

INCORPORATED 75 YEARS | 1945-2020

Town of
Oliver
CANADA'S WINE CAPITAL

ANNUAL REPORT 2020



Oliver, British Columbia

December 31, 2020

www.oliver.ca



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Corporate Services
December 31, 2020

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6150 Main Street | Oliver, BC | VOH 1T0

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Message from Mayor Martin Johansen

On behalf of your Town Council and our senior staff, I'm excited to present the 2020 Annual Report.

Oliver is a quaint community dedicated to the preservation of our agricultural bounty. In consideration that the South Okanagan is one of the fastest growing regions in BC, we are working hard to ensure Oliver is able to thrive in this time of growth. Focusing on a people first community where we celebrate diversity, adapt to climate change and embrace opportunities for improvement, we will ensure the Town remains well positioned for success.

Due to the COVID-19 pandemic, this year has been one of the most challenging our Town has ever experienced. Before I go any further, I want to take a moment to acknowledge the Town's senior management and staff for their extraordinary efforts continuing to deliver the services expected by our citizens in the face of an ever-changing landscape. The increased workload due to the unexpected challenges brought on by COVID-19 cannot be underestimated and staff have displayed a quality of work ethic and commitment to be envied province wide.

In 2020, we continued to deliver on strong financial management working to ensure



every dollar spent was well utilized.

Capital construction highlights included contract award of the Gallagher Siphon repair, a new Sani Dump on Airport Street, completion of Bridge Park, Solar Pathway Lighting for Fairview Park and Gala Pathway and a new Fire Tender. Another positive for Oliver was continued investment in the community where building construction remained strong with 75 total permits issued for a total construction value

of over \$10 million. Permits included 14 new residential homes, 40 residential improvements and 21 commercial projects.

Moving forward, we will continue to address emergent issues our community faces due to the on-going COVID-19 pandemic. A priority focus is making sure the Town is well positioned for economic recovery and the Grow Oliver Plan endorsed by Council on June 22nd is a proactive strategy to create a roadmap to support and improve our local economy. In addition, the Town has received \$1.5 million in COVID Restart funding from the Provincial Government which will be used to offset lost revenue and increased operating expenses due to the pandemic.

Every resident and visitor should feel safe in





our community. Taking a proactive approach to community safety, Council established the Community Safety and Crime Prevention Committee. Although the committee has been sidelined due to COVID-19, lots has been going on behind the scenes since our new RCMP Sergeant, Don Wrigglesworth, has started working in Oliver. Don is a welcome addition to our local RCMP Detachment and by all accounts is having a positive impact on public safety in our community.

For the upcoming year, Council will continue to focus on the 2019-2022 Strategic Plan, while still remaining responsive to its citizens, businesses and community leaders. Again, I want to thank

Members of Council, senior management and town staff for their hard work and dedication. The challenges of the COVID-19 pandemic is going to be with us into the foreseeable future and all the hard work supporting our community through this difficult time is truly amazing.

I also want to extend a big thank you to all the volunteers in our community. Your hard work and dedication to various community groups, South Okanagan General Hospital, Council committees, local events, schools, clubs etc. is why Oliver is a community where the quality of life is unmatched in addition to being a spectacular place to call home.



Gallagher Lake Siphon Re-Routing Project – Official Ground-breaking



Bridge Park Grand Opening



Art Walk Chairs
Artists (pictured from left)
George Traicheff, Emillie Herbert, Adrienne Herbert





Your Council

Aimee Grice



David Mattes



Larry Schwartzberger



Petra Veintimilla



Rick Machial (Water)



Parminder Sidhu (Water)



Town Council consists of a Mayor, four Councillors, and two Water Councillors. Elected term of office is four years (2018-2022).

The *Community Charter* gives Council the authority to set budgets, levy taxes, and establish policies to guide the growth, development and operations of the Town for the benefit and protection of its citizens.

Water Councillors are elected from the rural area outside the Town boundaries, which is serviced by the Oliver Water System (#1-#7). Voting privileges are restricted to water matters.



Tribute to Former Councillor Bill Ross 1943 - 2020

Bill Ross served ten years as an elected official with the Town of Oliver. He was first elected as an alderman from 1990 – 1992 and later as a Councillor from 1993 – 1999. Bill was honoured to represent the interests of Oliver residents by also serving on various boards during his time as a Councillor with the Town of Oliver.



Photo Credit – Lyonel Doherty

Bill was appointed as an Alternate Director on the RDOS board in 1996, and then as a Director later that year. He continued to serve on the board until 1999. He also served as RDOS Vice-Chair in 1998 and Okanagan-Similkameen Regional Hospital District (OSRHD) Chair in 1999.

Bill was the Manager for Southern Okanagan Lands Irrigation District (SOLID) from December 1981 until it dissolved in 1989.

His many contributions to the South Okanagan are appreciated by all who knew him, and he will be missed in our community.

“I was lucky to have spent some time with Bill a couple of months ago,” says Oliver Mayor Martin Johansen. “We spent the afternoon going for lunch and touring some of the farms South of Oliver.

We spoke about politics, business, and the history of the South Okanagan. During our visits with residents, it was clear to me Bill was respected for being a loyal, reliable and hardworking individual. I was very saddened to hear the news of Bill’s passing. Bill was a good friend and he will be missed in this community.”

“He was well-loved in the community, and respected by his fellow board members”

- RDOS Chair Karla Kozakevich



Council Committees

- Airport Advisory Committee**

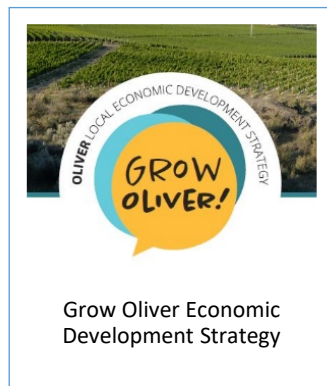
 - The Airport Advisory Committee is to assist staff and municipal consultant with operational issues impacting the Oliver Airport and airport lands.
 - Also to provide recommendations to Oliver Council regarding the development of the airport and airport lands.

- Community Safety and Crime Prevention Committee**

 - The objective of the Community Safety & Crime Prevention Committee is to focus on exploring current and emerging issues in relation to public safety within the Town of Oliver and regional partner areas.
 - Addressing matters such as police services, bylaw enforcement, fire rescue services, emergency preparedness management, ambulance service levels, and correctional and prison services.

- Downtown Revitalization Committee**

 - The Downtown Advisory Committee is to support revitalization and action plan implementation, monitor community tourism, development, business trends and issues, and ensuring downtown projects are coordinated between revitalization partners and stakeholders.





