



2020 ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2020

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 2020 Annual Report. This report provides the community with an update on projects identified in our 4-year Business Plan.



Due to the Provincial State of Emergency, which has been in effect since March 18, 2020, there have been significant disruptions in the Town's ability to engage the public in the usual manner. Town facilities have been closed or have been operating with reduced hours. Council meetings have been conducted using video conferencing platforms.

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), originally called SIDIT, 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. We certainly hope to resume many of our favourite town events when it is safe to do so.

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

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



I am pleased to provide this introduction to the Town of Osoyoos' 2020 Annual Report. The requirement to prepare and present an Annual Report comes from the Community Charter. In this report you will find an overview of municipal services, operations and progress reports, milestones, and audited Financial Statements for the year ended December 31, 2020.

This Annual Report is one method of reporting our activities and efforts and being accountable to the public. This Annual Report pulls together a broad range of information regarding Town operations, structure, goods and services, finances and strategic goals and it is hoped that this report will promote greater understanding of the Town's goals and activities.

2020 was an unprecedented year as our world, and everyone else's, was turned on its head due to the emergence of the COVID-19 pandemic. Like many businesses many parts of our operations and services were curtailed or closed as we worked to implement administrative and physical barriers to virus transmission, develop COVID-19 safety plans, acquire personal protective equipment, negotiate essential service mutual aid agreements, respond to community and visitor inquiries and respond to constantly evolving and changing Ministerial and Provincial Health Officer Orders. The pandemic made the business of Council challenging as in-person public attendance at meetings, public hearings and events was initialed restricted and currently (May 2021) prohibited. Ensuring citizen access to Council and input into decision-making and being accountable and transparent has required us to adapt to a virtual world where public engagement and Council meetings are conducted via written submission (mostly by email), Zoom, Microsoft Teams or other digital platforms.

In order to lessen the impact of the pandemic on property owners and businesses, in 2020 Town Council approved a 0% increase to general municipal taxes, changed the due date for tax payments to September 30 from July 2, reduced the late payment penalty amount on unpaid taxes from 10% the day after the due date to 5% after September 30 and an additional 5% after December 31. The due date for agricultural water was also deferred to August 15 from the beginning of July and that deferred due date remains in effect for 2021 (August 16 in 2021). For 2021 property taxes are again due at the beginning of July (July 2, 2021) but with a reduced late payment penalty of 5% after that date with a further 5% on unpaid amounts after August 31.

The pandemic saw the cancellation of many festivals, activities and events in 2020 and again in 2021. Many of our businesses were also impacted but compared to many other communities in the Province have done relatively well. This is a testament to their resilience, adaptability and determination and reflective of what those of us that live here already know, Osoyoos is a great town. I know that we are all looking forward to getting back to 'normal' and being able to enjoy some of the things that Osoyoos is known for.

Despite the challenges there is strong interest and investment in new developments in Osoyoos. In 2021, Osoyoos is on track to having on the highest building permit values in recent memory. More new developments are in the planning stages and will provide jobs in the construction industry and support Town businesses with additional residents, both permanent and seasonal, and visitors.

Despite the challenges, the Town made good progress on capital projects in 2020 and is again in 2021 working on an aggressive capital projects list and is developing plans for 2022 and beyond. Master plans are under development for core infrastructure services that will inform asset management planning so that long-term sustainable plans can be made for the community.

A few items that were achieved in 2020 that may not be mentioned elsewhere in this report are: the conclusion of bargaining for a renewed collective agreement with CUPE Local 608; renewal of a fire protection agreement with the Osoyoos Indian Band; approval of a partnering agreement with Tesla for the construction and operation of an electric vehicle charging station at 8513 74th Avenue; the hiring of 2 Deputy Fire Chiefs (Ryan McCaskill and Tyler Hilland); the hiring (2021) of a new Fire Chief, Corey Kortmeyer; and work on a Town Hall Space Needs Analysis and Pre-design report.

Through the Annual Report and its five-year financial plan and annual budget, Town Council is setting the stage for municipal services and operations, community growth and development and community sustainability now and for years to come. Osoyoos' future is bright and with solid leadership and long-term asset management and community sustainability objectives in mind we can achieve the Town's vision as described in the Official Community Plan.

In closing, I would like to express my sincere appreciation to our Town Council for their leadership and our loyal and dedicated staff and employees and community volunteers. Their efforts make Osoyoos a great community and a good place to live, work and play.

A handwritten signature in dark ink, appearing to read 'Allan Chabot', written in a cursive style.

Allan Chabot
Chief Administrative Officer

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 and records management.

LAND ISSUES

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

NEW BYLAWS

New bylaws for 2020 included:

- Fire Protection and Life Safety Amendment Bylaw No. 1333.01, 2019.
- Zoning Amendment Bylaw No. 1085.112, 2019.
- Zoning Amendment Bylaw No. 1085.110, 2018.
- Revenue Anticipation Borrowing Bylaw No. 1360, 2020.
- Indemnification Bylaw No. 1359, 2020.
- Osoyoos Water District Rates and Regulations Amendment Bylaw No. 1357.01, 2020.
- 5 Year Financial Plan Bylaw No. 1361, 2020.
- Waste Management Services and Regulations Amendment Bylaw No. 1309.06, 2020.
- Zoning Amendment Bylaw No. 1085.130, 2020.
- Official Community Plan Amendment Bylaw No. 1230.27, 2020.
- Zoning Amendment Bylaw No. 1085.131, 2020.
- Zoning Amendment Bylaw No. 1085.129, 2020.
- Museum Parcel Tax Amendment Bylaw No. 1300.05, 2020.
- 5 Year Financial Plan Bylaw No. 134, 2020.
- Osoyoos Tax Rates Bylaw No. 1363, 2020.
- Off-Street Public Parking Regulation Amendment Bylaw No. 1274.05, 2020.
- 2020 Annual Tax Sale Deferral Bylaw No. 1365, 2020.
- Permissive Tax Exemption Bylaw No. 1366, 2020.
- Council Procedure Bylaw No. 1367, 2020.
- Water Rates and Regulations Amendment Bylaw No. 1355.01, 2020.
- Osoyoos Water District Rates and Regulations Amendment Bylaw No. 1357.02, 2020.
- Sewer Fees Bylaw No. 1368, 2020.
- Waste Management Services and Regulations Bylaw No. 1370, 2020.
- Revenue Anticipation Borrowing Bylaw No. 1369, 2020.

POLICIES

- Management Compensation for Overtime during Emergencies (FIN-009).
- Code of Conduct Policy (HR-002).
- Respectful Workplace, Workplace Discrimination, Bullying and Harassment Policy (HR-013).
- Working from Home Policy (HR-034).
- Anti-Racial Discrimination and Anti-Racism Policy (HR-009).



Photo Courtesy of the Osoyoos Times

TRANSIT

The Regional District of Okanagan Similkameen took over the operating agreement with BC Transit for the South Okanagan Transit System in 2017. The Deputy Corporate Officer sits on the Regional Transit Committee. This committee reviews the changes identified in the Transit Future Plan and works toward implementation in consultation with other Okanagan Transit providers.

HUMAN RESOURCES

The following positions were posted and filled:

- Building Service Workers
- Seasonal Bylaw Enforcement Officer
- Deputy Fire Chief of Prevention
- Executive Assistant
- Fire Chief
- Journeyman Mechanic
- Operational Services Summer Students
- Park Ambassador
- Community Services Summer Students
- Water Waste Water Operator
- Weigh Scale Clerk

The following staff were recognized in 2020 for their service and commitment to the residents of the community:

- Frank Zandvliet - 30 years of service
- Tom Snoek - 25 years of service
- Gerald Davis - 15 years of service
- Steve Shannon - 15 years of service
- Justin Price - 5 years of service

COUNCIL

In 2020, Council meetings were streamed through iCompass through the Town's YouTube Channel. In 2020, the Town's YouTube Channel, which includes the popular Osprey Nest, received 69, 258 views. There was 18,9000 watch time (hours) and received 57 additional subscribers.

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. Ministerial Order M192 Local Government Meetings and Bylaw Processes is the current order that exempts local governments from the conduct of meetings, public hearings and passages of bylaws and provides limitations to the exemptions. However, it does give 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 the April 6, 2020, Council meeting as 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 2020.

By order of the Minister of Public Safety and Solicitor General under the *Emergency Program Act*, Council passed several bylaws on the same day that the bylaw was given third reading.

The first public hearing after COVID was declared a global pandemic was held at the Sonora Community Centre in November of 2020 to allow the public to attend since Council Chambers does not meet the social distancing requirements.

Council Procedure Bylaw No. 1367, 2020 was adopted in November of 2020, which comes into effect January 1, 2021. It repeals Council Procedure Bylaw No. 1271, which was adopted in 2010 and amended in 2018. Council Procedure Bylaw No. 1367, 2020 moves Council meetings from the first and third Monday of every month to the second and fourth Tuesday of every month. The bylaw also changes the orders of proceedings and formalizes voting, points of order, and conduct and debate at meetings.

CONTRACTS MONITORED

The Deputy Corporate Officer 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.

