

FINANCIAL INFORMATION RETURN

Town of Diamond Valley (7662)

For the Year Ending December 31, 2023

The information contained in this
Financial Information Return is presented
fairly to the best of my knowledge.

Adam Davey
Name

August 1, 2024
Date

Alberta ■
Municipal Affairs

Independent Auditor's Report

To the Minister of Municipal Affairs and Members of Council of the Town of Diamond Valley:

Qualified Opinion

We have audited the consolidated municipal financial information return of the Town of Diamond Valley ("the Town"), which comprise schedule 9A statement of financial position as at December 31, 2023, and schedules 9B through 9D, 9E through 9L, 9AA and 9P for the year ended.

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion section of our report, the accompanying consolidated municipal financial information return of the Town for the year ended December 31, 2023 is prepared, in all material respects, in accordance with the required presentation and financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs.

Basis of Qualified Opinion

As described in Note 1(k) of the Town's consolidated financial statements, information was not available to determine the costs associated with potential asset retirement obligations. Therefore, we were unable to determine the amount of adjustments, if any, that may be necessary to tangible capital assets, asset retirement obligations, accretion expense, excess (deficiency) of revenue over expenses, or accumulated surplus as at, and for the year ended, December 31, 2023.

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 Municipal Financial Information Return section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the municipal financial information return 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.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

The municipal financial information return is prepared to meet the requirements of the Municipal Government Act (Section 277(1)), as requested by Alberta Municipal Affairs, and is to be used primarily for statistical purposes. As a result, the consolidated financial information return may not be suitable for another purpose. Our opinion is intended solely for the Town and the Ministry of Municipal Affairs and should not be distributed to or used by parties other than the Town or the Ministry of Municipal Affairs. Our report is not modified in respect of this matter.

Other Matter

The Town has prepared a complete set of consolidated financial statements for the year ended December 31, 2023 in accordance with Canadian public sector accounting standards on which we have issued an auditor's report to the Council of the Town dated August 1, 2024 and reference should be made to those audited consolidated financial statements for complete information.

Responsibilities of Management and Those Charged with Governance for the Consolidated Municipal Financial Information Return

Management is responsible for the preparation of the municipal financial information return in accordance with the financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs, determining that the described framework is acceptable in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a municipal financial information return that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the consolidated municipal financial information return as a whole is 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 this consolidated municipal financial information return.

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

- Identify and assess the risks of material misstatement of the municipal financial information return, 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 my 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Town to express an audit opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

MNP LLP

Calgary, Alberta
August 1, 2024

Chartered Professional Accountants

Audited Schedule Error(s): Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Audited Schedule Warning(s): The items below may require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Audited Schedule (-) Values: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

<i>FIR Line</i>	<i>Col 1</i>	<i>Col 2</i>	<i>Col 3</i>	<i>Col 4</i>
-----------------	--------------	--------------	--------------	--------------

Unaudited Schedule Error(s):

Audited Schedules

FINANCIAL POSITION

Schedule 9A

	Total
Assets	1
Cash and Temporary Investments	0010
	0020 10,612,939
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 501,476
. Arrears	0050 120,375
. Allowance	0060
Receivable From Other Governments	0070 387,505
Loans Receivable	0080
Trade and Other Receivables	0090 1,291,704
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 6,674,502
Other Current Assets	0230
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 19,588,501
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290
Accounts Payable & Accrued Liabilities	0300 710,111
Deposit Liabilities	0310 1,721,935
Deferred Revenue	0340 3,932,188
Long Term Debt	0350 1,418,711
Other Current Liabilities	0360
Asset Retirement Obligations.....	0365
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 7,782,945
	0395
Net Financial Assets (Net Debt)	11,805,556
Non Financial Assets	0400
Tangible Capital Assets.....	0400 82,384,405
Inventory for Consumption.....	0410 73,746
Prepaid Expenses	0420 251,597
Other.....	0430
	0440
Total Non-Financial Assets	82,709,748
	0450
Accumulated Surplus	94,515,304

