







# 2021 ANNUAL REPORT

**FISCAL YEAR ENDING DECEMBER 31, 2021**

Osoyoos

Canada's warmest welcome ®*




## *MISSION STATEMENT*

**To provide quality community services and facilities, which meet the needs of the current and future residents of Osoyoos, in a socially, economically and environmentally sustainable manner.**

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# MAYOR'S MESSAGE

On behalf of Osoyoos Town Council and staff, I am pleased to present the 2021 Annual Report. This report provides the community with an update on projects identified in our 4-year Business Plan.



2021 saw a continuation of the Provincial State of Emergency, which has been in effect since March 18, 2020, making it difficult to engage the public in the usual manner.

In June 7, 2021, Town Hall reopened to the regular 9 – 4 pm hours, and in August the Public was allowed to attend Council meetings in person.

Council has been proactive in meeting with several Provincial and Federal Ministers using video conferencing. Council continues to serve on the Destination Osoyoos (DO) Board, the Okanagan Regional Library (ORL) Board, The Regional District of Okanagan Similkameen (RDOS), Okanagan Basin Water Board (OBWB), International Lake Osoyoos Board of Control (ILOBC), Municipal Insurance Association (MIA), Economic Trust of the Southern Interior (ETSI-BC), and attend all Board and Education meetings at School District (SD) 53.

**Mission Statement**

*To provide quality community services and facilities, which meet the needs of the current and future residents of Osoyoos, in a socially, economically and environmentally sustainable manner.*

As Mayor of the Town of Osoyoos, it is my great privilege to be associated with the Council and staff who are working so diligently to provide the best quality services to our residents, in a fiscally responsible manner.

I would like to acknowledge and thank the many volunteers who have found innovative ways to provide some popular annual events to our community. While many special events had to be cancelled or postponed, volunteers found ways to celebrate safely on a much smaller scale.

Thank you as well to the businesses who made thoughtful adjustments to their premises in order to serve their customers safely. This allowed all of us to shop locally and support our community.

Council strives to ensure that we provide a safe environment, efficiently managed services and an attractive town for both our citizens and visitors.

Osoyoos shall continue to be a transparent, inclusive and progressive community offering **"*Canada's warmest welcome.*"**

*Mayor Sue McKortoff*

# CORPORATE SERVICES

The Corporate Services Department encompasses legislated responsibilities for the Corporate Officer under the *Community Charter*, main reception duties, land issues, Human Resources, Victim Services, Transit, insurance, contract administration, leases, Occupational Health and Safety, Bylaw Enforcement, and records management.

## REGULATORY

### Bylaws

New bylaws for 2021 included:

- Official Community Plan Amendment Bylaw No. 1230.28, 2020
- Zoning Amendment Bylaw No. 1085.132, 2020
- 5 Year Financial Plan Bylaw No. 1371, 2021
- Museum Parcel Tax Amendment Bylaw No. 1300.06, 2021
- Lacey Point Sewer System Parcel Tax Amendment Bylaw No. 1158.05, 2021
- Lacey Point Water System Parcel Tax Amendment Bylaw No. 1156.02, 2021
- Sunnyville Water System Parcel Tax Amendment Bylaw No. 1157.03, 2021
- Zoning Amendment Bylaw No. 1085.133, 221
- Official Community Plan Amendment Bylaw No. 1230.25, 2020
- Zoning Amendment Bylaw No. 1085.127, 2020
- Business Licence Amendment Bylaw No. 1045.37
- Tax Rates Bylaw No. 1372, 2021
- 5-Year Financial Plan Amendment Bylaw No. 1371.01, 2021
- Zoning Bylaw Amendment No. 1085.134, 2021
- Zoning Amendment Bylaw No. 1085.138, 2021
- Official Community Plan Amendment Bylaw No. 1230.26, 2020
- Zoning Amendment Bylaw No. 1085.128, 2020
- Permissive Tax Exemption Bylaw No. 1373, 2021
- Council Procedure Amendment Bylaw No. 1367.01, 2021
- Water Rates and Regulations Amendment Bylaw No. 1355.02, 2021
- Osoyoos Water District Rates and Regulations Amendment Bylaw No. 1357.03, 2021
- Sewer Fees Amendment Bylaw No. 1368.01, 2021
- Sewer Connection and Regulation Bylaw No. 1374, 2021
- Animal Control and Licensing Amendment Bylaw No. 1316.02, 2021
- Municipal Ticket Information Amendment Bylaw No. 1279.16, 2021

### Policies

- Management Compensation for Overtime during Emergencies (FIN-009)
- Working Alone Policy was rescinded and replaced with a Working Alone Procedure
- Street Food Vendor Selection and Approval Policy (PLA-016) was amended
- Proclamations Policy CCL-001 was amended
- Respectful Workplace, Workplace Discrimination, Bullying and Harassment Policy (HR-013)

### Council Meetings

In 2021, Council meetings were streamed through the platform iCompass on the Town's YouTube Channel. The Town's YouTube Channel received 6,336 views for a total watch time of 136.5 hours. The average viewer was between the age of 25-34 years of age, with the next highest percentage being those 35-44 years old.

In 2020, the Province made several Ministerial Orders and Public Health orders that changed the way that local governments conduct business. Several Ministerial Orders were made and altered that exempted local governments from statutory requirements related to the conduct of meetings and public hearings, and passages of bylaws. The legislation gave the Town the ability to exclude the public from the meeting due to the inability to meet the requirements under the Public Health Act and Public Health orders to meet physical distancing requirements.

Due to COVID, Council did not permit the public to attend Council meetings since April 6, 2020. This is because Council Chambers could not meet the Provincial Health Officer's social distancing requirements. This posed a challenge for staff and Council, and several different platforms were used to host electronic meetings. Zoom became the electronic platform of choice, allowing the continuation of Council meetings, special and committee meetings to occur in 2021.

Council Procedure Bylaw No. 1367, 2020 was adopted in November of 2020 and came into effect January 1, 2021. The bylaw moved Council meetings from the first and third Monday of every month to the second and fourth Tuesday of every month.

Council held Public Hearings virtually via Zoom due to the pandemic. The public was unable to attend both Council and Public Hearing meetings due to the inability to meet physical distancing requirements in Council Chambers. The Town held a virtual public hearing for Zoning Amendment Bylaw No. 1085.134, 2021 which attempted to repeal the definition for a recreational vehicle on May 18, 2021. There were 60 members of the public who participated virtually and the Town received 112 written submissions. This was one of the largest public hearings in the past several years.

On August 24, 2021, the public were able to attend in person at Council meetings. Meetings continue to be live-streamed and published on the Town's YouTube Channel through Zoom and the Regular Open meetings are live-streamed on Eastlink's Community Channel.

## Committees & Appointments

Council appointed Councillor Bennett to the Destination Osoyoos Board for the term commencing November 23, 2021 and expiring at the 2023 Destination Osoyoos AGM.

Council appointed Councillor Harvey to the Okanagan Regional Library Board with Councillor Bennett as the alternate.

Council passed a resolution for the 2022 Acting Mayor Appointments from January – October 2022.

**2021 Council Meeting**

| | Committee of the Whole | | Regular Open | | Special | | Public | |
|---|---|---|---|---|---|---|---|---|
| **Meeting Dates** | **# of Minutes** | **Resolution Count** | **# of Minutes** | **Resolution Count** | **# of Minutes** | **Resolution Count** | **# of Minutes** | **Resolution Count** |
| January 12 | | | 61 | 14 | | | | |
| January 26 | 40 | 4 | 76 | 17 | | | | |
| February 9 | 49 | 4 | 65 | 15 | | | | |
| February 23 | 49 | 4 | 54 | 14 | | | | |
| March 9 | | | 117 | 17 | | | | |
| March 23 | 83 | 6 | 60 | 20 | | | | |
| April 13 | 42 | 4 | 162 | 29 | | | | |
| April 27 | 104 | 4 | 71 | 20 | | | | |
| May 11 | | | 67 | 13 | 19 | 4 | | |
| May 25 | | | 62 | 11 | | | | |
| June 8 | 40 | 4 | 48 | 10 | | | | |
| June 22 | 105 | 5 | 167 | 17 | | | | |
| June 24 (AGM) | | | | | 76 | 3 | | |
| July 27 | 18 | 4 | 79 | 14 | | | | |
| August 10 | 122 | 4 | 51 | 13 | | | 25 | 3 |
| August 24 | 69 | 3 | 63 | 16 | | | | |
| September 14 | 29 | 3 | 97 | 21 | | | | |
| September 28 | | | 49 | 10 | | | | |
| October 12 | | | 39 | 11 | | | | |
| October 25 (Budget) | | | | | 101 | 16 | | |
| October 26 | 30 | 3 | 71 | 12 | | | | |
| November 9 | 77 | 3 | 30 | 11 | | | | |
| November 23 | 77 | 3 | 132 | 32 | | | | |
| December 14 | 22 | 3 | 81 | 26 | | | | |

## Other

Council approved the notice of Regular, Committee of the Whole and Select Standing Committee meeting dates for 2022.

Council consented on behalf of the electors of the Town of Osoyoos to the adoption of the Regional District of Okanagan Similkameen Noxious Weed Control Service Establishment Amendment Bylaw No. 2065.02, 2021.

## Bylaw Enforcement

| | Nov | Dec | 4th Quarter Total |
|---|---|---|---|
| **Unsightly Premises** | | | |
| Warnings | 14 | 4 | **18** |
| Letters Issued | 1 | 0 | **1** |
| **Traffic Violations** | | | |
| Warnings | 30 | 38 | **68** |
| MTI's | 0 | 0 | **0** |
| **Animal Control** | | | |
| Aggressive Dogs | 2 | 1 | **3** |
| Unlicensed Dogs | 3 | 1 | **4** |
| Dogs at Large | 12 | 14 | **26** |
| Other animals (cats, etc.) | 0 | 5 | **5** |
| Impounded | 0 | 1 | **1** |
| **Licensing/Permits** | | | |
| Business Licence | 4 | 0 | **4** |
| Building Permits | 2 | 0 | **2** |
| **Good Neighbour** | | | |
| Littering | 0 | 9 | **9** |
| Noise | 0 | 0 | **0** |
| Snow Removal | 0 | 1 | **1** |
| **Sign Bylaw** | | | |
| Unpermitted signs | 3 | 9 | **12** |
| Non-permitted use | 0 | 2 | **2** |
| **Parks** | | | |
| After hours | 2 | 0 | **2** |
| Violations | 0 | 0 | |
| **Zoning** | | | |
| Violations | 0 | 0 | **0** |

In October of 2021, Bylaw Enforcement started reporting to the Director of Corporate Services. In mid-November, staff started keeping weekly statistics of the files. In December of 2021, Grace Elvik was appointed as a full-time Bylaw Enforcement Officer for the Town of Osoyoos.

## FREEDOM OF INFORMATION REQUESTS

In total there were 14 FOIPPA requests received in 2021. All FOI requests have been responded to and completed by the Corporate Services Department.

## HUMAN RESOURCES

The following positions were posted in 2021:

- Fire Chief
- Executive Assistant
- Building Inspector (Cancelled)
- Utility Superintendent
- Operational Services Summer Students (posted twice)
- Senior Planner
- Building Service Worker
- Bylaw Enforcement Officer (posted twice)
- Park Ambassador (posted three times)
- Community Services Program Coordinator
- Community Services Recreation Leaders (posted three times)
- Parks Maintenance Specialist
- Relief Clerk and Relief Program Assistant
- Deputy Corporate Officer
- Labourer I
- Parks Maintenance Specialist
- Planning Technician (Posted twice)
- Training opportunity for an Equipment Operator
- Building Inspector - Fall of 2021 (Posted twice)
- Temporary Full-Time Equipment Operator
- Community Services Administrative Support
- Community Services Assistant Internal
- Community Programmer
- Labourer II
- Relief Recreation Facilities Attendant
- Utility Operator
- Landfill Weigh Scale Clerks
- Community Services Assistant External
- Corporate Services Administrative Support
- Bylaw Enforcement Officers
- Temporary Full-Time Operational Services Clerk
- Planning and Development Services Administrative Support
- Relief Recreation Facilities Attendant
- Relief Staff
- Building Inspector

The following staff were recognized in 2021 for their service and commitment to the residents of the community:

- Jim Zakall, Director of Financial Services – 20 years of service
- Neil Pagett, Senior Building Inspector – 15 years of service
- Dave Stene, Water/Waste Water Operator – 15 years of service
- Sarah Dynneson – Community Program Supervisor – 15 years of service
- Merlin Wimmer – Maintenance Worker – 15 years of service
- John Loura – Utility Person – 10 years of service
- Amy Robinson – Deputy Corporate Officer – 5 years of service

The Deputy Corporate Officer Brianne Hillson was promoted to the Director of Corporate Services (Corporate Officer) effective June 1, 2021.

Corey Kortmeyer started as the new Fire Chief for the Town of Osoyoos on June 7, 2021 and came from Elkford, British Columbia where he served as the Fire Chief for the past 8 years.

Mike Lange started as the Utilities Superintendent for the Town of Osoyoos on August 30, 2021 and came from West Kelowna.

Congratulations to Phyllis Polukoshko who gave her notice to retire in December of 2021. Phyllis was a long-time employee who worked in the Financial Services department for over 15 years and then as a relief clerk in the Corporate Services department.

Council gave pre-budget approval for Mitre Finch HRIS Software. The software will assist the Town to manage their human resource functions and processes more efficiently and enable the Town to move to electronic timesheets.

Amy Robinson started as the Deputy Corporate Officer in the Corporate Services department on October 4, 2021.

Grace Elvik started as a full-time Bylaw Enforcement Officer in the Corporate Services department on December 13, 2021.

## Occupational Health & Safety

The Director of Corporate Services has taken over the contract administration of the Occupational Health and Safety and works with the Town's consultant on health and safety matters for the Town. This includes investigating work safe injuries, coordinating health and safety crew talks and education and general oversight of the contract.

The Director of Corporate Services worked with the Town's Occupational Health and Safety Consultant in organizing staff training, training software, and developing the Town's Communicable Disease Exposure Control Plan.

Staff received training in December on Fall Protection, Working Alone, the Town's Communicable Disease Exposure Control Program and Working Alone.

## Professional Development

- The Director of Corporate Services is a member of the Municipal Insurance Association Claims Advisory Committee.
- The Director of Corporate Services took the following courses in 2021:
    - Corporate Officer Nuts & Bolts Annual Municipal Report
    - Freedom of Information and Protection of Privacy Advanced Webinar
    - Best Practices to Manage Your Boards and Commissions
    - Information Officer Refresher Training
    - Managing People in Local Government Organizations (MATI 207)
    - Local Government & Governance
    - Public Sector Human Resource Management
    - Young Anderson Annual Local Government Seminar
    - Lidstone Local Government Seminar
- The Director and Deputy Corporate Officer attended the Corporate Officer Virtual Forum
- The Director and Deputy Corporate Officer attended the Property Record and Building Permits, Records Management and FOI Aspects Webinar
- The Deputy Corporate Officer took Local Government Policy Analysis through Capilano University.

