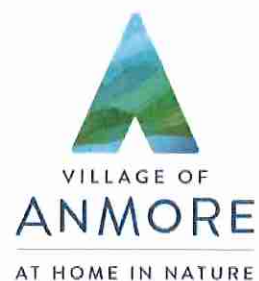




2017

VILLAGE OF ANMORE ANNUAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017





Message from the Mayor

On behalf of Council, I am pleased to present the 2017 Annual Report for the Village of Anmore. This report is an important tool for Council to communicate to the residents of Anmore and ensure that they are provided relevant information regarding the Village's work with openness and transparency. It provides an overview of our financial performance for the fiscal year ending December 31, 2017, as well as an overview of the Village's progress as determined by the 2015-2018 Corporate Strategic Plan.

2017 saw another busy year for Council and staff and some substantial projects were completed. The multi-year project to update the Village's Zoning Bylaw was finalized with the bylaw being adopted in the fall of 2017. The bylaw is an important development tool and is now aligned with the Official Community Plan that was adopted in 2014. The Village undertook extensive consultation with all stakeholders throughout the zoning bylaw update process, which resulted in a successful and adopted bylaw. Council and staff also engaged with stakeholders regarding the notion of Infill Development. This work continues into 2018 with the presentation of a draft policy and required bylaw amendment. Council will continue to be faced with balancing decisions regarding the growth of our community and the levels of services wanted by our residents.

To that end, financial sustainability is always top of mind for Council. The Asset Management Plan that was commissioned in 2016 was completed in 2017. This living document will be used on a go forward basis to make sound long term financial decisions regarding the upgrade and replacement of the Village's infrastructure. In 2017, the Village was successful in their application to receive funding from the Clean Water and Wastewater Fund. This program funds 83% of project costs from the Federal (50%) and Provincial (33%) governments for improvement to local government water and wastewater infrastructure. Anmore received \$228,250 in funding for a Stormwater Master Plan. This report will provide much needed data on inventory and the condition of the Village's stormwater (drainage) assets. It will also take into account any upgrading that will need to take place as a result of climate change. The report will be finalized in 2018 and our Asset Management Plan will be updated with the resulting information to keep our overall replacement plan current and relevant.

MESSAGE FROM THE MAYOR



2017 saw great strides in moving forward with a new Village Centre. In the fall, Council provided difficult direction to dismantle and appropriately dispose of the Old Village Hall. This decision was not taken lightly and was the only viable option remaining after years of efforts to save and possibly repurpose the donated, former residential home. The Village also undertook a process to create a Village Centre Site Development Plan. This document will provide guidance for Council and staff regarding the overall layout of the Village Centre site and includes long term plans for Spirit Park, a new Village Hall, parking and road connections. The Plan was created in a way that could be phased over time, as funding for each element becomes available.

Our Village continues to benefit from the exemplary service provided by our various volunteer groups – from the Sasamat Volunteer Fire Department to the Anmore Garden Club and everyone in between. Council has recognized the importance of engaging our residents in volunteer opportunities and has approved annual funding for an Events and Volunteer Coordinator position (hired in 2018). This position, along with the unwavering group of dedicated volunteers already in place will ensure that Anmore continues to be a great place to live, work, play and get involved in our community.



**John McEwen, Mayor
Village of Anmore**



About Anmore

The Village of Anmore was incorporated on December 7, 1987, and is a semi-rural residential community situated north of Port Moody in the northeast sector of the Metro Vancouver Regional District. Growth has been steady since incorporation and the current population is 2,210*.

The Buntzen Lake Reservoir Recreation area is operated by BC Hydro and is set within the Village's boundary. This recreation area attracts numerous visitors throughout the year where they enjoy hiking, biking and the use of horse trails located throughout the park, and it is also an enjoyable spot for relaxing picnics, swimming, canoeing and fishing.

The Village provides its residents with water supply, solid waste (garbage and recycling) and road maintenance services. Individual property owners are required to provide for onsite septic treatment. Additional services, provided by third party agencies, include electricity (BC Hydro), natural gas (Fortis BC), telephone (TELUS) and cable television (Shaw).

There are no recreational facilities owned or operated by the municipality, however, the Village boasts about the excellent services provided by volunteers of the community, which includes the Sasamat Volunteer Fire Department. Due to the number of residents who volunteer their time for community events, the Village is able to host a number of events for all residents to take part in and enjoy. Some of these highlighted events include the Ma Murray Heritage Day held annually in September and a children's Christmas Party held annually in December.