CHANGE IN ACCUMULATED OPERATING SURPLUS
Schedule 9B

	Unrestricted 1	Restricted 2	Equity in TCA 3	Total 4
Accumulated Operating Surplus - Beginning of Year	0500	-176,458	12,701,838	81,874,613
Net Revenue (Expense)	0505	115,311		115,311
Funds Designated For Future Use.....	0511			
Restricted Funds - Used for Operations.....	0512	-255,692	255,692	
Restricted Funds - Used for TCA.....	0513		-20,711	20,711
Current Year Funds Used for TCA	0514	-1,875,441		1,875,441
Donated and Contributed TCA.....	0516			
Disposals of TCA.....	0517	28,152		-28,152
Annual Amortization Expense.....	0518	2,991,472		-2,991,472
Long Term Debt - Issued.....	0519			
Long Term Debt - Repaid.....	0521	-214,553		214,553
Capital Debt - Used for TCA.....	0522			
Other Adjustments.....	0523			
0524				
Accumulated Operating Surplus - End of Year.....	0525	612,791	12,936,819	80,965,694
				94,515,304

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General Function	8,335,397	
General Government		
Council and Other Legislative	75	
General Administration	1,283,203	
Other General Government.....	0	
Protective Services		
Police	0	
Fire	825,322	
Disaster and Emergency Measures	0	
Ambulance and First Aid	0	
Bylaws Enforcement	155,128	
Other Protective Services.....	0	
Transportation		
Common and Equipment Pool	20,604	
Roads, Streets, Walks, Lighting	9,739	
Airport	0	
Public Transit	0	
Storm Sewers and Drainage	71,045	
Other Transportation	0	
Environmental Use and Protection		
Water Supply and Distribution	1,533,757	
Wastewater Treatment and Disposal	2,582,923	
Waste Management	659,876	
Other Environmental Use and Protection	0	
Public Health and Welfare		
Family and Community Support	124,315	
Day Care	0	
Cemeteries and Crematoriums	0	
Other Public Health and Welfare	0	
Planning and Development		
Land Use Planning, Zoning and Development	274,319	
Economic/Agricultural Development	57,650	
Subdivision Land and Development	0	
Public Housing Operations	0	
Land, Housing and Building Rentals	0	
Other Planning and Development.....	242,495	
Recreation and Culture		
Recreation Boards	0	
Parks and Recreation	692,136	
Culture: Libraries, Museums, Halls	79,686	
Convention Centres	0	
Other Recreation and Culture.....	0	
Other Utilities		
Gas	0	
Electric	0	
Other Utilities.....	0	
Other	0	
Total Revenue/Expense	16,947,670	16,832,359
Net Revenue/Expense	115,311	

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

	Total	1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	6,366,791
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	4,315,303
Penalties and Costs on Taxes	1810	141,114
Licenses and Permits	1820	213,429
Fines	1830	136,245
Franchise and Concession Contracts	1840	552,264
Returns on Investments (incl. Portfolio Investments)	1850	775,504
Rentals	1860	322,351
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	286,104
Contributed and Donated Assets.....	1885	
Federal Government Operating Transfers	1892	34,883
Federal Government Capital Transfers	1902	
Provincial Government Operating Transfers	1912	1,512,286
Provincial Government Capital Transfers	1922	1,295,648
Local Government Operating Transfers	1931	770,404
Local Government Capital Transfers	1932	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	183,027
Other Revenues	1970	42,317
 Total Revenue	1980	16,947,670
Expenses	1990	
Salaries, Wages, and Benefits	2000	5,022,778
Contracted and General Services	2010	3,743,290
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	1,480,248
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	3,028,958
Transfers to Individuals and Organizations	2070	369,306
Bank Charges and Short Term Interest	2080	7,247
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	65,030
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets	2110	2,991,472
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	124,030
 Total Expenses	2140	16,832,359
 Net Revenue (Expense)	2150	115,311

REMEASUREMENT GAINS AND LOSSES**Schedule 9Q**

Accumulated remeasurement gains (losses) at beginning of year	2171	[Redacted]
Gains	2172	[Redacted]
Losses	2174	[Redacted]
Amounts reclassified to Statement of Operations	2176	[Redacted]
Net Remeasurement gains (losses) for the year	2178	[Redacted]
Accumulated remeasurement gains (losses) at end of year	2180	[Redacted]

