

2024 ANNUAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

DRAFT

VILLAGE OF
ANMORE 

BRITISH COLUMBIA, CANADA

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.



Prepared by the Communications Division in collaboration with the Finance Department and other Village departments

Village of Anmore

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**2022-2026
Council**

Front row, left to right: Councillor Doug Richardson, Mayor John McEwen and Councillor Polly Krier
Back row, left to right: Councillor Paul Weverink and Councillor Kim Trowbridge

MESSAGE FROM THE MAYOR

I am pleased to present the Village of Anmore's 2024 Annual Report, which provides both our financial statements and an overview of the work completed over the past year. On behalf of Council, I would like to thank residents, volunteers, staff and community partners for their continued support and involvement in helping move Village priorities forward.

The opening of the Anmore Community Hub in early 2024 marked a significant milestone for the Village. As our first purpose-built civic facility, the Hub was designed to be a place to work, gather and celebrate. It has quickly lived up to these goals, providing our community with a central location for Council meetings, staff operations and a variety of Village events. We are also pleased to see an increasing number of community programs and events hosted at this new facility. From the start, the Hub has supported Council's objectives to increase community involvement, enhance our shared sense of community and support a welcoming and inclusive community.

This past year, we were thrilled to host our mix of annual events to bring residents together, including the Easter Egg Hunt, Ma Murray Day and Light Up the Season. These events continue to play an important role in supporting community connection and shared traditions.

We also hosted a special event in September to officially rename Spirit Park to Dr. Hal Weinberg Spirit Park in honour of Anmore's first mayor. The event recognized Dr. Weinberg's long-standing contributions to the community and underscored the importance of preserving local history. The park, located beside the Hub, will remain a valued gathering place for residents. We also have plans to expand this amazing outdoor community space to include the empty, Village-owned lot on Ravenswood, and we will be reaching out to residents for their input in the coming year.

Continued >

The Village also continued work on applications related to potential future development in our community, including the Anmore South Official Community Plan Amendment Application and Neighbourhood Plan development and a rezoning application for the Pinnacle Ridge development. The Anmore South process includes several phases of community engagement, which started in April 2024.

Phase 1 of engagement included two open houses, workshops with feedback forms and the launch of HaveYourSayAnmore.com, which is a platform to help residents stay informed and provide feedback. In Phase 2, which took place in late fall 2024, Council endorsed a preferred land use scenario based on the outcomes from Phase 1 engagement and technical studies. Additional phases of this comprehensive planning process will continue in 2025.

To further improve access to information and support transparency, the Village launched a new website and introduced a refreshed e-newsletter format, making it easier for residents to stay informed about Village initiatives and opportunities to engage.

I also want to acknowledge the ongoing efforts of Council and staff to manage the Village's resources responsibly. Through careful financial planning, the Village was able to respond to infrastructure challenges caused by extreme weather while continuing to advance priority projects such as continuing the construction of the multi-use pathway along Sunnyside Road and trail enhancements. Major investments, including the Hub, have been supported through a responsible approach to budgeting that aligns with the Village's long-term goals and evolving needs of our community.

Our dedicated team in Anmore is committed to serving our community.

Building on this foundation, the Village moved forward with important infrastructure and emergency preparedness initiatives. This included launching Alertable, an emergency notification system, securing funding for the development of a Community Wildfire Resiliency Plan, and continuing collaboration with the Sasamat Volunteer Fire Department on conceptual plans for future fire hall replacements in Anmore and Belcarra. The proposed facility in Anmore would better support emergency response and training needs while ensuring a safe, modern workplace for volunteer firefighters. Preliminary work also began on coach house zoning updates, supporting future housing flexibility in the community.

These efforts were made possible by the ongoing work of Village staff, whose professionalism and day-to-day efforts have been central to the progress achieved over the past year. Their commitment to service continues to make a positive impact in our community.

Looking ahead to 2025, Council will continue to focus on achieving its strategic goals through responsible decision-making to support both the current and the long-term needs of the Village. Thank you to everyone who has taken part in building a strong and engaged community.



John McEwen
Mayor





MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



The 2024 year began with an exciting milestone for the Village with the grand opening of the Anmore Community Hub, which is home to Anmore's new Village Hall, including its Council Chambers and administration offices. In preparation for the January grand opening, staff relocated from the temporary trailer at the public works yard in December so that they were set up and ready to welcome the community into the newly opened Hub. The Village also began using the Hub to host community engagement activities such as open houses and workshops.

As the next key step to leverage the new Hub and its community spaces, Village staff developed a framework to support a phased approach to allow facility rentals at the Hub for both local residents and other users.

The Village also showcased the new Hub as an expanded indoor celebration space as part of hosting its popular events, including the annual Easter Egg Hunt, Ma Murray Day and Light Up the Season.

At another major event in November 2024, the Village's Spirit Park was renamed to Dr. Hal Weinberg Spirit Park in honour of former Mayor Dr. Hal Weinberg with a dedication ceremony that included the Weinberg family, Council and community members.

All of these activities highlight the benefits of having the Hub as a centre to work, gather and celebrate in our community.

Throughout 2024, the Village continued assessment and community engagement related to an Official Community Plan Amendment Application for the Anmore South lands (formerly referred to as IOCO Lands) submitted by the property owner, icona Properties Ltd. In November 2024, Council endorsed the preferred land use scenario to advance to the next phase of consideration of the application.

In December 2023, the Village received an application related to the Pinnacle Ridge Hillside lands, which include four land parcels owned by three different parties.

Continued

The proposal is for a new residential community with 269 dwelling units comprising a mix of single-family dwellings, two-family dwellings (duplex) and townhouses. Staff conducted a preliminary review for Council's consideration in 2024 and will continue further assessment throughout 2025 prior to presenting a Zoning Bylaw Amendment to Council for further consideration of advancing the rezoning application.

As part of ongoing efforts to seek additional funding opportunities, the Village benefitted from several grants including \$32,000 to develop a Community Wildfire Resiliency Plan and \$40,000 to meet legislative requirements related to Indigenous Engagement under the Emergency and Disaster Management Act, with completion of these projects expected in 2025.

To support Council's Strategic Plan objectives to maintain and enhance service levels, the Village launched a new website with enhanced functionality in 2024, increased in-house capacity in community planning and bylaw enforcement.

The Village also implemented initiatives to promote and support safety and emergency preparedness. To improve emergency notification and communication, the Village launched Alertable, a free, user-friendly public notification system that is used to send advisory alerts for emergency events and incidents.

Additionally, a portion of the continuation of the multi-use pathway to provide a dedicated space for pedestrians, cyclists and other alternate modes of transportation along Sunnyside Road was completed in 2024.

Looking ahead to 2025, I am eager to continue to provide leadership in support of Council and the community during this pivotal time in the Village. I am particularly proud of the accomplishments of the exceptional staff and contractors over the past year as we have transitioned into the Village's new Anmore Community Hub and managed multiple projects in addition to our ongoing service commitments. They have shown continued dedication and eagerness to serve the community.

Finally, as the past year has provided opportunities to connect and reconnect with the community, I look forward to continuing to strengthen and support a welcoming and inclusive Anmore.