## INSURANCE

Staff renewed the Liability and Property insurance in January 2021. MIABC provides Town with liability insurance, and CAPRI Insurance provided the Town's property insurance in 2021.

Six new liability claims were received in 2021 and were forwarded to MIABC, who handles all claims for the Town.

Council accepted Municipal Insurance Association (MIABC) bid for Property, Business Interruption & Crime and Accidental Death and Dismemberment for the period December 31, 2021 to December 31, 2024 with a $5,000 deductible.

## LAND ISSUES

### Boundary Expansion

At the Regular Open Meeting of June 22, 2021 Council directed staff to proceed with two separate Alternative Approval Process of the electors for the Town of Osoyoos for an extension of the Town of Osoyoos Municipal boundary in order to annex the following properties into the Town of Osoyoos:

- Lot 10A, Plan KAP1958, Land District Similkameen Division of Yale, District Lot 100, Except Plan H95 also known as the civic address of 5221 Lakeshore Drive.
- Lot 1 Plan KAP36420, District Lot 43 100, Land District Similkameen Division of Yale
- Lot 2 Plan KAP36420, District Lot 43 100, Land District Similkameen Division of Yale
- 9211 & 9209 87th St – Lot A, Plan KAP22765, District Lot 2450S, SDYLD, Portion L 509
- 9215 87th St – Lot B, Plan KAP29887, District Lot 2450S, SDYLD
- 9223 87th St – Lot A, Plan KAP29887, District Lot 2450S, SDYLD
- 9227 87th St – Lot 1, Plan KAP4838, District Lot 2450S, SDYLD, Portion L 509
- 9425-87st- Lot 1 Plan KAP60712, District 2450S Land District #54

Council established the Elector Response form to allow multiple elector responses with a deadline to receive responses as Monday, August 9, 2021 at 4:00 PM and determined the total number of electors for the Town of Osoyoos in which the

approval process applies is 4,313. No Elector Response forms were received for either of the two proposed boundary alternative approval processes. Council passed a resolution to petition the Minister of Municipal Affairs to extend the boundaries of the Town to include the properties above and confirmed that the all-relevant legislative requirements pertaining to a municipal boundary extension have been completed.

The Ministry of Municipal Affairs confirmed the boundary extension for the Town of Osoyoos with copies of the new Order in Council (OIC) No. 631-2021 which was approved and ordered on November 22, 2021. The OIC issued two sets of Letters Patent. One which amended the Town of Osoyoos municipal boundaries to include the three parcels adjacent to the south-eastern (Lakeshore Drive) boundary and five parcels adjacent to the north-western boundary (87th Street) and includes a map "Schedule 1 to the Letters Patent of the Town of Osoyoos" which describes the new boundaries. The second Letters Patent are for the Regional District of Okanagan-Similkameen which formally transfers the jurisdiction for service in the area of the boundary extension from the RDOS to the Town of Osoyoos.

## LEASES & AGREEMENTS

### Boundary Expansion

- Council approved the Osoyoos Airport Construction Management Agreement between the Osoyoos Airport Development Society and the Town of Osoyoos. Councillor Harvey and Director MacKay have been appointed to the Project Management Committee.

- Council awarded the contract for the supply and construction of the Weigh Scale and Associated Site Works to Newport Structures Ltd. and Metler Toledo in the amount of $246,044.00 for the works specified in the RFP documents.

- Council awarded the contract for the Desert Park RV site upgrade project to Ondrus Construction Ltd. for the price of $106,465 plus applicable taxes for the works specified in the RFP document.

- Council approved a one-year extension for the Fire Protection Mutual Aid Agreement with the RDOS and its member municipalities, Hedley Improvement District, Oliver Fire Protection District, Osoyoos Rural Fire Protection District.

- The Information Sharing Agreement between the Town and ICBC was renewed for another two years on June 9, 2021. The agreement allows ICBC to disclose vehicle licence information and registered owner information for the purposes of collecting fines, assist in investigation of municipal bylaw infractions and to enforce parking violations once a violation ticket has been issued.

### Leases

- Council approved the lease with Desert Sun Counselling and Resource Centre at the Regular Open Meeting of January 12, 2021. The lease was for a three-year term with an initial rental rate of $800 per month. In years two and three of the remainder of the term, the rent will increase by 2%. The rate works out to $10.49/square foot and includes the use of shared space with the Town. Desert Sun Counselling pays a portion of the natural gas and electrical utilities based on the square footage they occupy.

- Council approved the lease with Sunwest Investment Corporation at the Regular Open Meeting of April 27, 2021 for a portion of the Desert Sun Rise Marina. The lease was for a three-year term with a rate of $8,000 per year.

- The Chief Administrative Officer signed a four-month lease agreement with the property owner of 7808 Spartan Drive. The land is leased for the purpose of a day-use boat trailer parking lot for the community and is funded through the RMI program at a rate of $4,000 for the term.

- Council approved the lease with the Osoyoos Junior Hockey Inc. for the purpose of operating a "Junior B" hockey team for a one-year term at a rate of $500 per game, and an additional fee of $250 per month for the operation of the concession.

- Council authorized and approved a partnering agreement between the Town of Osoyoos and the Desert Park Society. Council gave notice of their intent to provide assistance to the Desert Park Exhibition Society under the terms of a partnering agreement by leasing the property described in the agreement to the Society at less than commercial rates ($1.00 per year plus an additional $603.13/month as described in the agreement) for the purpose of carrying on equestrian and related recreational activities, including horse training, equestrian events and boarding of horses and the daily rental of RV parking stalls primarily in association with equestrian activities at the site to meet the Society's obligations under the agreement and to support its goals and objectives.

## License to Use

- A License to Use the Airport lands was granted to Wine Country Racing Association, Penticton Model Airplane Club and Osoyoos Model Aviation Club each for a one-year term.

- A License to Use Agreement was approved with the Osoyoos Traditional Archery School for a three-year term from January 1, 2021 – December 31. 2023 at a rate of $150/year.

With the help of the Corporate Services Admin Support, the Deputy Corporate Officer is working to ensure that all agreements, licence of occupation, and other agreements are filed and tracked in a system that will ensure efficient and effective contract management. Staff will be monitoring contracts regularly to ensure that if renewals are required, there is adequate time to prepare the agreements and obtain Council approval if needed.

## RECEPTION

The following statistical information breaks down the type of interactions the Corporate Services Admin Support had with members of the public in 2021:

The Corporate Services Administrative Support also supports the Bylaw Enforcement Officer in processing Municipal Information Tickets (MTI).

| In Person | 1st Quarter Total *** | 2nd Quarter Total | 3rd Quarter Total | 4th Quarter Total | Total |
|---|---|---|---|---|---|
| Bill payments | 19 | 823 | 203 | 21 | 1066 |
| Early Water | 19 | 7 | 0 | 0 | 26 |
| Pet licences | 32 | 41 | 9 | 14 | 96 |
| Garbage tags | 14 | 34 | 55 | 41 | 144 |
| Complaints | 3 | 21 | 20 | 15 | 59 |
| Deliveries/Couriers | 27 | 57 | 46 | 60 | 190 |
| *Transit | 10 | 6 | 0* | 10 | 26 |
| **MTI Payments/Disputes | - | - | 31 | 4 | 35 |
| General enquiries | 88 | 217 | 186 | 156 | 647 |
| Redirects | 18 | 41 | 34 | 42 | 135 |
| **Total In Person** | 230 | 1247 | 584 | 363 | 2424 |
| **Phone** | 1st Quarter Total | 2nd Quarter Total | 3rd Quarter Total | 4th Quarter Total | Total |
| Landfill/Garbage/Recycling | 50 | 86 | 126 | 86 | 348 |
| Bylaw/Complaints | 20 | 55 | 69 | 42 | 186 |
| Property tax/Utilities | 10 | 174 | 164 | 42 | 390 |
| Streetlight outage | 2 | 2 | 7 | 5 | 16 |
| General enquiries | 86 | 202 | 298 | 163 | 749 |
| Redirects | 391 | 609 | 359 | 442 | 2424 |
| **Total Phone** | 559 | 1128 | 1023 | 780 | 4113 |

*Transit wasn't kept in the 3rd quarter, but will resume for fourth quarter

**MTI/Disputes added in 3rd quarter

*** Quarter 1 stats started on February 15, 2021

Town Hall changed the hours that it is open to the public as of June 7, 2021. Town Hall is open from 9:00 am – 4:00 pm Monday – Friday excluding statutory holidays.

## RECORDS MANAGEMENT

The Corporate Services Admin Support scanned all Town Bylaws into the Town's electronic records system to ensure that the Town has a copy of all bylaws since the Town's incorporation. Staff have started to scan minutes into the Town's electronic management system. Once that process is complete, the bylaws and minutes will be sent away to be bound.

In December of 2021, the Deputy Corporate Officer and the Corporate Services Administrative Support provided training for new hires. The training encompassed the Town's records management system, website training.

Corporate Services staff will be developing a training program and potentially coordinating quarterly meetings with front line staff.

## TRANSIT

The Director attended a video conference call with BC Transit, the Regional District and other municipalities in our area. The meeting was on the South Okanagan Transit Future Action Plan. BC Transit will be conducting stakeholder engagement in the upcoming months to ensure that the priorities outlined in the plan align with the needs of our region.

Residents may have seen the new bus that allows for an increased capacity to carry passengers on route 40 – Osoyoos/Penticton and route 41 Osoyoos local. The larger buses support enhanced requirements for customers to maintain physical distancing on busses where possible.

The Director of Corporate Services monitors the Victim Services contract. The Town has an agreement with the Community Safety and Crime Prevention Branch, Ministry of Public Safety and Solicitor General to provide Victim's Services Program in Osoyoos. The Town has two contractors who perform the duties and responsibilities of the program in the Osoyoos area.

Staff finalized the 2021-2022 funding agreement with the Community Safety and Crime Prevention Branch for Victim Services programming and agreements with the Victim Services Manager and Worker for the 2021-22 year.

Staff have been continuously looking at the possibility of making Victim Services a regional service between the Town of Osoyoos, Town of Oliver, Regional District and Osoyoos Indian Band. Both contractors who provide the Victim Services function for our region have contracts with the Town of Osoyoos and Town of Oliver. If Victim Services became a regional service, it would cut down on administration costs, provide more stability for the contractors and be better funded, commensurate with calls for service, to provide this important service to the residents in our region.

## VICTIM SERVICES

| Calls for Service | Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | % of Files |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Osoyoos | 52% | 62% | 62% | 52% | 34% | 29% | 90% | 54% | 44% | 75% | 36 % | 58% | 54% |
| RDOS | 38% | 5% | 0% | 15% | 18% | 15% | 4% | 8% | 13% | 25% | 21 % | 0% | 14% |
| OIB | 5% | 0% | 8% | 13% | 14% | 31% | 0% | 4% | 6% | 0% | 0% | 0% | 7% |
| Lake | 0% | 0% | 23% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 2% |
| K/B | 0% | 11% | 8% | 6% | 7% | 6% | 2% | 0% | 0% | 0% | 21 % | 25% | 7% |
| OOJ* | 5% | 17% | 0% | 15% | 27% | 18% | 4% | 33% | 38% | 0% | 21 % | 17% | 16% |

*Out of jurisdiction are clients who live in the area but the crime occurred in another jurisdiction.

# FINANCIAL SERVICES

The Finance Department's responsibilities and authority come from legislation mandated by the Community Charter, Provincial and Federal Statues and Municipal Bylaws.

## THE DEPARTMENT'S MAIN GOALS ARE

- To provide excellent financial services to the citizens of Osoyoos, Town Council, staff, visitors and external agencies.
- To provide sound and timely financial advice to Council and the administration to assist in making the best decisions on behalf of the citizens of Osoyoos.
- To safeguard the assets of the Town of Osoyoos.

## FUNCTIONS OF THE FINANCE DEPARTMENT

- Preparation and monitoring of the Five-Year Financial Plan and the Annual Financial Statements.
- Preparing and interpreting interim financial statements.
- Levying and collecting municipal taxes and utility fees.
- Processing accounts payable, receivables and payroll.
- Maintaining & updating cemetery records.
- Developing and maintaining financial systems.
- Borrowing and investing surplus and reserve funds.

Total revenues generated in 2021 from the sale of land &/or services, taxation, grants, fees and other sources totaled $15,738,529, less expenses of $12,324,172, for a net revenue of $3,414,357.

- Net Financial Assets $9,461,794 increased by $291,175 in 2021.
- 2021 saw a 2.40% increase to municipal taxes, a $11.80 increase to residential water user fees, a $14.65 increase to residential sewer user fees and a $29.80 increase to garbage and recycling fees.
- The Town of Osoyoos received a number of grants in 2021 and include:
  - RMI $424,253
  - Community Works Fund $550,945
  - Small Comm. Grant $500,000
  - Federal Grants in Lieu $13,912
  - Canada Summer Jobs $25,536
  - Provincial Street Lights $2,233
  - OBWB Sewer $16,401
  - Rural Twinning Grant $1,527,167

All statutory requirements were met in 2021.

A copy of the 2021 Audited Financial Statements is located under the Financial Statements section of this report.

# FIRE DEPARTMENT



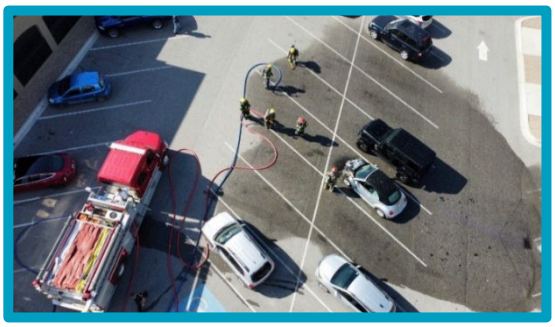
## INCIDENT RESPONSES

In 2021 Osoyoos Fire Rescue attended 274 emergency incidents, the largest call volume since our inception. These call-outs took 2,483 personnel hours to mitigate.