**2016 Census, Including Increases Certified By Minister*



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PHOTOGRAPHY CREDITS



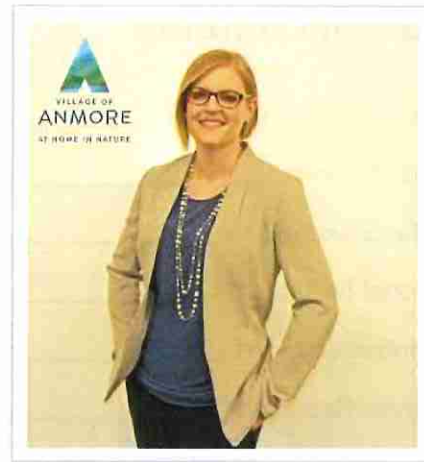
Buntzen Lake Boat House (cover)	John Kemp
Mayor McEwen	John McEwen personal files
Juli Halliwell	Juli Halliwell personal files
Council - Group and Individual	Wolfgang Knauer



To Our Stakeholders

As the Chief Administrative Officer (CAO), it is my responsibility to ensure that Council's Corporate Strategic Plan is implemented, their priorities are well executed, and to maintain contact between members of Council and Village Staff.

2017 saw a number of Council objectives and priorities come to fruition. In spring 2017, following extensive community consultation, the new brand identity of the Village was officially launched. Along with the updated brand came a new, refreshed website and creation of a Facebook page and Twitter account. Clear direction from Council has been to encourage and ensure openness and transparency regarding the activities of the Village. These new social media platforms have allowed us to communicate more effectively with the residents of Anmore. Don't forget to sign up for our weekly email notifications – where current Village events and important information is shared.



2017 also saw some of the highest attendance for our annual community events: the Easter Egg Hunt, Ma Murray Day, Halloween Fireworks and Light Up Spirit Park. Council has prioritized resources in order to ensure that Anmore's community events are successful each year. Part of this work included clearing the civic lot to the south of Spirit Park. This newly grassed area is used extensively by dog owners and Frisbee throwers, and we have also been able to expand our events as a result. The Village is pleased to continue ensuring a strong sense of community through these annual gatherings.

2018 will see the final year of the current four-year Council term. The General Local Election will be held on October 20, 2018. Following the election, it is expected that Anmore's new Council will convene and set out an updated list of strategic objectives. I look forward to learning what priorities will be coming forward for the new Council term.

I continue to be impressed and grateful for the hard work undertaken by an extremely talented group of Village Staff and Consultants. Without their unwavering dedication, we would not have realized the outcomes of implementing Council's Strategic Plan objectives. Our Village would also not be as safe, look as good or provide such a high level of service without them.

Juli Halliwell
Chief Administrative Officer
May 14, 2018



Financial Statements

Village of Anmore

Financial Statements

For the year ended December 31, 2017

Village of Anmore
Financial Statements
For the year ended December 31, 2017

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Statement of Management Responsibility

The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada. 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 external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.



May 1, 2018

Chief Administrative Officer



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BDO Canada LLP
600 Cathedral Place
925 West Georgia Street
Vancouver BC V6C 3L2 Canada

Independent Auditor's Report

To the Mayor and Council of The Village of Anmore

We have audited the accompanying financial statements of the Village of Anmore, which comprise the Statement of Financial Position as at December 31, 2017 and the Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and summary of significant accounting policies, and other explanatory information.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village of Anmore as at December 31, 2017 and the results of its operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 1, 2018

Village of Anmore
Statement of Financial Position

December 31	2017	2016
Financial Assets		
Cash	\$ 10,372,813	\$ 12,180,637
Accounts receivable(Note 1)	190,426	253,889
Taxes receivable	151,520	68,138
	<u>10,714,759</u>	<u>12,502,664</u>
Liabilities		
Accounts payable (Note 2)	624,567	479,089
Unearned revenue (Note 3)	1,535,826	1,298,004
Development cost charges (Note 4)	1,531,986	1,306,014
Deposits (Note 5)	1,343,080	4,391,761
Short-term debt	-	6,539
	<u>5,035,459</u>	<u>7,481,407</u>
Net Financial Assets	<u>5,679,300</u>	<u>5,021,257</u>
Non-Financial Assets		
Tangible capital assets (Schedule 2)	59,055,721	49,044,582
Prepaid expenses	43,688	26,560
Inventories	26,620	24,020
	<u>59,126,029</u>	<u>49,095,162</u>
Accumulated surplus (Note 6)	<u>\$ 64,805,329</u>	<u>\$ 54,116,419</u>

