

Annual Report 2022

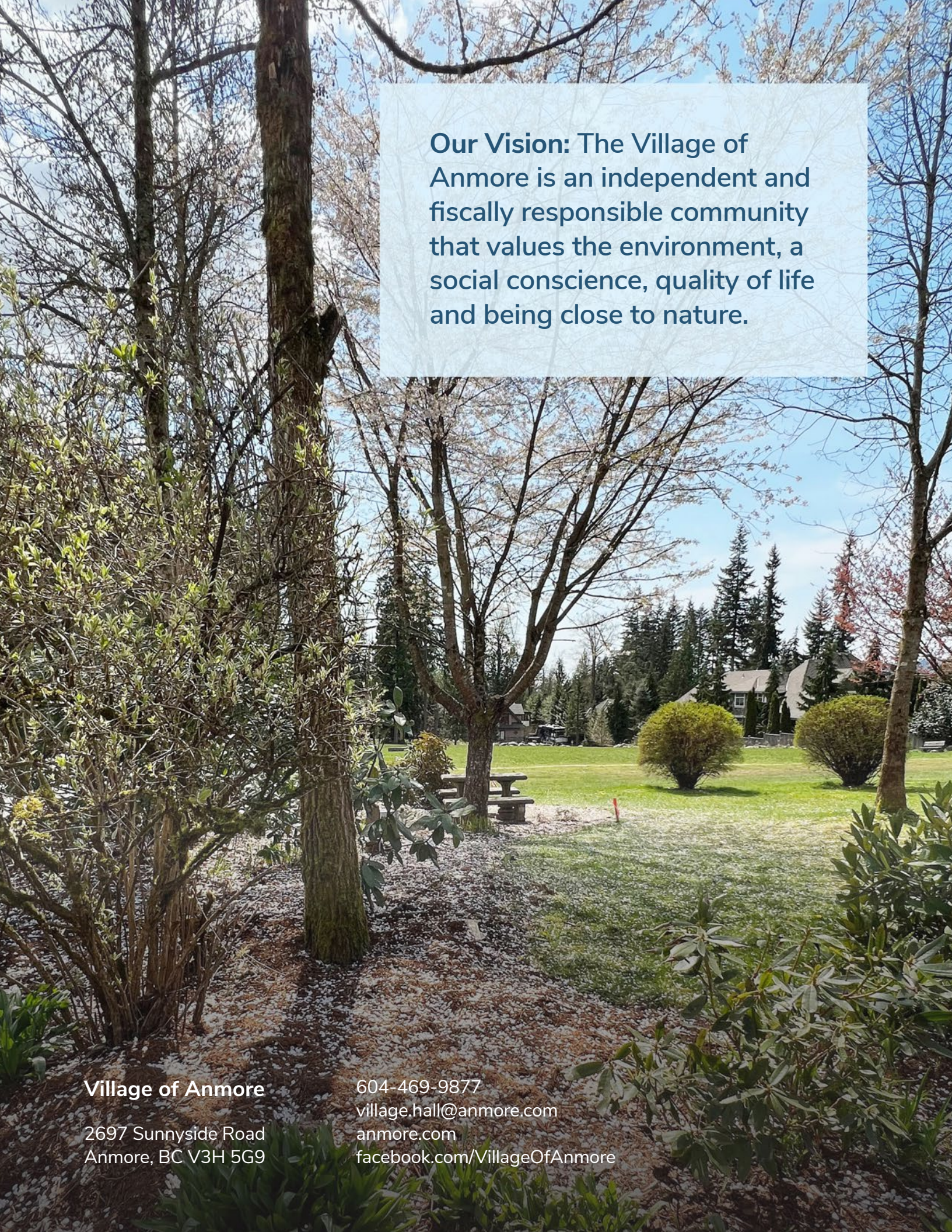
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022



VILLAGE OF
ANMORE



BRITISH COLUMBIA, CANADA

A scenic view of a park with trees, a picnic table, and houses in the background. The image shows a grassy area with several trees, some with blossoms, and a picnic table in the middle ground. In the background, there are houses and more trees under a clear blue sky.

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

Village of Anmore

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2022-2026 COUNCIL

Front row, left to right: Councillor Polly Krier, Mayor John McEwen and Councillor Paul Weverink

Back row, left to right: Councillor Doug Richardson and Councillor Kim Trowbridge

Message from the Mayor

It is a pleasure to present this Annual Report to our community as we share the achievements and progress made towards our goals in 2022. My thanks go to the staff, contractors and community members who contributed to the many projects and services we delivered this past year.

We were thrilled to celebrate the ground-breaking of the new Anmore Community Hub, a place where we will be able to work, gather and celebrate together. The project benefited from an extra boost through a \$2.5 million Investing in Canada Infrastructure grant that helps to offset the cost of this new facility – Anmore's first, purpose-built building. We also took steps to address the unpredictability of the construction market and inflation to keep the project budget on track. It's exciting to see the construction well underway with plans for a grand opening in 2023.

With the Hub construction at the existing Village Hall site, we also had to set up a temporary location for the Village Hall administration offices at the Anmore Works Yard (100 Buntzen Creek Road). Kudos go to the staff who managed this move, which was done quickly and effectively. At the same time, staff made arrangements to relocate our Council Chambers to Anmore Elementary School so that we can continue to provide plenty of space at our Council Meetings and offer live streaming of the meetings.

Thanks to the commitment from Council and Village staff over the past several years, we also remain in a solid financial position, with reserves in place to be able to address emergency infrastructure issues, such as damage to Hemlock Drive from extreme weather and make improvements like adding sidewalks on Sunnyside and enhancing our trails.

Continued >



We also completed repairs on a section of Sunnyside Road and at the entrance of Buntzen Lake, and as part of traffic safety measures, we installed permanent speed bumps in the Birch Wynde neighbourhood.

The Village is also investing in equipment that enables us to do more of our own maintenance, rather than relying on contractors, and to help crews respond more effectively to snow events.

Another tremendous success in 2022 involved BC Hydro's new Buntzen Lake registration system, which resulted in significant improvements towards addressing the serious safety issues, noise and inconvenience from lake traffic congestion that had been plaguing our community each summer. Our Council made it a priority to work with BC Hydro to make sure they were aware of the issues we were experiencing at the costs involved in trying to manage the traffic impacts.

We were also pleased to see the completion of the Anmore Green Estates (AGE) sewer connection. This project involved a comprehensive process to gain approvals from multiple levels of government as the Village does not have any authority over septic systems or the sewer connection. When the decision was made by the provincial government that a sewer connection was required to address concerns with the AGE septic system, the Village implemented multiple measures to meet requirements, including a process to qualify for membership in the Greater Vancouver Sewerage and Drainage District to allow for a sewer connection through Port Moody to the AGE properties.

We remain committed to engaging our community, building collaborative relationships and providing efficient services.

As part of this process, the Village also adopted the Metro Vancouver Liquid Waste Management Plan, and the Ministry of Environment and Climate Change Strategy confirmed in September 2022 that the Village has no further obligations under its Ministerial Order.

This past year also marked the start of a new Council term following the 2022 general local election, which took place in the fall. Our new Council is now looking ahead to the next few years to identify our priorities and strategies.

Looking ahead, we will continue to pursue opportunities for grant funding to help us invest in new projects that benefit our community, and we remain committed to engaging our community, building collaborative relationships and providing efficient services.