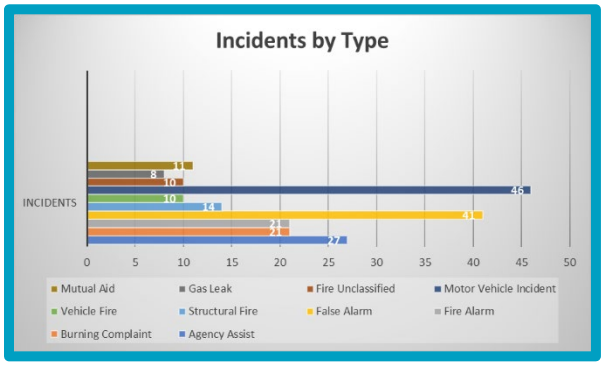



## SAFETY PROTOCALS

The on-going Covid-19 pandemic changed how we have traditionally responded to emergencies. The safety protocols were a constant inconvenience, however to protect our first responders for occupational health and safety and our customers' well being, it was a small price to pay. Although we had members that contracted Covid-19 the health and integrity of the crew remained in operational readiness.



At the beginning of the year, our crews responded to a structure fire. During initial fire suppression a rescue was conducted for a homeowner trapped inside the building. The homeowner was located in the involved structure and removed to safety. The patient was immediately rushed from the scene to higher form of care. The patient sadly succumbed to the injuries sustained in the fire. This emergency call-out continues to have lasting impacts on our crew. As a team, we continue to work through this aftermath of this event. The Chiefs continue to ensure those members on scene that day remain mentally strong and emotionally sound.




## WILDFIRE SEASON

The spring in Osoyoos was warmer than normal. We also experienced higher than normal drought codes for the region. This caused us to have an unusually dry spring. We also experienced an



unprecedented heat wave. These factors lead to an early onset of a wildfire season. The climatic conditions of the area increased the threat to aggressive fire behaviour in the Okanagan. The regions wildfires started early. In the Regional District of Okanagan Similkameen there were a total of 74 wildland fires across the region. The first fire was recorded on April 4 and the last was September 9, 2021. The K52061 fire started on July 19, 2021 and was named the Nk'Mip Fire. It started in Oliver and spread into the town of Osoyoos on July 23, 2021. The Nk'Mip Fire burned over 19,335 HA and remained one of the largest wildfires in our region. This fire caused emergency tactical evacuations across the region and placed numerous Osoyoos residents on evacuation alert or order. This event was mitigated in collaborative efforts by many stakeholders in and around our community. The community support during this time was amazing and equally heartwarming. It made for very long days for those volunteers on "the front line"

## NEW EMPLOYEES

In the Summer of 2021, we hired a new Fire Chief, Corey Kortmeyer.



## EQUIPMENT

Two fire department vehicles were ordered in 2021, with an expected delivery date in 2022. Brush 191 is a response vehicle for wildland interface fires. Tender 191 is a water tender used to shuttle water to emergency scenes requiring a reliable water source.

## TRAINING

In 2021 Osoyoos Fire Rescue members participated in 133 training sessions, which comprised of 5035 hours of training time by our professional paid-on-call volunteer firefighters. During this time six members completed their NFPA 1001 Firefighter I and II competencies through our training program.



In 2021 Osoyoos Fire rescue faced challenges and adversity unprecedented since our inception. We stood with a strength and a tenacity that allowed us to successfully manage a difficult year. Osoyoos's paid-on-call professional volunteers displayed courage, bravery and a time commitment that needs to be recognized. 2021 was a year that Osoyoos Fire Rescue will not soon forget.

# PLANNING AND DEVELOPMENT SERVICES

Responsibilities of the Department of Planning and Development Services include:

- Customer services and inquiries.
- Land use planning, growth management, urban design, parks and trails planning, environmental protection, affordable housing, and special project management.
- Maintenance of Town Official Community Plan (OCP) and other bylaws for land and water zoning, land use procedures, subdivisions, building construction, signage, soil removal and deposit, DCCs, street naming and addressing, and business licensing.
- Applications for OCP amendments, ALR exclusions, re-zonings, subdivision approvals, building design and riparian development permits, building construction and sign permits, water and sewer connections, and collecting DCCs, securities and other fees.
- Community and inter-municipal business licensing.
- Building permit processing, plan reviews and inspections; annual fire safety inspections and follow ups were turned over to the Osoyoos Fire Department.

Following are highlights of Planning and Development's work achievements and projects for 2021.

## PLANNING

### South East Meadowlark Development Area

Development applications to allow for implementation of phases 2 & 3 of the Meadowlark Plan were approved by Council in 2021.

In addition to single family homes, the proposals included secondary suites, duplexes and ground level entry ranchers. The variety of homes will help provide much needed housing options for the community.

## SPECIAL PROJECTS

### Official Community Plan Review

Town staff continued working with Urban Systems staff to complete the Town's new OCP for approval by Council in the spring of 2022.




### Climate Action Revenue Incentive Program (CARIP) Reporting

The Town prepared its annual CARIP public report as required by the Province, summarizing actions taken in 2020 and proposed for 2022 to reduce corporate and community-wide energy consumption and greenhouse gas emissions (GHGs).

### Osoyoos Airport Development Improvement Project and Agreement with the Osoyoos Airport Development Society

The Director worked with the CAO and the Director of Operational Services on the preparation of an Airport Development Management Agreement to be implemented with OADS.

## ORGANIZATIONAL

The Director continued as Town representative on the Technical Implementation Committee (TAC) for the South Okanagan Regional Growth Strategy (RGS), including their recent focus on a 5-year Strategic Review.

## DEVELOPMENT MANAGEMENT

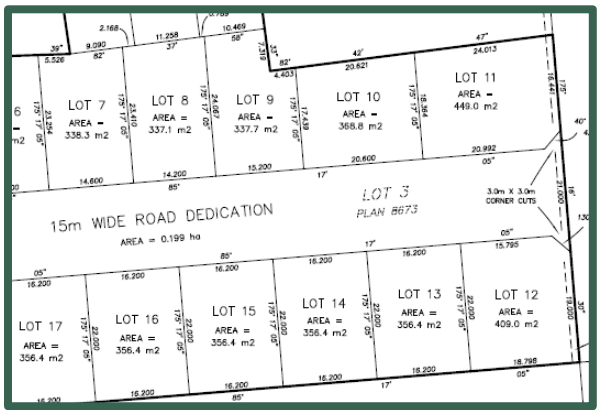
The following applications were processed in 2021:

### Subdivision Applications and processes:

- **S19-01 3810 Lobelia Drive.**
  The Director issued a preliminary layout review letter for approval of a 15-lot subdivision in June of 2019. The developer started the onsite works in 2021, expectation to complete in 2022.

- **S20-02 10129 74th Ave.**
  Phase 2 of Meadowlark – 26 lot subdivision. This development continued with installation of services late in 2021; subdivision approval expected summer 2022.

- **S20-03 Sawgrass**
  Proposal to subdivide into 3 lots in order to proceed with a new strata subdivision has been signed off and the strata subdivision is now underway.




### Zoning Bylaw Applications

- **Z19-11 10189 74th Avenue.**

Phase 2 Meadowlark, rezoning was approved by Council in 2021.

- **Z19-12 10105 74th Avenue.**

Phase 3 Meadowlark rezoning proposal was approved by Council.

- **Z20-02 5601 Lakeshore Drive**

Rezoning from C4 to R7 in order to accommodate 63 multi-family units in 3 buildings. Included an amendment to the OCP was approved by Council.

- **Z21-01 8000 Cottonwood**

Rezoning from CD7 to CD 11 to allow for a total of 56 mix of residential units in the form of a mix of single-family homes, townhomes and a condominium complex.

- **Z21-02 Outdoor Recreation**

Text amendment to add outdoor recreation to the M1 zone.

- **Z21-04 Olympic View Drive**

Rezoning from R1 to R3 to allow for a development with a mix of single family and two-family homes.

- **Z21-07 51st Amend M3 zone**

Text amendment to the M3 zone to allow for a self-storage facility**.**

- **Z21-08 6828 89th Street**

Rezoning proposal to allow for 5 townhomes facing Nighthawk and a 40-unit condominium building on 89th with a restrictive covenant on title to maintain the condos as rental units for a minimum of 10 years.



### Development Permit (DP) Applications

- **Form and Character (DP20-02 & DP 20-02) Meadowlark Phases 2 & 3:**

Processing of DP's as required for housing in the South East Meadowlark Plan area was completed as part of the rezoning processes.

### Development Variance Permit (DVP) Applications

- **DVP 21-01 39 Harbour Key Drive**

Council approved a variance for reduction in the rear yard setback for a covered patio.

- **DVP 21-02 Meadowlark Plan Area**

Council approved a reduction in the width of a road right of way from 16 m to 15 m to allow consistent development within the Meadowlark Plan Area.

## Building Inspections

101 building permits were issued for a total construction value of $30.5 million:

- 6 new single-family homes with suites
- 14 new single-family homes
- 9 secondary suite renovations/addition
- 29 interior renovations/alterations/sunrooms
- 1 mercantile building with upper suite
- 4 new commercial/ commercial kitchen/ alteration
- 2 park model siting's
- 2 demolition
- 9 Peanut Lake Villas
- 2 fire/flood repair
- 11 swimming pool/decks/outdoor structures
- 4 exterior alterations
- 5 new accessory building/alterations
- 2 retaining wall
- 1 fruit stand addition

## Fire Inspections

- In 2021, fire inspections were completed by the OFD with support from the Building Official.

## Sign Permits

- 5 sign permits were issued in 2021 for a fee value of $375.00.

## Soil Deposit and Removal Permits

The Director issued 3 soil permits:

1. Deposit: 10129 74th Ave
2. Removal: 9420 115th Street
3. Moved: 3600 Sawgrass Drive

## Records Management

A large format scanner was purchased in 2019 to start scanning in-house rather than sending the permits out for scanning. Staff continued scanning older permits and files throughout 2021.

## BUSINESS LICENCING

- 399 renewed municipal business licences were issued for a value of $36,350.00
- 55 new municipal business licences were issued for a value of $3,877.02
- 31 renewed inter-community business licences were issued for a value of $4,650.00
- 4 new inter-community business licences were issued for a value of $600.00



## PERSONNEL

Gina MacKay continued as Director of Planning and Development Services, along with Neil Pagett as Senior Building Inspector, Amy Robinson worked on the team as the Departmental Clerical Assistant until the fall of 2021 following which Claudia Lenz assumed the responsibilities of the Clerical Assistant. Leah Curtis joined the team in November as the Planning Technician



# OPERATIONAL SERVICES

The Operational Services Department's main areas of responsibilities are:

- Operations and maintenance of the community's
  - Domestic water system
  - Wastewater collection and treatment systems including storm
  - Road network
  - Multi-use pathways
  - Green spaces, including parks
  - Municipal facilities
  - Osoyoos and Area Sanitary Landfill
  - Community Airport
  - Town Fleet including Fire Department
- Operation and maintenance of the Agricultural Irrigation System (South Okanagan Lands Irrigation District (SOLID) System)
  - District 8 – North of the Community
  - District 9 – South of Community

## Operational Services 2020

### ROADS

- Completion of capital Improvements to Vedette Drive
- Completion of retaining wall work on Heron Lane
- Completion of retaining wall repairs to Cottonwood Area from 2018 freshet.
- Completion of Multi-use path on Highway 3 from Cottonwood Drive to Lakeshore
- Responded to public concerns over potholes, sightlines, boulevard maintenance including street trees, and regulatory and informational signage.



### PARKS

- Completion of summer washroom facility at Osoyoos Park, end of Cottonwood Drive
- Responded to requests over vandalism and park usage.

### LANDFILL

- New operations contract issued to Whissell Waste Solutions for a ten (10) year term.

### FLEET

- New street sweeper received and put into service, Unit 2020-01
- One (1) new light truck received and put into service Unit 2020-03
- One (1) new flatbed trailer received and put into service, Unit 2020-04




### WATER

- Completion of Surface Water Assessment of Osoyoos Lake for domestic purposes.
- Replace of a section of water main on Vedette Drive as part of road improvements.
- Installation of new water service for ongoing development
- Continued repairs of water services lines and main line breaks.

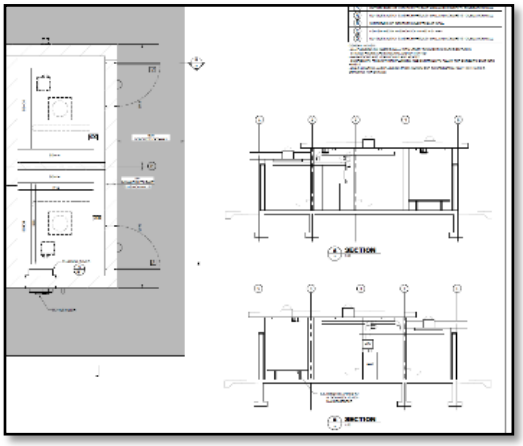
### WASTEWATER (SANITARY SEWER)

- Completion of Operation and Maintenance Manual for the Wastewater Treatment Lagoons (WWTL)
- Inspected floating intakes for storage cell # 1 and cell # 2 at the WWTL

# Operational Services 2021 & 2022

## ROADS

- Working on an Active Transportation Network Plan for the community
- Preliminary design work for five (5) sections of high priority road.
- Creation of a new pedestrian only plaza on 85th Street north of Highway 3.



## PARKS

- Started the design work of new washroom facility at Legion Beach.
- Installation of new gates for Boat Trailer Parking Lot on Bayview Crescent
- Working toward the installation of a new accessible access point at the south end of Gyro Beach.
- Planning for the demolition of the Old Museum site next to the senior centre.
- Improvements to Osoyoos Park to support the recently installed washroom facility.

### Operations

Additional fulltime equivalent (FTE) for the Parks Department.

## LANDFILL

- Completion of a new scale and office.
- Development of a compost facility Operation & Maintenance Plan.
- Review and update the Town's Solid Waste Bylaw.
- Plan for site changes at the Osoyoos Sanitary Landfill to better serve users.

## FLEET

- Planning for the purchase of five (5) pieces of equipment to replace existing aging equipment.

### Operations

Training for mechanic in Emergency Vehicle Technician (EVT) to support Fire Department Operations

New aerial unit received and put into service, Unit 2021-01.

New crew cab light truck received and put into service, Unit 2021-02.

New (replaced a self-propelled mower) tow behind mower deck for tractor received and put into service, Unit 2021-03

New light truck received and put into service, Unit 2021-04.



## WATER

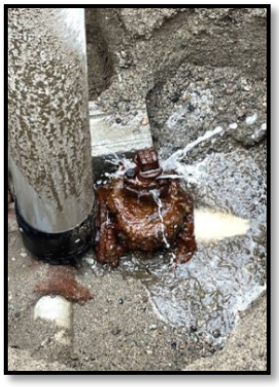


- Installation of domestic water mains to the south of the community to remove domestic users from the Agricultural Irrigation System.
- Installation of a new water main under Osoyoos Lake at the narrows to provide capacity and redundancy to the domestic water system.
- Ongoing improvements to the Supervisory Control and Data Acquisition (SCADA) systems.
- Application to the Province for grant funding for the design and construction of a water treatment plant to address manganese in the water system.
- Review and plan for the installation of water meters on all domestic services.
- Development of a Water Master and Asset Management Plan.
- Planning for the installation of standby power generation at key water facilities.