 _____ Chief Administrative Officer

_____ Mayor

Village of Anmore
Statement of Operations

For year ended December 31	2017 Fiscal Plan (Note 7)	2017 Actual	2016 Actual
Revenue (Schedule 1)			
Taxation (Note 9)	\$ 1,921,627	\$ 1,946,537	\$ 1,795,333
Government grants	644,500	675,941	941,262
Permits, fees and other revenues	318,838	361,554	674,377
Interest income	100,000	92,778	66,496
Water utility	750,752	822,941	657,449
Developer contributions of tangible capital assets (Note 10)	-	10,341,370	882,800
	<u>3,735,717</u>	<u>14,241,121</u>	<u>5,017,717</u>
Expenses (Schedule 1)			
General government	1,747,250	1,325,068	1,361,383
Public works	2,079,451	1,181,680	1,043,933
Protective and inspection services	18,300	24,185	34,159
Planning and development	185,000	229,755	161,416
Water utility	874,090	781,176	790,614
Interest and debt charges	6,482	732	3,745
Loss on disposal of tangible capital assets	-	9,615	332,171
	<u>4,910,573</u>	<u>3,552,211</u>	<u>3,727,421</u>
Annual surplus (deficit)	(1,174,856)	10,688,910	1,290,296
Accumulated surplus, beginning of year	54,116,419	54,116,419	52,826,123
Accumulated surplus, end of year	\$ 52,941,563	\$ 64,805,329	\$ 54,116,419

<div>Village of Anmore</div> <div>Statement of Changes in Net Financial Assets</div>			
For year ended December 31	2017 Fiscal Plan (Note 7)	2017 Actual	2016 Actual
Annual surplus (deficit)	\$ (1,174,856)	\$ 10,688,910	\$ 1,290,296
Acquisition of tangible capital assets	(60,500)	(10,922,850)	(1,734,015)
Amortization of tangible capital assets	870,000	902,096	846,003
Loss on disposal of tangible capital assets	-	9,615	332,171
Change in prepaid expenses	-	(17,128)	(1,961)
Change in inventories	-	(2,600)	1,930
Change in net financial assets for the year	(365,356)	658,043	734,424
Net financial assets, beginning of year	5,021,257	5,021,257	4,286,833
Net financial assets, end of year	\$ 4,655,901	\$ 5,679,300	\$ 5,021,257

Village of Anmore
Statement of Cash Flows

For the year ended December 31

2017

2016

Cash provided by (used in)

Operating activities

Annual surplus \$ 10,688,910 \$ 1,290,296

Items not involving cash:

Loss on disposal of tangible capital assets 9,615 332,171

Actuarial gain on short-term debt - (3,641)

Amortization of tangible capital assets 902,096 846,003

Contributed tangible capital assets (10,341,370) (882,800)

1,259,251 1,582,029

Changes in non-cash operating balances:

Accounts receivable 63,463 (42,889)

Taxes receivable (83,382) 37,744

Prepaid expenses (17,128) (1,961)

Accounts payable and accrued liabilities 145,478 201,255

Unearned revenue 237,822 (179,491)

Deposits (3,048,681) 3,405,335

Inventories (2,600) 1,930

(1,445,777) 5,003,952

Capital activities

Acquisition of tangible capital assets (581,480) (851,215)

Financing transactions

Development cost charges received and interest earned 225,972 107,023

Repayment of short-term debt (6,539) (2,588)

219,433 104,435

Increase (decrease) in cash during the year

(1,807,824) 4,257,172

Cash, beginning of year

12,180,637 7,923,465

Cash, end of year

\$ 10,372,813 **\$ 12,180,637**

Village of Anmore

Summary of Significant Accounting Policies

For the year ended December 31, 2017

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) of the Chartered Professional Accountants Canada.

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	10 to 50 years
Buildings	20 to 40 years
Machinery and vehicles	8 to 20 years
Equipment and furniture	5 to 20 years
Water infrastructure	5 to 50 years
Other infrastructure	40 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 and useful lives of tangible capital assets.

Village of Anmore
Summary of Significant Accounting Policies

For the year ended December 31, 2017

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.

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 user fees as delivered. Connection fee revenues are recognized when the connection has been established.

Building permit revenue is recognized when building inspections have been satisfactorily completed and clearance certificate issued.

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

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

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 (Note 9).

Government Transfers

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 deferred revenue when transferred and subsequently as revenue in the statement of operations as the stipulation liabilities are settled.

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

Financial instruments consist of cash, accounts receivable, accounts payable and deposits. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

Village of Anmore
Summary of Significant Accounting Policies

For the year ended December 31, 2017

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 accrued liabilities and accrued 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 12 and Schedule 1.

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2017

1. Accounts Receivable

	2017	2016
Provincial grants	\$ 10,000	\$ 10,000
Water levies - accrued	107,887	120,000
Water levies - arrears	-	36,841
GST receivable	53,865	67,077
Other	18,674	19,971
	<u>\$ 190,426</u>	<u>\$ 253,889</u>

At December 31, 2017, the Village transferred water levies in arrears to taxes receivable.