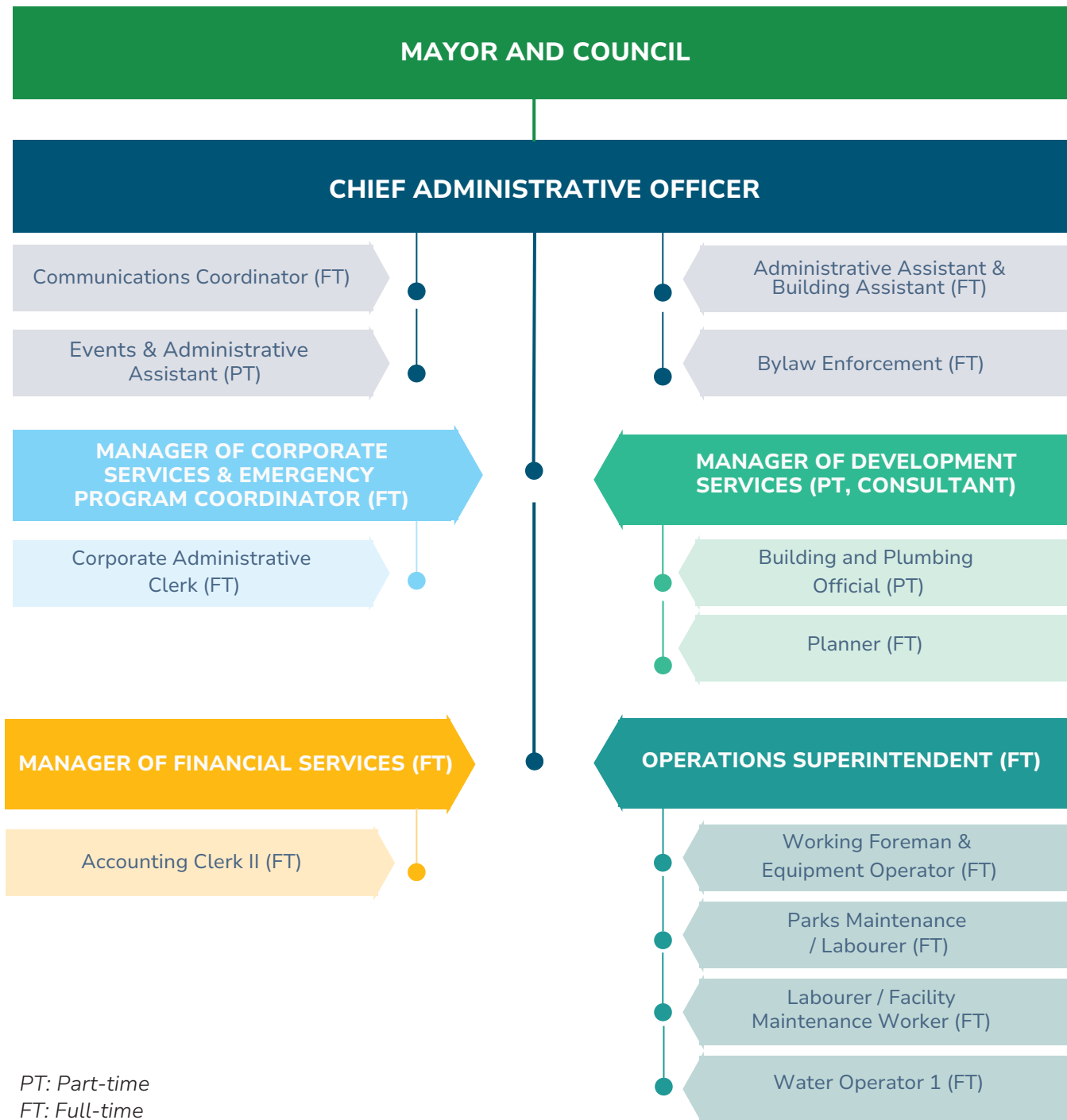


Karen Elrick
Chief Administrative Officer



ORGANIZATION CHART

as at December 31, 2024





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.



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, community engagement, events, bylaw enforcement, facilities 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.



2024 SNAPSHOT

- > Coordinated the completion and grand opening of the Anmore Community Hub.
- > Recruited six employees and facilitated transition planning for two retiring employees.
- > Oversaw relocation and facility needs assessments for the Anmore Community Hub.
- > Oversaw the Anmore South OCP Amendment Application and Neighbourhood Plan development and supported community engagement.
- > Introduced a policy and fee structure framework for use of Village facilities.
- > Initiated a review of all Council and administrative policies.





COMMUNITY PLANNING & DEVELOPMENT SERVICES

The Community Planning and Development Services department manages planning activities, such as the Official Community Plan (OCP) and Zoning Bylaw, while overseeing development projects to guide community development.

The Development Services area issues building permits to ensure compliance with codes, safety standards, bylaws and policies. This includes reviewing applications to meet community goals and conducting building inspections.

The department also manages bylaws, promotes community education and awareness like the Bear Aware program, and the Manager of Development Services advises the Council on technical and policy matters.

2024 SNAPSHOT

- > Led Process to review Phase 1 and 2 of Anmore South OCP Amendment Application as per approved Terms of Reference.
- > Initiated process to consider Pinnacle Ridge Rezoning application.
- > Updated Zoning Bylaws for compliance with Provincial legislation (Bill 44).
- > Issued 178 Business Licences.
- > Issued 16 Building Permits: 4 single-family homes, 3 coach-houses, 1 addition, and 3 pools.
- > Issued 10 Highway Use Permits.
- > Issued 79 Dog Licences.
- > Issued 40 Tree Permits.
- > Issued 96 Fire Permits.





CORPORATE SERVICES & EMERGENCY MANAGEMENT

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

The Corporate Officer fulfills all statutory and legislative duties under the *Local Government Act* and the *Community Charter*, manages Council and Committee agendas and minutes, and supports Council procedures.

Corporate Services also assists with communications, facilitates the management of records and coordinates requests related to the *Freedom of Information and Protection of Privacy Act*.

Emergency Management oversees emergency response and preparedness, including coordinating with external agencies. This includes supporting Emergency Operations Centre activation and coordinating a Reception Centre if an evacuation is necessary.

▲ 2024 SNAPSHOT

- > Developed a Privacy information Inventory and draft policy.
- > Recruited and oriented committee members.
- > Held 16 Regular Council Meetings and 1 Special Council meetings.
- > Held 2 Public Hearings.
- > Held 13 In-Camera meetings.
- > Processed 8 Freedom of Information requests.
- > Prepared 15 bylaws for Council adoption.
- > Secured \$32,000 in grant funding for a Community Wildfire Resiliency Plan.
- > Introduced the Envoke email platform for enhanced resident notification services and streamlined staff processes.
- > Launched the Alertable emergency alert system with over 700 subscribers.
- > Oversaw the website redevelopment.





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.



2024 SNAPSHOT

- > Managed \$6.6 million budget with various large project budgets.
- > Completed grant reporting for projects totaling \$1.8 million.
- > Processed 1,382 utility bills and tax notices for 806 property tax notices.
- > Administrated audits with BDO Canada LLP, including analysis and draft financial statements.
- > Managed ongoing project analysis of asset management and financial forecasting with external contractor.
- > Managed investments and portfolios for Village assets.
- > Completed migration to Neptune systems for water meter billing.





