

## REGULAR COUNCIL MEETING – MINUTES

Minutes for the Regular Council Meeting scheduled for  
Tuesday, May 7, 2024 at 7:00 p.m. in **Council Chambers** at the  
**Anmore Community Hub, 2697 Sunnyside Road, Anmore, BC**



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### ELECTED OFFICIALS PRESENT

Mayor John McEwen  
Councillor Polly Krier  
Councillor Kim Trowbridge  
Councillor Doug Richardson  
Councillor Paul Weverink

### ABSENT

### OTHERS PRESENT

Karen Elrick, Chief Administrative Officer  
Rhonda Schell, Manager of Corporate Services  
Lena Martin, Manager of Financial Services  
Chris Boit, Manager of Development Services  
Therese Mickelson, Mickelson Consulting Inc.  
Paul Fripp, Partner, BDO Canada LLP \*

#### 1. Call to Order

The meeting was called to order at 7:01 p.m.

#### 2. Approval of the Agenda

It was MOVED and SECONDED:

R056/24: THAT the Agenda be approved as circulated.

Carried Unanimously

#### 3. Public Input

None.

#### 4. Delegations

##### (a) **2023 Financial Statements – Report on Financial Results for Year**

Paul Fripp, Partner, BDO Canada LLP presented the draft Financial Statements for 2023 which were distributed on table and are included as Attachment 1, and form part of the minutes.

Discussion points included:

- Comment on the net financial cash at year end
- Auditor reaffirmed that no fraud affecting the Village was detected or brought to their attention

It was MOVED and SECONDED:

R057/24: THAT the 2023 Financial Statements be received.

Carried Unanimously

\* Mr. Fripp left the meeting at 7:07 p.m.

**(b) Tri-Cities Community Action Team**

Roxanne Saxon and Samantha Chong presented on the Tri-Cities Community Action Team and their response to the emergency health crisis around toxic drugs. The presentation is included as Attachment 2, and form part of the minutes.

**5. Adoption of Minutes**

**(a) Minutes of the Regular Council Meeting held on April 16, 2024**

It was MOVED and SECONDED:

R058/24: THAT the Minutes of the Regular Council Meeting held April 16, 2024, be adopted, as circulated.

Carried Unanimously

**(b) Minutes of the Special Council Meeting held on April 18, 2024**

It was MOVED and SECONDED:

R059/24: THAT the Minutes of the Special Council Meeting held April 18, 2024, be adopted, as circulated.

Carried Unanimously

**6. Business Arising from Minutes**

None.

## 7. Consent Agenda

It was MOVED and SECONDED:

R060/24: THAT the Consent agenda be adopted.

Carried Unanimously

### (a) **2024 – 2028 Anmore Five Year Financial Plan**

Recommendation: THAT Anmore Five-Year Financial Plan Bylaw No. 693-2024 be adopted.; and,

THAT 2024 Anmore Tax Rates Bylaw No. 694-2024 be adopted.

### (b) **School District 43 2025-26 Eligible School Sites Proposal Resolution**

Recommendation: THAT the School District 43 Board's proposed eligible school site requirements be accepted.

### (c) **Metro Vancouver Inclusionary Housing Policy Review**

Recommendation: THAT the letter from Metro Vancouver dated April 18, 2024 regarding Inclusionary Housing Policy Review – Final Report and Regional Model Policy Framework, be received for information.

## 8. Items Removed from the Consent Agenda

None.

## 9. Legislative Reports

### (a) **110 Hemlock Drive - Zoning Bylaw Amendment - Bylaw No. 695-2024**

The Manager of Development Services provided an overview of the report dated May 3, 2024.

Discussion points included:

- Staff commented that the map in the report is being updated and does not show the relocated Ma Murray Lane which provides additional frontage on the lot.
- Intent of infill zoning

- Possible trail development as part of Community Amenity Contribution

It was MOVED and SECONDED:

R061/24: THAT first and second reading be given to Anmore Zoning Bylaw Amendment Bylaw No. 695-2024; and,

THAT staff be directed to set a date for a public hearing for Anmore Zoning Bylaw Amendment Bylaw No. 695-2024.

Carried Unanimously

**(b) 120 Hemlock Drive - Zoning Bylaw Amendment - Bylaw No. 696-2024**

The Manager of Development Services provided an overview of the report dated May 3, 2024.

It was MOVED and SECONDED:

R062/24: THAT first and second reading be given to Anmore Zoning Bylaw Amendment Bylaw No. 696-2024; and,

THAT staff be directed to set a date for a public hearing for Anmore Zoning Bylaw Amendment Bylaw No. 696-2024.

Carried Unanimously

Discussion points included:

- Possible trail development as part of Community Amenity Contribution

**10. Unfinished Business**

None.

**11. New Business**

**(a) Development Variance Permit Request – 3185 Sunnyside Road**

The Manager of Development Services provided an overview of the report dated May 2024.

Discussion Points included:

- Clarification on the Survey Plan Showing the Location of Improvement

(page 77)

- Clarification on provincial requirements for construction with the RAR
- Alternatives to an easement
- Consultation with adjacent property owners
- That the easement runs with the title of the property

It was MOVED and SECONDED:

R063/24: THAT staff be authorized to issue notice of Council's consideration of DVP2024-01 to affected properties.

Carried Unanimously

**(b) Anmore Community Hub – Facility Use**

The Chief Administrative Officer provided an overview of the report dated May 3, 2024.

Discussion Points included:

- Gradual phase in of programming, services, and rentals
- Option for draft policies to be referred to appropriate committees and Committee of the Whole before adoption
  
- Cost recovery potential from market rate rental revenue
- Uses of building public spaces and fee schedule for residents and user groups
- Staff use of the boardroom during business hours
- Potential for future booking software options to integrate into Village website
- RFP for commercial space

It was MOVED and SECONDED:

R064/24: THAT Staff be directed to report to Council with a draft Policy and Fees and Charges Bylaw update to reflect all the recommendations included in the report dated May 3, 2024 from the Chief Administrative Officer entitled Anmore Community Hub – Facility Use.

Carried Unanimously

**(c) Future Election Voting Opportunities**

The Manager of Corporate Services provided an overview of the report dated May 3, 2024.

Discussion Points included:

- Additional voting opportunities and improving mail ballot voting
- Legislation changes in 2022 in relation to mail ballot voting

It was MOVED and SECONDED:

R065/24: THAT the May 3, 2024 Future Election Voting Opportunities be received for information.; and,

THAT staff be directed to bring back a report on the costs associated with additional voting opportunities.