2. Accounts Payable and Accrued Liabilities

	2017	2016
Trade accounts payable and accrued liabilities	\$ 486,073	\$ 244,387
Due to other governments	48,384	85,863
Wages and benefits	90,110	79,610
Construction holdbacks	-	69,229
	<u>\$ 624,567</u>	<u>\$ 479,089</u>

3. Unearned Revenue

Unearned revenue represents revenues 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:

	2017	2016
Community centre developer restricted donations	\$ 595,236	\$ 595,236
Outdoor fitness grant	124,358	124,358
Stormwater master plan grant	58,122	-
Other deferred government grants	19,855	-
Unearned building permits and other	541,116	374,508
Tax prepayments	197,139	203,902
	<u>\$ 1,535,826</u>	<u>\$ 1,298,004</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2017

4. Development Cost Charges

Development cost charges (DCC's) 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 DCC's levied as deferred revenues until the related expenditures are incurred, then the DCC's are recognized as revenue.

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	\$ 1,306,014	\$ 1,198,991
Receipts in the year	203,661	85,752
Interest earned and deferred	22,311	21,271
	<u>\$ 1,531,986</u>	<u>\$ 1,306,014</u>

5. Deposits

Deposits are collected in respect of building and development activities as security against potential damage to Village property. Deposits, less any draw down in the event of damage to Village property, are refunded upon satisfactory conditions being met and approved by the Village. During the year, a total of \$3,041,378 was refunded related to a multi-unit development project.

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	\$ 4,391,761	\$ 986,426
Receipts in the year	132,336	3,542,138
Refunds issued	(3,181,017)	(136,803)
	<u>\$ 1,343,080</u>	<u>\$ 4,391,761</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2017

6. Accumulated Surplus

The Village segregates its accumulated surplus in the following categories:

	<u>2017</u>	<u>2016</u>
Current funds	\$ 1,618,784	\$ 1,494,124
Reserve funds (Schedule 3)	4,130,824	3,584,252
Investment in tangible capital assets	<u>59,055,721</u>	<u>49,038,043</u>
Balance, end of year	<u>\$ 64,805,329</u>	<u>\$ 54,116,419</u>

The investment in tangible capital assets represents amounts already spent and invested in infrastructure, net of associated debt financing.

Reserve funds represent amounts set aside by bylaw or council resolution for specific purposes. Details of reserve funds are shown below:

	<u>2017</u>	<u>2016</u>
Parks	\$ 409,773	\$ 420,342
Capital	3,114,518	2,608,865
Capital roads	42,006	-
Water storage	36,520	35,907
Water utility	<u>528,007</u>	<u>519,138</u>
	<u>\$ 4,130,824</u>	<u>\$ 3,584,252</u>

7. Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on April 18, 2017 as adjusted to match the required presentation in the Statement of Operations in accordance with Canadian public sector accounting standards (PSAS). Capital expenditures are not considered expenses for PSAS purposes.

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

	<u>2017</u>
Annual deficit per Financial Plan bylaw	\$ (1,235,356)
Plus: Capital Expenditures	<u>60,500</u>
Annual deficit on a PSAS basis	<u>\$ (1,174,856)</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2017

8. 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.

9. Taxation - Net

	2017	%	2016	%
Total taxation	\$ 4,797,188	100.00	\$ 4,489,646	100.00
Collections on behalf of other governments:				
Metro Vancouver	261,917	5.46	228,543	5.09
School District - school tax	2,010,795	41.92	1,933,292	43.06
Municipal Finance Authority	265	0.01	200	-
BC Assessment Authority	58,245	1.21	55,414	1.23
TransLink	298,784	6.23	289,243	6.44
Police	220,645	4.60	187,621	4.18
	2,850,651	59.43	2,694,313	60.00
General municipal taxation	\$ 1,946,537		\$ 1,795,333	

10. Developer Contributions of Tangible Capital Assets

Developer contributions of tangible capital assets represent assets such as land, roads and water infrastructure, which upon substantial completion of the subdivision and remedy of all significant deficiencies are transferred to the Village. During the year \$10,341,370 (2016 - \$882,800) was contributed to the Village, which consisted primarily of parkland.

For the year ended December 31, 2017

11. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (a jointly-trusted 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, 2017, plan membership has about 193,000 active members and 90,000 retired members. Active members include approximately 38,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Village paid \$72,242 (2016 - \$63,337) for employer contributions while employees contributed \$69,895 (2016 - \$58,877) to the plan in fiscal 2017.

The next valuation will be as at December 31, 2018, with results available in 2019.

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 accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

12. 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.

For the year ended December 31, 2017

12. Segmented Information (Continued)

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 and Inspection 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.