RECORDS MANAGEMENT

The vault was organized, and files were scanned to ensure that the Town's records are being moved to an electronic format. Staff started scanning bylaws and have organized and inventoried all bylaws dating to the date of the Town's incorporation. Staff are currently scanning each bylaw into our electronics record management system. This project is approximately halfway through completion. Staff have also been researching the cost of getting former minutes and bylaws bound. This will free up some much-needed space in the vault and protect these important records that need to be kept indefinitely. The Planning and Development Services department continually scans files when staff have time to work on this project.

INSURANCE

The Municipal Insurance Association of BC (MIABC) continues to provide liability insurance for the Town.

- 6 new liability insurance cases were received in 2020.

OTHER ISSUES

- 8 Freedom of Information requests were dealt with.
- The 2019 Annual report was completed.
- General upkeep to the Town website continued throughout the year.

PROFESSIONAL DEVELOPMENT

- The Deputy Corporate Officer is a member of the Municipal Insurance Association Claims Advisory Committee.
- The Deputy Corporate Officer attended a Supervisor Essential Webinar.
- The Deputy Corporate Officer attended Intro to Emergency Management.

INTERESTING INFORMATION

Council Committee of the Whole meetings totalled 7.59 hours with 38 resolutions; Regular Open meetings totalled 30.3 hours with 328 resolutions passed; Special Open Meetings totalled 2.4 hours with 20 resolutions, and Public hearings totalled 1.47 hours with 5 resolutions passed.

FINANCIAL SERVICES

The Finance Department's responsibilities and authority come from legislation mandated by the Community Charter, Provincial and Federal Statutes 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 2020 from the sale of land &/or services, taxation, grants, fees and other sources totaled \$16,836,085, less expenses of \$11,092,590, for a net revenue of \$5,743,495.
- Net Financial Assets \$9,170,619 increased by \$412,785 in 2020.

- 2020 saw a 0% increase to municipal taxes, a \$7.19 increase to residential water user fees, a \$10.22 increase to residential sewer user fees.
- The Town of Osoyoos received a number of grants in 2020 and include:
 - COVID Safe Restart Grant \$1,539,000.00
 - RMI \$473,030.00
 - Community Works Fund \$269,264.47
 - Community Child Care Space Funding \$3,614.01
 - BC Active Transportation Grant \$68,608
 - Small Comm. Grant \$506,199.00
 - Federal Grants in Lieu \$19,597.15
 - Canada Summer Jobs \$8,176.00
 - Community Emergency Preparedness Fund Grant \$27,010
 - Municipal Insurance Association Grant \$2,345.00
 - Fraser Basin Council Grant \$24,340.71
 - Disaster Financial Assistance Grant \$18,960.38
 - Provincial Street Lights \$2,233.08
 - OBWB Sewer \$28,310.86
 - Rural Twinning Grant \$2,103,097.00

All statutory requirements were met in 2020.

A copy of the 2020 Audited Financial Statements is located under the Financial Statements section of this report.

FIRE DEPARTMENT

2020 was a challenging year for the fire department due to COVID-19. We faced many difficulties trying to operate while keeping our members safe. Lack of available personal protective equipment(P.P.E) changed the way we responded to help prevent transmission of a virus that there wasn't a lot of known information about.



Chimney Fire – January 2020

To increase crew safety, crews were trained on the use of the new ice rescue craft.

First Responder Gala with the Rotary Club had two member receiving awards for Volunteer Officer of the Year 2019 (Ryan McCaskill) and Volunteer Firefighter of the year 2019 (Colin Lancaster)

Ryan McCaskill started work on February 3rd, 2020 as a career Deputy Chief of Training and Operations.

Purchased a Heavy-Duty Crew Cab pickup which was put in service as a Command Vehicle.

Osoyoos Fire Rescue had the first Structure fire of the year on February 16 at the Highland Inn on Main Street. One occupant was transported to the hospital with minor injuries.

A Cease Occupancy Order was provided to a business after it was deemed unsafe and repairs and renovations were completed.

The Fire Chief was invited to attend the Osoyoos Rotary meeting as a guest speaker.

Osoyoos Fire Rescue started to recognize a Paid-on Call Firefighter of the Month in February.

On February 29, OFR attended a Structure Fire on 100th Ave.

In March, COVID-19 changed the operations for the Fire Department, a lack of PPE was identified and the global supply was low making it difficult to operate normally without putting our members at risk

WASP Manufacturing provided a Type 2 Structural Protection Trailer for use by Osoyoos Fire Rescue.

New wildland equipment was received that was funded through a grant from the province in April.

Car 192 had the engine rebuilt and decals were added.

A retaining wall and perimeter fencing were installed along the property line with Raven Court.



Tractor Fire – April 2020

A Records Management System was researched between the Chiefs and FirePro2 was selected as the option to continue with.

Annual hose testing was completed in September.

Crews were requested under Mutual Aid to attend the Mount Christie Wildfire in Okanagan Falls.

In October, O.F.R attended Osoyoos Secondary School to do a Career Education and Planning session with 2 classes.



Mt. Christie Fire – August 2020

This allows O.F.R to teach First Medical Responder and Emergency Medical Responder courses in-house with Medical Licensing done by BCEMA Licensing.

In May, Deputy Chief of Fire Prevention first interviews were completed and a job was offered to Tyler Hilland in June.

Black Diamond Grinding completed the first phase of the concrete repair at Station 191 to prevent further damage to the bay floors and infrastructure below.

In July, O.F.R had an interface fire next to the Golf Course and it grew quickly. Members were able to use their newly issued wildland coveralls at the fire which is appropriate P.P.E for the hazard versus structure gear that would have been worn previously.

Chief McMahon left Osoyoos Fire Rescue and the hiring process for a new Fire Chief was started.

With COVID protocols settling and a better understanding of how to safely continue operations, O.F.R started to recruit new members.

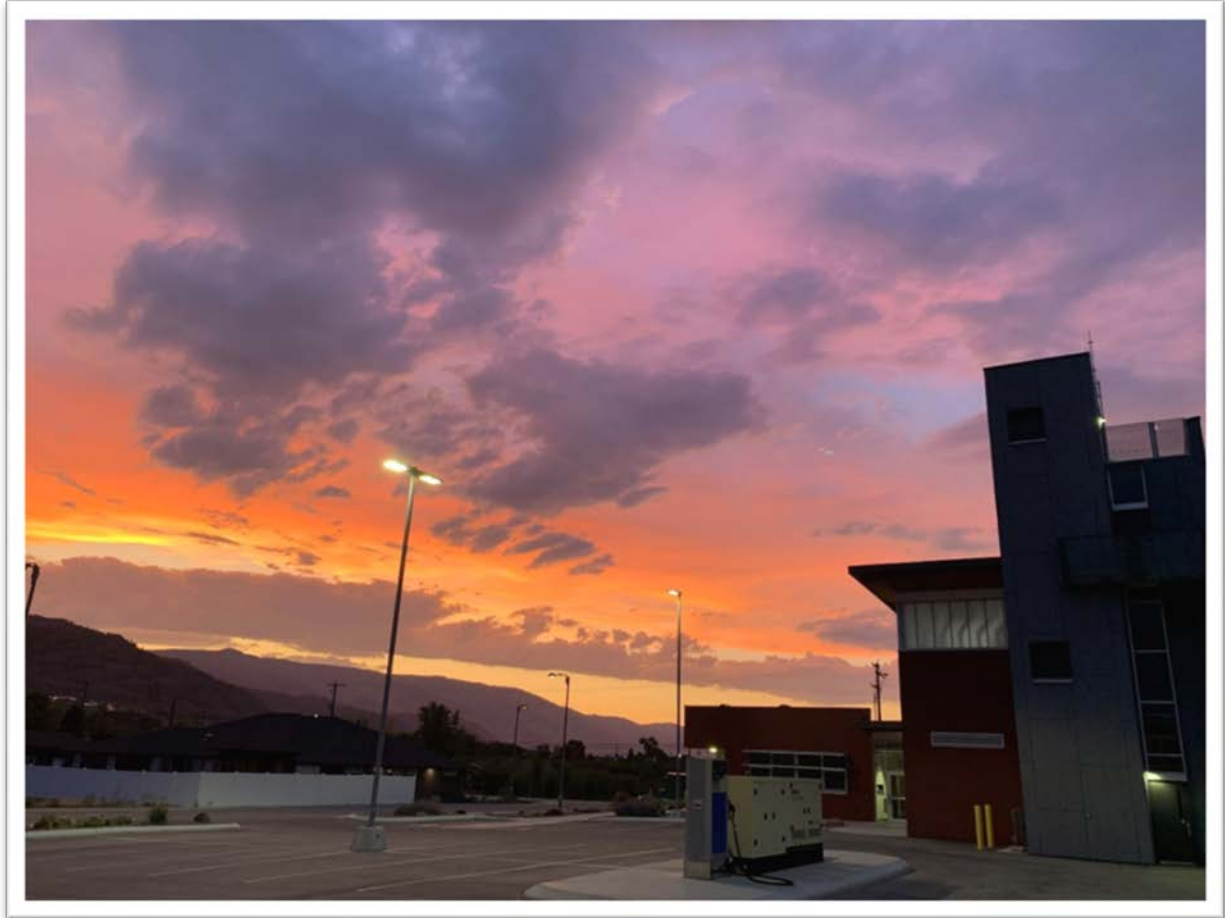
Structural Protection Course was taught by two BC Wildfire Service Employees. 15 Members attended from Osoyoos and 4 from Anarchist Mountain Fire Department.