Carried Unanimously

## 12. Items from Committee of the Whole, Committees, and Commissions

Staff provided introductory comments on select committee legislation and the advisory roles of committees, work that is complete or in progress on committee recommendations, and staff capacity for new projects.

It was MOVED and SECONDED:

R066/24: THAT staff report to council on committee recommendations, staff resources, and capacity.

Carried Unanimously

## 13. Mayor's Report

Mayor McEwen invited Ms. Mickelson from Mickelson Consulting to provide a statement on the public engagement session that took place on May 4, 2024 regarding Anmore South and the engagement principles that are being used to seek community input. The statement is included as Attachment 3, and form part of the minutes.

Mayor McEwen reported that:

- He participated in a tour of the completed Bowen Island Fire Station on April 19
- He attended a Port of Vancouver meeting on April 29
- He met with a resident to discuss infill zoning and process on April 30
- He attended the LMLGA Annual Conference from May 1 – 3
- He attended the Anmore South Open House at the Anmore Community Hub on May 4
- He attended the Eagle Ridge Hospital Foundation Fundraising Gala on May 4
- He participated in the Hike for Hospice on May 5

## 14. Councillors Reports

Councillor Krier reported that:

- She attended the Port Coquitlam Volunteer Awards
- She attended the Tri-Cities Chamber of Commerce Business Excellence Awards
- She attended the LMLGA Annual Conference
- She participated in the Hike for Hospice
- She toured the Sasamat Outdoor Center
- She attended the Anmore South Open House at the Anmore Community Hub
- She reminded all that May 8th is McHappy Day

Councillor Weverink reported that:

- He participated in a tour of the completed Bowen Island Fire Station
- He toured the Vancouver Landfill with the Metro Vancouver Zero Waste Committee
- He participated in the Hike for Hospice
- He attended the Anmore South Open House at the Anmore Community Hub

Councillor Richardson reported that:

- He chaired the Public Safety meeting on April 11 and encouraged residents to volunteer to join the committee

Councillor Trowbridge reported that:

- He attended the Anmore South Open House at the Anmore Community Hub

## **15. Chief Administrative Officer's Report**

Ms. Elrick commented on:

- Utility bills were mailed out and due on May 17
- The Alertable Emergency Notification launch for Emergency Preparedness Week, encouraged residents to sign up for Anmore emergency alerts

## **16. Information Items**

### **(a) Committees, Commissions, and Boards – Minutes**

- Minutes of the Community Engagement, Culture, and Inclusion Committee held on July 22, 2021
- Minutes of the Environment Committee meeting held on November 18, 2021
- Minutes of the Parks & Recreation Committee meeting held on November 17, 2021
- Minutes of the Tri-Cities Healthier Communities Partnership meeting held on January 25, 2024

### **(b) General Correspondence**

- Letter dated April 16, 2024 from the District of North Vancouver regarding

Support for Resolution Black Bear Cub Conflict Response by British Columbia Conservation Officer Service

- Letter dated April 24, 2024 from the Lung Transplant Housing Support, Transplant Support BC regarding Housing is Healthcare Resolution Support
- Metro Vancouver Board in Brief for meetings held on April 26, 2024

**17. Public Question Period**

Members of the public asked questions regarding:

- Anmore times no longer being available at the Hub
- The Village’s transition to electric tools and vehicles
- The procedure to submit written questions to Council for Public Question Period

**18. Adjournment**

It was MOVED and SECONDED:

R067/24: THAT the meeting be adjourned at 8:56 pm.

Carried Unanimously

**“Rhonda Schell”**

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Rhonda Schell  
Corporate Officer

**“John McEwen”**

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John McEwen  
Mayor



**Village of Anmore  
Financial Statements  
For the year ended December 31, 2023**

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**Village of Anmore**  
**Financial Statements**  
For the year ended December 31, 2023

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## Statement of Management's Responsibility

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The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as 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.

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Manager of Financial Services

REPORT DATE

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## Independent Auditor's Report

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To the Mayor and Council of The Village of Anmore

### Opinion

We have audited the financial statements of the Village of Anmore (the "Village") which comprise the Statement of Financial Position as at December 31, 2023 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, 2023 and its results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

### Unaudited Information

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

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

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

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

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

## 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.

Chartered Professional Accountants

Vancouver, British Columbia  
REPORT DATE

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

December 31	2023	2022
<b>Financial Assets</b>		
Cash	\$ 8,236,985	\$ 10,397,584
Accounts receivable (Note 1)	2,305,343	2,707,678
Loan receivable (Note 2)	145,595	179,400
Property taxes receivable	283,849	205,779
Investments (Note 3)	7,372,998	6,451,088
	<u>18,344,770</u>	<u>19,941,529</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	2,774,277	3,100,400
Unearned revenue (Note 5)	935,077	1,375,344
Development cost charges (Note 6)	1,907,346	1,779,013
Deposits (Note 7)	975,820	900,737
Long-term debt (Note 8)	2,500,000	-
	<u>9,092,520</u>	<u>7,155,494</u>
<b>Net Financial Assets</b>	<u>9,252,250</u>	<u>12,786,035</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Schedule 2)	70,076,711	61,662,424
Prepaid expenses	24,634	25,529
Inventories	83,068	42,117
	<u>70,184,413</u>	<u>61,730,070</u>
<b>Accumulated surplus (Note 9)</b>	<u>\$ 79,436,663</u>	<u>\$ 74,516,105</u>

\_\_\_\_\_ Manager of Financial Services

\_\_\_\_\_ Mayor

**Village of Anmore  
Statement of Operations**

<b>For year ended December 31</b>	<b>2023 Fiscal Plan (Note 10)</b>	<b>2023</b>	<b>2022</b>
<b>Revenue (Schedule 1)</b>			
Taxation (Note 12)	\$ 2,869,296	\$ 2,890,637	\$ 2,669,828
Government transfers - unconditional (Schedule 3)	2,411,793	2,505,671	844,154
Government transfers - conditional (Schedule 3)	1,889,675	1,395,994	2,004,457
Community amenity contribution	-	450,000	-
Permits, fees and other revenues	1,359,477	1,474,647	1,409,069
Interest income	160,000	624,280	278,870
	<b>8,690,241</b>	<b>9,341,229</b>	<b>7,206,378</b>
<b>Expenses (Schedule 1)</b>			
General Government	1,379,769	1,346,537	1,216,207
Public Works	1,364,593	1,423,072	1,324,589
Protective Services	349,129	277,453	252,526
Planning & Development	117,900	197,242	93,165
Solid Waste & Recycling	227,350	235,830	214,482
Water System	897,446	940,537	865,992
	<b>4,336,187</b>	<b>4,420,671</b>	<b>3,966,961</b>
<b>Annual surplus</b>	<b>4,354,054</b>	<b>4,920,558</b>	<b>3,239,417</b>
<b>Accumulated surplus, beginning of year</b>	<b>74,516,105</b>	<b>74,516,105</b>	<b>71,276,688</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 78,870,159</b>	<b>\$ 79,436,663</b>	<b>\$ 74,516,105</b>