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.

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2017

13. Comparative Figures

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

Village of Anmore
Schedule 1 - Combined Statement of Operations by Segment

For the year ended December 31, 2017

	General Government	Public Works	Protective & Inspection Services	Planning & Development	Water Utility	2017 Actual	2017 Budget	2016 Actual
Revenues								
Taxation	\$ 1,946,537	\$ -	\$ -	\$ -	\$ -	\$ 1,946,537	\$ 1,921,627	\$ 1,795,333
Government grants	440,941	235,000	-	-	-	675,941	644,500	941,262
Permits, fees and other revenue	361,554	-	-	-	-	361,554	318,838	674,377
Water utility fees and levy	-	-	-	-	822,941	822,941	750,752	657,449
Developer contribution to TCA	-	10,096,070	-	-	245,300	10,341,370	-	882,800
Other revenue	92,778	-	-	-	-	92,778	100,000	66,496
Total revenue	2,841,810	10,331,070	-	-	1,068,241	14,241,121	3,735,717	5,017,717
Expenses								
Goods and Services	287,825	512,644	24,185	91,759	548,116	1,464,529	2,926,615	1,416,131
Labour	1,037,243	-	-	137,996	-	1,175,239	1,107,476	1,129,371
Interest and debt charges	-	-	-	-	732	732	6,482	3,745
Loss on disposal of TCA	-	9,615	-	-	-	9,615	-	332,171
Amortization	-	669,036	-	-	233,060	902,096	870,000	846,003
Total Expenses	1,325,068	1,191,295	24,185	229,755	781,908	3,552,211	4,910,573	3,727,421
Excess (deficiency) in revenues over expenses	\$ 1,516,742	\$ 9,139,775	\$ (24,185)	\$ (229,755)	\$ 286,333	\$ 10,688,910	\$ (1,174,856)	\$ 1,290,296

Village of Anmore
Schedule 2 - Tangible Capital Assets

December 31, 2017

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2017	2016
Balance,									
beginning of year	\$ 28,734,998	\$ 289,853	\$ 121,662	\$ 8,789,844	\$ 12,531,565	\$ 608,189	\$ 9,859,693	\$ 60,935,804	\$ 60,247,963
Additions	9,050,000	65,005	4,200	236,312	1,289,939	-	277,394	10,922,850	1,734,015
Disposals & adjustments	-	-	(9,615)	-	-	-	-	(9,615)	(1,046,174)
Transfers	-	-	-	-	-	-	-	-	-
Cost, end of year	37,784,998	354,858	116,247	9,026,156	13,821,504	608,189	10,137,087	71,849,039	60,935,804
Accumulated amortization,									
beginning of year	-	68,100	91,042	3,536,568	5,557,956	442,469	2,195,087	11,891,222	11,759,222
Amortization	-	14,935	12,864	228,361	375,930	36,946	233,060	902,096	846,003
Disposals	-	-	-	-	-	-	-	-	(714,003)
Accumulated amortization, end of year	-	83,035	103,906	3,764,929	5,933,886	479,415	2,428,147	12,793,318	11,891,222
Net book value, end of year	\$ 37,784,998	\$ 271,823	\$ 12,341	\$ 5,261,227	\$ 7,887,618	\$ 128,774	\$ 7,708,940	\$ 59,055,721	\$ 49,044,582

