



2018

VILLAGE OF ANMORE ANNUAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018





## Message from the Mayor

On behalf of Council, I am proud to present the 2018 Annual Report for the Village of Anmore. This report is an important communication tool for Council to the residents of Anmore. It includes our annual Financial Statements for the year ending December 31, 2018 as well as an overview of the Village's progress as determined by the 2015-2018 Corporate Strategic Plan. This year's annual report also includes our new objectives, as identified in the recently adopted 2019-2022 Council Strategic Plan.



2018 was a year of Local Government Elections. We welcomed two new members of Council through acclamation- Councillor Polly Krier and Councillor Tim Laidler. They joined returning Council members Kim Trowbridge and Paul Weverink. We also thanked outgoing Councillors Froese and Thiele for their dedication on Council from 2014-2018.

In 2018, we completed the Stormwater Master Plan. This document includes the highest level of detail we have had on our drainage related assets. As climate change continues to affect our weather patterns, it's more important than ever to know what capacity our infrastructure can handle and where improvements need to be made to reduce the potential risk of flooding.

After hearing from our residents that they wanted an opportunity to stay in the community they have lived in, but with less land to maintain, Anmore Council approved an Official Community Plan bylaw amendment and Infill Development Policy to allow for the subdivision of certain lots. Residents who meet the criteria of the Policy can now apply for rezoning to Council to allow for ½ acre lots. Council will continue to consider alternative housing opportunities which allow for current residents to age in place and new families to join our community.

Our Village continues to benefit from the exemplary service provided by our various volunteer groups. The Sasamat Volunteer Fire Department (SVFD) provides unparalleled service to our residents and has seen much success in recent years in recruiting, training and retaining volunteers. In addition to flooding, our community is at risk for impact from wildfires given our heavily forested

## MESSAGE FROM THE MAYOR



areas both within and adjacent to our municipal boundaries. The Village continues to support the SVFD in their needs to provide service to the communities they serve.

I am looking forward to another successful year of accomplishments. This is an exciting time for Anmore, one that may see unprecedented change. I hope that you, as residents, will engage in all public processes. Your input into shaping Anmore's future is vital.

**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 2,389\*.

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 Day held annually in September and a Light Up Spirit Park event held annually in December.

*\*as estimated by BCStats as at July 1, 2018 – British Columbia Provincial Government*





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### PHOTOGRAPHY CREDITS



Buntzen Lake	Wolfgang Knauer
Mayor McEwen	John McEwen personal files
Juli Halliwell	Juli Halliwell personal files
Council - Group and Individual	Wolfgang Knauer



## To Our Stakeholders

As senior staff leader, the CAO's role is to provide leadership and direction to staff on the continued delivery of essential services, as well as implementation of Council's objectives as set out in their Strategic Plan. In 2018, we made steady progress on the delivery of those objectives and I look forward to continuing along this positive path.

In 2018 we saw the completion of priority infrastructure projects, including the repaving of Thomson Road and the replacement of the aged water mains on Seymour View Road. We continue to ensure that the maintenance and operation of our water system is a top priority to ensure safe, clean and reliable drinking water is delivered to our residents every day.

We also implemented a Records Management System to ensure the effective and efficient filing and retrieval of the Village's records. This is an important part of the work everyone does to mitigate risk and respond to queries in a timely fashion.

In early 2018, Council adopted the Village Centre Site Development Plan. This was an important first step in the creation of a new Village Centre and construction of a new Civic Building. 2019 will see the design of the Civic Building and the hope will be to break ground before the end of the year.

Council also adopted a new Tree Management Bylaw, which was the culmination of months of work from both the staff level and our Environment Committee members. The new bylaw makes the illegal removal of trees more penalizing and is more clear for developers in terms of requirements for tree retention and replanting.

Each year, I am more grateful for the dedicated and talented staff we have at the Village. Each and every staff person comes to work every day with the intention to make life better for the residents of Anmore. I'd also like to take this opportunity to thank all members of Council (former, returning and new) for their hard work and commitment to bettering the community.



**Juli Halliwell**  
**Chief Administrative Officer**



## Financial Statements

**Village of Anmore**

**Financial Statements**

**For the year ended December 31, 2018**

**Village of Anmore**  
**Financial Statements**  
**For the year ended December 31, 2018**

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## Statement of Management's Responsibility

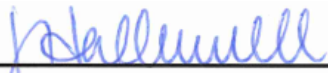
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The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada. A summary of 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.

  
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May 13, 2019

Chief Administrative Officer

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## Independent Auditor's Report

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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, 2018 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, 2018 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.