**Village of Anmore**  
**Statement of Changes in Net Financial Assets**

<b>For year ended December 31</b>	<b>2023</b> Fiscal Plan (Note 10)	<b>2023</b>	<b>2022</b>
<b>Annual surplus</b>	\$ 4,354,054	\$ 4,920,558	\$ 3,239,417
Acquisition of tangible capital assets	(10,344,759)	(9,602,077)	(3,718,611)
Amortization of tangible capital assets	1,071,135	1,153,854	1,071,135
Disposal of tangible capital assets	-	33,936	-
Change in prepaid expenses	-	895	(1,001)
Change in inventories	-	(40,951)	5,902
<b>Change in net financial assets for the year</b>	<b>(4,919,570)</b>	<b>(3,533,785)</b>	<b>596,842</b>
<b>Net financial assets, beginning of year</b>	<b>12,786,035</b>	<b>12,786,035</b>	<b>12,189,193</b>
<b>Net financial assets, end of year</b>	<b>\$ 7,866,465</b>	<b>\$ 9,252,250</b>	<b>\$ 12,786,035</b>

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

For the year ended December 31

2023

2022

**Cash provided by (used in)**

**Operating activities**

Annual surplus \$ 4,920,558 \$ 3,239,417

Items not involving cash:

Loss on disposal of tangible capital assets 4,461 -

Amortization of tangible capital assets 1,153,854 1,071,135

6,078,873 4,310,552

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

Accounts receivable 402,335 (1,954,693)

Property taxes receivable (78,070) (6,503)

Prepaid expenses 895 (1,001)

Accounts payable and accrued liabilities (326,123) 2,443,250

Unearned revenue (440,267) 19,926

Deposits 75,083 71,646

Inventories (40,951) 5,902

5,671,775 4,889,079

**Capital activities**

Proceeds on sale of tangible capital assets 29,475 -

Acquisition of tangible capital assets (9,602,077) (3,718,611)

(9,572,602) (3,718,611)

**Investing activities**

Purchase of Investments (921,910) (53,390)

Loan receivable advances - (230,000)

Loan receivable repayments 33,805 50,600

(888,105) (232,790)

**Financing transactions**

Development cost charges and interest received 128,333 76,881

Debt advances 2,500,000 -

**Increase (decrease) in cash during the year**

(2,160,599) 1,014,559

**Cash, beginning of year**

10,397,584 9,383,025

**Cash, end of year**

\$ 8,236,985 \$ 10,397,584

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## Village of Anmore

### Summary of Significant Accounting Policies

**For the year ended December 31, 2023**

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

#### **Basis of Accounting**

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

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

#### **Tangible Capital Assets**

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

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

Estimated useful lives of tangible capital assets are as follows:

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

#### **Use of Estimates**

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

#### **Revenue Recognition**

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

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

**For the year ended December 31, 2023**

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**Revenue Recognition (continued)**

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

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

Building permit revenue is recognized 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.

**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**

Effective January 1, 2023, the Village adopted PS 3450 - Financial Instruments. The standard was adopted prospectively and comparative figures were not restated.

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

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

**For the year ended December 31, 2023**

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**Financial Instruments (continued)**

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

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

**Municipal Pension Plan**

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

**Segmented Information**

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

**Contaminated Sites**

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

**Loan Receivable**

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

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

**For the year ended December 31, 2023**

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**Asset Retirement Obligation**

Effective January 1, 2023, the Village adopted the new Public Sector Accounting Standard, PS3280 Asset Retirement Obligations (“ARO”). Under the ARO standard, a liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date.

As at December 31, 2023 and December 31, 2022, no asset retirement obligations have been identified by the Village.

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

For the year ended December 31, 2023

**1. Accounts Receivable**

	2023	2022
GST receivable	\$ 385,548	\$ 74,041
Government grants receivable	1,407,075	2,309,064
Interest receivable	37,957	95,182
Other	254,119	44,635
Water levies	220,644	184,756
	\$ 2,305,343	\$ 2,707,678

**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, 4.97% at December 31, 2023 (December 31, 2022 - 5.06%), plus a 2.50% administration fee and is to be recovered equally over 5 years in the form of a parcel tax. In 2023, the loan was repaid by \$33,805 (2022 - \$50,600).

**3. Investments**

	2023	2022
Guaranteed investment certificates	\$ 5,372,998	\$ 6,451,088
MFA Money Market Fund	2,000,000	-
	\$ 7,372,998	\$ 6,451,088

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

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

**For the year ended December 31, 2023**

**3. Investments (continued)**

The GICs earn interest at rates ranging from 4.55% to 5.55% (2022 - 3.45% to 4.10%) with maturities ranging from August 21, 2024 to December 2, 2024.

The MFA Money Market Fund is composed of high-quality money market instruments designed to provide participating investors with interest income. The Fund holds assets with maturities no longer than 366 days and can be withdrawn by the Village with one day of notice. The average yield on the MFA Money Market Fund investment as at December 31, 2023 was 5.9%. The Village did not hold any MFA Money Market Fund investments prior to 2023.

**4. Accounts Payable and Accrued Liabilities**

	2023	2022
Trade accounts payable and accrued liabilities	\$ 355,732	\$ 304,686
Construction trade accounts payable and holdbacks	2,043,186	2,297,882
School taxes and police services payable	356,616	484,483
Wages and benefits	18,743	13,349
	<b>\$ 2,774,277</b>	<b>\$ 3,100,400</b>

**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:

	2023	2022
Community centre developer restricted donations	\$ -	\$ 595,236
Outdoor plaza grant	-	124,358
Other deferred government grants	241,743	19,855
Unearned building permits and other	410,540	345,348
Tax prepayments	282,794	290,547
	<b>\$ 935,077</b>	<b>\$ 1,375,344</b>

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

**For the year ended December 31, 2023**

**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.

	2023	2022
Balance, beginning of year	\$ 1,779,013	\$ 1,702,132
Receipts in the year	38,842	42,876
Interest earned and deferred	89,491	34,005
	\$ 1,907,346	\$ 1,779,013