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.



2024 SNAPSHOT

- > Continued construction of the multi-use path on Sunnyside Road.
- > Collaborated with Administration to enhance facility management for the new Anmore Community Hub.
- > Coordinated with the City of Port Moody to achieve connectivity from Michael Rosen Park into Bert Flinn Park.
- > Worked with the Amore Garden Club to plant the front garden beds at the Hub.
- > Made ongoing trail improvements.
- > Upgraded the Heron Way Pressure Reducing Valve (PRV) station and the Uplands pump station.
- > Installed a water main auto flusher to improve system reliability.
- > Advanced the Water Meters to Property Line project and continued updating water meters.



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 33 volunteer firefighters. There were 128 total call outs (92 in Anmore and 36 in Belcarra) in 2024, showing a slight drop from last year's 134 call-outs.



2024 SNAPSHOT

- > 33 active responders (21 in Anmore)
- > 7 fire calls (5 in Anmore)
- > 69 medical emergencies (54 in Anmore)
- > 7 motor vehicle accidents (5 in Anmore)
- > 7 power line issues (3 in Anmore)
- > 34 alarm responses (21 in Anmore)
- > 2 burning complaints (Anmore only)
- > 1 gas leak (Anmore only)
- > 1 miscellaneous call-out (Anmore only)





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 158 calls for service* in 2024, compared to 156 in 2023. Anmore continues to experience one of the lowest crime rates in B.C.



2024 SNAPSHOT

Property Offences

- > 4 break and enter (residence, business, other)
- > 2 theft from auto
- > 4 theft (vehicle and other)
- > 7 mischief offences
- > 5 frauds

Person Offences

- > 3 assaults (all levels)
- > 4 uttering threats/harassing behaviour

Other Criminal Offences

- > 1 causing a disturbance

Traffic Calls

- > 5 collisions
- > 18 driving complaints

Other Calls

- > 11 bylaw (noise and other)
- > 6 suspicious (person, vehicle, circumstance)
- > 9 Mental Health Act
- > 14 well-being check

* Please note that these statistics do not include any calls for service relating to Buntzen Lake.



2022-2026 COUNCIL STRATEGIC PLAN



2024 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 2022-2026 Strategic Plan. The following is a summary of some of the significant achievements in 2024 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 Village Hub where people work, gather and celebrate	<div><div>></div>Coordinated official grand opening and ongoing operations of the Anmore Community Hub</div> <div><div>></div>Introduced policy and fee structure for the use of Hub facilities, including EV station usage and facility rentals</div> <div><div>></div>Planted community garden beds in partnership with the Anmore Garden Club</div>
Support community engagement	<div><div>></div>Launched the new HaveYourSayAnmore.com platform to support more transparent & accessible public participation</div> <div><div>></div>Hosted an Open House for the Anmore South OCP Amendment application, with over 150 attendees</div> <div><div>></div>Facilitated Technical Open House for Anmore South development to share results of technical studies</div> <div><div>></div>Delivered door-to-door community updates and featured display boards about Anmore South (Phase 2) in December at the Hub</div> <div><div>></div>Launched a new e-newsletter format, allowing for easier subscription options to Village content</div> <div><div>></div>Launched redesigned Village website with improved navigation, accessibility, and record keeping</div>

Goal continues on next page >



Goals continued from previous page

Strategic Initiatives & Priority Projects	Achievements
Increase community involvement	<ul style="list-style-type: none"> > Increased opportunities for feedback through new engagement platforms > Continued to explore enhancements to the Dr. Hal Weinberg Spirit Park and Community Hub > Facilitated group and community rentals throughout the year at the Hub
Enhance a sense of community	<ul style="list-style-type: none"> > Coordinated public events and communication to foster connections in the community > Council adopted Flag Policy No. 75 > Coordinated public events and communication to foster connections in the community
Support a welcoming and inclusive community	<ul style="list-style-type: none"> > Developed and promoted inclusive engagement strategies for Anmore South > Hosted a sensory-friendly room at our Christmas event



Spirit Park was officially renamed to the Dr. Hal Weinberg Spirit Park in November 2024.



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

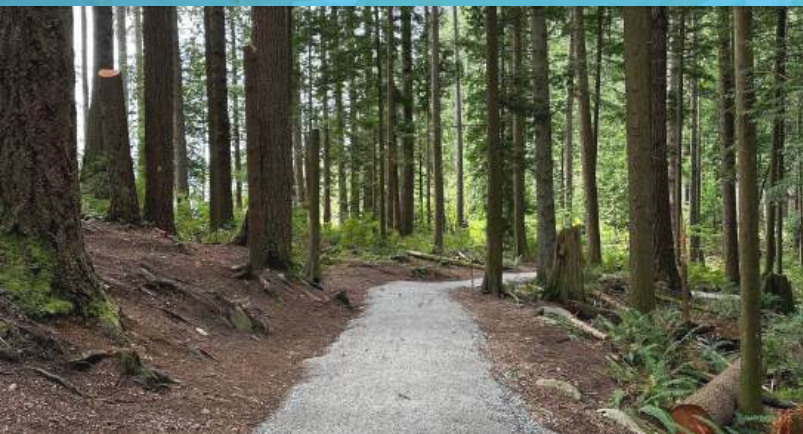
Strategic Initiatives & Priority Projects	Achievements
Protect and enhance the connectivity of neighbouring parks and local recreational areas.	<ul style="list-style-type: none"> > Coordinated with the City of Port Moody to link Michael Rosen Park into Bert Flinn Park > Continued upgrading trails throughout the community
Connect to the Metro Vancouver water system or alternative sources.	<ul style="list-style-type: none"> > Hosted and participated in discussions with Metro Vancouver, consultants and staff around the Anmore South OCP Amendment process
Work collaboratively with neighbouring communities to identify regional priorities.	<ul style="list-style-type: none"> > Ongoing participation by Mayor and Council in Metro Vancouver Board and Committees > Village staff participated in regional groups and advisory bodied within Metro Vancouver



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

Strategic Initiatives & Priority Projects	Achievements
Continue to provide an effective and sustainable fire service.	<ul style="list-style-type: none"> > Continued to plan for the fire hall replacement
Ensure Anmore continues to be an employer of choice.	<ul style="list-style-type: none"> > Continued succession planning and identifying opportunities for growth within the organization
Support the great staff in Anmore.	<ul style="list-style-type: none"> > Recruited and onboarded six employees
Continue measures to ensure long-term fiscal responsibility.	<ul style="list-style-type: none"> > Managed a \$6.6M budget and \$1.8M+ in capital grants > Administered financial audits, grant reporting and community grant program > Ended the year with a strong reserve balance

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Goals continued from previous page