## Operations

Hired a new Utilities Superintendent

Planning for a new Operation Technician position



## WASTEWATER

- Completion of the relocation of the Wastewater Pump Station on Bayview Crescent
- Started the design process for the replacement of a Wastewater Pump Station on Gala Crescent.
- Updating and installing additional groundwater monitoring wells for the Town's spray effluent system.
- Ongoing improvements to the Supervisory Control and Data Acquisition (SCADA) systems.
- Development of a Wastewater Master and Asset Management Plan.
- Review, design and upgrading our WWTL for the use of Sodium Hypochlorite as a disinfection product.

## Operations

Hired a new Utilities Superintendent

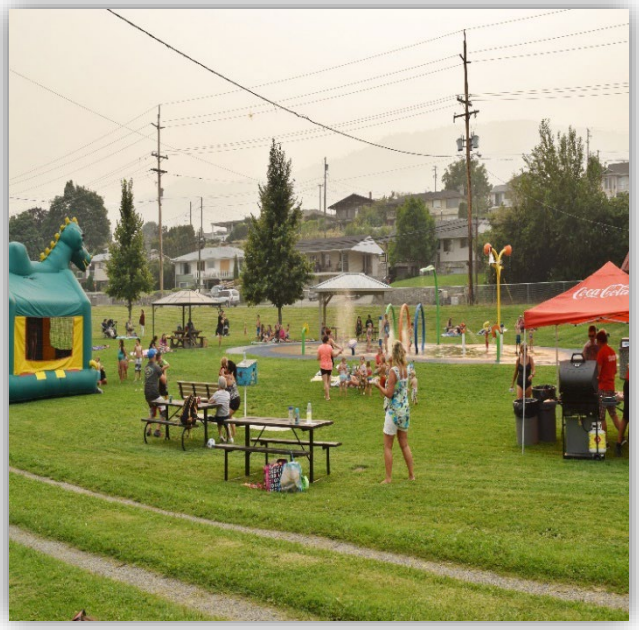
Planning for a new Operation Technician position



# COMMUNITY SERVICES

The Community Services Department develops programs, coordinates special events, participates in council appointed committees and manages facilities for the Town of Osoyoos. This past year has been busy and we were rewarded with many improvements including new programs and community events. 2021 was a year of ups and downs as we worked through the pandemic and the extraordinary adjustments that the community and the department had to endure.

The Sun Bowl Arena hosted a number of tournaments, figure skating camps, hockey camps and the community's Junior "B" team – The Osoyoos Coyotes. Thank you to Osoyoos Rotary for sponsoring our public skating. We are very proud of our facilities and work diligently to ensure we provide exemplary service to our patrons.



The Community Services Master Plan will soon need to be updated as it was completed in 2014 and we have addressed many aspects of the plan. We have also made strides to improve the Sun Bowl Arena while following the facility life cycle assessment that was completed in 2019. Another planning document that has been beneficial to the community is the accessibility audit that was completed in 2013. This document highlights areas in the community that addresses improvements for accessibility. The Accessibility and Age Friendly Committee is reviewing this document and the need to update or complete a new study. The following are highlights for 2021.

## ADMINISTRATION

- Staff negotiated a new licence of occupation with Desert Park Exhibition Society. We also presented a plan to Council for rv site improvements as part of the annual budget process. Following the approval, a request for proposal was developed and released as part of the project upgrade.
- The Community Services Department organized a number of committees throughout 2021. These committees include: the Age Friendly and Accessible Committee, the South Okanagan Aquatic Feasibility Committee and the Community Services Advisory Committee. These committees have members of Council, Interior Health, School District #53 and representatives from the Town and the Regional District. Most of these meetings were held virtual via zoom.

- The Accessibility and Age Friendly Committee and volunteers from Pioneer Walkway finalized the design and location for a scent garden. The garden will be located near the gazebo.



- The West Bench Dog Park Committee completed its term. We would like to thank the contributions of the committee members, especially the efforts put forward by members of the public. Thank you to Bev Bidinoff and Elizabeth Burnett.
- We received a Canada Summer Jobs grant to subsidize 9 summer jobs (5 community services, 3 operational services and 1 bylaw). The grant approved 75% of the minimum wage and our final claim was over $25,000.
- We received our final portion of the Community Energy Leadership Program grant of $24,360 which was part of the direct digital controls at the Sonora Community Center.
- Community service grants program received over $100,000 in requests. Council approved grants of just under $59,000. These grants assisted non-profit groups to host events, offset insurance costs and complete one-time projects
- Staff completed a number of requests for proposals including: marina management, electric ice re-surfacer, Desert Park RV Site upgrade, and the South Okanagan Aquatic Center Feasibility study.
- Interior Health hosted a mass immunization clinic at the Sonora community Center.
- Desert Pickleball Club was formed and registered as a non-profit society.
- Staff took part in the British Columbia Recreation and Parks Association virtual conference on May 4-6. Over 500 delegates, representing 90% of all municipalities took part across the province.
- Rheanna Harfmann returned as our summer coordinator for the Cactus Kids Day Camp.
- Staff conducted our annual ice users meeting to work out potential schedule issues and to inform our major users of the Covid protocols and Town expectations.
- We met with Lise Olsen from UBCO to discuss a new program for children who reside in the South Okanagan who are dealing with neurovascular disorders. This program did not get off the ground due to Covid, but it is being reviewed for future programming.
- We offered our annual membership sale the week of September 13-20. We sold over 3,000 memberships during the year. This includes one month, three-month, six month and one year.
- Staff continuously updated signage, connected with user groups who utilize Town facilities and provided up to date guidelines in relation to Covid 19 guidelines.

- All Town staff took a mandatory training session with our OHS consultant, Talus Safety, to review the Town's Communicable Disease Exposure Control Plan and to review the new working alone policy.
- We were very excited to have new staff in place.

  Allie Traynor – Community Programmer

  Lauren Oshaski – Community Services Assistant.
- The community bus became available for rentals and was used by a number of local charities and non –profit groups.
- We produced our annual winter activity guide in-house.



## FACILITIES PARKS & GREEN SPACE

- The Desert Sunrise marina opened on April 1 at full capacity with a waitlist.
- Weight room was used extensively. During the pandemic we had a restriction for number of patrons and after every use it was cleaned and sanitized. We adapted with the restrictions as they changed throughout the year.
- The Sun Bowl arena closed at the end of March and re-opened on July 26. We had a busy schedule in August with a number of summer camps.
- Real Ice system worked well at the Sun Bowl arena. We will need to learn how to operate the system more efficiently in order to garner the energy savings.
- The skate sharpening room opened October 1 at the Sun Bowl Arena.
- Mass immunization clinic was located at Sonora Community Center and started April 1. The clinic operated numerous days throughout the week.
- Renovations were completed in the men and ladies' washrooms on the main floor at the Sonora Community Center.
- New outside entrance door to the weight room was installed in April.
- Received new adaptive equipment (Vita-glide) for the weight room. This was part of the upgrades related to the Accessibility Committee.
- The splash park and dog park gazebos were completed in July.
- Elections Canada booked the Sonora Community Center for advance polls and for the general election on September 20.

## PROGRAMS AND EVENTS

- Public Skating was very popular at Sun Bowl Arena.
- Pickleball can no longer be considered a fad as it became one of the most popular activities at the Sonora Community Center.
- Osoyoos Hockey Camp and the Sun Bowl Figure Skating Camp held their annual summer events at the Sun Bowl. Old timer's hockey was held on Sundays and we had numerous private rentals.
- "Jingle Bell Rock Out" was held on Saturday, December 18 at the Sun Bowl Arena. Excellent turn out and was a fan favorite.




- We received a grant for $1000.00 from BCRPA/Province of BC to put on Family Day activities. We handed out 36 activity kits to families and we also held two family day public skating sessions.
- The Sonora Community Centre programming included: a third yoga class and our children's programs ran at full capacity.
- We held a Spring Break Camp with updated guidelines, protocols and restriction at full capacity.
- Spring programs included blast ball, parkour and gymnastics, outdoor fitness classes and yoga.
- Fitness classes were full and took place outside (Function Blast and Zumba).

- A huge thank you to all of our community volunteers! In lieu of our annual volunteer recognition luncheon volunteer award nominees and winners were recognized in the April 21 edition of the Times-Chronicle.
  **New Building Project** - Osoyoos & District Museum and Archives
  **Outstanding Community Group** - Pioneer Walkway Volunteers
  **Outstanding Individual Volunteer** - Larry Stone
- Osoyoos Market on Main hosted its first Farmers Market on May 8 from 9am -1pm at Town Hall Square.
- Story walk boards were installed on the Canal Trail. This was an excellent opportunity to enjoy the trail and take in a great story. Families enjoyed this amazing outdoor activity.



- We organized the Cactus Kids Day Camp, a Tykes Camp for preschoolers and an Xplore Sports Camp with priority to Osoyoos and RDOS Area “A” residents. Kudo to the leaders who did an amazing job.
- Summer programming included outdoor FunctionBlast classes.
- Beach volleyball was held once again at Gyro Park and they had an incredible turn out. Kudos to the Barsch’s as this continues to be very popular.
- Water Waves Aquatics offered swimming lessons in the lake. Classes were full and eventually we had a wait list.
- Music in the Park started on July 16, but did not stay for the season due to Covid restrictions. Kudos to the three amigos.
- Fall leisure guide and winter program and activity guide was developed and produced in-house.
- We offered a wide variety of programs in the Fall including archery, learn to run with the Desert Valley Running Club, fitness classes, indoor volleyball and a number of drop-in sports including Pickleball and floor hockey.
- Indoor Adult Volleyball League started Sept 22. Total of 10 teams registered with 2 teams on the waitlist.
- Drop-in fitness classes commenced in October. We were excited to see them return. We consistently had 20-30 people for each morning class.
- Osoyoos Art Hub was held at the Cactus Center. This was an opportunity to explore and investigate many forms of art at no cost.
- Jingle Bell Run with the Desert Valley Running Club was held on Dec 4th. Excellent turn out of approximately 100 participants.
- Trixie the Elf was back on December 4th and did an excellent job of hiding around our parks until December 23. Congratulations to all patrons who received a prize.

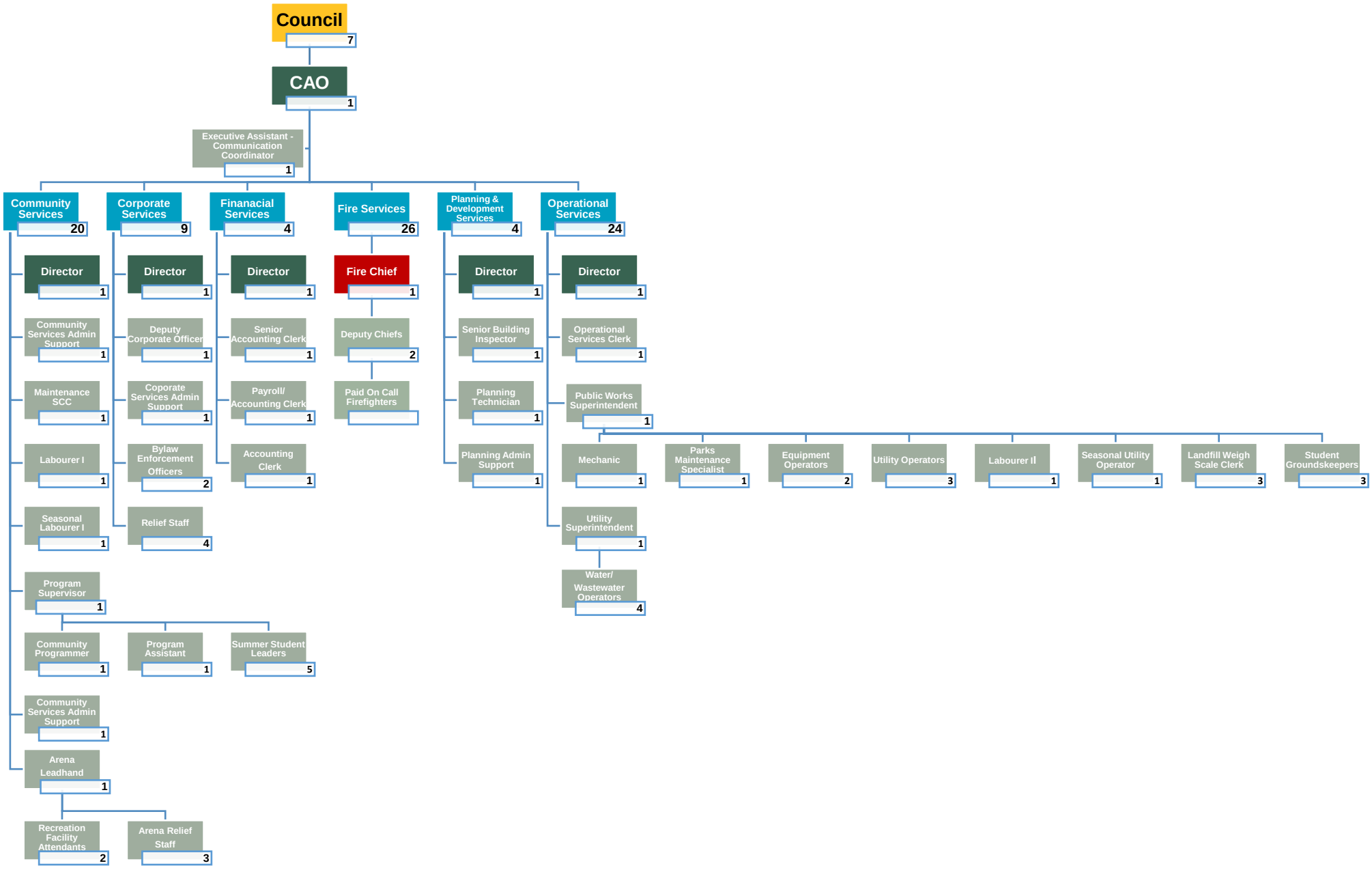


We were proud of the aforementioned accomplishments during 2021. Once we wrapped our head around the pandemic and got used to wearing a mask and continuously sanitizing, we started to offer more programming as the restrictions lessened.

We ended up in a better financial position for 2021 than the previous year and were fortunate to have a full complement of staffing. Thanks to Council, staff and the many volunteers for a wonderful year.



# ORGANIZATION CHART



# Corporation of the Town of Osoyoos

## Management Report

The financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the 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.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls and exercises this responsibility through the Chief Administrative Officer. Council meets with management quarterly and with the external auditors 1 time a year.