**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.

	2023	2022
Balance, beginning of year	\$ 900,737	\$ 829,091
Receipts in the year	203,500	133,201
Refunds issued	(128,417)	(61,555)
	\$ 975,820	\$ 900,737



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

**For the year ended December 31, 2023**

**8. Debt**

	<b>2023</b>	<b>2022</b>
Issue 160, issued in 2023, accruing interest at 4.97%, maturing in 2048	<b>\$ 2,500,000</b>	<b>\$ -</b>

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

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

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

	<b>2023</b>	<b>2022</b>
Cash holdbacks	\$ 25,000	\$ -
Demand note	68,274	-
<b>Total</b>	<b>\$ 93,274</b>	<b>\$ -</b>

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

	<b>Principal</b>
2024	\$ 62,496
2025	64,808
2026	67,206
2027	69,693
2028	72,271
Thereafter	2,163,526
<b>Total</b>	<b>\$ 2,500,000</b>

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

**For the year ended December 31, 2023**

**9. Accumulated Surplus**

The Village segregates its accumulated surplus into the following categories:

	2023	2022
Unrestricted current funds	\$ 3,265,158	\$ 2,010,535
Statutory reserve funds	8,302,496	8,428,209
Non-statutory reserve funds	1,972,009	2,347,288
Invested in non-financial assets	65,897,000	61,730,073
Balance, end of year	\$ 79,436,663	\$ 74,516,105

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

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

	2023	2022
Parks	\$ 446,148	\$ 425,141
Capital	7,023,901	7,244,052
Water storage	42,007	40,030
Water utility	390,676	372,282
Operating	399,764	346,704
	\$ 8,302,496	\$ 8,428,209

Details of Non-statutory reserve funds are shown below:

	2023	2022
Community Works Gas Tax Funds	\$ 3,114	\$ 195,766
General Funds	22,500	-
Community Amenity Contributions	453,706	1,279,576
Climate Action Funds	-	59,082
COVID-19 Restart Grant (Schedule 4)	84,043	812,864
Growing Communities Fund (Schedule 5)	1,408,646	-
	\$ 1,972,009	\$ 2,347,288

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

**For the year ended December 31, 2023**

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**9. Accumulated Surplus (continued)**

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

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**10. Fiscal Plan**

The budget figures reported in the Financial Statements represent the 2023 component of the Financial Plan Bylaw adopted by Council on May 2, 2023.

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

	<u>2023</u>
Annual surplus per Financial Plan bylaw on a PSAS basis	\$ 4,354,054
Acquisition of tangible capital assets	(10,344,759)
Amortization	<u>1,071,135</u>
<b>Change in net financial assets on a PSAS basis</b>	<b><u>\$ (4,919,570)</u></b>

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**11. Contingent Liabilities**

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

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

For the year ended December 31, 2023

**12. Taxation - Net**

	2023	%	2022	%
Total taxation	<b>\$ 7,260,258</b>	<b>100.00</b>	<b>\$ 6,726,733</b>	<b>100.00</b>
Collections on behalf of other governments:				
Metro Vancouver	606,405	8.35	518,169	7.70
School District - school tax	2,950,495	40.64	2,796,840	41.58
Municipal Finance Authority	400	0.01	378	0.01
BC Assessment Authority	68,497	0.94	67,178	1.00
TransLink	442,858	6.10	431,827	6.42
Police	300,966	4.15	242,513	3.61
	<b>4,369,621</b>	<b>60.19</b>	<b>4,056,905</b>	<b>60.32</b>
General municipal taxation	<b>\$ 2,890,637</b>		<b>\$ 2,669,828</b>	

**13. Pension Plan**

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2022, plan membership has about 240,000 active members and 124,000 retired members. Active members include approximately 43,000 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 \$83,654 (2022 - \$78,004) for employer contributions while employees contributed \$77,364 (2022 - \$72,140) to the plan in fiscal 2023.

The next valuation will be as at December 31, 2024.

**For the year ended December 31, 2023**

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**14. Segmented Information**

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

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

**General Government**

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

**Public Works**

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

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

**Protective Services**

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

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

**For the year ended December 31, 2023**

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**14. Segmented Information (continued)**

**Planning and Development**

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

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

**Water Utility**

The water utility provides the distribution of water to residents.

**Solid Waste and Recycling**

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

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**15. Financial Risk Management**

The Village is potentially exposed to credit risk, market and interest risk and liquidity risk. The following analysis provides an assessment of those risks as at December 31, 2023.

**Credit Risk**

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

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

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

For the year ended December 31, 2023

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**15. Financial Risk Management (continued)**

**Market and Interest Rate Risk**

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The Village's investments recognized at fair value are impacted by changes in market interest rates. Increases in interest rates result in a decrease of the fair value of the Village's MFA bond funds, while a decrease results in an increase to the fair value. The annual changes to the fair value of these investments are recognized through the statement of remeasurement gains (losses) until realized on disposal.

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

**Liquidity Risk**

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

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

**For the year ended December 31, 2023**

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling	Water System	2023 Actual	2023 Fiscal Plan	2022 Actual
<b>Revenues</b>									
Taxation	\$ 2,890,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,890,637	\$ 2,869,296	\$ 2,669,828
Government transfers-unconditional	2,158,089	347,582	-	-	-	-	2,505,671	2,411,793	844,154
Government transfers-conditional	-	1,365,994	30,000	-	-	-	1,395,994	1,889,675	2,004,457
Community amenity contribution	-	450,000	-	-	-	-	450,000	-	-
Permits, fees and other revenue	29,727	-	133,241	107,755	244,851	959,073	1,474,647	1,359,477	1,409,069
Interest income	624,280	-	-	-	-	-	624,280	160,000	278,870
<b>Total revenue</b>	<b>5,702,733</b>	<b>2,163,576</b>	<b>163,241</b>	<b>107,755</b>	<b>244,851</b>	<b>959,073</b>	<b>9,341,229</b>	<b>8,690,241</b>	<b>7,206,378</b>
<b>Expenses</b>									
Goods & services	462,236	215,929	120,035	197,242	227,161	561,511	1,784,114	1,734,018	1,563,640
Salaries & benefits	787,272	448,310	157,418	-	8,669	76,574	1,478,243	1,531,034	1,345,731
Loss on disposal of TCAs	-	4,461	-	-	-	-	4,461	-	-
Amortization on TCAs	97,029	754,372	-	-	-	302,452	1,153,853	1,071,135	1,057,590
<b>Total expenses</b>	<b>1,346,537</b>	<b>1,423,072</b>	<b>277,453</b>	<b>197,242</b>	<b>235,830</b>	<b>940,537</b>	<b>4,420,671</b>	<b>4,336,187</b>	<b>3,966,961</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ 4,356,196</b>	<b>\$ 740,504</b>	<b>\$ (114,212)</b>	<b>\$ (89,487)</b>	<b>\$ 9,021</b>	<b>\$ 18,536</b>	<b>\$ 4,920,558</b>	<b>\$ 4,354,054</b>	<b>\$ 3,239,417</b>



