



2019

VILLAGE OF ANMORE ANNUAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019





Message from the Mayor

On behalf of Council, I am proud to present the 2019 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, 2019 as well as an overview of the Village's progress as determined by the new objectives, as identified in the 2019-2022 Council Strategic Plan.



2019 presented opportunities for Council and residents to consider and initiate some long term enhancements to the community. Anmore staff and Council developed the concept design for the new “Anmore Community Hub” and the detailed design contract was awarded to Johnston Davidson Architecture. The concept design includes the space requirements and general layout for the desired function of the new community building.

In 2019 the Village received a proposal to develop what is referred to as “Burrard Commons” within the Anmore loco Lands. While this application was subsequently put on hold by the developer, the initial review sparked the conversation amongst Council and the community about the future of this special study area and what type of development could be envisioned that would advance the interests of the community in the future. Additionally, approval of the first rezoning application consistent with the Infill Development policy to allow for subdivision supports alternative opportunities for housing that allow for current residents to age in place and new families to join our community.

Substantial progress was made in 2019 on the Anmore Green Estates (AGE) sewer project. On behalf of the Village and along with AGE Strata, we successfully lobbied Metro Vancouver to reduce the Growth Levy and the Greater Vancouver Sewage & Drainage District agreed to conditionally waive the annual Growth Levy, reducing the membership cost to AGE in addition to significant future cost savings to AGE. The Village hosted an information session for all Anmore residents to keep them updated on the project status and staff and Council's efforts to continue to engage with AGE, Metro Vancouver, Province of BC, School District 43, and City of Port Moody to see the physical connection happen.

MESSAGE FROM THE MAYOR



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. Our community, like so many others, is at risk for impact from wildfires given our heavily forested 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.

Looking ahead in 2020, I am looking forward to another successful year of accomplishments. During the current uncertainty, residents can take comfort in the strong financial position that the Village has reached after many years of implementing a plan as initially proposed by the Financial Sustainability Plan in 2013. This strong financial position will allow the Village to capitalize on any grant opportunities that may become available, and to benefit from market conditions when bringing any projects to tender.

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



Mayor McEwen

John McEwen personal files

Juli Halliwell

Juli Halliwell personal files

Council - Group and Individual

Wolfgang Knauer



To Our Stakeholders

2019 saw the first year of Council's Strategic Plan 2019-2022, which was adopted in May and outlined a number of objectives and priority projects for the Village.

As the primary liaison between Council and staff, the CAO provides leadership and direction for the provision of essential services required under the *Community Charter*, as well as the implementation of Council's priorities. 2019 saw the accomplishment of a number of objectives.



Continuing the work of 2018's Village Centre Site Development Plan, Council approved a concept design for the now named Anmore Community Hub. This concept design was used to solicit proposals from architects to develop a detailed design of the Village's first amenity building. The contract was awarded in December.

The Anmore Community Hub project is in line with the strategic objective to "establish Anmore as a destination". Staff have also worked to upgrade trails to a minimum standard throughout the Village and introduced a policy to acquire or access lands to improve trail linkages within the community. Trail improvements will continue over the coming years in a phased approach, as will the consideration of adding new trail connections.

Council continues to provide open and transparent governance and in support of that, they created a new Committee of the Whole Structure whereby residents can attend meetings and interact in a less formal manner with Council by asking questions and sharing their opinions about significant projects affecting the Village.

I am proud to lead such a dedicated and hardworking group of staff at the Village as we continue to implement Council's Strategic Objectives in the coming years.

Juli Halliwell
Chief Administrative Officer



Financial Statement

As prepared by BDO Canada LLP

Village of Anmore
Financial Statements
For the year ended December 31, 2019

Village of Anmore
Financial Statements
For the year ended December 31, 2019

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Statement of Management's 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.



Chief Administrative Officer

April 28, 2020

Independent Auditor's Report

To the Mayor and Council of The Village of Anmore

Opinion

We have audited the financial statements of the Village of Anmore (the "Village") which comprise the Statement of Financial Position as at December 31, 2019 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, 2019 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.