The Deputy Chiefs attended a Train the Trainer course in Trail for Firemedix.

In November, 6 Firefighters completed an in-house Pump Operations course.

Concrete training pads were completed behind the Fire Hall in preparation for natural gas burn props to be installed and used.

In December, a donation was made to Fire Fighters without Borders. This included 22 Hoses and 6 SCBA cylinders that were too old to be used in North America.



Osoyoos Fire Department – April 2020

OPERATIONAL SERVICES

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

- Operation and maintenance of the community's
 - domestic water system;
 - sanitary sewer system;
 - road network;
 - green spaces;
 - facilities;
 - Sanitary Landfill
- Agricultural Irrigation system to the north and south of town (SOLID Systems 8 & 9)
- Capital project programs related to water, sanitary sewer and roads
- Maintenance of the community's fleet of equipment

Below are some the highlighted projects for 2020 as the Department looks to provide the community with the necessary infrastructure for now and into the future.

ROADS

- Design and tendering for the reconstruction of Vedette Drive to full urban standard; the project was partially funded by the new development next to Peanut Pond.
- Rehabilitation of a retaining wall at the south end of Heron Lane. Work was completed as a result of the existing structure failing

PARKS

- Washroom facility installed at "Osoyoos" Park at the end of Cottonwood; facility to provide park goers with access to a summer season only amenity.

LANDFILL

- Started the design and procurement process for a new scale and office trailer for the landfill.
- Released a Request for Proposals for a new Landfill Operator

FLEET

- Purchased a new street sweeper
- Purchased two new light trucks
- Purchased a new aerial unit



WATER

- Contract # 1 for domestic servicing to the south of the community was tendered; work started in late 2020
- Work started on a Universal Water Metering Implementation Plan
- Ongoing design and grant funding applications for the construction of a new water treatment facility to address manganese removal.

WASTEWATER (SANITARY SEWER)

- Design and tendering of Bayview WWPS; relocation of an existing WWPS to address access and flood concerns.
- Assessment and capital improvement plan for the Community's Wastewater Treatment Facility; operational review to address odour and treatment issues.
- Completion and commissioning on the new Main Wastewater Pump Station
- Inspection and replacement of aeration equipment in Cells # 1 and # 2 at the Wastewater Treatment Facility



Highway 3 Pathway – Cottonwood Drive to Lakeshore Drive

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.
- Bylaw enforcement, building permit processing, plan reviews and inspections, and annual fire safety inspections and follow up.

Following are highlights of Planning and Development's work achievements for 2020.

PLANNING

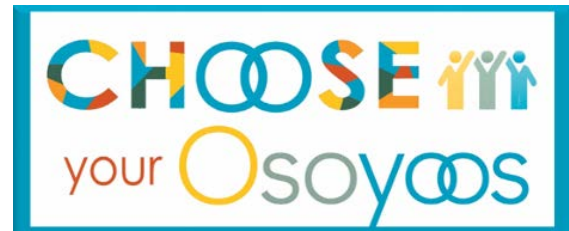
South East Meadowlark Development Area

Development applications to allow for implementation of phases 2 & 3 of the Meadowlark Plan proceeded in 2020.

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



Urban Systems and Urban Matters were selected as the firms to work with the Town on the development of a new Official Community Plan. The project includes the preparation of a Housing Needs Report. In 2019, there were several opportunities for community members to participate in the information gathering portion of the project. These included an on-line survey, stakeholder workshops and two community forums. The final version of the Town's Housing Needs Report was accepted by Council in 2020. The Housing Report provides direction to the Town's new OPC which will be presented to Council for approval in 2021.

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 2021 to reduce corporate and community-wide energy consumption and greenhouse gas emissions (GHGs).



ORGANIZATIONAL

- The Director continued membership in the Waterfront Steering Committee (WSC), and Traffic Safety Committee (TSC).
- 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 2020:

Subdivision Applications

- **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 is in the process of hiring contractors to complete the installation of services and road works on the site.
- **S20-01 5701 Jackpine Ln**
Two lot subdivision – completed.
- **S20-02 10129 74th Ave.**
Phase 2 of Meadowlark – 26 lot subdivision. The development review team continued to process this application throughout 2020. .
- **S20-03 Sawgrass**
Proposal to subdivide into 3 lots in order to proceed with duplex development. Property has now sold and a new subdivision application is pending.

Zoning Bylaw Applications

- **Z19-10 9150 Main Street.**
Site specific rezoning to allow for a retail cannabis store. A public hearing was held on December 16, 2019. Application is still pending approval with the Province.
- **Z19-11 10189 74th Avenue.**
Phase 2 Meadowlark. Application received. Completed first 3 readings in 2019 and referred to the ALC.

- **Z19-12 10105 74th Avenue.**
Phase 3 Meadowlark. Application received. Completed first 2 readings in 2019. Throughout 2020 the applicant prepared the necessary technical documents to move to 3rd reading.
- **Z20-01 2 Braeburn**
Zoning amendment from R7 to R1 for single family lot – completed.
- **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.

Development Permit (DP) Applications

- **Form and Character (DP20-01) Osoyoos Museum:**
Council approved DP to alter the façade of an existing building to accommodate the Osoyoos Museum.
- **Form and Character (DP20-02) Meadowlark Phase 2:**
Processing of DP required as per the South East Meadowlark Plan.
- **Foreshore (DP-20-03) 25 Harbour Key:**
Director issued DP for a dock which complies with Provincial Best Practices.
- **Foreshore (DP20-04) 7308 Main Street Napili Shores:**
DP required to rebuild rock wall following 2018 flood damage. Construction in conformance with QEP report and Provincial Best Practices – Director issued.

Development Variance Permit Applications

- **DVP20-01 3 Quail Place:**
Council approved variance to allow for reduced front yard setback (5.23m from 6 m) for a single family home.
- **DVP20-02 25 Harbour Key**
Variance included as part of DP issuance for dock approved by Province.
- **DVP20-03 5812 89th Street:**
Council approved variance to allow for a front yard setback of 4.5 for a single family home.

- **DVP20-04 8000 Vedette Drive:**
Council approved variance to allow for free-standing signs at new multi-family residential development.
- **DVP20-05 9117 92nd Avenue:**
Proposal to vary the height of a shop located at the rear of a single family home property – Council approved.
- **DVP20-06 8311 Kingfisher Dr:**
Council approved variance to allow for a 4.5 m setback from the front property line on a constrained lot.
- **DVP20-07 8516 32nd Ave:**
Variance proposed to allow for a garage to be placed in the front yard with a 4 m setback.

CONSTRUCTION

Building Inspections

- 86 building permits were issued for a total construction value of \$8.5 million.
- Permits issued included 7 new single-family homes (down from 2 last year); one - 4 plex
- One - 7 unit multi-family live/work industrial development.
- Approximately 260 building inspections were conducted.
- 4 stop work orders were issued and 1 do not occupy notice was issued.

Fire Inspections

- In 2020, approximately 75 fire safety inspections and follow-ups were conducted.

Sign Permits

- 10 sign permits were issued in 2020 for a fee value of \$750.00.

Soil Deposit and Removal Permits

- The Director issued 2 soil removal permits 10129 74th Street & 8000 Vedette Dr.

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 2020.

BUSINESS LICENCING

- 394 renewed municipal business licences were issued for a value of \$35,000.00
- 43 new municipal business licences were issued for a value of \$2,554.00
- 31 renewed inter-community business licences were issued for a value of \$4,025.00
- 10 new inter-community business licences were issued for a value of \$1,162.50
- 42 business license inspections were completed following-up on safety issues.

BYLAW ENFORCEMENT - 2020

Infraction	2018	2019	2020
Alcohol	1123	476	510
Dog	1023	420	560
Smoking	689	350	380
Nuisance	68	0	30
Boat in Swim area	11	2	5
Traffic	126	32	157
Tightrope	6	0	5
Inappropriate Clothing	9	0	0
Drive / Park on grass	42	5	15
Skateboard	5	50	49

Utilization of Bylaw Officers and Park Ambassador – summer 2020

From June 1st 2020 to September 2nd 2020 the two bylaw officers and the one park ambassador dealt with the following:

465 dog situations (off leash, on the beach, not licenced etc.)

476 drinking in the parks and on the beaches

350 smoking where prohibited

The staff utilized the services of the RCMP on 4 occasions as follows: uncooperative people drinking in the parks or on the beach; once for a dog issue and once to have them serve an individual with a park expulsion letter. Bylaw also had to request the services of the RCMP to assist in removing a group from Gyro Park.

Bylaw Personnel Activities

The two bylaw officers spent their time split 50/50 between patrolling the parks and beaches, dealing with noise complaints, parking issues, animal control and monitoring the boat trailer parking lot. The latter, during peak times, it took between one to two hours to check plates, in order to properly monitor the lot, a significant amount of time is needed, there were at times 115 trailers in the lot issues along with administrative duties.

Unsightly Premises

There were 37 unsightly properties in 2020, compared to the 50 in 2019.