Message from Chief Administrative Officer

On behalf of the administration for the Town of Oliver, I am pleased to present the 2020 Annual Report. A clear statement of the Town's financial position and our 2020 financial activities are detailed within this document. The other sections of the Annual Report are less about the numbers and more about our people.

In 2020, the Town's commitment to the delivery of our services was also

challenged when the world wide pandemic was declared in March. Staff quickly set to work in the implementation of plans to continue to deliver our services while ensuring the safety of our Team and the community as a whole. Although we did close the doors we still continued to deliver services and assist the residents and visitors to our Town. I am proud of how the organization was able to quickly ensure our communication was enhanced through social media, and implementation of virtual Council and public engagement meetings to keep our community informed respecting the Town's business. Our focus was slightly adjusted over the year, however Mayor and Council's strategic goals were reviewed and Community Enhancement, Asset Management, Policing, and Municipal Governance and



Cathy Cowan, Chief Administrative Officer

Performance priority projects continued to move forward.

2020 also was the 75th year of the incorporation of the Town, although we could not have a public celebration of this milestone, our website was updated to include a page on the 75 year history of the municipality and also recognizes past Council's who were integral in providing the governance to make our community what it is today.

As the community grows and the opportunities and projects present themselves with greater frequency and abundance, it is our challenge as an organization to deliver on our promise that we are "open for business" while managing the associated pressures and continue to maintain the integrity of who we are while ensuring economic success now and into the future.

Our dedicated and professional staff continued to deliver top-quality municipal service and are dedicated to serving our community in a fiscally responsible manner. I am proud to provide you with the 2020 Annual Report for the Town of Oliver.



COVID-19 Pandemic

2020 has become synonymous with several Province and World wide catchphrases including “we’re in this together”, “flatten the curve”, “you’re on mute” and, “Be kind. Be calm. Be safe”.

Here in Oliver, we are lucky enough to be able to add the additional catchphrase “#becausewecare” due to the hard work of several locals that wanted to honour the essential workers during the COVID-19 pandemic.

As a community, Oliver came together and supported one another: hanging hearts in windows, coming together with random acts of kindness, rallying together in support of front-line works, working to stay socially connected while remaining physically distant.

Looking back, it has been a remarkable journey.

COVID-19 Timeline

January 28, 2020: The first presumptive positive case of COVID-19 is announced in B.C.

March 5, 2020: The first case of community transition of COVID-19 not linked to travel is announced in the province.

March 8, 2020: Canada’s first death related to COVID-19 is recorded in B.C.

March 12, 2020: B.C.’s health officials discourage all non-essential travel outside of B.C. and announce a two-week self-isolation period for anyone arriving internationally.

March 16, 2020: Health officials ban all events with more than 50 people in an effort to curb the spread of COVID-19

March 16, 2020: Oliver closes public access to the municipal hall to help “flatten the curve” of COVID-19 pandemic – maintain service remotely.

March 17, 2020: All public schools are temporarily closed in the province following March break.

March 18, 2020: B.C. declares a provincial state of emergency over the COVID-19 pandemic.

March 20, 2020: Dr. Bonnie Henry orders the closure of all dine-in establishments, with takeout and delivery options still allowed. Playgrounds are also ordered to close.

March 21, 2020: All “personal service” establishments are ordered to close in B.C. including salons and spas.



Bev O'Reilly and Randy Houle at Town Hall



Ryan Seiling, John deGroot, Darren Bjornson,
Art Dias and Dave Ogden at Public Works



April 17, 2020: Progress made on flattening the curve

May 19, 2020: B.C. announces it's moving to Phase 2 of its restart plan, allowing all stores, salons, restaurants, libraries, museums, child-care facilities and parks to reopen. Medical services like physiotherapy, dentistry and massage therapy are allowed to resume.

June 1, 2020: Town of Oliver re-opened its doors to the public.

June 1, 2020: Schools reopen for in-class instruction, with students allowed to return voluntarily for the final weeks of class under new COVID-19 protocols

June 24, 2020: B.C. enters Phase 3 of its restart plan, allowing non-essential travel throughout the province.

August 21, 2020: Stronger enforcement begins. Fines of up to \$2000 can be issued by police and other law enforcement

September 10, 2020: Schools re-open

October 19, 2020: Dr. Bonnie Henry says the province is in its second wave of the pandemic as cases rise dramatically.

October 26, 2020: A new provincial health officer order is put in place, limiting gatherings in private homes to no more than your immediate household, plus six others.

October 31, 2020: Modified Halloween Celebrations take place, outdoor Halloween was a big success

November 7, 2020: Social gatherings with people outside households are prohibited, many physical activities are limited and some travel is restricted.

November 10, 2020: Oliver receives \$1.5 million through provincial Safe Restart Grant Program aimed at COVID relief

November 19, 2020: B.C.'s health officials announce another extension of public health orders, banning gatherings through the holiday season.

