

2025 Annual Report

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025



OUR VISION

The Village of Anmore is an independent and fiscally responsible community that values the environment, a social conscience, quality of life and being close to nature.

*Prepared by the Communications Division in collaboration
with the Finance Department and other Village departments*

Village of Anmore
2697 Sunnyside Road
Anmore, B.C. V3H 5G9

604-469-9877
village.hall@anmore.com
anmore.com/reports-plans
[Facebook.com/VillageOfAnmore](https://www.facebook.com/VillageOfAnmore)

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MESSAGE FROM THE MAYOR

This past year marked another important step forward for the Village of Anmore, as we continued to build on recent achievements and advance key community priorities.

On behalf of Council, I am pleased to present the Village of Anmore's 2025 Annual Report, which outlines the work completed over the past year and the steps being taken to support the long-term sustainability of our community.

I would also like to thank our staff, volunteers, community partners and residents for their ongoing contributions and engagement in supporting our community.

Building on the opening of the Anmore Community Hub in 2024, this past year focused on expanding its use as a central gathering place for the community.

The Hub has continued to support Council meetings, staff operations, and a growing number of community events, programs and rentals.

The Village also finalized a lease for the commercial space within the Hub, with operations to begin in 2026.

In 2025, the Village also undertook community engagement and concept planning for the expansion of Dr. Hal Weinberg Spirit Park. This work included in-person engagement opportunities and an online feedback form to gather input from residents on how the space can best serve the community.

The park, located adjacent to the Hub, continues to be an important part of our shared community space, and this work will help guide its future development.

The Village continued to advance long-term planning initiatives, including work related to the Official Community Plan update and consideration of development applications within the community.

This work also reflects ongoing alignment with evolving provincial legislation and requirements, supported by community engagement to help inform future planning decisions in Anmore.

Continued



We also continued to enhance communication and engagement with residents through a range of channels, including our weekly e-newsletter, website updates and other digital tools.

These efforts were supported by in-person engagement opportunities such as community events, open houses and committee workshops, helping to provide access to information and opportunities for participation in Village initiatives.

Council and staff remained focused on responsible financial management and service delivery throughout the year. This approach has helped maintain the Village's strong financial position, supported by careful planning and healthy reserves that ensure we remain resilient and prepared for future needs.

The Village also continued to advance infrastructure and emergency preparedness initiatives, including ongoing planning for a future fire hall replacement to support long-term service needs.

These achievements are made possible by the dedication and professionalism of Village staff, whose efforts support both the day-to-day operations and long-term planning of the community.

I would also like to recognize the many volunteers and community members who contribute their time and energy to making Anmore a welcoming and engaged community.

Looking ahead, Council will continue to focus on its strategic priorities, including advancing key planning initiatives, supporting community engagement and ensuring responsible stewardship of Village resources.

Thank you to everyone who continues to contribute to the strength and vibrancy of our community.



John McEwen
Mayor



VILLAGE COUNCIL

The Village of Anmore Council is made up of the Mayor and four Councillors, elected at large to serve four-year terms. The current Council term runs from 2022 to 2026.

Council is responsible for setting the overall direction for the community. This includes establishing policies, approving budgets, and setting tax rates to ensure services and programs are delivered effectively for residents.

Regular Council meetings are open to the public, and community members are encouraged to attend and take part in the question period. Those wishing to speak directly to Council may submit a delegation request through the Village.

In making decisions, Council considers staff recommendations, community feedback, and applicable legislation. This approach helps ensure that decisions reflect both the priorities of residents and the long-term vision for Anmore. Council remains committed to transparency, thoughtful governance, and supporting a connected, sustainable community.



2022-2026 Council Front row, left to right: Councillor Doug Richardson, Mayor John McEwen and Councillor Polly Krier
Back row, left to right: Councillor Kim Trowbridge and Councillor Paul Weverink



MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

KAREN ELRICK

Throughout 2025, the Village continued to build on the strong foundation established in recent years, with a focus on advancing key initiatives, strengthening internal processes, and supporting the delivery of services to the community, while continuing to deliver high-quality core services.

A key part of this work involved supporting Council's strategic priorities through coordinated planning and project delivery across all departments. This included advancing the Official Community Plan update, continuing the review of development applications, and aligning our work with evolving provincial legislation and requirements.

At the same time, staff made steady progress in improving internal systems and processes to enhance efficiency and service delivery. This included improvements to Council and Committee processes and ongoing work to strengthen records management and archiving. Staff also expanded online service options to improve access to Village services and advanced work on the Village's Accessibility Plan to support more inclusive and accessible service delivery.

Emergency preparedness and collaboration with regional partners remained a priority. Staff worked with neighbouring municipalities, Indigenous Governing Bodies and provincial agencies to support emergency planning initiatives, meet new legislative requirements, and respond to infrastructure impacts such as the Sunnyside Road washout.

The Village also advanced a number of operational and infrastructure initiatives, including procurement processes for key projects such as the Community Wildfire Resiliency Plan update and planning work related to the Public Works Yard. These efforts support long-term service delivery, asset management and community safety.

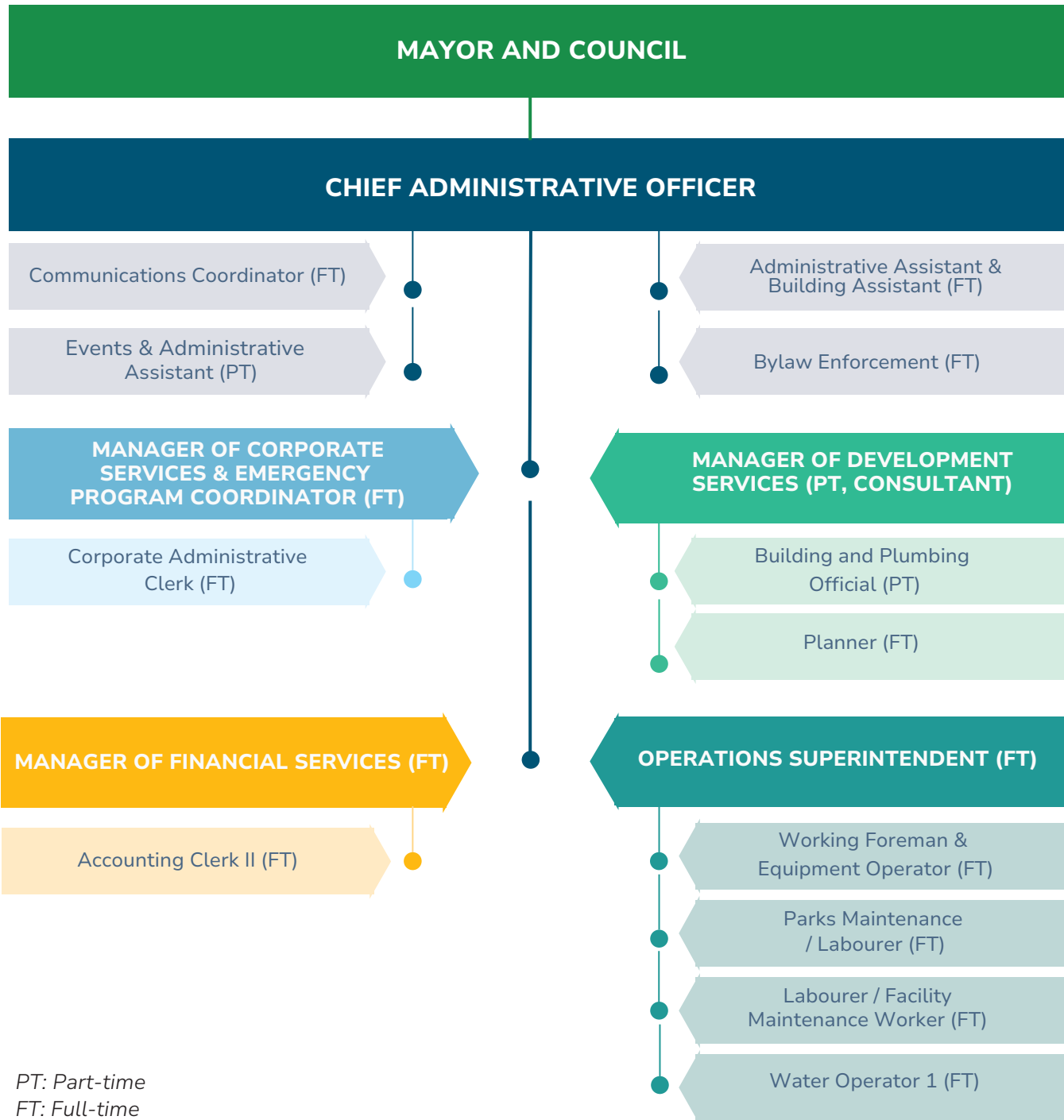
These accomplishments are made possible by the dedication and professionalism of Village staff. Across all departments, staff continue to balance day-to-day operations with complex projects and evolving priorities, while maintaining a high level of service for the community.

Looking ahead, the Village will continue to focus on strengthening internal capacity, advancing key initiatives, and supporting Council in delivering on its strategic priorities, including preparation for the 2026 local government election to ensure a smooth and accessible process. I am proud of the work accomplished over the past year and look forward to continuing to serve the community alongside our committed team.

Karen Elrick
Chief Administrative Officer

ORGANIZATION CHART

as at December 31, 2025



VILLAGE DEPARTMENT OVERVIEW

As a small organization, the Village of Anmore only has five departments and most of the managers have multiple responsibilities.

The following is an overview of the various departments and their role in the organization.





ADMINISTRATION

The Chief Administrative Officer (CAO) is responsible for the overall management of the Village.

The CAO oversees the day-to-day operations of the Village, including the effective and efficient delivery of services to residents, members of the public and stakeholder groups.