Strategic Initiatives & Priority Projects	Achievements
<p>Maintain and enhance service levels.</p>	<ul style="list-style-type: none"> > Responded to eight <i>Freedom of Information and Protection of Privacy Act</i> requests > Developed draft Privacy Policy and Privacy Information Inventory to meet FOIPPA agreements > Relocated Village Administration Offices and Council Chambers to the Anmore Community Hub > Continued assessment to identify opportunities to create efficiencies in productivity and effectiveness of service delivery > Continued to identify and plan for infrastructure needs at Village public works yard > Upgraded fleet with the purchase of a new F550 and Bylaw Enforcement Vehicle > Continued Water Meters to Property Line projects
<p>Promote and support emergency preparedness.</p>	<ul style="list-style-type: none"> > Promoted the Shakeout BC Earthquake Drill > Launched Alertable system with over 700 subscribers > Continued to engage with other local governments, provincial government, and impacted parties to identify and address areas of collaboration in emergency management > Secured \$30,000 grant for Emergency Operation Center for Audio/Visual Support
<p>Apply strategic asset management.</p>	<ul style="list-style-type: none"> > Continued planning for asset replacement and funding > Managed ongoing project analysis of Asset Management and Financial forecasting with external contractor > Completed migration of water meter billing to Neptune for improved service and efficiency



**We unleash the potential for great development
that advances the interests of the community**

Strategic Initiatives & Priority Projects	Achievements
<p>Create a complete community with opportunities to live, work, shop and play within Anmore.</p>	<ul style="list-style-type: none"> > Opened Anmore Community Hub to support future growth and community life > Continued construction on the Sunnyside Road Multi-Use Pathway extension > Completed municipal wide water model
<p>Establish parameters for future development through community engagement.</p>	<ul style="list-style-type: none"> > Facilitated Anmore South engagement strategy and adopted Terms of Reference for Neighbourhood Plan > Phase 2 of Anmore South engagement included a public open house, technical open house, public updates door-to-door and online for Anmore South Phase 2
<p>Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services.</p>	<ul style="list-style-type: none"> > Council reviewed Application for Pinnacle Ridge development proposal > Continued Zoning Bylaw updates and review with a focus on Coach Houses > Advisory Planning Commission discussed coach house zoning, challenges and opportunities
<p>Leverage Anmore's natural assets.</p>	<ul style="list-style-type: none"> > Completed tree assessments to identify dangerous trees on public lands > Ensured environmental factors were considered when assessing development opportunities
<p>Practise environmental stewardship.</p>	<ul style="list-style-type: none"> > Continued to incorporate and promote good environmental practice in day-to-day activities > Support Wildfire Resiliency planning > Continued to work with the BC Invasive Species Council to help reduce the spread of invasive plants > Continued partnership with Tri-Cities Bear Aware to promote ways to keep bears and residents safe

LOOKING AHEAD

2025 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 2025 Work Plan reflects the updated Strategic Plan goals.



We have an engaged community that is immensely proud of Anmore

Strategic Initiatives & Priority Projects	2025 Work Plan
Create a Village Hub where people work, gather and celebrate	<ul style="list-style-type: none">> Consider additional opportunities for the use of the Anmore Community Hub by community members and organizations> Continue planning and execution of Dr. Hal Weinberg Spirit Park Upgrades> Assess proposals and initiate rental of commercial space within Anmore Community Hub> Continue to coordinate and manage Village-led community events
Support community engagement	<ul style="list-style-type: none">> Re-establish and orient Council Committees> Continue to diversify communication methods and enhance digital engagement tools> Identify and implement new ways to encourage inclusive community dialogue
Increase community engagement	<ul style="list-style-type: none">> Explore opportunities for expanded community events at the Community Hub and Dr. Hal Weinberg Spirit Park> Promote volunteerism and civic involvement through events and new initiatives> Continue engagement opportunities for Anmore South OCP Amendment Application
Enhance sense of community.	<ul style="list-style-type: none">> Evaluate and enhance public event offerings with a focus on inclusion and accessibility
Support a welcoming and inclusive community.	<ul style="list-style-type: none">> Engage diverse community groups to inform community event planning and committees> Continue developing the Accessibility Plan, in conjunction with Community Engagement, Culture and Inclusion Committee



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

Strategic Initiatives & Priority Projects	2025 Work Plan
Protect and enhance the connectivity of neighbouring parks and local recreational areas.	<ul style="list-style-type: none"> > Advance trail network planning and connectivity goals, including engagement with landowners where appropriate > Explore grant opportunities for trail development and enhancements
Connect to the Metro Vancouver water system or alternative sources.	<ul style="list-style-type: none"> > Continuing to engage with other local governments and Metro Vancouver to advocate for Anmore and identify synergies to support regional goals > Assess opportunities for Metro Vancouver service connections through potential development
Work collaboratively with neighbouring communities to identify regional priorities.	<ul style="list-style-type: none"> > Participate in regional forums and Tri-Cities partnerships



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

Strategic Initiatives & Priority Projects	2025 Work Plan
Continue to provide an effective and sustainable fire service.	<ul style="list-style-type: none"> > Continue to plan for the future fire hall replacement
Ensure Anmore continues to be an employer of choice.	<ul style="list-style-type: none"> > Continue to support staff development, succession planning and recruitment
Support the great staff in Anmore.	<ul style="list-style-type: none"> > Conduct periodic resourcing reviews to identify gaps and opportunities

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Goals continued from previous page

Strategic Initiatives & Priority Projects	2025 Work Plan
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 > All user-fee levels will be reviewed, on an annual basis, to ensure they are adequately meeting both the respective service delivery and capital costs. > Supplement, where possible, revenues from user fees and charges to help to offset the burden on the entire property tax base. > Implement Public Sector Accounting Standard changes > Undertake pavement analysis to prioritize maintenance and replacement needs
Maintain and enhance service levels.	<ul style="list-style-type: none"> > Continue to review and update Village policies > Continue Records Management and Archiving improvements > Monitor service delivery levels and identify areas for efficiency gains > Continue to identify bylaw updates that will better support enforcement > Plan for infrastructure needs at Village public works yard > Initiate Animal Shelter services with neighboring community > Implement permitting software for building department and agenda management software for Council and Committee meetings > Conduct server and workstation replacements, as required
Promote and support emergency preparedness.	<ul style="list-style-type: none"> > Continue public education and promotion of emergency preparedness through Alertable > Increase communications and resources to community for personal preparedness > Develop a Community Wildfire Resiliency Plan > Continue to engage with other local governments, provincial government, and impacted parties to identify and address areas of collaboration in emergency management > Effectively engage with Indigenous Governing Bodies in alignment with the Provincial Emergency and Disaster Management Act

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Goals continued from previous page

Strategic Initiatives & Priority Projects	2025 Work Plan
Apply strategic asset management.	<ul style="list-style-type: none"> > Consider improvements to asset management planning process > Planning for long-term infrastructure investments



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

Strategic Initiatives & Priority Projects	2025 Work Plan
Create a complete community with opportunities to live, work, shop and play within Anmore.	<ul style="list-style-type: none"> > Engage in business attraction and retention opportunities as they arise > Begin community engagement on the Dr. Hal Weinberg Spirit Park expansion plan
Establish parameters for future development through community engagement.	<ul style="list-style-type: none"> > Advance Phase 3 of Anmore South engagement and consideration by Council
Consider new approaches to development that support opportunities for less expensive housing, amenities and small commercial services.	<ul style="list-style-type: none"> > Review and recommend updates to Anmore's Official Community Plan > Undertake Development Cost Charge Bylaw review
Leverage Anmore's natural assets.	<ul style="list-style-type: none"> > Continue to integrate environmental considerations into infrastructure and development planning > Monitor and plan for long-term protection of natural areas in conjunction with growth
Practise environmental stewardship.	<ul style="list-style-type: none"> > Ensure environmental factors are considered when assessing infrastructure and development opportunities > Support enhancements to Dr. Hal Weinberg Spirit Park upgrades based on community feedback and finalized designs > Promote environmentally responsible practices in Village operations and community initiatives



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 Email Notifications – Sign up at anmore.com/stay-informed for notifications customized to your preferred topics, and opt out at any time
- > *Anmore Advisor* quarterly newsletter – Mailed to Anmore residents and available for download at anmore.com/anmore-advisor
- > 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

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

Drop by: 2697 Sunnyside Road
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.