The corporation's Director of Finance has the responsibility for assessing the management systems and practices of the corporation.

The external auditors, MNP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council and meet with them annually.

On behalf of the Corporation of the Town of Osoyoos.

Jim Zakall Director of Finance May 10, 2022

Osoyoos
Canada's warmest welcome ®*

# CERTIFIED RESOLUTION

Certified a true copy of a resolution passed by the Council of the Town of Osoyoos at the Regular Open meeting of May 10, 2022.

**Moved by Councillor King**
**Seconded by Councillor Rhodes**
**That Council approve the Town of Osoyoos and Sun Bowl Arena audited 2021 Financial Statements as presented.**

**CARRIED**

Dated this 20th day of May, 2022

Amy Robinson
Deputy Corporate Officer

# Corporation of the Town of Osoyoos

## Financial Statements

*December 31, 2021*

# Corporation of the Town of Osoyoos

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*For the year ended December 31, 2021*


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## Management's Responsibility

To the Mayor and Council of the Corporation of the Town of Osoyoos,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Town. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the Town's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

May 10, 2022

Chief Administrative Officer

Director of Finance

# Independent Auditor's Report

To the Mayor and Council of the Corporation of the Town of Osoyoos,

## Opinion

We have audited the financial statements of the Corporation of the Town of Osoyoos (the "Town"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2021, and the results of its operations, changes in net financial assets and its 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 our report. We are independent of the Town 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.

## Other Information

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

## 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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

## Independent Auditor’s Report

### 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 Town’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 Town’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 Town 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.

MNP LLP

Kelowna, British Columbia

May 10, 2022

Chartered Professional Accountants

# Corporation of the Town of Osoyoos
## Statement of Financial Position
*As at December 31, 2021*

| | 2021 | 2020 |
|---|---|---|
| **Financial assets** | | |
| Cash *(Note 2)* | 15,706,883 | 11,727,873 |
| Temporary investments *(Note 3)* | 10,256,624 | 12,257,900 |
| Accounts receivable *(Note 4)* | 1,536,039 | 1,399,564 |
| | **27,499,546** | 25,385,337 |
| **Financial liabilities** | | |
| Accounts payable and accrued liabilities *(Note 5)* | 1,171,574 | 1,401,617 |
| Building deposits | 892,909 | 504,076 |
| Deferred revenue *(Note 6)* | 2,968,141 | 2,753,775 |
| Deferred development cost charges *(Note 8)* | 1,908,791 | 1,733,930 |
| Long-term debt *(Note 7)* | 10,868,627 | 9,611,258 |
| Landfill closure and post-closure *(Note 9)* | 227,710 | 210,062 |
| | **18,037,752** | 16,214,718 |
| **Net financial assets** | **9,461,794** | 9,170,619 |
| **Non-financial assets** | | |
| Inventory of supplies | 179,626 | 194,147 |
| Prepaid expenses | 50,890 | 34,149 |
| Tangible capital assets *(Note 10)* | 79,116,833 | 75,995,871 |
| | **79,347,349** | 76,224,167 |
| **Accumulated surplus *(Note 11)*** | **88,809,143** | 85,394,786 |

Commitments and contingencies *(Note 12)*
Municipal Finance Authority of B.C. deposits *(Note 13)*

Mayor

Director of Finance

*The accompanying notes are an integral part of these financial statements*

# Corporation of the Town of Osoyoos
## Statement of Operations and Accumulated Surplus
*For the year ended December 31, 2021*

| | Budget *(Note 15)* | **2021** | 2020 |
|---|---|---|---|
| **Revenue** | | | |
| Sale of services | 4,901,070 | **5,045,615** | 4,578,651 |
| Taxation - net *(Schedule 2)* | 4,573,283 | **4,575,281** | 4,354,785 |
| Grants - provincial *(Note 14)* | 4,562,274 | **2,760,858** | 4,875,349 |
| Solid waste management | 1,044,505 | **1,177,839** | 986,333 |
| Return on investments | 205,750 | **532,446** | 189,357 |
| Grants - other *(Note 14)* | 1,490,454 | **530,365** | 631,967 |
| Administration and miscellaneous recoveries | 566,533 | **410,540** | 568,680 |
| Licences, permits, rentals and fines | 277,410 | **347,215** | 255,298 |
| Contribution from developers | 506,000 | **106,000** | - |
| Penalties and interest on taxes | 68,000 | **82,546** | 60,010 |
| Franchise fees | 66,340 | **65,818** | 66,348 |
| Actuarial gains | - | **60,886** | 49,332 |
| Donations | - | **16,190** | 6,714 |
| Grants in lieu of taxes *(Note 14)* | 15,000 | **13,912** | 19,597 |
| Gain on disposal of tangible capital assets | 10,000 | **13,018** | 193,664 |
| | 18,286,619 | **15,738,529** | 16,836,085 |
| **Expenses** | | | |
| General government services | 1,861,405 | **2,914,582** | 2,750,595 |
| Protective services | 2,567,618 | **2,137,175** | 1,868,111 |
| Water services | 2,003,480 | **2,105,151** | 1,930,274 |
| Sewer services | 1,630,020 | **1,924,506** | 1,871,227 |
| Recreation and cultural services | 1,444,470 | **1,326,048** | 1,161,633 |
| Environmental services | 1,239,630 | **1,141,746** | 799,395 |
| Transportation services | 881,830 | **726,142** | 669,574 |
| Public health services | 57,750 | **48,822** | 41,781 |
| | 11,686,203 | **12,324,172** | 11,092,590 |
| Annual surplus | 6,600,416 | **3,414,357** | 5,743,495 |
| Accumulated surplus, beginning of year | 85,394,786 | **85,394,786** | 79,651,291 |
| **Accumulated surplus** | 91,995,202 | **88,809,143** | 85,394,786 |

*The accompanying notes are an integral part of these financial statements*

# Corporation of the Town of Osoyoos
## Statement of Changes in Net Financial Assets
*For the year ended December 31, 2021*

| | Budget *(Note 15)* | **2021** | 2020 |
|---|---|---|---|
| Annual surplus | 6,600,416 | **3,414,357** | 5,743,495 |
| Acquisition of tangible capital assets | (13,254,177) | **(5,540,628)** | (7,531,469) |
| Net book value of disposed tangible capital assets | - | **-** | 35,916 |
| Amortization of tangible capital assets | - | **2,419,666** | 2,161,589 |
| | (13,254,177) | **(3,120,962)** | (5,333,964) |
| Change in inventory of supplies | - | **14,521** | (25,439) |
| Change in prepaid expenses | - | **(16,741)** | 28,693 |
| | - | **(2,220)** | 3,254 |
| Increase (decrease) in net financial assets | (6,653,761) | **291,175** | 412,785 |
| Net financial assets, beginning of year | 9,170,619 | **9,170,619** | 8,757,834 |
| **Net financial assets, end of year** | 2,516,858 | **9,461,794** | 9,170,619 |

*The accompanying notes are an integral part of these financial statements*

# Corporation of the Town of Osoyoos
## Statement of Cash Flows
*For the year ended December 31, 2021*

| | 2021 | 2020 |
|---|---|---|
| **Cash provided by (used for) the following activities** | | |
| **Operating Activities** | | |
| Annual surplus | **3,414,357** | 5,743,495 |
| Items not involving cash included in annual surplus: | | |
| Amortization of tangible capital assets | **2,419,666** | 2,161,589 |
| Gain on disposal of tangible capital assets | **(13,018)** | (157,748) |
| Actuarial adjustment | **(60,886)** | (49,332) |
| Net change in non-cash working capital items: | | |
| Inventory | **14,521** | (25,439) |
| Landfill closure and post-closure | **17,648** | **-** |
| Net change in cash working capitals items: | | |
| Accounts receivable | **(136,475)** | (286,055) |
| Prepaid expenses | **(16,741)** | 28,693 |
| Accounts payable and accrued liabilities | **(230,043)** | (298,021) |
| Deferred revenue | **214,366** | 297,428 |
| Other liabilities | **388,833** | (1,001,809) |
| Deferred development cost charges | **174,861** | 20,532 |
| | **6,187,089** | 6,433,333 |
| **Capital Activities** | | |
| Acquisition of tangible capital assets | **(5,540,628)** | (7,531,469) |
| Proceeds on disposal of tangible capital assets | **13,020** | 193,664 |
| | **(5,527,608)** | (7,337,805) |
| **Investing Activities** | | |
| Decrease (increase) in temporary investments | **2,001,276** | (2,500,133) |
| **Financing Activities** | | |
| Proceeds from long-term debt issue | **1,712,679** | 89,932 |
| Repayment of long-term debt | **(394,426)** | (404,002) |
| | **1,318,253** | (314,070) |
| Increase (decrease) in cash and cash equivalents | **3,979,010** | (3,718,675) |
| Cash and cash equivalents, beginning of year | **11,727,873** | 15,446,548 |
| Cash and cash equivalents, end of year | **15,706,883** | 11,727,873 |

*The accompanying notes are an integral part of these financial statements*

The Corporation of the Town of Osoyoos (the "Town") was incorporated as a Town in 1983 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include general government, protective, water, sewer, recreation and cultural, environmental, transportation, and public health services. The financial statements include the results of operations for all services.

*Impact on operations of COVID-19*
In March 2020, the global outbreak of COVID-19 began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, business operations and isolation/quarantine orders.

The Town's operations were minimally impacted by COVID-19.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Town as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Town's business and financial condition.

## 1. Significant accounting policies

The financial statements of the Town are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Town are as follows:

(a) Basis of accounting

The Town follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Property tax revenue

Property tax revenue is recognized at the date property tax notices are issued, based on property assessment values issued by BC Assessment for the current year and tax rates established annually by bylaw. Assessments are subject to appeal and tax adjustments are recorded when the results of appeals are known.

**1. Significant accounting policies *(continued)***

(c) Government transfers

Government transfers are recognized as revenue in the period the transfers are authorized and any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as revenue as the stipulation liabilities are settled.

(d) Deferred revenue

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenses are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

(e) Investment income

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(f) Restricted surplus

The restricted surplus represents reserves set aside for future expenses. Non-statutory reserves represent an appropriation of surplus for specific purposes. Reserves for future capital expenditures represent funds to finance incomplete capital projects. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that establish the reserves. A schedule accompanying these financial statements provides details of the various restricted surpluses held and the changes during in the current year.

(g) Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

(h) Long-term debt

Long-term debt is recorded net of principal repayments and actuarial adjustments.

**1. Significant accounting policies *(continued)***

(i) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2021. No liability has been recorded at December 31, 2021 as no contaminated sites exist.

(j) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

| Asset | Useful life - years |
|---|---|
| Land improvements | 15-25 |
| Buildings | 20-50 |
| Furniture, equipment and vehicles | 5-25 |
| Roads and drainage | 10-60 |
| Water infrastructure | 10-80 |
| Sewer infrastructure | 10-80 |

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

**1. Significant accounting policies *(continued)***

(iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization

The Town does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(l) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimated useful lives of tangible capital assets, valuation of accounts receivable, and landfill closure and post-closure liabilities.

Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the Town is responsible.

(m) Debt charges

Debt principal repayments are not included in the statement of operations pursuant to PSAB disclosure. Interest expense is recorded on an accrual basis and is expensed to the current year operations.

(n) Deferred development cost charges

Certain user fees and development charges are collected for future services and acquisitions. These revenues are deferred and recognized in the period in which the specified expenses are incurred, services performed, or the tangible capital assets acquired.

(o) Employee future benefits

The Town and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Town's contributions are expensed as incurred.

(p) Expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

**1. Significant accounting policies *(continued)***

(q) Inventory

Inventory is valued at the lower of cost and net realizable value, with cost determined on a first-in, first-out basis.

(r) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(s) Prepaid expenses

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

(t) Tax collections for other governments

The Town is required by legislation to collect property taxes on behalf of other governments. These collections and requisitions are not included in the Town's financial statements as part of the statement of operations.

(u) Temporary investments

Temporary investments consist of Guaranteed Investment Certificates (GICs) with varying maturity dates between one and five years. These investments are carried at cost plus accrued interest which approximates the fair value due to the liquidity of the temporary investments.

(v) Trust funds

Trust funds and the related assets and liabilities held by the Town for cemetery care are not included in the statement of financial position. A Statement of Cemetery Care Trust Funds is provided for information purposes.

**2. Cash**

| | **2021** | 2020 |
|---|---|---|
| General funds | **11,836,795** | 8,594,779 |
| Development cost charge *(Note 8)* | **1,908,791** | 1,733,930 |
| Resort Municipality funds *(Schedule 1)* | **1,124,463** | 821,727 |
| Federal Gas Tax funds *(Note 6)* | **836,829** | 577,437 |
| | **15,706,883** | 11,727,873 |

**3. Temporary investments**

Interest earned on the various GICs ranges from 0% to 2.75% (2020 – 0% to 2.75%) per annum depending on the maturity of the GIC and is accrued as earned over the term of the investment. All investments are held in the general fund.

