LED upgrades	LGFF/CCBF		\$15,700		\$15,700	\$21,171	\$5,471	\$0	Complete	
Fleet - GPS units	LGFF/CCBF		\$25,000		\$25,000	\$0	(\$25,000)	\$0	Cancelled	Annual programming is too expensive. Will revisit in the future.
AUTO - 5303 - Sidewalk Improvements	LGFF/CCBF	\$200,000			\$200,000	\$42,225	(\$157,775)	\$157,770	In progress	2025 contractor was terminated. 2026 will include 2025 and 2026 repairs
AUTO - 5290 - Splash Park Recirculation system	LGFF/CCBF	\$300,000			\$300,000	\$0	(\$300,000)	\$300,000	In progress	Grant applied for in 2025 and approved in 01/2026. Work to be completed in the fall of 2026
AUTO - 5295 - Kinsmen Tree Replacement Design	Capital Reserve	\$50,000			\$50,000	\$0	(\$50,000)	\$50,000	In progress	Design work to be completed in 2026
AUTO - 5302 - Kinsmen Park Christmas Lights	Capital Reserve	\$20,000	\$20,000		\$40,000	\$40,727	\$727	\$0	Complete	late invoices (2025 - \$35k)
AUTO - 5304 - Site Furniture	LGFF/CCBF	\$25,000	\$17,600		\$42,600	\$42,095	(\$505)	\$0	Complete	
AUTO - 5279 - Fleet - Portable Column Lifts	Capital Reserve	\$78,000			\$78,000	\$74,719	(\$3,281)	\$0	Complete	
AUTO - 3098 - Roads - PW 22 Sterling 7500 Plow Truck Replacement- 2025	LGFF/CCBF	\$470,000		\$30,000	\$500,000	\$219,973	(\$280,027)	\$280,020	In progress	Supplier building truck, delivery expected 02/2026
Roads - EPW 36 RPM Tech 220 Loader Mounted Snow Blower Replacement- 2025	LGFF/CCBF	\$265,000			\$265,000	\$254,850	(\$10,150)	\$0	Complete	
AUTO - 3132 - 72 - Parks - PK86 Kenworth Single Axle Water truck Replacement - 2025	LGFF/CCBF	\$170,000			\$170,000	\$149,605	(\$20,395)	\$0	Complete	
AUTO - 3212 - Road Asset Management Plan (RAMP)	LGFF/CCBF	\$380,000			\$380,000	\$367,336	(\$12,664)	\$0	Complete	
AUTO - 3213 - Capital Projects Engineering	Capital Reserve	\$75,000			\$75,000	\$64,148	(\$10,853)	\$0	Complete	Additional expenditures in Wildflower Road can be covered via this budget.
Wildflower Road	Roads OSL		\$66,100		\$66,100	\$75,018	\$8,918	\$0	Complete	
AUTO - 3211 - Water Reservoir Upgrades	Multiple	\$5,300,000	\$2,037,100		\$7,337,100	\$3,590,312	(\$3,746,788)	\$3,746,790	In progress	Please carry forward the full remaining amount
Environmental Monitoring - Ag Society Grounds	Financial Stabilization Reserve		\$9,200		\$9,200	\$800	(\$8,400)	\$0	Complete	2025 project complete. Will follow up in future years
AUTO - 3209 - 42.1 - Distribution & Collection Out-of-scope Maintenance	Waste Water Reserve	\$75,000			\$75,000	\$82,648	\$7,648	\$0	Complete	*GP report shows \$77,973, additional \$4675 was expensed under SAN_EN2401 (Arc Flash Study)
AUTO - 3150 - 42.1 - WWTP UV System	Waste Water Reserve	\$385,000			\$385,000	\$307,652	(\$77,348)	\$75,000	In progress	*updated with 2025 spend
AUTO - 3210 - 42.1 - WWTP PLC/SCADA Upgrades	Multiple	\$125,000	\$280,000		\$405,000	\$321,039	(\$83,961)	\$82,000	In progress	*updated with 2025 spend
AUTO - 3202 - 42.1 - WWTP General Plant Upgrades	Waste Water Reserve	\$60,000	\$7,800		\$67,800	\$68,372	\$572	\$0	Complete	*includes OOS - replacement of exhaust fan
Lift Station Upgrades	Waste Water Reserve		\$17,000		\$17,000	\$0	(\$17,000)	\$0	Complete	Project Complete, no further budget required.
AUTO - 3207 - Pathway Lifecycle	LGFF/CCBF	\$78,000	\$17,000		\$95,000	\$70,388	(\$24,612)	\$0	Complete	
Thistle Way Sanitary Replacement	Waste Water Reserve			\$300,000	\$300,000	\$297,630	(\$2,370)	\$0	Complete	
Resolution 205.06.25 & 223.07.25 Watermain Modifications	Water Reserve			\$950,000	\$950,000	\$929,459	(\$20,541)	\$20,540	In progress	Full Carry Forward required, final costs not confirmed
Resolution 259.09.25 Water License	Water Reserve			\$350,000	\$350,000	\$2,500	(\$347,500)	\$347,500	In progress	Expenditures occurring in January and March, 2026
Wayfinding	Capital Reserve		\$30,000		\$30,000	\$0	(\$30,000)	\$0	Complete	
Digital Highway Sign (Removal)	Capital Reserve		\$10,000		\$10,000	\$0	(\$10,000)	\$0	Complete	RB - \$2k spend, moved to Operating (not capital in nature)
AUTO - 5256 - Curling Rink - Backflow Prevention	Capital Reserve	\$14,000			\$14,000	\$10,900	(\$3,100)	\$0	Complete	
AUTO - 3199 - Aquatic Centre - Expansion Tank & Bladder Replacement	LGFF/CCBF	\$30,000			\$30,000	\$18,528	(\$11,472)	\$0	Complete	
Recreation Needs Assessment	Financial Stabilization Reserve		\$8,600		\$8,600	\$8,590	(\$10)	\$0	Complete	
Aquatic Center - Pool Pumps	LGFF/CCBF		\$19,100		\$19,100	\$17,867	(\$1,233)	\$0	Complete	
AUTO - 5271 - Aquatic Center Carbon Monoxide Detector System	LGFF/CCBF	\$9,000			\$9,000	\$8,258	(\$742)	\$0	Complete	
AUTO - 4221 - ERP Replacement and Process Optimization	LGFF/CCBF	\$150,000			\$150,000	\$0	(\$150,000)	\$150,000	Not Started	Transformation Committee Project Governance has started. Orig. RFP cancelled due to budget and scope realignment. Process modernization, requirement gathering, and the revised RFP are planned for Q3 to Q4 2026

AUTO - 4231 - IT - CPS - Fire Department Internet Upgrade	Capital Reserve	\$21,000			\$21,000	\$9,931	(\$11,069)	\$11,060	In progress	Outside plant telco cable construction is complete. Firehall IT network deployed. Network integration with existing phone system equipment
AUTO - 4225 - IT Server Upgrade	LGFF/CCBF	\$323,000			\$323,000	\$207,820	(\$115,180)	\$115,180	In progress	IT Server hardware implemented. Secure network and data centre Integration in progress.
AUTO - 5263 - IODS - Public Works Bulk Water Station Payment Terminal Replacement	Water Reserve	\$50,000			\$50,000	\$8,494	(\$41,506)	\$41,500	In progress	The new bulk water filling station with accounting integration went live. New change request to add field CCTV camera underway. The project closure package and financial accounting are being finalized in Q2
AUTO - 5257 - IT - IT Restoration, Consolidation, and Cost Efficiency Roadmap - 10 Years (2024-2034)	LGFF/CCBF	\$64,000			\$64,000	\$59,388	(\$4,612)	\$0	Complete	2025 IT evergreen complete. 2026 IT evergreen to be started in Q2 2026. Project Charter defined.
GP Upgrades	Financial Stabilization Reserve		\$6,500		\$6,500	\$10,178	\$3,678	\$0	Complete	
Offsite Backups	Financial Stabilization Reserve		\$7,900		\$7,900	\$7,900	\$0	\$0	Complete	
Disaster Recovery - IT Infrastructure\Network	Financial Stabilization Reserve		\$15,000		\$15,000	\$15,000	\$0	\$0	Complete	
Evergreen client computer equipment	Financial Stabilization Reserve		\$27,400		\$27,400	\$33,605	\$6,205	\$0	Complete	2025 IT evergreen complete
Cybersecurity Improvements, Risk Remediation, Network Security	Financial Stabilization Reserve		\$8,000		\$8,000	\$7,880	(\$120)	\$0	Complete	
IT Backup Systems Project	Financial Stabilization Reserve		\$130,000		\$130,000	\$13,023	(\$116,977)	\$116,970	In progress	Procurement pending to start Q2 2026 - A new managed Backup-as-a-services (BaaS) RFP will be issued after the IT_MA2503 IT server upgrade is completed to avoid rework after major design changes.
IT - Municipal Surveillance Assessment & Initial Cameras	Financial Stabilization Reserve		\$10,100		\$10,100	\$0	(\$10,100)	\$10,100	In progress	Started the deployment planning of Public Works bulk water filling station and Municipal Building crosswalk CCTV camera.
Municipal Enforcement patrol vehicle	Fire Reserve		\$18,000	7200	\$25,200	\$25,145	(\$55)	\$0	Complete	
		\$9,313,000	\$2,822,200	\$1,987,200	\$14,122,400	\$8,387,240	(\$5,735,160)	\$5,559,030		

Reserves Summary Update Continuity Schedule with Commitments – January 1 – December 31, 2025

As of December 31, 2025, Town of Strathmore Reserve balances are as follows:

- \$4.46 million – Uncommitted Operating Reserves
- \$2.88 million – Committed Operating Reserves
- \$6.48 million – Uncommitted Capital Reserves
- \$6.36 million – Uncommitted Offsite Levy Reserves for future projects – based upon the offsite levy bylaw 24-17 the estimated costs of capital projects is \$299.83 million

Town of Strathmore Continuity of Reserves December 31, 2025

	2025 Opening Balance	Dec 31, 25 Closing Balance	2025 Commitments	2025 Uncommitted Balance
OPERATING				
Operating Reserve - Financial Stabilization	\$5,102,768	\$6,411,546	\$2,712,265	\$3,699,281
Operating Reserve - Non-Annual Recurring Expenses	\$0	\$164,350	\$162,800	\$1,550
Operating Reserve - Development Application	\$70,000	\$486,330	\$0	\$486,330
Operating Reserve - Snow Reserve	\$110,296	\$273,096	\$0	\$273,096
Total Operating Reserves	\$5,283,064	\$7,335,323	\$2,875,065	\$4,460,258
CAPITAL				
Capital Reserve - General Municipal	\$141,463	\$92,739	\$0	\$92,739
Asset Replacement / Rehabilitation	\$436,021	\$562,391	\$61,060	\$501,331
Capital Reserve - Fire	\$211,788	\$358,533	\$0	\$358,533
Capital Reserve - Roads	\$77,418	\$78,888	\$0	\$78,888
Capital Reserve - Storm Water	\$1,115,404	\$1,285,539	\$79,884	\$1,205,655
Capital Reserve - Water	\$1,600,588	\$1,948,776	\$409,540	\$1,539,236
Capital Reserve - Wastewater	\$1,568,065	\$1,848,843	\$75,000	\$1,773,843
Capital Reserve - Solid Waste	\$100,852	\$323,352	\$65,200	\$258,152
Capital Reserve - Affordable Housing	\$151,477	\$154,357	\$0	\$154,357
Capital Reserve - Sports Centre	\$387,589	\$517,023	\$0	\$517,023
Capital Reserve - Land Capital		\$0	\$0	\$0
Total Capital Reserves	\$5,790,666	\$7,170,441	\$690,684	\$6,479,757
OFFSITE LEVIES				
Offsite Levies - Roads	\$639,213	\$1,026,215	\$0	\$1,026,215
Offsite Levies - Storm	\$1,867,898	\$2,117,940	\$0	\$2,117,940
Offsite Levies - Water	\$1,686,199	\$2,237,377	\$1,023,000	\$1,214,377
Offsite Levies - Wastewater	\$1,303,952	\$1,634,296	\$0	\$1,634,296
Cash in Lieu - Municipal Reserves	\$358,805	\$365,625	\$0	\$365,625
Total Offsite Levies Reserves	\$5,856,066	\$7,381,452	\$1,023,000	\$6,358,452
TOTAL RESERVES	\$16,929,797	\$21,887,216	\$4,588,749	\$17,298,467

Commitments are amounts approved by Council as budgeted capital and operating expenditures funded from reserves that have not yet occurred/been applied.



Request for Decision

To: Mayor & Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: April 7, 2026

Meeting Date: April 15, 2026

SUBJECT: Stormwater Agreement Amendment

RECOMMENDATION: THAT Council authorize the Mayor and CAO to sign the First Amending Agreement of the existing Stormwater Discharge Agreement as presented in Attachment I.

STRATEGIC PRIORITIES:



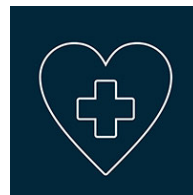
Affordable Living



Climate Resiliency



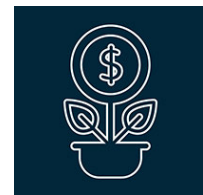
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

N/A - This is an amendment to an existing agreement, no substantial changes are anticipated.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

Stormwater is discharged in compliance with Alberta Environment & Protected Areas as well as under volume and quality requirements as detailed in the original agreement. These details are not changing as part of this amendment and will continue to be complied with.

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

This change will have no effect on the general public or the development industry. The amendment addresses boundaries noted in the agreement which have become outdated due to new development and the creation of CSMI.

ORGANIZATIONAL:

None, the creation of the amendment is the only staff time committed, annual time commitments to this matter will not change.

OPERATIONAL:

None, this change documents existing conditions.

FINANCIAL:

Fees outlined in the agreement are collected via Off-site Levies and remitted to the WID in alignment with this agreement. No change to levies or processes are required.

POLICY:

N/A

IMPLEMENTATION:

Upon execution of the agreement, payment for areas not previously included in the agreement can be reconciled. Collection of levies has been collected in anticipation of this change.

BACKGROUND:

The Town has had a stormwater discharge agreement with the Western Irrigation District (WID) for many years, the most recent agreement being signed in 2017. This existing agreement included areas which are now part of the Cooperative Stormwater Management Initiative (CSMI) and did not include more recent development areas such as Edgefield. This amendment corrects the agreement such that the entirety of the Town is either included in this agreement or the CSMI agreement and removes any overlap between the two.

KEY ISSUE(S)/CONCEPT(S):

Agreements are regularly checked and verified for accuracy. The age of this agreement allowed for inconsistencies to develop over time and as such amendments were required prior to the next renewal date. These changes are technical in nature and match the overall intent of the agreement. Fees collected and payments remitted have anticipated this change.

DESIRED OUTCOMES:

Execution of the agreement will allow business between the two parties to continue as intended and without interruption.

COMMUNICATIONS:

The creation of this amendment has been collaborative between the parties. No outside communication has been required as the town's fees and levy bylaws already account for this amendment.

ALTERNATIVE ACTIONS/MOTIONS:

Council could choose to renegotiate the entire agreement however that is not recommended by Administration at this time.

ATTACHMENTS:

- [Attachment I: Draft First Amending Agreement Western Irrigation District](#)
- [Attachment II: Future Watershed](#)

Ethan Wilson, Manager of Infrastructure	Approved - 10 Apr 2026
Jamie Dugdale, Director of Infrastructure, Operations, and Development Services	Approved - 10 Apr 2026
Kevin Scoble, Chief Administrative Officer	Approved - 10 Apr 2026
Veronica Anderson, Legislative Services Officer	Approved - 10 Apr 2026

FIRST AMENDING AGREEMENT

THIS CONTRACT ADDENDUM, made in duplicate, as of the ____ day of _____, 20__.

BETWEEN:

THE TOWN OF STRATHMORE
a municipality pursuant to
the Municipal Government Act, RSA 2000, c M-26
(the "Town")

- AND -

WESTERN IRRIGATION DISTRICT
an irrigation district established pursuant to
the Irrigation Districts Act, R. S.A. 2000, c. 1-11
("WID")

(each, a "Party" or together, the "Parties")

WHEREAS the Parties entered into a Storm Water Discharge Agreement (the "Discharge Agreement") dated effective the 1st day of November, 2017 for the purpose of formalizing matters surrounding the discharge of any water or Storm Water Drainage into the Works.

AND WHEREAS the Parties desire to amend the Discharge Agreement on the terms and conditions set forth in this contract amendment (the "Amending Agreement").

AND WHEREAS this Amending Agreement is the first amendment to the Discharge Agreement.

NOW THEREFORE in consideration of the Parties agreeing to amend their obligations in the existing Contract, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to keep, perform and fulfill the promises, conditions and agreements below.

AMENDMENTS

Section 13 of the Discharge Agreement is amended to read as follows:

In addition to payment of the Annual Fees, all development agreements issued by the Town after November 1, 2017, which are located within the applicable area indicated in Schedule A, are to include a per lot assessment in favour of the WID to be charged to the developer for the purpose of storm water system capital levies (the "Capital Levy"). The Town shall pay the Capital Levy to the

WID, at the time of payment of the Annual Fee, for that year regardless of whether the Town collects the Capital Levy from the developer. The Town shall, by August 1 of each calendar year, supply to the WID an accurate listing of the number of development agreements that have been approved by the Town since the date of previous listing supplied. WID shall have the right at all reasonable times to access the records of the Town to verify the accuracy of the development agreements supplied by the Town.

The Capital Levy shall be assessed at a minimum of \$500 per lot identified in the development agreements. Adjustments to the Capital Levy shall be done jointly by the Town and WID through a cost analysis study, which would support the Town's Off-site Levy Bylaw. A cost analysis study can be requested by either party, no less than 12 months from the previous study being completed.