Complaints received at Town Hall

General complaints include issues such as transient complaints, abandoned vehicles and boats, tree maintenance, litter, and unsafe fencing.

	2018	2019	2020
Animal	45	24	3
Construction	0	3	5
General Requests	44	72	34
Noise Complaints	12	10	8
Parks	3	3	5
Roads/Sidewalks	25	20	7
Traffic Violations	20	26	8
Unsightly Premise	91	91	54
Water Conservation	1	1	1
Water/Sewer Utility	12	2	4
Weed Control on Town Property	2	5	1
Zoning Concern	8	2	1



Complaints received per month

	2018	2019	2020
January	17	10	8
February	5	7	6
March	10	10	11
April	17	25	13
May	41	27	16
June	51	40	21
July	40	54	15
August	24	39	17
September	8	19	9
October	16	15	7
November	22	7	3
December	12	6	1



PERSONNEL

Gina MacKay continued as Director of Planning and Development Services, along with Neil Pagett as Senior Building Inspector, Amy Robinson joined the team as the Departmental Clerical Assistant, Theresa Kaszonyi worked as the Senior Planner from January through May at which time she was laid off due to the pandemic. The Senior Planner position was vacant for the remainder of 2020.

Brendan Gojevic continued his position as the Bylaw Supervisor. Grace Elvik remained in her position as a full time temporary Bylaw Officer. Rick Tayal served as a season Bylaw Officer and Sean O'Brien worked as a park ambassador for the summer of 2020.

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 along with new programs and community events. 2020 was an extraordinary year. Accessibility enhancements continue to advance and the Town is making significant strides to make Osoyoos "Age Friendly". We had increased attendance from "snowbirds" coming to town and wanting to use our facility for Pickleball and weight room use.

The Sun Bowl Arena was busy as it hosted a number of tournaments, figure skating camps, hockey camps and the community's Junior "B" team – The Osoyoos Coyotes. Thank you to the



countless volunteers, staff and Town Council who keep the community thriving.

Following are the highlights throughout the year.

ADMINISTRATION

- The Town received over 20 community service grant applications and awarded \$61,600 to deserving groups. This included the traditional high school bursaries, Osoyoos Lake Water Quality public education and a number of special events and facility upgrades.
- We organized a meeting to discuss the collaboration of special events in the community. The Volunteer Alliance met a couple of times and we are working on improving volunteer recruitment and special event organization.
- The Community Services Advisory Committee and the Accessibility and Age Friendly Committee met numerous times throughout the year. A second mobi mat and vita glide were part of the accessibility and age friendly improvements. Thank you for the time and effort that all members have dedicated to these committees.
- We completed a new agreement with Desert Sun Counselling to operate and maintain the community garden. Last year the garden did not open to the public but it was a huge success as it was used for the community kitchen program.
- We received funding from the Human Resources Development Canada (HRDC) grant for 2 summer students.
- Staff was successful in obtaining a Tire Stewardship grant to help offset the pour in place "fall surface" at Kinsmen Park. We also

received funding from “Spirit of the Games” to complete this project.

- In June we received the official re-opening plan from British Columbia Recreation and Parks Association (BCRPA) for operations in the recreation and parks sector. All staff worked through the plan and incorporated all the safety precautions for the Town to operate.
- We worked with Dennis Heigh from Talus Safety to complete our Covid 19 exposure control plan. This was part of our opening strategy as we progressed.
- We received numerous “return to sport” safety plans from user groups including: senior slo-pitch, pickleball, lawn bowling, archery and local hockey.
- Staff took part in numerous webinars related to recreation facilities and alternative program options during the pandemic.
- Staff completed a number of courses through the Justice Institute related to emergency management.
- A request for proposal was developed for the management and operation of Desert Sunrise Marina. Staff worked with Interior Purchasing and awarded the marina agreement to Sunwest Investment Corporation for a term of 3 years.
- We received safety plans from the Boys and Girls Club and for Mrs. D’s playschool. Shortly after, they both opened under Covid 19 protocols.

FACILITIES PARKS & GREEN SPACE

- The Sun Bowl Arena condition assessment was completed and presented to Council in February.



- We had some issues with the roof top unit for the gymnasium at the Sonora Community Center. Programs continued to run while it was repaired.
- The tennis courts were closed due to high winds that damaged the fence. It was repaired and re-opened in the summer.
- 2 memorial benches were completed.
- The Sun Bowl Arena was closed earlier than normal for annual shut down and maintenance.
- New dog park equipment was installed in April which included: fire hydrants, tunnels, hoops and a water fountain.



- The Sunrise marina re-opened on June 1st due to Covid 19. All boat slips were paid and we had a wait list of over 25 people.
- A memorial tree was planted in the new community garden.
- We received a number of Covid 19 safety plans in relation to rentals at the Sun Bowl Arena. We also completed our on-ice user schedule for minor hockey, figure skating, elementary school hockey academy, high school hockey academy and the Osoyoos Coyotes.
- We opened the Sonora Community Center on Sept. 21. This included scheduled visits to the weight room. Patrons booked times to attend.
- Arena and maintenance staff participated in a training course in relation to Covid 19 and cleaning protocols. It was offered through the Recreation Facilities Association of BC.
- Western Safety Surfacing Inc. completed the rubber fall surface at Kinsmen Park as part of the grant funding we received from the Tire Stewardship grant program.
- The building controls at the Sonora Community Center were completed. This was funded in part by the Community Energy Leadership Program grant. The system will control roof top units, a make-up air handling unit, a commercial kitchen exhaust system, water leak monitoring in our mechanical room and lighting in the building. This will assist in reducing greenhouse gas emissions and energy consumption.
- We received the Real Ice System at the Sun Bowl Arena. This system uses water that does not need to be heated to make ice. It is a cost and energy saving device that has been subsidized by Fortis BC.



- The aeration equipment was placed in the lake at the marina lagoon. This prevented ice damage at the marina.
- Renovations were started on our main washrooms and weight room entrance at the Sonora Community Center.

PROGRAMS AND EVENTS



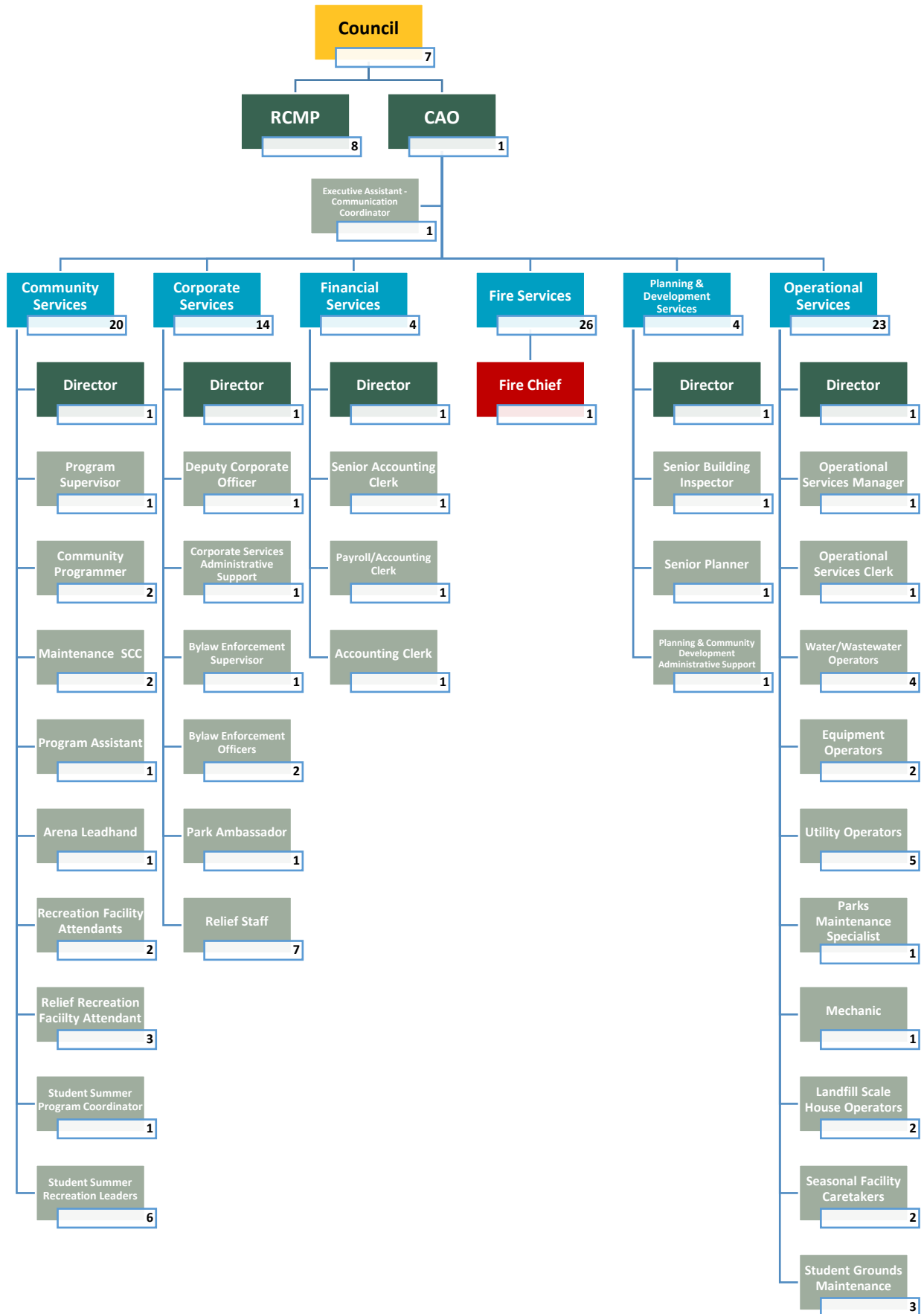
- We held a Family Disco Skate on Monday, Feb. 17. This was a free Family Day event with free hotdogs and drink.
- Cactus Kids Day Camp operated out of the Sonora Community Center Gymnasium. The camp which started on July 6 was a nice change of pace in the midst of the pandemic. Kudos to our summer leaders for doing an excellent job.