Human resources, economic development, community engagement, events, bylaw enforcement, facilities and public land administration are also managed under Administration.

In addition, the CAO provides Council with objective, professional advice in relation to municipal governance and community matters.

2025 SNAPSHOT

- Advanced Anmore Community Hub initiatives, including lease negotiations for the commercial unit and facility improvements
- Supported recruitment and onboarding of new staff members
- Undertook procurement processes for key initiatives, including the Community Wildfire Resiliency Plan and Operations Yard review
- Continued review of the Anmore South OCP Amendment Application and supported community engagement
- Updated the policy and fee framework for Village facilities and continued review of Council and administrative policies
- Coordinated emergency planning, including Indigenous engagement, regional collaboration, and Sunnyside washout cost recovery
- Maintained strong community engagement through the Village's weekly newsletter, with high click-through and open rates, alongside minimal unsubscribes



COMMUNITY PLANNING & DEVELOPMENT SERVICES

The Community Planning and Development Services department manages planning activities, such as the Official Community Plan (OCP) and Zoning Bylaw, while overseeing development projects to guide community development.

The Development Services area issues building permits to ensure compliance with codes, safety standards, bylaws and policies. This includes reviewing applications to meet community goals and conducting building inspections.

The department also supports community planning initiatives and engagement activities related to parks, public spaces and community development. The Manager of Development Services advises Council on technical and policy matters.

2025 SNAPSHOT

- Advanced review of the Anmore South OCP Amendment application and Pinnacle Ridge Rezoning application
- Updated zoning bylaw, including Coach House regulations and provisions related to parking, breezeways, and basement exemptions
- Initiated the Official Community Plan (OCP) update to align with new provincial legislation
- Issued 432 Business Licences, 92 Dog Licences, 44 Tree Permits, 94 Fire Permits, and 24 Highway Use Permits
- Rezoned the Village Hub to Commercial Institutional to align with the OCP
- Issued 12 Building Permits: 5 single-family homes, 5 demolitions, 1 coach-house, and 1 pool
- Conducted community engagement and developed a concept plan for the expansion of Dr. Hal Weinberg Spirit Park



CORPORATE SERVICES & EMERGENCY MANAGEMENT

Corporate Services is responsible for all of the procedural and process advice related to municipal legislation, along with emergency management.

The Corporate Officer fulfills all statutory and legislative duties under the *Local Government Act* and the *Community Charter*, manages Council and Committee agendas and minutes, and supports Council procedures.

Corporate Services also assists with communications, facilitates the management of records and coordinates requests related to the *Freedom of Information and Protection of Privacy Act*.

Emergency Management oversees emergency response and preparedness, including coordinating with external agencies. This includes supporting Emergency Operations Centre activation and coordinating a Reception Centre if an evacuation is necessary.

2025 SNAPSHOT

- Advanced the Bylaw and Policy Review Project, including rescinding 13 outdated policies and adopting a new Council Policy Development & Maintenance policy
- Recruited and oriented committee members, while supporting 12 committee meetings
- Held 18 Regular Council Meetings, 3 Public Hearings and 17 In-Camera meetings
- Processed 17 Freedom of Information requests, introduced proactive online disclosure packages, and updated guidelines
- Prepared 21 bylaws for Council adoption
- Completed the Community Wildfire Resiliency Plan
- Implemented the Village's new agenda management system (eScribe) and provided staff training
- Prepared the draft Accessibility Plan and received input from the CECI Committee
- Initiated a comprehensive review of the Village's physical records



FINANCE

The Finance Department is responsible for the financial leadership of the Village.

This includes receiving and keeping all monies paid to the municipality, investing municipal funds and expending funds in the manner authorized by the Council.

The Manager of Financial Services, who is designated as the Chief Financial Officer (CFO) ensures accurate records are prepared, maintained and kept safe, and is responsible for all other financial affairs of the municipality. The CFO ensures the coordination with each department to establish a five-year financial plan while ensuring spending compliance with the plan.

Examples of the Finance Department duties include billing and collection for a variety of services, including property taxes, water and solid waste.

2025 SNAPSHOT

- Managed \$8.4 million operating and capital budget.
- Completed grant reporting for multiple projects, including collection, analysis, and reporting.
- Processed 1,381 utility bills and 907 property tax notices.
- Administrated audits with BDO Canada LLP, including analysis and draft financial statements
- Supported regional financial planning through active participation in the Metro Vancouver Regional Finance Advisory Committee.
- Established policy to implement Public Sector Accounting Standards (PSAS) PS3400 Revenue. Managed investments and portfolios for Village assets.
- Coordinated and reviewed the Asset Management Investment Plan.



PUBLIC WORKS DEPARTMENT

The Public Works department is responsible for maintaining the water system to support clean drinking water as well as ensuring there is a reliable water source and hydrants for fire protection.

Public Works is also responsible for the Village transportation network, including paving maintenance and sidewalk improvements, plowing and salting winter roads, and ditch and storm sewer maintenance.

In addition, staff take care of municipal buildings, land and infrastructure, and manage parks, trails and pathways projects. They also do regular maintenance and control roadside vegetation.

While garbage and recycling are collected through a contracted service, Public Works oversees the contract.

2025 SNAPSHOT

- Continued implementation of the Water Meter Program to support improved water system management
- Upgraded the Uplands Pump Station
- The annual Fire Hydrant program was completed
- Conducted system-wide water main flushing to maintain water quality and system performance
- Carried out the annual ditching program to support drainage and reduce flooding risks
- Revitalized parkland on Chestnut Court to enhance neighbourhood green space
- Renewed the pedestrian bridge along the trail between Birch Wynd and Elementary Road
- Removed a number of hazardous trees to improve public safety

EMERGENCY SERVICES

Emergency response services for the Village of Anmore are delivered through two separate organizations: the Sasamat Volunteer Fire Department and the Coquitlam RCMP.



FIRE SERVICES

The Village of Anmore's fire protection services are provided through the Sasamat Volunteer Fire Department (SVFD).

The SVFD is a volunteer-based organization that receives funding from Anmore and Belcarra and is administered by Metro Vancouver.

There are currently 40 volunteer firefighters. There were 141 total call outs (107 in Anmore and 34 in Belcarra) in 2025, showing a slight rise from last year's 128 call-outs.

2025 SNAPSHOT

- 40 active responders (29 in Anmore)
- 12 fire calls (7 in Anmore)
- 85 medical emergencies (65 in Anmore)
- 12 motor vehicle accidents (11 in Anmore)
- 6 power line issues (3 in Anmore)
- 21 alarm responses (17 in Anmore)
- 2 burning complaints (Anmore only)
- 1 gas leak (Anmore only)
- 2 miscellaneous call-out (1 in Anmore)

EMERGENCY SERVICES



POLICE SERVICES

The Village of Anmore's policing services are provided by the Coquitlam RCMP.

This includes both emergency and non-emergency response, as well as crime prevention support. There were 182 calls for service* in 2025, compared to 158 in 2024. While calls for service increased, Anmore continues to experience one of the lowest crime rates in B.C.

2025 SNAPSHOT

Property Offences

- ▶ 0 break and enter (residence, business, other)
- ▶ 4 theft from auto
- ▶ 5 theft (vehicle and other)
- ▶ 12 mischief offences
- ▶ 5 frauds

Person Offences

- ▶ 5 assaults (all levels)
- ▶ 6 uttering threats/harassing behaviour
- ▶ 2 other offences

Other Criminal Offences

- ▶ 4 causing a disturbance
- ▶ 2 other offences

Traffic Calls

- ▶ 8 collisions
- ▶ 23 driving complaints

Other Calls

- ▶ 20 bylaw (noise and other)
- ▶ 11 suspicious (person, vehicle, circumstance)
- ▶ 6 Mental Health Act
- ▶ 8 well-being check

* Please note that these statistics do not include any calls for service relating to Buntzen Lake.

2022-2026 COUNCIL STRATEGIC PLAN

GOAL: We have an engaged community that is immensely proud of Anmore.

OBJECTIVES:

- > Create a Village Hub where people work, gather and celebrate.
- > Support community engagement.
- > Increase community involvement.
- > Enhance sense of community.
- > Support a welcoming and inclusive community.



GOAL: Through collaborative relationships with government and stakeholder partners, we seek to ensure that Anmore is self-sufficient in the future.

OBJECTIVES:

- > Protect and enhance the connectivity of neighbouring parks and local recreational areas.
- > Connect to the Metro Vancouver water system or alternative sources.
- > Work collaboratively with neighbouring communities to identify regional priorities.



VISION

The Village of Anmore is an independent and fiscally responsible community that values the environment, a social conscience, quality of life and being close to nature.



GOAL: We provide efficient services and strive for sustainable infrastructure to support a safe, healthy and vibrant community.

OBJECTIVES:

- > Continue to provide an effective and sustainable fire service.
- > Ensure Anmore continues to be an employer of choice.
- > Support the great staff in Anmore.
- > Continue measures to ensure long-term fiscal responsibility.
- > Maintain and enhance service levels.
- > Promote and support emergency preparedness.
- > Apply strategic asset management.

GOAL: We unleash the potential for great development that advances the interests of the community.

OBJECTIVES:

- > Create a complete community with opportunities to live, work, shop and play within Anmore.
- > Establish parameters for future development through community engagement.
- > Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services.
- > Leverage Anmore's natural assets.
- > Practise environmental stewardship.



2025 PROGRESS REPORT

ACHIEVEMENTS TOWARD STRATEGIC GOALS

Council and staff achieved a number of key projects and made progress towards achieving the goals in Council’s 2022-2026 Strategic Plan. The following is a summary of some of the significant achievements in 2025 that aligned with how they support Council’s strategic initiatives and priority projects.