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

**For the year ended December 31, 2023**

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2023	2022
<b>Balance,</b>									
beginning of year	\$ 37,790,548	\$ 3,951,372	\$ 182,140	\$ 7,982,835	\$ 14,485,107	\$ 982,650	\$ 12,253,378	\$ 77,628,030	\$ 73,909,419
Additions	-	7,231,014	698,540	-	916,845	66,138	689,540	9,602,077	3,718,611
Disposals & adjustments	-	-	-	-	-	(42,800)	-	(42,800)	-
<b>Cost, end of year</b>	<b>37,790,548</b>	<b>11,182,386</b>	<b>880,680</b>	<b>7,982,835</b>	<b>15,401,952</b>	<b>1,005,988</b>	<b>12,942,918</b>	<b>87,187,307</b>	<b>77,628,030</b>
<b>Accumulated amortization,</b>									
beginning of year	-	175,281	114,226	3,635,891	6,965,732	565,534	4,508,942	15,965,606	14,894,471
Amortization	-	23,920	70,880	253,764	413,493	89,345	302,452	1,153,854	1,071,135
Disposals & adjustments	-	-	-	-	-	(8,864)	-	(8,864)	-
<b>Accumulated amortization, end of year</b>	<b>-</b>	<b>199,201</b>	<b>185,106</b>	<b>3,889,655</b>	<b>7,379,225</b>	<b>646,015</b>	<b>4,811,394</b>	<b>17,110,596</b>	<b>15,965,606</b>
<b>Net book value, end of year</b>	<b>\$ 37,790,548</b>	<b>\$ 10,983,185</b>	<b>\$ 695,574</b>	<b>\$ 4,093,180</b>	<b>\$ 8,022,727</b>	<b>\$ 359,973</b>	<b>\$ 8,131,524</b>	<b>\$ 70,076,711</b>	<b>\$ 61,662,424</b>

Included in buildings at December 31, 2023 are assets under construction, from 2020 - 2023, totaling \$10,580,129. These assets include Hub engagement and design costs, building site prep, HUB building construction and Spirit Park Revitalization. The Village will begin amortizing these assets in 2024 when the HUB and park improvements are substantially completed.

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**Village of Anmore**  
Schedule 3 - Government Transfers

<b>For year ended December 31</b>	<b>2023 Fiscal Plan (Note 10)</b>	<b>2023</b>	<b>2022</b>
<b>Unconditional</b>			
Community Works Fund - Gas Tax	\$ 64,793	\$ 68,089	\$ 64,793
TransLink - Major Road Network	107,000	111,000	107,000
TransLink - Operation, Maintenance and Rehabilitation	155,000	155,000	150,000
Growing Great Communities	1,730,000	1,730,000	-
Small community grant	355,000	360,000	456,000
Other grants	-	81,582	66,361
<b>Total unconditional</b>	<b>2,411,793</b>	<b>2,505,671</b>	<b>844,154</b>
<b>Conditional</b>			
Canada Infrastructure Grant	1,889,675	1,365,994	2,004,457
COVID-19 Emergency Preparedness	-	30,000	-
<b>Total conditional</b>	<b>1,889,675</b>	<b>1,395,994</b>	<b>2,004,457</b>
<b>Total government transfers</b>	<b>\$ 4,301,468</b>	<b>\$ 3,901,665</b>	<b>\$ 2,848,611</b>

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**Village of Anmore****Schedule 4 - Annual Report on COVID-19 Safe Restart Grant Spending (unaudited)****For the year ended December 31, 2023**

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	<u>2023</u>	<u>2022</u>
<b>COVID-19 Safe Restart Grant</b>		
Balance, beginning of year	\$ 812,864	\$ 824,589
Interest	3,957	15,548
<b>Total Grant Funds Available</b>	<u>816,821</u>	<u>840,137</u>
Less: Funds Spent	<u>732,778</u>	<u>27,273</u>
<b>Balance, end of year</b>	<u>\$ 84,043</u>	<u>\$ 812,864</u>

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, 2023, \$821,973 in grant funds were spent.

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**Village of Anmore**

**Schedule 5 - Annual Report on Growing Communities Fund (GCF) Spending (unaudited)**

**For the year ended December 31, 2023**

	2023	2022
<b>Growing Communities Fund</b>		
Balance, beginning of year	\$ -	\$ -
Grant received	1,730,000	-
Interest	67,385	-
	<b>1,797,385</b>	-
<b>Eligible costs</b>		
Enhancements to Anmore HUB and surrounding area	200,000	-
Ravenswood Drive realignment and tree management	21,875	-
Water System Service Planning	16,864	-
Ma Murray Lane project	150,000	-
<b>Balance, end of year</b>	<b>\$ 1,408,646</b>	<b>\$ -</b>

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

The Village of Anmore received \$1,730,000 of GCF funding in March 2023.



**Presented by:** Roxanne Saxon and Samantha Chong

# Presentation Goals:

- History of the Opioid Crisis - Toxic Drug Crisis
- Up to date Statistics
- **Introduction:** Who, why, and what the Community Action Team is
- **Pillars of the TC CAT:**
  - Interactive Education
  - Breaking Down Stigma
  - Creative Visuals
  - Connecting Resources
- Persons with Lived/Living Experience Opportunities
- A year in review - What we have been up to



# Quick History

## Ministry of Mental Health and Addictions

- Mandated response to the opioid crisis in 2016

## OERC (Overdose Emergency Response Centre)

- Four key areas of focus: Saving lives, Ending stigma, Building a network of service, Addressing social determinants of health

## CAT (Community Action Teams)

- Provide focused action through grants and training opportunities orientated tailored to local community-based needs around mental health and or substance use.
- Focus:: Knowledge, collaboration, inclusion, continuous learning and accountability



# What the Statistics are Saying

## BC Coroner's Stat (Jan 2024) - Unregulated Drug Deaths:

- **2511** suspected unregulated drug deaths - highest number suspected deaths ever recorded in a year (2023)
  - **Jan → Feb = decrease in deaths**
  - **6.1** deaths per day
- 
- **70%** were between the ages of 30 - 59
- **72%** were male
- **86%** occurred inside
  - private residence, social housing, shelter, hotels, etc..
- **13%** occurred outside ie. vehicle, outside on the streets or parks.
- Only one death has occurred at an overdose prevention site (OPS)
- **71%** through inhalation, followed by injection
- No indication of safe supply contributing to deaths - Hydromorphone → 3%



## BC Emergency Health Stats:

- In 2023 BC paramedics - **42,172** over the year → **116** calls a day
- June 21, 2023, a new daily record was set with BCEHS receiving 221 overdose/poisoning
- Through the first five months of 2023, the average daily calls per day is over 100 for the first time ever.