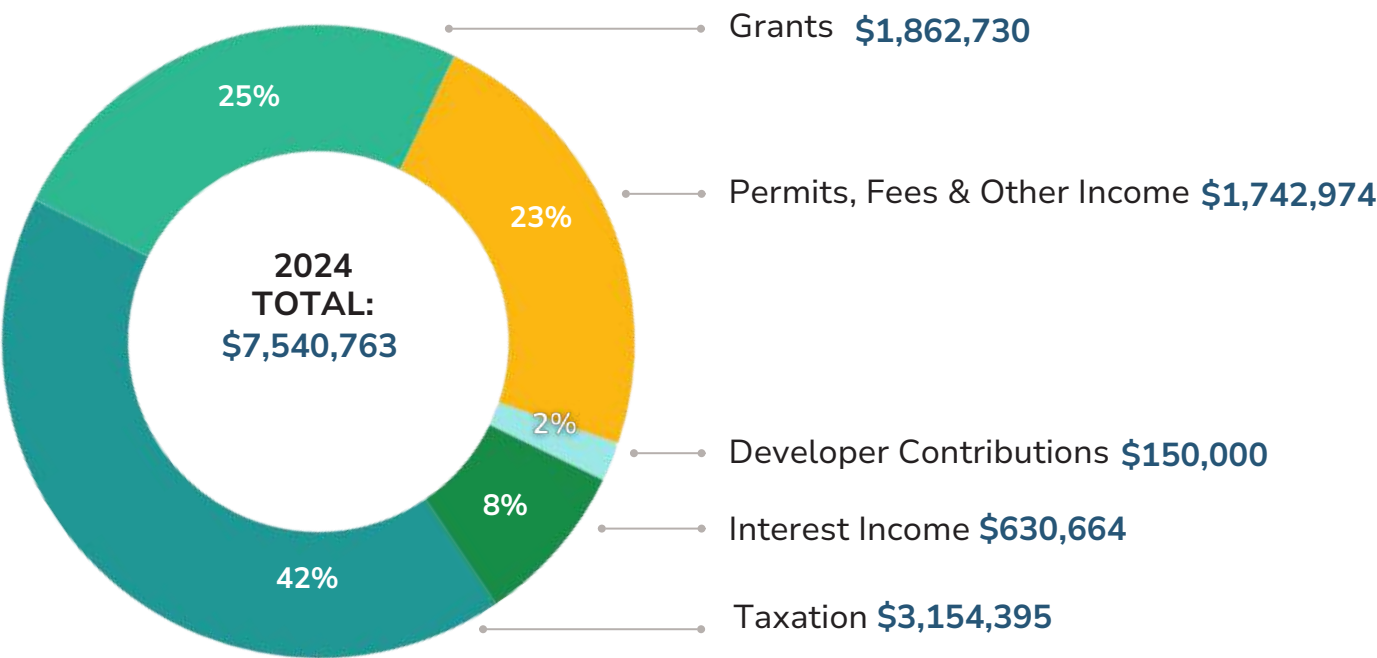
Bylaw Enforcement

Email: village.hall@anmore.com
Complaint form: anmore.com/village-hall/bylaws

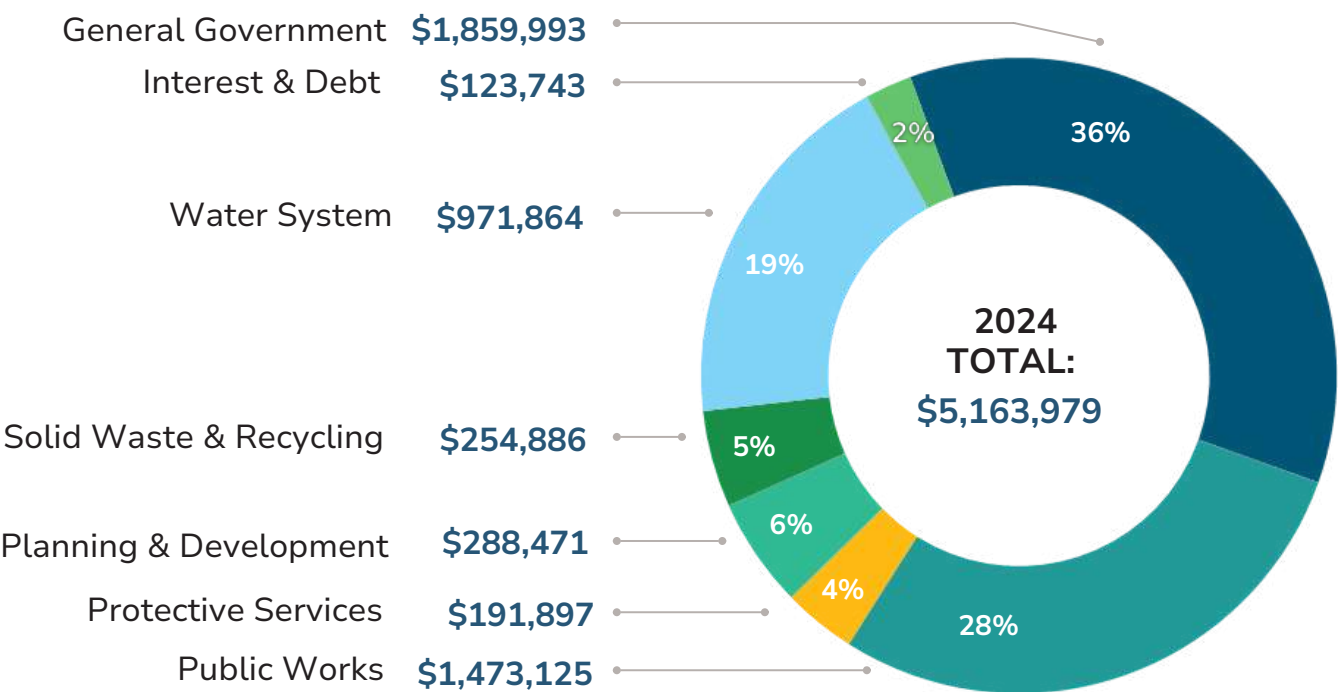


TOTAL REVENUE AND EXPENSES

2024 Revenue



2024 Expenses



A full-page background image of a dense forest. Tall, thin evergreen trees are visible, with sunlight filtering through the canopy, creating a bright sunburst effect in the upper left quadrant. The overall color palette is dominated by various shades of green and blue.