November 27, 2020: Masks become mandatory in all public spaces

December 7, 2020: Provincial Restrictions are extended to January 8, 2021

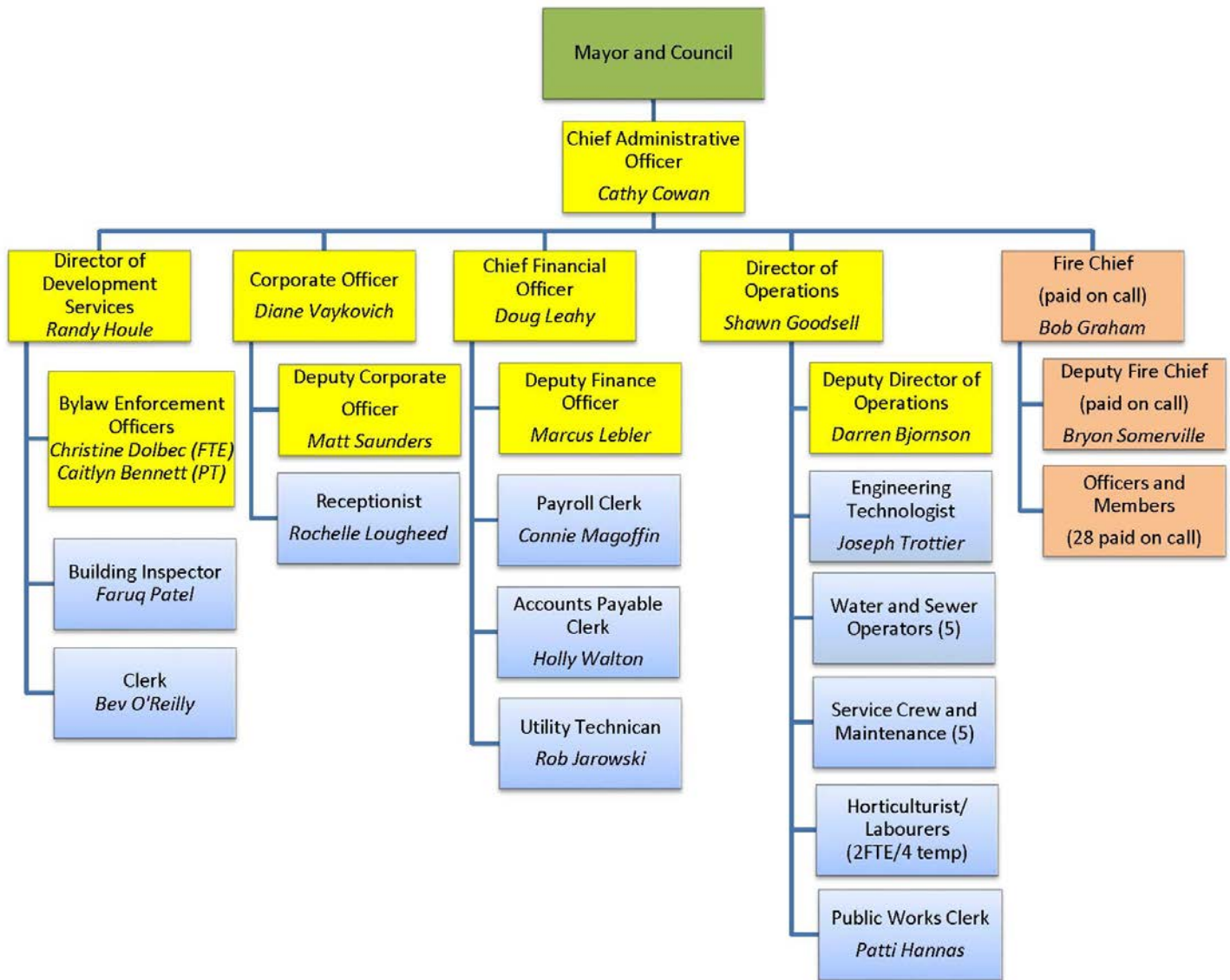
December 9, 2020: The first COVID-19 vaccine, from Pfizer-BioNTech, is approved for use in Canada.

December 15, 2020: A 64-year-old health-care worker is the first person in B.C. to receive a COVID-19 vaccine.

COVID-19 claimed 15 lives at McKinney Place Long-Term Care Home and 5 lives at Sunnybank Retirement Centre in Oliver. Our sympathies to loved ones and caregivers.



Organizational Structure





Spirit of Oliver Awards - 2020

To honour the 2019 Spirit of Oliver award winners a small award ceremony took place in Council Chambers on October 13, 2020 in order to follow the Province wide restrictions in place due to the COVID-19 pandemic.



Outstanding Individual:
Chris Yerburgh



Community Builder:
Benita Baerg



Outstanding Community Group:
Oliver Citizens Crime Watch



Outstanding Youth:
Enola Mills



Council Strategic Priorities 2018 – 2022



Water Councillor Sidhu, Councillors Mattes and Schwartzberger, Water Councillor Machial
Councillor Veintimilla, Mayor Johansen, Councillor Grice

Guiding Principles

1. Open for Business, customer service is important
2. Open Downtown is more healthy through revitalization
3. Consultation and Communication is important for Council Decision-making
4. Cost Conscious through knowing where the value lies and how this value can impact the operations as a whole
5. Council believes in downtown investment momentum
6. Council Decisions will be based on business cases
7. Setting the Tone from the Top through ethical integrity leadership
8. Economy of Oliver is balanced and growing
9. Affordable Comfortable Community
10. Tax rates supportable by the community
11. Community Strengths
 - a. the skills and talents of individual people
 - b. the resources offered by local associations and organizations
 - c. the arts, culture and heritage of the community
12. Diversity in Economy
13. Innovative through continuous improvement to municipal systems and processes





COMMUNITY ENHANCEMENT

To encourage and enhance the development of Oliver as an economically healthy community



DOWNTOWN REVITALIZATION

- Council is dedicated to moving forward with the development of Station Street within this term.
- Council will define the course of action for the development of Town owned land.
- Council wishes to reduce the number of vacant storefronts in the downtown core.
- Council will engage the Downtown Advisory Committee to support the revitalization of downtown.



OLIVER BRANDING

- Oliver's brand is "Canada's Wine Capital". Council wishes the visibility of its brand to increase throughout the Town.
- Council will lobby/advocate for pilot secondary tasting room in Oliver for multiple wineries. The intent is to have tasting rooms in the Town itself. This will allow tastings to occur without the need to drive to different wineries while consuming alcohol.





DOWNTOWN REVITALIZATION PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Business Plan	<ul style="list-style-type: none"> Engage consultant to undertake business plan for development of the downtown area 	●	Fall 2020	DDS
2. Town owned Lands Development Proposal	<ul style="list-style-type: none"> Staff will work with the Downtown Advisory Committee and consultant to bring forward a development proposal. <ul style="list-style-type: none"> Station Street Plaza/Station Street design B Class Design & Costs Town Hall relocation Staff to investigate feasibility of relocating parking and access to Station Street for Lions Park Proceed with road closure in design of Station Street 	● 75%	Fall 2020	DDS
3. Downtown Action Plan	<ul style="list-style-type: none"> Staff to continue to work with the Downtown Advisory Committee to implement recommendations Staff to continue to seek funding opportunities to assist in the implementation of the Plan 	●	Ongoing	DDS
4. Façade Improvement Program	<ul style="list-style-type: none"> Staff to develop and implement a Façade Improvement grant program to encourage property owners to undertake improvements 	● 95%	Summer 2020	CAO/DDS
5. Design Standards	<ul style="list-style-type: none"> Staff to work with the Downtown Advisory Committee to develop design standards Research other communities 	● 75%	Fall 2020	DDS
6. Promote Cultural Vitality	<ul style="list-style-type: none"> Engage the Arts and Cultural Community to determine Town's assistance Invite Art Council to participate in the Downtown Advisory Committee 	● 25% ✓	2020	CO