We have an engaged community that is immensely proud of Anmore

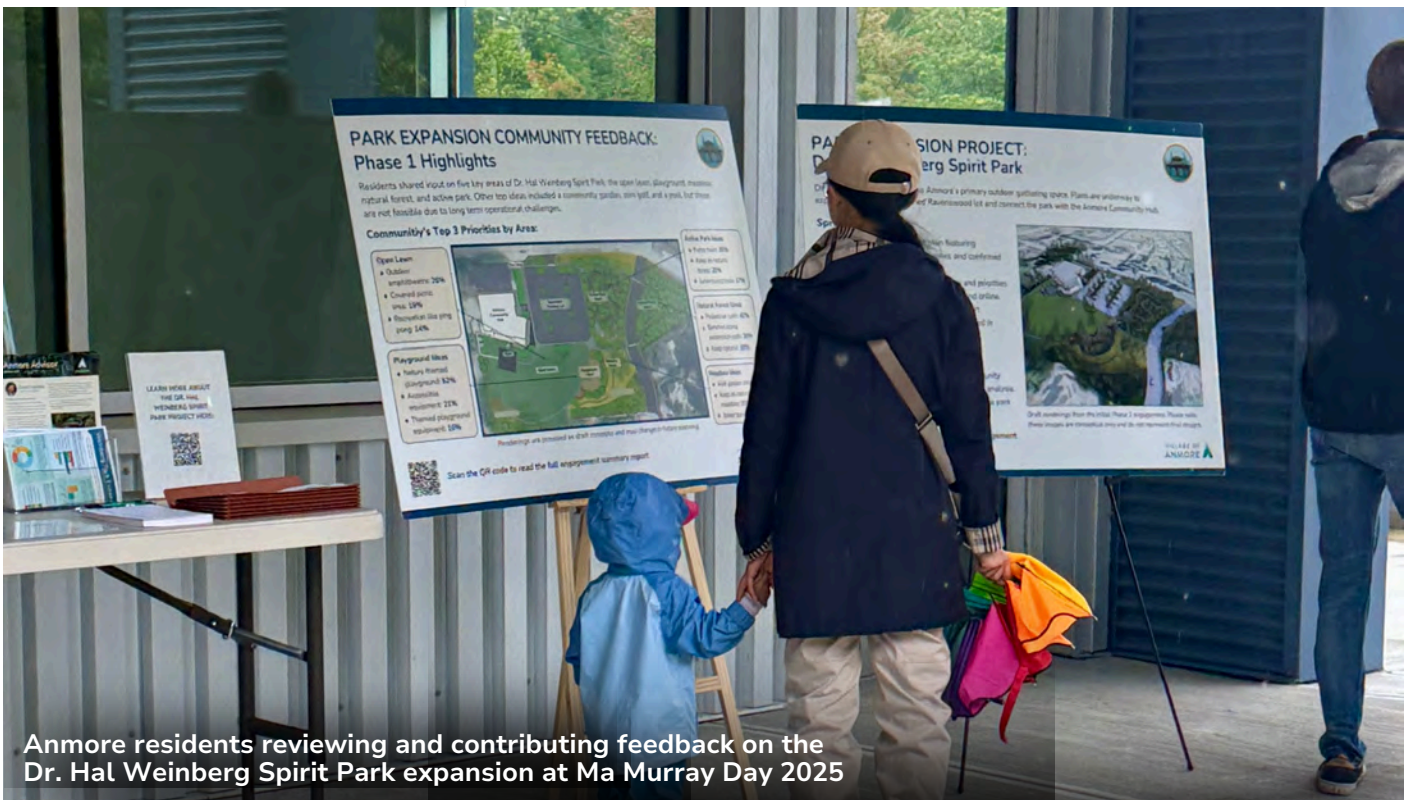
Strategic Initiatives & Priority Projects	Achievements
<p>Create a Village Hub where people work, gather and celebrate</p>	<ul style="list-style-type: none"> > Advanced Anmore Community Hub initiatives, including lease negotiations for the commercial unit and ongoing facility improvements > Continued to support community use of Hub facilities including policy updates for rental opportunities and Village-hosted events > Supported use of Anmore Community Hub for volunteer groups > Advanced consultation and conceptual design for Dr. Hal Weinberg Spirit Park improvements
<p>Support community engagement</p>	<ul style="list-style-type: none"> > Maintained strong community engagement through the Village’s weekly newsletter, with high open and click-through rates and minimal unsubscribes > Continued to support public participation through engagement initiatives related to the Anmore South OCP Amendment application > Grew the Village’s social media audience to over 1,000 followers, reflecting increased community reach > Delivered direct-to-resident communications, including door-to-door updates and display boards, to support community awareness of Anmore South and other Village initiatives. > Provided ongoing updates to residents on key Village initiatives and services > Onboarded and oriented Council Committees

Goal continues on next page >



Goals continued from previous page

Strategic Initiatives & Priority Projects	Achievements
<p>Increase community involvement</p>	<ul style="list-style-type: none"> > Supported community events, programs, and facility rentals at the Anmore Community Hub > Conducted initial phases of community engagement and developed a concept plan for the expansion of Dr. Hal Weinberg Spirit Park > Engaged the community through a “Name the Dump Truck” activity, resulting in the Village’s new truck being named “The Blizzard of Oz.”
<p>Enhance a sense of community</p>	<ul style="list-style-type: none"> > Delivered in-person engagement activities at community events to gather input on the Dr. Hal Weinberg Spirit Park expansion > Coordinated public events to foster community connection
<p>Support a welcoming and inclusive community</p>	<ul style="list-style-type: none"> > Offered a sensory-friendly space at the Village’s Christmas event > Prepared the draft Accessibility Plan and received input from the Community Engagement, Culture and Inclusion Committee



Anmore residents reviewing and contributing feedback on the Dr. Hal Weinberg Spirit Park expansion at Ma Murray Day 2025



Through collaborative relationships with government and stakeholder partners, we seek to ensure that Anmore is self-sufficient in the future

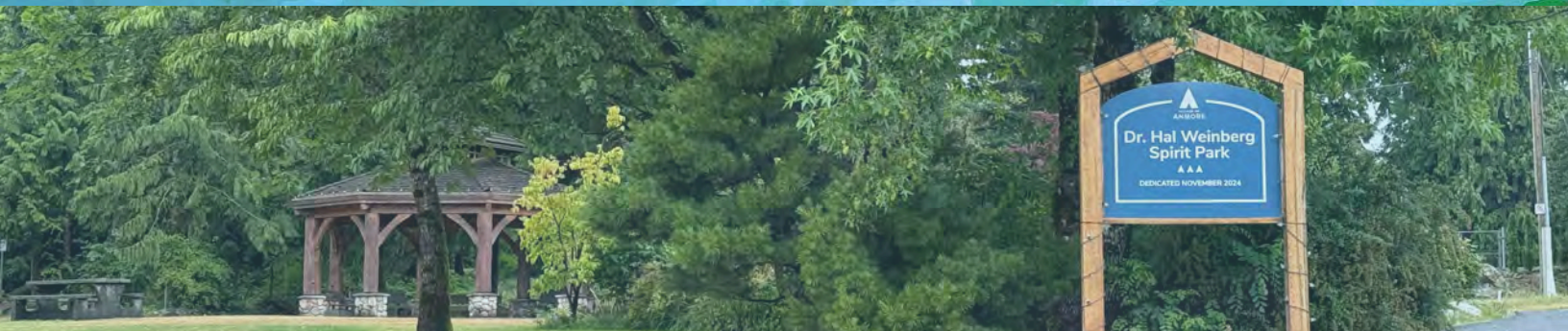
Strategic Initiatives & Priority Projects	Achievements
<p>Protect and enhance the connectivity of neighbouring parks and local recreational areas.</p>	<ul style="list-style-type: none"> > Renewed the pedestrian bridge on the trail between Birch Wynd and Elementary Road > Continued trail and park improvements, including revitalization at Chestnut Court
<p>Connect to the Metro Vancouver water system or alternative sources.</p>	<ul style="list-style-type: none"> > Continuing to engage with other local governments and Metro Vancouver to advocate for Anmore and identify synergies to support regional goals > Assess opportunities for Metro Vancouver service connections through potential development
<p>Work collaboratively with neighbouring communities to identify regional priorities.</p>	<ul style="list-style-type: none"> > Participated in regional discussions with Metro Vancouver, consultants, and partner agencies on community planning and growth-related initiatives > Engaged with ICBC to support road safety initiatives



We provide efficient services and strive for sustainable infrastructure to support a safe, healthy and vibrant community

Strategic Initiatives & Priority Projects	Achievements
<p>Continue to provide an effective and sustainable fire service.</p>	<ul style="list-style-type: none"> > Advanced planning for the fire hall replacement
<p>Ensure Anmore continues to be an employer of choice.</p>	<ul style="list-style-type: none"> > Continued succession planning and identifying opportunities for growth within the organization
<p>Support the great staff in Anmore.</p>	<ul style="list-style-type: none"> > Recruited and onboarded three employees > Continued review of Council and administrative policies to support clear processes, consistency, and effective support for staff

Goals continue on next page >



Goals continued from previous page

Strategic Initiatives & Priority Projects	Achievements
<p>Continue measures to ensure long-term fiscal responsibility.</p>	<ul style="list-style-type: none"> > Managed an \$8.4 million operating and capital budget > Completed grant reporting and administered interim and final financial audits > Implemented Public Sector Accounting Standards (PSAS) PS3400 Revenue > Coordinated the Asset Management Investment Plan and managed Village investments > Initiate pavement analysis to prioritize maintenance and replacement needs
<p>Maintain and enhance service levels.</p>	<ul style="list-style-type: none"> > Set out comprehensive process for policy review > Updated key bylaws to strengthen Council procedures, improve regulatory clarity, and support effective bylaw enforcement > Delivered the first full year of our new online forms on the Village website, improving accessibility and efficiency, with over 400 submissions received across various permits, applications, and service requests > Processed 17 Freedom of Information requests, introduced proactive online disclosure, and updated related guidelines and staff training > Initiated a comprehensive review of the Village’s physical records > Continued to identify and plan for infrastructure needs at Village public works yard > Upgraded fleet with the purchase of a tandem axle dump truck > Advanced Water Meter to Property Line projects > Completed server replacement and undertook workstation replacements, as required

Goals continue on next page >



The Blizzard of Oz, the Village’s new tandem axle dump truck, named by the community.