All Capital Levies paid by the Town to the WID shall be held by the WID in a separate interest-bearing account for the mutual benefit of the WID and Town (the "Capital Fund"). The Capital Fund is to be utilized solely to pay for the costs of completing new or rehabilitating existing storm water facilities and structures that are (i) within the boundaries of applicable area indicated in Schedule A, (ii) for the benefit of the Town, or (iii) for such other purpose is mutually agreed to in writing by the WID and Town. At any time and from time to time either party may submit a written proposal (a "Proposal") to the other party for its approval setting forth, in reasonable detail, a description of a project for which it would intend to use all or a portion of the Capital Fund. The party receiving a proposal shall not unreasonably withhold its consent to the project described therein. If, however, the parties are unable to agree as to any project using all or a portion of the Capital Fund, whether set forth in a proposal or otherwise, the matter shall be referred to and determined by dispute resolution as set out in Schedule C.

Upon the completion of the annual audit of the WID, a register of the Capital Fund shall be provided to the Town, detailing all revenue, expenses, interest earned, and fees expended for the previous year.

If upon the expiration or other termination of this Agreement there remains any monies in the Capital Fund, such monies shall be applied or used as mutually agreed in writing by the parties, and failing such agreement, the matter shall be referred to and determined by arbitration as provided for in this Agreement.

The WID and the Town will review the terms of this agreement upon a material change in the Town's boundaries or drainage patterns and ensure that the boundaries defined in Schedule A reflect the stormwater system that will be used by each area. Any amendments to the contributing areas will result in a corresponding reallocation of funds collected to date.

NO OTHER CHANGES

Except as otherwise expressly provided in this Amending Agreement, all of the terms and conditions of the Discharge Agreement remain in full force and effect.

MISCELLANEOUS TERMS

Capitalized terms not otherwise defined in this Amending Agreement shall have the meanings ascribed to them in the Discharge Agreement. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Amending Agreement. Words in the singular mean and include the plural and vice versa.

IN WITNESS WHEREOF the parties have executed this Agreement on the date specified on Page 1 hereto.

For the Town of Strathmore:

Name: Pat Fule
Title: Mayor

Name: Kevin Scoble
Title: Chief Administrative Officer

For Western Irrigation District:

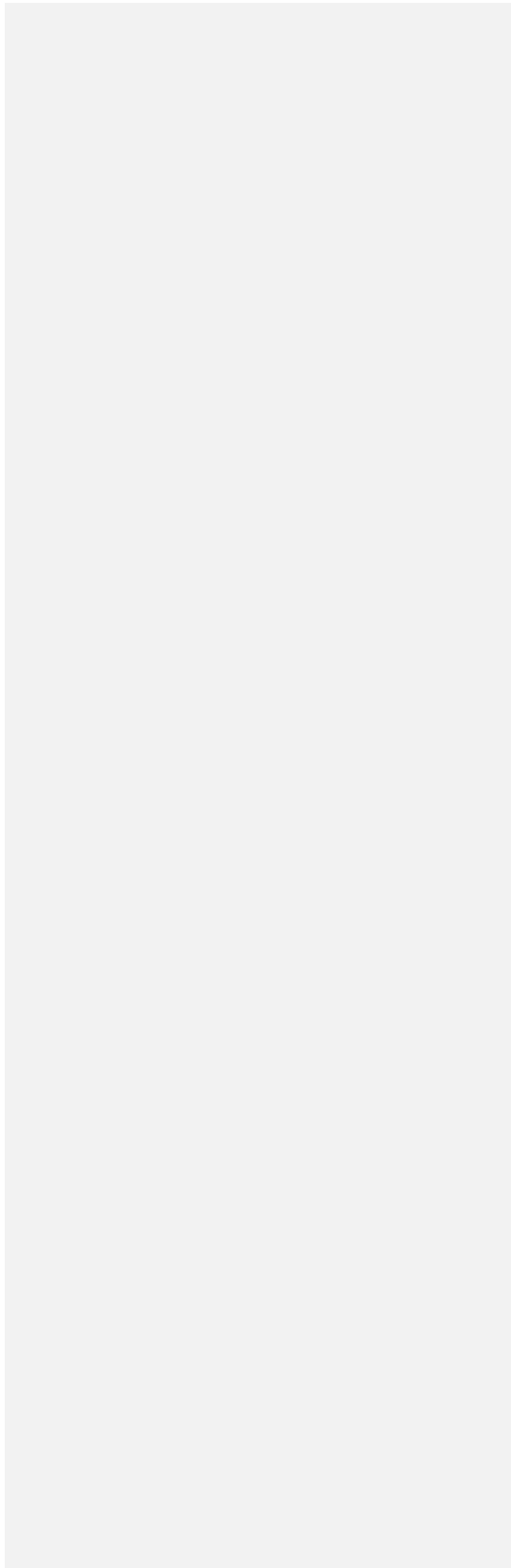
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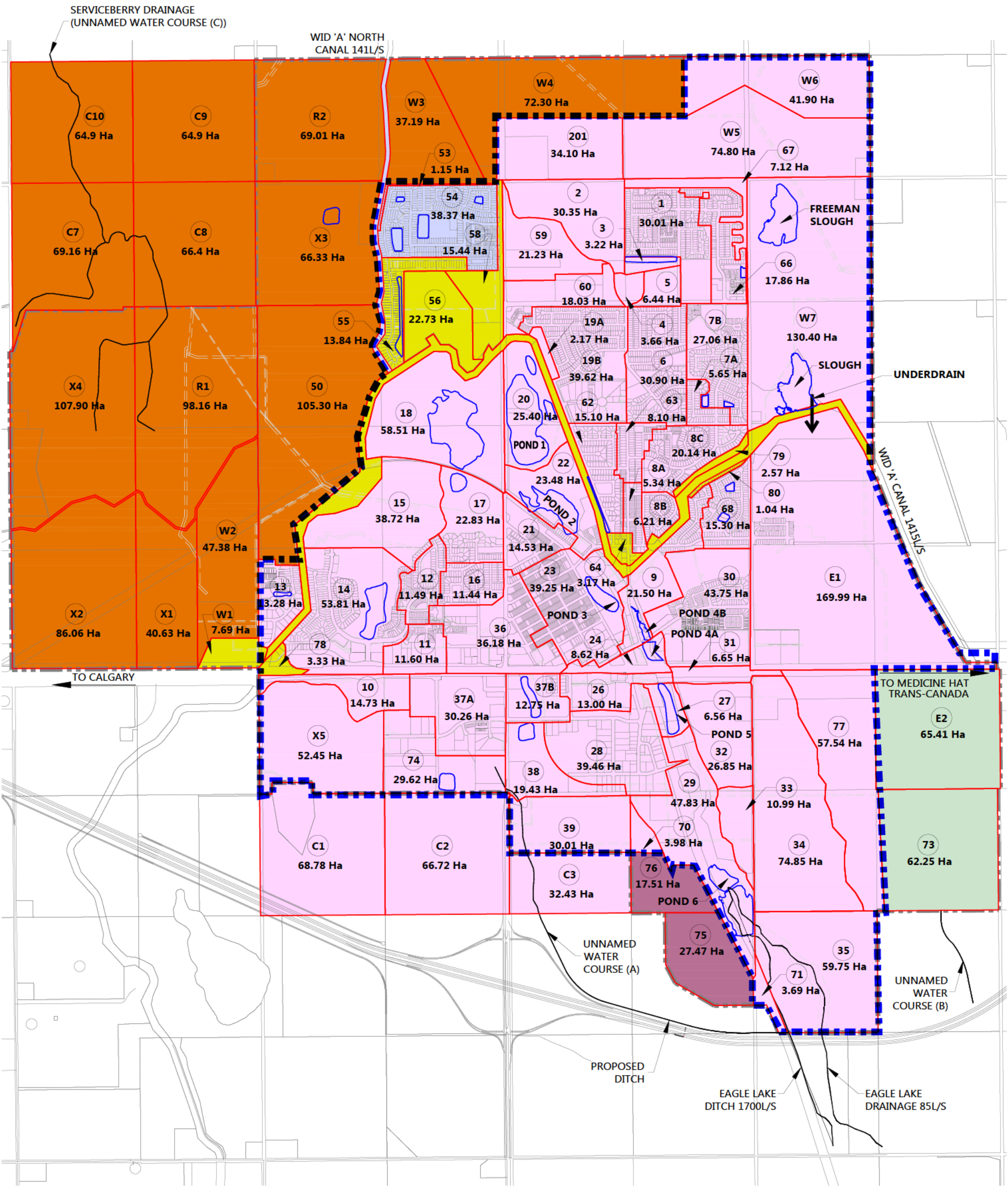
Name:
Title:

Commented [CM1]: Confirm signatories for WID

Schedule A – Agreement Area

The area applicable to this agreement is outlined in Blue on the subsequent page





Legend

	CATCHMENT BOUNDARY		WID 'A' NORTH CANAL		UNNAMED WATER COURSE (B) /EAGLE LAKE DRAINAGE		SUBCATCHMENT AREA LABEL
	TOWN BOUNDARY		SERVICEBERRY DRAINAGE		NO DRAINAGE		APPLICABLE AREA - STORMWATER DISCHARGE AGREEMENT
	UNNAMED WATER COURSE		WID 'A' CANAL		EAGLE LAKE DITCH DRAINAGE		

SCHEDULE A - STORMWATER DISCHARGE AGREEMENT - AMENDED FEBRUARY 2026



Request for Further Direction

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: March 16, 2026

Meeting Date: April 15, 2026

SUBJECT: 911 Fire Dispatch Options

RECOMMENDATION: Information for Council and for Council to provide direction on the Town's 911 Fire Dispatch Service.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



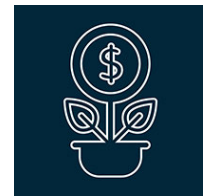
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

As part of its Strategic Plan, Council has prioritized the maintenance, protection, and improvement of Community Wellness programs and services that support optimum lifestyles for residents of Strathmore.

Effective 9-1-1 call taking and fire dispatch play a critical role in protecting life, property, and public safety. Ensuring these services are reliable, coordinated, and sustainable helps foster a safe and resilient community and supports the overall wellness of residents, visitors, and emergency responders.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

This report supports economic sustainability by evaluating service delivery models for fire dispatch and/or 9-1-1 call taking with consideration for long-term cost stability, value for service, and financial risk. A sustainable model will help ensure reliable emergency communications while managing the associated costs responsibly.

SOCIAL SUSTAINABILITY:

Reliable emergency communications are a core public safety service. This report supports social sustainability by considering options that protect timely call handling, effective fire dispatching, and consistent service to residents, visitors, and responding agencies.

ENVIRONMENTAL SUSTAINABILITY:

Environmental sustainability is not applicable at this time.

IMPLICATIONS OF RECOMMENDATION:**GENERAL:**

This report discusses the various options associated with fire dispatch and/or 9-1-1 call-taking services for the community. This report looks at the financial considerations, a technology comparison (NG 911), operational coordination, and service levels for four (4) providers.

ORGANIZATIONAL:

While a change in provider or service model would require some organizational changes (i.e. new agreements, staff training, etc.), Administration is aware of the implications and can formalize a plan to ensure there are no implications to the community.

OPERATIONAL:

Some of the operational implications may include changes to call flow, dispatch protocols, response times, and training requirements; however, Administration would develop a plan should there be any changes to dispatch services.

FINANCIAL:

Potential financial implications would specifically be the annual operating costs (positive or negative) for the dispatch service; however, there could be additional unforeseen costs.

Considering that, Administration feels they are aware of the majority of the financial information.

POLICY:

Any provider changes must align with municipal bylaws, service agreements, provincial requirements, applicable emergency communications standards, and Council's strategic priorities. New agreements or policy amendments may be required depending on the chosen service model.

IMPLEMENTATION:

Should Council provide direction, Administration would develop a plan that includes formalizing an agreement with a dispatch provider, communication with stakeholders, etc...

A phased transition, to include testing, training, etc., may be necessary to reduce operational risk.

BACKGROUND:

The municipality currently receives fire dispatch and/or 9-1-1 call-taking services through WADEMSA.

As directed by Council, Administration has undertaken a review of service delivery options to determine the various options and opportunities for the community. This review included the financial costs, technology comparisons, service reliability, and governance.

KEY ISSUE(S)/CONCEPT(S):

The key issue for Council is determining which service delivery model best balances public safety, reliability, operational effectiveness, and financial sustainability. This includes consideration of whether to remain with the current provider, enter into an agreement with an alternative provider, or pursue another service arrangement.

DESIRED OUTCOMES:

The desired outcome is to identify a fire dispatch and/or 9-1-1 call taking model that:

- maintains or improves public safety service levels
- provides dependable and resilient emergency communications
- is operationally compatible with municipal fire services
- is financially responsible and sustainable
- supports future growth and service expectations

COMMUNICATIONS:

If Council approves a new direction, communications will be required with the current provider, the selected provider, affected agencies, fire department personnel, dispatch users, and the public. Communications should clearly outline the reason for the change, implementation timelines, and any expected impacts to service delivery.

ALTERNATIVE ACTIONS/MOTIONS:

1. THAT Council directs Administration to request a meeting with Wheatland County Administration for the purpose of reviewing 911 fire dispatch services and bring a report back to Council, including a 911 fire dispatch agreement with the recommended provider.

2. THAT Council direct Administration to cease participation with the Wheatland and Adjacent Districts Emergency Medical Services Association

AND THAT Council direct Administration to secure a 911 fire dispatch services agreement with Calgary 911.

3. THAT Council direct Administration to bring the 911 Fire Dispatch Options report to the May 13 Committee of the Whole for further review and discussion.

ATTACHMENTS:

[Attachment I: Fire Dispatch Council Presentation 2026](#)

Mark Pretzlaff, Director of Community and Protective Services

Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Approved
- 10 Apr
2026

Veronica Anderson, Legislative Services Officer

Approved
- 10 Apr
2026



Strathmore

Fire Dispatch & 911 Call Taking Review

Council Presentation | 2026 Service Comparison

Four providers reviewed
Population basis used in cost model: 14,339

Presented April 15, 2026

Background

Administration has reviewed fire dispatch and 911 call taking options to determine which model best balances service reliability, interoperability, resilience, and long-term affordability.

How Councils strategic priorities are met

Under a community wellness lens, dependable emergency communications help residents feel safe, supports firefighters, partner agencies, and strengthens public confidence in critical services when they are needed most.

Desired outcomes

- Timely call answer and quality dispatching
- Dependable backup and continuity
- Sustainable service and room for growth
- Nextgen911 and regulatory Compliance

Key issue

Which provider or service model offers the strongest overall fit for service quality, readiness, risk management, and cost?



This review is meant to support a safer, more resilient, and better-coordinated emergency communications model for the community.

Provider Snapshot

At-a-glance comparison:

Red Deer 911	Foothills	Calgary 911	Wheatland
<p>\$57,356 2026 Annual estimate \$4.00 per Capita</p> <ul style="list-style-type: none">• 71 departments served• 8 on shift minimum 6• Emergency Fire Dispatcher certified NextGen 911 compliant Fully redundant backup centre <p>Strengths Larger established centre with service agreement, full redundancy, and benchmark dispatch times.</p> <p>Watch-outs Transition window is longer than Calgary and the centre carries many client relationships. Mobile CAD units are expensive.</p> <hr/> <p>Switch-over estimate: 6 months</p>	<p>ATIA Sec.19(1)(b)</p>	<p>\$67,967 2026 Annual estimate \$4.74 per Capita</p> <ul style="list-style-type: none">• 18 departments served• 12 on shift 24/7 365• Emergency Fire Dispatcher certified NextGen 911 compliant Fully redundant backup centre <p>Strengths Strong staffing depth with surge capacity, strong processes and procedures, regional mutual-aid alignment, and the shortest stated transition period.</p> <p>Watch-outs Annual cost is above Red Deer and Foothills.</p> <hr/> <p>Switch-over estimate: ~30 days</p>	<p>\$172,068 2026 Annual estimate \$12.00 per Capita</p> <ul style="list-style-type: none">• 11 departments served• 1 on shift 24/7 365• Emergency Fire Dispatcher certified Current local provider <p>Strengths Known local relationship and familiarity with current service area.</p> <p>Watch-outs No standard agreement, no stated service standard, no NextGen911 compliance, and no redundant backup centre.</p> <hr/> <p>Current Provider</p>

Cost and Service Readiness

2026 Annual Estimated Cost



Capability Snapshot

Criteria	RD	FR	CGY	WH
Service Agreement	✓	ATIA S. 19(1)(b)	✓	✗
Quality Assurance Program	✓	ATIA S. 19(1)(b)	✓	✗
Currently NextGen 911 Compliant	✓	ATIA S. 19(1)(b)	✓	✗
Formal Fire Dispatch Accreditation	✓	ATIA S. 19(1)(b)	✓	✓
Fully Redundant Backup Centre	✓	ATIA S. 19(1)(b)	✓	✗
Dispatch Benchmarks	✓	ATIA S. 19(1)(b)	✓	✗
Records Management Integration	✓	ATIA S. 19(1)(b)	✓	✓

RD = Red Deer | FR = Foothills | CGY = Calgary | WH = Wheatland

Readiness Takeaway
 Red Deer and Calgary show the fullest readiness profile in the worksheet. ATIA S. 19(1)(b) Wheatland carries the clearest continuity gaps.

Implications and Implementation

General implications

To identify the service model that best meets the municipality's needs for emergency response performance, continuity planning, governance, and long-term sustainability.

Operational	Financial	Organizational & policy
<ul style="list-style-type: none">• Response performance, benchmark times, and dispatch workload• CAD/MDT interoperability with fire and AHS systems• Backup centre capacity, mayday protocols, benchmarking, nextgen911 compliance and recording quality	<ul style="list-style-type: none">• Annual operating cost and future rate growth• Transition, testing, and potential one-time start-up costs• Value for service relative to risk and resilience	<ul style="list-style-type: none">• New or revised service agreements• Ongoing contract oversight and quality assurance• Stakeholder and public communication requirements

Implementation path

1. Council direction / Administration Recommendation



Select preferred provider or direct further procurement.

2. Agreement + Migration planning



Finalize terms, governance, testing, and transition responsibilities.

3. Training, Communications, Go-live



Notify stakeholders, validate workflows, and launch service.

Provider transition windows noted in the worksheet range from about 30 days (Calgary) to ATIA S. 19(1)(b) and 6 months (Red Deer).

QUESTIONS?