BDO Canada LLP


Chartered Professional Accountants

Vancouver, British Columbia

April 28, 2020

Village of Anmore
Statement of Financial Position

December 31	2019	2018
Financial Assets		
Cash	\$ 6,122,018	\$ 4,628,926
Accounts receivable (Note 1)	424,109	276,677
Property taxes receivable	301,625	142,579
Investments (Note 2)	6,065,640	6,021,387
	<u>12,913,392</u>	<u>11,069,569</u>
Liabilities		
Accounts payable and accrued liabilities (Note 3)	199,220	338,031
Unearned revenue (Note 4)	1,387,417	1,420,138
Development cost charges (Note 5)	1,638,401	1,570,236
Deposits (Note 6)	1,050,910	1,142,809
	<u>4,275,948</u>	<u>4,471,214</u>
Net Financial Assets	<u>8,637,444</u>	<u>6,598,355</u>
Non-Financial Assets		
Tangible capital assets (Schedule 2)	59,132,244	60,001,096
Prepaid expenses	26,480	21,423
Inventory	37,387	10,825
	<u>59,196,111</u>	<u>60,033,344</u>
Accumulated surplus (Note 7)	<u>\$ 67,833,555</u>	<u>\$ 66,631,699</u>



Chief Administrative Officer

Mayor

Village of Anmore
Statement of Operations

For year ended December 31	2019 Fiscal Plan (Note 8)	2019 Actual	2018 Actual
Revenue (Schedule 1)			
Taxation (Note 10)	\$ 2,337,611	\$ 2,360,944	\$ 2,154,193
Government transfers - unconditional	655,600	720,292	653,244
Government transfers - conditional	-	43,449	126,204
Permits, fees and other revenues	1,196,400	1,375,606	1,178,096
Interest income	160,000	240,042	146,936
	<u>4,349,611</u>	<u>4,740,333</u>	<u>4,258,673</u>
Expenses (Schedule 1)			
General Government	1,044,556	994,147	1,044,725
Public Works	1,231,995	1,063,302	1,264,697
Protective Services	264,990	168,858	180,678
Planning & Development	241,920	260,623	239,658
Water System	833,880	875,965	919,205
Solid Waste & Recycling	177,200	175,582	172,226
	<u>3,794,541</u>	<u>3,538,477</u>	<u>3,821,189</u>
Annual surplus	555,070	1,201,856	437,484
Accumulated surplus, beginning of year	<u>66,631,699</u>	<u>66,631,699</u>	<u>66,194,215</u>
Accumulated surplus, end of year	<u>\$ 67,186,769</u>	<u>\$ 67,833,555</u>	<u>\$ 66,631,699</u>

Village of Anmore
Statement of Changes in Net Financial Assets

For year ended December 31	2019 Fiscal Plan (Note 8)	2019 Actual	2018 Actual
Annual surplus	\$ 555,070	\$ 1,201,856	\$ 437,484
Acquisition of tangible capital assets	346,000	(166,964)	(629,876)
Amortization of tangible capital assets	920,000	996,736	993,561
Loss on disposal of tangible capital assets	-	39,081	79,826
Change in prepaid expenses	-	(5,057)	22,265
Change in inventories	-	(26,563)	15,795
Change in net financial assets for the year	1,821,070	2,039,089	919,055
Net financial assets, beginning of year	6,598,355	6,598,355	5,679,300
Net financial assets, end of year	\$ 8,419,425	\$ 8,637,444	\$ 6,598,355

Village of Anmore
Statement of Cash Flows

For the year ended December 31	2019	2018
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 1,201,856	\$ 437,484
Items not involving cash:		
Loss on disposal of tangible capital assets	39,081	79,826
Amortization of tangible capital assets	996,736	993,561
	<u>2,237,673</u>	<u>1,510,871</u>
Changes in non-cash operating balances:		
Accounts receivable	(147,432)	(20,906)
Property taxes receivable	(159,046)	8,941
Prepaid expenses	(5,057)	22,265
Accounts payable and accrued liabilities	(138,811)	(286,536)
Unearned revenue	(32,721)	(115,688)
Deposits	(91,899)	(200,271)
Inventories	(26,563)	15,795
	<u>1,636,144</u>	<u>934,471</u>
Capital activities		
Acquisition of tangible capital assets	(166,964)	(629,876)
Investing activities		
Purchase of Investments	(44,253)	(6,086,732)
Financing transactions		
Development cost charges received and interest earned	68,165	38,250
Decrease in cash during the year	1,493,092	(5,743,887)
Cash, beginning of year	4,628,926	10,372,813
Cash, end of year	\$ 6,122,018	\$ 4,628,926

Village of Anmore

Summary of Significant Accounting Policies

For the year ended December 31, 2019

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.