Goals continued from previous page

Strategic Initiatives & Priority Projects	Achievements
<p>Promote and support emergency preparedness.</p>	<ul style="list-style-type: none"> > Promoted emergency preparedness through initiatives such as the ShakeOut BC Earthquake Drill and increased awareness of the Village’s emergency alert system (Alertable) > Collaborated with local governments, the Province and regional partners on emergency management initiatives, including participation in Metro Vancouver’s Small Communities Emergency Management Service delivery assessment > Undertook consultation with Indigenous Governing Bodies to support relationship building, inform emergency planning protocols, and establish pathways for future collaboration under the Emergency and Disaster Management Act > Executed cost recovery efforts with Provincial Government programs for Emergency Operations Centre activation regarding Sunnyside Road washout > Completed the Community Wildfire Resiliency Plan
<p>Apply strategic asset management.</p>	<ul style="list-style-type: none"> > Continued long-term planning for asset management and infrastructure investment > Advanced water system improvements, including the Water Meter Program and pump station upgrades



We unleash the potential for great development that advances the interests of the community

Strategic Initiatives & Priority Projects	Achievements
<p>Create a complete community with opportunities to live, work, shop and play within Anmore.</p>	<ul style="list-style-type: none"> > Advanced concept planning for the expansion of Dr. Hal Weinberg Spirit Park and Ravenswood Drive realignment to enhance community space and access > Continued Zoning Bylaw updates and review, with a focus on coach houses > Council reviewed Pinnacle Ridge rezoning application, including input from multiple Council committees
<p>Establish parameters for future development through community engagement.</p>	<ul style="list-style-type: none"> > Advanced the Anmore South OCP Amendment Application, including completion of Phase 3 community engagement and presentation of engagement findings to Council > Initiated the Official Community Plan (OCP) update to align with new provincial legislation > Advanced infill policy review and processed infill development applications
<p>Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services.</p>	<ul style="list-style-type: none"> > Completed Coach House Bylaw amendments > Updated zoning regulations, including provisions related to parking, breezeways, and basement exemptions > Rezoned the Village Hub to Commercial Institutional to align with the OCP > Initiated Development Cost Charge Bylaw review
<p>Leverage Anmore’s natural assets.</p>	<ul style="list-style-type: none"> > Completed park and trail improvements > Conduct assessment and management of hazardous trees to improve public safety
<p>Practise environmental stewardship.</p>	<ul style="list-style-type: none"> > Incorporated environmental considerations into planning and development processes > Continued to incorporate and promote good environmental practice in day-to-day activities > Support Wildfire Resiliency planning and implementation > Continued to work with the BC Invasive Species Council to help reduce the spread of invasive plants > Maintained partnership with Tri-Cities Bear Aware to promote ways to keep bears and residents safe

LOOKING AHEAD

2026 WORK PLAN TO SUPPORT STRATEGIC GOALS AND PRIORITIES

Following the 2022 general local election, Anmore’s new Council developed an updated Strategic Plan for its new term of office. The 2026 Work Plan reflects the updated Strategic Plan goals.



We have an engaged community that is immensely proud of Anmore

Strategic Initiatives & Priority Projects	2026 Work Plan
<p>Create a Village Hub where people work, gather and celebrate</p>	<ul style="list-style-type: none"> > Continue facility improvements at the Anmore Community Hub, including upgrades to improve functionality, accessibility, and user experience. > Complete tender process and initiate project for the Dr. Hal Weinberg Spirit Park expansion and Ravenswood Drive realignment > Support the ongoing operation of the commercial space within the Anmore Community Hub following lease finalization in 2025 and opening in 2026 > Coordinate and manage Village-led community events, while expanding opportunities for community use of the Anmore Community Hub by residents and organizations
<p>Support community engagement</p>	<ul style="list-style-type: none"> > Continue to diversify communication methods and enhance digital engagement tools > Support community engagement initiatives related to the Official Community Plan update > Undertake engagement strategies for 2026 local government election
<p>Increase community engagement</p>	<ul style="list-style-type: none"> > Strengthen engagement and civic participation by supporting Council Committees and promoting volunteerism > Explore opportunities for expanded community events at the Community Hub and Dr. Hal Weinberg Spirit Park > Assess opportunities to enhance storage and support space for community groups at the Anmore Community Hub

Goals continue on next page >



Goals continued from previous page

Strategic Initiatives & Priority Projects	2026 Work Plan
Enhance sense of community.	<ul style="list-style-type: none"> > Evaluate and enhance public event offerings with a focus on inclusion and accessibility > Identify and implement new approaches to encourage inclusive community dialogue
Support a welcoming and inclusive community.	<ul style="list-style-type: none"> > Engage diverse community groups to inform event planning and committees > Incorporate accessibility and inclusion considerations into community programming and events > Continue implementation of the Accessibility Plan, including initiatives to remove barriers and improve accessibility across Village services, programs, and facilities



Through collaborative relationships with government and stakeholder partners, we seek to ensure that Anmore is self-sufficient in the future

Strategic Initiatives & Priority Projects	2026 Work Plan
Protect and enhance the connectivity of neighbouring parks and local recreational areas.	<ul style="list-style-type: none"> > Continue to advance trail network planning and improve connectivity within the Village and to neighbouring parks > Explore grant opportunities for trail development and enhancements
Connect to the Metro Vancouver water system or alternative sources.	<ul style="list-style-type: none"> > Continue engagement with Metro Vancouver and neighbouring municipalities to advocate for Anmore and identify regional opportunities > Assess long-term opportunities for regional service connections through development
Work collaboratively with neighbouring communities to identify regional priorities.	<ul style="list-style-type: none"> > Participate in regional forums and Tri-Cities partnerships > Continue collaboration with regional partners on planning, infrastructure, and emergency management initiatives



We provide efficient services and strive for sustainable infrastructure to support a safe, healthy and vibrant community

Strategic Initiatives & Priority Projects	2026 Work Plan
<p>Continue to provide an effective and sustainable fire service.</p>	<ul style="list-style-type: none"> > Advance planning for the future fire hall replacement > Support regional fire services through Council participation on the Sasamat Volunteer Fire Department Board of Trustees and providing meeting space at the Anmore Community Hub as needed
<p>Ensure Anmore continues to be an employer of choice.</p>	<ul style="list-style-type: none"> > Continue to support staff development, succession planning and recruitment > Foster a positive and flexible work environment that supports staff well-being and retention
<p>Support the great staff in Anmore.</p>	<ul style="list-style-type: none"> > Conduct periodic resourcing reviews to identify gaps and opportunities > Initiate organizational review
<p>Continue measures to ensure long-term fiscal responsibility.</p>	<ul style="list-style-type: none"> > Explore grants and other funding opportunities from other levels of government > Conduct annual review of user fees to support service delivery and capital needs > Supplement revenues through user fees and charges to offset property tax impacts > Advance pavement condition analysis to support long-term infrastructure planning

Goals continue on next page >



Goals continued from previous page

Strategic Initiatives & Priority Projects	2026 Work Plan
<p>Maintain and enhance service levels.</p>	<ul style="list-style-type: none"> > Review and update Village policies and bylaws to better support enforcement and service delivery > Continue improvements to records management and archiving systems, including ongoing work to organize and digitize physical records > Monitor service delivery levels and identify opportunities for efficiency > Advance planning and implementation of improvements to the Village public works yard > Secure Animal Shelter services with neighboring community > Implement permitting software for building department and agenda management software for Council and Committee agendas > Continue lifecycle replacement of technology infrastructure
<p>Promote and support emergency preparedness.</p>	<ul style="list-style-type: none"> > Promote public education and awareness of emergency preparedness through Alertable > Increase community awareness and resources for personal preparedness > Finalize a Community Wildfire Resiliency Plan > Collaborate with regional and provincial partners on emergency management initiatives > Continue engagement with Indigenous Governing Bodies in alignment with the Provincial Emergency and Disaster Management Act > Pursue grant funding opportunities to support wildfire risk reduction initiatives, including FireSmart principles, vegetation management, and potential bylaw updates
<p>Apply strategic asset management.</p>	<ul style="list-style-type: none"> > Refine asset management planning processes > Plan for long-term infrastructure investment and replacement needs



We unleash the potential for great development that advances the interests of the community

Strategic Initiatives & Priority Projects	2026 Work Plan
<p>Create a complete community with opportunities to live, work, shop and play within Anmore.</p>	<ul style="list-style-type: none"> > Support local economic activity and business retention opportunities, including use of commercial space within the Anmore Community Hub
<p>Establish parameters for future development through community engagement.</p>	<ul style="list-style-type: none"> > Advance the Official Community Plan update process, including community engagement and Council consideration
<p>Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services.</p>	<ul style="list-style-type: none"> > Review and recommend updates to Anmore's Official Community Plan > Undertake Development Cost Charge Bylaw review
<p>Leverage Anmore's natural assets.</p>	<ul style="list-style-type: none"> > Continue to integrate environmental considerations into infrastructure and development planning > Monitor and plan for long-term protection of natural areas in conjunction with growth
<p>Practise environmental stewardship.</p>	<ul style="list-style-type: none"> > Ensure environmental factors are considered when assessing infrastructure and development opportunities > Support enhancements to Dr. Hal Weinberg Spirit Park upgrades based on community feedback and finalized designs > Promote environmentally responsible practices in Village operations and community initiatives



Mailed to residents and posted online, the *Anmore Advisor* is one of several ways Anmore keeps the community informed about important Village activities.