### 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.

### 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.



### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Chartered Professional Accountants

Vancouver, British Columbia  
May 13, 2019

**Village of Anmore**  
**Statement of Financial Position**

December 31	2018	2017
		Restated (Note 14)
<b>Financial Assets</b>		
Cash	\$ 4,628,926	\$ 10,372,813
Accounts receivable (Note 1)	211,332	190,426
Taxes receivable	142,579	151,520
Investments (Note 2)	6,086,732	-
	<u>11,069,569</u>	<u>10,714,759</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 3)	338,031	624,567
Unearned revenue (Note 4)	1,420,138	1,535,826
Development cost charges (Note 5)	1,570,236	1,531,986
Deposits (Note 6)	1,142,809	1,343,080
	<u>4,471,214</u>	<u>5,035,459</u>
<b>Net Financial Assets</b>	<u>6,598,355</u>	<u>5,679,300</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Schedule 2)	60,001,096	60,444,607
Prepaid expenses	21,423	43,688
Inventories	10,825	26,620
	<u>60,033,344</u>	<u>60,514,915</u>
<b>Accumulated surplus (Note 7)</b>	<u>\$ 66,631,699</u>	<u>\$ 66,194,215</u>

  
 \_\_\_\_\_ Chief Administrative Officer  
  
 \_\_\_\_\_ Mayor

**Village of Anmore**  
**Statement of Operations**

<b>For year ended December 31</b>	<b>2018 Fiscal Plan (Note 8)</b>	<b>2018 Actual</b>	<b>2017 Actual Restated (Note 14)</b>
<b>Revenue (Schedule 1)</b>			
Taxation (Note 10)	\$ 2,145,835	\$ 2,154,193	\$ 1,946,537
Government grants	650,130	779,449	675,941
Permits, fees and other revenues	355,550	425,230	361,554
Interest income	115,290	146,936	92,778
Water utility	757,500	757,645	822,941
Developer contributions of tangible capital assets (Note 11)	-	-	10,341,370
	<u>4,024,305</u>	<u>4,263,453</u>	<u>14,241,121</u>
<b>Expenses (Schedule 1)</b>			
General government	1,626,045	1,356,241	1,325,068
Public works	2,096,280	1,315,545	1,181,680
Protective and inspection services	18,670	15,262	24,185
Planning and development	110,000	239,658	229,755
Water utility	830,550	816,944	781,176
Interest and debt charges	-	2,493	732
Loss on disposal of tangible capital assets	-	79,826	9,615
	<u>4,681,545</u>	<u>3,825,969</u>	<u>3,552,211</u>
<b>Annual surplus (deficit)</b>	(657,240)	437,484	10,688,910
<b>Accumulated surplus, beginning of year</b>	66,194,215	66,194,215	55,505,305
<b>Accumulated surplus, end of year</b>	<u>\$ 65,536,975</u>	<u>\$ 66,631,699</u>	<u>\$ 66,194,215</u>

<div>Village of Anmore</div> <div>Statement of Changes in Net Financial Assets</div>			
For year ended December 31	2018 Fiscal Plan (Note 8)	2018 Actual	2017 Actual
Annual surplus (deficit)	\$ (657,240)	\$ 437,484	\$ 10,688,910
Acquisition of tangible capital assets	(62,500)	(629,876)	(10,922,850)
Amortization of tangible capital assets	870,000	993,561	902,096
Loss on disposal of tangible capital assets	-	79,826	9,615
Change in prepaid expenses	-	22,265	(17,128)
Change in inventories	-	15,795	(2,600)
Change in net financial assets for the year	150,260	919,055	658,043
Net financial assets, beginning of year	5,679,300	5,679,300	5,021,257
Net financial assets, end of year	\$ 5,829,560	\$ 6,598,355	\$ 5,679,300

**Village of Anmore**  
**Statement of Cash Flows**

**For the year ended December 31**

**2018**

**2017**

**Cash provided by (used in)**

**Operating activities**

Annual surplus \$ 437,484 \$ 10,688,910

Items not involving cash:

Loss on disposal of tangible capital assets 79,826 9,615

Amortization of tangible capital assets 993,561 902,096

Contributed tangible capital assets - (10,341,370)

**1,510,871** **1,259,251**

**Changes in non-cash operating balances:**

Accounts receivable (20,906) 63,463

Taxes receivable 8,941 (83,382)

Prepaid expenses 22,265 (17,128)

Accounts payable and accrued liabilities (286,536) 145,478

Unearned revenue (115,688) 237,822

Deposits (200,271) (3,048,681)

Inventories 15,795 (2,600)

**934,471** **(1,445,777)**

**Capital activities**

Acquisition of tangible capital assets (629,876) (581,480)

**Investing activities**

Purchase of Investments (6,086,732) -

**Financing transactions**

Development cost charges received and interest earned 38,250 225,972

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

**38,250** **219,433**

**Decrease in cash during the year**

**(5,743,887)** **(1,807,824)**

**Cash, beginning of year**

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

**Cash, end of year**

**\$ 4,628,926** **\$ 10,372,813**

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## Village of Anmore

### Summary of Significant Accounting Policies

**For the year ended December 31, 2018**

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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 of 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.