- Proclamation was signed declaring February as “Heart and Stroke” month.
 - Butterflies, Bugs and Beasties –preschool craft program ran March 9.
 - Outdoor fitness classes started June 1. A total of 25 people registered for 4 different classes. Instructors ensured participants followed physical distancing guidelines.
 - The community garden opened at the end of May. Staff prepared a wooden bug cutout craft for families to decorate the fence. Congratulations to Desert Sun Counselling.
 - The BC provincial election was held at the Sonora Community Center on October 24.
 - The Town of Osoyoos and the Osoyoos Market
 - Fall programs included adult fitness classes, archery for adults, parkour, craft classes for children and yoga.
 - Sun Bowl Figure Skating Club and South Okanagan Minor Hockey started their season in the Fall, but had to follow strict protocol guidelines which restricted both groups.
 - We organized a Christmas themed skate and a “Find the Elf in the Park” contest. We’ve had a lot of interest in people hunting for Trixie the Elf! This is part of elf on the shelf activity. Congratulations to all who took part and won prizes.
-



on Main hosted 2 indoor markets during the winter months. Congratulations to the organizers for offering this event during the pandemic.

This was a year like no other. We organized programs, scheduled facilities and tried to accommodate the needs of the community during a historical time in our lives. Wearing a mask, sanitizing your hands and keeping your distance is now engrained in people all over the world. We intently followed the news, listened to health orders and attended numerous webinars to make sure we were being safe and providing a safe environment for all users. We would like to thank everybody for keeping the peace and doing their best to stay on track. As Dr. Bonnie Henry stated on numerous occasions, “Be Kind, Be Calm, Be Safe”.



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.

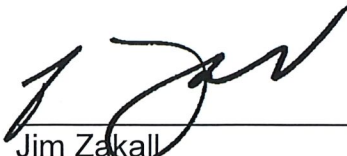
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

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 11, 2021

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 11, 2021.

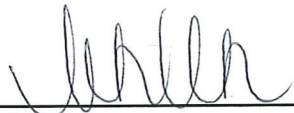
Moved by Councillor Rhodes

Seconded by Councillor Bennett

That Council approve the Town of Osoyoos and Sun Bowl Arena audited 2020 Financial Statements as presented.

CARRIED

Dated this 1st day of June, 2021.



Brianne Hillson
Corporate Officer

Corporation of the Town of Osoyoos
Financial Statements
December 31, 2020

Corporation of the Town of Osoyoos

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For the year ended December 31, 2020

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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 11, 2021

AB Chabot

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, 2020, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies 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, 2020, 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.

Kelowna, British Columbia

May 11, 2021

MNP LLP

Chartered Professional Accountants

Corporation of the Town of Osoyoos
Statement of Financial Position

As at December 31, 2020

	2020	2019
Financial assets		
Cash (Note 2)	11,727,873	15,446,548
Temporary investments (Note 3)	12,257,900	9,757,767
Accounts receivable (Note 4)	1,399,564	1,113,509
	25,385,337	26,317,824
Financial liabilities		
Accounts payable and accrued liabilities (Note 5)	1,401,617	1,699,638
Building deposits	504,076	1,505,885
Deferred revenue (Note 6)	2,753,775	2,456,347
Deferred development cost charges (Note 7)	1,733,930	1,713,398
Long-term debt (Note 8)	9,611,258	9,974,660
Landfill closure and post-closure (Note 9)	210,062	210,062
	16,214,718	17,559,990
Net financial assets	9,170,619	8,757,834
Non-financial assets		
Inventory of supplies	194,147	168,708
Prepaid expenses	34,149	62,842
Tangible capital assets (Note 10)	75,995,871	70,661,907
	76,224,167	70,893,457
Accumulated surplus (Note 11)	85,394,786	79,651,291
Commitments and contingencies (Note 12)		
Municipal Finance Authority of BC deposits (Note 13)		
Significant event (Note 17)		


 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, 2020

	Budget (Note 15)	2020	2019
Revenue			
Grants - provincial (Note 14)	5,683,871	4,875,349	1,561,426
Sale of services	4,810,152	4,578,651	4,691,980
Taxation - net (Schedule 2)	4,356,819	4,354,785	4,198,285
Solid waste management	903,320	986,333	924,413
Grants - other (Note 14)	1,584,496	631,967	731,449
Administration and miscellaneous recoveries	552,300	568,680	271,567
Licences, permits, rentals and fines	250,850	255,298	257,182
Land and equipment sales	10,000	193,664	1,220
Return on investments	206,500	189,357	332,715
Franchise fees	66,340	66,348	59,323
Penalties and interest on taxes	68,000	60,010	73,932
Actuarial gains	-	49,332	41,593
Grants in lieu of taxes (Note 14)	14,300	19,597	14,336
Donations	-	6,714	9,476
Contribution from developers	400,000	-	200,592
	18,906,948	16,836,085	13,369,489
Expenses			
General government services	1,622,250	2,750,595	3,014,630
Water services	1,845,552	1,930,274	1,918,051
Sewer services	1,435,791	1,871,227	1,733,980
Protective services	2,321,537	1,868,111	2,022,581
Recreation and cultural services	1,344,730	1,161,633	1,395,039
Environmental services	797,310	799,395	746,486
Transportation services	823,620	669,574	666,398
Public health services	57,090	41,781	50,878
	10,247,880	11,092,590	11,548,043
Annual surplus	8,659,068	5,743,495	1,821,446
Accumulated surplus, beginning of year	79,651,291	79,651,291	77,829,845
Accumulated surplus	88,310,359	85,394,786	79,651,291

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, 2020

	Budget (Note 15)	2020	2019
Annual surplus	8,659,068	5,743,495	1,821,446
Acquisition of tangible capital assets	(17,317,925)	(7,531,469)	(3,529,790)
Net book value of disposed tangible capital assets	-	35,916	-
Amortization of tangible capital assets	-	2,161,589	2,091,803
	(17,317,925)	(5,333,964)	(1,437,987)
Change in inventory of supplies	-	(25,439)	(30,044)
Change in prepaid expenses	-	28,693	75,358
	-	3,254	45,314
Increase (decrease) in net financial assets	(8,658,857)	412,785	428,773
Net financial assets, beginning of year	8,757,834	8,757,834	8,329,061
Net financial assets, end of year	98,977	9,170,619	8,757,834

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, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	5,743,495	1,821,446
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	2,161,589	2,091,803
Gain on disposal of tangible capital assets	(157,748)	-
Actuarial adjustment	(49,332)	(41,593)
Net change in non-cash working capital items:		
Inventory	(25,439)	(30,044)
Landfill closure and post-closure	-	34,062
Net change in cash working capitals items:		
Accounts receivable	(286,055)	1,086,005
Prepaid expenses	28,693	75,358
Accounts payable and accrued liabilities	(298,021)	182,538
Deferred revenue	297,428	939,709
Other liabilities	(1,001,809)	360,694
Deferred development cost charges	20,532	5,229
	6,433,333	6,525,207
Capital Activities		
Acquisition of tangible capital assets	(7,531,469)	(3,529,790)
Proceeds on disposal of tangible capital assets	193,664	-
	(7,337,805)	(3,529,790)
Investing Activities		
Decrease (increase) in temporary investments	(2,500,133)	804,077
Financing Activities		
Proceeds from long-term debt issue	89,932	3,500,000
Repayment of long-term debt	(404,002)	(289,968)
	(314,070)	3,210,032
Increase (decrease) in cash and cash equivalents	(3,718,675)	7,009,526
Cash and cash equivalents, beginning of year	15,446,548	8,437,022
Cash and cash equivalents, end of year	11,727,873	15,446,548

The accompanying notes are an integral part of these financial statements

Corporation of the Town of Osoyoos

Notes to the Financial Statements

For the year ended December 31, 2020

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.

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) Budget Figures

The budget figures presented are from the Five Year Financial Plan Bylaw 1361, 2020 adopted by council. Subsequent amendments have been approved by council and are not reflected in the financial statement budget figures presented.

(c) 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.

(d) 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.

(e) 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.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

1. Significant accounting policies (*continued*)

(f) 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.

(g) 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

(h) 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.

(i) Long-term debt

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

(j) 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, 2020. No liability has been recorded at December 31, 2020 as no contaminated sites exist.

(k) 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.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

1. Significant accounting policies (*continued*)

(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.

(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.

(I) 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.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

1. Significant accounting policies (*continued*)

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.