John McEwen
Mayor

Message from the Chief Administrative Officer



With the relaxing of the COVID-19 pandemic requirements in early 2022, the Village made further adaptations in its operations as we all settled into our new “normal.” While there were opportunities to provide more in-person services and host events, there were still changing circumstances that required adaptations to ensure we could continue to focus on effective service delivery and advance Council’s strategic priorities as the 2018-2022 Council term came to a close.

In addition to the routine business of the Village, staff undertook administration of the 2022 Local Government Election, which takes place every four years. The planning and execution of the election involved additional measures to address uncertain conditions stemming from the COVID-19 pandemic. Following the voting, John McEwen was re-elected as Mayor, and the four Councillors were acclaimed. The election process was successful with an over 49% voter turnout, which is enviable amongst other local governments and demonstrates what an engaged community we are fortunate to have in Anmore.

With the beginning of a new Council term, Village staff completed orientation with the new Council and worked to ensure continued implementation of projects and seamless service delivery to the community.

One of the most exciting projects in 2022 involved the ground-breaking and start of construction for the Anmore Community Hub. In advance of the construction commencing, staff developed a plan for interim office space and Council chambers as the existing trailers could not remain at the construction site. Staff coordinated the logistics to move the Village Hall administration office trailers to the Works Yard. It was impressive to see our entire team work together to coordinate a seamless transition without interruption of service delivery to the community.

The Village also benefited from the strategic actions made by the Anmore Community Hub Steering Committee to protect the project budget by addressing challenges stemming from inflation and escalating construction costs.

The Steering Committee assessed the market impacts, made changes to the building design and have been implementing an Integrated Project Delivery process to ensure that functionality and integrity of the project is maintained without compromising the allocated budget.



In an effort to continue to enhance service delivery, staff launched the website replacement project following Council’s award of the project contract in fall of 2022. Additionally, our Finance Department introduced an online credit card payment system through OptionPay as an expanded payment option for residents. OptionPay can be used for a variety of expense types including property taxes, utilities, pet licences, business licences and bylaw infraction tickets.

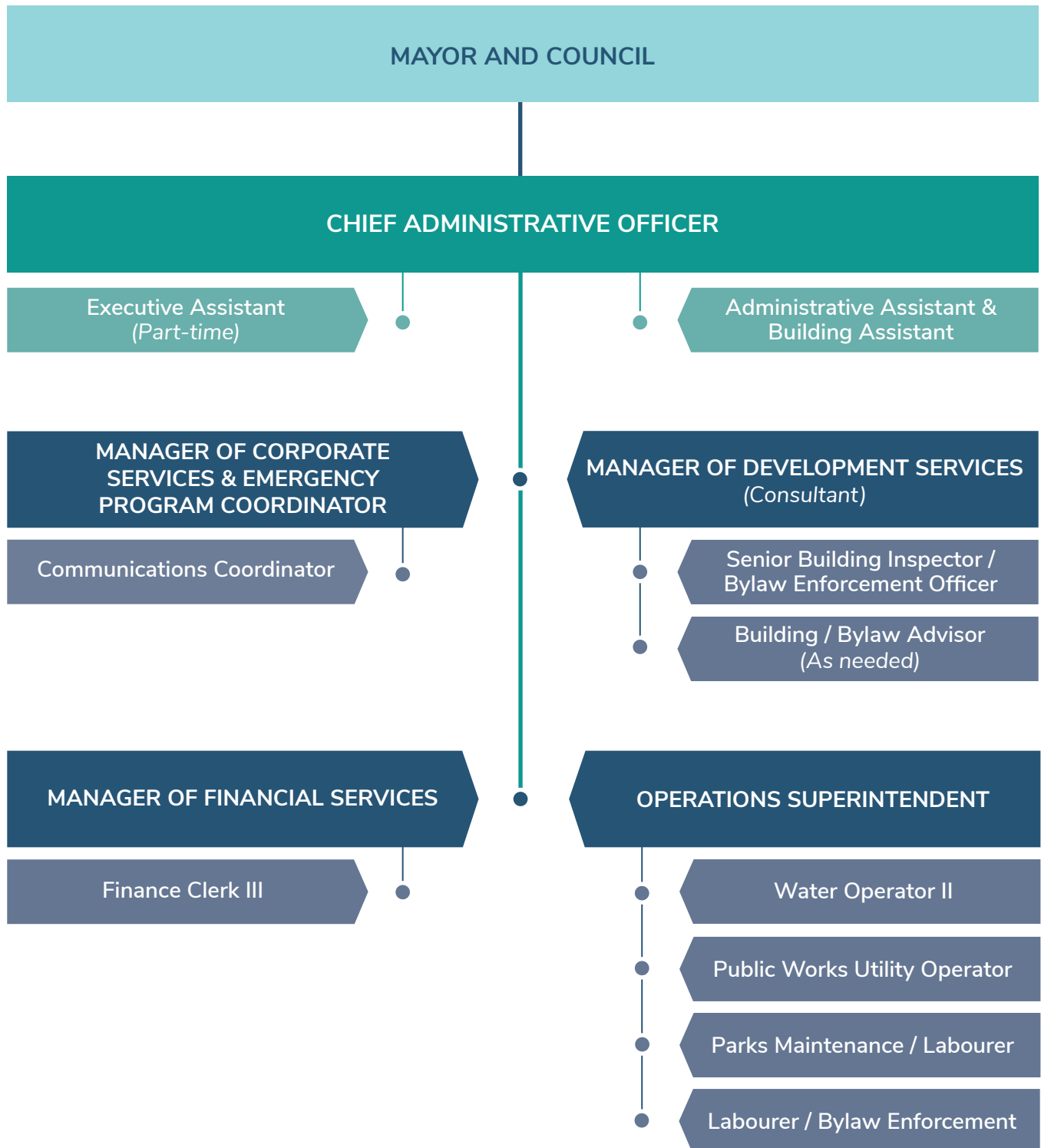
To help address issues such as Buntzen Lake traffic and parking issues, particularly on weekends, the Village allocated staff resources to provide seasonal bylaw enforcement support in 2022.

As I transition into my new role as Chief Administrative Officer with the Village, after four years in my previous role as Manager of Corporate Services, I am looking forward to leading the team of amazing staff and contractors through 2023. I am fortunate to be surrounded with such a supportive group and to be in this role at such a pivotal time for the community as completion of construction and grand opening of the Anmore Community Hub is scheduled to take place in 2023. The ability to create additional opportunities to bring the community together and enhance our emergency preparedness capacity as a result of having a dedicated space within the new Anmore Community Hub will benefit our current and future residents.

Karen Elrick
Chief Administrative Officer

Organization Chart

as at December 31, 2022



Village Department Overview

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

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



The Village held a groundbreaking ceremony for the Anmore Community Hub in June 2022.



ADMINISTRATION

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

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

Human resources, economic development, and public land administration are also managed under Administration. In addition, the CAO provides Council with objective, professional advice in relation to municipal governance and community matters.

2022 SNAPSHOT

- > Facilitated lending of \$230,000 for Anmore Green Estates strata to assist with sewer connection costs
- > Developed new Anmore Drinking Water Conservation Plan Bylaw to align with Metro Vancouver requirements.
- > Coordinated the relocation of Village Hall administration offices to temporary location
- > Implemented groundbreaking ceremony for Anmore Community Hub
- > Received \$2.5 million grant for Anmore Community Hub



COMMUNITY PLANNING AND DEVELOPMENT SERVICES

The Community Planning and Development Services department is responsible for both planning activities – including the Official Community Plan, Zoning Bylaw and other municipal bylaws – and overseeing development projects as part of guiding development in the community.