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## **Village of Anmore**

### **Summary of Significant Accounting Policies**

**For the year ended December 31, 2018**

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#### **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.

#### **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 unearned 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, taxes receivable, investments, 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.

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**Village of Anmore**  
**Summary of Significant Accounting Policies**

**For the year ended December 31, 2018**

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**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 13 and Schedule 1.

**Village of Anmore**  
Notes to the Financial Statements

For the year ended December 31, 2018

**1. Accounts Receivable**

	2018	2017
Provincial grants	\$ 10,000	\$ 10,000
Water levies - accrued	139,803	107,887
GST receivable	39,670	53,865
Other	21,859	18,674
	<u>\$ 211,332</u>	<u>\$ 190,426</u>

At December 31, 2018, the Village transferred water levies in arrears to taxes receivable.

**2. Investments**

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank. The GICs earn interest at rates ranging from 1.55% to 2.69% with maturities ranging from February 19, 2019 to February 22, 2021.

**3. Accounts Payable and Accrued Liabilities**

	2018	2017
Trade accounts payable and accrued liabilities	\$ 193,241	\$ 486,073
Due to other governments	-	48,384
Wages and benefits	119,661	90,110
Construction holdbacks	25,129	-
	<u>\$ 338,031</u>	<u>\$ 624,567</u>

**Village of Anmore**  
**Notes to the Financial Statements**

**For the year ended December 31, 2018**

**4. 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:

	2018	2017
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	19,855
Unearned building permits and other	463,828	541,116
Tax prepayments	216,861	197,139
	<b>\$ 1,420,138</b>	<b>\$ 1,535,826</b>

**5. 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.

	2018	2017
Balance, beginning of year	\$ 1,531,986	\$ 1,306,014
Receipts in the year	-	203,661
Interest earned and deferred	38,250	22,311
Balance, end of year	<b>\$ 1,570,236</b>	<b>\$ 1,531,986</b>

**6. 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.

	2018	2017
Balance, beginning of year	\$ 1,343,080	\$ 4,391,761
Receipts in the year	78,610	132,336
Refunds issued	(278,881)	(3,181,017)
Balance, end of year	<b>\$ 1,142,809</b>	<b>\$ 1,343,080</b>

**Village of Anmore**  
**Notes to the Financial Statements**

**For the year ended December 31, 2018**

**7. Accumulated Surplus**

The Village segregates its accumulated surplus into the following categories:

	<u>2018</u>	<u>2017</u>
		Restated (Note 14)
Current funds	\$ 1,623,951	\$ 1,618,784
Reserve funds (Schedule 3)	5,006,652	4,130,824
Investment in tangible capital assets	<u>60,001,096</u>	<u>60,444,607</u>
Balance, end of year	<u>\$66,631,699</u>	<u>\$ 66,194,215</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>2018</u>	<u>2017</u>
Parks	\$ 402,364	\$ 409,773
Capital	4,039,768	3,114,518
Capital roads	86,238	42,006
Water storage	37,432	36,520
Water utility	<u>440,850</u>	<u>528,007</u>
	<u>\$ 5,006,652</u>	<u>\$ 4,130,824</u>

**8. Fiscal Plan**

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on February 20, 2018 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>2018</u>
Annual deficit per Financial Plan bylaw	\$ (719,740)
Plus: Capital Expenditures	<u>62,500</u>
Annual deficit on a PSAS basis	<u>\$ (657,240)</u>

**Village of Anmore**  
**Notes to the Financial Statements**

**For the year ended December 31, 2018**

**9. 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 settlements occur.

**10. Taxation - Net**

	2018	%	2017	%
Total taxation	\$ 5,144,075	100.00	\$ 4,797,188	100.00
Collections on behalf of other governments:				
Metro Vancouver	270,062	5.25	261,917	5.46
School District - school tax	2,081,734	40.47	2,010,795	41.92
Municipal Finance Authority	308	0.01	265	0.01
BC Assessment Authority	63,116	1.23	58,245	1.21
TransLink	331,012	6.43	298,784	6.23
Police	243,650	4.74	220,645	4.60
	<b>2,989,882</b>	<b>58.13</b>	<b>2,850,651</b>	<b>59.43</b>
General municipal taxation	<b>\$ 2,154,193</b>		<b>\$ 1,946,537</b>	

**11. 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. The Village did not receive any developer contributions of tangible capital assets in the year. In 2017, \$10,341,370 was contributed to the Village, which consisted primarily of parkland.