(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.

Corporation of the Town of Osoyoos

Notes to the Financial Statements

For the year ended December 31, 2020

1. Significant accounting policies (continued)

(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

	2020	2019
General funds	8,594,779	12,710,820
Development cost charge fund	1,733,930	1,713,398
Resort Municipality funds	821,727	499,221
Federal Gas Tax funds	577,437	523,109
	11,727,873	15,446,548

3. Temporary investments

Interest earned on the various GICs ranges from 0% to 2.75% (2019 – 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

	2020	2019
Trade accounts and other receivables	1,061,899	888,035
Property taxes:		
- Current	273,527	178,332
- Arrears and delinquent	64,138	47,142
	1,399,564	1,113,509

5. Accounts payable and accrued liabilities

	2020	2019
Trade payables and accrued liabilities	924,779	1,109,153
Wages payable	194,154	135,710
Due to other governments	172,295	294,718
Deposits payable	110,389	160,057
	1,401,617	1,699,638

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

6. Deferred revenue

	2020	2019
Property taxes	879,002	812,201
Grants	660,165	668,931
Contributions from customers	619,583	426,000
Federal Gas Tax funding (Community Works Fund)	577,437	523,109
Licenses	13,250	14,106
Rent	4,338	-
	2,753,775	2,456,347

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.

	2020	2019
Unspent funds, opening balance	523,109	235,998
Funding received during the year	269,265	538,374
Interest earned	6,063	9,255
Funds used	(221,000)	(260,518)
	577,437	523,109

7. Deferred development cost charges

	2020	2019
Development cost charges by category:		
Parks	823,652	814,096
Roads	611,364	604,112
Water	247,967	245,027
Sewer	64,884	64,137
Storm drains	(13,937)	(13,974)
	1,733,930	1,713,398

	2020	2019
Development cost charges, opening balance	1,713,398	1,708,169
Return on investments	20,532	39,469
Contributions from developers	-	166,352
Acquisitions of tangible capital assets	-	(200,592)
Development cost charges, closing balance	1,733,930	1,713,398

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

8. Long-term debt

	2020	2019
Outstanding debt, beginning of year	9,974,660	6,806,221
Issues of debt	89,932	3,500,000
Repayment of debt	(404,002)	(289,968)
Actuarial reduction of debt	(49,332)	(41,593)
	9,611,258	9,974,660

Bylaw	Year Maturing	% Rate	Cash Payments		Actuarial Adjustment	Balance Outstanding	
			Interest	Principal		2020	2019
0001-1	2020	-	-	13,025	-	-	181,061
0002-0	2021	-	-	31,104	-	-	31,104
0008-0	2022	-	-	10,523	-	-	10,523
0009-0	2023	-	-	21,736	-	52,258	73,994
0010-0	2023	-	-	7,174	-	21,121	28,295
0011-0	2023	-	-	10,088	-	30,340	40,428
0012-0	2024	-	-	11,720	-	78,212	-
0001-2	2024	-	-	1,334	-	166,702	-
1258	2030	3.80%	7,929	6,604	2,796	117,374	126,774
1290	2033	3.85%	13,968	9,646	2,559	211,061	223,266
1306	2047	2.80%	198,153	120,654	7,348	5,367,218	5,495,220
1185	2023	4.78%	10,777	9,194	10,875	66,430	86,499
1152	2021	3.05%	423	676	951	1,709	3,336
1153	2021	3.05%	163	261	367	658	1,286
1154	2021	3.05%	2,151	3,435	4,832	8,681	16,948
1184	2023	4.78%	19,426	16,573	19,604	119,749	155,926
1347	2039	2.66%	96,228	130,255	-	3,369,745	3,500,000
			349,218	404,002	49,332	9,611,258	9,974,660

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

2021	372,259
2022	368,900
2023	352,898
2024	303,536
2025	288,213

Interest paid on the long-term debt totaled \$349,218 (2019 - \$205,660) and is expensed in the segment to which the debt relates (see Note 16). The actuarial adjustment for the year was \$49,332 (2019 - \$41,593).

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

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 77.1% (2019 – 79.3%).

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, 2020, 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 \$210,062 (2019 - \$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 \$359,438 at December 31, 2020 (2019 - \$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 2020 increase in closure and post-closure costs of \$nil (2019 - \$34,062) has been included in the environmental health services repairs and maintenance expenses.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

10. Tangible capital assets

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

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$2,464,131 (2019 - \$2,119,437).

Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

10. Tangible capital assets (continued)

2019	Land & Improvements	Buildings	Furniture, Equipment & Vehicles	Roads & Drainage	Water Infrastructure	Sewer Infrastructure	Total
Cost							
Balance, beginning of year	15,616,684	13,350,245	3,820,637	25,435,226	14,773,481	24,373,490	97,369,763
Additions	325,116	201,547	249,608	382,731	76,055	2,294,733	3,529,790
Disposals	-	-	-	-	-	-	-
Balance, end of year	15,941,800	13,551,792	4,070,245	25,817,957	14,849,536	26,668,223	100,899,553
Accumulated amortization							
Balance, beginning of year	1,596,572	4,022,701	2,643,239	8,987,857	4,502,859	6,392,615	28,145,843
Amortization expense	203,541	392,022	211,199	579,715	244,580	460,746	2,091,803
Accumulated amortization on disposals	-	-	-	-	-	-	-
Balance, end of year	1,800,113	4,414,723	2,854,438	9,567,572	4,747,439	6,853,361	30,237,646
Net book value, end of year	14,141,687	9,137,069	1,215,807	16,250,385	10,102,097	19,814,862	70,661,907

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

11. Accumulated Surplus

Accumulated surplus is represented by:

	2020	2019
Unrestricted surplus	5,452,816	6,895,931
Restricted surplus (<i>Schedule 1</i>)	13,557,357	12,068,113
Equity in tangible capital assets	66,384,613	60,687,247
	85,394,786	79,651,291

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 (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the Plan has approximately 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation of the Town of Osoyoos paid \$283,177 (2019 - \$255,761) for employer contributions to the Plan in fiscal 2020.

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 consistent and reliable basis for allocating the obligation, assets, and cost to the 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.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

- 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:

2021	15,474
2022	15,834
2023	16,194
2024	6,810

- 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 BC 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	2020	2019
General fund	68,250	95,770	164,020	162,644
Sewer fund	47,772	89,190	136,962	135,999
Water fund	5,963	9,899	15,862	15,742
Total	121,985	194,859	316,844	314,385

14. Government transfers

Government transfers are included in the revenues identified as Grants – provincial, Grants – other, and Grants in lieu of taxes. In 2020, the Town received and recorded as revenue the following transfers:

	2020	2019
Unconditional transfers		
Federal	19,597	14,336
Provincial	2,045,199	500,278
Municipal	75,850	76,410
	2,140,646	591,024
Conditional transfers		
Provincial	2,830,150	1,061,149
Municipal	556,117	655,038
	3,386,267	1,716,187
Total government transfers	5,526,913	2,307,211

Corporation of the Town of Osoyoos

Notes to the Financial Statements

For the year ended December 31, 2020

15. Budget amounts

The budget data presented in these financial statements is based upon the 2020 operating and capital budgets adopted by Council on February 27, 2020. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Excess of revenue over expenses	8,659,068
Adjust for budgeted cash items not included in statement of operations	
Borrowing Proceeds	1,778,859
Transfer from reserves and prior year surplus	7,646,859
Transfer to reserves and other governments	(469,555)
Tangible capital asset acquisitions	(17,317,925)
MFABC debt principal repayments	(297,306)
Total adjustments	(8,659,068)
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.

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.

Corporation of the Town of Osoyoos
Notes to the Financial Statements
For the year ended December 31, 2020

16. Segmented information (continued)

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
Licences, 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
Notes to the Financial Statements
For the year ended December 31, 2020

16. Segmented information (continued)

2019	General Government	Protective Services	Transportation Services	Environmental Services	Recreation & cultural services	Public health services	Sewer services	Water services	Total
Revenues									
Sale of services	-	196,487	-	-	195,865	45,852	1,807,514	2,446,262	4,691,980
Taxation – net	4,198,285	-	-	-	-	-	-	-	4,198,285
Grants – provincial	914,534	-	2,270	-	530,047	-	40,000	74,575	1,561,426
Solid waste management	-	-	-	924,413	-	-	-	-	924,413
Grants – other	-	245,538	-	-	474,632	-	11,279	-	731,449
Return on investments	332,715	-	-	-	-	-	-	-	332,715
Admin & recoveries	227,389	10,568	-	-	-	-	32,000	1,610	271,567
Licences, rentals, fines	21,748	100,650	2,500	-	111,563	-	4,870	15,851	257,182
Contribution from DCCs	-	-	-	-	-	-	200,592	-	200,592
Penalties and interest	63,853	-	-	-	-	-	-	10,079	73,932
Franchise fees	59,323	-	-	-	-	-	-	-	59,323
Actuarial adjustment	8,144	-	-	-	-	-	22,319	11,130	41,593
Grants in lieu of taxes	14,336	-	-	-	-	-	-	-	14,336
Donations	9,476	-	-	-	-	-	-	-	9,476
Land and equipment sales	1,220	-	-	-	-	-	-	-	1,220
	5,851,023	553,243	4,770	924,413	1,312,107	45,852	2,118,574	2,559,507	13,369,489
Expenses									
Wages and benefits	501,862	620,659	235,076	67,867	925,188	29,007	702,741	881,382	3,963,782
Amortization	1,386,477	-	-	-	-	-	460,746	244,580	2,091,803
Maintenance & supplies	311,845	270,236	234,797	114,176	414,370	19,301	248,327	414,871	2,027,923
Contracted services	21,300	1,028,585	-	473,200	-	-	-	-	1,523,085
Utilities and telephone	61,621	26,681	80,038	-	44,285	1,070	184,560	242,107	640,362
Grants	372,844	-	-	-	-	-	-	-	372,844
Other	24,393	70,355	116,487	91,243	11,196	-	-	-	313,674
Admin charges	-	-	-	-	-	1,500	120,000	126,176	247,676
Debt charges - interest	179,119	-	-	-	-	-	17,606	8,935	205,660
Insurance	155,169	6,065	-	-	-	-	-	-	161,234
	3,014,630	2,022,581	666,398	746,486	1,395,039	50,878	1,733,980	1,918,051	11,548,043
Annual surplus (deficit)	2,836,393	(1,469,338)	(661,628)	177,927	(82,932)	(5,026)	384,594	641,456	1,821,446