## Trends within the Tri-Cities

- Match the province of BC records with higher unregulated drugs deaths:
  - Mostly males, inside private residences and inhalation method used



WE DON'T  
ALWAYS SEE  
WHAT NEEDS  
TO BE  
SEEN

# Tri-Cities Community Action Team: Who

- Formed in 2017
- **Collaborative Action Members include:**
  - Local service providers, Tri-Cities community members, City staff, Public health nurses, families and those with lived or living experience
- **Methods include:**
  - Interactive education
  - Addressing Stigma - messages of kindness and inclusion
  - Creative Visuals - internally and externally
  - Connecting Resources - bridging connections

The logo for NALOXHOME, featuring the text "NALOXHOME" in white on a purple rectangular background. The letter "O" in "HOME" is stylized to resemble a house with a chimney.The logo for SHARE FAMILY & COMMUNITY SERVICES, featuring a blue arch over the word "SHARE" in blue, with "FAMILY & COMMUNITY SERVICES" in smaller blue text below.The logo for Safe+Sound FIRST AID TRAINING, featuring a red heart with a blue cross inside, followed by the text "Safe+Sound" in blue and "FIRST AID TRAINING" in smaller blue text below.The logo for access youth, featuring a purple stylized "A" icon above the text "access youth" in purple.

**MOMS STOP THE HARM**



# 1. Interactive Education



## 2. What is Stigma?

a set of negative and often unfair beliefs, attitudes, prejudices or false beliefs and associations that a society or group of people have about something, someone in regards to specific traits, circumstances or health symptoms



# How we address Stigma

- Being mindful of our language - modeling language with the public
- Combating the toxic drug crisis with an upstream lens
- Breaking Down stigma and knocking down barriers





# Breaking Down Stigma: Providing Hope

Wellness is possible and achievable.



- **Providing a space** for people with lived/living experience to be involved within their community and creating capacity for growth
- **Examples:** Having peers create hygiene /harm reduction kits for distribution, sharing their stories and knowledge, using their expertise to inform projects with the TC CAT, and providing opportunities for work experience
- Providing a platform to **have their voices heard** in a safe space



### 3. Creative Visuals

Lining the Tri-City streets with purple flags, each one representing a life lost

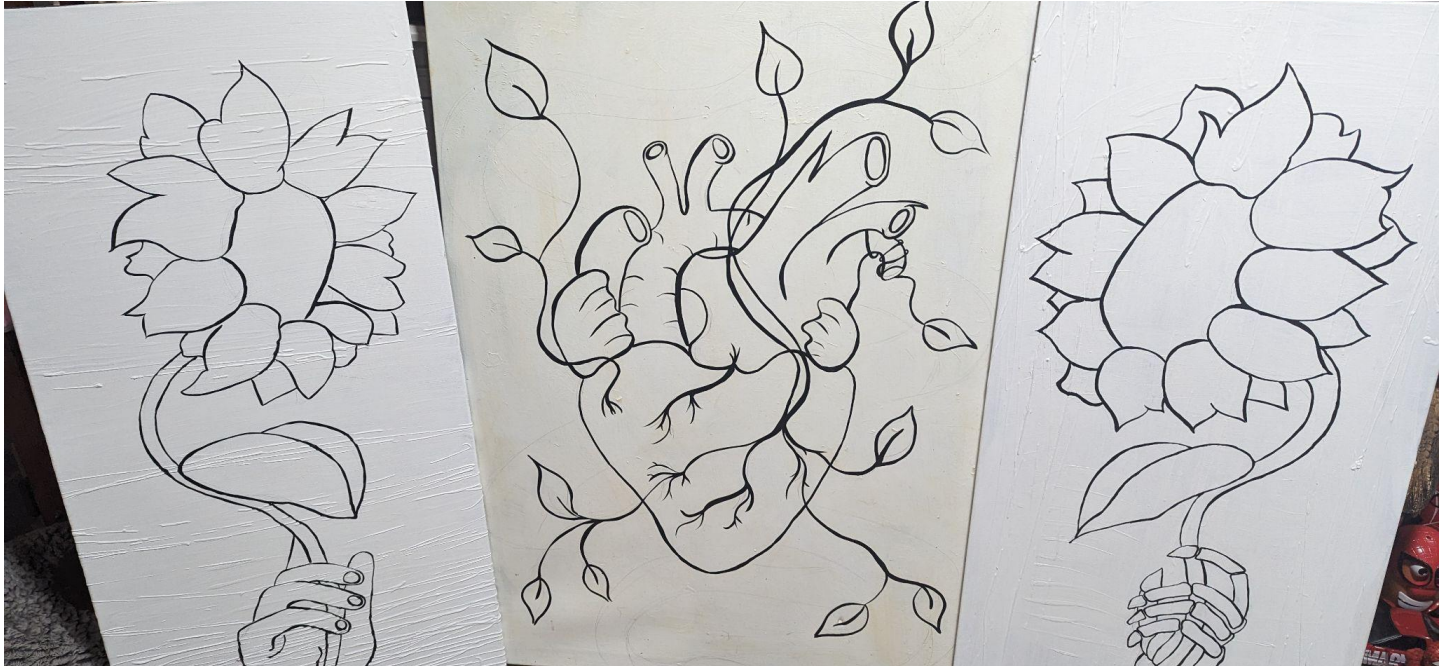


# A Day in the Life: Peer Photography project

Showcased at the Port Coquitlam Heritage Museum for Men's Mental Health Week in June



# Community Art Projects



**Resilience and Hope:** healing of the heart through community supports

## 4. Connecting Resources

- Attending events gives us an opportunity to connect with community members who identify with our message
- **Our connections include:**
  - ACCESS Youth Services, SHARE Society, Naloxhome, Atira (The Alex), Lifeguard Digital Health, Hope For Freedom Society, Tri-Cities Seniors' Action Society, 100 Braid St Studios, Port Coquitlam Heritage Museum, Talitha Koum Society, Voicestory, and Low Entropy Foundation
- Open up space for others to share their own stories - and connect with appropriate resources that they may need
- The response has been overwhelmingly positive

on a cloudy DAY

sunflower **S** TURN **TOWARD** EACH OTHER

To Be Their **OWN** sunshine.