CONNECTING WITH THE VILLAGE

We encourage Anmore residents to connect with the Village to stay informed about Council decisions, upcoming projects and initiatives, and service updates. There are also opportunities to share input with Council.

Stay informed

- > Council Meetings – Regular Council Meeting dates, agendas, reports and minutes are posted on anmore.com/council-meetings/
- > Village Email Notifications – Sign up at anmore.com/stay-informed for notifications customized to your preferred topics, and opt out at any time
- > *Anmore Advisor* quarterly newsletter – Mailed to Anmore residents and available for download at anmore.com/anmore-advisor
- > Village of Anmore Facebook page – Visit facebook.com/VillageOfAnmore
- > Village website – Visit anmore.com for events, news, reports and general information
- > Annual Report – Available on anmore.com/reports-plans

Share your input

- > Public hearings
- > Advisory Committees – consider volunteering on a committee
- > Public meetings
- > Open houses
- > Community surveys
- > Community workshops

Contact the Village

Village Hall

Drop by: 2697 Sunnyside Road
 Email: village.hall@anmore.com
 Phone: 604-469-9877

After Hours Public Works Emergencies

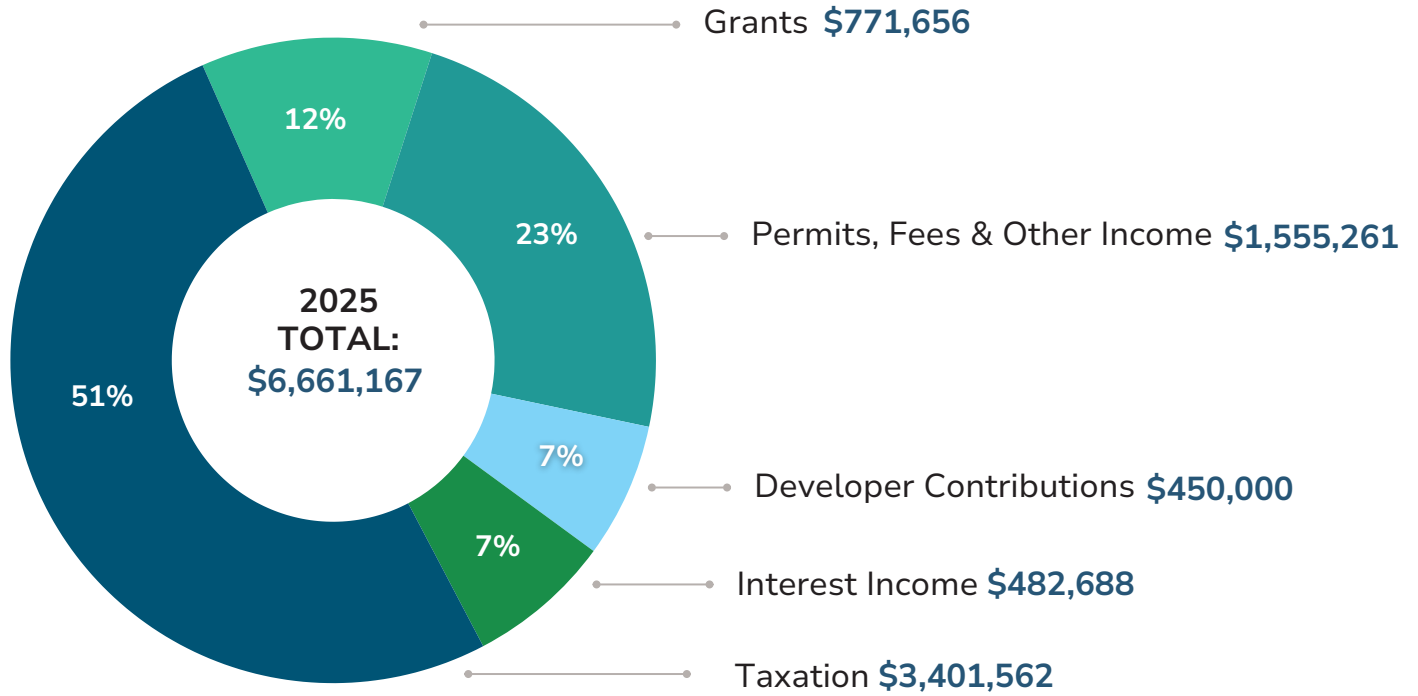
Phone: 604-817-7745
 Public works emergencies include water concerns, public safety concerns, trees down, unsafe dumping, etc.

Bylaw Enforcement

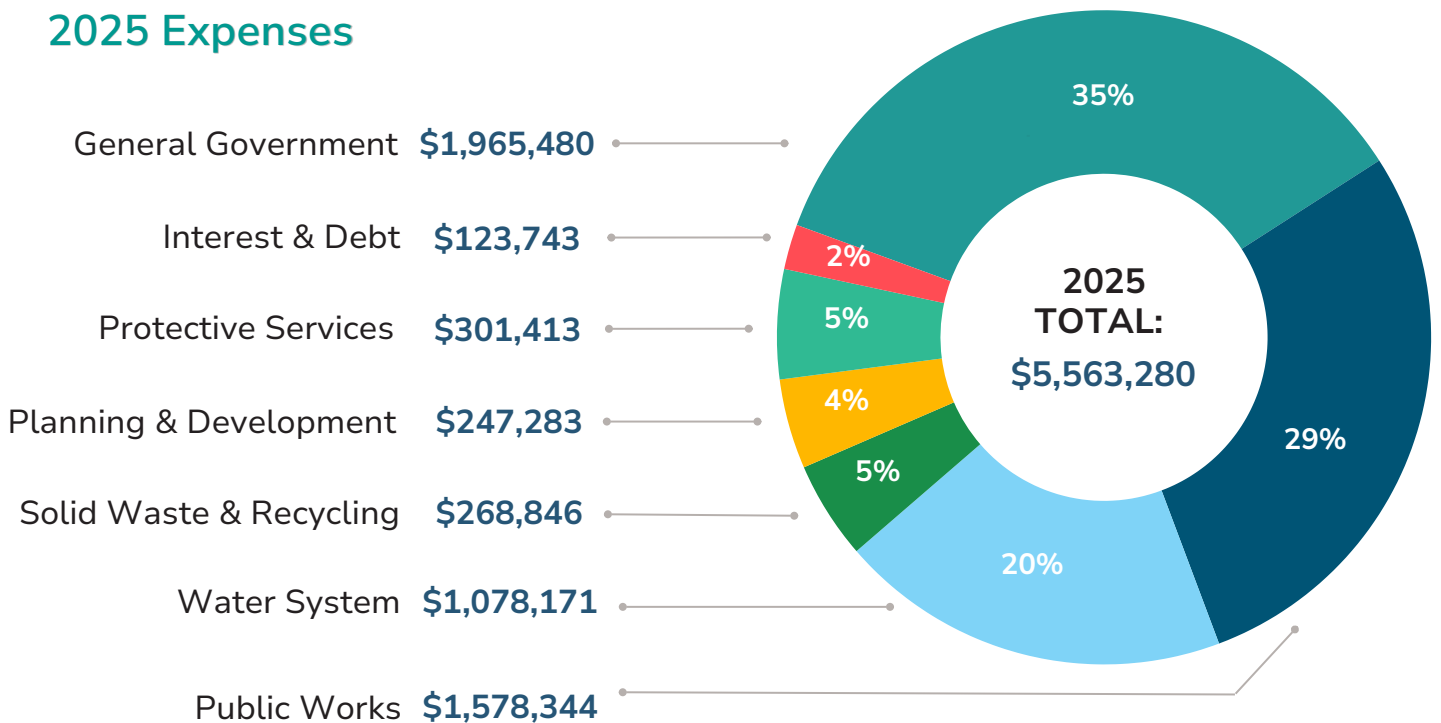
Email: village.hall@anmore.com
 Complaint form: anmore.com/village-hall/bylaws

TOTAL REVENUE AND EXPENSES

2025 Revenue



2025 Expenses



FINANCIAL STATEMENTS



Statement of Management's Responsibility

The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board. A summary of the significant accounting policies are described in the summary of significant policies which proceed the notes to the financial statements. Management is also responsible for all statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by Council. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's financial statements.

"Lena Martin"

Manager of Financial Services

May 8, 2026

Auditor's Report to Mayor & Council

For the year ended December 31, 2025



Tel: (604) 688-5421
Fax: (604) 688-5132
www.bdo.ca

BDO Canada LLP
Royal Centre, 1055 West Georgia Street
Unit 1100, P.O. Box 11101
Vancouver, British Columbia
V6E 3P3

Independent Auditor's Report

To the Mayor and Council of The Village of Anmore

Opinion

We have audited the financial statements of the Village of Anmore (the "Village") which comprise the Statement of Financial Position as at December 31, 2025 and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of Schedule 4 and 5 of the Village's financial statements.