Report for Council

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: March 16, 2026

Meeting Date: April 15, 2026

SUBJECT: Strathmore Motor Products Sports Centre – Sport Court Feasibility

RECOMMENDATION: Information for Council.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



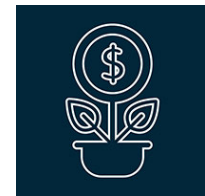
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

As part of its Strategic Plan, Council has prioritized the maintenance, protection, and improvement of Community Wellness services that support optimum lifestyles for residents of Strathmore.

The installation of a specialized sport flooring, over the "concrete pad", at the Strathmore Motor Products Sports Centre would provide an additional gymnasium/court space that could be used for a variety of sports (badminton, basketball, pickleball, volleyball, etc.) and other multipurpose activities. A specialized sport flooring would optimize the undeveloped area, enable greater utilization, and create another amenity to generate revenue for the facility.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

While the addition of a new specialized sport flooring at the Strathmore Motor Products Sports Centre would require a capital investment, it would significantly impact the economic sustainability of the Town. This would increase facility utilization for both the public and various

sports organizations. It would enable the facility to potentially host additional tournaments or regional competitions, which would generate rental revenue for the facility but could also have spillover effects on local spending (hotels, restaurants, etc.).

SOCIAL SUSTAINABILITY:

A specialized sport flooring would have a meaningful impact on the community's social sustainability by improving how people access, use, and benefit from the various amenities at the Strathmore Motor Products Sports Centre. Modern sport flooring, versus a concrete pad, is designed for multiple uses and can accommodate different age groups (youth, adults, seniors) as well as better support adaptive sports for people with disabilities. It also reduces impact stress and injury risks, which encourages consistent, long-term engagement in physical activity.

ENVIRONMENTAL SUSTAINABILITY:

Not applicable at this time.

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

The addition of new specialized sport flooring at Strathmore Motor Products Sports Centre has broad, multi-dimensional implications for the Town. While there are financial and budget implications (capital and operating costs (cleaning, maintenance, etc) some of these can be offset by increased rentals and programming revenue. This new amenity would also have some operational impacts with staff training and additional scheduling adjustments to maximize usage for the public, sport organizations, and possibly George Freeman School. Finally, the addition of the new amenity would increase spontaneous and organized recreation for the community, attracting more users and expanding the variety of activities offered by the Town.

ORGANIZATIONAL:

While the addition of a new amenity, like a specialized sports flooring, will have a number of operational implications, there are some organizational implications as well.

A new amenity would require an update or development of new policies for booking and scheduling to protect the asset and ensure consistent operations, as well as new maintenance protocols and inspection schedules.

Furthermore, purchasing a floor would require selecting qualified vendors with technical expertise as per the Town's Procurement Policy, managing warranties, service agreements, and performance standards, and coordinating installation timelines with facility closures.

Lastly, the flooring becomes part of the Town's infrastructure portfolio so it can be tracked in the asset management system, including planned inspections, maintenance, and replacement cycles.

OPERATIONAL:

Staffing and training/training and facility scheduling/programming complexity are the primary operational implications associated with the addition of a new sport amenity.

The addition of a second specialized flooring system would come with a number of specific care requirements, requiring staff to be trained in proper cleaning, maintenance, and inspection, and an understanding of usage restrictions (e.g., footwear, equipment). This may require an increase in staff capacity requirements or upskilling existing employees.

Facility scheduling and programming complexity would be impacted with the addition of a new sports amenity. Another court would increase demand and the need for a fair allocation process (youth vs adult, recreational vs rentals).

Additional implications would arise within the facility as the installation of the sports floor would necessitate moving the baseball batting cage to another location, ideally to the sports turf portion of the building, creating a new, uninterrupted playing area.

An upgraded batting cage and turf field divider would also support greater utilization within the facility by creating several flexible playing areas to support recreational and organized users of all ages and abilities.

FINANCIAL:

There are several financial implications, beyond the initial purchase, when a new amenity becomes operational.

A new amenity could increase revenue through expanding programming and the ability to host larger tournaments/events but additional operating (staff) and maintenance (cleaning) costs could increase. Furthermore, the lifecycle and replacement costs need to be considered, such as establishing reserve funds annually to avoid large, unexpected expenses later.

Financially, specialized sport flooring is a long-term investment with both costs and revenue potential. Some of the costs associated with the new specialized sport flooring, over the "concrete pad", at the Strathmore Motor Products Sports Centre are:

- New Sport Flooring - \$165k
- New Court Divider - \$25k
- Basketball baskets (2) - \$40k
- Floor Curtain - \$35k
- Basketball Score Clocks - \$30k
- Volleyball Equipment (poles, nets, etc...) - \$25k

Badminton/Pickleball Equipment (nets, etc...) - \$1.5k
 Total - \$326k

Should a new sport flooring be installed, Administration would recommend additional capital projects for the Strathmore Motor Products Sports Centre in order to better maximize facility operations. Capital projects would include:

New artificial turf (lifespan) - \$300k
 Turf divider curtain - \$35k
 Batting Cage - \$35k
 Additional equipment storage - \$25k
 Total - \$385k

In addition to the amounts noted above, Council will also need to consider lifecycle maintenance and replacement (asset management).

Should Council wish to proceed with this project, Administration is recommending this project be reviewed through the Capital Prioritization Matrix during the 2027 Budget preparation.

Should Council wish to proceed with this project and not prioritize this initiative through the Capital Prioritization Matrix, Administration recommends a review on potential funding (debt vs. reserves).

POLICY:

Service & Service Levels Inventory would need to be updated should a new amenity (sport court) be installed.

IMPLEMENTATION:

Not applicable at this time.

BACKGROUND:

The Strathmore Motor Products Sports Centre opened to the public in Feb. 2019.

Initially, the "concrete pad" was conceived as a turfed area for futsal; however, in discussions with the Strathmore Minor Soccer, Administration recommended not to develop the "concrete pad" and advocated for the development of an open turf area (as opposed to a boarded lacrosse amenity).

In March 2020, the facility closed and when it reopened, facility utilization was limited and Administration operated the facility without developing the "concrete pad" area. Ultimately,

Administration began utilizing the undeveloped concrete pad area in a limited capacity to support George Freeman school and limited recreational usage.

As part of the 2024 Recreation and Culture Needs Assessment, the report provided a list of high, medium and low priorities associated with the Town's facilities and amenities. This list detailed a facility/amenity is considered to be in high demand with low supply, and therefore should be prioritized for investment and improvement or high demand and high supply which would require active effort to maintain and safeguard existing infrastructure, and low demand facilities which would require strategies to boost demand or to limit further investments.

Below is the list of indoor facilities/amenities and their priority:

High Priority

- 7. Fitness/wellness facilities (e.g. exercise / weight room)
- 11. Sports fields – artificial turf (e.g. soccer, football)
- 13. Multi-purpose program rooms
- 19. Indoor child playgrounds
- 21. Hardcourts (e.g. basketball, ball hockey)

Medium Priority

- 1. Gymnasium type spaces (e.g. basketball, volleyball, badminton, pickleball)
- 2. Indoor climbing wall
- 3. Indoor multi-sport / field house type facilities (e.g. for activities like indoor soccer, ball hockey, roller derby, lacrosse, etc.)
- 11. Dance/program rooms

Low Priority

- 2. Court sports (e.g. racquetball, squash)
- 6. Walking/running track
- 7. Pickleball courts
- 8. Combative Spaces (e.g. judo, karate)
- 11. Parkour room/gymnastics space

KEY ISSUE(S)/CONCEPT(S):

All projects associated with the 2026 Capital Budget have already been allocated. Funding for any new projects would need to be allocated from reserves.

While a sport court flooring would certainly increase utilization at the Strathmore Motor Products Sports Centre for both spontaneous and organized recreation users, it would also reflect the first amenity listed as a medium priority, as indicated in the Recreation & Culture Needs assessment.

And yet, there are operational implications that would also need to be addressed in order to maximize facility utilization and revenue.

An upgraded and relocated batting cage and turf field divider would also support greater utilization within the facility by creating several flexible playing areas to support recreational and organized users of all ages and abilities. Equally important, these facility upgrades would maintain access to revenue-generating user groups and further increase revenue by splitting the turf into two bookable playing areas.

DESIRED OUTCOMES:

Not applicable at this time.

COMMUNICATIONS:

Not applicable at this time.

ALTERNATIVE ACTIONS/MOTIONS:

1. THAT Council direct Administration to bring the Strathmore Motor Products Sports Centre – Sport Court Feasibility, including financial implications to a future Committee of the Whole Meeting.
2. Council may provide further direction to Administration.

Mark Pretzlaff, Director of Community and Protective Services

Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Approved
- 10 Apr
2026



Request for Decision

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: April 8, 2026

Meeting Date: April 15, 2026

SUBJECT: Cemetery Bylaw No. 26-04

RECOMMENDATION: THAT Council give First Reading to Bylaw No. 26-04, being the Cemetery Bylaw.

THAT Council give Second Reading to Bylaw No. 26-04, being the Cemetery Bylaw.

THAT Council gives unanimous consent to proceed with Third and Final Reading to Bylaw No. 26-04, being the Cemetery Bylaw.

THAT Council give Third and Final Reading to Bylaw No. 26-04, being the Cemetery Bylaw.

STRATEGIC PRIORITIES:



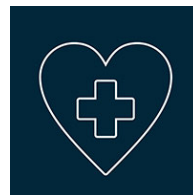
Affordable Living



Climate Resiliency



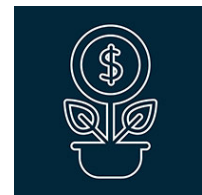
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

It is in the interest of the Town to maintain the cemetery efficiently and plan for long-term growth in a fiscally responsible way, while honoring the needs of the community.

To ensure financial sustainability, and as a solution to operational concerns occurring at the cemetery, Council and Administration began to undertake a review of the Cemetery Bylaw for efficiencies.

SUSTAINABILITY**ECONOMIC SUSTAINABILITY:**

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

Maintenance and upkeep have been a challenge, moving forward with additional supports in place will help ensure a cleaner and safer environment for all.

IMPLICATIONS OF RECOMMENDATION:**GENERAL:**

There is a need to establish clear direction for clients, visitors, contractors and administrators of the cemetery. Updates are required to provide:

- oversight on conduct and work within the cemetery;
- the ability to recover costs; and
- guidance for record keeping in accordance with the [Cemeteries Act](#).

ORGANIZATIONAL:

Steps have been taken to try and successfully find a resolution to address the concerns raised by the community when it comes to changes needed to maintain a safe environment for visitors and staff.

- Delegations have been welcomed and Public Comments have been heard at several Council Meetings regarding the needs of the community.
- The Bylaw had undergone a number of revisions to incorporate the previous Council's feedback and strike a balance. Due to lapse in time and with several new members of Council, Administration is bringing the first version to Council for consideration.
- Legal reviews have been completed and feedback included in the updated bylaw.

Proposed Bylaw 26-04 incorporates changes required in order to be in compliance with the Cemeteries Act and Regulations, to rectify administrative inconsistencies, and to incorporate industry best practices with regards to cemetery operations. These changes ensure a cost efficient approach to cemetery operations.

OPERATIONAL:

Decisions made may have impact on administrative and operational staff in terms of service level delivery and overall costs. The current rules in place for the cemetery provide operational challenges in terms of upkeep and safety (i.e. broken glass, unkept plots, and insufficient room to work).

FINANCIAL:

The service level expectations from the community do not currently align with the Town's existing budget and resource allocation. The proposed Bylaw seeks to provide a solution that strikes a balance between the needs of the community and the need to mitigate costs and risk on behalf of the Town.

Significant staff resourcing has been used to manage this file to date, which include supporting with the development and amendments to the previously drafted bylaws and legal costs for review's of the bylaw and the overall management of the cemetery.

POLICY:

Currently, there are issues with the Town's existing Cemetery Bylaw not complying with the *Cemeteries Act*, which include:

- Buy back of previous purchased plot - it was stated at previous purchased price, the *Cemeteries Act* states a re-purchase needs to be at 85% of current purchase price.
- Maintenance
 - (29)(1) The owner of a cemetery may direct or permit
 - (a) any monument or other item referred to in section 28 to be removed for necessary repairs, and
 - (b) any fence or railing or other work for protection or ornamentation erected on or around a grave lot to be removed if the fence or railing or other work is in such a state of disrepair as to be unsightly or dangerous.
 - (2) Where a monument or other item is removed under subsection (1)(a), it shall be returned as soon as practicable.
 - (3) The owner of a cemetery shall not act under subsection (1)(b) until the owner has taken reasonable steps to determine that
 - (a) no interested person, including any close relative of the deceased, is prepared to make repairs,
- Evidence of ownership
 - (36) The owner of a cemetery shall, at the time of the sale or agreement for the sale of each grave lot, compartment or other space in the cemetery or mausoleum, deliver to the purchaser a certificate, agreement or other documentation showing the following:
 - (a) the name of the purchaser;
 - (b) the date of the purchase;
 - (c) the amount of the sale and terms of payment, if any;
 - (d) the amount, if any, to be deposited to the perpetual care fund;
 - (e) in the case of a grave lot, its location, its area or dimensions and the number of grave spaces in it;

- Columbarium in cemetery
 - (44) Where a columbarium is situated in a cemetery,
 - (a) it shall be considered for administrative purposes to be part of the cemetery, and
 - (b) the person who is appointed to maintain the cemetery records shall maintain any records concerning the columbarium that are required or other legislation.
- Evidence of ownership
 - (46) A columbarium operator shall, at the time of the sale or agreement for sale of each compartment or space in the columbarium, deliver to the purchaser a certificate, agreement or other document showing the following:
 - (a) the name of the purchaser;
 - (b) the date of the purchase;
 - (c) the amount of the sale and terms of payment, if any.

Bylaw specific updates:

- Definitions and interment methods have changed and require updating.
- The Town has not been financially sustainable with its cemetery operations, and they need to be aligned with the *Cemeteries Act* and Regulations to ensure staff are managing records and disputes of ownership appropriately.
- Maintenance and upkeep have been challenging due to many grave decorations impeding maintenance and have caused liability issues with regards to safety in the cemetery.
- Monument size in the current bylaw does not align with industry standard sizes, requiring loved ones of the deceased to custom build monuments if they choose to maximize the allowable the bylaw dimensions, resulting in higher costs.
- Clarity on notifications, work and conduct within the cemetery.

IMPLEMENTATION:

Administration will work closely with impacted individuals to ensure alignment with our bylaw.

BACKGROUND:

Over the past several years, there have been multiple conversations with Council regarding proposed amendments to the Cemetery Bylaw. Feedback was received from the community that individuals were looking for opportunities to manage plots in a way that allowed them to grieve their loved ones as desired.

The bylaw that was previously being debated has since lapsed, due to timing, and therefore needs to be reinitiated through discussions with Council. One of the key reasons that the bylaw needs to come forward is because there are items that are not currently consistent with the *Cemeteries Act and Regulations*. Bringing this bylaw to Committee of the Whole will restart this process.

On February 18, 2026 Council gave direction via Resolution No. 049.02.26:
 THAT Council rescind Resolution No. 195.09.24 which states:

“THAT COUNCIL defer further debate and discussion of Bylaw 24-12 to a future Regular Council Meeting;

AND THAT Council direct Administration to formally solicit interest from the Sacred Heart Parish in Strathmore regarding acquiring and operating the Catholic section of the Town of Strathmore Cemetery as permitted by the Cemeteries Act;

AND THAT Council direct Administration to include all relevant correspondence and meeting recordings to Council’s discussions of the proposed Cemetery Bylaw to the Sacred Heart Parish of Strathmore as a representative cross-section of the feedback received from local Catholic Church members regarding how they wish to grieve their loved ones;

AND THAT Council direct Administration to bring a report back to Council for further direction upon receiving a response from Sacred Heart Parish.”

AND THAT Council direct Administration to return to a future Committee of the Whole Meeting with the Cemetery Bylaw.

History of actions to date

October 2023, Administration presented information regarding the cemetery as well as a proposed Cemetery Bylaw. During these meetings there were meaningful discussions on many improvements that are needed in the bylaw to ensure a clear understanding of all conduct and operations within the cemetery.

On November 1, 2023, Administration returned with an amended version of the proposed bylaw and were seeking third reading. Administration had also received feedback from citizens and people who had loved ones interred in the cemetery who were looking for more flexibility in the bylaw with regards to placement of grave decorations. Third reading was not given at this time with Council deferring further discussion to the May 2024 Committee of the Whole, Resolution No. 292.11.23.

On March 6, 2024 a Notice of Motion was brought forward with a request for Administration to prepare a bylaw with amendments.

March 6, 2024

Resolution No. 150.03.24

THAT Council direct Administration to prepare a bylaw with the following amendments to Bylaw No. 23-31 as presented in Attachment II of the November 1, 2023 Cemetery Bylaw No. 23-31 Request for Decision as amended:

- That section 8.3(a) be amended to state:
 “Monuments sitting on a full-size burial plot are recommended to not exceed a maximum height of three feet (3’) including base, maximum depth of one foot (1’) including base, and a maximum width of two and a half feet (2.5’) not including the

base. The Cemetery Coordinator, at their discretion, can prevent monuments considered to be too large for: safety reasons; deemed to impede other plots; or prevent landscaping and maintenance. Where there is a ribbon or base present, all monuments will be placed upon the base or the ribbon.”

- That section 8.4(a) be amended to state:
“Flat grave markers must be flush with the ground and not impede other plots or landscaping and maintenance.”
- That section 13.1 be amended to state:
“The public may visit the cemetery at any time that Strathmore’s regular parks are open.”
- That section 13.8 be deleted in its entirety.
- That section 13.9 be deleted in its entirety.
- That the following be added to section 13 of the bylaw:
“Grave decorations such as, but not limited to, statues, crosses, plaques, benches, and vases must be made of granite, marble, metal craft or another equally durable material. Items made of glass, ceramic, china, or other easily breakable material will be removed immediately and placed in storage. The town will make reasonable efforts to provide written notice to the authorized representative of any disrepair of the grave decorations. The authorized representative will be provided 30 days to contact the Town with a repair or replacement plan. If no contact is made, the Town will hold it for an additional 90 days. If no contact is made at the expiry of 90 days of the removal, the Town will dispose of the grave decoration.”
- That section 13.12 be amended to state:
“Seasonal decorations shall be allowed to be placed one (1) week prior to a holiday but cannot impede maintenance or be a safety hazard. Seasonal decorations that are still in place one (1) week from the conclusion of the holiday will be removed and disposed of without notice.”