be someone's **SUNSHINE,**

When Their skies are **GREY.**

BE **A SUNFLOWER!**

# 2023: A Year in Review

<b>February</b>	<ul style="list-style-type: none"><li>● “Low Entropy” Community Connections Market</li></ul>
<b>March</b>	<ul style="list-style-type: none"><li>● 6th - <b>Black Balloon Day</b> with Moms Stop the Harm</li></ul>
<b>April</b>	<ul style="list-style-type: none"><li>● 14th - <b>7th Anniversary</b> of the declaration of the overdose crisis</li></ul>
<b>May</b>	<ul style="list-style-type: none"><li>● May Day Parade in Port Coquitlam</li></ul>
<b>June</b>	<ul style="list-style-type: none"><li>● <b>Men’s mental health week:</b> Distributing goody bags of appreciations at local Starbucks, the “Day in a Life of”: art pop up with ACCESS Youth, supporting “Aubrey’s Run” - Marathon for safe supply”</li><li>● Teddy Bear picnic parade</li></ul>



# Year in Review - Photos



# 2023: A Year in Review pt 2

<b>July</b>	<ul style="list-style-type: none"><li>● “Low Entropy” Multicultural Connections</li><li>● The Jr. Black Achievement Awards (JRBAA) community picnic in the park</li><li>● <b>“Love In the Time of Fentanyl”</b> Screening at Coquitlam Library</li></ul>
<b>August</b>	<ul style="list-style-type: none"><li>● “Asian Arts and Culture Society” BC Dumpling Fest</li><li>● <b>International Overdose Day</b> - Originally August 31st, had to postpone to September</li></ul>
<b>September</b>	<ul style="list-style-type: none"><li>● ‘Last Door’ Recovery Days in New Westminister</li><li>● Car Free Day in Port Coquitlam</li></ul>
<b>October</b>	<ul style="list-style-type: none"><li>● <b>Socktober</b></li><li>● “Tri-Cities Senior Action Society” - Healthy Aging Symposium</li><li>● Kinder Books - “Here with Youth - Kathy Wagner - Book launch</li><li>● <b>Trades Expo</b> - in partnership with neighbouring CATS</li></ul>
<b>November</b>	<ul style="list-style-type: none"><li>● Community Action Initiative - <b>CAT Networking conference</b></li></ul>
<b>December</b>	<ul style="list-style-type: none"><li>● December - Port Coquitlam Heritage Museum Christmas Tree Event</li></ul>

# TC CAT in Action !

**Participating:** in local community tables

- Ex: TC Youth Table, HHTG, ACCESS Youth Outreach Bus

**Facilitating:** in local workshops

- Partnered Youth Pop ups at local rec centres, and SD43 PRO D day workshops

**Attending:** local and neighbouring community events

- Learning and connection as we go

**Hosting:** and managing multiple groups

- **Leadership** - hands on team with select individuals making the magic happen
  - **Stakeholder** - supporting community and service providers sharing knowledge, trends, and opportunities within the Tri-Cities
    - **Peer Group** - hands on action group

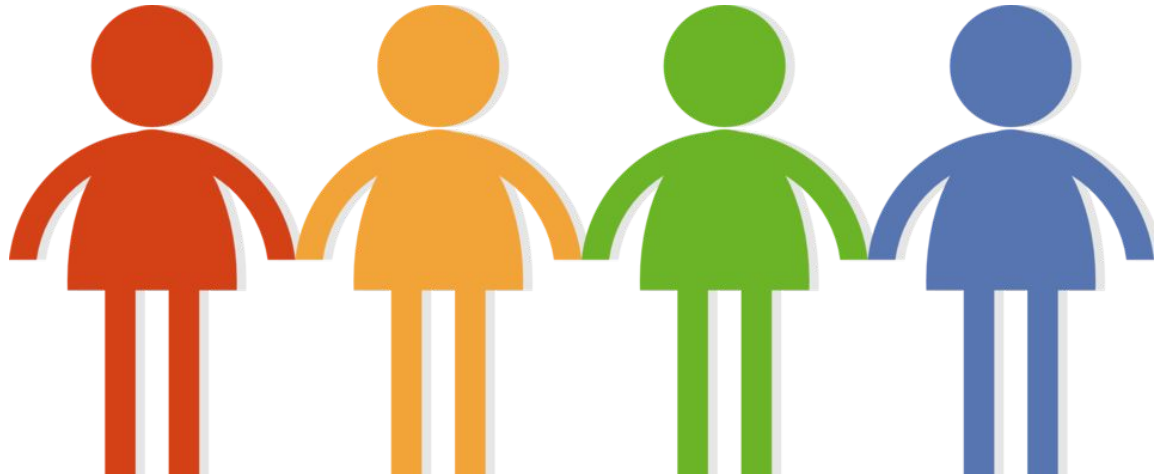
**Creating:** giving power to voices through art

- Ongoing projects, resources and creative expressions

# 2024 TC CAT Events

- **March 6th - Black Balloon Day**
  - March 10th - 10 am - 4 pm: → Pinetree Coquitlam Public Library
  - Drop in a create art in honor of the lives lost - smaller pieces to create a bigger picture
- **April 14th - Anniversary of the emergency health**
  - Lining the highways Port Moody → Coquitlam → Port Coquitlam with purple flags
- **June - Men's mental health week**
  - Goody bags, Art showcase (Black Balloon Day and ACCESS Youth Art Journaling)
- **August 31 - International Overdose Awareness Day**
  - Event to be held at the Town Centre Park in Coquitlam
  - Partnership of local artists and service providers

**What can we do  
to support your  
community?**



# References

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- Decriminalizing People Who Use Drugs in BC. September (2023). British Columbia. [https://www2.gov.bc.ca/gov/content/overdose/decriminalization#:~:text=Under%20this%20exemption%2C%20adults%20\(18,Crack%20and%20powder%20cocaine](https://www2.gov.bc.ca/gov/content/overdose/decriminalization#:~:text=Under%20this%20exemption%2C%20adults%20(18,Crack%20and%20powder%20cocaine)
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- Lifeguard Digital Health. <https://lifeguarddh.com/>
- Federal Actions on Opioids to Date. June (2023). Government of Canada. <https://www.canada.ca/en/health-canada/services/opioids/federal-actions/overview.html>
- Provincial health officer declares public health emergency. April 14 (2016). British Columbian Government News Release. <https://news.gov.bc.ca/releases/2016HLTH0026-000568>
- Tri-Cities Community Action Team. <https://tri-citiescat.ca/>