Village of Anmore
Schedule 3 - Reserve Funds

For the year ended December 31, 2017

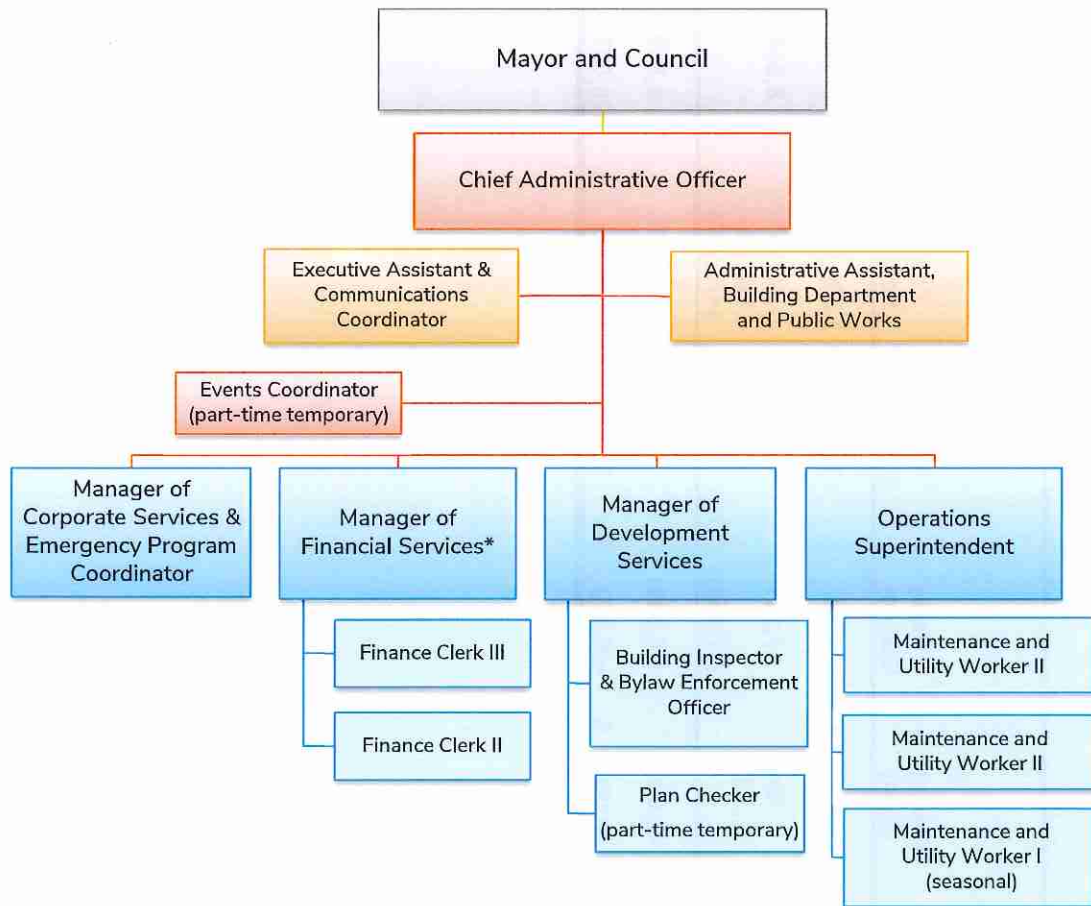
	Capital Roads	Parks Reserve	Water Storage	Capital Reserve	Water Utility	2017	2016
Balance, beginning of year	\$ -	\$ 420,342	\$ 35,907	\$ 2,608,865	\$ 519,138	\$ 3,584,252	\$ 3,434,576
Interest earned	706	7,181	613	60,297	8,869	77,666	60,669
Transfers in	41,300	-	-	920,600	-	961,900	904,400
Expenditures (transfers out)	-	(17,750)	-	(475,244)	-	(492,994)	(815,393)
	42,006	(10,569)	613	505,653	8,869	546,572	149,676
Balance, end of year	\$ 42,006	\$ 409,773	\$ 36,520	\$ 3,114,518	\$ 528,007	\$ 4,130,824	\$ 3,584,252

ORGANIZATION CHART



Organization Chart

as at December 31, 2017



*The responsibilities of the Finance Officer are met by the Chief Administrative Officer



Progress Report for 2017

Council endorsed the following objectives for the 2017 calendar year, as part of the Corporate Strategic Plan. The objectives were set following a meeting between Council and Staff, where a decision-making framework was created to address corporate management and municipal service deliverables in identifying short- and long-term priorities and the progress to be made on those objectives.



CORPORATE OBJECTIVES	STRATEGIES	MEASURES	STATUS
Finance and Communication			
Ensure financial sustainability of municipal resources (fiscal and personal) and service delivery to facilitate a fiscally viable future for the Village.	Create a Community and Corporate Identity/Brand	Deliver and support a community identity and brand strategy [Completed in spring 2017]	Completed in 2017
	Continue to Improve Web and Social Media Communications	Identify and train key staff to manage social media	Completed in 2017
	Explore Village Hall Funding Options and Next Steps	Initiate RFP to undertake detailed design and costing for a new Village Hall and seek public input	On hold
Operations and Maintenance			
Keep pace with best practices for the safety, operations and maintenance of municipal roads and services	Undertake Asset Management	Complete Asset Management Plan	Completed in 2017
	Complete a Road Master Plan	Complete and prepare to implement the Roads Master Plan	Completed in 2017
	GIS Mapping	Continue to develop GIS base mapping	Completed in 2017
	Continue Wildfire Preparation and Emergency Planning	Work with the Emergency Preparedness Working Group to review and implement a Wildfire Protection Plan	In progress
	Retain an Emergency Preparedness Coordinator	Secure funding and hire a contract position	Completed in 2015