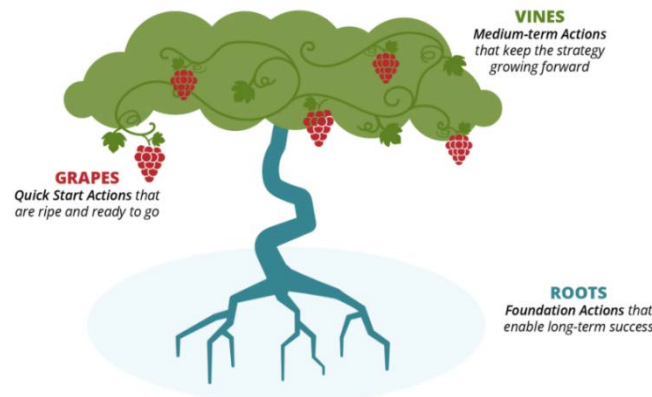



 Local Economic Development Strategy





OLIVER BRANDING PRIORITIES				
Project	Details	Status	Completion Date	Lead
1. Pilot Secondary Tasting Room	<ul style="list-style-type: none"> Engage with Ministry to determine how secondary wine tasting rooms may be implemented 	●	Ongoing	CAO/MC
2. Brand Exposure (Brand projects)	<ul style="list-style-type: none"> Engage the Downtown Advisory Committee to provide support and recommendations for increasing the brand exposure Allocate funds for implementation of branding projects 	●	Ongoing	DDS MC
3. Winery Map	<ul style="list-style-type: none"> Staff, in consultation with the Art Council to determine a location for installing a winery map within the Town 	●	Spring 2021	DDS



THE GROW OLIVER WINERY

Our economic development Strategy can be thought of like a winery.

Our Objectives are the wines that the *Grow Oliver Winery* wants to produce. We're shooting for excellence across a range of varieties. We know that the more successful each of our individual wines is, the stronger we'll be overall.

Our Objectives (the wine list)

- Create an attractive and vibrant downtown
- Support and grow local businesses
- Attract investment and jobs
- Create local benefits from regional tourism
- Encourage affordable housing and commercial spaces
- Foster a robust and resilient local economy
- Promote innovation and a green local economy
- Strengthen relationships with regional partners

In order to produce this many great wines, we need to make sure our vineyard is healthy, robust, and has just the right terroir. It also means growing varieties that are well suited for our unique local climate, and that will be able to adapt to and survive change.





SOCIAL AND ENVIRONMENTAL

To ensure Oliver responds to emerging social and environmental issues.



AFFORDABLE HOUSING

- Council supports affordable housing and is willing to make a land contribution to efforts made by local societies/BC Housing willing to fund the construction.
- Council will advocate with the Province to capitalize on current funding opportunities in the Provincial initiative to construct affordable housing within the Provincial Government mandate.



GREEN BUILDING

- Council wishes to provide incentives for Green Building Initiatives. This will include considering what level of support for the new BC Step Code.
- Council also wishes to encourage solar power opportunities for the Town's infrastructure in partnership with South Okanagan Solar Energy Project.



WALKABLE COMMUNITY

- Council wishes to expand the Town's hike and bike network to enhance the walkability of the community along the KVR, Canal and Hillsides.
- Council will engage the Downtown Advisory Committee to enhance the walkability of Main Street to boost business traffic.





AFFORDABLE HOUSING PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Advocate for Funding of Projects	<ul style="list-style-type: none"> Connect with Local Societies to identify potential opportunities for construction of affordable housing projects Work with OTA to Apply for Municipal and Regional District Tax 	●	Ongoing Winter 2020	CAO/MC
2. Contribution of Land	<ul style="list-style-type: none"> Investigate and identify potential affordable housing sites for purchase by the Town 	✓	Winter 2020	CAO
3. Cold Weather Shelters	<ul style="list-style-type: none"> Investigate and identify potential opportunities within the community for cold weather shelters 	● 50%	Winter 2020	CAO

GREEN BUILDING PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Go Green Incentives	<ul style="list-style-type: none"> Staff to investigate and develop incentives for developers to go green. 	● 25%	Ongoing	DDS



1.0 ■ 1/18 REPORT STREET LOOKING EAST



2.0 ■ SITE AERIAL



3.0 ■ 1/18 REDINGHOUSE LN LOOKING SOUTH



4.0 ■ 1/18 INTERIOR COURTYARD





WALKABLE COMMUNITY PRIORITIES

Project	Details	Status	Completion Date	Lead
○ Walkability Enhancement	<ul style="list-style-type: none"> • Staff to investigate and identify areas within the broader community for pathway development • Consultant to work with staff to investigate and engage adjacent property owners for expanding the walking network onto the canal 	●	2020	DDS/DO
○ Boost in Main Street Foot Traffic	<ul style="list-style-type: none"> • Staff will engage the Downtown Advisory Committee to explore opportunities for increasing the foot traffic on Main Street 	●	Ongoing	DDS/DO/CO
○ Parks Master Plan	<ul style="list-style-type: none"> • Staff will work with Oliver Parks and Recreation to incorporate the Town's park into the Oliver Parks and Recreation Master Plan <ul style="list-style-type: none"> ○ Engage Consultant ○ Incorporate Irrigation canal as a walking corridor 	● Spring 2022	Fall 2020	DDS



Photo Credit Kieran Frey





SAFE COMMUNITY PRIORITIES				
Project	Details	Status	Completion Date	Lead
1. Establish Community Safety & Crime Prevention Committee (CSCPC)	<ul style="list-style-type: none"> • Root of crime issues <ul style="list-style-type: none"> ○ Addictions ○ Youth programming ○ Social programs (mental health) • Council to ensure funds available to implement recommendations of CSCPC 	<p>●</p> <p>✓</p>	Ongoing	MC/CO
2. SOGH Emergency Room Stable Care Plan	<ul style="list-style-type: none"> • Council to collaborate with OIB, RDOS and Osoyoos to keep SOGH Emergency Room open 24/7 	<p>●</p> <p>75%</p>	Ongoing	MC/CAO
3. CCTV Implementation	<ul style="list-style-type: none"> • Create Policy and undertake Privacy Impact Assessments prior to implementation • Staff will engage School District 53 and Oliver Parks & Recreation Society 	<p>✓</p> <p>✓</p>	Winter 2020	CO
4. Investigate Hub/Situation Table	<ul style="list-style-type: none"> • Work with the Ministry to Establish Table <ul style="list-style-type: none"> ○ Evaluate to ensure the right level of social programs are adequate 	<p>●</p> <p>85%</p>	Winter 2020	CAO/CO
5. Implement Traffic Calming Measures	<ul style="list-style-type: none"> • Staff to bring forward Traffic Calming recommendations for Council's consideration <ul style="list-style-type: none"> ○ Roundabout costs for Fairview/Station Street 	<p>●</p>	2022	DO

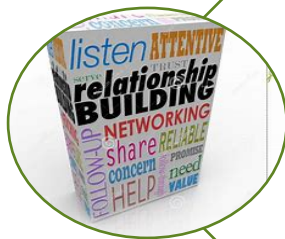




GOOD GOVERNANCE

To ensure the operations of the municipality are being delivered in the most efficient, effective and transparent manner.