## 4. Accounts receivable

| | **2021** | 2020 |
|---|---|---|
| Trade accounts and other receivables | **1,242,860** | 1,061,899 |
| Property taxes: | | |
| - Current | **232,554** | 273,527 |
| - Arrears and delinquent | **60,625** | 64,138 |
| | **1,536,039** | 1,399,564 |

## 5. Accounts payable and accrued liabilities

| | **2021** | 2020 |
|---|---|---|
| Trade payables and accrued liabilities | **800,576** | 924,779 |
| Wages payable | **241,876** | 194,154 |
| Deposits Payable | **107,858** | 110,389 |
| Due to other governments | **21,264** | 172,295 |
| | **1,171,574** | 1,401,617 |

## 6. Deferred revenue

| | **2021** | 2020 |
|---|---|---|
| Property taxes | **932,560** | 879,002 |
| Federal Gas Tax funding (Community Works Fund) | **836,829** | 577,437 |
| Grants | **768,327** | 660,165 |
| Contributions from customers | **426,000** | 619,583 |
| Licenses | **4,425** | 13,250 |
| Rent | - | 4,338 |
| | **2,968,141** | 2,753,775 |

### Federal Gas Tax funding

Federal Gas Tax Funding (Community Works Fund) is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Town and the Union of British Columbia Municipalities. Federal Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

| | **2021** | 2020 |
|---|---|---|
| Unspent funds, opening balance | **577,437** | 523,109 |
| Funding received during the year | **550,945** | 269,265 |
| Interest earned | **8,447** | 6,063 |
| Funds used | **(300,000)** | (221,000) |
| | **836,829** | 577,437 |

## 7. Long-term debt

| | **2021** | 2020 |
|---|---|---|
| Outstanding debt, beginning of year | **9,611,258** | 9,974,660 |
| Issues of debt | **1,712,679** | 89,932 |
| Repayment of debt | **(394,425)** | (404,002) |
| Actuarial reduction of debt | **(60,886)** | (49,332) |
| | **10,868,627** | 9,611,258 |

| | | | Cash Payments | | | Balance Outstanding | |
|---|---|---|---|---|---|---|---|
| Bylaw | Year Maturing | % Rate | Interest | Principal | Actuarial Adjustment | **2021** | 2020 |
| 0009-0 | 2023 | - | - | 22,469 | - | **29,789** | 52,258 |
| 0010-0 | 2023 | - | - | 7,446 | - | **13,675** | 21,121 |
| 0011-0 | 2023 | - | - | 10,475 | - | **19,865** | 30,340 |
| 0012-0 | 2024 | - | - | 18,138 | - | **60,074** | 78,212 |
| 0001-2 | 2024 | - | - | 16,614 | - | **150,088** | 166,702 |
| 0013-0 | 2026 | - | - | 20,173 | - | **117,188** | - |
| 0014-0 | 2026 | - | - | 1,187 | - | **35,273** | - |
| 1258 | 2030 | 3.80% | 2,517 | 7,230 | 2,775 | **107,369** | 117,374 |
| 1290 | 2033 | 3.85% | 11,059 | 9,646 | 3,049 | **198,366** | 211,061 |
| 1306 | 2047 | 2.80% | 160,528 | 120,654 | 11,187 | **5,235,377** | 5,367,218 |
| 1185 | 2023 | 4.78% | 8,664 | 9,194 | 11,878 | **45,358** | 66,430 |
| 1348 | 2041 | 2.99% | 10,419 | - | - | **1,538,859** | - |
| 1152 | 2021 | 3.05% | 164 | 676 | 1,033 | - | 1,709 |
| 1153 | 2021 | 3.05% | 63 | 260 | 398 | - | 658 |
| 1154 | 2021 | 3.05% | 831 | 3,435 | 5,246 | - | 8,681 |
| 1184 | 2023 | 4.78% | 15,618 | 16,573 | 21,412 | **81,764** | 119,749 |
| 1347 | 2039 | 2.66% | 78,400 | 130,255 | 3,908 | **3,235,582** | 3,369,745 |
| | | | 288,263 | 394,425 | 60,886 | **10,868,627** | 9,611,258 |

The estimated aggregate repayments on long-term debt over the next five years are as follows:

| | |
|---|---|
| 2022 | 465,090 |
| 2023 | 447,673 |
| 2024 | 425,789 |
| 2025 | 411,007 |
| 2026 | 451,917 |

Interest paid on the long-term debt totaled $288,263 (2020 - $349,218) and is expensed in the segment to which the debt relates (see Note 16). The actuarial adjustment for the year was $60,886 (2020 - $49,332).

## 8. Deferred development cost charges

| | **2021** | 2020 |
|---|---|---|
| Development cost charges by category: | | |
| Parks | **928,558** | 823,652 |
| Roads | **668,702** | 611,364 |
| Water | **169,320** | 247,967 |
| Sewer | **150,628** | 64,884 |
| Storm drains | **(8,417)** | (13,937) |
| | **1,908,791** | 1,733,930 |

| | **2021** | 2020 |
|---|---|---|
| Development cost charges, opening balance | **1,733,930** | 1,713,398 |
| Return on investments | **18,264** | 20,532 |
| Contributions from developers | **271,867** | - |
| Acquisitions of tangible capital assets | **(115,270)** | - |
| Development cost charges, closing balance | **1,908,791** | 1,733,930 |

## 9. Landfill closure and post-closure liability

The provincial Waste Management Act, as well as the B.C. Landfill Criteria for Municipal Solid Waste, sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. The Town is committed to ensuring that the landfill in its care is managed in a fiscally responsible manner, which has included setting aside funds to pay for landfill closure and post-closure activities in accordance with the Solid Waste Management Plan which was updated in 2018. Landfill closure and post-closure requirements have been defined in accordance with industry standards and remediation activities include final covering of the site, groundwater and surface water monitoring, maintenance of the drainage structure, site inspection and environmental monitoring. Post-closure care is estimated to continue for 30 years after final closure of the landfill site, which is planned for 2042. Based on current estimates, remaining capacity of the landfill is 75.0% (2020 – 77.1%).

This requirement is being provided for based on a number of factors including the percentage of landfill capacity already filled, usage based on tipping fees and consultant estimates, the projected closure dates, the regulated monitoring period, the estimated annual management costs and a present value discount rate. As at December 31, 2021, using the most recent closure plans and updated cost estimates for closure and post-closure care, the Town has estimated its liability for these costs at $227,710 (2020 - $210,062). The unspent reserves that were established towards funding the landfill closure and post-closure care costs form part of the accumulated surplus and had a balance of $322,713 at December 31, 2021 (2020 - $359,438).

The estimate for closure and post-closure liability in these financial statements has been calculated based on consultants' estimates in their preparation of the closure plans for the landfill and estimated timing of closure projects. The 2021 increase in closure and post-closure costs of $17,648 (2020 - $nil) has been included in the environmental health services repairs and maintenance expenses.

## 10. Tangible capital assets

| 2021 | Land & Improvements | Buildings | Furniture, Equipment & Vehicles | Roads & Drainage | Water Infrastructure | Sewer Infrastructure | Total |
|---|---|---|---|---|---|---|---|
| **Cost** | | | | | | | |
| Balance, beginning of year | 16,824,647 | 13,630,973 | 4,256,606 | 25,871,210 | 16,951,153 | 30,574,723 | **108,109,312** |
| Additions | 100,539 | 45,302, | 636,429 | 574,268 | 3,496,784 | 687,306 | **5,540,628** |
| Disposals | - | - | - | - | - | - | - |
| Balance, end of year | 16,925,186 | 13,676,275 | 4,893,035 | 26,445,478 | 20,447,937 | 31,262,029 | **113,649,940** |
| | | | | | | | |
| **Accumulated amortization** | | | | | | | |
| Balance, beginning of year | 2,017,200 | 4,815,764 | 2,774,791 | 10,154,914 | 4,990,770 | 7,360,002 | **32,113,441** |
| Amortization expense | 250,898 | 456,773 | 273,260 | 584,322 | 284,340 | 570,073 | **2,419,666** |
| Accumulated amortization on disposals | - | - | - | - | - | - | - |
| Balance, end of year | 2,268,098 | 5,272,537 | 3,048,051 | 10,739,236 | 5,275,110 | 7,930,075 | **34,533,107** |
| **Net book value, end of year** | **14,657,088** | **8,403,738** | **1,844,984** | **15,706,242** | **15,172,827** | **23,331,954** | **79,116,833** |

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of $2,621,801 (2020 - $2,464,131).

**10. Tangible capital assets *(continued)***

| 2020 | Land & Improvements | Buildings | Furniture, Equipment & Vehicles | Roads & Drainage | Water Infrastructure | Sewer Infrastructure | Total |
|---|---|---|---|---|---|---|---|
| **Cost** | | | | | | | |
| Balance, beginning of year | 15,941,800 | 13,551,792 | 4,070,245 | 25,817,957 | 14,849,536 | 26,668,223 | **100,889,553** |
| Additions | 882,847 | 79,181 | 508,071 | 53,253 | 2,101,617 | 3,906,500 | **7,531,469** |
| Disposals | - | - | (321,710) | - | - | - | **(321,710)** |
| Balance, end of year | 16,824,647 | 13,630,973 | 4,256,606 | 25,871,210 | 16,951,153 | 30,574,723 | **108,109,312** |
| **Accumulated amortization** | | | | | | | |
| Balance, beginning of year | 1,800,113 | 4,414,723 | 2,854,438 | 9,567,572 | 4,747,439 | 6,853,361 | **30,237,646** |
| Amortization expense | 217,087 | 401,041 | 206,147 | 587,342 | 243,331 | 506,641 | **2,161,589** |
| Accumulated amortization on disposals | - | - | (285,794) | - | - | - | **(285,794)** |
| Balance, end of year | 2,017,200 | 4,815,764 | 2,774,791 | 10,154,914 | 4,990,770 | 7,360,002 | **32,113,441** |
| **Net book value, end of year** | **14,807,447** | **8,815,209** | **1,481,815** | **15,716,296** | **11,960,383** | **23,214,721** | **75,995,871** |

## 11. Accumulated Surplus

Accumulated surplus is represented by:

| | **2021** | 2020 |
|---|---|---|
| Unrestricted surplus | **7,378,245** | 5,452,816 |
| Restricted surplus *(Schedule 1)* | **13,182,692** | 13,557,357 |
| Equity in tangible capital assets | **68,248,206** | 66,384,613 |
| | **88,809,143** | 85,394,786 |

## 12. Commitments and contingencies

a) The Town, as a member of the Regional District of the Okanagan-Similkameen (“RDOS”) and the Regional Hospital District ("RHD"), is responsible for its portion of any operating deficits or long-term debt related to functions in which it participates. Under provisions of the Local Government Act, the RDOS debt is a joint and several liability of the RDOS and each of its member municipalities.

b) The Town and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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 actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a $2.866 million funding surplus for basic pension benefits on a going concern basis.

The Town paid $287,079 (2020 - $283,177) for employer contributions to the plan in fiscal 2021. The next valuation will be as at December 31, 2021, with results available in 2022.

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

c) Debentures are covered by a loan agreement with the Municipal Finance Authority of British Columbia (the “MFABC”) which provides that, if at any time the payments provided for in the agreement are not sufficient to meet the authority's obligations in respect of such borrowings, the resulting deficiency becomes a proportional liability of each local government member. As these demand notes are contingent in nature, no liability is recorded.

d) The Town rents a space for a fire hall under an annual operating lease which expires in May 2024. Future minimum payments under the operating lease for the firehall space are as follows:

| | |
|---|---|
| 2022 | 16,998 |
| 2023 | 17,358 |
| 2024 | 7,295 |

e) The Town, along with the Regional District of Okanagan Similkameen (Regional District), jointly appoints members to a recreation commission having responsibility for the management of the Sun Bowl Arena. The Town provides management services under a contract that allows for the supervision and operation of the Sun Bowl Arena. The operations of the Sun Bowl Arena are wholly consolidated by the Regional District.

## 13. Municipal Finance Authority of B.C. deposits

The Town issues its debt instruments through debenture financing obtained from the MFABC. A condition of the MFABC borrowing is that a portion of the debenture proceeds are withheld by the MFABC as a debt reserve fund. The Town executes demand notes in connection with each debenture and the related debt reserve, whereby the Town may be required to loan certain amounts to the MFABC (see Note 12c). The details of the cash deposits and demand notes at the year-end are as follows:

| | Demand Notes | Cash Deposits | **2021** | 2020 |
|---|---|---|---|---|
| General fund | 69,410 | 95,771 | **165,181** | 164,020 |
| Sewer fund | 46,238 | 85,217 | **131,455** | 136,962 |
| Water fund | 20,890 | 44,164 | **65,054** | 15,862 |
| Total | 136,538 | 225,152 | **361,690** | 316,844 |

## 14. Government transfers

Government transfers are included in the revenues identified as Grants – provincial, Grants – other, and Grants in lieu of taxes. In 2021, the Town received and recorded as revenue the following transfers:

| | **2021** | 2020 |
|---|---|---|
| **Unconditional transfers** | | |
| Federal | **13,912** | 19,597 |
| Provincial | **500,000** | 2,045,199 |
| Municipal | **77,609** | 75,850 |
| | **591,521** | 2,140,646 |
| **Conditional transfers** | | |
| Provincial | **2,260,858** | 2,830,150 |
| Municipal | **452,756** | 556,117 |
| | **2,713,614** | 3,386,267 |
| Total government transfers | **3,305,135** | 5,526,913 |

## 15. Budget amounts

The budget data presented in these financial statements is based upon the 2021 operating and capital budgets adopted by Council on February 17, 2021. Subsequent amendments have been approved by council and are not reflected in the financial statement budget figures presented. The following table reconciles the approved budget to the budget figures reported in these financial statements.

| | Budget amount |
|---|---|
| Annual surplus per statement of operations | 6,600,416 |
| Adjust for budgeted cash items not included in statement of operations | |
| Borrowing Proceeds | 1,963,859 |
| Transfer from reserves and prior year surplus | 5,461,227 |
| Transfer to reserves and other governments | (478,075) |
| Tangible capital asset acquisitions | (13,254,177) |
| MFABC debt principal repayments | (293,250) |
| Total adjustments | (6,600,416) |
| Balanced budget per financial plan | - |

## 16. Segmented information

The Corporation of the Town of Osoyoos is a municipal government that provides a range of services to the citizens of Osoyoos and area. The Town is governed by an elected Council comprised of a Mayor, four Councillors, and two Water Councillors, whose authority is set out in the Community Charter and Local Government Act. The Town's operations are organized and reported by Fund. The Funds have been segmented into the various services provided and summarized below.

*General government services* include administration, finance, legislative, information, customer services, and human resources functions. Revenue and expenses in this segment relate to operations of the Town and cannot be directly attributed to another segment.

*Protective services* include fire protection, bylaw enforcement, animal control, community planning and development services, and occupational health and safety functions of the Town. Fire protection is provided by a fire chief and volunteer members whose duties include inspections, enforcement, and fire suppression.

*Transportation services* include road and sidewalk maintenance, street lighting maintenance, storm drain maintenance, snow removal, and the equipment used within these functions.

*Environmental services* include garbage collection, recycling, and landfill operations of the Town.

*Recreation and cultural services* include various recreational programs, the Desert Park facility, Sun Bowl arena, the Sonora Centre, the marina, the museum, the library and the parks operations.

*Public health services* include the operations related to South Okanagan Emergency Preparedness, Emergency Social Services, the health centre and cemetery functions.

**16. Segmented information *(continued)***

*Sewer services* include the operating activities of the Sewer Fund that relate to the collection and treatment of wastewater, maintenance of the related equipment, and capital upgrade of the sewer system of the Town.

*Water services* include the operating activities of the Water Fund that relate to the treatment, distribution, maintenance, and capital upgrade of the water system of the Town and the outlying Irrigation District.