**For the year ended December 31, 2018**

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**12. Pension Plan**

The Village and its employees contribute to the Municipal Pension Plan (the "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, 2018, plan membership has about 197,000 active members and 95,000 retired members. Active members include approximately 39,000 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, 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 \$80,143 (2017 - \$72,242) for employer contributions while employees contributed \$74,876 (2017 - \$69,895) to the plan in fiscal 2018.

The next valuation was 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.

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**13. 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, 2018**

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**13. 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.



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**Village of Anmore**  
**Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**14. Prior Period Adjustment**

In 2018, the Village performed a review of its infrastructure relating to tangible capital assets as part of a tangible capital asset system conversion. From this review, the Village identified that certain tangible capital assets, primarily water infrastructure, had not been capitalized by the Village in 2009 while implementing the requirements of Canadian public sector accounting standard section 3150 - Tangible capital assets. Accordingly, the Village has adjusted tangible capital asset and accumulated surplus for these discrepancies.

	2017	Adjustment	2017
	Previously Stated		Restated
<b>Statement of Financial Position</b>			
Tangible capital assets	\$ 59,055,721	\$ 1,388,886	\$ 60,444,607
Accumulated surplus	64,805,329	1,388,886	66,194,215

Water infrastructure accounted for \$1,343,005 of the above adjustment recognised.

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**15. 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, 2018

	General Government	Public Works	Protective & Inspection Services	Planning & Development	Water Utility	2018 Actual	2018 Budget	2017 Actual
<b>Revenues</b>								
Taxation	\$ 2,154,193	\$ -	\$ -	\$ -	\$ -	\$ 2,154,193	\$ 2,145,835	\$ 1,946,537
Government grants	540,449	239,000	-	-	-	779,449	650,130	675,941
Permits, fees and other revenue	425,230	-	-	-	-	425,230	355,550	361,554
Interest income	146,936	-	-	-	-	146,936	115,290	92,778
Water utility fees and levy	-	-	-	-	757,645	757,645	757,500	822,941
Developer contribution to TCA	-	-	-	-	-	-	-	10,341,370
<b>Total revenue</b>	<b>3,266,808</b>	<b>239,000</b>	<b>-</b>	<b>-</b>	<b>757,645</b>	<b>4,263,453</b>	<b>4,024,305</b>	<b>14,241,121</b>
<b>Expenses</b>								
Goods and Services	315,285	600,471	15,262	91,230	538,457	1,560,705	2,654,302	1,464,529
Labour	1,040,956	-	-	148,428	-	1,189,384	1,157,243	1,175,239
Interest and debt charges	-	-	-	-	2,493	2,493	-	732
Loss on disposal of TCA	-	61,088	-	-	18,738	79,826	-	9,615
Amortization	-	715,074	-	-	278,487	993,561	870,000	902,096
<b>Total Expenses</b>	<b>1,356,241</b>	<b>1,376,633</b>	<b>15,262</b>	<b>239,658</b>	<b>838,175</b>	<b>3,825,969</b>	<b>4,681,545</b>	<b>3,552,211</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ 1,910,567</b>	<b>\$(1,137,633)</b>	<b>\$ (15,262)</b>	<b>\$ (239,658)</b>	<b>\$ (80,530)</b>	<b>\$ 437,484</b>	<b>\$ (657,240)</b>	<b>\$ 10,688,910</b>

**Village of Anmore**  
**Schedule 2 - Tangible Capital Assets**

**December 31, 2018**

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2018	2017
									Restated (Note 14)
<b>Balance,</b>									
beginning of year	\$ 37,784,998	\$ 354,858	\$ 116,247	\$ 9,072,710	\$ 13,820,831	\$ 608,189	\$ 11,480,092	\$ 73,237,925	\$ 62,324,690
Additions	-	-	-	-	203,387	314,084	112,405	629,876	10,922,850
Disposals & adjustments	-	-	-	-	(79,196)	-	(34,699)	(113,895)	(9,615)
Transfers	-	-	-	-	-	-	-	-	-
<b>Cost, end of year</b>	<b>37,784,998</b>	<b>354,858</b>	<b>116,247</b>	<b>9,072,710</b>	<b>13,945,022</b>	<b>922,273</b>	<b>11,557,798</b>	<b>73,753,906</b>	<b>73,237,925</b>
<b>Accumulated amortization,</b>									
beginning of year	-	83,035	103,906	3,764,929	5,933,886	479,415	2,428,147	12,793,318	11,891,222
Amortization	-	15,765	8,985	243,325	391,122	55,877	278,487	993,561	902,096
Disposals	-	-	-	-	(18,108)	-	(15,961)	(34,069)	-
<b>Accumulated amortization, end of year</b>	<b>-</b>	<b>98,800</b>	<b>112,891</b>	<b>4,008,254</b>	<b>6,306,900</b>	<b>535,292</b>	<b>2,690,673</b>	<b>13,752,810</b>	<b>12,793,318</b>
<b>Net book value, end of year</b>	<b>\$ 37,784,998</b>	<b>\$ 256,058</b>	<b>\$ 3,356</b>	<b>\$ 5,064,456</b>	<b>\$ 7,638,122</b>	<b>\$ 386,981</b>	<b>\$ 8,867,125</b>	<b>\$ 60,001,096</b>	<b>\$ 60,444,607</b>