RELATIONSHIP BUILDING



- Council values relationships with our internal and external partners.
- The Mayor will meet with the OIB Chief to determine how to strengthen the partnership.
- Mayor and Council will meet with the Town of Osoyoos and RDOS Partners on a frequent basis.
- Mayor and Council will ask the MLA to come to Council to discuss issues of concern.

PUBLIC COMMUNICATION



- Council wishes to increase the service level of public communication to a higher degree through Town initiated press releases, Council meeting summaries, polls, surveys, enhanced social media platforms and Mayor and Council hosted offsite community drop-ins.

REGIONAL AQUATIC FACILITY



- Council will take a leadership role in engaging with the participants in the regional aquatic facility to determine the opportunity for proceeding with this project.

JUNIOR COUNCIL



- Council wishes to engage and support the youth of our community to form a Junior Council whose primary focus is to:
 - Provide an opportunity for the youth of Oliver to acquire a greater knowledge of and an appreciation for local government through active participation in decision-making and implementation systems.
 - Assist the Mayor and Council to collaborate and accomplish the goals established by this youth organization.





RELATIONSHIP BUILDING PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Community to Community Forum (C2C)	<ul style="list-style-type: none"> Staff will apply for C2C funding 	<p>●</p> <p>✓</p>	Winter 2020	CAO
2. Council to Council Meeting	<ul style="list-style-type: none"> Staff to make arrangements for Council to Council meeting with Town of Osoyoos 	<p>●</p>	Ongoing	CAO

REGIONAL AQUATIC FACILITY PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Re-engagement of Partners	<ul style="list-style-type: none"> Re-engage with Town of Osoyoos, Osoyoos Indian Band, and Regional District for undertaking feasibility study Determine Regional Aquatic Centre scope; in partnership with funding partners Engage Community to determine support of proceeding with a regional aquatic centre 	<p>●</p> <p>✓</p> <p>25%</p>	Fall 2020	CAO/MC



1990 Oliver Council – Rick Machial Water Alderman, Jack Bennest Alderman, Alan Gray Alderman, Hartmut Buckendahl Mayor, Dalziel Carter Alderman, Bill Ross Alderman, Andre Miller Water Alderman





JUNIOR COUNCIL PRIORITIES

Project	Details	Status	Completion Date	Lead
1. Youth Engagement	<ul style="list-style-type: none"> Work with School District #53 to develop the appropriate platform for youth engagement 		Ongoing COVID-19 has impacted this initiative	CAO/MC
2. UBCM Youth Sponsorship	<ul style="list-style-type: none"> Staff to submit application to SILGA for youth sponsorship to attend UBCM 		Ongoing for 2020 Convention impacted by COVID-19	CO

LEAD LEGEND

CAO	Chief Administrative Officer
CFO	Chief Financial Officer
DO	Director of Operations
DDS	Director of Development Services
CO	Corporate Officer
MC	Mayor and Council

STATUS KEY

	No changes to project plan since last reporting
	Minor changes to project plan since last reporting, no significant change in overall objective/scope, schedule or resources required
	Major change in objectives, scope, schedule or resources since last reporting date
	Complete



DEPARTMENTS





Corporate Services

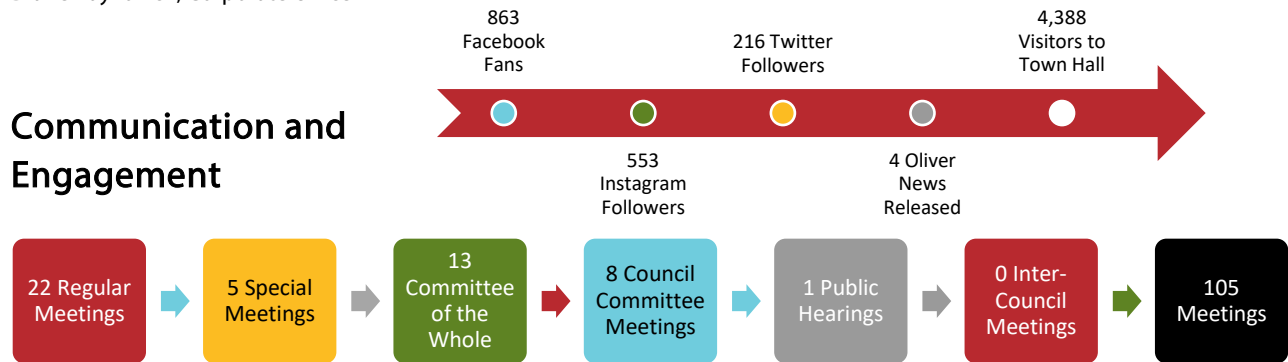


Diane Vaykovich, Corporate Officer

Corporate Services provides legislative and administrative support to Council through the preparation of agendas, minutes and meeting follow up. Additionally, the department conducts the legislative and legal responsibilities, manages corporate records, communications and social media, risk management, and emergency management.

Utilizing the powers provided under the Provincial State of Local Emergency Council resolved not to allow members of public to attend open meetings. Council meetings were held in 2020 via ZOOM, except a brief period when public health orders allowed distanced meetings which were held at the Frank Venables Theatre.

Communication and Engagement



Emergency Management

In 2020 the department responded to the public health crisis to maintain service continuity and reduce the risk of exposure and transmission to COVID-19. On March 27 the Town initiated its Emergency Operation Centre at Level One. To guide the Town a number of critical documents and resources were developed – Pandemic Planning Policy, Essential Services Planning, COVID-19 Work from Home Policy, COVID-19 webpage resource, together with memorandums to the public from the Mayor and to staff from the Chief Administrative Officer.



In 2020 the Oliver Emergency Support Services Team continued to build their capacity and knowledge to support the community when responding to emergencies. The team supported Pentiction and the Regional District during the Christie Mountain Fire at the Reception Centre. Oliver was well prepared to support with recent training on the new ERA Tool (the digital platform to support the delivery of ESS to British Columbians forced from their homes).