PROGRESS REPORT FOR 2017



	Investigate Traffic Calming and Speed Reduction	Identify opportunities to improve traffic safety through the Roads Master Plan	Completed in 2017
Planning and Development			
Explore diversity in land use, housing, parks and recreation, and innovative infrastructure to meet the changing needs and demographic shift on the community	Initiate Regulatory Bylaw Review	Continue review and update of regulatory bylaws: • Municipal Ticketing Information (MTI) • Solid Waste and Recycling • Noise Control	In progress (MTI) Completed in 2017 (SWR & NC)
	Create a Bylaw Enforcement Position	Hire a Bylaw Enforcement Officer	Completed in 2015
	Explore Neighbourhood Planning and Character Definition	Explore funding options to develop Neighbourhood Plans	On hold
	Explore Opportunities for Commercial Operations, Possible Partnerships	Engage in discussions with potential commercial partners as opportunities arise	Ongoing
Environment			
Foster preservation of the Village's natural environment and enhance awareness of its importance to the character and sense of community found in Anmore	Reduce GHG Emissions	Monitor effectiveness of curb-side waste and recycling pickup in achieving Metro Vancouver's waste management objectives [Deferred to 2018]	Completed in 2017
Parks, Recreation, Social, Arts and Youth			
Enrich the community through integrating physical activity, learning, and arts and culture into daily life.	Establish a Connected Trail Network	Coordinate the development of trail connections according to OCP and Parks Master Plan	Ongoing
	Create a Community Gathering Place	Develop a Village Centre Plan to identify a community gathering place	Completed in 2017
	Enhance Community Events and Celebrations	Consider reactivating a social/youth committee	Completed in 2017



Property Tax Exemptions

In accordance with section 98(2)(b) of the Community Charter, the Village is required to provide a report on the properties that were provided permissive property tax exemptions by Council in 2016. There were none in 2017.

Declaration and Identification of Disqualified Council Members

Pursuant to section 81 of the Local Government Act, a person must meet a set of qualifications in order to hold office. The Village is required to declare and identify any disqualified council members. There were none in 2017.

PROGRESS FORECAST FOR CURRENT YEAR



Progress Forecast for Current Year

Municipal Objectives and Progress Measures for 2018



In 2017, Council revisited the following set of objectives, which it hopes to accomplish by the end of the term in 2018. As in the past, these objectives were reviewed by Council and Staff with consideration of feedback received from constituents throughout the year.

CORPORATE OBJECTIVES	STRATEGIES	MEASURES	STATUS
Finance and Communication			
Ensure financial sustainability of municipal resources (fiscal and personal) and service delivery to facilitate a fiscally viable future for the Village	Explore Village Hall Funding Options and Next Steps	Work towards achieving necessary planning and design approvals.	In progress
Operations and Maintenance			
Keep pace with best practices for the safety, operations and maintenance of municipal roads and services	GIS Mapping	Continue to develop GIS base mapping	Completed in 2017
	Investigate Traffic Calming and Speed Reduction	Allocate or secure funding to implement specific projects	In progress
Planning and Development			
Explore diversity in land use, housing, parks and recreation, and innovative infrastructure to meet the changing needs and demographic shift on the community	Initiate Regulatory Bylaw Review	Finalize Bylaw review and updates	In progress
	Explore Neighbourhood Planning and Character Definition	Initiate Neighbourhood planning process with the community	On hold
		Explore funding options to develop Neighbourhood Plans	On hold
	Explore Opportunities for Commercial Operations, Possible Partnerships	Engage in discussions with potential commercial partners as opportunities arise	Ongoing
Environment			

PROGRESS FORECAST FOR CURRENT YEAR



Foster preservation of the Village's natural environment and enhance awareness of its importance to the character and sense of community found in Anmore	Reduce GHG Emissions	Monitor effectiveness of curb-side waste and recycling pickup in achieving Metro Vancouver's waste management objectives	Completed in 2017
Parks, Recreation, Social, Arts and Youth			
Enrich the community through integrating physical activity, learning, and arts and culture into daily life.	Establish a Connected Trail Network	Coordinate the development of trail connections according to OCP and Parks Master Plan	Ongoing
	Continue to Archive our Heritage Resources	Incorporate space for display and storage into plans for the new Village Hall	In progress



FIRE RESPONSE LEVELS FOR 2017



Fire Response Levels for 2017 Sasamat Volunteer Fire Department

2017 SVFD CALL-OUT STATISTICS

The **SVFD** call-outs during 2017 were typical in distribution, and slightly higher than the average of 95 call-outs per year over the past five years (see graph):

- **Total Call-Outs** amounted to **100** during **2017**, distributed as follows:

Anmore Village	64 (64%)
Belcarra Village	29 (29%)
Park, Lakes, Road	7 (7%)
- **Fire Calls (FIRE)** accounted for **38** call-outs (**38%**):

Anmore Village	24 (24%)
Belcarra Village	6 (6%)
Park, Lakes, Road	1 (1%)
- **Medical Emergencies (MESA)** accounted for **49** call-outs (**49%**):