On May 8, 2024 proposed changes were discussed at the Committee of the Whole. A new version of the bylaw was presented that was a compromise that met the majority of the requirements of provincial legislation, in addition to improving clarity around operations. Subsequent to the comments received during the Committee of the Whole, staff took the input and updated the draft of 24-12 and had a full legal review done.

On September 4, 2024 Administration brought back to Council a legal-reviewed and updated bylaw. It is this Bylaw that is included as Attachment I on this report for consideration.

During the April 8, 2026 Committee of the Whole Council reviewed the proposed changes know as Cemetery Bylaw No. 26-04. Council was supportive of the direction and Administration took the bylaw away for final administrative edits.

KEY ISSUE(S)/CONCEPT(S):

For Council to adopt Cemetery Bylaw No. 26-04.

DESIRED OUTCOMES:

For a new bylaw to be in place that ensures the Town is aligned with the *Cemeteries Act*.

COMMUNICATIONS:

When required, Administration will communicate with any individuals affected by amendments to the Bylaw, and provide appropriate time for people to process the changes requested.

ALTERNATIVE ACTIONS/MOTIONS:

Council may direct Administration to make additional alterations before bringing back for review.

ATTACHMENTS:

[Attachment I: Cemetery Bylaw No. 26-04 - Final](#)

[Attachment II: Cemetery Bylaw No. 14-16](#)

Jamie Dugdale, Director of Infrastructure, Operations, and Development Services

Approved
- 10 Apr
2026

Kevin Scoble, Chief Administrative Officer

Approved
- 10 Apr
2026

**BYLAW NO. 26-04
OF THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****A BYLAW WITH RESPECT TO MANAGEMENT AND CONTROL ADMINISTRATION OF
THE STRATHMORE CEMETERY.**

WHEREAS the Town of Strathmore is the owner of the Cemetery situated at Plan 9612032, Block C;
AND WHEREAS Council deems it necessary and expedient to have certain regulations pertaining to the management and administration of the Cemetery;

Now Therefore, the Council of the Town of Strathmore, duly assembled, hereby enacts as follows:

1. SHORT TITLE

1.1. This Bylaw may be cited as the "Cemetery Bylaw".

2. PURPOSE

2.1 The purpose of this bylaw is to establish the management and administration of the Strathmore Cemetery.

3. DEFINITIONS

- 3.1. In this Bylaw, unless context otherwise requires, the following definitions shall apply:
- a) "Authorized representative" means the plot owner, or in the event the plot owner is deceased, the person that has the right to control interment rights for a purchased plot, in the order of priority as outlined within section 11(2) of the *Cemeteries Act* General Regulation;
 - b) "Base" means a footing of concrete, marble, granite, stone or other approved material that supports a monument;
 - c) "Burial permit" means a burial permit issued under the *Vital Statistics Act*, Alberta;
 - d) "Burial plot" means an interment space in ground measuring four feet (4') by 10 feet (10') in size as identified on a plan of the Cemetery and shown on record in the office of the Cemetery Coordinator;
 - e) "Business days" means Monday to Friday 8:30 a.m. to 4:30 p.m. excluding weekends and holidays;
 - f) "Cemetery" means the land that is set apart or used as a place for the burial of dead human bodies or cremated human remains or in which dead human bodies or other human remains are buried and that is managed by the Town of Strathmore;
 - g) "Cemetery Coordinator" means the person(s) employed by the Town of

- Strathmore who is designated to administer and oversee the Strathmore Cemetery affairs;
- h) "Child" means a person from the day of birth up to six years of age inclusive;
 - i) "Columbarium" means a structure containing niches that is designed for storing the ashes of dead human bodies that have been cremated;
 - j) "Cremation plot" means a single burial plot measuring two feet (2') by three feet (3') in size for the purpose of the burial of cremated human remains;
 - k) "Disinterment" means the authorized removal of dead human remains or cremated human remains from a burial plot, double depth plot, cremation plot or niche;
 - l) "Double depth plot" means those burial plots designated and constructed to a depth which will accommodate two bodies in separate caskets at the same or different times in such a manner that one casket is placed above the other;
 - m) "Field of Honour" means an area of the Cemetery set aside and reserved for the interment of veterans;
 - n) "Flat grave marker" means a memorial constructed of bronze, marble, granite or other approved material for memorial purposes placed at the head or foot of a burial plot set level into the ground;
 - o) "Foundation" means a rectangular concrete slab of specific proportion, that is flush with the ground and supports the base and the monument;
 - p) "Grave decoration" means anything that is placed on a plot or columbarium for memorial purposes;
 - q) "Grave subsidence" means sinking of a grave;
 - r) "Holiday" means all general and statutory holidays identified by the Town of Strathmore, the Province of Alberta and/or the Country of Canada;
 - s) "Interment" means the burial or placement of dead human remains, or cremated human remains, in a burial plot, double depth plot, cremation plot or niche;
 - t) "Interment right" means the right to require or direct interment or disinterment of human remains or cremated remains in a burial plot, double depth plot, cremation plot or niche;
 - u) "Monument" means a structure of granite, marble, stone or other approved material which projects above the level of the surrounding ground, to a maximum height of three feet (3') and a maximum width of two and a half feet (2'.5") and maximum one foot deep (1')
 - v) "Niche" means a compartment within a columbarium designed for storing the ashes of human remains that have been cremated;

- w) "Plot" means a burial plot, double depth plot, cremation plot, or niche as defined in this bylaw;
- x) "Ribbon" means a continuous strip of concrete used for the placement of monuments;
- y) "Rights certificate" means a document issued by the Town of Strathmore either prior to or upon the passing of this Bylaw, that conveys the right to use a plot upon payment by the purchaser. Ownership of any space remains with the Town of Strathmore. Formerly known as "Deed";
- z) "Town" means the Municipal Corporation of the Town of Strathmore;
- aa) "Urn" means a container used for storing cremated human remains;
- bb) "Vehicle" means a device in, on or by which a person or thing may be transported or drawn on a highway and includes a combination of vehicles but does not include a mobility aid; and
- cc) "Veteran" has the same meaning given to it in the War Veterans Allowance Act (Canada) and the regulations under that Act.

4. RULES OF INTERPRETATION

- 4.1. The headings in this Bylaw are for guidance purposes and convenience only.
- 4.2. Every provision in this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
- 4.3. In this Bylaw, a citation of or reference to any act or regulation of the Province of Alberta or of Canada, or of any other bylaw of the Town, is a citation of or reference to that act, regulation, or bylaw as amended, whether amended before or after the commencement of the act, regulation or bylaw in which the citation or reference occurs.
- 4.4. Nothing in this Bylaw relieves a person from complying with any provision of any provincial or federal legislation or regulation, other bylaw or any requirement of any lawful permit, order or license.

5. ADMINISTRATION

- 5.1. The Cemetery Coordinator or their delegate shall have charge and be responsible over all matters concerning the organization, operation, and management of the Cemetery in accordance with the Cemeteries Act (Alberta) and the Regulations under that Act, including:
 - a) preparing and maintaining all records and files necessary for the proper administration, operation and management of the Cemetery;
 - b) overseeing the general maintenance of the Cemetery;
 - c) reviewing, issuing and administering contracts, applications, permits and other documents relating to the Cemetery;

- d) authorizing an interment or disinterment;
 - e) coordinating, supervising and directing the work of all employees, contractors, and suppliers relating to the Cemetery;
 - f) dividing the Cemetery into blocks or sections, including imposing restrictions on the types and forms of memorials or other markers; and
 - g) with the approval of the Town Chief Administrative Officer, establishing from time to time such further policies, procedures and regulations respecting the Cemetery as is deemed necessary to ensure the safe and proper management of the Cemetery in accordance with this Bylaw.
- 5.2. The Town has the sole management of the affairs of the Cemetery, and the Council may amend this bylaw from time to time.
- 5.3. The Town may, by agreement with a society, church or other organization reserve a section of the Cemetery to be used exclusively for the interment of deceased members of the society, church or other organization.
- 5.4. The Town shall keep available for public inspection during regular office hours, a copy of the Cemetery plan which shall show the area for interment purposes subdivided into sections, blocks and plots.
- 5.5. The Cemetery Coordinator shall issue a rights certificate to each purchaser of a plot and will be responsible to collect all fees as set in the Town Fees Bylaw pertaining to the sale, transfer, opening and closing of each plot.
- 5.6. A rights certificate, and the rights granted thereunder, shall not be sold, transferred, or disposed of in any way by any person without the written consent of the Cemetery Coordinator.
- 5.7. In the case of dispute of ownership, controlling rights shall be recognized in accordance with the *Cemeteries Act* (Alberta) General Regulation. The burden of proof is on the person asserting the rights, not the Town of Strathmore.
- 5.8. All people employed in the construction, erecting of monuments, foundations, bases, columbarium, niche covers or doing other work in the Cemetery, whether employed by the Town or not, shall be subject to the policies and procedures put in place by the Town respecting work within the Cemetery.
- 5.9. If the Town for any reason deems a previously purchased plot unusable, the Town will supply a similar plot at no additional cost to the rights holder, and the original plot shall revert to the Town.
- 5.10. The Cemetery Coordinator shall ensure that a plot of the Cemetery is made available for the burial of indigent people as required by the *Cemeteries Act* (Alberta) and the regulations under that Act.
- 5.11. Authorized representatives shall keep their name and address or the next of kin of each deceased person up to date with the Town.

6. INTERMENT

- 6.1. Only dead human remains, or cremated human remains shall be interred in the Cemetery.
- 6.2. An application for interment shall include:
 - a) the name, age, date of birth, and date of death of the deceased person;
 - b) a copy of the burial permit;
 - c) the time and date of the funeral;
 - d) the location of the plot or niche where the person is to be interred;
 - e) the name and mailing address of the authorized representative;
 - f) payment of all applicable fees and charges as set out in the Fees Bylaw;
 - g) all other information the Cemetery Coordinator deems necessary or appropriate.
- 6.3. No person shall apply to be interred in any plot unless the person is the registered rights holder of the plot, has received written consent from the rights holder or is the agent of the rights holder, or unless where the plot is held by two or more persons, the surviving person or persons consent thereto in writing.
- 6.4. All applications for an interment must be made a minimum of three (3) business days before the time of interment, unless approved by the Cemetery Coordinator. This notice does not include weekends and holidays.
- 6.5. No interments or disinterment shall take place on a Sunday or holiday, unless the interment is necessary to comply with the *Public Health Act* governing communicable diseases or other special circumstances, which, in the Town, warrants departure from this Act.
- 6.6. A maximum of two (2) casket burials per plot shall be allowed in a single burial plot providing the first burial is of sufficient depth to allow for a second burial.
- 6.7. A maximum of one (1) cremation burial shall be allowed in each cremation plot in the cremation section.
- 6.8. A maximum of six (6) cremation urns shall be allowed in a single burial plot in addition to one (1) casket.
- 6.9. A maximum of two (2) cremation urns shall be allowed in a single niche.
- 6.10. The Funeral Director or other person officiating at the interment shall be responsible for the supply and operation of lowering devices and the supply and placement of mats, wreaths, flowers, etc., around the plot.
- 6.11. The Town shall not be responsible for the condition of cremated human remains or the container of the cremated human remains if a permanent

outer box was not used at the time of interment.

- 6.12. Plots may only be opened for interments by people employed by the Town and under the direction of the Town and no person or persons not in the employment or direction of the Town shall open any plot for the purpose of interring or disinterring a body.
- 6.13. Scattering of cremated remains is not permitted in the Cemetery.
- 6.14. In the case of an interment of a child, the opening and closing fee will be that of a child as set in the Fees Bylaw.

7. DISINTERMENT

- 7.1. Disinterment must be authorized by the owner of the rights certificate or the authorized representative. Approval must be provided in writing to the Town.
- 7.2. No human remains or cremains shall be disinterred from the Cemetery unless the Cemetery Coordinator has received:
 - a) a written request for disinterment from the authorized representative;
 - b) payment of all applicable fees and charges as set out in the Fees Bylaw;
 - c) in the case of human remains, a disinterment permit issued in accordance with section 42 of the *Vital Statistics Act* (Alberta).
- 7.3. The authorized representative requesting a disinterment shall give complete and precise written instructions. The Town shall not be liable or responsible for any errors or omissions in relation to disinterment when the instructions provided to the Town were incomplete, incorrect or lacked specificity.
- 7.4. No person other than the Cemetery Coordinator shall authorize the opening of a plot or niche for a disinterment in the Cemetery.
- 7.5. No casket, urn or container may be opened without a Court Order or the written consent of the authorized representative.
- 7.6. The Town is not responsible for damage to any casket, urn or container sustained during disinterment.
- 7.7. The authorized representative shall be responsible for all costs associated with disinterment.
- 7.8. Upon approval, disinterment/reinterment of caskets will be the responsibility of the customer to select a funeral home of their choice for this service. The funeral home will be responsible for bringing the casket to the surface.
- 7.9. The Town will be responsible for digging to the depth of the concrete liner, vault, casket, or urn.
- 7.10. If there is no concrete liner, casket, or the liner cannot be recovered from the plot, additional shoring will be required at an additional fee to ensure safe access to the plot.
- 7.11. In the case of disinterment, double the amount of the opening and closing

fee will be charged.

- 7.12. The Town staff are not permitted to enter plots for any reason.
- 7.13. The Town staff are not to handle human remains.
- 7.14. Disinterment's of caskets or in ground cremains will not occur from November 1 to April 30 unless an exception is granted by the Town.

8. INSTALLATION OF MONUMENTS, MARKERS AND NICHE COVERS

- 8.1. No person can erect a monument or flat grave marker until the Town of Strathmore has approved the design, descriptions, and a permit for the erection of such a monument has been issued. Any monument company must contact the Cemetery Coordinator a minimum of three (3) business days prior to the date and time a monument is to be installed. Foundation and base installation is the responsibility of the monument company to install. Where there is a ribbon present, just the base installation is the responsibility of the monument company.
- 8.2. Repairs and replacements of foundations are the responsibility of the authorized representative.
- 8.3. Full Size Burial Plot
 - a) All Monuments sitting on a full-size burial plot must not exceed a maximum height of three feet (3'), including the base, maximum depth of one foot (1') including the base and a maximum width of two and half feet (2'.5") not including the base. Where there is a ribbon or foundation present, all monuments including a base will be placed upon this foundation or ribbon.
 - b) In the case where multiple cremated interments are placed within a full-size plot, one flat grave marker may be placed within the boundaries of the plot and must be level with the ground.
- 8.4. Cremation Plots
 - a) Flat grave markers which must be flush with the ground must be no larger than two feet (2') wide by one and a half feet (1'.5") tall.
 - b) All foundations, bases, monuments, and flat grave markers shall be confined within the boundaries of a burial plot and shall be placed in such a manner as to maintain proper alignment.
 - c) Only one (1) monument will be allowed on each burial plot. In the case where there is more than one interment, one (1) flat grave marker, flush with the ground may be placed at each grave in addition to the monument.
 - d) All monuments must be installed on a base, and the base must be at least four inches (4") wider than the widest portion of the monument and must be of sufficient strength and depth to properly support the monument. All bases must be installed on a foundation, except where there is a ribbon present.
- 8.5. Installations of monuments, flat grave markers or foundation work shall only

occur from May 1 until October 31, Monday to Friday, excluding weekends and holidays and shall only be installed between the hours of 8:30 a.m. and 4:30 p.m.

- 8.6. The authorized representative is responsible for the proper condition and replacement of monuments and markers, and the Town assumes no liability or responsibility for loss or damage to any monument, base or foundation including but not limited to, damage, through acts of vandalism, natural erosion, or damage caused by third parties.
- 8.7. The Town will make reasonable efforts to provide written notice to the authorized representative of any disrepair of markers or monuments that pose a safety hazard. The authorized representative will be provided 30 days to contact the Town with a repair, removal, or replacement plan. If no contact is made, the Town will remove the unsafe marker or monument and will hold it for one additional month. If no contact is made at the expiry of one month of the removal, the Town will dispose of the monument or marker.
- 8.8. All Monument work is subject to review, inspection, and approval by the Cemetery Coordinator.
- 8.9. Ownership of gravestones, flat grave markers, and monuments belong to the authorized representative.
- 8.10. No burial plot, double depth plot or cremation plot shall be covered by a full or partial grave cover.
- 8.11. Existing plots that do not meet current grave cover, monument, or flat grave marker specifications will be grandfathered, however, if any of the grandfathered items require repairs or removal, the authorized representative within this Bylaw will be required to meet current regulations.

9. MAINTENANCE, PLANTING, CONSTRUCTION AND WORK

- 9.1. The Town will act in a respectful manner when conducting all maintenance, planting, construction, and work in the Cemetery. No disrespect is intended to facilitate these activities.
- 9.2. The Town will be responsible for mitigating grave subsidence after a casket or cremation burial. Depending on site conditions, some plots may need to be topped up several times and can take up to one year to settle. Once the plot has stabilized seeding and establishment of the grass will occur.
- 9.3. The Town will be responsible for seeding of plots, grave surfaces, re-seeding, when necessary, any cultivation that may be necessary in connection with such seeding and re-seeding, watering, seasonal cutting of grass and weeds, keeping plots in neat condition and of good appearance, and such other work as may be authorized by the Operations Manager or Cemetery Coordinator.