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

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

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

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

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Auditor's Report to Mayor & Council (Continued)

For the year ended December 31, 2025



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

BDO Canada LLP
Chartered Professional Accountants
Vancouver, British Columbia
May 8, 2026

Statement of Financial Position

For the year ended December 31, 2025

December 31	2025	2024
Financial Assets		
Cash	\$ 11,265,992	\$ 8,818,014
Accounts receivable (Note 1)	714,033	1,280,168
Loan receivable (Note 2)	77,986	111,801
Property taxes receivable	306,772	410,070
Investments (Note 3)	8,030,077	7,766,689
	20,394,860	18,386,742
Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,099,719	1,397,023
Unearned revenue (Note 5)	570,733	496,804
Development cost charges (Note 6)	2,442,028	2,179,761
Deposits (Note 7)	1,197,936	1,063,590
Long-term debt (Note 7)	2,373,469	2,436,997
	7,683,885	7,574,175
Net Financial Assets	12,710,975	10,812,567
Non-Financial Assets		
Tangible capital assets (Schedule 2)	70,058,024	70,895,252
Prepaid expenses	54,200	27,108
Inventories	88,135	78,520
	70,200,359	71,000,880
Accumulated surplus (Note 9)	\$ 82,911,334	\$ 81,813,447

“Lena Martin”

Manager of Financial Services

“John McEwen”

Mayor

Statement of Operations

For the year ended December 31, 2025

	2025 Fiscal Plan (Note 10)	2025	2024
Revenue (Schedule 1)			
Taxation (Note 12)	\$ 3,384,454	\$ 3,401,562	\$ 3,154,395
Government transfers - unconditional (Schedule 3)	742,029	729,656	1,098,584
Government transfers - conditional (Schedule 3)	22,500	42,000	764,146
Community amenity contribution	-	450,000	150,000
Permits, fees and other revenues	1,581,222	1,555,261	1,742,974
Interest income	140,523	482,688	630,664
	5,870,728	6,661,167	7,540,763
Expenses (Schedule 1)			
General Government	2,039,318	2,089,223	1,983,736
Public Works	1,525,677	1,578,344	1,473,125
Protective Services	482,677	301,413	191,897
Planning & Development	454,345	247,283	288,471
Solid Waste & Recycling	263,042	268,846	254,886
Water System	995,352	1,078,171	971,864
	5,760,411	5,563,280	5,163,979
Annual surplus	110,317	1,097,887	2,376,784
Accumulated surplus, beginning of year	81,813,447	81,813,447	79,436,663
Accumulated surplus, end of year	\$ 81,923,764	\$ 82,911,334	\$ 81,813,447

Statement of Changes in Net Financial Assets

For the year ended December 31, 2025

	2025 Fiscal Plan (Note 10)	2025	2024
Annual surplus	\$ 110,317	\$ 1,097,887	\$ 2,376,784
Acquisition of tangible capital assets	(3,764,506)	(735,797)	(2,317,801)
Amortization of tangible capital assets	1,499,260	1,573,025	1,499,260
Change in prepaid expenses	-	(27,092)	(2,474)
Change in inventories	-	(9,615)	4,548
Change in net financial assets for the year	(2,154,929)	1,898,408	1,560,317
Net financial assets, beginning of year	10,812,567	10,812,567	9,252,250
Net financial assets, end of year	\$ 8,657,638	\$ 12,710,975	\$ 10,812,567

Statement of Cash Flows

For the year ended December 31, 2025

	2025	2024
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 1,097,887	\$ 2,376,784
Items not involving cash:		
Amortization of tangible capital assets	1,573,025	1,499,260
	2,670,912	3,876,044
Changes in non-cash operating balances:		
Accounts receivable	566,135	916,941
Property taxes receivable	103,298	(126,221)
Prepaid expenses	(27,092)	(2,474)
Accounts payable and accrued liabilities	(297,304)	(1,383,946)
Unearned revenue	73,929	(438,273)
Deposits	134,346	87,770
Inventories	(9,615)	4,548
	3,214,609	2,934,389
Capital activities		
Acquisition of tangible capital assets	(735,797)	(2,317,801)
	(735,797)	(2,317,801)
Investing activities		
Purchase of Investments	(263,388)	(285,457)
Loan receivable repayments	33,815	33,794
	(229,573)	(251,663)
Financing transactions		
Development cost charges and interest received	262,267	279,107
Debt advances (principal repayments)	(63,528)	(63,003)
	198,739	216,104
Increase (decrease) in cash during the year	2,447,978	581,029
Cash, beginning of year	8,818,014	8,236,985
Cash, end of year	\$ 11,265,992	\$ 8,818,014

The accompanying summary of significant policies and notes are an integral part of these financial statements

Summary of Significant Accounting Policies

For the year ended December 31, 2025

The Village of Anmore (the "Village") is a municipality in the Province of British Columbia incorporated under the Local Government Act (British Columbia) and operates under the provisions of the Community Charter. The Village provides municipal services such as public works, planning, parks and other general government services.

Basis of Accounting

The Village prepares its financial statements in accordance with Canadian public sector accounting standards for local governments using guidelines developed by the Public Sector Accounting Board (PSAB).

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, interest, legal fees, and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use.

Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimated useful lives of tangible capital assets are as follows:

Roads	5 to 50 years
Buildings	15 to 40 years
Machinery and vehicles	8 to 10 years
Equipment and furniture	5 to 10 years
Water infrastructure	15 to 50 years
Other infrastructure	10 to 50 years

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include estimating the fair market value of contributed assets, useful lives of tangible capital assets, and asset retirement obligation.

Revenue Recognition

Taxes are recorded when they meet the definition of an asset, have been authorized and the taxable event has occurred. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.

Summary of Significant Accounting Policies (Continued)

For the year ended December 31, 2025

Revenue Recognition (continued)

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the same time they are awarded. Levies imposed on behalf of other taxing authorities are not included as taxes for municipal purposes.

Charges for water usage are recorded as services are delivered. Connection fee revenues are recognized when the connection has been established.

Building permit revenue is recognized on a straight-line basis over the lifespan of the permit.

Tangible capital assets received as contributions or transfers from developers are recorded at their estimated fair value at the date of receipt.

Developer cost charges, which are restricted by legislation, are initially deferred and recognized as revenue in the period when qualifying expenses are incurred.

Community amenity contributions are recognized at realizable value when the Village has the authority to claim or retain the inflow of economic resources and a past event giving rise to a claim or economic resources has occurred.

Sale of services and other revenue is recognized on an accrual basis as the services are delivered.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Where stipulations give rise to a liability, transfers are initially recognized as unearned revenue when transferred and subsequently as revenue in the statement of operations as the stipulation liabilities are settled.

Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of the entities are not reflected in these financial statements.

Unearned Revenue

Contributions with stipulations giving rise to a liability and revenues (building permits) pertaining to services required in future years have been deferred. These amounts will be recognized as revenue once the conditions giving rise to the liability have been settled.

Financial Instruments

The Village's financial instruments consist of cash, accounts receivable, loan receivable, property taxes receivable, investments, accounts payable and accrued liabilities, deposits, and long-term debt. All financial instruments are measured at cost or amortized cost on the statement of financial position, using the effective interest rate method to determine interest revenue or expense. Transaction costs are added to the carrying value for financial instruments.

Summary of Significant Accounting Policies (Continued)

For the year ended December 31, 2025

Financial Instruments (continued)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Unrealized gains and losses from changes in the fair value of financial instruments would be recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. As the Village has no financial instruments reported at fair value, no statement of remeasurement gain or loss is presented in these financial statements.

Municipal Pension Plan

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records liabilities and assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

Segmented Information

The Village segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in Note 14 and Schedule 1.

Contaminated Sites

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard, and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

Loan Receivable

Loans receivable are initially recorded at cost less any amount for valuation allowance. Valuation allowances are used to reflect collectability and risk of loss and to reflect loans receivable at the lower of cost and the net recoverable value. Changes in valuation allowance are recognized in expenses in the statement of operations. When the loss is known with sufficient precision and there is no realistic prospect of recovery the loan receivable is reduced by the amount of the loss. Interest income is accrued on loans receivable as earned to the extent it is deemed collectable.

Asset Retirement Obligation

A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; 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 liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date.

Notes to the Financial Statements

For the year ended December 31, 2025

1. Accounts Receivable

	<u>2025</u>	<u>2024</u>
GST receivable	\$ 102,915	\$ 87,061
Government grants receivable	241,336	764,710
Interest receivable	55,659	65,975
Other	103,266	161,834
Water levies	210,857	200,588
	<u>\$ 714,033</u>	<u>\$ 1,280,168</u>

2. Loan Receivable

Bylaw No. 673-2022 was established as a local area service for the purpose of securing a loan from the Village to Strata Property LMS 3080 (Anmore Green Estates), to allow for completion and operation of the David Avenue regional sewer connection project. The full cost of the project, including borrowing and administration costs, will be paid for by the owners within the local area service.

At the April 26, 2022 Regular Council meeting, Council approved the request on behalf of the owners of Anmore Green Estates requesting financing be provided by the Village in the amount of \$230,000 in order to execute the sewer connection project.

Interest on the loan receivable accrues at the Municipal Finance Authority short-term financing floating daily rate, 2.85% at December 31, 2025 (December 31, 2024 - 4.05%), plus a 2.50% administration fee and is to be recovered equally over 5 years in the form of a parcel tax. In 2025, the loan was repaid by \$33,815 (2024 - \$33,794).

3. Investments

	<u>2025</u>	<u>2024</u>
Guaranteed investment certificates	\$ 5,867,650	\$ 5,658,455
MFA Money Market Fund	2,162,427	2,108,234
	<u>\$ 8,030,077</u>	<u>\$ 7,766,689</u>

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank and a pooled investment fund held at Municipal Finance Authority of BC, recorded at amortized cost.

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

3. Investments (continued)

The GICs earn interest at rates ranging from 3.05% to 3.45% (2024 - 3.00% to 3.95%) with maturities ranging from August 24, 2026 to December 2, 2027.