**Village of Annmore**  
**Schedule 3 - Reserve Funds**

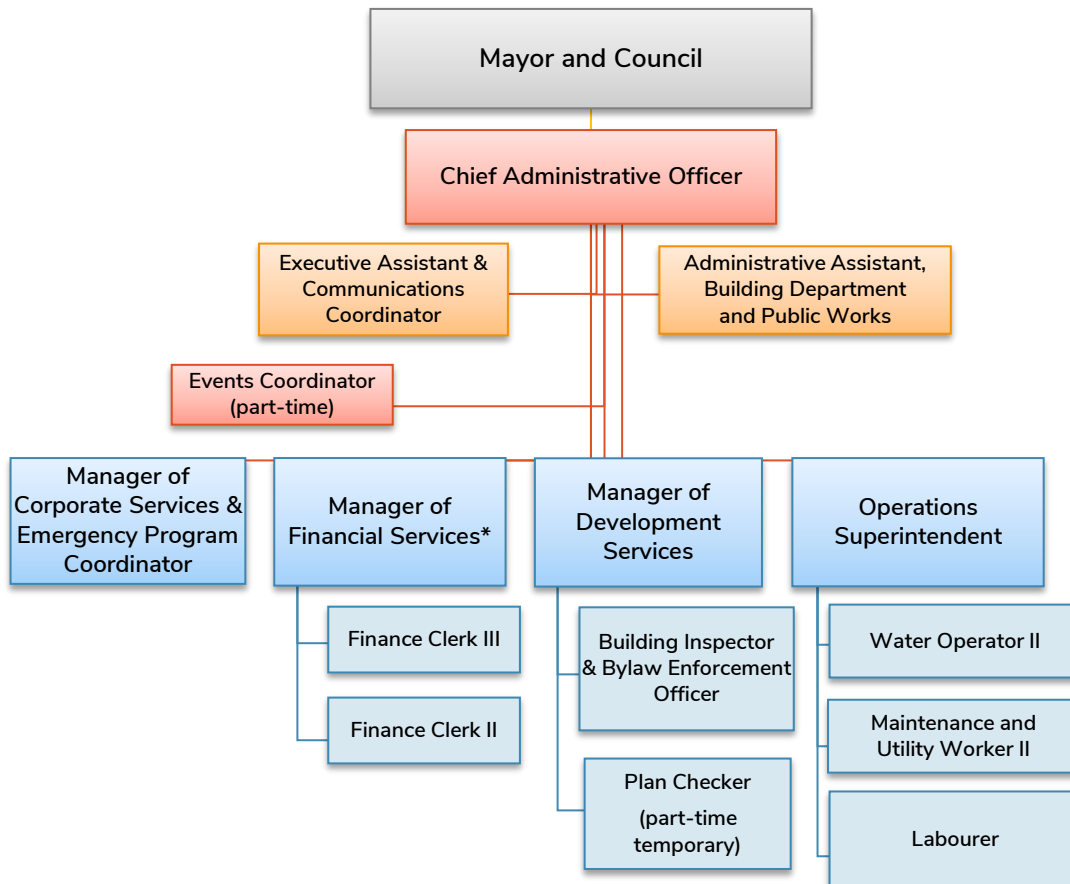
**For the year ended December 31, 2018**

	Capital Roads	Parks Reserve	Water Storage	Capital Reserve	Water Utility	2018	2017
<b>Balance, beginning of year</b>	\$ 42,006	\$ 409,773	\$ 36,520	\$ 3,114,518	\$ 528,007	\$ 4,130,824	\$ 3,584,252
Interest earned	2,102	9,808	912	98,468	10,746	122,036	77,666
Transfers in	42,130	-	-	1,119,130	-	1,161,260	961,900
Expenditures (transfers out)	-	(17,217)	-	(292,348)	(97,903)	(407,468)	(492,994)
	44,232	(7,409)	912	925,250	(87,157)	875,828	546,572
<b>Balance, end of year</b>	\$ 86,238	\$ 402,364	\$ 37,432	\$ 4,039,768	\$ 440,850	\$ 5,006,652	\$ 4,130,824



## Organization Chart

as at December 31, 2018



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



## Progress Report for 2018

Council endorsed the following objectives for the 2018 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
<b>Finance and Communication</b>			
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
<b>Operations and Maintenance</b>			
Keep pace with best practices for the safety, operations and maintenance of municipal roads and services	Investigate Traffic Calming and Speed Reduction	Allocate or secure funding to implement specific projects	In progress
<b>Planning and Development</b>			
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



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

## 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 2018. There were **none** in 2018.

## 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 2018.



## Progress Forecast for Current Year

### Looking Forward - 2019

In 2019, Council undertook a strategic planning exercise and set the following objectives and priority projects for the current term. As in the past, these objectives were reviewed by Council and Staff with consideration of feedback received from constituents throughout the year. Priorities that will be initiated or completed in the 2019 year have been identified.