Development Services

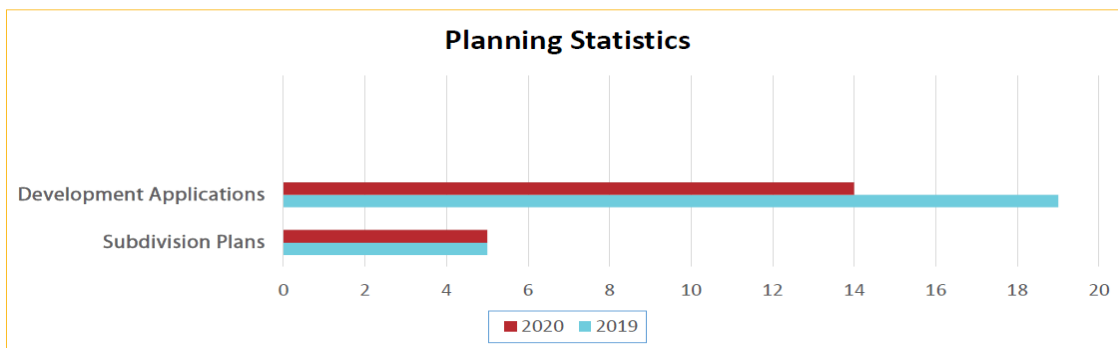


Randy Houle
Director of Development Services

In 2018, as part of Council’s Strategic Plan a service review of Development Services was undertaken to ensure operation at maximum efficiency while being as cost effective as possible. It was determined that the processes within the department were fragmented due to tasks being spread out across several desks. Therefore, it was recommended to recruit a Development Services Manager in 2019.

Randy Houle stepped into this role in July of 2019. Born and raised in Oliver, Randy has a vast knowledge of Oliver and a desire to attract more development and growth to the Town. He has a passion for creating a more attractive town with more green space while raising the standards for landscaping in new developments.

Due to COVID-19, Development Services saw a slow start to the year. However, by mid-year there was an upturn in projects and 2020 saw an overall increase in Building Permit applications and Development Permits.



Land use applications steadily climbed towards the end of the year, with developers getting their projects in order for 2021. The industrial area saw several Development Permits for large warehouse buildings. A much debated Temporary Use Permit for the homeless shelter at 511 Church Avenue was deferred with discussion to be continued in 2021. A subdivision in the Meadows area was finalized and building activity immediately began.



The industrial area saw several Development Permits for large warehouse buildings.



The subdivision in the Meadows area.



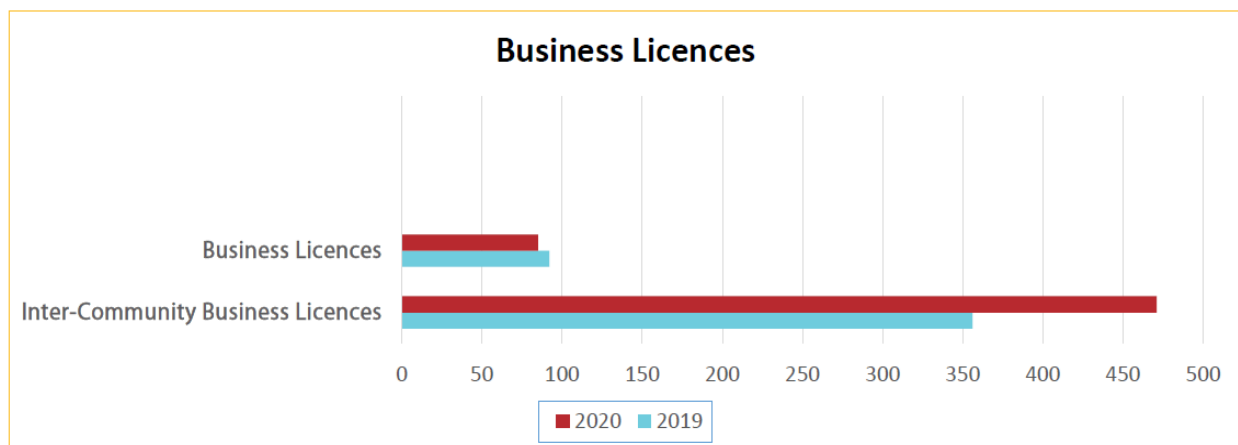
Building Inspection – Permits

The Building Official is responsible for the review of building permits and the inspection process. Total number of permits increased from 64 to 75, and overall value increased by \$2.8 million. A steady trend of construction within the Town of Oliver occurred throughout the year, especially in the month of December which saw an increase of construction of single family dwellings.

	2019	2020
Total Permits Issued	64	75
Total Value	\$8,059,364.96	\$10,894,125.00
New Residential Permits	14	14
Residential Value	\$5,153,000	\$7,271,000
Residential Improvement Permits	33	40
Residential Improvement Value	\$801,500	\$1,057,425
Multi-Tenant Permits	1	0
Multi-Tenant Value	\$493,800	0
Commercial Permits	16	21
Commercial Permit Value	\$570,047.96	\$2,565,700
Institutional Permits	1	0
Institutional Value	\$691,017	0
Industrial Permits Issued	1	0
Industrial Value	\$350,000	0

Business Licencing

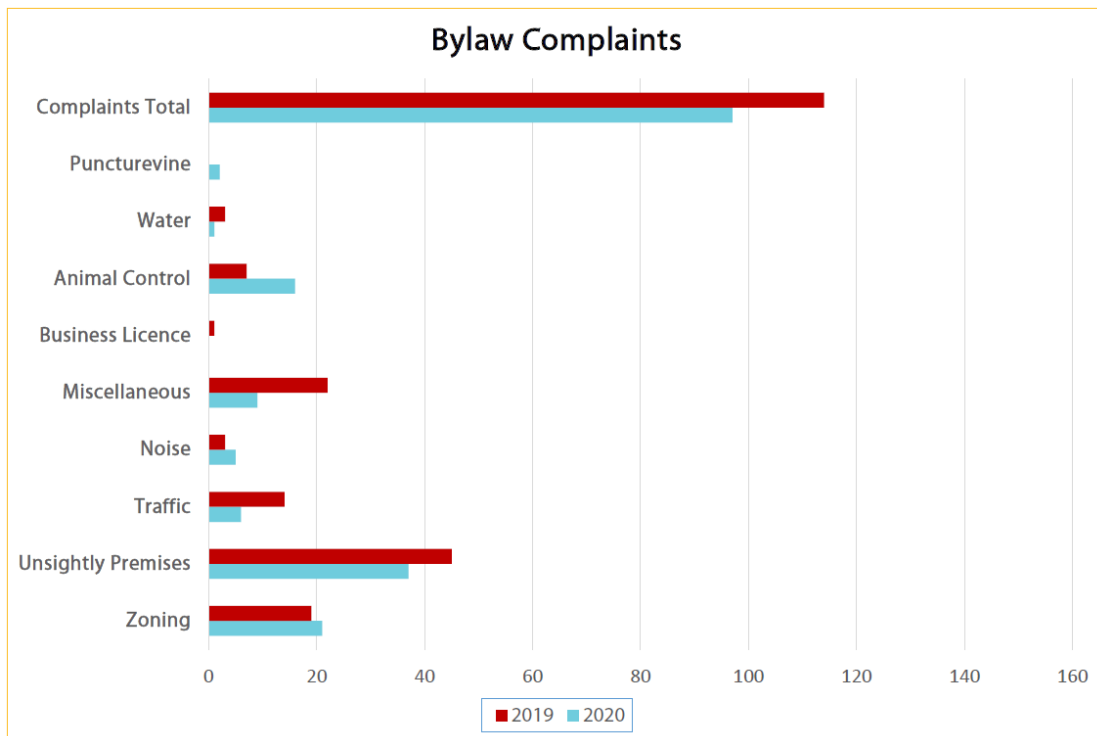
Business Licences issued in the Town of Oliver over the past 2 years indicates a stable business climate in Oliver despite COVID-19. Several Businesses closed due to the COVID-19 pandemic, however towards the end of the year new businesses were opening in Town.