Corporation of the Town of Osoyoos

Notes to the Financial Statements

For the year ended December 31, 2020

17. Significant event

During the year there was a global outbreak of COVID-19 (coronavirus), which has had 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. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Town of Osoyoos 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.

Corporation of the Town of Osoyoos
Restricted Surplus - Reserves for Future Expenses
Schedule 1

For the year ended December 31, 2020

	Opening balance	Transfer to	Transfer from	Closing balance
General Capital Fund				
Land acquisitions	1,615,000	-	(54,010)	1,560,990
General Reserves fund	860,317	368,341	-	1,228,658
Covid Restart Fund (<i>Schedule 3</i>)	-	1,539,000	(372,593)	1,166,407
R.C.M.P.	679,889	243,238	-	923,127
Resort Municipality fund	499,221	478,820	(156,315)	821,726
Waterfront Improvements	-	427,051	-	427,051
Landfill post-closure	359,438	-	-	359,438
Fire department	329,871	12,000	-	341,871
Landfill future use	220,000	-	-	220,000
Roads - Mariposa	83,000	-	-	83,000
Town/OIB Fire Dept.	-	79,190	-	79,190
Marina	43,471	11,500	-	54,971
Museum land restoration	40,000	-	-	40,000
Cemetery operations	25,983	-	-	25,983
Park development	21,733	-	-	21,733
Waste / recycling initiatives	50,000	10,000	(42,000)	18,000
Desert Park	8,013	-	-	8,013
Bursaries	3,400	3,000	-	6,400
Environmental projects	5,223	-	-	5,223
	4,844,559	3,172,140	(624,918)	7,391,781
Water Capital Fund				
Equipment replacement	2,631,775	595,176	(26,900)	3,200,051
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
	3,422,995	595,176	(26,900)	3,991,271
Sewer Capital Fund				
Equipment replacement	3,800,559	125,000	(1,751,254)	2,174,305
Total restricted surplus	12,068,113	3,892,316	(2,403,072)	13,557,357

Corporation of the Town of Osoyoos
Schedule of Property and Other Taxes
Schedule 2

For the year ended December 31, 2020

	Budget (Note 15)	2020	2019
Taxation			
General Municipal purposes	4,238,979	4,231,270	4,078,350
Regional District Okanagan-Similkameen	923,812	923,737	839,276
1% Utility tax	126,440	126,457	125,793
Collection for Other Governments			
School District	3,424,063	3,420,751	3,796,896
Reginal Hospital District	526,692	526,693	524,154
Okanagan Reginal Library	264,777	264,777	254,205
B.C. Assessment Authority	90,808	90,705	82,119
Municipal Finance Authority	410	411	400
	9,595,981	9,584,801	9,701,193
Requisitions Paid			
School District	3,432,263	3,423,455	3,802,604
Regional District	923,812	923,812	839,268
Regional Hospital Distrction	526,692	526,692	524,154
Okanagan Reginal Library	264,777	264,777	254,205
B.C. Assessment Authority	91,208	90,868	82,277
Municipal Finance Authority	410	412	400
	5,239,162	5,230,016	5,502,908
Taxation - Net	4,356,819	4,354,785	4,198,285

Corporation of the Town of Osoyoos
Schedule of COVID Restart Fund Revenues and Disbursements
Schedule 3
For the year ended December 31, 2020

2020

Revenues

Province of BC	1,539,000
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Disbursements

Short-fall of surplus of revenues over expenses of the General Fund	372,593
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COVID Restart Fund, end of year	1,166,407
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Corporation of the Town of Osoyoos
Statement of Cemetery Care Trust Fund
Statement of Financial Position
As at December 31, 2020

	2020	2019
Assets		
Cash	80,160	78,269
Temporary investments	18,000	18,000
Due from other funds	2,593	832
	100,753	97,101
Equity		
Balance, beginning of year	97,101	94,465
Contributions	3,652	2,636
	100,753	97,101


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 11, 2021

TOWN OF OSOYOOS

Schedule Showing the Remuneration and Expenses Paid to or on Behalf of Each Employee in 2020

1. Elected Officials

Name	Position	Remuneration	Expenses
Bennett, Myers	Councillor	\$ 19,033.13	1,096.34
Harvey, Brian	Councillor	\$ 19,133.13	1,088.34
King, Jim	Councillor	\$ 18,933.13	1,094.59
McKortoff, Sue	Mayor	\$ 31,064.37	1,467.09
Rhodes, Cecil J	Councillor	\$ 18,933.13	1,065.84
Appleby, Robert	Water Councillor	\$ 5,275.99	1,333.35
Moreira, Claude	Water Councillor	\$ 5,275.99	1,333.35
Total: Elected Officials		\$(A) 117,648.87	8,478.90

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	\$ 120,378.34	0.00
Chabot, Allan, CAO	\$ 149,993.02	13.64
Core, Donna, Executive Assitant	\$ 76,021.16	0.00
Davis, Gerald, Director of Community Services	\$ 107,231.14	20.00
Hillson, Brianne	\$ 86,040.17	2,295.00
MacKay, Gina, Director of Plannning & Dev. Services	\$ 120,083.24	304.00
McKillop, Andrew, Operational Services Manager	\$ 91,751.67	919.75
McMahon, David, Fire Chief	\$ 120,468.54	0.00
Pagett, Neil, Senior Building Inspector	\$ 84,939.97	294.00
Snoek, Tom, Arena Leadhand	\$ 81,303.29	747.13
VanVianen, Janette, Director of Corporate Services	\$ 160,536.95	171.12
Zakall, Jim, Director of Finance/ Deputy C.A.O.	\$ 130,264.61	855.07
Zandvliet, Frank, Water/Wastewater Operator	\$ 93,333.90	
Consolidated total of other employees with remuneration and expenses of \$75,000 or less	\$ 2,008,388.11	5,619.71
Total: Other Employees	\$(B) 3,430,734.11	40,679.67

3. Reconciliation

Total remuneration - Elected Officials	\$(A) 117,648.87
Total remuneration - Other Employees	\$(B) 3,430,734.11
Subtotal	\$ 3,548,382.98
Reconciling Items	
Employers portion EI	\$ 45,914.67
Employers portion CPP	\$ 120,682.37
Employers portion Pension	\$ 283,177.00
Employers portion Group Benefits	\$ 291,064.98
Wages & Benefits allocated to (RDOS) Sun Bowl Arena	\$ -380,628.00
Total per Statement by Object (page 20 of audited Financial Statements)	\$ 3,908,594.00
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 11, 2021



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 2020.

- These agreements represent 12.92 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 11, 2021