The MFA Money Market Fund is composed of high-quality money market instruments designed to provide participating investors with interest income. The Fund holds assets with maturities no longer than 366 days and can be withdrawn by the Village with one day of notice. The average yield on the MFA Money Market Fund investment during the year was 2.57% (2024 - 5.1%).

4. Accounts Payable and Accrued Liabilities

	2025	2024
Accounts payable and accrued liabilities	\$ 691,528	\$ 535,301
School taxes and police services payable	386,143	842,079
Wages and benefits	22,048	19,643
	\$ 1,099,719	\$ 1,397,023

5. Unearned Revenue

Unearned revenue represents revenues and unspent capital contributions to be recognized as revenue in operations in subsequent years when the related expenditures are incurred or services delivered. Unearned revenue is comprised as follows:

	2025	2024
Other deferred government grants	\$ 19,855	\$ 19,855
Other deferred revenue	1,864	-
Unearned building permits and other	183,944	139,619
Tax prepayments	365,070	337,330
	\$ 570,733	\$ 496,804

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

6. Development Cost Charges

Development cost charges (DCCs) are collected to pay for the general capital and utility expenditures required for developments. In accordance with the Community Charter, these funds must be deposited into a separate reserve fund. The Village records DCCs levied as deferred revenues until the related expenditures are incurred, then the DCCs are recognized as revenue.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 2,179,761	\$ 1,900,654
Receipts in the year	197,060	187,553
Interest earned and deferred	65,207	91,554
	<u>2,442,028</u>	<u>2,179,761</u>

7. Deposits

Deposits are collected in respect of development activities as security against potential damage to Village property. Deposits, less any draw down of damage to Village property, are refunded upon satisfactory conditions being met and approved by the Village.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 1,063,590	\$ 975,820
Receipts in the year	278,733	228,507
Refunds issued	(144,387)	(140,737)
	<u>1,197,936</u>	<u>1,063,590</u>

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

8. Debt

	<u>2025</u>	<u>2024</u>
Issue 160, issued in 2023, accruing interest at 4.97%, maturing in 2048	\$ 2,373,469	\$ 2,436,997

Pursuant to security issuing by-laws under authority of the Community Charter, the Village obtains debt instruments through the Municipal Finance Authority of British Columbia ("MFA") to finance certain capital expenditures.

The Village is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of MFA to the Village. Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged.

As at December 31, the total of the Debt Reserve Fund was comprised of:

	<u>2025</u>	<u>2024</u>
Cash holdbacks	\$ 25,000	\$ 25,000
Demand note	68,274	68,274
Total	\$ 93,274	\$ 93,274

Future principal payments of debt for the next five years and thereafter are:

	Principal
2026	\$ 67,206
2027	69,693
2028	72,271
2029	74,945
2030	77,718
Thereafter	2,011,636
Total	\$ 2,373,469

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

9. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	2025	2024
Unrestricted current funds	\$ 1,466,391	\$ 1,675,031
Statutory reserve funds	10,492,741	9,030,048
Non-statutory reserve funds	3,125,312	2,544,485
Invested in non-financial assets	67,826,890	68,563,883
	\$ 82,911,334	\$ 81,813,447

Unrestricted current funds represent the amount of Accumulated Surplus remaining after deducting the other appropriated surplus balances. It is available to temporarily finance operations until planned revenues (i.e. property taxes, fees, grants etc.) are received, or for other operating or capital purposes as determined by Council, to the extent that it is available as cash.

Non-statutory and statutory reserves are accumulated surplus that has been set aside by decision of Council for a specified purpose. Statutory reserves have been established by bylaw in accordance with the Community Charter and their use is restricted by the related bylaw and legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

Details of Statutory reserve funds are shown below:

	2025	2024
Parks	\$ 462,632	\$ 467,328
Capital	9,277,251	7,783,750
Water storage	45,279	44,001
Water utility	421,109	409,222
Operating	286,470	325,747
	\$10,492,741	\$ 9,030,048

Details of Non-statutory reserve funds are shown below:

	2025	2024
Community Works Gas Tax Funds	\$ 146,474	\$ 71,310
General Funds	197,018	239,541
Community Amenity Contributions	1,048,705	584,343
Climate Action Funds	185,190	179,962
Municipal Road Network Operating Grant	66,187	-
COVID-19 Restart Grant (Schedule 4)	11,080	19,595
Growing Communities Fund (Schedule 5)	1,470,658	1,449,734
	\$ 3,125,312	\$ 2,544,485

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

9. Accumulated Surplus (continued)

Investment in non-financial assets is equal to the book value of the tangible capital assets, inventories and prepaid expenses less any debt incurred to acquire the non-financial assets. In the normal course of operations the tangible capital assets, inventories and prepaid expenses are not available to finance operations, but will be consumed/used to provide services, and any related debt repaid by future period revenues.

10. Fiscal Plan

The budget figures reported in the Financial Statements represent the 2025 component of the Financial Plan Bylaw adopted by Council on May 6, 2025.

The following reconciles the approved bylaw to the amounts presented in the financial statements:

	<u>2025</u>
Annual surplus per Financial Plan bylaw on a PSAS basis	\$ 110,317
Acquisition of tangible capital assets	(3,764,506)
Amortization	<u>1,499,260</u>
Change in net financial assets on a PSAS basis	<u>\$ (2,154,929)</u>

11. Contingent Liabilities

- (a) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.
- (b) The Village is responsible as a member of Metro Vancouver for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) In the regular course of operations, legal claims are initiated against the Village in varying and unspecified amounts. The outcome of any potential claims cannot reasonably be determined at this time. Any ultimate settlements will be recorded in the year the claim is deemed to be likely to be paid and can be reasonably estimated.

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

12. Taxation - Net

	2025	%	2024	%
Total taxation	\$ 8,252,537	100.00	\$ 7,807,561	100.00
Collections on behalf of other governments:				
Metro Vancouver	678,544	8.22	653,053	8.36
School District - school tax	3,132,752	37.96	3,060,754	39.20
Municipal Finance Authority	408	-	406	0.01
BC Assessment Authority	74,203	0.90	71,693	0.92
TransLink	647,451	7.85	554,005	7.10
Police	317,617	3.85	313,255	4.01
	4,850,975	58.78	4,653,166	59.60
General municipal taxation	\$ 3,401,562		\$ 3,154,395	

13. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2024, plan membership has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$108,037 (2024 - \$94,411) for employer contributions while employees contributed \$99,914 (2024 - \$87,313) to the plan in fiscal 2025.

The next valuation will be as at December 31, 2027.

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

14. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water and drainage infrastructure, garbage collection and parkland. The Village also contributes to the costs of police protection and transit which are under the jurisdiction of the provincial government and of TransLink, respectively. Distinguishable functional segments have been separately disclosed in the segmented information.

The nature of the Village's segments and the activities they encompass are as follows:

General Government

The general government department is the communications link between Council and the other municipal departments and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures and decisions. This department is also responsible for the overall financial and risk management of the Village.

Public Works

Public works is responsible for the essential services of the Village:

- ensuring clean and safe water to the Village, supplied through underground pipes;
- providing and maintaining the Village's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants; and
- providing other key services including street cleaning and the coordination of residential garbage collection services.

Protective Services

Protection and inspection services are comprised of bylaw enforcement and building inspection.

- Bylaw enforcement administers, monitors and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Village of Anmore.
- The Village of Anmore's Building Department maintains the quality of life for the Village's citizens by regulating all construction within the Village. This is achieved through the use of the Village of Anmore's Building Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments within the Village of Anmore.

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

14. Segmented Information (continued)

Planning and Development

The planning and development department provides short-term and long-term planning services.

- Long-term planning includes work within the community plan on reviewing the Village's Official Community Plan, developing new Neighbourhood Plans, and the review of relevant bylaws.
- Short-term planning includes the processing of subdivision and development applications.

Water Utility

The water utility provides the distribution of water to residents.

Solid Waste and Recycling

The solid waste and recycling department provides curbside garbage and recycling collection services to the residents of the Village.

15. Financial Risk Management

The Village is potentially exposed to credit risk, market and interest risk and liquidity risk. The following analysis provides an assessment of those risks as at December 31, 2025.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Credit risk primarily arises from the Village's cash and cash equivalents, accounts receivable and investments. The risk exposure is limited to their carrying amounts at the date of the statement of financial position.

The Village mitigates exposure to credit risk for cash and investments by maintaining its cash with top rated Canadian Schedule I financial institutions, and by maintaining its investments with MFABC which meets the investment requirements of Section 183 of the Community Charter of the Province of BC.

Accounts receivable primarily consist of amounts receivable from government organizations, residents and financial institutions. To reduce the risk, the Village regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. The Village historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.

Notes to the Financial Statements (Continued)

For the year ended December 31, 2025

15. Financial Risk Management (continued)

Market and Interest Rate Risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the fair value of the Village's investments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk. The Village manages market risk by holding cash balances with top rated Canadian Schedule I financial institutions. Other portfolio investments are MFABC's money market funds which are composed of high-quality money market instruments with short maturities not exceeding 366 days.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The Village's investments recognized at fair value are impacted by changes in market interest rates. Increases in interest rates result in a decrease of the fair value of the Village's GICs, while a decrease results in an increase to the fair value.

The exposure to interest rate risk in relation to debt instruments is limited to long-term debt. The risk applies only to long-term debt when amortization periods exceed the initial locked-in term. Short-term financing is subject to daily float rates, which can result in variability over the course of short-term financing. Interest rate risk related to debt instruments is managed through budget and cash forecasts.

Liquidity Risk

Liquidity risk is the risk that the Village will not be able to meet its financial obligations as they become due. The Village manages liquidity risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.

16. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

Schedule 1

Combined Statement of Operations by Segment

For the year ended December 31, 2025

Tables continue on next page

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 3,401,562	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	433,029	296,627	-	-	-
Government transfers-conditional	-	-	42,000	-	-
Community amenity contribution	-	450,000	-	-	-
Permits, fees and other revenue	72,501	-	271,069	38,419	298,307
Interest income	482,688	-	-	-	-
Total Revenue	4,389,780	746,627	313,069	38,419	298,307
Expenses					
Goods & services	666,794	230,429	81,592	119,891	259,578
Salaries & benefits	968,305	449,582	219,821	127,392	9,268
Amortization on TCAs	330,906	898,333	-	-	-
Interest and debt charges	123,218	-	-	-	-
Total Expenses	2,089,223	1,578,344	301,413	247,283	268,846
Excess (deficiency) in revenues over expenses	\$ 2,300,557	\$ (831,717)	\$ 11,656	\$ (208,864)	\$ 29,461

For the year ended December 31, 2024

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 3,154,395	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	472,429	626,155	-	-	-
Government transfers-conditional	-	724,146	40,000	-	-
Community amenity contribution	-	150,000	-	-	-
Permits, fees and other revenue	54,761	-	503,466	24,687	278,692
Interest income	630,664	-	-	-	-
Total revenue	4,312,249	1,500,301	543,466	24,687	278,692
Expenses					
Goods & services	576,537	161,145	18,269	102,330	245,905
Salaries & benefits	961,628	468,553	173,628	186,141	8,981
Loss on disposal of TCAs	-	-	-	-	-
Amortization on TCAs	321,828	843,427	-	-	-
Interest and debt charges	123,743	-	-	-	-
Total expenses	1,983,736	1,473,125	191,897	288,471	254,886
Excess (deficiency) in revenues over expenses	\$ 2,328,513	\$ 27,176	\$ 351,569	\$ (263,784)	\$ 23,806

Continued from previous page

For the year ended December 31, 2025

	Water System	2025 Actual	2025 Fiscal Plan	2024 Actual
Revenues				
Taxation	\$ -	\$ 3,401,562	\$ 3,384,454	\$ 3,154,395
Government transfers-unconditional	-	729,656	742,029	1,098,584
Government transfers-conditional	-	42,000	22,500	764,146
Community amenity contribution	-	450,000	-	150,000
Permits, fees and other revenue	874,965	1,555,261	1,581,222	1,742,974
Interest income	-	482,688	140,523	630,664
Total revenue	874,965	6,661,167	5,870,728	7,540,763
Expenses				
Goods & services	652,515	2,010,799	2,238,305	1,662,714
Salaries & benefits	81,870	1,856,238	1,898,596	1,878,262
Amortization on TCAs	343,786	1,573,025	1,499,260	1,499,260
Interest and debt charges	-	123,218	124,250	123,743
Total expenses	1,078,171	5,563,280	5,760,411	5,163,979
Excess (deficiency) in revenues over expenses	\$ (203,206)	\$ 1,097,887	\$ 110,317	\$ 2,376,784

For the year ended December 31, 2024

	Water System	2024 Actual	2024 Fiscal Plan	2023 Actual
Revenues				
Taxation	\$ -	\$ 3,154,395	\$ 3,139,472	\$ 2,890,637
Government transfers-unconditional	-	1,098,584	1,028,244	2,505,671
Government transfers-conditional	-	764,146	791,850	1,395,994
Community amenity contribution	-	150,000	-	450,000
Permits, fees and other revenue	881,368	1,742,974	1,502,906	1,396,627
Interest income	-	630,664	165,760	624,280
Total revenue	881,368	7,540,763	6,628,232	9,263,209
Expenses				
Goods & services	558,528	1,662,714	1,844,153	1,706,094
Salaries & benefits	79,331	1,878,262	1,822,351	1,478,243
Loss on disposal of TCAs	-	-	-	4,461
Amortization on TCAs	334,005	1,499,260	1,323,853	1,153,853
Interest and debt charges	-	123,743	124,250	-
Total expenses	971,864	5,163,979	5,114,607	4,342,651
Excess (deficiency) in revenues over expenses	\$ (90,496)	\$ 2,376,784	\$ 1,513,625	\$ 4,920,558

Schedule 2

Tangible Capital Assets

For the year ended December 31, 2025

Tables continue on next page

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 11,542,399	\$ 834,333	\$ 8,335,950	\$ 16,131,059
Additions	-	25,358	49,492	17,754	75,674
Disposals & adjustments	-	-	-	-	-
Cost, end of year	37,790,548	11,567,757	883,825	8,353,704	16,206,733
Accumulated amortization,					
beginning of year	-	441,274	264,861	4,148,286	7,846,801
Amortization	-	246,296	84,610	278,198	454,218
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	687,570	349,471	4,426,484	8,301,019
Net book value, end of year	\$ 37,790,548	\$ 10,880,187	\$ 534,354	\$ 3,927,220	\$ 7,905,714

For the year ended December 31, 2024

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 11,182,386	\$ 880,680	\$ 7,982,835	\$ 15,401,952
Additions	-	252,378	57,819	353,115	732,576
Disposals & adjustments	-	107,635	(104,166)	-	(3,469)
Cost, end of year	37,790,548	11,542,399	834,333	8,335,950	16,131,059
Accumulated amortization,					
beginning of year	-	199,201	185,106	3,889,655	7,379,225
Additions	-	242,073	117,221	79,754	467,576
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	441,274	302,327	3,969,409	7,846,801
Net book value, end of year	\$ 37,790,548	\$ 11,101,125	\$ 532,006	\$ 4,366,541	\$ 8,284,258

Continued from previous page

For the year ended December 31, 2025

	Machinery & Vehicles	Water Infrastructure	2025	2024
Balance,				
beginning of year	\$ 1,221,837	\$ 13,648,982	\$ 89,505,108	\$ 87,187,307
Additions	404,285	163,234	735,797	2,317,801
Disposals & adjustments	-	-	-	-
Cost, end of year	1,626,122	13,812,216	90,240,905	89,505,108
Accumulated amortization,				
beginning of year	763,235	5,145,399	18,609,856	17,110,596
Additions	165,917	343,786	1,573,025	1,499,260
Disposals & adjustments	-	-	-	-
Accumulated amortization, end of year	929,152	5,489,185	20,182,881	18,609,856
Net book value, end of year	\$ 696,970	\$ 8,323,031	\$ 70,058,024	\$ 70,895,252

For the year ended December 31, 2024

	Machinery & Vehicles	Water Infrastructure	2024	2023
Balance,				
beginning of year	\$ 1,005,988	\$ 12,942,918	\$ 87,187,307	\$ 77,628,030
Additions	215,849	706,064	2,317,801	9,602,077
Disposals & adjustments	-	-	-	(42,800)
Cost, end of year	1,221,837	13,648,982	89,505,108	87,187,307
Accumulated amortization,				
beginning of year	646,015	4,811,394	17,110,596	15,965,606
Additions	258,631	334,005	1,499,260	1,153,854
Disposals & adjustments	-	-	-	(8,864)
Accumulated amortization, end of year	904,646	5,145,399	18,609,856	17,110,596
Net book value, end of year	\$ 317,191	\$ 8,503,583	\$ 70,895,252	\$ 70,076,711

Schedule 3

Government Transfers

For the year ended December 31, 2025

For year ended December 31	2025 Fiscal Plan (Note 10)	2025	2024
Unconditional			
Community Works Fund - Gas Tax	\$ 71,029	\$ 71,029	\$ 71,029
TransLink - Major Road Network	115,000	117,000	115,000
TransLink - Operation, Maintenance and Rehabilitation	161,000	164,000	161,000
Small community grants	363,000	362,000	401,400
Other grants	32,000	15,627	350,155
Total unconditional	742,029	729,656	1,098,584
Conditional			
Canada Infrastructure Grant COVID-19 Emergency Preparedness	-	-	724,146
	22,500	42,000	40,000
Total conditional	22,500	42,000	764,146
Total government transfers	\$ 764,529	\$ 771,656	\$ 1,862,730

Schedule 4

Annual Report on COVID-19 Safe Restart Grant Spending (unaudited)

For the year ended December 31, 2025

	2025	2024
COVID-19 Safe Restart Grant		
Balance, beginning of year	\$ 19,595	\$ 84,043
Interest	313	888
Total Grant Funds Available	19,908	84,931
Less: Funds Spent	8,828	65,336
Balance, end of year	\$ 11,080	\$ 19,595

In November 2020, the Village received a COVID-19 Safe Restart Grant for \$882,000 from the Province of British Columbia. An annual report on the grant spending is a requirement of the Province and will be provided annually until the grant funds are fully spent. COVID-19 Safe Restart Funding is classified as an unconditional Provincial operating government transfer with revenue recognized on the Statement of Operations in the period in which the funds were received.

Schedule 5

Annual Report on Growing Communities Fund (GCF) Spending (unaudited)

For the year ended December 31, 2025

	2025	2024
Growing Communities Fund		
Balance, beginning of year	\$ 1,449,734	\$ 1,408,646
Grant received	-	-
Interest	-	-
	41,513	65,703
	1,491,247	1,474,349
Eligible costs		
Public Works Yard Improvements for Equipment and Vehicles	10,118	-
Ravenswood Drive realignment and tree management	-	22,753
Water System Service Planning	10,471	1,862
Ma Murray Lane project	-	-
	\$ 1,470,658	\$ 1,449,734

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.





Village of Anmore
2697 Sunnyside Road
Anmore, BC V3H 5G9
604 469 9877
village.hall@anmore.com

[Anmore.com/reports-plans](https://anmore.com/reports-plans)
[Facebook.com/VillageOfAnmore](https://facebook.com/VillageOfAnmore)

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