The Development Services area is responsible for issuing building permits to ensure that development follows all codes, safety standards bylaws and policies. This includes reviewing development applications to ensure community goals and development requirements are met and conducting building inspections. This department is also responsible for bylaws, which involves preparing and enforcing Village bylaws throughout the community, as well as proactive education and awareness, such as the Bear Aware program.

The Manager of Development Services also provides technical and policy advice to Council.

2022 SNAPSHOT

- > Completed 1 Development Variance Permit application
- > Completed Zoning bylaw update for Birch Wynde Subdivision to new RS-2 Zone
- > Completed Road Right of Way removal and Civic Zoning bylaw updates to facilitate development of Anmore Community Hub and surrounding area
- > Issued 148 Business Licences
- > Issued 28 Building Permits: 7 single-family homes, 9 accessory buildings, 9 renovations and 3 pools
- > Issued 93 Dog Licences
- > Issued 99 Fire Permits
- > Issued 34 Tree Permits
- > Completed 16 garbage bin work orders
- > Coordinated one Film Permit



CORPORATE SERVICES AND EMERGENCY MANAGEMENT

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

This includes all statutory and legislative duties assigned to the Corporate Officer under the *Local Government Act* and the *Community Charter*, such as managing all Council and Committee agendas and minutes and supporting Council procedural requirements. Corporate Services leads all communications and community engagement, including the *Anmore Advisor* newsletter, social media and the Village website. Corporate Services also manages records for the Village and coordinates *Freedom of Information and Protection of Privacy Act* requests.

The Emergency Management area is responsible for overseeing emergency response and preparedness measures, and coordination with external agencies. This includes supporting an Emergency Operations Centre activation if needed, as well as coordinating a Reception Centre if there is an evacuation.

2022 SNAPSHOT

- > Updated the Local Government Election Procedure Bylaw
- > Administered a local government election and School District 43 School Trustee election
- > Developed Council Code of Conduct Policy
- > Updated the Public Notice Bylaw to improve communication of statutory notices requirements
- > Completed AGE local area service bylaw for sewer connection
- > Awarded contract for Village website redevelopment
- > Held 14 Regular Council Meetings and 1 Special Council meeting.
- > Held 1 Public Hearing
- > Held 12 Special In-Camera Meetings
- > Processed 4 Freedom of Information Requests
- > Prepared 14 bylaws for Council adoption
- > Engaged with 582 email notification subscribers



FINANCE

The Finance Department is responsible for the financial leadership of the Village. This includes receiving and keeping all monies paid to the municipality, investing municipal funds and expending funds in the manner authorized by the Council.

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

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

2022 SNAPSHOT

- > Introduced OptionPay online credit card payment
- > Updated purchasing policy
- > Processed 1,352 utility bills
- > Processed 806 property tax notices
- > Prepared Anmore Community Hub Loan Authorization Bylaw No. 663-2022 which was adopted by Council
- > Received \$3.17 million in grant funding, including \$2.5 million from the Investing in Canada Infrastructure Grant for the Anmore Community Hub



PUBLIC WORKS

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

Public Works is also responsible for the Village transportation network, including paving maintenance and sidewalk improvements, plowing and salting winter roads, and ditch and storm sewer maintenance. In addition, staff take care of municipal buildings, land and infrastructure, and manage parks, trails and pathways projects. They also do regular maintenance and control roadside vegetation.

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

2022 SNAPSHOT

- > Installed an expanded light display for Light Up Spirit Park
- > Completed asphalt resurfacing of Hemlock Drive and sections of Sunnyside Road
- > Installed an above-ground Pressure Reducing Valve Station on East Road to help regulate watermain pressure
- > Serviced all fire hydrants throughout Village
- > Ordered a new water truck for delivery in 2023
- > Removed dangerous trees along Sugar Mountain, Crystal Creek and East Road near Hemlock Drive
- > Completed rejuvenation of lower grass field in Spirit Park
- > Installed two new garden beds

Emergency Services

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



FIRE SERVICES

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

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

There are currently 35 volunteer firefighters. There were 121 total call-outs (90 Anmore and 31 Belcarra) in 2022, which is significantly higher than the average 98 call-outs per year over the past five years.

2022 SNAPSHOT

- > 35 active responders (25 Anmore)
- > 8 fire calls (8 Anmore)
- > 62 medical emergencies (49 Anmore)
- > 10 motor vehicle accidents (4 Anmore)
- > 6 power line issues (3 Anmore)
- > 29 alarm responses (22 Anmore)
- > 2 burning complaints (1 Anmore)
- > 2 gas leaks (1 Anmore)
- > 2 miscellaneous call-outs (2 Anmore)



POLICE SERVICES

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

This includes both emergency and non-emergency response, as well as crime prevention support. There were 159 calls for service* in 2022, compared to 186 in 2021.

2022 SNAPSHOT*

Property Offences

- > 5 break and enter (residence, business, other)
- > 1 theft from auto
- > 3 theft (vehicle and other)
- > 8 mischief offences
- > 2 fraud

Person Offences

- > 3 assaults (all levels)
- > 11 uttering threats/harassing behaviour
- > 2 other/miscellaneous

Other Criminal Offences

- > 2 causing a disturbance

Traffic Calls

- > 2 collisions
- > 10 driving complaints

Other Calls

- > 21 bylaw (noise and other)
- > 11 suspicious (person, vehicle, circumstance)
- > 9 Mental Health Act

* These statistics do not include any calls for service relating to Buntzen Lake.



2019-2022 Council Strategic Plan

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



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

- a. Create a civic centre
- b. Increase Anmore's identity and influence
- c. Provide high-level communications
 - i. Training / professional assistance
 - ii. Public engagement
 - iii. Engage residents to assist in providing clear direction
 - iv. Entrance signs
- d. Continue to enhance community events and social engagement
- e. Increase community involvement
- f. Encourage diversity in community governance
- g. Practise environmental stewardship



GOAL: We have sustainable housing opportunities that represent the interests of all our citizens.

- a. Create opportunities for aging in place
- b. Create opportunities for young families
- c. Create opportunities for complementary mixed use
- d. Ensure the OCP aligns with strategic priorities



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

- a. Protect and enhance the future of neighbouring regional parks
- b. Provide alternative options for sewer collection and treatment
- c. Connect to the Metro Vancouver water system (GVWD) or alternate sources
- d. Ensure future transportation capacity for Anmore, neighbouring communities, and regional parks



GOAL: We provide responsive, efficient, transparent and engaged service.

- a. Continue to provide an effective and sustainable fire service
- b. Ensure Anmore continues to be an employer of choice
- c. Support the great staff in Anmore
- d. Continue measures to ensure long-term fiscal responsibility
- e. Maintain and enhance service levels



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

- a. Create opportunities to live, work, shop and play within Anmore
- b. Ensure that the expectations of potential developers are well defined
- c. Ensure any development of the IOCO lands is considered in a thoughtful and inclusive manner
- d. Create sub-area plans to define the future for the IOCO lands, Hillside and the Village Centre
- e. Establish Anmore as a destination
 - i. Gathering spaces
 - ii. Village Centre
 - iii. Linked trails
 - iv. Parking
- f. Provide guidance on development amenities
 - i. Review Community Amenity Contributions
 - ii. Review the Development Cost Charge Bylaw

PRIORITY PROJECTS

- > Build the Village Centre
- > Enhance the trail network
- > Diversify the tax base
- > Control our destiny
- > Financial security
- > Explore alternative housing opportunities

2022 PROGRESS REPORT

Achievements Toward Strategic Goals

Council and staff achieved a number of key projects and made progress towards achieving the goals in Council's 2019-2022 Strategic Plan. The following is a summary of some of the significant achievements in 2022 aligned with how they support Council's strategic initiatives and priority projects.