- 9.4. Live flowers left at the time of interment will be left for a minimum of one week or until the live flowers have desiccated. All cellophane wrapping is to be removed.
- 9.5. The Town reserves the right to remove any items that are prohibited, that pose a safety hazard, become unsightly, impede maintenance operations, or pose a safety risk to visitors, authorized representatives, or staff without prior notice.
- 9.6. The Town is not responsible for lost, stolen or damaged items.
- 9.7. Vehicles in the Cemetery shall keep to the roads provided except Town Cemetery employees or authorized representatives in the performance of their work. Vehicles shall maintain a speed of 15km per hour or less.
- 9.8. The Town will be responsible for clearing the Cemetery roads of snow. Every effort will be made to minimize windrows on plots; however, it is sometimes unavoidable.
- 9.9. The Town will be responsible for clearing snow to access plots for interments in the winter. Every effort will be made to minimize windrows on plots; however, it is sometimes unavoidable.
- 9.10. The Town will not be responsible for clearing snow for visitation of individual plots.
- 9.11. To facilitate Cemetery operations, the Town may drive or walk on plots. This will be avoided when possible.
- 9.12. To facilitate the opening of a plot, the Town may need to temporarily move monuments. Every effort will be made to return the monument to its proper location in a timely manner.
- 9.13. The Town may direct or permit any monument to be removed for repairs and any other structure in the Cemetery to be removed if is in a state of disrepair that is unsightly or dangerous. The Town will make reasonable efforts to determine that no interested person or relative of the deceased are prepared to make the repairs and that no other contract arrangements are in place.
- 9.14. The Town is responsible for the repair and replacement of ribbons for monuments.
- 9.15. The Town will be responsible for repairs to damaged monuments and plots caused by gross negligence during work done by the Town.

10. FIELD OF HONOUR

- 10.1. The Town maintains a Field of Honour section for the burial of service and ex-service men and women of the Canadian Armed Forces.
- 10.2. In order to confirm that a deceased person is eligible to be interred in the Field of Honour, the authorized representative must provide the Cemetery Coordinator the following information:
 - a) the deceased person's service number; and

- b) a copy of supporting documents from Veterans Affairs Canada; or
 - c) an affidavit identifying the deceased person as a veteran.
- 10.3. A spouse may be interred in a veteran's plot in a double depth plot. All plots within the Field of Honor shall have a maximum of two (2) interments.
- 10.4. For a spouse not qualifying as a veteran, but interred in the same plot, the name and date of the spouse may be engraved on the headstone, or a brass plate may be attached.
- 10.5. Only headstones, consistent with those approved by Veterans Affairs Canada are permitted.
- 10.6. Burial plots, double depth plots and cremation plots shall not be reserved in the Field of Honour.
- 10.7. Wreaths and flags may be placed by the Royal Canadian Legion at the head of the burial plot one week leading up to and on Remembrance Day.

11. SALES OF PLOTS

- 11.1. Council is hereby authorized to adopt by Bylaw, tariffs, and charges to be made for the purchase of a plot and the opening and closing of the plot in the Cemetery, as deemed necessary from time to time.
- 11.2. The cost of a plot includes maintenance of the plot but does not include the placement, maintenance, or removal of monuments or flat grave markers.
- 11.3. All plots shall be held and disposed of free from the provisions of the Land Titles Act.
- 11.4. Burial rights in the Cemetery may be sold to the Town at 85% of the current market value as per Regulations in the Cemeteries Act.
- 11.5. The Town shall have the right to refuse to sell the use of more than four (4) single plots or niches to any one individual or estate.
- 11.6. The right to use any plot may be transferred, upon approval from the Cemetery Coordinator, provided that;
- a) The authorized representative signifies in writing to the Town to transfer their rights to another person; and
 - b) The Town is provided with the full details of the name, address or other description of the person to whom such transfer is desired to be made; and
 - c) The administration transfer fee is paid to the Cemetery Coordinator; and
 - d) After the transfer is implemented, any interment made in the plot shall be subject to interment fees as set in the Fees Bylaw.
- 11.7. A purchaser of burial plots is permitted to choose the section of the Cemetery. The Cemetery Coordinator at their discretion can accommodate

requests for specific plots when possible; however, the Town cannot guarantee accommodation of all requests.

11.8. Pre-purchase of a burial plot is not permitted in the Field of Honour.

12. VISITATION

- 12.1. The public may visit the Cemetery at any time between the hours of sunrise and sunset.
- 12.2. Vehicles shall be driven with care and shall be restricted to the roads provided. Vehicles should drive no faster than 15 km. per hour or less.
- 12.3. The owner of a moving vehicle shall be responsible for any damage done by such vehicle within the boundaries of the Cemetery.
- 12.4. Grave decorations made of glass, ceramic, porcelain, delicate plastic or any other breakable or fragile item that could pose a danger or safety hazard if they break shall be affixed to the monument or base of the monument. Affixing these items to a foundation is not permitted.
- 12.5. A small vase is permitted to be affixed to a niche.
- 12.6. The Town is not responsible for lost, stolen or damaged grave decorations and has no responsibility for the care of grave decorations. As the Cemetery is a public space it is recommended not to place grave decorations.
- 12.7. The authorized representative is responsible for the appearance and upkeep of all grave decorations. Every effort will be made to place a grave decoration on the monument that has fallen off or become loose and fallen off. It is not the responsibility of the Town to affix the grave decoration back onto the monument or base.
- 12.8. Approved grave decorations in Section 12.18 may be placed maximum one (1) foot in the grassy area directly in front of the monument. Grave decorations that are placed elsewhere within the plot's grassy area are not permitted. Any unapproved decorations, or those placed outside the designated area, will be removed and disposed of during regular maintenance intervals, regardless of their condition.
- 12.9. The Town will have two annual Cemetery cleanups which will occur in May and October.
- 12.10. No person shall bury an animal in the Cemetery.
- 12.11. No person shall bring an animal into the Cemetery except where the animal remains within a vehicle.
- 12.12. Section 12.11 does not apply to a service dog as defined in the *Service Dogs Act* in the possession and control of an owner who holds an identification card proving ownership of the service dog for his or her use.
- 12.13. No person shall, while in the Cemetery willfully destroy, mutilate, deface, damage, injure, write upon, or remove any monument, flat grave marker, or other structure placed in the Cemetery.

- 12.14. Persons within the Cemetery shall use only the walkways, and no one is permitted to walk upon or across plots, except Cemetery staff in the performance of their work. The Town expressly disclaims liability for any injuries sustained by anyone violating this rule.
- 12.15. No person shall erect, construct, or place upon or around a plot or in any part of the Cemetery any foundations, full or partial grave covers, curbs, fences, railings, walls, copings, coping stones, gravel, mulch, sand, chippings, trellises, benches, or oversized decorations.
- 12.16. Open flame candles are prohibited. Battery operated (flameless) candles are permitted.
- 12.17. Placement of benches and planting of trees and shrubs will be in accordance with the Memorial Bench and Tree Purchasing Policy No. 7603. Benches that have previously been placed without approval from the Town may be approved to remain by the Cemetery Coordinator. The bench must be in good repair and be placed to not impede grounds maintenance.
- 12.18. Metal objects such as shepherd hooks, vases, and solar lights may be placed up to a maximum of one (1) foot in the grassy area directly in front of a monument or flat grave marker. These items are to be placed in a manner that they do not encroach into adjacent plots or impede ground maintenance. All items shall be stable and durable enough to withstand routine grounds maintenance, including frequent contact with equipment such as weed whips. To allow for efficient grounds maintenance activities any items hung from shepherd hooks must not extend into the grassy area of the plot. The Town is not responsible for replacing damaged or deteriorated items. Any items that have deteriorated or pose a safety hazard will be removed and disposed of without notification. Items placed in front of flat grave markers must be removed by October 1 and cannot be placed back until May 15. Items not removed will be disposed of, regardless of their condition.
- 12.19. Permanent in ground Cemetery vases that are made of granite, bronze or metal craft with coating are permitted to be affixed to or beside the flat grave marker at the head of the burial plot. The Town is not responsible for vases that become damaged due to temperature extremes, people, wildlife, or maintenance activities. Vases that are broken are considered a safety hazard and will be removed.
- 12.20. No person in any part of the Cemetery except those employed by the Town, under the direction of the Town or those with consent from the Cemetery Coordinator shall in any part of the Cemetery plant any shrubs, hedges, trees, grass, or flowers.
- 12.21. No person shall care for or cultivate any plot without the consent of the Cemetery Coordinator.
- 12.22. No person shall hang, tie, or attach by any means any items to trees, bushes, or benches in or around a plot or any other location in the

Cemetery.

- 12.23. No person shall remove, destroy, prune, or interfere with any trees, shrubs, plants, or flowers in the Cemetery.
- 12.24. No person shall remove any object erected, maintained, planted, or placed in the Cemetery with exception to those employed by the Town and under the direction of the Town.
- 12.25. The Town reserves the right to remove any memorial or grave decoration that is offensive.

13. OFFENCES AND PENALTIES

- 13.1. A person who contravenes any provision of this Bylaw is guilty of an offence.
- 13.2. A person who is guilty of an offence is liable to a fine in an amount not less than that established in this section and not exceeding \$10,000.00.
- 13.3. Under no circumstances shall a person contravening any provision of this Bylaw be subject to the penalty of imprisonment.
- 13.4. A peace officer is hereby authorized and empowered to issue a violation ticket pursuant to the *Provincial Offences Procedure Act* to any person who the peace officer has reasonable and probable grounds to believe has contravened any provision of this Bylaw.
- 13.5. If a violation ticket is issued in respect of an offence, the violation ticket may:
 - a) specify the fine amount established by this Bylaw for the offence; or
 - b) require a person to appear in court without the alternative of making a voluntary payment.
- 13.6. A person who commits an offence may make a voluntary payment by submitting to a supervisor of the Alberta Court of Justice on or before the initial appearance date indicated on the violation ticket, the specified penalty set out on the violation ticket if:
 - a) a violation ticket is issued in respect of the offence; and
 - b) the violation ticket specifies the fine amount established by this Bylaw for the offence.

14. FEES AND RATES

- 14.1. The Cemetery fees will be located in the Strathmore Fees Bylaw, as amended (the "Fees Bylaw")

15. SEVERABILITY

- 15.1. If any section or part of this Bylaw is found in any course of law to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other sections or parts of this Bylaw shall be deemed to be

separate and independent there from and be enacted as such.

16. GENERAL

16.1. Bylaw No. 14-16 and all amendments thereto are hereby rescinded.

17. EFFECTIVE DATE

16.1 This Bylaw shall come into force and effect upon receiving third and final reading and being signed

READ A FIRST TIME this ___ day of ___, 2026.

READ A SECOND TIME this ___ day of ___, 2026.

READ A THIRD AND FINAL TIME this ___ day of ___, 2026.

Mayor

Director of Strategic,
Administrative and Financial Services



**BYLAW NO. 14-16
OF THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA**

**A BYLAW WITH RESPECT TO MANAGEMENT AND CONTROL OF THE STRATHMORE
CEMETERY.**

UNDER AUTHORITY of and pursuant to Section 3 of the Municipal Government Act, being Chapter M26, of the R.S.A., 2000, and amendments thereto, provides for the passing of a Bylaw by the municipal Council for cemetery management.

WHEREAS the Town of Strathmore is the owner of the Cemetery situated at Plan 9612032, Block C.

AND WHEREAS Council deems it necessary and expedient to have certain regulations pertaining to the management and control of the Cemetery.

**NOW THEREFORE THE COUNCIL OF THE TOWN OF STRATHMORE
ENACTS AS FOLLOWS:**

SHORT TITLE

1. This bylaw may be cited as the "**Cemetery Bylaw**".

DEFINITIONS

2. In this bylaw, unless context otherwise requires, the following definitions shall apply:
 - (a) "**Base**" means a foundation or footing of concrete to support a Monument.
 - (b) "**Block**" means a block shown on a Plan of Subdivision of a cemetery on record in the Town of Strathmore Office.
 - (c) "**Burial**" means the opening and preparation of the Cemetery Grave Plot for Interment, the lowering of the Vault, Casket or Cremation Urn, and the back filling of the Grave Plot.
 - (d) "**Burial Permit**" means a permit for burial issued under the Vital Statistics Act, Government of Alberta.



- (e) **“Cemetery”** means the land that is set apart or used as a place for the burial of dead human bodies or cremated human remains.
- (f) **“Cemetery Coordinator”** means the person employed by the Town of Strathmore who is designated to control and oversee the Strathmore Cemetery affairs.
- (g) **“Cremation Plot”** means a single grave Plot measuring two (2) feet by three (3) feet in size for the purpose of the burial of cremated human remains.
- (h) **“Disinterment”** means the removal of dead human remains or cremated human remains from a Grave Plot.
- (i) **“Double Depth Plot”** means those Grave Plots designated and constructed to a depth which will accommodate two bodies in separate caskets at the same or different times in such a manner that one casket is placed above the other.
- (j) **“Foundation”** means a rectangular concrete Base to support a Monument.
- (k) **“Grave Plot”** means land in a Cemetery shown on a Plan on record with the Town which has been designated for Interment of dead human remains or cremated human remains.
- (l) **“Holiday”** means all general and statutory holidays proclaimed by the Town of Strathmore, the Province of Alberta or the Dominion of Canada.
- (m) **“Interment”** means the Burial or placement of dead human remains or cremated human remains in a Grave Plot.
- (n) **“Monument”** means a structure of granite, marble or stone which projects above the level of the surrounding ground, to a maximum height of three (3) feet and maximum width of two feet four inches (2’4”).
- (o) **“Ribbon”** means a continuous strip of concrete used for the placement of monuments.
- (p) **“Town”** means the Corporation of the Town of Strathmore.
- (q) **“Urn”** means a container used for storing cremated human remains.



- (r) **“Vehicle”** means the same as it has in the Highway Traffic Act.
- (s) **“Veteran”** means a former member of Her Majesty’s Armed Forces as determined by the Department of Veteran’s Affairs Canada.

SUPERVISION AND CONTROL

- 3.
 - (1) The Town has the sole management of the affairs of the Cemetery and the Council may amend this Bylaw from time to time. The Cemetery Coordinator or his/her designate shall have charge and be responsible for the care and maintenance of the Cemetery, according to the provisions of this Bylaw.
 - (2) The Cemetery Coordinator, or authorized representative, shall be responsible for the selling of Burial Plots in the Cemetery and keeping and making of all records required by law and as ordered by Council. The Town shall keep available for public inspection during regular office hours, a copy of the Cemetery plan which shall show the area for Burial purposes subdivided into Section, Block and Plots.
 - (3) The Cemetery Coordinator shall issue a Deed to each purchaser of a Burial Plot and will be responsible to collect all fees pertaining to the opening and closing of each Burial Plot.
 - (4) Burial rights in the Cemetery shall not be sold, transferred or disposed of in any way by any person without the written consent of the Cemetery Coordinator.
 - (5) No person shall further subdivide or alter any Block or Plot in any manner at variance with the subdivision plans on record in the Town Office.
 - (6) No person shall be buried in any Plot unless he is the registered owner of the Burial rights in the said Plot, received written consent from the owner or agent of the owner, or unless where the Plot is held by two or more persons, the surviving person or persons consent thereto in writing.
 - (7) In the case of dispute of ownership, the burden of proof is on the holder of the Deed, not the Town of Strathmore.



- (8) All applications for Burial must be made at least seventy-two (72) hours before the time of Burial.

INTERMENT

4.

- (1) Only dead human remains or cremated human remains shall be interred in the Strathmore Cemetery.
- (2) No Interments or Disinterment shall take place on a Sunday or Statutory Holiday, unless Burial is necessary to comply with Public Health Regulations governing communicable diseases or other special circumstances, which, in the Town, warrants departure from this Regulation.
- (3) Maximum of two (2) Casket Burials per Plot shall be allowed in a single Burial Plot providing the first Burial is of sufficient depth to allow for a second Burial.
- (4) Maximum of one (1) Cremation Burial per Plot shall be allowed in each plot in the Cremation Section.
- (5) Maximum of six (6) Cremation urns shall be allowed in a single Burial Plot in addition to one (1) Casket, with a maximum of one (1) Marker or Monument.
- (6) No burials shall be permitted in the Strathmore Cemetery unless the party applying for the Burial provides a Burial Permit from the Government of Alberta, Vital Statistics.
- (7) The Funeral Director or other person officiating at the Interment shall be responsible for the supply and operation of lowering devices and the supply and placement of mats, wreaths, flowers, etc., around the Plot.
- (8) The Town shall not be responsible for the condition of cremated human remains or the container of the cremated human remains if a permanent outer box was not used at the time of interment.
- (9) Grave Plots may only be opened for Interments by persons authorized by the Cemetery Coordinator.

DISINTERMENT



- 5.
- (1) In the case of Disinterment, double the amount of the opening and closing fee will be charged.
 - (2) No person not employed by the Town shall disinter or remove a body from any Plot. A written order from the owner of the Plot and a permit for the Disinterment or removal of a body must be provided to the Town prior to the Town disinterring a body.

INSTALLATION OF MONUMENTS AND MARKERS

- 6.
- (1) No person can erect a Monument or Marker until the Town of Strathmore has approved the design and descriptions and a permit for the erection of such a Monument has been issued. Any monument company must contact the Cemetery Coordinator to advise of the date and time a monument is to be installed.
 - (2) Full Size Burial Plot
All Monuments sitting on a full size burial plot must not exceed a maximum height of three (3) feet including the base, maximum depth of one (1) foot not including the base and a maximum width of 2 feet 4 inches not including the base.

Cremation Plots
Cremation markers which must be flush with the ground must be two (2) feet wide by one and a half (1.5) feet tall.
 - (2) All foundations, Monuments and Markers shall be confined within the boundaries of a Grave Plot and shall be placed in such a manner as to maintain proper alignment.
 - (3) Only one (1) Monument will be allowed on each Burial Plot. One (1) Marker, flush with the ground may be placed at each grave in addition to the Monument. Any monument installed in the cremation section must be flush with the ground.
 - (4) All Monuments must be installed on a concrete base and the concrete base must be at least four (4) inches wider than the widest portion of the Monument and must be of sufficient strength and depth to properly support the Monument. The concrete base must be installed flush with the ground.



- (5) All Monument work is subject to review, inspection and approval by the Cemetery Coordinator.
- (6) No Monuments or Markers shall be installed from November 1 to April 30.
- (7) Ownership of gravestones, grave Markers, and Monuments belongs to the estate of the deceased person(s).

MAINTENANCE AND CONTROL

7.