### Strategic Objectives:

- We have an engaged community that is immensely proud of Anmore
- We have sustainable housing opportunities that represent the interests of all our citizens
- Through collaborative relationships with government and stakeholder partners, we guarantee Anmore is self-sufficient in the future
- We provide responsive, efficient, transparent, and engaged service
- We unleash the potential for great development that advances the interests of the community



# PROGRESS FORECAST FOR CURRENT YEAR



STRATEGIES / PRIORITY PROJECTS	MEASURES
<b>We have an engaged community that is immensely proud of Anmore</b>	
Create a civic centre	Work towards achieving necessary planning and design approvals.
Increase Anmore's identity and influence, and control destiny of Village	Explore opportunities where partnership or funding opportunities exist, continue involvement in local and regional initiatives to ensure representation of Village interests
Communications and Community Engagement  Provide high level communications  Enhance community events, engagement, and involvement and diversity in community governance	Increase and diversify engagement and communication methods  Provide opportunity for enhanced community involvement
Practice environmental stewardship	Contemplate environmental factors when considering development  Look into ways which the Village can practice and promote good environmental practice in day to day activities
<b>We have sustainable housing opportunities that represent the interests of all our citizens</b>	
Opportunities for aging in place, young families, and complementary mixed use	Consider housing options that encourage a diverse demographic of residents
<b>Through collaborative relationships with government and stakeholder partners, we guarantee Anmore is self-sufficient in the future</b>	
Ensure Financial Security	Explore grant or other opportunities for funding from other levels of government  Continue asset replacement planning and funding

# PROGRESS FORECAST FOR CURRENT YEAR



We provide responsive, efficient, transparent, and engaged service	
Continue to provide an effective and sustainable fire service	Undertake ongoing current and future needs analysis
Maintain and enhance service levels	Continued assessment to identify opportunities to create efficiencies in productivity and effectiveness of service delivery
We unleash the potential for great development that advances the interests of the community	
<p>Create opportunities to live, work, shop, and play within Anmore, and diversify tax base</p> <p>Ensure any development of IOCO lands is considered in a thoughtful and inclusive manner</p> <p>Enhance the trail network</p>	<p>Engage in discussions with potential commercial partners as opportunities arise</p> <p>Create sub-area plans to define the future for IOCO lands, hillside and Village Centre</p> <p>Continue to encourage proponent to engage community.</p> <p>Undertake mapping exercise and identify areas for potential expansion or connection and explore funding opportunities</p>
Ensure that the expectations of potential developers are well defined	<p>Review Community Amenity Contributions</p> <p>Review the Development Cost Charge Bylaw</p>



## Fire Response Levels for 2018 Sasamat Volunteer Fire Department

### 2018 SVFD CALL-OUT STATISTICS

The **SVFD** call-outs during 2018 were typical in distribution, and slightly lower than the average of 102 call-outs per year over the past five years (see graph):

➤ **Total Call-Outs** amounted to **98** during **2018**, distributed as follows:

Anmore Village 78 (80%)

Belcarra Village 20 (20%)

➤ **Fire Calls (FIRE)** accounted for **23** call-outs (**23%**):

Anmore Village 14 (61%)

Belcarra Village 9 (39%)

➤ **Medical Emergencies (MESA)** accounted for **50** call-outs (**51%**):

Anmore Village 44 (88%)

Belcarra Village 6 (12%)

➤ **Motor Vehicle Incidents (MVI)** accounted for **13** call-outs (**13%**):

Anmore Village 13 (100%)

Belcarra Village 0 (0%)