**WE HAVE AN ENGAGED COMMUNITY THAT
IS IMMENSELY PROUD OF ANMORE**

Strategic Initiatives & Priority Projects	Achievements
Create a civic centre Build the Village Centre	<ul style="list-style-type: none">> Relocated Village-owned trailers to temporary location> Initiated construction of Anmore Community Hub
Increase Anmore's identity and influence Control destiny of Village	<ul style="list-style-type: none">> Mayor McEwen elected as Vice Chair of Metro Vancouver Board of Directors and participated in several Metro Vancouver Committees> Facilitated loan to Anmore Green Estates for sewer connection> Met obligations for Liquid Waste Management Plan and Ministry of Environment Ministerial Order cancelled
Provide high-level communications Continue to enhance community events and social engagement Increase community involvement	<ul style="list-style-type: none">> Awarded contract for website design and initiated project> Increased in-house communications capacity> Developed new public notice procedures to provide more effective communication
Practise environmental stewardship	<ul style="list-style-type: none">> Continued to look into ways that the village can incorporate and promote good environmental practice in day-to-day activities> Worked with the BC Invasive Species Council to help reduce the spread of invasive plants like knotweed> Implemented communication to raise awareness about reducing wildlife attractants> Supported implementation of FireSmart program to help reduce risks from wildfires



WE HAVE SUSTAINABLE HOUSING OPPORTUNITIES THAT REPRESENT THE INTERESTS OF ALL OUR CITIZENS

Strategic Initiatives & Priority Projects	Achievements
<p>Create opportunities for aging in place</p> <p>Create opportunities for young families</p> <p>Create opportunities for complementary mixed use</p> <p>Ensure OCP aligns with strategic priorities</p>	<ul style="list-style-type: none"> > Initiated review of Zoning bylaw



THROUGH COLLABORATIVE RELATIONSHIPS WITH GOVERNMENT AND STAKEHOLDER PARTNERS, WE GUARANTEE ANMORE IS SELF-SUFFICIENT IN THE FUTURE

Strategic Initiatives & Priority Projects	Achievements
<p>Ensure financial security</p>	<ul style="list-style-type: none"> > Received \$2.5 million grant through Investing in Canada Infrastructure Grant to apply to construction of Anmore Community Hub > Completed grant applications for Sunnyside multi-use pathway and Spirit Park enhancements



The Anmore Community Hub construction site is adjacent to Spirit Park. The Village received a \$2.5 million grant toward the Hub construction, and applied for grant funding to enhance Spirit Park.



WE PROVIDE RESPONSIVE, EFFICIENT, TRANSPARENT AND ENGAGED SERVICE

Strategic Initiatives & Priority Projects	Achievements
Continue to provide an effective and sustainable fire service	<ul style="list-style-type: none"> > Continued discussion with Rogers Communication and potential additional proponents regarding installation of telecommunication tower on Village property that will enhance coverage area to support emergency call-out and response > Continued evaluation of fire department capital assets including the fire hall
Maintain and enhance service levels	<ul style="list-style-type: none"> > Reallocated staff resources to provide additional support in areas of bylaw enforcement, public works, and communications/administration > Introduced new option for online credit card payments through OptionPay



WE UNLEASH THE POTENTIAL FOR GREAT DEVELOPMENT THAT ADVANCES THE INTERESTS OF THE COMMUNITY

Strategic Initiatives & Priority Projects	Achievements
<p>Create opportunities to live, work, shop and play within Anmore</p> <p>Diversify tax base</p> <p>Ensure any development of IOCO (Anmore South) lands is considered in a thoughtful and inclusive manner</p> <p>Enhance the trail network</p>	<ul style="list-style-type: none"> > Continued mapping and identification of areas for potential trail expansion or connection including engaging landowners where access is desired, and explore funding opportunities > Initiated the review of icona's RS-1 subdivision application for Anmore South lands
Ensure that the expectations of potential developers are well defined	<ul style="list-style-type: none"> > Completed a subdivision application process guide for developers

2022-2026 Council Strategic Plan

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

OBJECTIVES:

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



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

OBJECTIVES:

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



VISION

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



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

OBJECTIVES:

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



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

OBJECTIVES:

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

LOOKING AHEAD

2023 Work Plan to Support Strategic Goals and Priorities

Following the 2022 general local election, Anmore's new Council developed an updated Strategic Plan for its new term of office. The 2023 Work Plan reflects the updated Strategic Plan goals.



WE HAVE AN ENGAGED COMMUNITY THAT IS IMMENSELY PROUD OF ANMORE

Objectives	2023 Work Plan
Create a Village Hub where people work, gather and celebrate	<ul style="list-style-type: none">> Complete construction of Anmore Community Hub> Continue to explore opportunities for enhancements and connectivity between Spirit Park and the Anmore Community Hub> Consider proposals for use of commercial space within Anmore Community Hub
Support community engagement	<ul style="list-style-type: none">> Incorporate community engagement into new website project> Increase and diversify engagement and communication methods
Increase community involvement	<ul style="list-style-type: none">> Provide opportunities for enhanced community involvement> Explore opportunities for expanded community events and ways for the community to connect and gather
Enhance sense of community Support a welcoming and inclusive community	<ul style="list-style-type: none">> Explore opportunities for events and activities to promote and encourage inclusion of a diverse community





THROUGH COLLABORATIVE RELATIONSHIPS WITH GOVERNMENT AND STAKEHOLDER PARTNERS, WE SEEK TO ENSURE THAT ANMORE IS SELF-SUFFICIENT IN THE FUTURE

Objectives	2023 Work Plan
<p>Protect and enhance the connectivity of neighbouring parks and local recreational areas</p> <p>Work collaboratively with neighbouring communities to identify regional priorities</p> <p>Connect to the Metro Vancouver water system or alternative sources</p>	<ul style="list-style-type: none"> > Continue to engage with other local governments and Metro Vancouver to advocate for Anmore and identify synergies to support regional goals > Explore grants and other funding opportunities from other levels of government



WE PROVIDE EFFICIENT SERVICES AND STRIVE FOR SUSTAINABLE INFRASTRUCTURE TO SUPPORT A SAFE, HEALTHY AND VIBRANT COMMUNITY

Objectives	2023 Work Plan
Continue to provide an effective and sustainable fire service	<ul style="list-style-type: none"> > Continue to plan for the fire hall replacement
<p>Ensure Anmore continues to be an employer of choice</p> <p>Support the great staff of Anmore</p>	<ul style="list-style-type: none"> > Consider succession planning and opportunities for growth within the organization
Continue measures to ensure long-term fiscal responsibility	<ul style="list-style-type: none"> > Explore grants and other funding opportunities from other levels of government
Maintain and enhance service levels	<ul style="list-style-type: none"> > Review Village bylaws and development processes to ensure clarity and consistency is well communicated and maintained > Continue assessment to identify opportunities to create efficiencies in productivity and effectiveness of service delivery > Identify and plan for infrastructure needs at Village public works yard
Promote and support emergency preparedness	<ul style="list-style-type: none"> > Increase communications and resources to community for personal preparedness > Continue to engage with other local governments, provincial government, and stakeholders to identify and address areas of collaboration in emergency management
Apply strategic asset management	<ul style="list-style-type: none"> > Continue asset replacement planning and funding