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.

Lena Martin

Manager of Financial Services

May 9, 2025





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BDO Canada LLP
Unit 1100-Royal Centre
1055 West Georgia Street
Vancouver, BC V6E 3P3 Canada

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, 2024 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, 2024 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.

BDO Canada LLP

Chartered Professional Accountants


Vancouver, British Columbia


May 9, 2025



STATEMENT OF FINANCIAL POSITION

December 31	2024	2023
Financial Assets		
Cash	\$ 8,818,014	\$ 8,236,985
Accounts receivable (Note 1)	1,388,402	2,305,343
Loan receivable (Note 2)	111,801	145,595
Property taxes receivable	410,070	283,849
Investments (Note 3)	7,658,455	7,372,998
	<u>18,386,742</u>	<u>18,344,770</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	1,397,023	2,780,969
Unearned revenue (Note 5)	496,804	935,077
Development cost charges (Note 6)	2,179,761	1,900,654
Deposits (Note 7)	1,063,590	975,820
Long-term debt (Note 8)	2,436,997	2,500,000
	<u>7,574,175</u>	<u>9,092,520</u>
Net Financial Assets	<u>10,812,567</u>	<u>9,252,250</u>
Non-Financial Assets		
Tangible capital assets (Schedule 2)	70,895,252	70,076,711
Prepaid expenses	27,108	24,634
Inventories	78,520	83,068
	<u>71,000,880</u>	<u>70,184,413</u>
Accumulated surplus (Note 9)	<u>\$ 81,813,447</u>	<u>\$ 79,436,663</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	2024 Fiscal Plan (Note 10)	2024	2023
Revenue (Schedule 1)			
Taxation (Note 12)	\$ 3,139,472	\$ 3,154,395	\$ 2,890,637
Government transfers - unconditional (Schedule 3)	1,028,244	1,098,584	2,505,671
Government transfers - conditional (Schedule 3)	791,850	764,146	1,395,994
Community amenity contribution	-	150,000	450,000
Permits, fees and other revenues	1,502,906	1,742,974	1,396,627
Interest income	165,760	630,664	624,280
	<u>6,628,232</u>	<u>7,540,763</u>	<u>9,263,209</u>
Expenses (Schedule 1)			
General Government	1,899,602	1,983,736	1,346,537
Public Works	1,412,614	1,473,125	1,423,072
Protective Services	374,790	191,897	277,453
Planning & Development	248,393	288,471	119,222
Solid Waste & Recycling	244,249	254,886	235,830
Water System	934,959	971,864	940,537
	<u>5,114,607</u>	<u>5,163,979</u>	<u>4,342,651</u>
Annual surplus	<u>1,513,625</u>	<u>2,376,784</u>	<u>4,920,558</u>
Accumulated surplus, beginning of year	<u>79,436,663</u>	<u>79,436,663</u>	<u>74,516,105</u>
Accumulated surplus, end of year	<u>\$ 80,950,288</u>	<u>\$ 81,813,447</u>	<u>\$ 79,436,663</u>

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	2024 Fiscal Plan (Note 10)	2024	2023
Annual surplus	\$ 1,513,625	\$ 2,376,784	\$ 4,920,558
Acquisition of tangible capital assets	(5,737,180)	(2,317,801)	(9,602,077)
Amortization of tangible capital assets	1,323,853	1,499,260	1,153,854
Disposal of tangible capital assets	-	-	33,936
Change in prepaid expenses	-	(2,474)	895
Change in inventories	-	4,548	(40,951)
Change in net financial assets for the year	(2,899,702)	1,560,317	(3,533,785)
Net financial assets, beginning of year	9,252,250	9,252,250	\$ 12,786,035
Net financial assets, end of year	\$ 6,352,548	10,812,567	\$ 9,252,250

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	2024	2023
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 2,376,784	\$ 4,920,558
Items not involving cash:		
Loss on disposal of tangible capital assets	-	4,461
Amortization of tangible capital assets	1,499,260	1,153,854
	<u>3,876,044</u>	<u>6,078,873</u>
Changes in non-cash operating balances:		
Accounts receivable	916,941	402,335
Property taxes receivable	(126,221)	(78,070)
Prepaid expenses	(2,474)	895
Accounts payable and accrued liabilities	(1,383,946)	(319,431)
Unearned revenue	(438,273)	(440,267)
Deposits	87,770	75,083
Inventories	4,548	(40,951)
	<u>2,934,389</u>	<u>5,678,467</u>
Capital activities		
Proceeds on sale of tangible capital assets	-	29,475
Acquisition of tangible capital assets	(2,317,801)	(9,602,077)
	<u>(2,317,801)</u>	<u>(9,572,602)</u>
Investing activities		
Purchase of Investments	(285,457)	(921,910)
Loan receivable repayments	33,794	33,805
	<u>(251,663)</u>	<u>(888,105)</u>
Financing transactions		
Development cost charges and interest received	279,107	121,641
Debt advances (principal repayments)	(63,003)	2,500,000
	<u>216,104</u>	<u>2,621,641</u>
Increase (decrease) in cash during the year	581,029	(2,160,599)
Cash, beginning of year	<u>8,236,985</u>	<u>10,397,584</u>
Cash, end of year	<u>\$ 8,818,014</u>	<u>\$ 8,236,985</u>

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, 2024

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.



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For the year ended December 31, 2024

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 on a straight-line basis over the lifespan of the permit.

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

Developer cost charges, which are restricted by legislation, are initially deferred and recognized as revenue in the period when qualifying expenses are incurred.

Community amenity contributions are recognized at realizable value when the Village has the authority to claim or retain the inflow of economic resources and a past event giving rise to a claim or economic resources has occurred.

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.

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

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.



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For the year ended December 31, 2024

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.



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For the year ended December 31, 2024

Asset Retirement Obligation

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.

Change in Accounting Policy - PS 3400 Revenue

Effective January 1, 2024, the Village adopted the new Public Sector Accounting Standard, PS 3400 Revenue. This policy provides guidance for revenue transactions (defined as the inflow of cash, receivables or other considerations, during ordinary activities from the sale of goods, rendering of services and the use of resources) not previously defined in the Public Sector Accounting Handbook (PSA Handbook).

Revenues with performance obligations are recognized when, or as, the Village has satisfied the performance obligation either through a point in time or over a period of time. The Village satisfies the performance obligations when control of the benefits associated with the promised goods or services have passed to the payor.

Revenue from transactions with no performance obligations are recognized at realizable value when the Village has the authority to claim or retain an inflow of economic resources and a past event giving rise to a claim or economic resources has occurred.

This standard is applied prospectively, applying only to transactions occurring after the effective date and to any outstanding balances existing as of the effective date.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. Accounts Receivable

	2024	2023
GST receivable	\$ 87,061	\$ 385,548
Government grants receivable	764,710	1,407,075
Interest receivable	174,209	94,628
Other	161,834	197,448
Water levies	200,588	220,644
	\$ 1,388,402	\$ 2,305,343

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, 4.05% at December 31, 2024 (December 31, 2023 - 4.97%), plus a 2.50% administration fee and is to be recovered equally over 5 years in the form of a parcel tax. In 2024, the loan was repaid by \$33,794 (2023 - \$33,805).