**16. Segmented information *(continued)***

| 2021 | General Government | Protective Services | Transportation Services | Environmental Services | Recreation & cultural services | Public health services | Sewer services | Water services | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| Sale of services | - | 315,614 | - | - | 135,240 | 47,690 | 1,958,770 | 2,588,301 | **5,045,615** |
| Taxation – net | 4,575,281 | - | - | - | - | - | - | - | **4,575,281** |
| Grants - Provincial | 800,000 | - | 2,233 | - | 431,458 | - | - | 1,527,167 | **2,760,858** |
| Solid waste management | - | - | - | 1,177,839 | - | - | - | - | **1,177,839** |
| Return on investments | 532,446 | - | - | - | - | - | - | - | **532,446** |
| Grants – other | - | 387,440 | - | - | 126,523 | - | 16,402 | - | **530,365** |
| Admin & recoveries | 342,978 | 28,384 | - | - | - | - | 38,542 | 636 | **410,540** |
| Licenses, rentals, fines | 19,588 | 123,711 | 2,500 | - | 127,865 | - | 14,995 | 58,556 | **347,215** |
| Developer contributions | - | - | - | - | - | - | - | 106,000 | **106,000** |
| Penalties and interest | 71,461 | - | - | - | - | - | - | 11,085 | **82,546** |
| Franchise fees | 65,818 | - | - | - | - | - | - | - | **65,818** |
| Actuarial adjustment | 17,011 | - | - | - | - | - | 30,566 | 13,309 | **60,886** |
| Donations | 16,190 | - | - | - | - | - | - | - | **16,190** |
| Grants in lieu of taxes | 13,912 | - | - | - | - | - | - | - | **13,912** |
| Land and equipment sales | 13,018 | - | - | - | - | - | - | - | **13,018** |
| | **6,467,703** | **855,149** | **4,733** | **1,177,839** | **821,086** | **47,690** | **2,059,275** | **4,305,054** | **15,738,529** |
| **Expenses** | | | | | | | | | |
| Wages and benefits | 408,069 | 866,930 | 243,171 | 78,735 | 937,834 | 28,065 | 626,799 | 879,461 | **4,069,064** |
| Amortization | 1,565,253 | - | - | - | - | - | 570,073 | 284,340 | **2,419,666** |
| Maintenance & supplies | 332,203 | 234,732 | 285,441 | 203,195 | 337,028 | 17,125 | 342,014 | 479,804 | **2,231,542** |
| Contracted services | 22,838 | 934,821 | - | 673,033 | - | - | - | - | **1,630,692** |
| Utilities and telephone | 47,750 | 22,629 | 98,656 | - | 43,542 | 2,132 | 170,771 | 317,432 | **702,912** |
| Other (recovery) | (22,003) | 71,375 | 98,874 | 186,783 | 7,644 | - | - | - | **342,673** |
| Debt charges – interest | 174,301 | - | - | - | - | - | 94,849 | 19,114 | **288,264** |
| Admin charges | - | - | - | - | - | 1,500 | 120,000 | 125,000 | **246,500** |
| Grants | 209,769 | - | - | - | - | - | - | - | **209,769** |
| Insurance | 176,402 | 6,688 | - | - | - | - | - | - | **183,090** |
| | **2,914,582** | **2,137,175** | **726,142** | **1,141,746** | **1,326,048** | **48,822** | **1,924,506** | **2,105,151** | **12,324,172** |
| **Annual surplus (deficit)** | **3,540,103** | **(1,282,026)** | **(721,409)** | **36,093** | **(504,962)** | **(1,132)** | **134,769** | **2,199,903** | **3,414,357** |

| 2020 | General Government | Protective Services | Transportation Services | Environmental Services | Recreation & cultural services | Public health services | Sewer services | Water services | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| Grants – provincial | 2,266,199 | 25,000 | 2,233 | - | 478,820 | - | - | 2,103,097 | **4,875,349** |
| Sale of services | - | 83,618 | - | - | 73,903 | 49,226 | 1,872,914 | 2,498,990 | **4,578,651** |
| Taxation – net | 4,354,785 | - | - | - | - | - | - | - | **4,354,785** |
| Solid waste management | - | - | - | 986,333 | - | - | - | - | **986,333** |
| Grants – other | - | 364,956 | - | - | 238,700 | - | 28,311 | - | **631,967** |
| Admin & recoveries | 555,825 | 12,045 | - | - | - | - | - | 810 | **568,680** |
| Licenses, rentals, fines | 15,486 | 103,069 | 2,500 | - | 109,624 | - | 8,906 | 15,713 | **255,298** |
| Land and equipment sales | 193,664 | - | - | - | - | - | - | - | **193,664** |
| Return on investments | 189,357 | - | - | - | - | - | - | - | **189,357** |
| Franchise fees | 66,348 | - | - | - | - | - | - | - | **66,348** |
| Penalties and interest | 50,189 | - | - | - | - | - | - | 9,821 | **60,010** |
| Actuarial adjustment | 12,703 | - | - | - | - | - | 24,436 | 12,193 | **49,332** |
| Grants in lieu of taxes | 19,597 | - | - | - | - | - | - | - | **19,597** |
| Donations | 6,714 | - | - | - | - | - | - | - | **6,714** |
| Contribution from DCCs | - | - | - | - | - | - | - | - | - |
| | **7,730,867** | **588,688** | **4,733** | **986,333** | **901,047** | **49,226** | **1,934,567** | **4,640,624** | **16,836,085** |
| **Expenses** | | | | | | | | | |
| Wages and benefits | 444,468 | 730,217 | 216,340 | 76,211 | 866,429 | 25,656 | 664,804 | 884,469 | **3,908,594** |
| Amortization | 1,411,617 | - | - | - | - | - | 506,641 | 243,331 | **2,161,589** |
| Maintenance & supplies | 209,980 | 265,607 | 280,244 | 75,444 | 245,893 | 13,473 | 314,270 | 369,439 | **1,774,350** |
| Contracted services | 24,947 | 762,550 | - | 510,321 | - | - | - | - | **1,297,818** |
| Utilities and telephone | 56,740 | 25,367 | 82,488 | - | 42,792 | 1,152 | 147,707 | 296,672 | **652,918** |
| Debt charges – interest | 220,050 | - | - | - | - | - | 117,805 | 11,363 | **349,218** |
| Other (recovery) | - | 76,965 | 90,502 | 137,419 | 6,519 | - | - | - | **311,405** |
| Admin charges | - | - | - | - | - | 1,500 | 120,000 | 125,000 | **246,500** |
| Grants | 206,537 | - | - | - | - | - | - | - | **206,537** |
| Insurance | 176,256 | 7,405 | - | - | - | - | - | - | **183,661** |
| | **2,750,595** | **1,868,111** | **669,574** | **799,395** | **1,161,633** | **41,781** | **1,871,227** | **1,930,274** | **11,092,590** |
| **Annual surplus (deficit)** | **4,980,272** | **(1,279,423)** | **(664,841)** | **186,938** | **(260,586)** | **7,445** | **63,340** | **2,710,350** | **5,743,495** |

# Corporation of the Town of Osoyoos
## Restricted Surplus - Reserves for Future Expenses
## Schedule 1
*For the year ended December 31, 2021*

| | Opening balance | Transfer to | Transfer from | **Closing balance** |
|---|---|---|---|---|
| **General Capital Fund** | | | | |
| Land acquisitions | 1,560,990 | - | - | **1,560,990** |
| General Reserves fund | 1,228,658 | 217,174 | - | **1,445,832** |
| Resort Municipality fund | 821,726 | 431,458 | (128,721) | **1,124,463** |
| R.C.M.P. | 923,127 | 171,726 | - | **1,094,853** |
| Covid Restart Fund *(Schedule 3)* | 1,166,407 | - | (327,045) | **839,362** |
| Waterfront Improvements | 427,051 | - | - | **427,051** |
| Landfill post-closure | 359,438 | - | (36,725) | **322,713** |
| Landfill future use | 220,000 | - | - | **220,000** |
| Town/OIB Fire Dept. | 79,190 | 113,722 | - | **192,912** |
| Roads - Mariposa | 83,000 | - | - | **83,000** |
| Marina | 54,971 | - | - | **54,971** |
| Museum land restoration | 40,000 | - | - | **40,000** |
| Cemetery operations | 25,983 | - | - | **25,983** |
| Fire department | 341,871 | - | (319,100) | **22,771** |
| Park development | 21,733 | - | - | **21,733** |
| Desert Park | 8,013 | - | - | **8,013** |
| Environmental projects | 5,223 | - | - | **5,223** |
| Bursaries | 6,400 | - | (3,400) | **3,000** |
| Waste / recycling initiatives | 18,000 | - | (18,000) | **-** |
| | 7,391,781 | 934,080 | (832,991) | **7,492,870** |
| **Water Capital Fund** | | | | |
| Equipment replacement | 3,200,051 | 205,365 | (201,396) | **3,204,020** |
| Water metering | 500,000 | - | - | **500,000** |
| Leak detection / line cleaning | 140,000 | - | - | **140,000** |
| Water pump and motor replacement | 81,220 | - | - | **81,220** |
| Reservoir cleaning | 70,000 | - | - | **70,000** |
| | 3,991,271 | 205,365 | (201,396) | **3,995,240** |
| **Sewer Capital Fund** | | | | |
| Equipment replacement | 2,174,305 | 102,049 | (581,772) | **1,694,582** |
| **Total restricted surplus** | 13,557,357 | 1,241,494 | (1,616,159) | **13,182,692** |

# Corporation of the Town of Osoyoos
## Schedule of Property and Other Taxes
## Schedule 2
*For the year ended December 31, 2021*

| | Budget *(Note 15)* | **2021** | 2020 |
|---|---|---|---|
| **Taxation** | | | |
| General Municipal purposes | 4,460,493 | **4,459,955** | 4,231,270 |
| Regional District Okanagan-Similkameen | 902,259 | **902,259** | 923,737 |
| 1% Utility tax | 121,390 | **121,400** | 126,457 |
| **Collection for Other Governments** | | | |
| School District | 4,018,639 | **4,016,891** | 3,420,751 |
| Reginal Hospital District | 524,504 | **524,504** | 526,693 |
| Okanagan Reginal Library | 270,166 | **270,166** | 264,777 |
| B.C. Assessment Authority | 90,355 | **90,181** | 90,705 |
| Municipal Finance Authority | 418 | **417** | 411 |
| | 10,388,224 | **10,385,773** | 9,584,801 |
| **Requisitions Paid** | | | |
| School District | 4,026,839 | **4,022,803** | 3,423,455 |
| Regional District | 902,259 | **902,259** | 923,812 |
| Regional Hospital Distrcition | 524,504 | **524,504** | 526,692 |
| Okanagan Reginal Library | 270,166 | **270,166** | 264,777 |
| B.C. Assessment Authority | 90,755 | **90,343** | 90,868 |
| Municipal Finance Authority | 418 | **417** | 412 |
| | 5,814,941 | **5,810,492** | 5,230,016 |
| **Taxation - Net** | 4,573,283 | **4,575,281** | 4,354,785 |

# Corporation of the Town of Osoyoos
## Schedule of COVID Restart Fund Revenues and Disbursements
## Schedule 3
*For the year ended December 31, 2021*

| | 2021 | 2020 |
|---|---|---|
| **Revenues** | | |
| Province of BC | **-** | **1,539,000** |
| **Disbursements** | | |
| Excess expenditures due to COVID | **167,070** | **-** |
| Short-fall of surplus of revenues over expenses of the General Fund | **123,460** | **372,593** |
| Fire Protection | **36,515** | **-** |
| | **327,045** | **372,593** |
| **COVID Restart Fund, beginning of year** | **1,166,407** | **-** |
| **COVID Restart Fund, end of year** | **839,362** | **1,166,407** |

# Corporation of the Town of Osoyoos
## Statement of Cemetery Care Trust Fund
## Statement of Financial Position
*As at December 31, 2021*

| | **2021** | 2020 |
|---|---|---|
| **Assets** | | |
| Cash | **85,720** | 80,160 |
| Temporary investments | **18,000** | 18,000 |
| Due from other funds | **-** | 2,593 |
| | **103,720** | 100,753 |
| **Equity** | | |
| Balance, beginning of year | **100,753** | 97,101 |
| Contributions | **2,967** | 3,652 |
| | **103,720** | 100,753 |

The Cemetery Care trust funds are administered by the Town have not been included in the statement of financial position. The trust fund is used for the perpetual maintenance of the cemetery.

# Corporation of the Town of Osoyoos

## Schedule of Guarantee and Indemnity Agreements

The Corporation of the Town of Osoyoos has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Jim Zakall Director of Finance May 10, 2022

# TOWN OF OSOYOOS

## Schedule Showing the Remuneration and Expenses Paid to or on Behalf of Each Employee in 2021

**1. Elected Officials**

| Name | Position | Remuneration | Expenses |
|---|---|---|---|
| Bennett, Myers | Councillor | $ 19,055.04 | 1,405.32 |
| Harvey, Brian | Councillor | $ 19,055.04 | 1,405.32 |
| King, Jim | Councillor | $ 19,055.04 | 1,405.32 |
| McKortoff, Sue | Mayor | $ 31,288.18 | 1,880.32 |
| Rhodes, Cecil J | Councillor | $ 19,355.04 | 1,405.32 |
| Appleby, Robert | Water Councillor | $ 5,309.91 | 1,405.32 |
| Moreira, Claude | Water Councillor | $ 5,309.91 | 565.48 |
| **Total:** Elected Officials | | $(A) 118,428.16 | 9,472.40 |

**2. Other Employees** (excluding those listed in Part 1 above)

| Name | Remuneration | Expenses |
|---|---|---|
| (list all employees, alphabetically, with remuneration and expenses exceeding $75,000, excluding those listed in Section 1 above) | | |
| Brounstein. Jared, Director of Operational Services | $ 123,704.95 | 0.00 |
| Chabot, Allan, CAO | $ 154,250.66 | 309.00 |
| Davis, Gerald, Director of Community Services | $ 109,987.09 | 1,560.21 |
| Douglas, Michael, Recreation Facilities Attendant | $ 77,635.59 | 178.49 |
| Fichter, Karl, Water/Wastewater Operator | $ 85,608.89 | 575.00 |
| Hillson, Brianne, Director of Corporate Services | $ 94,190.43 | 1,692.18 |
| Hilland, Tyler, Deputy Fire Chief | $ 90,989.09 | 385.50 |
| Kostynuk, Mike, Recreation Facilities Attendant | $ 76,669.74 | 260.39 |
| MacKay, Gina, Director of Plannning & Dev. Services | $ 117,416.53 | 0.00 |
| McCaskill, Ryan, Deputy Fire Chief | $ 88,780.52 | 1,999.11 |
| McKillop, Andrew, Operational Services Manager | $ 93,236.94 | 625.84 |
| Nelmes, Wyatt, Equipment Operator | $ 76,409.21 | 136.49 |
| Pagett, Neil, Senior Building Inspector | $ 86,698.59 | 125.90 |
| Snoek, Tom, Arena Leadhand | $ 81,741.33 | 335.19 |
| Stene, Dave, Water/Wastewater Operator | $ 78,774.69 | 0.00 |
| Zakall, Jim, Director of Finance/ Deputy C.A.O. | $ 137,154.73 | 644.24 |
| Zandvliet, Frank, Water/Wastewater Operator | $ 93,617.63 | 400.00 |
| **Consolidated total** of other employees with remuneration and expenses of $75,000 or less | $ 2,040,233.94 | 9,227.54<br>43,047.15 |
| **Total:** Other Employees | $(B) 3,707,100.55 | 52,274.69 |

**3. Reconciliation**

| | | |
|---|---|---|
| Total remuneration - Elected Officials | $(A) | 118,428.16 |
| Total remuneration - Other Employees | $(B) | 3,707,100.55 |
| **Subtotal** | $ | 3,825,528.71 |
| Reconciling Items | | |
| Employers portion EI | $ | 49,816.46 |
| Employers portion CPP | $ | 137,728.20 |
| Employers portion Pension | $ | 287,079.00 |
| Employers portion Group Benefits | $ | 191,905.63 |
| Wages & Benefits allocated to (RDOS) Sun Bowl Arena | $ | -422,994.00 |
| **Total** per Statement by Object (page 19 of audited Financial Statements) | $ | 4,069,064.00 |
| **Variance** | $ | 0.00 |

Prepared under the Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

Jim Zakall
Director of Finance
May 10, 2022

# Corporation of the Town of Osoyoos

## Statement of Severance Agreements

There were two severance agreements under which payment commenced between the Corporation of the Town of Osoyoos and its non-unionized employees during the fiscal year 2021.