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

	Revenue		Expenses	
	Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
	1	2	3	4
General Government				
Council and Other Legislative				
General Administration	2210			
Other General Government.....	2220	23,571	47,400	
Protective Services				
Police	2230			
Fire	2240			
Disaster and Emergency Measures	2250			
Ambulance and First Aid	2260	171,511	194,351	151,567
Bylaws Enforcement	2270			5,691
Other Protective Services.....	2280			
Transportation				
Common and Equipment Pool	2290	73,300	27,867	158
Roads, Streets, Walks, Lighting	2300			
Airport	2310			
Public Transit	2320			
Storm Sewers and Drainage	2330	8,890	454,990	1,230,153
Other Transportation	2340			22,129
Environmental Use and Protection				
Water Supply and Distribution	2350	1,494,969	117,191	550,952
Wastewater Treatment and Disposal	2360	1,682,924		13,373
Waste Management	2370	654,476		240,900
Other Environmental Use and Protection	2380			4,921
Public Health and Welfare				
Family and Community Support	2390			
Day Care	2400			
Cemeteries and Crematoriums	2410			
Other Public Health and Welfare	2420			
Planning and Development				
Land Use Planning, Zoning and Development	2430	26,409	2,833	886
Economic/Agricultural Development	2440			
Subdivision Land and Development	2450			
Public Housing Operations	2460			
Land, Housing and Building Rentals	2470			
Other Planning and Development.....	2480			
Recreation and Culture				
Recreation Boards	2490			
Parks and Recreation	2500			
Culture: Libraries, Museums, Halls	2510			
Convention Centres	2520			
Other Recreation and Culture.....	2530			
Other Utilities				
Gas	2540			
Electric	2550			
Other Utilities.....	2560			
Other	2570	108,208	529,116	435,485
	2580			17,872
	2590			
	2600			
	2605			
	2606			
	2607			
	2608			
	2610			
Total	2620	4,315,303.00	1,295,648.00	2,991,472.00
				65,030.00

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

	Tangible Capital Assets		Capital Long Term Debt	
	Purchased	Donated or Contributed	Principal Additions	Principal Reductions
	1	2	3	4
General Government				
Council and Other Legislative	2710			
General Administration	2720	47,969		
Other General Government.....	2730			
Protective Services				
Police	2750			
Fire	2760	312,885		13,853
Disaster and Emergency Measures	2770	49,110		
Ambulance and First Aid	2780			
Bylaws Enforcement	2790			13,205
Other Protective Services.....	2800			
Transportation				
Common and Equipment Pool	2820			
Roads, Streets, Walks, Lighting	2830	560,531		83,087
Airport	2840			
Public Transit	2850			
Storm Sewers and Drainage	2860	13,120		
Other Transportation	2870			
Environmental Use and Protection				
Water Supply and Distribution	2890	302,169		38,800
Wastewater Treatment and Disposal	2900			
Waste Management	2910			23,662
Other Environmental Use and Protection	2920			
Public Health and Welfare				
Family and Community Support	2940			
Day Care	2950			
Cemeteries and Crematoriums	2960			
Other Public Health and Welfare	2970			
Planning and Development				
Land Use Planning, Zoning and Development	2990			
Economic/Agricultural Development	3000			
Subdivision Land and Development	3010			
Public Housing Operations	3020			
Land, Housing and Building Rentals	3030			
Other Planning and Development.....	3040			
Recreation and Culture				
Recreation Boards	3060			
Parks and Recreation	3070	718,295		15,078
Culture: Libraries, Museums, Halls	3080			26,868
Convention Centres	3090			
Other Recreation and Culture.....	3100			
Other Utilities				
Gas	3106			
Electric	3107			
Other Utilities.....	3108			
Other	3110			
Total	3120	2,004,079.00		214,553.00