3. Investments

	2024	2023
Guaranteed investment certificates	\$ 5,658,455	\$ 5,372,998
MFA Money Market Fund	2,000,000	2,000,000
	\$ 7,658,455	\$ 7,372,998

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.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

3. Investments (continued)

The GICs earn interest at rates ranging from 3.00% to 3.95% (2023 - 4.55% to 5.55%) with maturities ranging from August 21, 2025 to December 2, 2025.

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 during the year was 5.1% (2023 - 5.9%).

4. Accounts Payable and Accrued Liabilities

	2024	2023
Trade accounts payable and accrued liabilities	\$ 534,301	\$ 362,424
Construction trade accounts payable and holdbacks	1,000	2,043,186
School taxes and police services payable	842,079	356,616
Wages and benefits	19,643	18,743
	<u>\$ 1,397,023</u>	<u>\$ 2,780,969</u>

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:

	2024	2023
Other deferred government grants	\$ 19,855	\$ 241,743
Unearned building permits and other	139,619	410,540
Tax prepayments	337,330	282,794
	<u>\$ 496,804</u>	<u>\$ 935,077</u>



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

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.

	2024	2023
Balance, beginning of year	\$ 1,900,654	\$ 1,779,013
Receipts in the year	187,553	32,150
Interest earned and deferred	91,554	89,491
Balance, end of year	<u>\$ 2,179,761</u>	<u>\$ 1,900,654</u>

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.

	2024	2023
Balance, beginning of year	\$ 975,820	\$ 900,737
Receipts in the year	228,507	203,500
Refunds issued	(140,737)	(128,417)
Balance, end of year	<u>\$ 1,063,590</u>	<u>\$ 975,820</u>



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

8. Debt

	2024	2023
Issue 160, issued in 2023, accruing interest at 4.97%, maturing in 2048	<u>\$ 2,436,997</u>	<u>\$ 2,500,000</u>

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:

	2024	2023
Cash holdbacks	\$ 25,000	\$ 25,000
Demand note	<u>68,274</u>	<u>68,274</u>
Total	<u>\$ 93,274</u>	<u>\$ 93,274</u>

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

	Principal
2025	\$ 64,808
2026	67,206
2027	69,693
2028	72,271
2029	74,945
Thereafter	<u>2,087,997</u>
Total	<u>\$ 2,436,997</u>



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

9. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	2024	2023
Unrestricted current funds	\$ 1,675,031	\$ 3,265,157
Statutory reserve funds	9,030,048	8,302,496
Non-statutory reserve funds	2,544,485	1,972,009
Invested in non-financial assets	68,563,883	65,897,001
Balance, end of year	<u>\$ 81,813,447</u>	<u>\$ 79,436,663</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.

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:

	2024	2023
Parks	\$ 467,328	\$ 446,148
Capital	7,783,750	7,023,901
Water storage	44,001	42,007
Water utility	409,222	390,676
Operating	325,747	399,764
	<u>\$ 9,030,048</u>	<u>\$ 8,302,496</u>

Details of Non-statutory reserve funds are shown below:

	2024	2023
Community Works Gas Tax Funds	\$ 71,310	\$ 3,114
General Funds	1,689,275	22,500
Community Amenity Contributions	584,343	453,706
Climate Action Funds	179,962	-
COVID-19 Restart Grant (Schedule 4)	19,595	84,043
Growing Communities Fund (Schedule 5)	-	1,408,646
	<u>\$ 2,544,485</u>	<u>\$ 1,972,009</u>



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

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.

10. Fiscal Plan

The budget figures reported in the Financial Statements represent the 2024 component of the Financial Plan Bylaw adopted by Council on May 7, 2024.

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

	2024
Annual surplus per Financial Plan bylaw on a PSAS basis	\$ 1,513,625
Acquisition of tangible capital assets	(5,737,180)
Amortization	1,323,853
Change in net financial assets on a PSAS basis	\$ (2,899,702)

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.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

12. Taxation - Net

	2024	%	2023	%
Total taxation	\$ 7,807,561	100.00	\$ 7,260,258	100.00
Collections on behalf of other governments:				
Metro Vancouver	653,053	8.36	606,405	8.35
School District - school tax	3,060,754	39.20	2,950,495	40.64
Municipal Finance Authority	406	0.01	400	0.01
BC Assessment Authority	71,693	0.92	68,497	0.94
TransLink	554,005	7.10	442,858	6.10
Police	313,255	4.01	300,966	4.15
	4,653,166	59.60	4,369,621	60.19
General municipal taxation	\$ 3,154,395		\$ 2,890,637	

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, 2023, plan membership has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 \$94,411 (2023 - \$83,654) for employer contributions while employees contributed \$87,313 (2023 - \$77,364) to the plan in fiscal 2024.

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



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

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.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

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.

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, 2024.

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 Village 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 Village historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

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.



SCHEDULE 1

COMBINED STATEMENT OF OPERATIONS BY SEGMENT

Tables continue on next page

For the year ended December 31, 2024

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 3,154,395	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	472,429	626,155	-	-	-
Government transfers-conditional	-	724,146	40,000	-	-
Community amenity contribution	-	150,000	-	-	-
Permits, fees and other revenue	54,761	-	503,466	24,687	278,692
Interest income	630,664	-	-	-	-
Total revenue	4,312,249	1,500,301	543,466	24,687	278,692
Expenses					
Goods & services	576,537	161,145	18,269	102,330	245,905
Salaries & benefits	961,628	468,553	173,628	186,141	8,981
Loss on disposal of TCAs	-	-	-	-	-
Amortization on TCAs	321,828	843,427	-	-	-
Interest and debt charges	123,743	-	-	-	-
Total expenses	1,983,736	1,473,125	191,897	288,471	254,886
Excess (deficiency) in revenues over expenses	\$ 2,328,513	\$ 27,176	\$ 351,569	\$ (263,784)	\$ 23,806

For the year ended December 31, 2023

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 2,890,637	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	2,158,089	347,582	-	-	-
Government transfers-conditional	-	1,365,994	30,000	-	-
Community amenity contribution	-	450,000	-	-	-
Permits, fees and other revenue	29,727	-	133,241	29,735	244,851
Interest income	624,280	-	-	-	-
Total revenue	5,702,733	2,163,576	163,241	29,735	244,851
Expenses					
Goods & services	462,236	215,929	120,035	119,222	227,161
Salaries & benefits	787,272	448,310	157,418	-	8,669
Loss on disposal of TCAs	-	4,461	-	-	-
Amortization on TCAs	97,029	754,372	-	-	-
Total expenses	1,346,537	1,423,072	277,453	119,222	235,830
Excess (deficiency) in revenues over expenses	\$ 4,356,196	\$ 740,504	\$ (114,212)	\$ (89,487)	\$ 9,021