- (1) In the interest of overall appearance of the Cemetery, no shrubs, trees or flowers may be planted in any part of the Cemetery other than those planted by the Strathmore Parks Department or authorized representatives.
- (2) Endowment Care to be supplied by the Town means and includes: seeding of Grave Plots, grave surfaces, re-seeding when necessary, cultivation as may be necessary in connection with such seeding and re-seeding, watering, seasonal cutting of grass and weeds, keeping Grave Plots in neat condition and of good appearance, and such other work as may be authorized by the Parks Supervisor or Cemetery Coordinator.
- (3) The Parks Department, or authorized representatives, shall have the authority to have removed from any grave any weeds, grass, funeral designs or floral pieces that have become wilted, or any other articles or things that in his/her opinion are unsightly.
- (4) No person shall erect upon a grave Plot any curbs, fences, railings, walls, copings, trellises, hedges, trees, or shrubs without a permit obtained from the Town of Strathmore.
- (5) No Grave Plot shall be covered by a full or partial cement grave cover.
- (6) The Town of Strathmore is not responsible for the loss or damage to any flower holder or any portable object placed on any plots.

FIELD OF HONOR



8.

- (1) The Town of Strathmore maintains a Field of Honour Section for the Burial of service and ex-service men and women of the Armed Forces. Appropriate identification will be required.
- (2) A spouse may be interred in a veteran's plot in a double depth grave. All plots within the Field of Honor shall have a maximum of two (2) interments.
- (3) For a spouse not qualifying as a veteran, but interred in the same plot, the name and date of the spouse may be engraved on the headstone, or a brass plate may be attached.
- (3) Only headstones, consistent with those approved by Veterans Affairs Canada are permitted.
- (4) Grave Plots shall not be reserved in the Field of Honour.

SALE OF PLOTS

9.

- (1) Council is hereby authorized to adopt by Bylaw, tariffs and charges to be made for the purchase of a Grave Plot and the opening and closing of the Grave Plot in the Cemetery, as deemed necessary from time to time.
- (2) The cost of a Grave Plot includes Perpetual Care of the Grave Plot but does not include the placement, maintenance or removal of Monuments or Markers.
- (3) All Grave Plots shall be held and disposed of free from the provisions of the Land Titles Act.
- (4) Burial rights in the Cemetery may be sold to the Town of Strathmore only for the identical amount the purchaser paid for the Plot, regardless of the date of the original purchase.

PRE-PURCHASE OF GRAVE PLOT(S)

10.



- (1) A Purchaser of Plots is permitted to choose the Section of the Cemetery but choice of the grave plot is not permitted. The next available Grave Plot will be used at the time of need.
- (2) Pre-purchase of a Grave Plot is not permitted in the Field of Honour.

VISITATION

11.

- (1) The public may visit the Cemetery at any time between the hours of 8:30 a.m. and sunset.
- (2) Cars and other vehicles shall be driven with care and shall be restricted to the driveways and the maximum speed limit of 20 km. per hour.
- (3) No dogs or other animals shall be allowed in the Cemetery.
- (4) No person shall, while in the Cemetery willfully destroy, mutilate, deface, injure, write upon or remove any Monument, Marker or other structure placed in the Cemetery, or any fence, railing or wood installed for protection or ornamentation.
- (5) Persons within the Cemetery shall use only the walkways, and no one is permitted to walk upon or across plots, except Cemetery staff in the performance of their work. The Town expressly disclaims liability for any injuries sustained by anyone violating this rule.

FEES AND RATES

12. See Bylaw #13-21 Fees Bylaw

GENERAL

13. Bylaw #08-03 and all amendments thereto are hereby rescinded.



EFFECTIVE DATE OF BYLAW

14. This Bylaw shall come into full force on the date it is passed.

READ A FIRST TIME this 18th day of March, 2015.

READ A SECOND TIME this 18th day of March, 2015.

READ A THIRD TIME and finally passed this 18th day of March, 2015.


MAYOR


CAO



Request for Decision

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: March 15, 2026

Meeting Date: April 15, 2026

SUBJECT: Tax Arrears Payment Plan Bylaw Bylaw No. 26-09

RECOMMENDATION: THAT Council give First Reading to Bylaw No. 26-09, being the Tax Arrears Payment Plan Bylaw.

THAT Council give Second Reading to Bylaw No. 26-09, being the Tax Arrears Payment Plan Bylaw.

THAT Council gives unanimous consent to give Third and Final Reading to Bylaw No. 26-09, being the Tax Arrears Payment Plan Bylaw.

THAT Council give Third and Final Reading to Bylaw No. 26-09, being the Tax Arrears Payment Plan Bylaw.

STRATEGIC PRIORITIES:



Affordable Living



Climate Resiliency



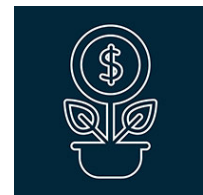
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The Tax Arrears Installment Payment Plan (TAPP) Bylaw is a mechanism used by Administration to work with Property Owners who are in arrears on their property taxes to collection the amounts owing, over a period of no longer than two years.

SUSTAINABILITY

ECONOMIC SUSTAINABILITY:

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

N/A

IMPLICATIONS OF RECOMMENDATION:

GENERAL:

TAPP agreements authorized by this Bylaw will assist Taxpayers in arrears with repaying their amounts owing, and aids the Town in collecting those amounts owed to the Municipality.

ORGANIZATIONAL:

N/A

OPERATIONAL:

N/A

FINANCIAL:

As of March 24, 2026, the Town has nine active TAPP agreements. The Town recovers approximately \$3.3k monthly (\$40k annually) from these agreements.

POLICY:

The Town of Strathmore has an existing Tax Arrears Payment Play Bylaw, No. 23-06. If Bylaw 26-09 is passed, Bylaw 23-06 will be repealed.

IMPLEMENTATION:

If the Bylaw is passed by Council, Administration will implement the changes.

BACKGROUND:

The Town of Strathmore has an existing Tax Arrears Payment Play Bylaw, No. 23-06.

This update to the Bylaw is mostly routine in nature, with the following changes from 23-06:

- Updated references to the currently proposed updates to the Tax Penalty and Installment Payment Plan Bylaw No 26-10.
- Addition of Section 8.3 to clarify grounds for cancellation of agreements - whereas non-payment of other Town of Strathmore services that are eligible to be added as amounts owing to a Tax Roll, like unpaid utility bills, twice during the term of the agreement automatically counts as a default and cancellation of the TAPP agreement for the taxpayer.
- Updated Municipal Government Act references and minor grammatical changes where applicable.

TAPP Agreements are intended to improve the collection rate of taxes owed, and prevent the necessity for further collection measure, such as auctioning off arrears properties (i.e. a tax roll on a valid TAPP agreement does not need to be added to the tax auction list).

KEY ISSUE(S)/CONCEPT(S):

Having a TAPP Bylaw in place permits the Town to enter in to agreements with taxpayers in arrears on property taxes, to assist the Town with collecting the amounts owed. This Bylaw governs how TAPP agreements are administered by the Town.

DESIRED OUTCOMES:

That Council gives all three readings of the Bylaw.

COMMUNICATIONS:

The Bylaw will be posted on the Town's website once approved.

ALTERNATIVE ACTIONS/MOTIONS:

Council can defer the matter to a Committee of the Whole meeting for further discussion.

ATTACHMENTS:

[Attachment I: Tax Arrears Payment Plan Bylaw No. 26-09](#)

Riley Brolly, Manager of Financial Planning, Budgeting & Reporting

Approved
- 10 Apr
2026

Leana Ashbacher, Senior Manager of Financial Services

Approved
- 10 Apr
2026

Kara Rusk, Director of Strategic, Administrative, and Financial Services

Approved

Kevin Scoble, Chief Administrative Officer

- 10 Apr
2026
Approved

Veronica Anderson, Legislative Services Officer

- 10 Apr
2026
Approved
- 10 Apr
2026

**BYLAW NO. 26-09
THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA TO
AUTHORIZE THE ESTABLISHMENT OF TAX ARREARS INSTALLMENT PAYMENT
PLANS.**

**WHEREAS, Council considers it advisable to authorize the establishment of
Tax Arrears Installment Payment Plans;**

Now Therefore, the Council of the Town of Strathmore, duly assembled, hereby enact
as follows:

1. SHORT TITLE

- 1.1. This Bylaw may be cited as the "Tax Arrears Installment Payment Plan
Bylaw".

2. DEFINITIONS

- 2.1. In this Bylaw, words have the meanings set out in the Act, except that:
- a) "Current taxes" means the taxes other than taxes in arrears;
 - b) "Tax Arrears Plan" means a Tax Arrears Installment Payment Plan established pursuant to section 2;
 - c) "Tax Clerk or Designate" means the person or persons in the Town's Finance Department assigned the responsibility of administering this bylaw;
 - d) "Taxes" means all taxes imposed by the Town pursuant to the Municipal Government Act S.A. 2000 Chapter M-26 or any other statute of the Province of Alberta, including but not limited to property taxes, local improvement taxes, business taxes, amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in;

- e) "Taxes in Arrears" means taxes, which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes;
- f) "Taxpayer" means a person liable to pay taxes;
- g) "Tax Penalties Bylaw" means the Tax Penalties Bylaw, being Town Bylaw No. 26-10 - Property Tax Penalty and Installment Payment Bylaw, or any replacement bylaw;
- h) "Town" means the Town of Strathmore and all lands within its jurisdictional boundaries, as the context requires; and
- i) "Year" means calendar year.

3. TAX ARREARS INSTALMENT PAYMENT PLANS

- 3.1. The Tax Clerk or Designate is authorized to establish plans for payment by installments of current taxes and taxes in arrears to be known as "Tax Arrears Installment Payment Plans" (TAPP).

4. APPLICATION

- 4.1. Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other Bylaw or any requirement of any lawful permit, order, or license.
- 4.2. Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only and shall not form part of this Bylaw.
- 4.3. All the schedules attached to this Bylaw shall form a part of this Bylaw. This Bylaw is gender-neutral and, accordingly, any reference to one gender includes the other.
- 4.4. A Taxpayer with taxes in arrears due and owing to the Town may, at any time, apply to the Tax Clerk or Designate to pay current taxes and taxes in arrears by installments pursuant to a Tax Arrears Plan.

- 4.5. An application pursuant to subsection 3.1 shall be approved by the Tax Clerk or Designate provided that the following conditions have been satisfied:
- a) The Taxpayer shall have completed all agreements and forms prescribed by the Tax Clerk or Designate; and
 - b) The Taxpayer shall undertake to pay all taxes pursuant to the Tax Arrears Plan on a monthly installment basis over a term not exceeding twenty-four (24) months.
- 4.6. Notwithstanding subsection 4.1, the Tax Clerk or Designate may refuse an application made pursuant to subsection 3.1 if the Taxpayer has previously been approved for a Tax Arrears Plan and failed to pay the amount required to be paid by the Plan.
- 4.7. The effective date of the Tax Arrears Plan shall be the date the Taxpayer's application is approved by the Tax Clerk or Designate and the Senior Manager of Financial Services or delegate.
- 4.8. Subject to sections 7, 8 and 9, from the effective date of the Tax Arrears Plan, the Taxpayer shall pay all taxes pursuant to the Tax Arrears Plan without further application under this Bylaw.

5. MONTHLY INSTALLMENTS

- 5.1. All taxes paid pursuant to a Tax Arrears Plan shall be paid by monthly instalments calculated pursuant to this section and payable on the first day of each and every month during the term of the Tax Arrears Plan.
- 5.2. The term of a Tax Arrears Plan shall be determined by the Tax Clerk or Designate having regard to:
- a) The Taxpayer's ability to pay;
 - b) The amount of taxes in arrears;
 - c) The requirements in the Municipal Government Act S.A. 2000 Chapter M-26 regarding the recovery of tax arrears; and
 - d) Such other matters as the Tax Clerk or Designate considers relevant;

and shall not exceed a maximum of twenty-four (24) months from the effective date of the Tax Arrears Plan.

5.3. The number of monthly installments to be paid pursuant to subsection 5.1 shall be calculated by determining the sum total of:

- a) The estimated current taxes payable during the term of the Tax Arrears Plan;
- b) All taxes in arrears up to the effective date of the Tax Arrears Plan; and
- c) The estimated penalties pursuant to section 6 based upon the term of the Tax Arrears Plan;

divided by the number of months of the term of the Tax Arrears Plan. All monthly installments shall be applied first in payment of the Taxes in Arrears.

5.4. After commencement of the Tax Arrears Plan, the Taxpayer may apply to:

- a) Have the term of the Tax Arrears Plan reduced; or
- b) If the term of the Tax Arrears Plan is less than twenty-four (24) months, have the term of the Tax Arrears Plan extended, subject to the discretion of the Tax Clerk or Designate having regard to subsection 5.2, to the maximum of twenty-four (24) months.

5.5. Upon the term being reduced or extended, the monthly installments shall be adjusted by the Tax Clerk or Designate accordingly.

6. PENALTIES

6.1. Penalties shall be applied to current taxes and taxes in arrears during the term of a Tax Arrears Plan.

7. WITHDRAWAL FROM THE TAX ARREARS PLAN

7.1. A Taxpayer paying taxes pursuant to a Tax Arrears Plan may withdraw from the Tax Arrears Plan at any time upon at least two (2) weeks written notice to the Tax Clerk or Designate.

- 7.2. If a Taxpayer withdraws from a Tax Arrears Plan all taxes in arrears, current taxes, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of withdrawal.

8. DEFAULT

- 8.1. If a monthly instalment required to be paid pursuant to a Tax Arrears Plan remains unpaid by the 4th day of the month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Tax Arrears Plan.
- 8.2. In the event of default, the participation of the Taxpayer in the Tax Arrears Plan may be cancelled at the discretion of the Tax Clerk or Designate. However, should the Taxpayer default more than twice during a term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.
- 8.3. In the event that any charges (including utilities) owed to the Town of Strathmore become tax recoverable twice during the term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.
- 8.4. If the participation of a Taxpayer in the Tax Arrears Plan is cancelled all taxes in arrears, current taxes, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of cancellation.

9. SALE OF LAND

- 9.1. When a Taxpayer sells property to which a Tax Arrears Plan applies, the Tax Arrears Plan shall be deemed to be cancelled and all taxes in arrears, current taxes, and all penalties pursuant to the Tax Penalties Bylaw shall become due and payable effective on the date of closing.

10. ADJUSTING OF MONTHLY INSTALMENTS

- 10.1. The Tax Clerk or Designate may revise the amount of the monthly instalments payable under a Tax Arrears Plan:
- a) To reflect changes to the assessed value of the property or business;

- b) To reflect changes in the tax penalty rate pursuant to the Tax Penalties Bylaw;
- c) To reflect a difference between the estimated and actual current taxes during the term of the Tax Arrears Plan;
- d) To account for a lump sum payment of taxes made by the Taxpayer;
- e) To reflect the imposition, termination, or lump sum payment of local improvement charges;
- f) To reflect the increase in payments and penalties required as a result of a failure to pay a monthly installment;
- g) To provide for payment pursuant to the Tax Arrears Plan of amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes; or
- h) To provide for or reflect such other matter as the Tax Clerk or Designate reasonably considers relevant.

11. TRANSITION

- 11.1. A Taxpayer paying taxes pursuant to the Tax Arrears Plan on the date that this Bylaw comes into force, shall continue to do so until expiration or termination of the Tax Arrears Plan agreement entered into pursuant to that Bylaw.

12. SEVERABILITY

- 12.1. If any section or part of this Bylaw is found in any course of law to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other sections or parts of this Bylaw shall be deemed to be separate and independent there from and be enacted as such.

13. REPEAL

- 13.1. Bylaw No. 23-06 is hereby repealed.

14. ENACTMENT

14.1. This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME THIS ____ day of ____, 2026.

READ A SECOND TIME THIS ____ day of ____, 2026.

READ A THIRD AND FINAL TIME THIS ____ day of ____, 2026.

Mayor

Director of Strategic,
Administrative and Financial Services



Request for Decision

To: Council

Staff Contact: Kevin Scoble, Chief Administrative Officer

Date Prepared: March 15, 2026

Meeting Date: April 15, 2026

SUBJECT: Tax Penalty and Tax Installment Payment Plan Bylaw No. 26-10

RECOMMENDATION: THAT Council give First Reading to Bylaw No. 26-10, being the Tax Penalty and Tax Installment Payment Plan Bylaw.

THAT Council give Second Reading to Bylaw No. 26-10, being the Tax Penalty and Tax Installment Payment Plan Bylaw.

THAT Council gives unanimous consent to proceed with Third and Final Reading to Bylaw No. 26-10, being the Tax Penalty and Tax Installment Payment Plan Bylaw.

THAT Council give Third and Final Reading to Bylaw No. 26-10, being the Tax Penalty and Tax Installment Payment Plan Bylaw.

STRATEGIC PRIORITIES:



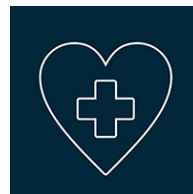
Affordable Living



Climate Resiliency



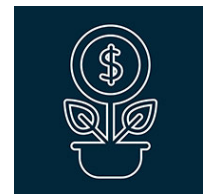
Community Development



Community Wellness



Economic Development



Financial Sustainability

HOW THE STRATEGIC PRIORITIES ARE MET:

The proposed Bylaw ensures Financial Resiliency by:

- Prescribing penalties for non-payment of taxes owing, which acts as an enforcement method towards tax collection.
- Permits the administration of monthly Tax Installment Payment Plans, which both assists in the affordability of tax liabilities for residents and business, and improves the monthly cash flow of the organization.

SUSTAINABILITY**ECONOMIC SUSTAINABILITY:**

N/A

SOCIAL SUSTAINABILITY:

N/A

ENVIRONMENTAL SUSTAINABILITY:

N/A

IMPLICATIONS OF RECOMMENDATION:**GENERAL:**

TIPP agreements authorized by this Bylaw will assist taxpayers in paying their tax liabilities on a monthly basis, and aids the Town in collecting those amounts owed to the Municipality. The penalties described in the Bylaw act as an enforcement method for non-payment, whereas amounts passed due are charged 2% on a monthly basis.