WE UNLEASH THE POTENTIAL FOR GREAT DEVELOPMENT THAT ADVANCES THE INTERESTS OF THE COMMUNITY

Objectives	2023 Work Plan
<p>Create a complete community with opportunities to live, work, shop and play within Anmore</p> <p>Establish parameters for future development through community engagement</p> <p>Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services</p> <p>Leverage Anmore's natural assets</p>	<ul style="list-style-type: none"> > Engage in business attraction and retention opportunities as they arise > If a development proposal is received, consider the financial impact and engage the community and stakeholders > Continue mapping and identification of areas for potential trail expansion or connection including engaging landowners where access is desired and explore funding opportunities > Review Village bylaws and development processes to ensure clarity and consistency is well communicated and maintained
<p>Practise environmental stewardship</p>	<ul style="list-style-type: none"> > Ensure environmental factors are considered when assessing development opportunities > Look into ways that the Village can incorporate and promote good environmental practice in day-to-day activities



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

Connecting with the Village

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

Stay informed

- > Council Meetings – Regular Council Meeting dates, agendas, reports and minutes are posted on anmore.com (Village Hall section)
- > Village Email Notifications – Sign up at anmore.com (Contact Us section) for preferred level of notification: Level 1 (Emergency and urgent information), Level 2 (Emergency and urgent information, payment due dates) or Level 3 (Emergency and urgent information, payment due dates and general news alerts)
- > Anmore Advisor quarterly newsletter – Mailed to Anmore residents and available for download on anmore.com (Our Community Section)
- > Village of Anmore Facebook page – Visit facebook.com/VillageOfAnmore
- > Village website – Visit anmore.com for events, news, reports and general information
- > Annual Report – Available on anmore.com (Village Hall section > Municipal Reports)

Share your input

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

Contact the Village

Village Hall

Email: village.hall@anmore.com
Phone: 604-469-9877

After Hours Public Works Emergencies

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

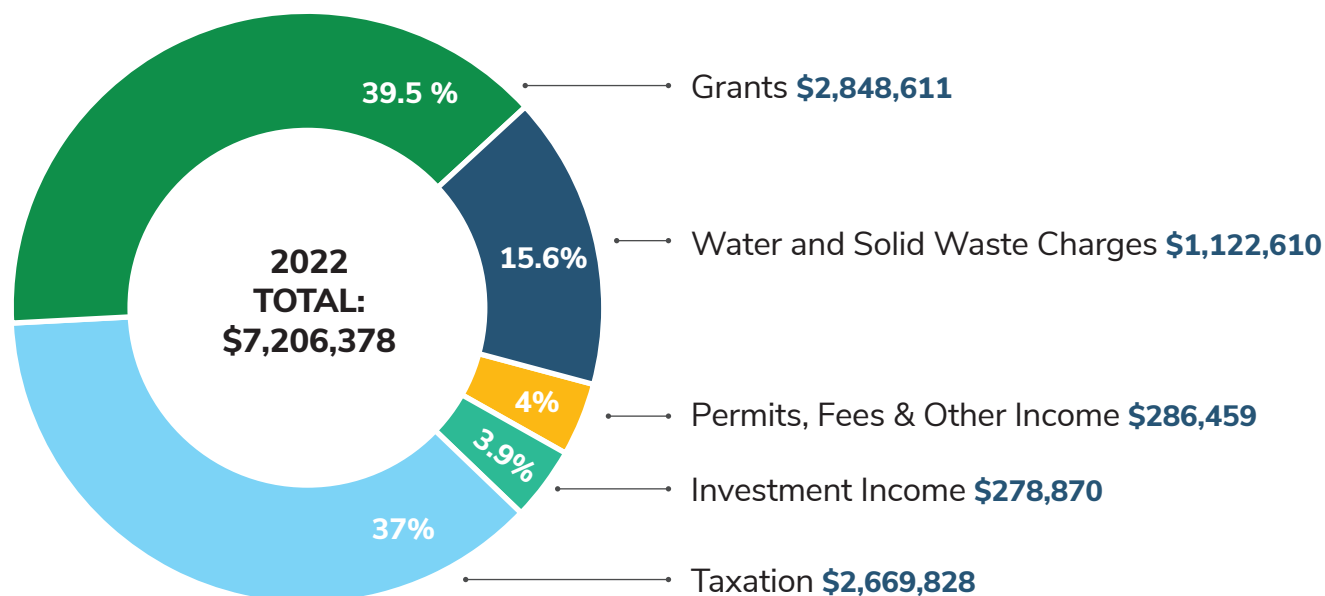
Bylaw Enforcement

Email: joe.nicholas@anmore.com
Call: 604-828-4987
Complaint form: anmore.com/village-hall/bylaws

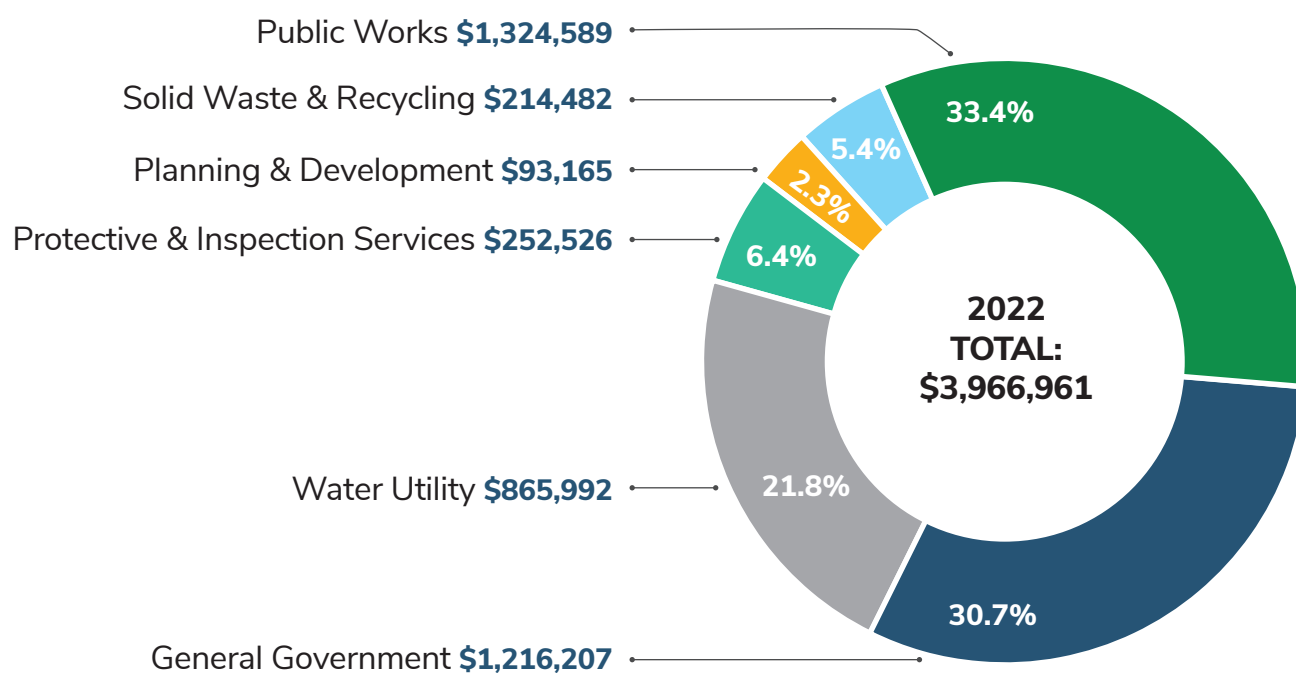
Total Revenue and Expenses



2022 Revenue



2022 Expenses



Financial Statements



Statement of Management's Responsibility

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

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

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

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



Manager of Financial Services

May 3, 2023

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, 2022 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, 2022 and its results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Unaudited Information

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

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village, or to cease operations, or has no realistic alternative but to do so.