Continued from previous page

For the year ended December 31, 2024

	Water System	2024 Actual	2024 Fiscal Plan	2023 Actual
Revenues				
Taxation	\$ -	\$ 3,154,395	\$ 3,139,472	\$ 2,890,637
Government transfers-unconditional	-	1,098,584	1,028,244	2,505,671
Government transfers-conditional	-	764,146	791,850	1,395,994
Community amenity contribution	-	150,000	-	450,000
Permits, fees and other revenue	881,368	1,742,974	1,502,906	1,396,627
Interest income	-	630,664	165,760	624,280
Total revenue	881,368	7,540,763	6,628,232	9,263,209
Expenses				
Goods & services	558,528	1,662,714	1,844,153	1,706,094
Salaries & benefits	79,331	1,878,262	1,822,351	1,478,243
Loss on disposal of TCAs	-	-	-	4,461
Amortization on TCAs	334,005	1,499,260	1,323,853	1,153,853
Interest and debt charges	-	123,743	124,250	-
Total expenses	971,864	5,163,979	5,114,607	4,342,651
Excess (deficiency) in revenues over expenses	\$ (90,496)	\$ 2,376,784	\$ 1,513,625	\$ 4,920,558

For the year ended December 31, 2023

	Water System	2023 Actual	2023 Fiscal Plan	2022 Actual
Revenues				
Taxation	\$ -	\$ 2,890,637	\$ 2,869,296	\$ 2,669,828
Government transfers-unconditional	-	2,505,671	2,411,793	844,154
Government transfers-conditional	-	1,395,994	1,889,675	2,004,457
Community amenity contribution	-	450,000	-	-
Permits, fees and other revenue	959,073	1,396,627	1,359,477	1,397,850
Interest income	-	624,280	160,000	278,870
Total revenue	959,073	9,263,209	8,690,241	7,195,159
Expenses				
Goods & services	561,511	1,706,094	1,734,018	1,563,640
Salaries & benefits	76,574	1,478,243	1,531,034	1,345,731
Loss on disposal of TCAs	-	4,461	-	-
Amortization on TCAs	302,452	1,153,853	1,071,135	1,057,590
Total expenses	940,537	4,342,651	4,336,187	3,966,961
Excess (deficiency) in revenues over expenses	\$ 18,536	\$ 4,920,558	\$ 4,354,054	\$ 3,228,198

SCHEDULE 2

TANGIBLE CAPITAL ASSETS

Tables continue on next page

For the year ended December 31, 2024

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 11,182,386	\$ 880,680	\$ 7,982,835	\$ 15,401,952
Additions	-	252,378	57,819	353,115	732,576
Disposals & adjustments	-	107,635	(104,166)	-	(3,469)
Cost, end of year	37,790,548	11,542,399	834,333	8,335,950	16,131,059
Accumulated amortization,					
beginning of year	-	199,201	185,106	3,889,655	7,379,225
Additions	-	242,073	117,221	79,754	467,576
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	441,274	302,327	3,969,409	7,846,801
Net book value, end of year	\$ 37,790,548	\$ 11,101,125	\$ 532,006	\$ 4,366,541	\$ 8,284,258

For the year ended December 31, 2023

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 3,951,372	\$ 182,140	\$ 7,982,835	\$ 14,485,107
Additions	-	7,231,014	698,540	-	916,845
Disposals & adjustments	-	-	-	-	-
Cost, end of year	37,790,548	11,182,386	880,680	7,982,835	15,401,952
Accumulated amortization,					
beginning of year	-	175,281	114,226	3,635,891	6,965,732
Additions	-	23,920	70,880	253,764	413,493
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	199,201	185,106	3,889,655	7,379,225
Net book value, end of year	\$ 37,790,548	\$ 10,983,185	\$ 695,574	\$ 4,093,180	\$ 8,022,727

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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For the year ended December 31, 2024

	Machinery & Vehicles	Water Infrastructure	2024	2023
Balance,				
beginning of year	\$ 1,005,988	\$ 12,942,918	\$ 87,187,307	\$ 77,628,030
Additions	215,849	706,064	2,317,801	9,602,077
Disposals & adjustments	-	-	-	(42,800)
Cost, end of year	1,221,837	13,648,982	89,505,108	87,187,307
Accumulated amortization,				
beginning of year	646,015	4,811,394	17,110,596	15,965,606
Additions	258,631	334,005	1,499,260	1,153,854
Disposals & adjustments	-	-	-	(8,864)
Accumulated amortization, end of year	904,646	5,145,399	18,609,856	17,110,596
Net book value, end of year	\$ 317,191	\$ 8,503,583	\$ 70,895,252	\$ 70,076,711

For the year ended December 31, 2023

	Machinery & Vehicles	Water Infrastructure	2023	2022
Balance,				
beginning of year	\$ 982,650	\$ 12,253,378	\$ 77,628,030	\$ 73,909,419
Additions	66,138	689,540	9,602,077	3,718,611
Disposals & adjustments	(42,800)	-	(42,800)	-
Cost, end of year	1,005,988	12,942,918	87,187,307	77,628,030
Accumulated amortization,				
beginning of year	565,534	4,508,942	15,965,606	14,894,471
Additions	89,345	302,452	1,153,854	1,071,135
Disposals & adjustments	(8,864)	-	(8,864)	-
Accumulated amortization, end of year	646,015	4,811,394	17,110,596	15,965,606
Net book value, end of year	\$ 359,973	\$ 8,131,524	\$ 70,076,711	\$ 61,662,424

SCHEDULE 3

GOVERNMENT TRANSFERS

For year ended December 31	2024 Fiscal Plan (Note 10)	2024	2023
Unconditional			
Community Works Fund - Gas Tax	\$ 68,089	\$ 71,029	\$ 68,089
TransLink - Major Road Network	111,000	115,000	111,000
TransLink - Operation, Maintenance and Rehabilitation	155,000	161,000	155,000
Growing Great Communities	-	-	1,730,000
Small community grants	360,000	401,400	360,000
Other grants	334,155	350,155	81,582
Total unconditional	1,028,244	1,098,584	2,505,671
Conditional			
Canada Infrastructure Grant	729,350	724,146	1,365,994
COVID-19 Emergency Preparedness	62,500	40,000	30,000
Total conditional	791,850	764,146	1,395,994
Total government transfers	\$ 1,820,094	\$ 1,862,730	\$ 3,901,665



SCHEDULE 4

ANNUAL REPORT ON COVID-19 SAFE RESTART GRANT SPENDING (UNAUDITED)

For the year ended December 31, 2024

	2024	2023
COVID-19 Safe Restart Grant		
Balance, beginning of year	\$ 84,043	\$ 812,864
Interest	888	3,957
Total Grant Funds Available	84,931	816,821
Less: Funds Spent	65,336	732,778
Balance, end of year	\$ 19,595	\$ 84,043

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.



SCHEDULE 5

ANNUAL REPORT ON GROWING COMMUNITIES FUND (GCF) SPENDING (UNAUDITED)

For the year ended December 31, 2024

	2024	2023
Growing Communities Fund		
Balance, beginning of year	\$ 1,408,646	\$ -
Grant received	-	1,730,000
Interest	65,703	67,385
	1,474,349	1,797,385
Eligible costs		
Enhancements to Anmore HUB and surrounding area	-	200,000
Ravenswood Drive realignment and tree management	22,753	21,875
Water System Service Planning	1,862	16,864
Ma Murray Lane project	-	150,000
	\$ 1,449,734	\$ 1,408,646
Balance, end of year		

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.





VILLAGE OF
ANMORE



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