ORGANIZATIONAL:

The Town currently offers TIPP agreements to taxpayers, and charges penalties for non-payment of taxes owing. Only minor changes are recommended in this Bylaw update, described in the Background section.

OPERATIONAL:

N/A

FINANCIAL:

As of March 24, 2026, the Town has approximately 3,500 active TIPP agreements (52% of the total number of tax rolls in the Municipality are enrolled in TIPP).

The Town receives approximately \$1.17Million monthly (\$14Million annually) from these agreements.

TIPP agreements greatly improve the cash flow of the Municipality - where we are receiving tax monies coming in on a monthly basis from 52% of the rolls, compared to a less favourable alternative of receiving the entire year's tax amounts in May/June once the Property Tax Bylaw is passed. This reduces the risk of the Town needing to utilize its Line of Credit to fund short

term cash deficiencies, and, reduces the risk of non-collection of tax amounts owing from taxpayers.

POLICY:

The Town of Strathmore has an existing Tax Penalty and Tax Installment Payment Plan Bylaw, No. 23-30. If Bylaw 26-10 is passed, Bylaw 23-30 will be repealed.

IMPLEMENTATION:

If the Bylaw is passed by Council, Administration will implement in to practice. Noting however, this is a Bylaw update that will not have any material impact on how TIPP agreements are administered.

BACKGROUND:

The Tax Penalty and Tax Installment (TIPP) Bylaw has two components:

- 1) Describes how penalties for non-payment of tax amounts owing are calculated.
- 2) Describes how monthly tax installment payment plans are administered.

The Town offers optional TIPP agreements to taxpayers, whereas they can pay their taxes on a monthly basis over the calendar year, versus paying taxes otherwise due at June 30th annually in one lump sum.

The Town of Strathmore has an existing Tax Penalty and Tax Installment Payment Plan Bylaw, No. 23-30.

This update to the Bylaw is mostly routine in nature, with the following changes from 23-30:

- Added definitions of Tax Clerk or Designate, being the person employed by the Town who is responsible for administering TIPP agreements.
- Updated section 4.2(h) to clarify that in the event that any charges (including utilities) owed to the Town of Strathmore become tax recoverable twice during the term of the Tax Installment Payment Plan, the Tax Installment Payment Plan may be cancelled at the discretion of the Tax Clerk or Designate.
- Updated Municipal Government Act references and minor grammatical changes where applicable.

TIPP Agreements are intended to improve the collection rate of taxes owed, and assist budgeting/affordability of taxes to the taxpayer.

There are no proposed changes to the calculation of penalties for unpaid taxes in this Bylaw, compared to the existing 23-30 (2% of the balance owing for each month after the property tax due date).

KEY ISSUE(S)/CONCEPT(S):

The key issue is whether or not Council would like to give three readings to the Bylaw (i.e. approve as written), or to defer to make adjustments to the Bylaw as written and give readings at a future Council Meeting.

DESIRED OUTCOMES:

That Council gives all three readings of the Bylaw.

COMMUNICATIONS:

The Bylaw will be posted on the Town's website if approved.

ALTERNATIVE ACTIONS/MOTIONS:

Council can defer the matter to a Committee of the Whole meeting for further discussion.

ATTACHMENTS:

[Attachment I: Bylaw No. 26-10 Tax Penalty and Tax Installment Payment Plan Bylaw](#)

Riley Brolly, Manager of Financial Planning, Budgeting & Reporting	Approved - 10 Apr 2026
Leana Ashbacher, Senior Manager of Financial Services	Approved - 10 Apr 2026
Kara Rusk, Director of Strategic, Administrative, and Financial Services	Approved - 10 Apr 2026
Kevin Scoble, Chief Administrative Officer	Approved - 10 Apr 2026
Veronica Anderson, Legislative Services Officer	Approved - 10 Apr 2026

**BYLAW NO. 26-10
THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA TO
ESTABLISH PROPERTY TAX PENALTIES FOR LATE PAYMENTS AND A
MONTHLY TAX INSTALLMENT PAYMENT PLAN.**

WHEREAS, pursuant to the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, Council may pass a bylaw to impose such a penalty and provides that Property Taxes may be paid on any days as provided herein,

Now Therefore, the Council of the Town of Strathmore, duly assembled, hereby enact as follows:

1. SHORT TITLE

- 1.1. This Bylaw may be cited as the "Property Tax Penalty and Tax Installment Payment Bylaw".

2. DEFINITIONS

- 2.1. "Property Taxes" includes all property taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Strathmore pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- 2.2. "Tax Installment Payment Plan" also referred to as "TIPP" means the plan authorized by this Bylaw permitting Taxpayers to pay Property Taxes by way of monthly installments,
- 2.3. "Taxpayer" means the person liable to pay taxes on a property being taxed pursuant to the Municipal Government Act.
- 2.4. "Tax Clerk or Designate" means the person or persons in the Town's Finance Department assigned the responsibility of administering this bylaw;

3. PROPERTY TAX PENALTIES

- 3.1. Any or all taxes shall be payable thirty (30) days from the date of mailing of the tax notice or on the date specified in the tax notice whichever is later;
- 3.2. All current taxes which remain unpaid after the due date shown on the tax notice shall have added thereto, a penalty charge of two percent (2.0%), commencing on July 1 or the first day following the due date whichever is later, and an additional two percent (2.0%) on the first day of each of the remaining months of the year, so long as the taxes or any portion thereof remain unpaid;
- 3.3. All taxes which remain unpaid after December 31 of the year in which they are imposed shall have added thereto, on the first day of every month of every year, commencing on the first day of January following the year in which the taxes are imposed, a penalty equivalent to two percent (2.0%) of the then unpaid taxes, so long as the taxes or any portion thereof remains unpaid;
- 3.4. A penalty imposed under Sections 3.2 and 3.3 above shall be added to and form part of the unpaid taxes.

4. PAYMENT OF PROPERTY TAXES ON A MONTHLY BASIS

- 4.1. Any taxpayer may apply to enter into a Tax Installment Payment Plan (TIPP) to provide for the payment of their current taxes in equal monthly installments, January through December, of the current year;
- 4.2. Any taxpayer who wishes to pay their current taxes in installments must enter into a TIPP agreement with the Town subject to the following conditions:
 - a) At the date of application, the taxpayer has no utility or tax charges in arrears;

- b) Monthly installments shall be directly debited from the taxpayer's bank account on the first (1st) day of each month;
- c) The taxpayer shall commence payment on the plan on January 1st or the 1st day of the month following receipt by the Town of a completed and approved TIPP Agreement. If commencing on the TIPP after January 1st, the taxpayer shall pay all monthly installments, including any penalties applied prior to commencement, due by the day of commencement;
- d) That the monthly installment for the months prior to the actual levy of taxes will be based on one-twelfth (1/12) of the previous year's tax levy;
- e) That for the remaining months of the year, the monthly installment will be adjusted based on the actual tax levy after deducting payments made according to section 4.2(a);
- f) An exemption from the penalty provisions provided in this Bylaw provided that the taxpayer is not in breach of the agreement; and
- g) That the penalty provisions provided in this Bylaw shall apply should the taxpayer breach any term or condition of the agreement. Such penalty to apply on the balance of taxes unpaid on the date of the breach.
- h) In the event that any charges (including utilities) owed to the Town of Strathmore become tax recoverable twice during the term of the Tax Installment Payment Plan, the Tax Installment Payment Plan may be cancelled at the discretion of the Tax Clerk or Designate.

5. APPLICATION

- 5.1. Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other Bylaw or any requirement of any lawful permit, order, or license.

- 5.2. Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only, and shall not form part of this Bylaw.
- 5.3. All the schedules attached to this Bylaw shall form a part of this Bylaw. This Bylaw is gender-neutral and, accordingly, any reference to one gender includes the other.

6. SEVERABILITY

- 6.1. If any section or part of this Bylaw is found in any course of law to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other sections or parts of this Bylaw shall be deemed to be separate and independent there from and be enacted as such.

7. REPEAL

- 7.1. Bylaw No. 23-30 is hereby repealed.

8. ENACTMENT

- 8.1. This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME THIS ____ day of ____, 2026.

READ A SECOND TIME THIS ____ day of ____, 2026.

READ A THIRD AND FINAL TIME THIS ____ day of ____, 2026.

Mayor

Director of Strategic,
Administrative and Financial Services

CFWR 2025-26 IMPACT REPORT

OUR IMPACT SINCE 1989

35,257

Jobs Created
or Maintained

\$39,821,044

in Loans

51,097

Business Coaching
Sessions

102,602

Client Services
Delivered

\$54,708,765

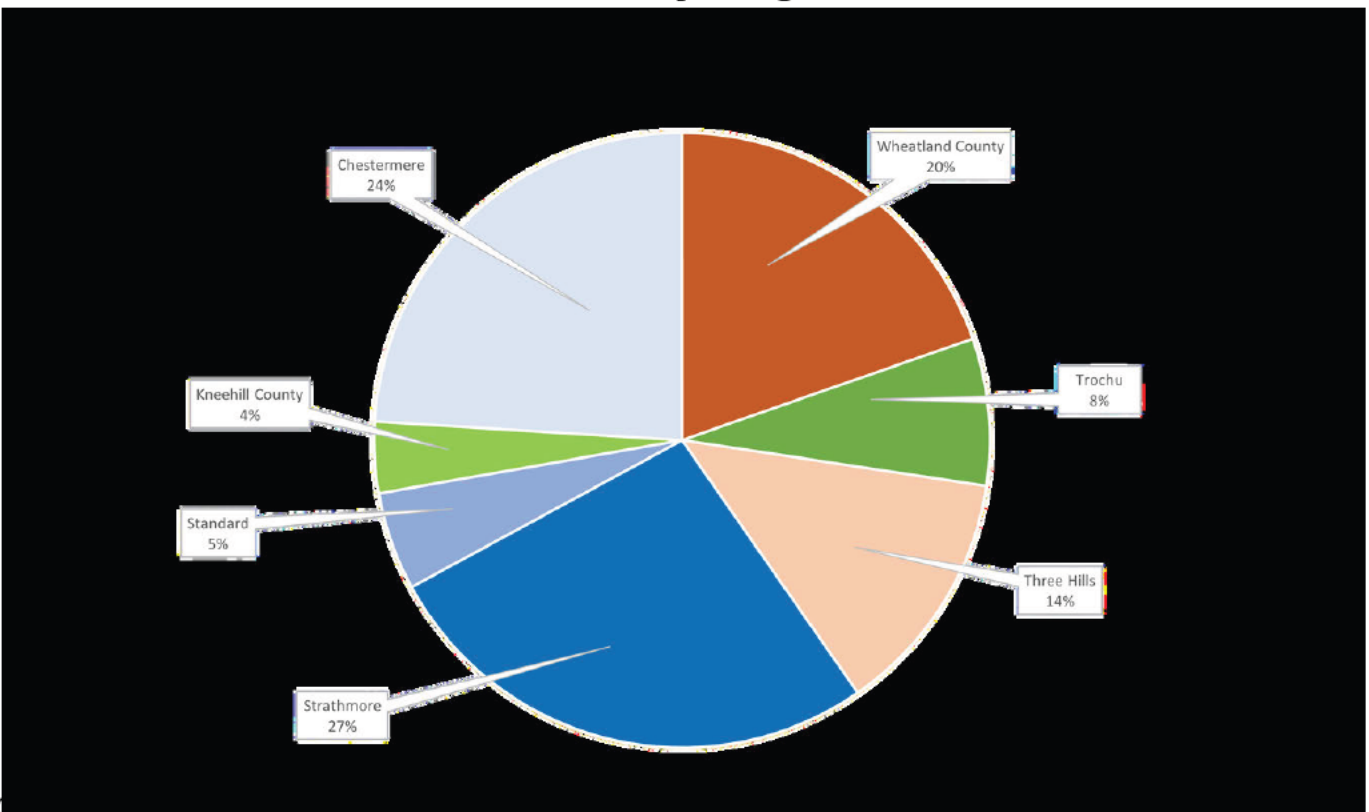
Leveraged Funds
into our Communities

28,377

Business Training
Participants

THIS FISCAL APRIL 1, 2025 - MARCH 31, 2026

Loans by Region



April 1, 2025 - March 31, 2026
Leveraged Funds: \$1,423,241
Entrepreneurs Trained/Coached: 702
CED Projects: 6

CFWR 2025 EXECUTIVE SUMMARY

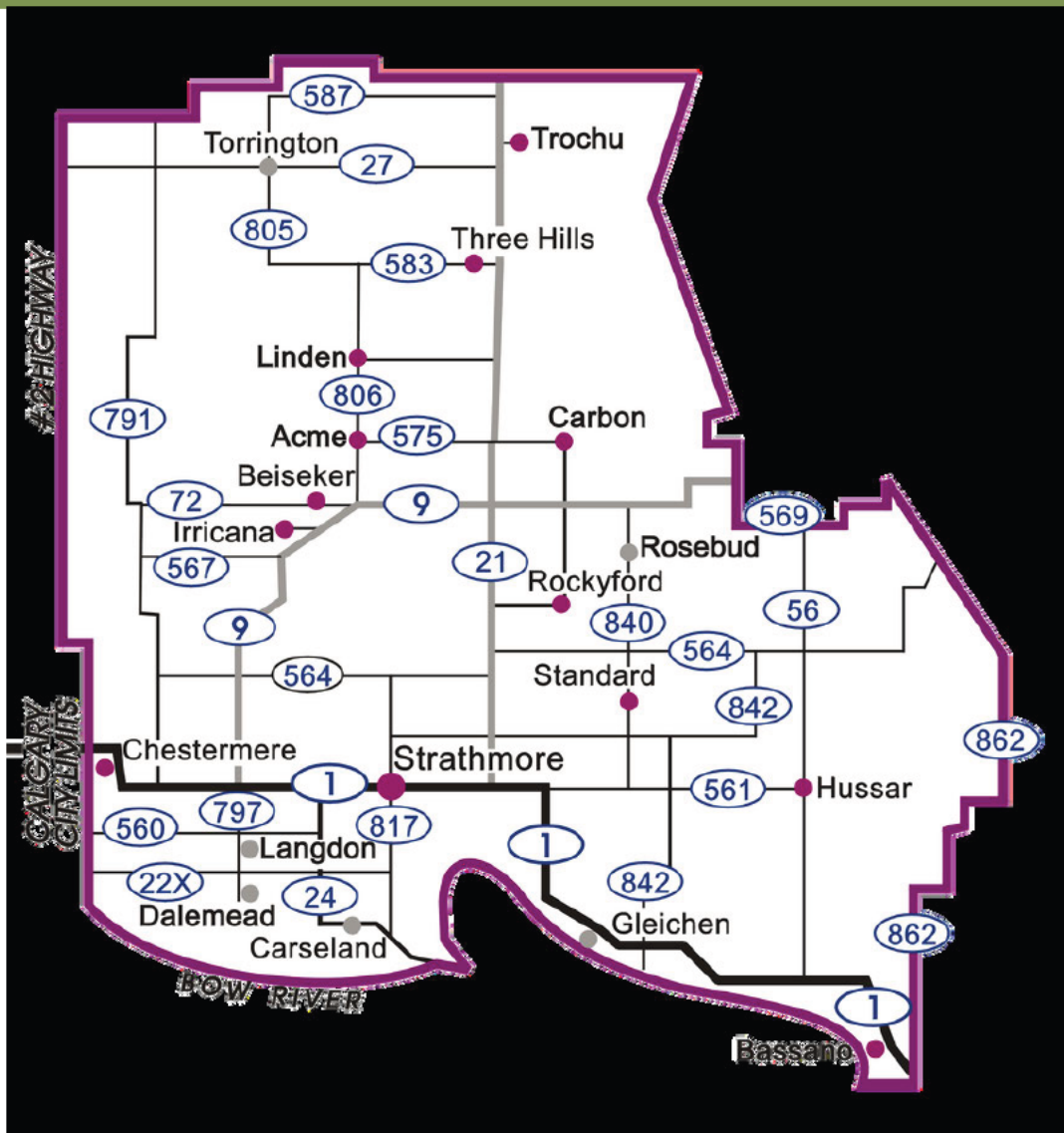
THIS QUARTER

- Training Programs offered:
 - Five-part Digital Marketing Series
 - Temporary Foreign Worker Session
 - HR: Interview Skills/Difficult Conversations
- Heart of Our Community Campaign Update:
 - Total # of nominations: 192
 - Q4 Winner: Langdon Community Petco
- **WINNER: Nonprofit of the Year, Strathmore Wheatland Chamber of Commerce, Business Excellence Awards**
- Hosted Regional EDA CIR Workshop
- Completed CIR Primer Reports in 5 municipalities



wildrose.albertacf.com

COMMUNITIES WE SERVE



Beiseker, Carbon, Hussar, Irriana, Linden, Rockyford, Strathmore, Three Hills, Wheatland County. of Rocky View County



NOTICE OF MOTION

Submitted to Administration: **April 7, 2026**

Notice given to Council: **April 15, 2026**

Council Meeting for discussion: **May 6, 2026**

SUBMITTED BY: Councillor Richard Wegener

SUBJECT: Provincial Funding for Regional Water Infrastructure

WHEREAS Strathmore Town Council's 2025-2030 Strategic Plan includes the priority of *Protecting Water and Green Spaces* to ensure Council is proactive in responding to changing environmental conditions.

AND WHEREAS water is a finite and essential resource, and responsible long-term planning is required to ensure the Town's environmental impact is minimized while supporting sustainable development for current and future residents;

AND WHEREAS the Town relies on a limited and regulated water supply that must be managed carefully to ensure reliability, resilience, and affordability over time;

AND WHEREAS the Calgary region is experiencing rapid population and economic growth, resulting in increased demand on shared water resources, with many smaller municipalities facing similar capacity and allocation pressures;

AND WHEREAS water allocations in southern Alberta are driven by provincial regulation, existing licensed allocations, and environmental considerations, limiting opportunities for expansion.

AND WHEREAS funding and resourcing continues to be a challenge in managing fast growing municipalities.

Notice is hereby given that the following motion will be brought forward for consideration at the May 6, 2026 Regular Council Meeting:

THAT Council direct Administration to complete a draft Resolution for the 2026 Alberta Municipalities Convention that advocates for increased provincial funding and regulatory reform to support regional water supply infrastructure and new water licenses for high-growth municipalities.