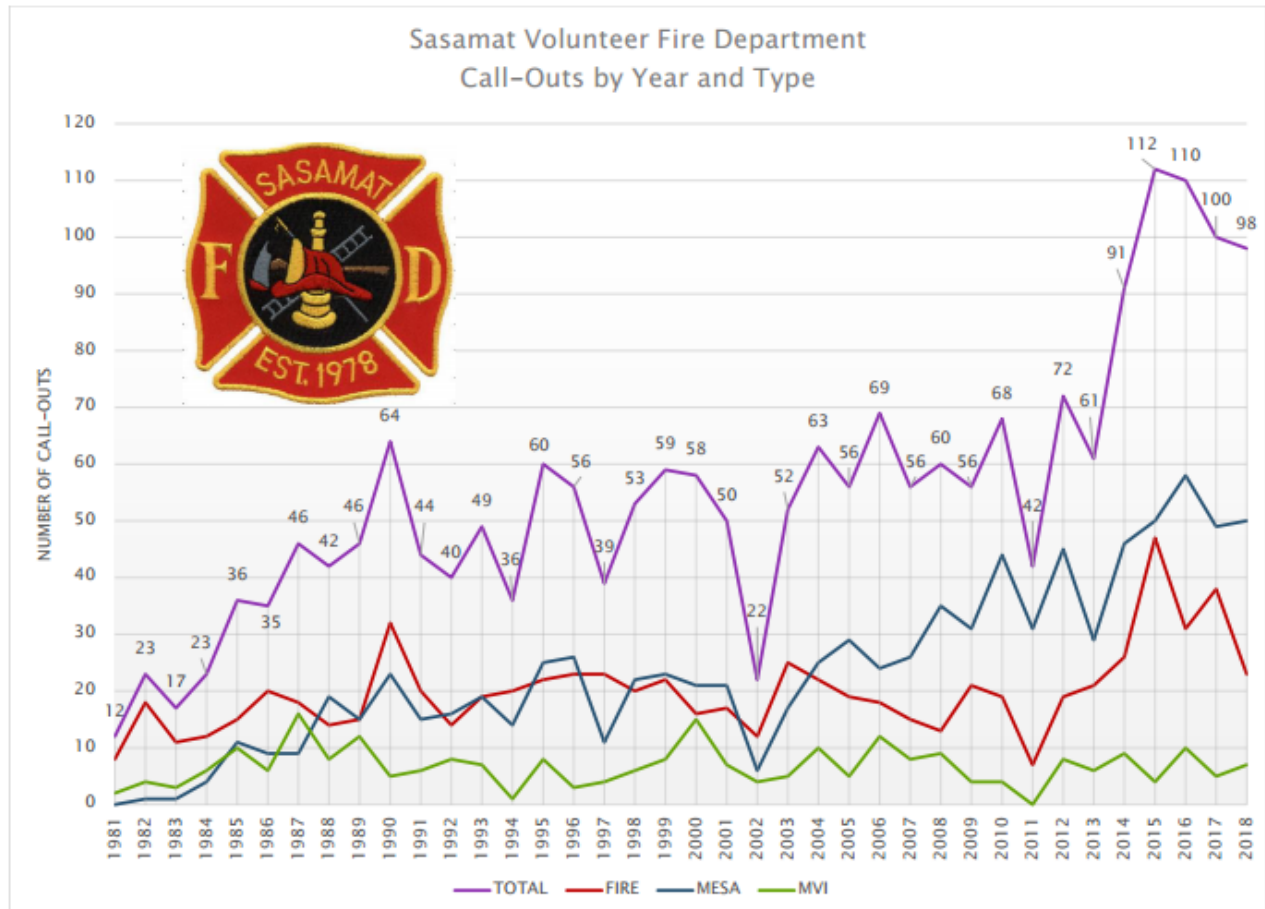
➤ **Other (Misc.)** accounted for **12** call-outs (**12%**):

Anmore Village 7 (58%)

Belcarra Village 5



# FIRE RESPONSE LEVELS FOR 2018





## Police Service Levels for 2018

### Coquitlam RCMP



#### Village of Anmore Policing Service Levels 2018 in Review

Total calls for service in 2018 was 244 compared with 283 in 2017.

#### Top calls for service

	2018	2017
Suspicious pers/veh/occurrence	22	16
Unspecified Assistance	14	23
Mischief \$5000 or under	11	19
False alarms	12	18
Mental Health Act	17	7
Bylaw noise/other	8	11

#### Signal Crimes\*

	2018	2017
Break & enter business/other	5	4
Break & enter residential	5	5
Theft of auto	0	5
Theft from auto	8	11

Police calls for service in 2018 were down from the previous year, but were affected by a couple of unforeseen personnel factors. Cst Simon Imbeault was promoted to Corporal and moved to Richmond detachment in the early summer. As well Cpl Neil Roemer went on unexpected medical leave for the second half of 2018. Cst Zach Jenkins did receive some resource assistance for the latter half of 2018, but enforcement levels were negatively affected.

Anmore remained a very safe community in 2018 as overall crime levels have been consistently on the lower end of the scale. Buntzen Lake accounted for 43 calls for service, down from 2017 due mostly to lower enforcement levels. 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 focusing attention on prolific offenders, police should be able to drive down signal crime activity.