Village of Anmore

Summary of Significant Accounting Policies

For the year ended December 31, 2019

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, 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.

Village of Anmore
Summary of Significant Accounting Policies

For the year ended December 31, 2019

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.

Contaminated Sites

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

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2019

1. Accounts Receivable

	2019	2018
Provincial grants	\$ 10,000	\$ 10,000
Water levies - accrued	165,526	139,803
GST receivable	37,438	39,670
Other	32,614	21,859
Interest Receivable	178,531	65,345
	\$ 424,109	\$ 276,677

2. Investments

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank and are recorded at cost. The GICs earn interest at rates ranging from 2% to 2.69% (2018 - 1.55% to 2.69%) with maturities ranging from February 21, 2020 to February 22, 2021.

3. Accounts Payable and Accrued Liabilities

	2019	2018
Trade accounts payable and accrued liabilities	\$ 187,051	\$ 193,241
Wages and benefits	12,169	119,661
Construction holdbacks	-	25,129
	\$ 199,220	\$ 338,031

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2019

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:

	2019	2018
Community centre developer restricted donations	\$ 595,236	\$ 595,236
Outdoor fitness grant	124,358	124,358
Other deferred government grants	19,855	19,855
Other deferred revenue	26,216	-
Unearned building permits and other	382,856	463,828
Tax prepayments	238,896	216,861
	\$ 1,387,417	\$ 1,420,138

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.

	2019	2018
Balance, beginning of year	\$ 1,570,236	\$ 1,531,986
Receipts in the year	32,157	-
Interest earned and deferred	36,008	38,250
Balance, end of year	\$ 1,638,401	\$ 1,570,236

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.

	2019	2018
Balance, beginning of year	\$ 1,142,809	\$ 1,343,080
Receipts in the year	263,348	78,610
Refunds issued	(355,247)	(278,881)
Balance, end of year	\$ 1,050,910	\$ 1,142,809

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2019

7. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	<u>2019</u>	<u>2018</u>
Current funds	\$ 1,602,577	\$ 1,623,951
Statutory reserve funds	6,458,423	5,006,652
Non-statutory reserve funds	576,444	-
Invested in non-financial assets	<u>59,196,111</u>	<u>60,001,096</u>
Balance, end of year	<u>\$67,833,555</u>	<u>\$ 66,631,699</u>

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

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

	<u>2019</u>	<u>2018</u>
Parks	\$ 411,497	\$ 402,364
Capital	5,499,085	4,039,768
Capital roads	73,092	86,238
Water storage	38,282	37,432
Water utility	<u>436,467</u>	<u>440,850</u>
	<u>\$ 6,458,423</u>	<u>\$ 5,006,652</u>

Details of Non-statutory reserve funds are shown below:

	<u>2019</u>	<u>2018</u>
Gas Tax	\$ 326,083	\$ -
Unspent MRN Funds	98,659	-
Community Amenity Contributions	<u>151,702</u>	<u>-</u>
	<u>\$ 576,444</u>	<u>\$ -</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2019

7. Accumulated Surplus (continued)

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

8. Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on April 30, 2019 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>2019</u>
Annual surplus per Financial Plan bylaw	\$ 209,070
Plus: Capital Expenditures	<u>346,000</u>
Annual surplus on a PSAS basis	<u>\$ 555,070</u>

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.

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2019

10. Taxation - Net

	2019	%	2018	%
Total taxation	\$ 5,793,502	100.00	\$ 5,144,075	100.00
Collections on behalf of other governments:				
Metro Vancouver	280,733	4.85	270,062	5.25
School District - school tax	2,472,672	42.68	2,081,734	40.47
Municipal Finance Authority	327	0.01	308	0.01
BC Assessment Authority	64,666	1.12	63,116	1.23
TransLink	366,958	6.33	331,012	6.43
Police	247,202	4.27	243,650	4.74
	3,432,558	59.26	2,989,882	58.13
General municipal taxation	\$ 2,360,944		\$ 2,154,193	

11. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, plan membership has about 205,000 active members and 101,000 retired members. Active members include approximately 40,000 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$82,538 (2018 - \$80,143) for employer contributions while employees contributed \$72,610 (2018 - \$74,876) to the plan in fiscal 2019.

For the year ended December 31, 2019

11. Pension Plan (continued)

The next valuation will be as at December 31, 2021, with results available in 2022.