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

	Balance at Beginning of		Additions	Reductions	Balance at End of Year
	Year 1	Year 2			
Tangible Capital Assets - Cost					
Engineered Structures					
Roadway Systems.....	3201	48,625,121	425,020		49,050,141
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	26,234,283	184,979		26,419,262
Wastewater Systems.....	3204	12,647,417			12,647,417
Storm Systems.....	3205	4,561,353	13,120		4,574,473
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	92,068,174	623,119		92,691,293
Construction In Progress.....	3219	209,148	184,700	107,926	285,922
Buildings	3220	15,708,315	100,784		15,809,099
Machinery and Equipment	3230	9,052,926	500,799	110,383	9,443,342
Land	3240	2,585,804			2,585,804
Land Improvements.....	3245	2,646,964	232,678		2,879,642
Vehicles	3250	5,117,990	361,999	262,243	5,217,746
Total Capital Property Cost	3260	127,389,321.00	2,004,079.00	480,552.00	128,912,848.00
Accumulated Amortization					
Engineered Structures					
Roadway Systems	3271	19,711,500	1,154,505		20,866,005
Light Rail Transit Systems	3272				
Water Systems	3273	6,413,903	442,272		6,856,175
Wastewater Systems	3274	2,670,031	193,231		2,863,262
Storm Systems	3275	965,122	70,237		1,035,359
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures	3280	29,760,556	1,860,245		31,620,801
Buildings	3290	6,088,831	305,297		6,394,128
Machinery and Equipment	3300	4,983,679	496,975	82,232	5,398,422
Land	3310				
Land Improvements.....	3315	521,365	100,821		622,186
Vehicles	3320	2,527,013	228,135	262,242	2,492,906
Total Accumulated Amortization	3330	43,881,444.00	2,991,473.00	344,474.00	46,528,443.00
Net Book Value of Capital Property	3340	83,507,877			82,384,405
Capital Long Term Debt (Net)	3350	1,633,264			1,418,711
Asset Retirement Obligation	3355				
Equity in Tangible Capital Assets	3400	81,874,613.00			80,965,694.00

LONG TERM DEBT SUPPORT

Schedule 9H

Long Term Debt Support

Supported by General Tax Levies

Supported by Special Levies

Supported by Utility Rates

Other

	Operating Purposes 1	Capital 2	Purposes 3	Total 3
3405				
3410		1,418,711		1,418,711
3420				
3430				
3440				
Total Long Term Debt Principal Balance	3450	1,418,711.00		1,418,711.00

LONG TERM DEBT SOURCES

Schedule 9I

Loans to Local Authorities

Canada Mortgage and Housing Corporation

Mortgage Borrowing

Other

	Operating Purposes 1	Capital 2	Purposes 3	Total 3
3500		1,418,711		1,418,711
3520				
3600				
3610				
Total Long Term Debt Principal Balance	3620	1,418,711.00		1,418,711.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

Principal Repayments by Year

Current + 1

Current + 2

Current + 3

Current + 4

Current + 5

Thereafter

	Operating Purposes 1	Capital 2	Purposes 3	Total 3
3700				
3710		194,398		194,398
3720		202,926		202,926
3730		157,347		157,347
3740		111,692		111,692
3750		98,513		98,513
3760		653,835		653,835
Total Principal	3770	1,418,711.00		1,418,711.00

Interest by Year

Current + 1

Current + 2

Current + 3

Current + 4

Current + 5

Thereafter

	Operating Purposes 1	Capital 2	Purposes 3
3780			
3790		55,857	55,857
3800		46,926	46,926
3810		38,497	38,497
3820		31,502	31,502
3830		27,213	27,213
Total Interest	3840	97,062	97,062
	3850	297,057.00	297,057.00

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes			
Residential Land and Improvements	3910	5,612,772	5,612,772
Non-Residential			
Land and Improvements (Excluding M & E).....	3935	618,219	20,322
Machinery and Equipment	3950	23,016	23,016
Linear Property	3960	90,722	90,722
Small Business Tax	3965		
Farm Land	3980	1,740	1,740
Adjustments to Property Taxes	3990		
Net Total Municipal Property Taxes	4000	6,346,469	20,322
			6,366,791

Provincial and Seniors Foundation Requisitions

Education

Residential/Farm Land	4031	2,102,431
Non-Residential	4035	157,914
Seniors Lodges	4090	97,630
Designated Industrial Property	4099	955
Other	4100	235,911
Adjustments to Requisition Transfers	4110	
Total Requisition Transfers	4120	2,594,841