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



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BDO Canada LLP
202-1200 Alpha Lake Rd.
Whistler, BC V8E 0H6

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 3, 2023

Statement of Financial Position

December 31	2022	2021
Financial Assets		
Cash	\$ 10,397,584	\$ 9,383,025
Accounts receivable (Note 1)	2,707,678	752,985
Loan receivable (Note 2)	179,400	-
Property taxes receivable	205,779	199,276
Investments (Note 3)	6,451,088	6,397,698
	<u>19,941,529</u>	<u>16,732,984</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	3,100,400	657,150
Unearned revenue (Note 5)	1,375,344	1,355,418
Development cost charges (Note 6)	1,779,013	1,702,132
Deposits (Note 7)	900,737	829,091
	<u>7,155,494</u>	<u>4,543,791</u>
Net Financial Assets	<u>12,786,035</u>	<u>12,189,193</u>
Non-Financial Assets		
Tangible capital assets (Schedule 2)	61,662,424	59,014,948
Prepaid expenses	25,529	24,528
Inventories	42,117	48,019
	<u>61,730,070</u>	<u>59,087,495</u>
Accumulated surplus (Note 8)	<u>\$ 74,516,105</u>	<u>\$ 71,276,688</u>



Manager of Financial Services



Mayor

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

Statement of Operations

For year ended December 31	2022 Fiscal Plan (Note 9)	2022	2021
Revenue (Schedule 1)			
Taxation (Note 11)	\$ 2,653,025	\$ 2,669,828	\$ 2,592,650
Government transfers - unconditional (Schedule 3)	673,600	844,154	743,756
Government transfers - conditional (Schedule 3)	2,500,000	2,004,457	53,151
Community amenity contribution	-	-	1,093,500
Permits, fees and other revenues	1,348,663	1,409,069	1,302,081
Interest income	99,514	278,870	85,326
Gain on disposal of tangible capital assets	-	-	44,416
	7,274,802	7,206,378	5,914,880
Expenses (Schedule 1)			
General Government	1,314,402	1,216,207	1,182,953
Public Works	1,235,439	1,324,589	1,228,120
Protective Services	346,197	252,526	245,057
Planning & Development	173,943	93,165	223,899
Solid Waste & Recycling	210,970	214,482	200,660
Water System	877,360	865,992	930,745
	4,158,311	3,966,961	4,011,434
Annual surplus	3,116,491	3,239,417	1,903,446
Accumulated surplus, beginning of year	71,276,688	71,276,688	69,373,242
Accumulated surplus, end of year	\$ 74,393,179	\$ 74,516,105	\$ 71,276,688

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

Statement of Changes in Net Financial Assets

For year ended December 31	2022 Fiscal Plan (Note 9)	2022	2021
Annual surplus	\$ 3,116,491	\$ 3,239,417	\$ 1,903,446
Acquisition of tangible capital assets	(11,159,133)	(3,718,611)	(606,290)
Amortization of tangible capital assets	920,000	1,071,135	1,077,594
Change in prepaid expenses	-	(1,001)	20,302
Change in inventories	-	5,902	14,075
Change in net financial assets for the year	(7,122,642)	596,842	2,409,127
Net financial assets, beginning of year	12,189,193	12,189,193	9,780,066
Net financial assets, end of year	\$ 5,066,551	\$ 12,786,035	\$ 12,189,193

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

Statement of Cash Flows

For the year ended December 31	2022	2021
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 3,239,417	\$ 1,903,446
Items not involving cash:		
Amortization of tangible capital assets	1,071,135	1,077,594
	4,310,552	2,981,040
Changes in non-cash operating balances:		
Accounts receivable	(1,954,693)	226,685
Property taxes receivable	(6,503)	205,489
Prepaid expenses	(1,001)	20,302
Accounts payable and accrued liabilities	2,443,250	(214,441)
Unearned revenue	19,926	1,451
Deposits	71,646	(91,704)
Inventories	5,902	14,075
	4,889,079	3,142,897
Capital activities		
Acquisition of tangible capital assets	(3,718,611)	(606,290)
Investing activities		
Purchase of Investments	(53,390)	(182,526)
Loan receivable advances	(230,000)	-
Loan receivable repayments	50,600	-
	(232,790)	(182,526)
Financing transactions		
Development cost charges and interest received	76,881	9,311
Increase in cash during the year	1,014,559	2,363,392
Cash, beginning of year	9,383,025	7,019,633
Cash, end of year	\$10,397,584	\$ 9,383,025

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

Summary of Significant Accounting Policies

For the year ended December 31, 2022

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

Basis of Accounting

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

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

Tangible Capital Assets

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

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

Estimated useful lives of tangible capital assets are as follows:

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

Use of Estimates

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

Summary of Significant Accounting Policies

For the year ended December 31, 2022

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 services are 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.

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.

Community amenity contributions received by the Village are included on the Statement of Operations. Revenue is recognized on the cash basis in the year the payment was received.

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.

Summary of Significant Accounting Policies

For the year ended December 31, 2022

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, loan receivable, accounts payable and deposits and are recorded at amortized cost. 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.

Municipal Pension Plan

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

Segmented Information

The Village segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in Note 13 and Schedule 1.

Contaminated Sites

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

Loan Receivable

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

Notes to the Financial Statements

For the year ended December 31, 2022

1. Accounts Receivable

	2022	2021
GST receivable	\$ 74,041	\$ 57,458
Government grants receivable	2,309,064	536,755
Interest receivable	95,182	37,164
Other	44,635	9,529
Water levies	184,756	112,079
	\$ 2,707,678	\$ 752,985

2. Loan Receivable

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

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

Interest on the loan receivable accrues at the Municipal Finance Authority short-term financing floating daily rate, 5.06% at December 31, 2022, plus a 2.5% administration fee and is to be recovered equally over 5 years in the form of a parcel tax. In 2022, eleven strata lot owners opted to repay their respective allotment of the loan receivable in full, totalling \$50,600.

3. Investments

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank and are recorded at amortized cost. The GICs earn interest at rates ranging from 3.45% to 4.10% (2021 - 0.50% to 0.55%) with maturities ranging from August 21, 2023 to December 1, 2023.