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.

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.

For the year ended December 31, 2019

12. Segmented Information (continued)

- 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.

13. Comparative Figures

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

14. Subsequent Events

Uncertainty Due to COVID-19

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be further impact on the Village, its citizens, employees and other third party business associates that could impact the timing and amounts realized on the Village's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Village is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Village's ability to continue delivering non-essential services and employ related staff, will depend on the legislative mandates from the various levels of government. The Village will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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

For the year ended December 31, 2019

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling	Water System	2019 Actual	2019 Fiscal Plan	2018 Actual
Revenues									
Taxation	\$ 2,360,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,360,944	\$ 2,337,611	\$ 2,154,193
Government transfers-unconditional	476,292	244,000	-	-	-	-	720,292	655,600	653,244
Government transfers-conditional	-	32,918	10,531	-	-	-	43,449	-	126,204
Permits, fees and other revenue	14,905	-	159,124	191,728	206,139	803,710	1,375,606	1,196,400	1,178,096
Interest income	240,042	-	-	-	-	-	240,042	160,000	146,936
Total revenue	3,092,183	276,918	169,655	191,728	206,139	803,710	4,740,333	4,349,611	4,258,673
Expenses									
Goods & Services	368,360	131,606	14,414	125,845	157,223	513,937	1,311,385	1,459,566	1,492,332
Salaries & Benefits	598,862	201,439	154,444	134,778	18,359	83,393	1,191,275	1,414,975	1,255,470
Loss on disposal of TCAs	1,450	37,631	-	-	-	-	39,081	-	79,826
Amortization on TCAs	25,475	692,626	-	-	-	278,635	996,736	920,000	993,561
Total Expenses	994,147	1,063,302	168,858	260,623	175,582	875,965	3,538,477	3,794,541	3,821,189
Excess (deficiency) in revenues over expenses	\$ 2,098,036	\$ (786,384)	\$ 797	\$ (68,895)	\$ 30,557	\$ (72,255)	\$ 1,201,856	\$ 555,070	\$ 437,484