GRANTS IN PLACE OF TAXES

Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	12,803		12,803
Provincial Government	4210	7,519		7,519
Local Government	4220			
Other	4230			
Total	4240	20,322		20,322

SALARIES AND BENEFITS

Schedule 9M

	Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300	157,793	22,622	180,415
Chief Administrative Officer	4310	180,463	27,986	208,449
Designated Officer(s)	4320	0	0	0
Total	4340	338,256	50,608	388,864

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	23,478,033	23,478,033
Total Debt	5710	1,418,711	
Debt Service Limit	5720	3,913,006	3,913,006
Total Debt Service Costs	5730	250,255	

Enter prior year Line 3450 Column 2 balance here:

1,633,264.0

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments8820 10,612,939**Restricted Cash by Grant**

Municipal Sustainability Initiative Capital	8825	756,763
Municipal Sustainability Initiative Operating	8826	
Canada Community-Building Fund	8827	464,709
Alberta Community Partnership- Intermunicipal Collaboration	8828	
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Strategic Initiative	8833	
Local Government Fiscal Framework	8836	
Other Grants	8835	2,690,885

Total Restricted Cash8865 3,912,357**Unrestricted Cash**8870 6,700,582**Accounts Receivable - Grants**8872 **Deferred Revenue**8875 3,932,188**Deferred Revenue by Grant**

Municipal Sustainability Initiative Capital	8880	756,763
Municipal Sustainability Initiative Operating	8881	
Canada Community-Building Fund	8882	464,709
Alberta Community Partnership- Intermunicipal Collaboration	8883	
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Strategic Initiative	8888	
Local Government Fiscal Framework	8891	
Other Grants	8890	2,690,885

Total Deferred Revenue by Grant8898 3,912,357**Other Deferred Revenue**8899 19,831

2023 Municipal Statistics: Town of Diamond Valley (7662)

Schedule ST

Total Full-time Positions.....	5500	42.0
Number of Hamlets (for Specialized Municipalities and Municipal Districts only)	5515	
Length of all Open Roads Maintained (km)	5520	67.9
Length of Water Mains (km)		
Municipality Owned Systems	5555	54.1
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	12.6
Other	5559	
	Total	5560 66.7
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	43.4
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	5.9
Other	5569	
	Total	5570 49.3
Length of Storm Drainage Mains (km)	5580	22.5
Number of Residences (for Summer Villages only)	5590	
Number of Dwelling Units	5595	2,444
Number of Bridges	5591	1
2023 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	62,974
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	
Number of CARB residential and non-residential complaints withdrawn	5625	
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	
2023 PLANNING STATISTICS		
When was your Municipal Development Plan last approved (date)?	5658	September 20, 2004
Number of development permit applications received.....	5660	
Number of development permits issued.....	5661	
Average number of days from a development permit application to approval?	5669	
Number of building permit applications received.....	5677	
Number of building permits issued.....	5668	
Average number of days from a building permit application to approval?	5676	
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	
Commercial.....	5664	
Industrial.....	5665	
Institutional.....	5666	
	Total	5667
Does your municipality issue business licences?	5671	Yes
Number of new business licences issued in 2023?	5672	417
Average number of days from a new business licence application to approval?	5673	3
Number of business licences renewed in 2023?	5678	
Number of subdivision applications received in 2023?	5670	
Number of subdivision applications approved in 2023?	5674	
Average number of days from subdivision application to approval?	5675	
Number of land use bylaw amendment applications.....	5680	
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	No
How many SDAB members are appointed?.....	5582	
How many SDAB members are trained?.....	5583	
Is the SDAB clerk a designated officer of your municipality?.....	5584	

Has the SDAB clerk completed the SDAB Training?	5585
Is your municipality a member of an intermunicipal SDAB?.....	5586
How many municipalities are members of the intermunicipal SDAB?.....	5587
Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541 No
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542
How much CAPL revenue (\$) was collected in 2023?	5543
CAPL revenue in 2023 was allocated to: (select all that apply)	5544
General Government	
Protective Services	
Transportation	
Environmental	
Recreation	
Other	