Notes to the Financial Statements

For the year ended December 31, 2022

4. Accounts Payable and Accrued Liabilities

	2022	2021
Trade accounts payable and accrued liabilities	\$ 304,686	\$ 200,378
Construction trade accounts payable and holdbacks	2,297,882	-
School taxes and police services payable	484,483	439,220
Wages and benefits	13,349	17,552
	\$ 3,100,400	\$ 657,150

5. Unearned Revenue

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

	2022	2021
Community centre developer restricted donations	\$ 595,236	\$ 595,236
Outdoor plaza grant	124,358	124,358
Other deferred government grants	19,855	19,855
Unearned building permits and other	345,348	318,645
Tax prepayments	290,547	297,324
	\$ 1,375,344	\$ 1,355,418

6. Development Cost Charges

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

	2022	2021
Balance, beginning of year	\$ 1,702,132	\$ 1,692,821
Receipts in the year	42,876	-
Interest earned and deferred	34,005	9,311
	\$ 1,779,013	\$ 1,702,132

Notes to the Financial Statements

For the year ended December 31, 2022

7. Deposits

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

	2022	2021
Balance, beginning of year	\$ 829,091	\$ 920,795
Receipts in the year	133,201	136,008
Refunds issued	(61,555)	(227,712)
Balance, end of year	<u>\$ 900,737</u>	<u>\$ 829,091</u>

8. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	2022	2021
Unrestricted current funds	\$ 2,010,535	\$ 1,666,253
Statutory reserve funds	8,428,209	8,259,208
Non-statutory reserve funds	2,347,288	2,263,732
Invested in non-financial assets	61,730,073	59,087,495
Balance, end of year	<u>\$74,516,105</u>	<u>\$ 71,276,688</u>

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

Notes to the Financial Statements

For the year ended December 31, 2022

8. Accumulated Surplus (continued)

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:

	2022	2021
Parks	\$ 425,141	\$ 422,035
Capital	7,244,052	7,124,854
Water storage	40,030	39,264
Water utility	372,282	365,161
Operating	346,704	307,894
	<u>\$ 8,428,209</u>	<u>\$ 8,259,208</u>

Details of Non-statutory reserve funds are shown below:

	2022	2021
Community Works Gas Tax Funds	\$ 195,766	\$ 127,227
Major Road Network Funds	-	56,815
Community Amenity Contributions	1,279,576	1,255,102
Climate Action Funds	59,082	-
COVID-19 Restart Grant	812,864	824,588
	<u>\$ 2,347,288</u>	<u>\$ 2,263,732</u>

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

Notes to the Financial Statements

For the year ended December 31, 2022

9. Fiscal Plan

The budget figures reported in the Financial Statements represent the 2022 component of the Financial Plan Bylaw adopted by Council on May 10, 2022.

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

	<u>2022</u>
Annual surplus per Financial Plan bylaw	\$ 2,025,391
Plus: Capital project budgeted in expenses	<u>1,091,100</u>
Annual surplus on a PSAS basis	<u>3,116,491</u>
Acquisition of tangible capital assets	(11,159,133)
Amortization	<u>920,000</u>
Change in net financial assets	<u><u>\$ (7,122,642)</u></u>

10. Contingent Liabilities

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

Notes to the Financial Statements

For the year ended December 31, 2022

11. Taxation - Net

	2022	%	2021	%
Total taxation	\$ 6,726,733	100.00	\$ 6,577,161	100.00
Collections on behalf of other governments:				
Metro Vancouver	518,169	7.70	681,545	10.36
School District - school tax	2,796,840	41.58	2,567,433	39.04
Municipal Finance Authority	378	0.01	319	-
BC Assessment Authority	67,178	1.00	66,876	1.02
TransLink	431,827	6.42	418,467	6.36
Police	242,513	3.61	249,871	3.80
	4,056,905	60.32	3,984,511	60.58
General municipal taxation	\$ 2,669,828		\$ 2,592,650	



Notes to the Financial Statements

For the year ended December 31, 2022

12. 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, 2021, plan membership has about 227,000 active members and 118,000 retired members. Active members include approximately 42,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$78,004 (2021 - \$82,406) for employer contributions while employees contributed \$72,140 (2021 - \$72,230) to the plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

Notes to the Financial Statements

For the year ended December 31, 2022

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.

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

General Government

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

Public Works

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

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

Protective Services

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

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

Notes to the Financial Statements

For the year ended December 31, 2022

13. Segmented Information (continued)

Planning and Development

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

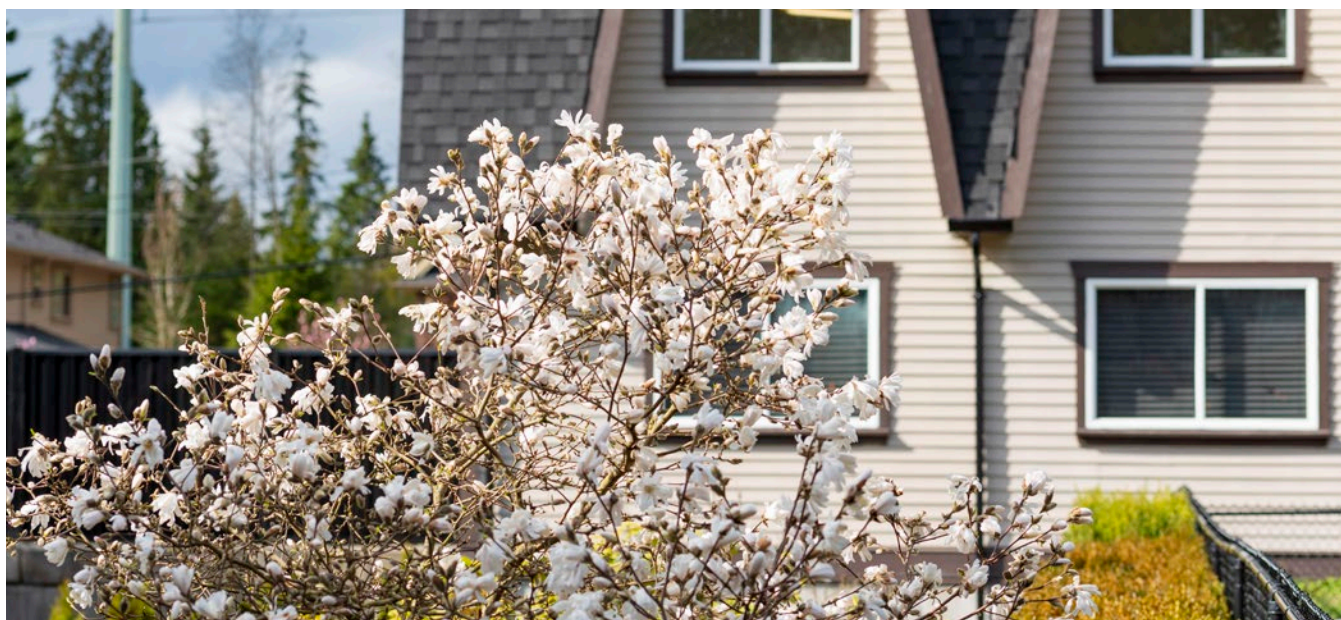
- Long-term planning includes work within the community plan on reviewing the Village's Official Community Plan, developing new Neighbourhood Plans, and the review of relevant bylaws.
- Short-term planning includes the processing of subdivision and development applications.

Water Utility

The water utility provides the distribution of water to residents.