Village of Anmore
Schedule 2 - Tangible Capital Assets

For the year ended December 31, 2019

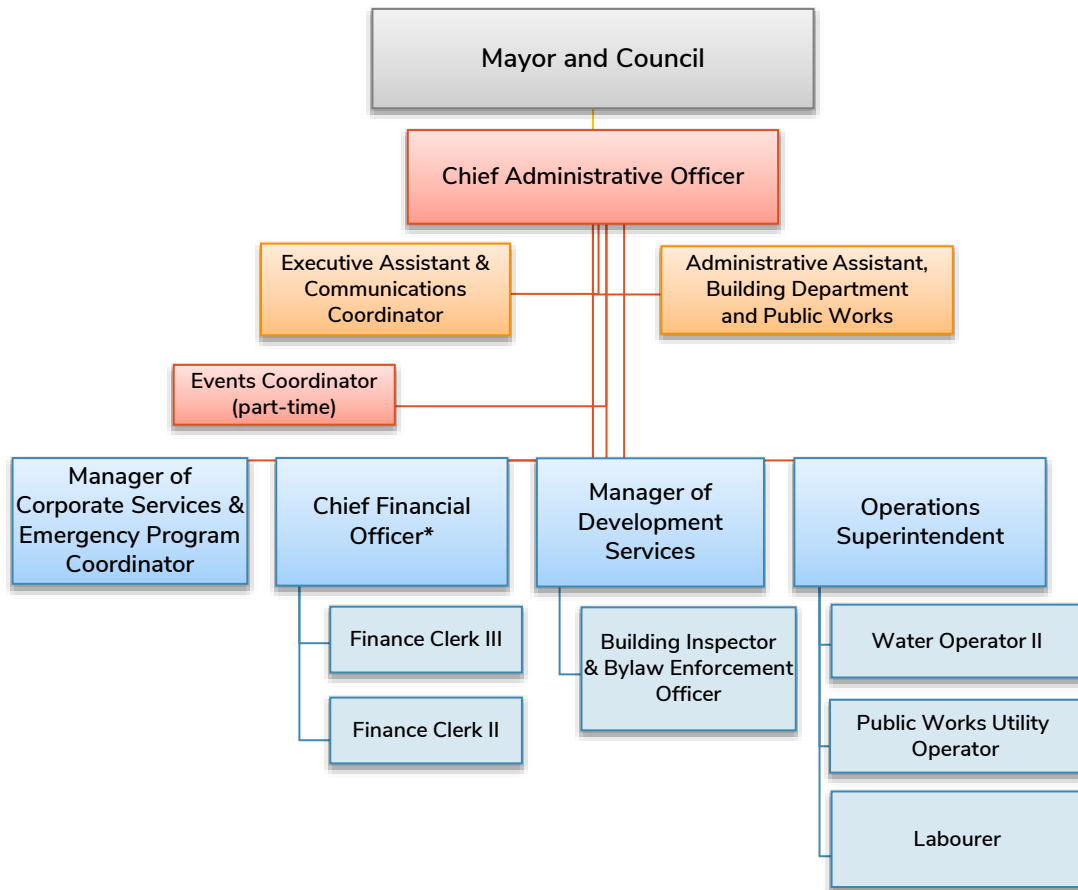
	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2019	2018
Balance, beginning of year	\$ 37,784,998	\$ 354,858	\$ 116,247	\$ 9,072,710	\$ 13,945,022	\$ 922,273	\$ 11,557,798	\$ 73,753,906	\$ 73,237,925
Additions	5,550	27,013	14,340	9,790	83,060	12,983	14,229	166,964	629,876
Disposals & adjustments	-	-	(7,914)	-	(75,394)	-	-	(83,308)	(113,895)
Transfers	-	-	-	-	-	-	-	-	-
Cost, end of year	37,790,548	381,871	122,673	9,082,500	13,952,688	935,256	11,572,027	73,837,562	73,753,906
Accumulated amortization, beginning of year	-	98,799	112,891	4,008,254	6,306,900	535,292	2,690,674	13,752,810	12,793,318
Amortization	-	15,765	9,710	243,325	392,256	57,045	278,635	996,736	993,561
Disposals	-	-	(6,464)	-	(37,764)	-	-	(44,228)	(34,069)
Accumulated amortization, end of year	-	114,564	116,137	4,251,579	6,661,392	592,337	2,969,309	14,705,318	13,752,810
Net book value, end of year	\$ 37,790,548	\$ 267,307	\$ 6,536	\$ 4,830,921	\$ 7,291,296	\$ 342,919	\$ 8,602,718	\$ 59,132,244	\$ 60,001,096

Village of Anmore Annual Report 2019



Organization Chart

as at December 31, 2019



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



Progress Report for 2019

Council endorsed the following objectives for the 2019 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.



STRATEGIES / PRIORITY PROJECTS	MEASURES	2019 ACHIEVEMENTS/STATUS
We have an engaged community that is immensely proud of Anmore		
Create a civic centre	Work towards achieving necessary planning and design approvals.	<ul style="list-style-type: none"> • Ongoing • Request for proposal for detailed design was tendered and contract for detailed design of building was awarded to Johnston Davidson Architecture
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	<ul style="list-style-type: none"> • Ongoing • Mayor McEwen continues to engage at Metro Vancouver Board and committees including Regional Parks (Chair), Finance & Intergovernmental, Regional Planning, Water, Mayors Council • Mayor McEwen provided input to Metro Vancouver Liquid Waste Committee in support of AGE sewer project



<p>Communications and Community Engagement</p> <p>Provide high level communications</p> <p>Enhance community events, engagement, and involvement and diversity in community governance</p>	<p>Increase and diversify engagement and communication methods</p> <p>Provide opportunity for enhanced community involvement</p>	<ul style="list-style-type: none"> • Ongoing • Launched quarterly newsletter “Anmore Advisor” • Anmore Green Estates Sewer project open house session • “Bring your own Everything” picnic hosted by CECI Committee • Introduction of “Committee of the Whole” meetings to provide for increased dialogue with Council
<p>Practice environmental stewardship</p>	<p>Contemplate environmental factors when considering development</p> <p>Look into ways which the Village can practice and promote good environmental practice in day to day activities</p>	<ul style="list-style-type: none"> • Ongoing • LGMA 100 year commemorative tree planting in Spirit Park • Bear Aware stickers for waste bins • Noxious weed education communication
<p>We have sustainable housing opportunities that represent the interests of all our citizens</p>		
<p>Opportunities for aging in place, young families, and complementary mixed use</p>	<p>Consider housing options that encourage a diverse demographic of residents</p>	<ul style="list-style-type: none"> • Ongoing • Council approved the first rezoning application consistent with Infill Development Policy to allow for property subdivision
<p>Through collaborative relationships with government and stakeholder partners, we guarantee Anmore is self-sufficient in the future</p>		
<p>Ensure Financial Security</p>	<p>Explore grant or other opportunities for funding from other levels of government</p>	<ul style="list-style-type: none"> • Ongoing • Secured improved cost sharing agreement with TransLink (75/25 split, was 50/50)