Anmore Village	35 (35%)
Belcarra Village	19 (19%)
Park, Lakes, Road	4 (4%)
- **Motor Vehicle Incidents (MVI)** accounted for **5** call-outs (**5%**):

Anmore Village	7 (7%)
Belcarra Village	2 (2%)
Park, Lakes, Road	1 (1%)
- **Other (Misc.)** accounted for **8** call-outs (**8%**):

Anmore Village	5 (5%)
Belcarra Village	3 (3%)



POLICE SERVICE LEVELS FOR 2017



Police Service Levels for 2017

Coquitlam RCMP



Village of Anmore Policing Service Levels 2017 in Review

Total calls for service in 2017 was 283 compared with 351 in 2016.

Top calls for service

	2017	2016
Unspecified Assistance	23	18
Mischief \$5000 or under	19	16
False alarms	18	18
Liquor (LCLA) Act – other	16	25
Suspicious person/veh/occurrence	16	20
Bylaw noise/other	11	21

Signal Crimes*

	2017	2016
Break & enter business/other	4	3
Break & enter residential	5	8
Theft of auto	5	1
Theft from auto	11	10

Police service levels in 2017 remained consistent with the previous year, but were affected by a couple of factors. The unprecedented wildfire season of 2017 drew resources from across the province and members of the Coquitlam Rural unit spent several weeks assisting those affected by the wildfires. As well, Cpl Justin Abels moved to the sunny shores of Kelowna in July and was replaced by Cpl Neil Roemer in October.

Anmore continues to be a very safe community with no major crime event in the jurisdiction in 2017. Buntzen Lake accounted for 97 calls for service, largely related to liquor enforcement and the maintenance of public order. Thefts of auto went up in percentage terms but the number is still on the lower end of the scale and the incidents were mostly related to Buntzen Lake. Signal crime levels in Anmore remain at low levels.

*Signal crimes are selected based on analysis of prolific offender activity and crime trends from the previous two years. According to the intelligence that drove the creation of the crime reduction strategy, by focussing attention on prolific offenders, police should be able to drive down signal crime activity.

COUNCIL REMUNERATION AND EXPENSES FOR 2017



Council Remuneration and Expenses for 2017

Name	Position	Remuneration	Additional Expenses
McEwen, John	Mayor	\$24,456.00	\$2,060.31
Froese, Ryan	Councillor	12,228.00	0.00
Thiele, Ann-Marie	Councillor	12,228.00	0.00
Trowbridge, Kim	Councillor	12,228.00	0.00
Weverink, Paul	Councillor	12,228.00	0.00
Total for all Elected Officials		\$73,368.00	\$2,060.31

Provided pursuant to section 168 of the Community Charter.



Back row: Councillor Kim Trowbridge, Councillor Paul Weverink
Front Row: Councillor Ryan Froese, Mayor John McEwen, Councillor Ann-Marie Thiele

YOUR MAYOR AND COUNCIL



Your Mayor and Council

John McEwen
MAYOR



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Email john.mcewen@anmore.com

Ryan Froese
COUNCILLOR



Tel 604-230-1623
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Ann-Marie Thiele
COUNCILLOR



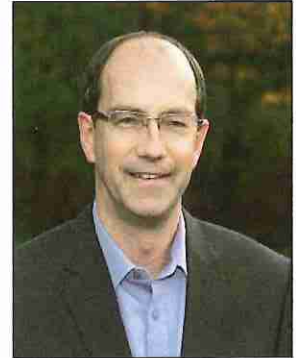
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ann-marie.thiele@anmore.com

Kim Trowbridge
COUNCILLOR



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Paul Weverink
COUNCILLOR



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About the Annual Report

In accordance with the *Community Charter*, an annual report must be prepared by Council before June 30 of each year. The report must include the following information:

- Audited financial statements,
- Report on permissive tax exemptions,
- Report on municipal services and operations for the previous year,
- Declaration of disqualifications under section 111 of the *Community Charter*,
- Statement of objectives and measures for the current year and following year,
- Progress report for the previous year's objectives, and
- Any other information Council considers advisable.

Once completed, the annual report must be made available for public inspection. After making the report available, council must wait a minimum of two weeks before holding an annual meeting on the report. This provides citizens with time to review the annual report, ask questions and prepare submissions. Council must give notice of the date, time and place of the annual meeting in accordance with the *Community Charter's* requirements for public notice.

The 2017 annual report was prepared for Council by the Manager of Corporate Services with cooperation from the Chief Administrative Officer and select stakeholders.

Photographs and images are used with permission, where required.



Municipal Information



Village of Anmore

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VILLAGE OF
ANMORE

AT HOME IN NATURE