## Community Engagement Statement

May 7, 2024 Council Meeting

- I'm here tonight to talk about the community engagement for Anmore South and the principles we are working to uphold.
- First and foremost, community engagement is meant to be inclusive and to provide a means for respectful discussion and input. My role in the community engagement process is to work for the Village and lead a team that will provide multiple opportunities for people to share their input and ask questions. Basically, our goal is to make it as easy as possible for you to be heard, and then share what we learned from you and how it will inform next steps.
- But for this to work - for the process to be productive and allow for constructive input - it must be based on respectful dialogue.
- Personal attacks where individuals are named specifically or by their position are not okay. This includes posts that question a person's integrity, character or ethics. As well, any comments that could be considered intolerant of a person's race, culture, appearance, gender, age, etc. are unacceptable and will be removed from the input being collected.
- I'm raising this tonight as, after the open house on Saturday, I learned that there was a post on Anmore Conversations that named me personally as well as a Village employee. The comment about me said my professional ethics are compromised because I'm being paid for the work I do for the Village. I found that a bit confounding, as most of us who work for a living are paid for what we do, and it has absolutely nothing to do with our ethics. I'm proud of my professional standards and, as an internationally accredited business communicator, I'm committed to adhering to my professional ethics.
- In the same post, a relatively new member of the Village staff is named personally in a negative context, saying he shared misinformation. He explained that a special study area provides opportunities for different uses like the proposed application. That is

accurate information. It's okay to disagree with the statement, but that doesn't make it misinformation.

- When reviewing the post, almost all of the content was focused on targeting specific people – either by name or position. It was not about providing input on the application itself. And, even if there was no intention to cause harm, when you post names and question an individual's personal or professional integrity, you are hurting people and their reputation with your comments.
- Comments like these do not contribute to gaining insight into how residents feel about the application, topics they want to discuss in more detail, what they want Council to consider or other input about the OCP application and Neighbourhood Plan.
- In another disturbing situation, a member of the Village team working at the open house on the weekend noticed a post on one of the boards that included a racist comment about the owner of the property. We removed the posted comment as soon as we found it, but I don't know how long it was up or how many people saw it before we caught it and took it down.
- Speaking for myself; I find all of this extremely upsetting.
- It frankly hurt to see my personal and professional ethics attacked. I was both angry and discouraged to see the character attack on a Village staff member, one of a small team of people who are all working incredibly hard to serve this community. And I'm absolutely horrified by the racist comment.
- If you are aware of wrong doing by an individual, *backed by evidence* - whether it's compromised ethics, conflict of interest or at any other serious matter related to Village staff, Council or contractors, you should absolutely report it. But make sure of your facts. Comments that involve unsupported allegations, attack someone's character, or are clearly designed to suggest wrong doing without any facts to back it up will be removed. Again, if you are aware of a legitimate issue, report it so it can be investigated.
- We initiated this community engagement process so we could hear from residents about the application and Neighbourhood Plan.



- I recognize that there are differing opinions about the current application for Anmore South. That's why we're starting a comprehensive process to provide opportunities for input.
- We're planning many more opportunities for community engagement in the coming months, and I'm asking this community to share input but stay away from making derogatory comments about people. It's never been okay to do so. It's just become easier in the world of social media, and it's also worse because it is published in a public forum.
- I know it's possible to have different opinions and still listen respectfully too each other. I observed this at the Open House when I sat down with two women who were on opposite sides of the fence.
- One is in favour of the application and one is against. But they both agreed on two things: they would like to learn more about why they each held their opinion, and they agreed that discussion is great, but it should never be made personal. That's good engagement.
- I also know that for this to work. For us to have good conversations throughout this process, it can't just be me asking you to keep the discussion respectful and considerate of others.
- This only works if we all agree to these standards. If you see personal attacks posted by others, remind them that we all want a respectful process.
- If you're participating in any of our community engagement processes, and you see or hear personal or racial attacks, bullying or any other disrespectful behaviour, please let us know right away.
- We can do better Anmore. I'm asking for your help to make this a constructive and productive engagement process where we can hear from the community.
- I'd also like to say that, while I'm feeling discouraged personally by some of these recent incidents, I want to end on a couple positive notes.
- We had 150 people join us at the open house this past weekend, and we received lots of input on post it notes and comment cards.

- We also had Village engagement team members circulating around the various zones taking notes. The purpose of this open house was to share information and answer questions about the OCP Amendment Application and Neighbourhood Plan being considered, as well as the review process.
- We were also looking for general input from the community, and in particular, we asked for input on the topics residents would like to discuss in more detail at upcoming workshops or other opportunities.
- We're working on pulling the input together into a summary report that we will share. This report will reflect key themes of what we learned, questions being asked and input on next steps. We're using the notes taken at the various stations and the post-it notes shared by the community, but to be clear, this is not a quantitative research process.
- Post-it notes are not a poll. Individuals participating could put up a post-it note as many times as he or she wanted, saying the same thing over and over. This is not about counting up post it notes, it's about understanding the themes of what was shared.
- Thank you to those of you who attended the open house. I enjoyed connecting with residents and hearing their perspectives, and overall, I felt it was a positive experience.
- We also launched a new community engagement site to provide the community with information and a way to share comments and ask questions throughout this process.
- This new Have Your Say Anmore site has the display boards from this past weekend and other information about the project and community engagement.
- There was some confusion about who is managing the HYS site, and my thanks go to the residents who reached out to me to get clarification. I appreciate you checking in with us directly to ask who would be monitoring the site.
- The Village asked icona Properties Ltd. to arrange for a license for this community engagement site, as icona is paying for the costs for the Village to review the application.

- This is standard practice as taxpayers should not be responsible for these costs. Now that the Have Your Say site is set up, the Village is posting content, administering the page and monitoring the input and questions. We encourage you to check it out. The URL is easy, it's [HaveYourSayAnmore.com](http://HaveYourSayAnmore.com) and the Anmore South community engagement is the only project on the site.
- We're hoping this site provides a useful tool for the community.
- As next steps, we are working on the development of small group workshops for more in-depth discussion on the topics residents indicated they would like included as well as on the Neighbourhood Plan and its Terms of Reference. When the details are finalized, we will share the schedule with the community and opportunities to sign up. And I truly hope we can move forward with the community engagement in a way that we can all be proud of.