Bylaw Enforcement

In 2020, the Town hired a full time Bylaw Enforcement Officer to assist with educating and enforcing the Town's Bylaws. After several months of continuing to be complaint driven, Bylaw Enforcement started acting proactively as per Council's

request. The Bylaw Enforcement section includes dealing with animal control, traffic, property standards, noise complaints, etc. Enforcement tools such as issuance of bylaw offence notices or tickets, will apply to enforce bylaws fairly and reasonably.



New uniforms were ordered, the Bylaw Enforcement team will be highly visible in 2021





Grow Oliver

The implementation of the Grow Oliver Strategy saw the establishment of several initiatives including Buy Local Program, in which local businesses sign up for an online program to enable customers to purchase gift cards for themselves, friends or relatives to be used right away or at a later date. The money goes straight to the

business, which will assist in getting them through the challenges of COVID-19. Another initiative was a Bingo Card to encourage the community to shop locally.

A new page 'Grow Oliver Business Resources' on the Town's website supports new and potential start-ups in Oliver.



Bingo Card which encourages the community to shop locally.



A detailed application was prepared for submission to the BC Community Housing Fund for a mixed-use affordable housing project with 13 dwelling units for families and a new Town Hall and commercial space on the three Town owned lots on Main Street. This included site due-diligence (geotechnical review, survey, environmental assessment) as well as the hiring of an architect and development consultant to submit the application. The Town is expecting to hear positive news from BC Housing in the second quarter of 2021 on the approval of the project. Town Council will then make a decision on moving the project forward depending on public assent.

Rendering of new proposed Town Hall and affordable housing for Main Street.



Financial Services



Doug Leahy, Chief Financial Officer

I am pleased to present the Annual Report for the fiscal year ending December 31, 2020. The purpose of this report is to publish the consolidated financial statements and Auditors' Report for the Town of Oliver pursuant to Sections 98 and 167 of the *Community Charter*. The preparation and presentation of the financial statements and related information in the 2020 Annual Report is the responsibility of the Town's Finance Department. These statements have been prepared in accordance with generally accepted accounting principles and the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants and the Provincial Ministry of Municipal Affairs and Housing. The Town maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information. The audit firm of KPMG LLP was appointed by Council and was responsible for expressing an opinion as to whether the

consolidated financial statements, prepared by management, fairly presented the financial position of the Town of Oliver and the results of its 2020 operations. The 2020 financial statements were audited by KPMG LLP who expressed an unqualified opinion in their independent auditors' report dated April 26, 2021. The financial statements were presented to and approved by Council on April 26, 2021.



Operating Results

The Consolidated Financial Statements presented include the 2020 results from the Town's General Fund, Utility Funds and Reserve and Trust Funds. From a financial perspective, the 2020 results are positive with an overall surplus achieved of \$4,891,968 (2019 surplus - \$1,591,383). Revenues increased approximately \$3,573,000 when compared to 2019.

The main reasons for this is:

The Town recognized \$5,102,393 in transfers from other governments, for a number of capital projects being completed throughout 2020, thus resulting in an increase of \$3,944,271 (\$1,158,122 in 2019).

Expenses increased approximately \$272,000 when compared to 2019. This increase consists of numerous minor variances within all of the Town's segments; however, the two largest variances were attributed to supplies and materials and wages and benefits. With an increase of \$226,257 and \$67,357 respectively.





General Fund

The Town's General Fund is the primary fund for most municipal services including Administration, Fire, Development Services, Transportation, Operations and Solid Waste. The General Fund ended the year with a surplus of \$2,152,371 (2019 - \$883,718 surplus) primarily as a result of the increase in transfers from other governments revenues of \$3,944,271 when compared to 2019.

General Fund revenues for the year totaled \$5.81 million with operating costs of \$3.65 million and capital expenditures of \$0.72 million. The major projects for the year included: the Bridge Park (\$104,217), Fire Department Water Tender Truck (\$70,803) and the Parks Mower (\$50,073).



Utilities

The Town operates two major utilities which are funded by user fees and parcel taxes.

The Sewer Utility includes 49 kilometers of pipe for the collections and transmission of sewage to the Town's treatment plant and holding ponds, as well as 6 kilometers of drainage pipe to provide environmental and flood protection throughout the Town. During 2020, the utility collected and conveyed sewage from approximately 2,571 household and commercial customers with average daily flows of approximately 1,797 cubic meters.

Sewer Utility revenues for the year totaled \$1.07 million which covered operating costs of \$1.10 million generating a deficit of -\$38,000. Net capital additions of \$251,702 were incurred due to upgrades to the Town's sewer collection infrastructure.

The water utility includes 148 kilometers of pipe to deliver both potable and agricultural water to customers both inside and outside the Town's municipal boundaries. During 2020, the utility provided water to approximately 3,027 households, commercial and agricultural customers with average daily flows of approximately 9,453 cubic meters.

Water Utility revenues for the year totaled \$5.45 million which covered operating costs of \$2.67 million which generated a surplus of \$2,777,331. Net capital additions of \$2,986,985 were also incurred which were for upgrades to the domestic and irrigation water infrastructure.



Reserves

The Town holds a number of statutory reserve funds including the land sale reserve, parking reserve and development cost charges. During 2020, these statutory reserve balances increased from \$4.39 million to \$4.84 million primarily due to the increase in the water and sewer capital reserve funds. These funds are used to support the Town's future capital cost outlays and will be used to support infrastructure replacement projects necessitated by future development and the anticipated resulting population growth in the community.

The Town also holds numerous non-statutory, or operating reserves including the road capital reserve, snow removal reserve, equipment reserve and fire department reserves. These reserves are apportioned from general, water and sewer accumulated surpluses based on specific budget to actual results in the year. During 2020, these non-statutory reserve balances



increased from \$4.01 million to \$5.65 million. These monies will be utilized to fund future capital works and assets.