	Continue asset replacement planning and funding	<ul style="list-style-type: none"> expanded tangible capital assets better track future asset replacement
We provide responsive, efficient, transparent, and engaged service		
Continue to provide an effective and sustainable fire service	Undertake ongoing current and future needs analysis	<ul style="list-style-type: none"> Ongoing
Maintain and enhance service levels	Continued assessment to identify opportunities to create efficiencies in productivity and effectiveness of service delivery	<ul style="list-style-type: none"> Ongoing Continued dialogue with GFL to ensure service delivery expectations are met, including change to collect at higher density areas first to reduce bear attractants
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>	<ul style="list-style-type: none"> Ongoing On hold Feedback provided to proponent regarding financial feasibility of potential hillside development On hold by proponent Parks & Recreation Committee undertook mapping exercise and conducted trail walkabouts Mapping overlay prepared to identify potential improvements



		and needs assessment for access to lands <ul style="list-style-type: none"> • Ongoing identification of feasibility and cost analysis for trail connectivity options including potential TransLink funding for trail connectivity
Ensure that the expectations of potential developers are well defined	Review Community Amenity Contributions Review the Development Cost Charge Bylaw	<ul style="list-style-type: none"> • On hold • On hold

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 2019. There were **none** in 2019.

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 2019.



Progress Forecast for Current Year

Looking Forward - 2020

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 2020 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
We have an engaged community that is immensely proud of Anmore	
Build the Village Centre “Community Hub”	Continue with necessary planning including community engagement and feedback opportunities Work towards project construction tender in Quarter 4
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
We have sustainable housing opportunities that represent the interests of all our citizens	
Opportunities for aging in place, young families, and complementary mixed use	Consider housing options that encourage a diverse demographic of residents
Through collaborative relationships with government and stakeholder partners, we guarantee Anmore is self-sufficient in the future	
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 including consideration of proposed future funding model
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>Explore vision for future of special study area</p> <p>Continue mapping and identification of areas for potential expansion or connection including needs assessment for access to lands 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 2019 Sasamat Volunteer Fire Department