- These agreements represent 6 months of compensation.*

* "Compensation" means (These severance agreements were determined based on salary).

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7).

Jim Zakall
Director of Finance
May 10, 2022

**TOWN OF OSOYOOS**

# YTD Paid Report

Osoyoos
Canada's warmest welcome

**AP5070** **Page :** 1
**Date :** May 19, 2022 **Time :** 10:50 am

**Supplier Code** **From :** 0719305
**To :** ZUP010

**Sequence :** By Code

**Date Range From :** 01-Jan-2021
**To :** 31-Dec-2021

**Categories** **From :** C - Council
**To :** U - Unknown

**Suppress Printing for $ Under** 25,000.00

| Supplier Code | Name | Total |
|---|---|---|
| ABE035 | ABERDEEN PUBLISHING INC | 43,095.94 |
| B&B010 | B&B GROUP VENTURES INC | 50,100.00 |
| BAL010 | BALOGH ELECTRIC LTD | 42,515.25 |
| BCA030 | BC ASSESSMENT AUTHORITY | 90,343.39 |
| BIO020 | BIOMAXX WASTEWATER SOLUTIONS INC | 42,840.00 |
| BLA030 | BLACK DIAMOND GRINDING | 40,939.66 |
| BRE010 | BRENNTAG CANADA INC | 52,693.50 |
| CAE010 | CARO ANALYTICAL SERVICES | 37,960.69 |
| CAP030 | CAPRI INSURANCE | 97,915.00 |
| CEN020 | CENTRALSQUARE TECHNOLOGIES | 46,270.37 |
| CEN075 | CENTRIX CONTROL SOLUTIONS LP | 114,221.74 |
| CHB010 | CHB SERVICES LTD | 136,127.25 |
| COM015 | COMPLETE CLIMATE CONTROL INC | 33,179.78 |
| COO045 | COOL CREEK ENERGY LTD | 99,746.24 |
| CUP010 | C.U.P.E. LOCAL 608 | 46,480.99 |
| DES060 | DESTINATION OSOYOOS | 75,000.00 |
| DIL010 | DILLON CONSULTING LTD | 40,094.96 |
| EOS010 | EOS POSTIONING SYSTEMS INC | 25,168.50 |
| EXC020 | EXCEED ELECTRICAL ENGINEERING LTD | 87,513.88 |
| FOR010 | FORTISBC - ELECTRICITY | 749,345.38 |
| FOR025 | FORTISBC - NATURAL GAS | 91,563.27 |
| GER010 | GERARD'S EQUIPMENT LTD | 32,075.68 |
| GRI025 | GRIZZLY EXCAVATING LTD | 382,123.07 |
| ICB010 | I.C.B.C. | 47,255.00 |
| INT140 | INTERCONTINENTAL TRUCK BODY | 59,996.57 |
| KRM010 | KRM CONTRACTING 2000 CORP | 46,987.50 |
| LID035 | LIDSTONE & COMPANY | 27,744.10 |
| LOR010 | LORDCO PARTS LTD | 25,602.92 |
| MASBRO | MASTERCARD - BROUNSTEIN | 33,311.49 |
| MASZAK | MASTERCARD | 36,458.71 |
| MET010 | METRO MOTORS LTD | 143,778.88 |
| MET025 | META WEST SALES LTD | 27,552.00 |
| MIA010 | MUNICIPAL INSURANCE ASSOC. OF BC | 45,668.40 |
| MIK020 | MIKE JOHNSON EXCAVATING LTD | 415,011.73 |
| MIN010 | MINISTER OF FINANCE | 25,854.15 |
| MIN130 | MINISTER OF FINANCE (EFT) | 2,301,229.22 |
| MMK010 | MMK CONSULTING | 42,000.00 |
| MMW010 | MEARLS MACHINE WORKS LTD | 68,859.20 |
| MPF010 | MUNICIPAL PENSION PLAN | 556,464.98 |
| MUN030 | MUNICIPAL FINANCE AUTHORITY | 115,595.93 |
| NOR095 | NORTHERN COMPUTER | 90,653.30 |
| NUD010 | NUDIGZ CONTRACTORS LTD | 102,175.57 |
| OKR020 | OKANAGAN REGIONAL LIBRARY | 270,165.56 |
| ORC010 | ORCHARD FORD SALES LTD | 80,792.30 |
| OSO045 | OSOYOOS MUSEUM SOCIETY | 60,000.00 |
| OSO130 | OSOYOOS MARINE & POWER SPORTS INC | 25,424.00 |
| PBC010 | PACIFIC BLUE CROSS - POL#53667 | 237,440.10 |
| POW035 | POWNALL CONSTRUCTION | 36,359.42 |
| REC010 | RECEIVER GENERAL FOR CANADA | 1,010,196.79 |
| REG010 | REGIONAL DISTRICT OKANAGAN SIMILKAMEEN | 2,067,237.78 |
| ROC020 | ROCKY MOUNTAIN PHOENIX INC | 257,872.44 |
| ROY050 | ROYAL CANADIAN MOUNTED POLICE E DIVISION | 995,773.18 |
| SAH010 | SAHURI & ASSOCIATES ARCHITECTURE INC | 51,102.67 |
| SIE050 | SIERRA PLANNING AND MANAGEMENT | 53,954.25 |

**Supplier Code** **From :** 0719305 **Sequence :** By Code **Date Range From :** 01-Jan-2021
**To :** ZUP010 **To :** 31-Dec-2021
**Categories** **From :** C - Council **Suppress Printing for $ Under** 25,000.00
**To :** U - Unknown

| Supplier Code | Name | | Total |
|---|---|---|---|
| SMI070 | SMITH CAMERON PROCESS SOLUTIONS | | 26,467.93 |
| TEL010 | TELUS CORPORATION Acc 227224590 | | 38,936.36 |
| THE010 | THE INTERIOR PURCHASING OFFICE INC | | 34,161.75 |
| TRU010 | TRUE CONSULTING | | 947,582.78 |
| TWO010 | TWINCON ENTERPRISES LTD | | 3,070,323.41 |
| UBC010 | UBCM | | 673,261.32 |
| URB015 | URBAN SYSTEMS LTD | | 49,364.10 |
| WAS010 | WASTE CONNECTIONS OF CANADA INC | | 458,087.83 |
| WFR010 | WFR WHOLESALE FIRE & RESCUE LTD | | 31,187.61 |
| WHI020 | WHISSELL WASTE SOLUTIONS BC LTD | | 427,619.75 |
| WIS020 | WISHBONE INDUSTRIES LTD | | 50,069.60 |
| WOL010 | WOLSELEY CANADA INC WZ16470 | | 99,900.94 |
| WOR010 | WORKERS COMPENSATION BOARD | | 67,446.97 |
| WSP010 | WSP CANADA INC | | 93,410.63 |
| ZEP010 | ZEP OKANAGAN - BRANDT ENTERPRISES LTD | | 94,597.28 |
| | **Total Suppliers Equal and Over** | 25,000.00 | 17,978,250.94 |
| | **Other Suppliers Under** | 25,000.00 | 1,517,845.33 |
| | **Total Of Printed Suppliers :** | | **19,496,096.27** |

# Corporation of the Town of Osoyoos

# APPROVAL OF FINANCIAL INFORMATION

- FIR, Schedule 1, section 9

**Town of Osoyoos**

**STATEMENT OF FINANCIAL INFORMATION APPROVAL**

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

| | |
|---|---|
| Name: Jim Zakall | Name: Sue McKortoff |
| Position of: Director of Finance | Position of: Mayor |
| Date: May 10, 2022 | Date: May 10, 2022 |

☐ Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9

## STATEMENT OF PROPERTY TAX EXEMPTIONS

In accordance with Section 98 (2) (b) of the *Community Charter,* the following properties in the Town of Osoyoos were provided permissive property tax exemptions by Council in 2021:

| Folio | Legal Description | Civic Address | Organization | Value of Permissive Exemption |
|---|---|---|---|---|
| 00515.010 | Lot 557 Plan 1949 | 301A Hummingbird Lane | Osoyoos Curling Club Society | 19,036.17 |
| 00437.000 | Lot 530 Plan 2450 | 8015 Spartan Drive | Lake Osoyoos Sailing Club | 11,305.12 |
| 00965.000 | Lot 974 Plan 16985 | 12300 Golf Course Drive | Osoyoos Golf Club | 36,136.37 |
| 00967.000 | Lot 766 Plan 2476 | | Osoyoos Golf Club | 4,956.36 |
| 00985.400 | Lot 1003, Plan 31183, Except Plan KAP7535 | | Osoyoos Golf Club | 3,166.26 |
| 00966.075 | Lot 1009 Plan 38144 | 4000 Golf Course Drive | Osoyoos Golf Club | 610.96 |
| 00966.840 | Lot 74 Plan 42262 | 12130 Golf Course Drive | Osoyoos Golf Club | 227.29 |
| 00038.000 | Lot 12, Plan KAPB10406 | 6901 Main Street | Osoyoos Pyramid Corp Ltd (Boat Trailer Parking Lot) | 10,392.89 |
| 00435.000 | Lot 530 Plan 2450 | Park Place | Osoyoos Senior Centre and Museum Society+ | 73,837.70 |
| 00443.000 | Lot 536 Plan 1949 | 6609 – 89th Street | Osoyoos Nursery School | 2,768.91 |
| 00644.000 | Lot 1A Plan 5120 | 8713 - Main Street | Osoyoos Arts Council+ | 4,102.45 |
| 00653.000 | Lot 2, Plan 2450 | 8702 Main Street | Osoyoos Museum | 8,698.33 |
| 00963.000 | Lot 991 Plan 21072 | 3800 Golf Course Drive | Osoyoos Portuguese Canadian Cultural Society | 595.05 |
| 00963.000 | Lot 991 Plan 21072 | 3800 Golf Course Drive | Desert Park Exhibition Society | 12,546.30 |
| 00966.075 | Lot 1009, Plan KAP38144 | 4000 Golf Course Dr | Desert Park Exhibition Society | 610.96 |
| 01316.040 | Lot 3, Plan 23385 | 51st Street | Robert Grant (Firehall) | 1,274.34 |
| 00646.000 | Lot 5, Plan KAP5120 | 8701 Main Street | Desert Sun Counselling Centre | 7,070.37 |
| 01345.005 | Lot A Plan KAP70164 | 9912 - Highway #3 | Visitor Information Centre+ | 20,746.30 |
| 06093.010 | Lot B, Plan 22765 | 8506 – 92 Ave | Osoyoos Lodge No436 of the Elks of Canada | 4,427.23 |
| 00756.000 | Lot A Plan KAP3477 | 8310 – 78 Ave | Canadian Legion | 4,526.74 |
| 00596.000 | Lot 1 Plan 3262 | 7206 – 87th Street | Synod of Diocese of Kootenay Anglican | 2,469.76 |
| 00372.030 | Lot 3-4 Plan 27473 | 6 Finch Crescent | Grace Lutheran Church | 3,735.49 |
| 00761.010 | Lot A Plan KAP69873 | 7812 – 7814 Spartan Drive | Osoyoos United Church | 4,647.07 |
| 00371.005 | Lot 1 Plan 52821 | 42 Finch Crescent | Osoyoos Christian Centre (P.O.A.C.) | 3,802.35 |
| 00840.010 | Parcel A Plan 2450 Block 762 | 8514 – 74th Avenue | The President of the Lethbridge Stake | 2,644.14 |
| 00828.010 | Lot A Plan KAP79658 | 7610 – 87th Street | Roman Catholic Bishop of Nelson | 7,078.93 |
| 00535.220 | Lot 2 Plan 28953 | 6210 – 97th Avenue | Trustees of Osoyoos Congregational Baptist Church | 11,886.75 |
| | | | **TOTAL** | **263,300.59** |

+ Includes permissive tax exemption and includes wages, maintenance and utilities for the facilities)

## RESIDENT FEEDBACK FORM

Please describe yourself. *(check all that apply)*

☐ Resident ☐ Non-Resident Property Owner ☐ Business Owner ☐ Student
☐ Professional ☐ Medical/Dental Field ☐ Teacher ☐ Retail Employee
☐ Retired ☐ Elected Official ☐ Municipal Employee ☐ Trades
☐ Other (please specify) _____

Do you work or reside in Osoyoos?

☐ Reside ☐ Work ☐ Both ☐ Neither

Would any additional information about Osoyoos not found in the 2021 Annual Report be beneficial to you?

_____

_____

_____

Do you find the format of the 2021 Annual Report to be an effective way to read the data?

☐ Yes ☐ No ☐ Somewhat

Do you find the information in the 2021 Annual Report to be useful?

☐ Yes ☐ No ☐ Somewhat

If you find the format of the 2021 Annual Report to be difficult to read or understand, please explain.

_____

_____

_____

Please leave any additional comments here. Thank you!

_____

_____

Please return the completed feedback form to:

Brianne Hillson
Corporate Officer
Town of Osoyoos
Box 3010, 8707 Main Street
Osoyoos BC V0H 1V0
Or by:
(F) 250.495.2400 (E) info@osoyoos.ca




***The 2021 Annual Report was prepared by***
***the Town of Osoyoos***
***Corporate Services Department***

**Town of Osoyoos**

**Box 3010, 8707 Main Street**

**Osoyoos, BC Canada V0H 1V0**

**(TF) 1.888.495.6515 (T) 250.495.6515**

**(F) 250.495.2400 (E) info@osoyoos.ca**

Osoyoos
Canada's warmest welcome ®*