# COUNCIL REMUNERATION AND EXPENSES FOR 2018



## Council Remuneration and Expenses for 2018

Name	Position	Remuneration	Additional Expenses
John McEwen	Mayor	\$25,080.43	\$2,513.47
Ann-Marie Thiele	Councillor	\$10,436.31	\$221.25
Ryan Froese	Councillor	\$10,436.31	\$1,565.00
Paul Weverink	Councillor	\$12,525.27	\$1,868.75
Kim Trowbridge	Councillor	\$12,525.27	\$1,490.00
Polly Krier	Councillor	\$2,088.96	\$350.00
Tim Laidler	Councillor	\$2,088.96	\$350.00
Total for all Elected Officials		\$75,181.51	\$8,358.47

*Provided pursuant to section 168 of the Community Charter.*



## Your Mayor and Council

2014 – 2018



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

2018-2022



Back row: Councillor Tim Laidler, Councillor Kim Trowbridge  
Front Row: Councillor Polly Krier, Mayor John McEwen, Councillor Paul Weverink

# YOUR MAYOR AND COUNCIL



John McEwen  
MAYOR



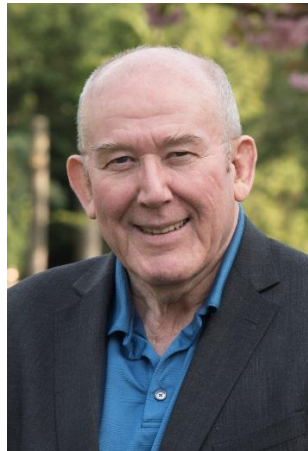
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COUNCILLOR



Tel 604-861-8650  
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Tim Laidler  
COUNCILLOR



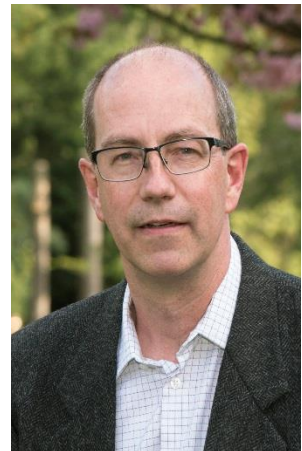
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Kim Trowbridge  
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## About the Annual Report

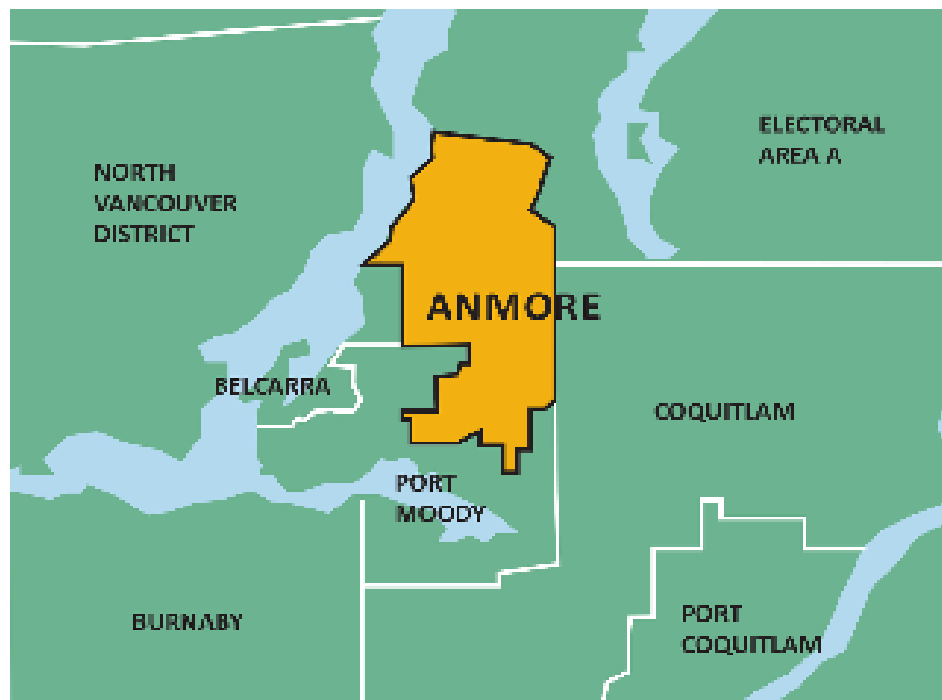
In accordance with the *Community Charter*, an annual report must be prepared by Council before June 30 of each year. The report must include the following information:

- 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 2018 annual report was prepared for Council by the Manager of Corporate Services with cooperation from the Chief Administrative Officer and select stakeholders.

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### Municipal Information



#### Village of Anmore

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Facebook [Village of Anmore](https://www.facebook.com/VillageofAnmore)

Twitter [@villageofanmore](https://twitter.com/villageofanmore)



VILLAGE OF  
**ANMORE**  
AT HOME IN NATURE

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