AND that Council direct Administration to bring the resolution to the May 20, 2026 Council Meeting for consideration.



NOTICE OF MOTION

Submitted to Administration: **April 7, 2026**

Notice given to Council: **April 15, 2026**

Council Meeting for discussion: **May 6, 2026**

SUBMITTED BY: Councillor Richard Wegener

SUBJECT: Provincial Support for Small-Municipality Transit Connections

WHEREAS Strathmore Town Council's 2025-2030 Strategic Plan includes the priority of *Community Safety and Wellbeing*, intended to create communities for residents which promote optimum lifestyles.

AND WHEREAS many Strathmore residents commute to Calgary on a daily basis;

AND WHEREAS encouraging the use of mass transit helps reduce highway congestion, improves road safety, and lowers greenhouse gas emissions;

AND WHEREAS providing cost-effective transit options helps alleviate the financial strain caused by rising fuel costs and ensures residents have transportation choices that meet their needs;

AND WHEREAS expanding regional transit options supports regional economic development and connectivity.

Notice is hereby given that the following motion will be brought forward for consideration at the May 6, 2026 Regular Council Meeting:

THAT Council direct Administration to complete a draft Resolution for the 2026 Alberta Municipalities Convention that asked the Provincial Government to create a funding program for intermunicipal transit between mid-sized towns and major cities.

AND that Council direct Administration to bring the resolution to the May 20, 2026 Council Meeting for consideration.



NOTICE OF MOTION

Submitted to Administration: **April 9, 2026**

Notice given to Council: **April 15, 2026**

Council Meeting for discussion: **May 6, 2026**

SUBMITTED BY: Councillor Brent Wiley

SUBJECT: Neutrality Bylaw

WHEREAS Municipalities are responsible for developing and maintaining safe, viable, and representative communities pursuant to the *Municipal Government Act*;

AND WHEREAS Council is responsible for ensuring that municipal facilities and infrastructure remain welcoming and inclusive to all residents by maintaining a position of political and ideological neutrality;

AND WHEREAS Council desires that municipal assets—including flagpoles, streets, and crosswalks—be used to represent the common identity of all citizens through the display of official government symbols and standardized safety markings;

Notice is hereby given that the following motion will be brought forward for consideration at the May 6, 2026 Regular Council Meeting:

THAT Council direct Administration to draft a "Public Space Neutrality Bylaw" for Council's consideration, which shall include provisions to:

1. Limit the flags displayed on municipal buildings, flagpoles, and Town-owned property to official government flags, including the National Flag of Canada, the Province of Alberta Flag, the Town of Strathmore Flag, and the flags of our municipal partners, such as Siksika Nation and Wheatland County;
2. Ensure that all future municipal crosswalks and roadway markings are maintained in standardized traffic-safety configurations (such as continental or ladder patterns) and remain free from non-standard colors or symbols associated with specific ideological causes or social movements;
3. Include a grandfathering provision stating that any existing non-standard crosswalks, or those previously approved by Council motion, be permitted until such a time as scheduled maintenance or replacement is required, at which point they shall be converted to standardized configurations; and

4. Clarify that such regulations apply only to flagpoles and crosswalks on public municipal property and do not regulate displays or symbols on private property.



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Peace River

AR121544

March 24, 2026

Mayor Pat Fule
Town of Strathmore
1 Parklane Drive
Strathmore, AB T1P 1K2

Dear Mayor Fule:

Thank you for submitting your municipality's grant application under the 2026 Fire Services Training Program. I am pleased to inform you that the Town of Strathmore has been approved for a grant of \$5,203 to carry out training as outlined in the forthcoming conditional grant agreement. Through the Fire Services Training Program (FSTP), the Government of Alberta provides \$500,000 amongst eligible fire departments to offset the cost of training their members.

The conditional grant agreement will be sent separately to your Chief Administrative Officer to obtain the appropriate signatures. Once the conditional grant agreement has been signed by Municipal Affairs, the grant funds will be distributed, and a final signed copy of the conditional grant agreement will be emailed to your municipality for your records.

Municipal Affairs will be working with the FSTP Working Group to review the grant evaluation criteria and approval process for potential enhancements in future years. If you have any questions regarding the grant process or the conditional grant agreement, please contact the Grants Coordinator at 1-866-421-6929, or firecomm@gov.ab.ca.

Thank you for your important work and dedication to the safety of individuals in your community.

Sincerely,

Dan Williams, ECA
Minister of Municipal Affairs

cc: Chantelle de Jonge, MLA Chestermere-Strathmore
Kevin Scoble, Chief Administrative Officer
Bas Owel, Deputy Fire Chief



March 25, 2026

Mayor Pat Fule and Council

Town of Strathmore
PO Box 2280
1 Parklane Drive
Strathmore, AB T1P 1K2

OFFICE
325 1 Avenue
Strathmore, Alberta, T1P 1B3

PHONE
(403) 934-3543

EMAIL
office@strathmorealliance.com

WEB
www.strathmorealliance.com

Dear Mayor Fule and Members of Council:

Re: Request for Information Regarding Grant, Subsidy, or Partnership Support for Community Parking Lot and Alley Improvement

On behalf of **Strathmore Alliance Church**, we are writing to respectfully inquire whether the **Town of Strathmore** may have any grants, subsidies, partnership opportunities, or other forms of support available to assist with a parking lot improvement project that would provide continued and enhanced benefit to the broader community.

The church owns and maintains a gravel parking lot adjacent to our property, which we are currently considering paving. Due to Alberta's changing seasonal conditions, a gravel lot requires frequent and ongoing maintenance. Paving this area would provide a more durable, practical, and accessible long-term solution, while also significantly improving the safety, functionality, and overall appearance of the space.

While this lot serves the church, it has also become an important parking resource for the surrounding area. Nearby businesses and organizations—including the **Legion, Valley Medical Centre, and Toddle Inn Day Care**—regularly benefit from access to this parking. In addition, because parking in the downtown core is limited, the lot is consistently used by residents and visitors as an important overflow and supplementary parking option.

Recognizing this community need, **Strathmore Alliance Church** has made this lot available for public use at no cost, six days per week, and signage has been posted to clearly indicate that public parking is permitted. The lot is used regularly by members of the public, and we are pleased to be able to offer this practical service to the Town of Strathmore and the surrounding community.

We would also respectfully request that the **Town of Strathmore consider paving and upgrading the alley/lane running from Wheatland Trail to 3rd Street** as part of this broader improvement initiative. This alley experiences recurring issues during seasonal snowmelt, including flooding, standing water, and severe pothole formation, which create ongoing maintenance concerns and affect safe, reliable access for vehicles and pedestrians. Given the public use of this route and the impact these conditions have on access to nearby properties,

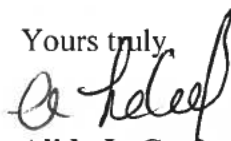
businesses, and services, we believe that improving this alley would provide a significant and lasting benefit to the surrounding community. We would appreciate the Town's consideration of this request and any indication as to whether this work may be included in future municipal planning or addressed in conjunction with the proposed parking lot improvements.

We believe that paving this lot would not only reduce ongoing maintenance demands for the church, but would also create a lasting benefit for the wider community by improving a publicly accessible parking area that supports local businesses, nearby services, and downtown accessibility. Given the limited parking options in this part of town, we see this project as a meaningful contribution to the community and one that aligns with the Town's broader interest in supporting accessibility, local commerce, and shared community infrastructure.

As this project represents a significant financial undertaking for our church, we would be grateful to know whether the Town has any grant funding, community infrastructure support, cost-sharing programs, or partnership opportunities available that may assist with this improvement. We would also welcome the opportunity to discuss whether there may be alternative avenues of municipal support for a project of this nature, whether for the parking lot itself or for related access improvements in the surrounding area.

Thank you for your time and consideration. We would welcome the opportunity to discuss this project further and provide any additional details that may assist in your review.

Yours truly,



Alida LeCeri
Office Administrator
Strathmore Alliance Church
403-934-3543
office@strathmorealliance.com



FOOTHILLS ADVOCACY IN MOTION SOCIETY

Supporting adults with developmental disabilities in rural Alberta since 1980

March 31, 2026

Mr. Riley Brolly
Manager Financial Planning
Town of Strathmore

Ms. Veronica Anderson
Legislative Office
Town of Strathmore

Re: Grant to FAIM Society

On behalf of Foothills Advocacy In Motion Society (FAIM), I would like to extend my sincere thanks to the Town of Strathmore's for your generous grant of \$2,500.00 in support of our Strathmore branch of FAIM.

We are using this grant to go toward' s the installation of an accessible door at our Strathmore Branch office. This is making a meaningful difference for the individuals we support. This upgrade will improve accessibility, independence, and overall safety for adults with developmental disabilities who access our programs each day. It is enhancements like this that help ensure our spaces remain welcoming and inclusive for everyone. It's really "opening doors" for the people we support.

FAIM has proudly supported adults with developmental disabilities in rural Alberta since 1980. We currently have operations in the communities of High River, Okotoks, Strathmore and Airdrie. Today we serve approximately 190 individuals, providing opportunities for growth, employment, residential supports and meaningful community inclusion.

We are incredibly grateful to the Town of Strathmore for investing in accessibility and for supporting the well-being of community members we serve. Your commitment helps us continue creating inclusive environments where individuals can thrive. Thank you again for your support.

Please contact me at 403-652-6229 or this email should you have any questions.

Respectfully,

ATIA Sec. 20(1)

Gerry McCallum
Executive Director
FAIM Society

High River
126 9 Avenue SE
High River, AB T1V 1E7

Okotoks
325 Woodgate Road
Okotoks, AB T1S 2A9

Strathmore
1016 Westridge Road
Strathmore, AB T1P 1H8

Airdrie
203-28 Gateway Drive, NE
Airdrie, AB T4B 0J6



Waiver of Development Charges for New Second Stage Transitional Housing Projects

To: Town of Strathmore

From: Joshua Poteet, Board Member, True North Society

Date: March 30, 2026

Subject: Recommendation for the Town of Strathmore to Waive Development Charges for True North Society's Finding your True North Second Stage Housing Project

Introduction

Women's Shelters Canada (WSC) provides a strong, unified, pan-Canadian voice on the issue of Violence Against Women (VAW). WSC supports VAW shelters across the country in their efforts to build new second stage transitional housing (SSTH) projects.

True North Society, as we presented before Council and in the presentation and information previously submitted, is endeavoring to build a second stage transitional housing project within Strathmore. We've seen community members and clients unable to move on to a safe stable life because after their time in Shelter there is no safe housing for them to go to. In addition, The families we serve in Shelter and in community via outreach programs often would benefit from skill building and longer term program support as they build a new life independent from previous harmful living conditions. The longer term support offered as part of this project will meet these needs.

SSTH is a form of transitional housing, often affiliated with an emergency shelter, that provides safe, secure, and affordable housing for women and children fleeing violence. True North is addressing an important need in the community by providing affordable housing for women and children fleeing violence.

As such, WSC and True North recommend the waiver of development charges and related fees for the Finding Your True North Housing Project. The waiver of these fees will reduce the project costs and demonstrate the Town of Strathmore's commitment to housing its most vulnerable citizens that need a safe, secure, and affordable place to transition out of violence and rebuild their lives.

When we presented to Council we were happy to say that our project is fully funded, with backing from The Provincial and Federal governments through AHPP and CMHC respectively, as well as generous support from community member donors and True North Society's own investment. **While we ask you consider the below information and recommendations to waive the associated development charges, we have a new ask at this time. While you take the needed time to consider waiving the fees/levies, True North Society requests you agree to defer the charges for at least 2 months.**

This deferment, if granted, would be a large help in ensuring construction begins on time, helping to keep the project on budget. Our construction timeline would have us submit for permits in Early April in order to be ready to break ground this spring. We have an 18 month construction timeline, and delays in starting could push us to building over two winter seasons instead of one and would cause construction costs to increase. Unfortunately, we have to make this deferment request because of factors out of our



WOMEN'S | HÉBERGEMENT
SHELTERS | FEMMES
CANADA | CANADA



truenorth
a safe place for those impacted by abuse
formerly Wheatland Crisis Society

control stemming from paperwork delays on the side of our federal and provincial funders. We would be happy to provide more information at Council's request via a confidential discussion as the terms of these agreements are not yet public.

In summary, we request that Strathmore Town Council and Administration authorize the deferment of payments relating to building and development for True North's second stage housing project, Finding Your True North, to be built in Strathmore. We request this deferment be for a period of at least 2 months while Town Council considers our recommendation to waive all or part of the fees, and to allow for the construction process to stay on schedule while our federal and provincial funders get ready for us to draw funds.

We, the undersigned Members of True North Society's Board of Directors, thank you for your consideration.

ATIA Sec. 20(1)

Appendix: Evidence for and Examples of Municipalities waiving fees for developments by Non-Profits and Housing projects

Recommendation to Waive Development Charges

While all levels of government face increasing pressure to address the housing crisis, municipalities play a crucial role in solving affordability. Municipal governments have various tools they can employ to improve housing affordability, including waiving development charges for affordable housing development projects.

Development charges – also referred to as development cost charges, off-site development levies, or development fees in different jurisdictions – imposed by a municipality on residential projects can be upwards of 20% of total capital costs, which can make or break a project. For violence against women shelters with charitable status, these charges pose a significant financial burden given that many do not have surplus funds available for projects outside of their regular services and programs. The waiver of development charges and municipal fees lessens the financial burden on non-profits, which not only helps projects reach financial viability but also makes more affordable housing units in the community a reality.

The Canada Mortgage and Housing Corporation (CMHC) published a [resource](#) detailing best practices and strategies for municipalities to boost housing supply and affordability. One of CMHC's recommendations directs municipalities to review their development charges and fee schedules and focus on including waivers of these fees to facilitate the advancement of affordable housing projects.

Provincial and Territorial governments also recommend waiving development charges in their affordable housing strategies and programs to reduce the barriers in creating affordable housing, particularly for non-profit organizations.

- In May 2023, the Government of British Columbia announced their [Homes for People Plan](#) to address the housing crisis. BC commits to eliminating obstacles, reducing development costs, removing red tape, and speeding up approvals so more homes can be built.
- In July 2023, the Government of Alberta announced their [Affordable Housing Partnership Program \(AHPP\)](#), in alignment with the province's [strategy](#) to improve and expand affordable housing. The program recommends that municipalities contribute to the creation of affordable housing through grants, land contributions, and the waiver of development fees to reduce the barriers that come with developing affordable housing.
- Under [Bill 23: More Homes Built Faster Act](#), passed in November 2022 to amend the Planning Act (1997), the Government of Ontario exempts affordable housing, non-profit housing, and inclusionary zoning units from development charges, parkland dedication fees, and community benefit charges.
- In October 2023, the Government of Nova Scotia released [Our Homes, Action for Housing](#) and committed to temporarily freeze all municipal permits and development fees for housing projects for two years.



Waiving these fees is an easy tool that municipalities can implement to support local affordable housing projects without the need for direct capital funds. Many municipalities across Canada already offer financial incentives, including the waiver of development and building fees to encourage the development of affordable rental housing projects.

Examples of Municipalities that Waive Development Charges and Building Fees

British Columbia

Rural

- **Town of Oliver**
 - Development cost charges may be waived or reduced by the Town of Oliver for not-for-profit rental housing projects under [Bylaw 1390: A Bylaw to Establish and Set Development Cost Charges](#).
- **Town of Osoyoos**
 - Since 2016, the Town of Osoyoos waives development cost charges for the construction of not-for-profit rental housing under [Bylaw No. 1322: A Bylaw to Impose Development Cost Charges](#).
- **Town of Qualicum Beach**
 - In 2012, the Town of Qualicum Beach passed [Bylaw No. 682: A Bylaw to Reduce Development Cost Charges for Development](#). The bylaw states that not-for-profit, affordable rental housing and supportive living housing will receive 100% reduction in development cost charges.

Alberta

Urban

- **City of Airdrie**
 - In September 2023, the City of Airdrie passed [Policy P-DEV-15-C: Affordable Housing Incentive Policy](#) for the exemption of development and building permit fees for affordable housing projects.

Rural

- **Athabasca County**
 - In their [Bylaw 020-2019: Planning and Development Fees](#), Athabasca County states that the Chief Administrative Officer has the authority to reduce or waive development and planning fees for not-for-profit projects or projects of a “humanitarian nature.”
- **Municipal District of Bonnyville No. 87**
 - The Municipal District of Bonnyville passed their [3A.017: Municipal Development Permit Fee Waiver Policy](#) in January 2022 which allows non-profits to submit a *Waiving of Fees for Non-Profit Organizations Application* along with their *Development Permit Application* to waive up to 100% of development fees. The project must address a community need and/or contribute to the promotion of cultural, heritage, social, or well-being of the community.

Saskatchewan

Urban

- **City of Estevan**
 - The City of [Estevan's Off-Site Development Levy Bylaw No. 2020-2030](#) states that development levies may be reduced or fully exempted if the project provides public benefit to the community.



- **City of Saskatoon**

- In their [Housing Business Plan](#) for 2013-2022, the City of Saskatoon has determined a set of criteria for waiving offsite levies for affordable housing and neighbourhood revitalization projects. It is expected that initiative will continue beyond 2022.

Rural

- **Rural Municipality of Lumsden No. 189**

- In [Bylaw No. 11-2016: Development Levy](#), RM Lumsden No. 189 may exempt, partially exempt, or defer development levies if the land is owned in whole or in part by a public body and where the development of the lands will be used for public service purposes.

Conclusion

Canada is in a housing crisis of vast proportions. While all housing development is costly, this is especially true for affordable housing projects built to last. Development fees charged to these types of projects exacerbate what is already a challenging financial feat for non-profit, affordable housing providers. Waiving these fees is a crucial financial tool for the Town of Strathmore to address the housing crisis, support local housing providers, and expand supports for the most vulnerable groups.

Women's Shelters Canada and True North Society recommend that the Town of Strathmore waive development fees for the Finding your True North Second Stage Housing Project and implement legislation to waive development charges and building fees for new affordable housing developments.



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.

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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.

.../3

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