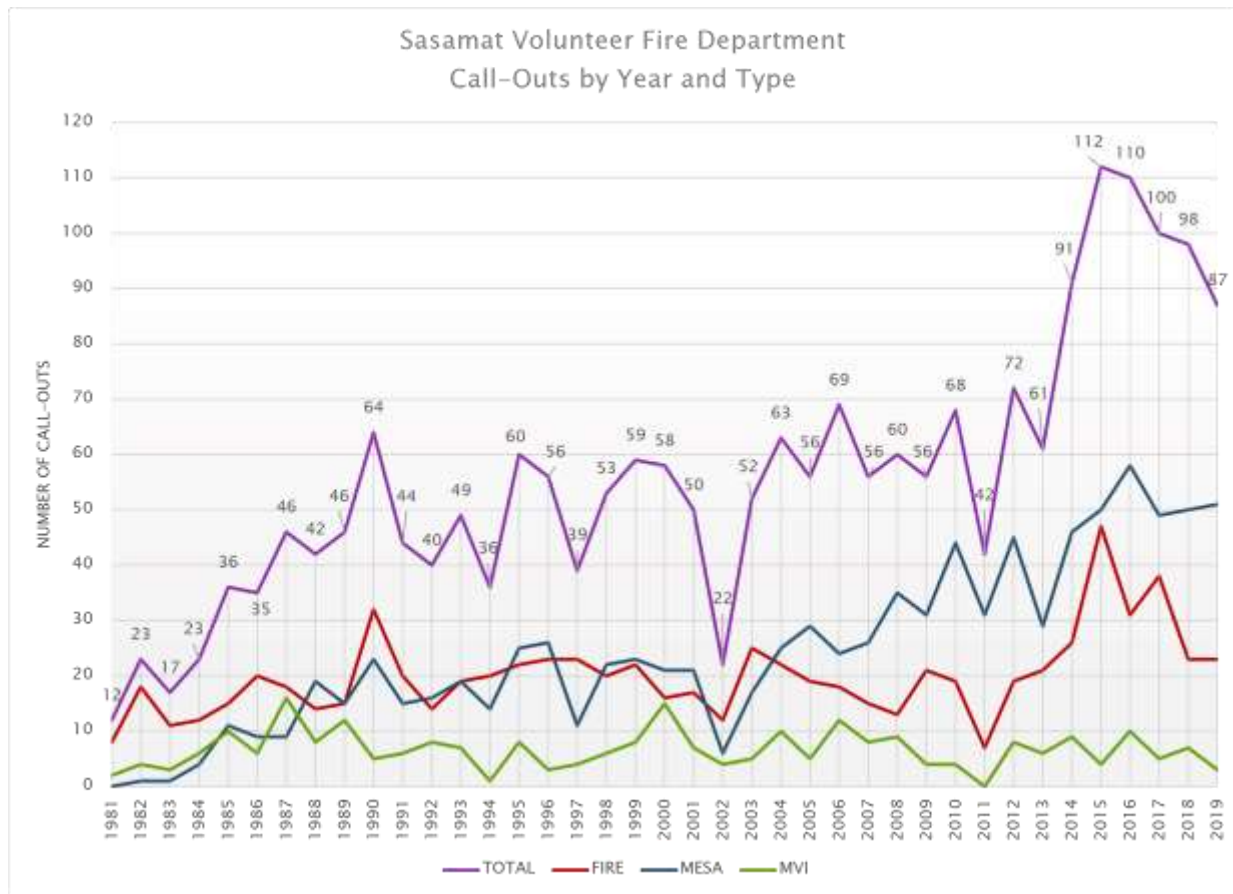
2019 SVFD CALL-OUT STATISTICS

The **SVFD** call-outs during 2019 were typical in distribution, and slightly lower than the average of 101 call-outs per year over the past five years (see graph):

- **Total Call-Outs** amounted to 87 during **2019**, distributed as follows:
 - Anmore Village 63 (72%)
 - Belcarra Village 24 (28%)
- **Fire Calls (FIRE)** accounted for **23** call-outs **(26%)**:
 - Anmore Village 17 (74%)
 - Belcarra Village 6 (26%)
- **Medical Emergencies (MESA)** accounted for **51** call-outs **(59%)**:
 - Anmore Village 35 (69%)
 - Belcarra Village 16 (31%)
- **Motor Vehicle Incidents (MVI)** accounted for **3** call-outs **(3%)**:
 - Anmore Village 2 (67%)
 - Belcarra Village 1 (33%)
- **Other (Misc.)** accounted for **10** call-outs **(11%)**:
 - Anmore Village 9 (90%)
 - Belcarra Village 1 (10%)



FIRE RESPONSE LEVELS FOR 2019





Police Service Levels for 2019

Coquitlam RCMP



Village of Anmore
Policing Service Levels 2019 in Review

Below you will find a comparison for the calls for service in 2018 vs 2019. As you will see, the calls for service remained very consistent for 2019 in comparison to previous years.

Crime Stats Report:

	2018	2019
• Suspicious Per/Veh/Occ	22	31
• Unspecified Assistance	14	21
• Bylaws (all)	13	20
• False Alarms	12	12
• Mischief	12	11
• Traffic (all types)	6	6
• Mental Health	17	8



Signal Crimes:

	2018	2019
• B&E - Business	5	3
• B&E - Residence	5	6
• B&E - Other	4	1
• Theft of Vehicles	0	1
• Robbery with Weapon	0	0
• Robbery Other	0	0





Council Remuneration and Expenses for 2019

Name	Position	Remuneration	Additional Expenses
John McEwen	Mayor	\$45,000.00	\$1,263.16
Kim Trowbridge	Councillor	\$20,000.04	\$0.00
Paul Weverink	Councillor	\$20,000.04	\$0.00
Polly Krier	Councillor	\$20,000.04	\$2,378.73
Timothy Laidler	Councillor	\$20,000.04	\$0.00
Total for all Elected Officials		\$125,000.16	\$3,641.89

Provided pursuant to section 168 of the Community Charter.



Your Mayor and Council

2018-2022



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

MAYOR AND COUNCIL



John McEwen
MAYOR



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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. This year, due to the COVID 19 pandemic, a Ministerial Order allows for an extension of the deadline to August 31. 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 2019 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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