TOWN OF OSOYOOS
YTD Paid Report

AP5070

Page : 1

Date : May 07, 2021

Time : 1:45 pm



Supplier Code From : 0719305
 To : ZUP010

Sequence : By Code Date Range From : 01-Jan-2020
 To : 31-Dec-2020

Categories From : C - Council
 To : U - Unknown

Suppress Printing for \$ Under 25,000.00

Supplier Code	Name	Total
B&B010	B&B GROUP VENTURES INC	286,510.79
BAL010	BALOGH ELECTRIC LTD	31,865.89
BCA030	BC ASSESSMENT AUTHORITY	91,030.89
BLA030	BLACK DIAMOND GRINDING	29,430.70
BRE010	BRENNTAG CANADA INC	63,288.59
CAE010	CARO ANALYTICAL SERVICES	31,281.93
CAP030	CAPRI INSURANCE	83,403.00
CAR010	CARE SYSTEMS SERVICES LTD	25,974.16
CEN075	CENTRIX CONTROL SOLUTIONS LP	856,374.69
COM015	COMPLETE CLIMATE CONTROL INC	32,021.22
COO045	COOL CREEK ENERGY LTD	74,441.45
CUM015	CUMMING CONSTRUCTION LTD	3,102,665.83
CUP010	C.U.P.E. LOCAL 608	37,419.30
DES060	DESTINATION OSOYOOS	75,000.00
DIL010	DILLON CONSULTING LTD	29,513.14
DIL020	DILIGENT CANADA INC	34,436.85
EMPS	EMPS	141,803.97
FOR010	FORTISBC - ELECTRICITY	691,874.50
FOR025	FORTISBC - NATURAL GAS	59,587.09
GOL035	GOLD STAR FENCING INC	27,102.38
GRI025	GRIZZLY EXCAVATING LTD	1,864,217.80
ICB010	I.C.B.C.	33,605.00
MET020	METTA TECHNOLOGIES	38,522.26
MIA010	MUNICIPAL INSURANCE ASSOC. OF BC	44,245.20
MIK020	MIKE JOHNSON EXCAVATING LTD	491,171.78
MIN130	MINISTER OF FINANCE (EFT)	1,861,164.50
MMW010	MEARLS MACHINE WORKS LTD	44,201.36
MPF010	MUNICIPAL PENSION PLAN	520,400.21
MUN030	MUNICIPAL FINANCE AUTHORITY	101,632.90
MUR075	MURRAY BUICK GMC PENTICTON	91,596.96
NOR095	NORTHERN COMPUTER	88,522.04
OKR020	OKANAGAN REGIONAL LIBRARY	264,776.80
ORC010	ORCHARD FORD SALES LTD	38,522.40
OSO045	OSOYOOS MUSEUM SOCIETY	71,562.00
PBC010	PACIFIC BLUE CROSS - POL#53667	219,930.99
REC010	RECEIVER GENERAL FOR CANADA	938,025.72
REG010	REGIONAL DISTRICT OKANAGAN SIMILKAMEEN	2,057,427.61
ROC	ROCKS 'N' BLOCKS LANDSCAPE DESIGN	381,390.17
ROL025	ROLLINS MACHINERY LIMITED	341,732.18
ROY050	ROYAL CANADIAN MOUNTED POLICE E DIVISION	702,210.34
SAH010	SAHURI & ASSOCIATES ARCHITECTURE INC	32,603.34
SMI020	SMITHSON EMPLOYMENT LAW CORPORATION	39,668.36
TAL010	TALUS SAFETY INC	38,286.48
TEL010	TELUS CORPORATION	34,057.11
TRU010	TRUE CONSULTING	762,402.32
URB015	URBAN SYSTEMS LTD	35,609.40
VIR010	VIMAR EQUIPMENT LTD	28,384.87
WAS010	WASTE CONNECTIONS OF CANADA INC	388,260.25
WAS045	WASP MANUFACTURING LTD	29,060.17
WES050	WESTCON PRECAST INC	45,799.69
WOL010	WOLSELEY CANADA INC WZ16470	75,750.74
WOR010	WORKERS COMPENSATION BOARD	83,373.44

Osoyoos
Canada's warmest welcome®

Time : 1:45 pm

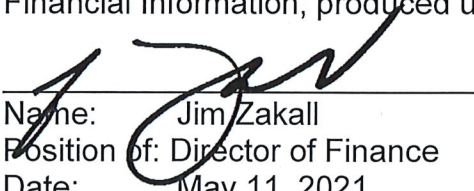
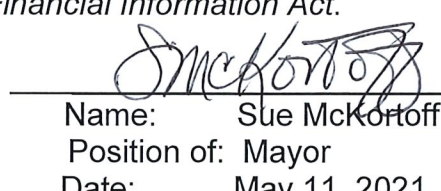
Suppress Printing for \$ Under	25,000.00
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Supplier Code	Name	Total
XYL010	XYLEM CANADA LP	97,171.22
YOU015	YOUNG, ANDERSON	287,337.29
ZEP010	ZEP OKANAGAN - BRANDT ENTERPRISES LTD	91,260.58
	Total Suppliers Equal and Over	25,000.00
	Other Suppliers Under	25,000.00
	Total Of Printed Suppliers :	19,691,636.48

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 <i>Financial Information Act</i> .	
	
Name: Jim Zakall	Name: Sue Mckortoff
Position of: Director of Finance	Position of: Mayor
Date: May 11, 2021	Date: May 11, 2021

☐ 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 2020:

Folio	Legal Description	Civic Address	Organization	Value of Permissive Exemption
00515.010	Lot 557 Plan 1949	301A Hummingbird Lane	Osoyoos Curling Club Society	10,998.71
00437.000	Lot 530 Plan 2450	8015 Spartan Drive	Lake Osoyoos Sailing Club	5,816.70
00965.000	Lot 974 Plan 16985	12300 Golf Course Drive	Osoyoos Golf Club	25,677.89
00967.000	Lot 766 Plan 2476		Osoyoos Golf Club	3,727.58
00985.400	Lot 1003, Plan 31183, Except Plan KAP7535		Osoyoos Golf Club	3,727.58
00966.075	Lot 1009 Plan 38144	4000 Golf Course Drive	Osoyoos Golf Club	711.31
00966.840	Lot 74 Plan 42262	12130 Golf Course Drive	Osoyoos Golf Club	155.41
00038.000	Lot 12, Plan KAPB10406	6901 Main Street	Osoyoos Pyramid Corp Ltd (Boat Trailer Parking Lot)	6,999.43
00435.000	Lot 530 Plan 2450	Park Place	Osoyoos Senior Centre and Museum Society+	53,221.75
00443.000	Lot 536 Plan 1949	6609 – 89 th Street	Osoyoos Nursery School	3,255.88
00644.000	Lot 1A Plan 5120	8713 - Main Street	Osoyoos Arts Council+	2,811.30
00963.000	Lot 991 Plan 21072	3800 Golf Course Drive	Osoyoos Portuguese Canadian Cultural Society	400.70
00963.000	Lot 991 Plan 21072	3800 Golf Course Drive	Desert Park Exhibition Society	8,739.68
00966.075	Lot 1009, Plan KAP38144	4000 Golf Course Dr	Desert Park Exhibition Society	711.31
01316.040	Lot 3, Plan 23385	51 st Street	Robert Grant (Firehall)	1,911.04
00646.000	Lot 5, Plan KAP5120	8701 Main Street	Desert Sun Counselling Centre	4,805.04
01345.005	Lot A Plan KAP70164	9912 - Highway #3	Visitor Information Centre+	14,479.57
06093.010	Lot B, Plan 22765	8506 – 92 Ave	Osoyoos Lodge No436 of the Elks of Canada	5,227.37
00756.000	Lot A Plan KAP3477	8310 – 78 Ave	Canadian Legion	3,239.13
00596.000	Lot 1 Plan 3262	7206 – 87 th Street	Synod of Diocese of Kootenay Anglican	1,719.29
00372.030	Lot 3-4 Plan 27473	6 Finch Crescent	Grace Lutheran Church	2,601.46
00761.010	Lot A Plan KAP69873	7812 – 7814 Spartan Drive	Osoyoos United Church	3,242.36
00516.100	Lot A Plan 31734	6221 – 97 th Street	Trustee of Osoyoos Congregation of Jehovah Witness	2,346.95
00371.005	Lot 1 Plan 52821	42 Finch Crescent	Osoyoos Christian Centre (P.O.A.C.)	2,728.76
00840.010	Parcel A Plan 2450 Block 762	8514 – 74 th Avenue	The President of the Lethbridge Stake	1,846.70
00828.010	Lot A Plan KAP79658	7610 – 87 th Street	Roman Catholic Bishop of Nelson	4,957.44
00535.220	Lot 2 Plan 28953	6210 – 97 th Avenue	Trustees of Osoyoos Congregational Baptist Church	8,283.40
+ Includes permissive tax exemption and includes wages, maintenance and utilities for the facilities)				TOTAL 184,343.74



RESIDENT FEEDBACK FORM

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

- | | | | |
|---|--|---|--|
| <input type="checkbox"/> Resident | <input type="checkbox"/> Non-Resident Property Owner | <input type="checkbox"/> Business Owner | <input type="checkbox"/> Student |
| <input type="checkbox"/> Professional | <input type="checkbox"/> Medical/Dental Field | <input type="checkbox"/> Teacher | <input type="checkbox"/> Retail Employee |
| <input type="checkbox"/> Retired | <input type="checkbox"/> Elected Official | <input type="checkbox"/> Municipal Employee | <input type="checkbox"/> Trades |
| <input type="checkbox"/> Other (please specify) _____ | | | |

Do you work or reside in Osoyoos?

- ☐ Reside ☐ Work ☐ Both ☐ Neither

Would any additional information about Osoyoos not found in the 2020 Annual Report be beneficial to you?

Do you find the format of the 2020 Annual Report to be an effective way to read the data?

- ☐ Yes ☐ No ☐ Somewhat

Do you find the information in the 2020 Annual Report to be useful?

- ☐ Yes ☐ No ☐ Somewhat

If you find the format of the 2020 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:

Matt Saunders
Communications Coordinator
Town of Osoyoos
Box 3010, 8707 Main Street
Osoyoos BC V0H 1V0

Or by:
(T) 250.495.6515 (E) info@osoyoos.ca



*The 2020 Annual Report was prepared by the
Town of Osoyoos Administration Department*

Town of Osoyoos
Box 3010, 8707 Main Street
Osoyoos, BC Canada V0H 1V0
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Canada's warmest welcome^{®*}