Solid Waste and Recycling

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



SCHEDULE 1

Combined Statement of Operations by Segment

For the year ended December 31, 2022

Tables continue on next page

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 2,669,828	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	520,793	323,361	-	-	-
Government transfers-conditional	-	2,004,457	-	-	-
Community amenity contribution	-	-	-	-	-
Permits, fees and other revenue	17,871	-	160,047	108,541	242,038
Interest income	278,870	-	-	-	-
Gain on disposal of TCAs	-	-	-	-	-
Total revenue	3,487,362	2,327,818	160,047	108,541	242,038
Expenses					
Goods & services	457,883	266,036	33,313	93,165	206,304
Salaries & benefits	719,192	319,144	219,213	-	8,178
Amortization on TCAs	39,132	739,409	-	-	-
Total expenses	1,216,207	1,324,589	252,526	93,165	214,482
Excess (deficiency) in revenues over expenses	\$ 2,271,155	\$ 1,003,229	\$ (92,479)	\$ 15,376	\$ 27,556

For the year ended December 31, 2021

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 2,592,650	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	481,532	262,224	-	-	-
Government transfers-conditional	-	46,209	6,942	-	-
Community amenity contribution	-	1,093,500	-	-	-
Permits, fees and other revenue	17,453	-	225,756	24,266	217,249
Interest income	85,326	-	-	-	-
Gain on disposal of TCAs	-	44,416	-	-	-
Total revenue	3,176,961	1,446,349	232,698	24,266	217,249
Expenses					
Goods & services	471,899	239,656	10,996	223,899	197,143
Salaries & benefits	666,968	249,135	234,061	-	3,517
Loss on disposal of TCAs	-	-	-	-	-
Amortization on TCAs	44,086	739,329	-	-	-
Total expenses	1,182,953	1,228,120	245,057	223,899	200,660
Excess (deficiency) in revenues over expenses	\$ 1,994,008	\$ 218,229	\$ (12,359)	\$ (199,633)	\$ 16,589

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	Water System	2022 Actual	2022 Fiscal Plan	2021 Actual
Revenues				
Taxation	\$ -	\$ 2,669,828	\$ 2,653,025	\$ 2,592,650
Government transfers-unconditional	-	844,154	673,600	743,756
Government transfers-conditional	-	2,004,457	2,500,000	53,151
Community amenity contribution	-	-	-	1,093,500
Permits, fees and other revenue	880,572	1,409,069	1,348,663	1,302,081
Interest income	-	278,870	99,514	85,326
Gain on disposal of TCAs	-	-	-	44,416
Total revenue	880,572	7,206,378	7,274,802	5,914,880
Expenses				
Goods & services	506,939	1,563,640	1,797,250	1,696,205
Salaries & benefits	80,004	1,345,731	1,441,061	1,237,634
Amortization on TCAs	279,049	1,057,590	920,000	1,077,595
Total expenses	865,992	3,966,961	4,158,311	4,011,434
Excess (deficiency) in revenues over expenses	\$ 14,580	\$ 3,239,417	\$ 3,116,491	\$ 1,903,446

	Water System	2021 Actual	2021 Fiscal Plan	2020 Actual
Revenues				
Taxation	\$ -	\$ 2,592,650	\$ 2,541,664	\$ 2,516,820
Government transfers-unconditional	-	743,756	664,600	1,333,508
Government transfers-conditional	-	53,151	-	502,030
Community amenity contribution	-	1,093,500	-	-
Permits, fees and other revenue	817,357	1,302,081	1,247,090	1,197,776
Interest income	-	85,326	180,810	162,560
Gain on disposal of TCAs	-	44,416	-	-
Total revenue	817,357	5,914,880	4,634,164	5,712,694
Expenses				
Goods & services	552,612	1,696,205	1,747,210	1,442,770
Salaries & benefits	83,953	1,237,634	1,290,694	1,308,811
Loss on disposal of TCAs	-	-	-	24,871
Amortization on TCAs	294,180	1,077,595	920,000	1,396,555
Total expenses	930,745	4,011,434	3,957,904	4,173,007
Excess (deficiency) in revenues over expenses	\$ (113,388)	\$ 1,903,446	\$ 676,260	\$ 1,539,687

SCHEDULE 2

Tangible Capital Assets

For the year ended December 31, 2022

Tables continue on next page

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 970,498	\$ 169,867	\$ 7,982,835	\$ 14,038,218
Additions	-	2,980,874	12,273	-	446,889
Disposals & adjustments	-	-	-	-	-
Cost, end of year	37,790,548	3,951,372	182,140	7,982,835	14,485,107
Accumulated amortization,					
beginning of year	-	153,920	96,455	3,379,945	6,579,601
Amortization	-	21,361	17,771	255,946	386,131
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	175,281	114,226	3,635,891	6,965,732
Net book value, end of year	\$ 37,790,548	\$ 3,776,091	\$ 67,914	\$ 4,346,944	\$ 7,519,375

For the year ended December 31, 2021

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 679,479	\$ 134,027	\$ 7,906,947	\$ 14,038,218
Additions	-	291,019	35,839	75,888	-
Disposals & adjustments	-	-	-	-	-
Cost, end of year	37,790,548	970,498	169,866	7,982,835	14,038,218
Accumulated amortization,					
beginning of year	-	136,185	83,649	3,126,784	6,184,099
Amortization	-	17,735	12,806	253,161	395,502
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	153,920	96,455	3,379,945	6,579,601
Net book value, end of year	\$ 37,790,548	\$ 816,578	\$ 73,411	\$ 4,602,890	\$ 7,458,617

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		Machinery & Vehicles	Water Infrastructure	2022	2021
Balance,					
beginning of year	\$	953,747	\$ 12,003,706	\$ 73,909,419	\$ 73,509,864
Additions		28,903	249,672	3,718,611	606,290
Disposals & adjustments		-	-	-	(206,735)
Cost, end of year		982,650	12,253,378	77,628,030	73,909,419
Accumulated amortization,					
beginning of year		468,202	4,216,348	14,894,471	14,023,612
Amortization		97,332	292,594	1,071,135	1,077,594
Disposals & adjustments		-	-	-	(206,735)
Accumulated amortization, end of year		565,534	4,508,942	15,965,606	14,894,471
Net book value, end of year	\$	417,116	\$ 7,744,436	\$ 61,662,424	\$ 59,014,948

Included in buildings at December 31, 2022 is \$3,349,115 of construction in progress related to the new Community Hub (2021 - \$615,640).

		Machinery & Vehicles	Water Infrastructure	2021	2020
Balance,					
beginning of year	\$	979,759	\$ 11,980,886	\$ 73,509,864	\$ 72,588,926
Additions		180,723	22,821	606,290	1,775,434
Disposals & adjustments		(206,735)	-	(206,735)	(854,496)
Cost, end of year		953,747	12,003,707	73,909,419	73,509,864
Accumulated amortization,					
beginning of year		584,272	3,908,623	14,023,612	13,456,682
Amortization		90,665	307,725	1,077,594	1,396,555
Disposals & adjustments		(206,735)	-	(206,735)	(829,625)
Accumulated amortization, end of year		468,202	4,216,348	14,894,471	14,023,612
Net book value, end of year	\$	485,545	\$ 7,787,359	\$ 59,014,948	\$ 59,486,252

SCHEDULE 3

Government Transfers

For year ended December 31	2022 Fiscal Plan (Note 9)	2022	2021
Unconditional			
Community Works Fund - Gas Tax	\$ 61,600	\$ 64,793	\$ 126,532
TransLink - Major Road Network	107,000	107,000	105,000
TransLink - Operation, Maintenance and Rehabilitation	150,000	150,000	147,000
Small community grant	355,000	456,000	355,000
Other grants	-	66,361	10,224
Total unconditional grants	673,600	844,154	743,756
Conditional			
Canada Infrastructure Grant	2,500,000	2,004,457	-
TransLink - Major Road Network	-	-	46,209
COVID-19 Emergency Preparedness	-	-	6,942
Total conditional grants	2,500,000	2,004,457	53,151
Total government grants	\$ 3,173,600	\$ 2,848,611	\$ 796,907

SCHEDULE 4

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

For the year ended December 31, 2022

	2022	2021
COVID-19 Safe Restart Grant		
Balance, beginning of year	\$ 824,589	\$ 882,000
Interest	15,548	4,511
Total Grant Funds Available	840,137	886,511
Less: Funds Spent	27,273	61,922
Balance, end of year	\$ 812,864	\$ 824,589

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

As at December 31, 2022, \$89,195 in grant funds were spent.



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