Debt

Outstanding long-term debt at the end of 2020 is \$2.88 million or approximately \$584 per capita which is a slight decrease from 2019, as a result of repayments and the actuarial adjustment. The Town continues to use long and short-term borrowing from

the MFA at favorable rates to advance water infrastructure projects.

Town staff with strong support of Town Council continue striving to generate cost savings and efficiencies within all aspects of the Town's operations. In particular, I would like to acknowledge the staff in the Finance Department for their commitment to innovation, continuous improvement and service to the community.



GFOA Award

The Canadian Association for Financial Reporting Achievement (CANFR) is presented by Government Finance Officers Association to those individuals who have been instrumental in their government unit's achieving a Canadian Award for Financial Reporting. CANFR Program is presented to those government units whose annual reports are judged to adhere to program standards.



Holly Walton, Connie Magoffin, Marcus Lebler
(missing Doug Leahy)

2019 GFOA Award Presentation





Operational Services



Shawn Goodsell, Director of Operations

The Operational Services Department, better known as Public Works, provides technical expertise for municipal infrastructure projects; maintains, operates and upgrades the municipal water, sewer utility, roads and other municipal infrastructure. Specifically, the Water Utility delivers domestic and irrigation water both inside the Municipality and to a substantial portion of Rural Area "C" north and south of

Oliver. The Sewer Utility provides wastewater collection and treatment services to a significant portion of the municipality with 100% of wastewater reclaimed for beneficial reuse in; some parks, Operations yard, Oliver Cemetery, School District #53, Fairview Mountain Golf Course, hay crop (airport) and vineyards. In addition, Operations maintains a network of roads, sidewalks and trails, the cemetery, several municipal buildings/properties, and some municipal parks. The Operations Department also provides miscellaneous services to the Oliver Parks and Recreation Society, contractors and businesses.

In addition to the above functions, Operations coordinates and assists in the delivery of Capital Projects, many of which are designed by engineering consultants hired by the Town. The department also helps oversee subdivision development and servicing, working with applications that come to the Town and providing our technical insight to Town Staff, developers and consultants.



1920 South Okanagan Irrigation Stove Pipe Siphon



Operations provides the following services through three of the Town's budgets:



General Budget

- road and sidewalk maintenance
- storm collection maintenance
- park related functions
- cemetery services and maintenance
- buildings/properties maintenance
- snow removal
- weed control
- street sweeping, line painting & dust control
- decorative and non-decorative lighting and banners
- mapping and drawing updates,
- assist in asset management of infrastructure
- Fleet Management
- Subdivision servicing reviews
- Oversee major capital and operational projects
- General clean-up and many other functions that give our Town an appealing look when viewed by others



Water Budget

- delivery of domestic water
- delivery of irrigation water
- irrigation canal maintenance
- utility locates
- maintenance on domestic & irrigation systems
- water connection applications
- water turn-on and turn-offs
- Oversee major capital and operational projects
- on-call services



Sewer Budget

- maintenance of sewer collection systems
- waste water treatment
- delivery reclaimed water system
- utility locates
- sewer connection applications
- Oversee major capital and operational projects
- on-call services

With a small group, all employees must be able to function in multiple capacities of the Operations Department to provide back-up and a helping hand to ensure this department functions properly. We also have dedicated employees who provide on-call staffing for all Operations related functions and emergencies outside of regular working hours. Operations Employees are continually upgrading and training in all facets of the departments related areas to ensure they are current with the new activities, safety regulations and have current certifications in their fields for municipal, provincial and federal regulators.

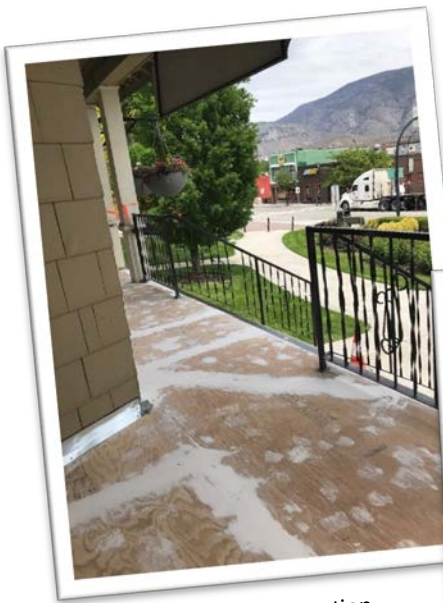
The Operations Department coordinated and monitored various projects and contractors that were working for the Town on the Capital and Operational projects in 2020. We started and completed the following projects in combination with our dedicated staff, consultants and hired contractors.





General Fund 2020 Highlights

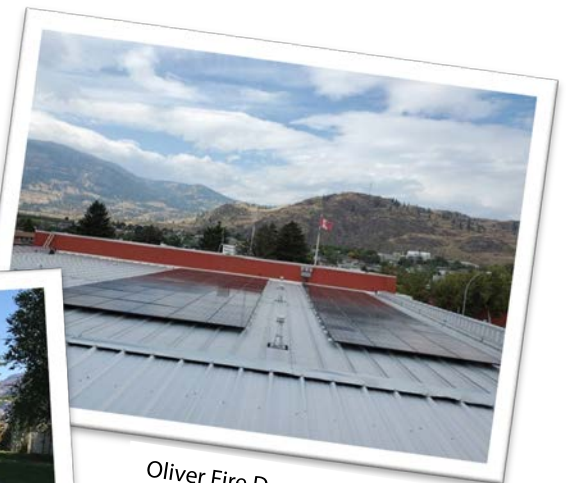
- Asset Management Plan Continuation
- Solar Pathway Lighting - Gala and Fairview Parks
- Completion of Bridge Park
- Improved Pedestrian Crossing on Park Drive at Oliver Parks & Recreation Entrance
- Solar Panel Installation at Oliver Fire Department Building
- Planning and design of future upgrades at Packinghouse Lane and Airport Street
- Storm and Town Reservoirs Piping fixed
- Completion of Laneway connection to Sawmill Road
- Development of new portion of 'Memorial Section' at the Oliver Cemetery
- Crack sealing of 10,400 linear metres on Town roads
- Subdivision servicing & development reviews
- Commenced South Entry Sign improvements
- Town Hall Front Porch and Stair Improvements
- Line Painting throughout Town
- Annual Dust Control completed by Town Crews
- Commenced some storm drainage improvements in the industrial area
- Purchase and installation of new banners
- Cemetery Gazebo area improvements
- Purchased new large mower for parks
- Started design and planning phase of Airport Runway Extension
- Landscape Improvements on Main Street and Gala Park



Town Hall Deck Reconstruction



Installation of Solar Pathway Lighting – Gala Park



Oliver Fire Department Solar Panel Installation



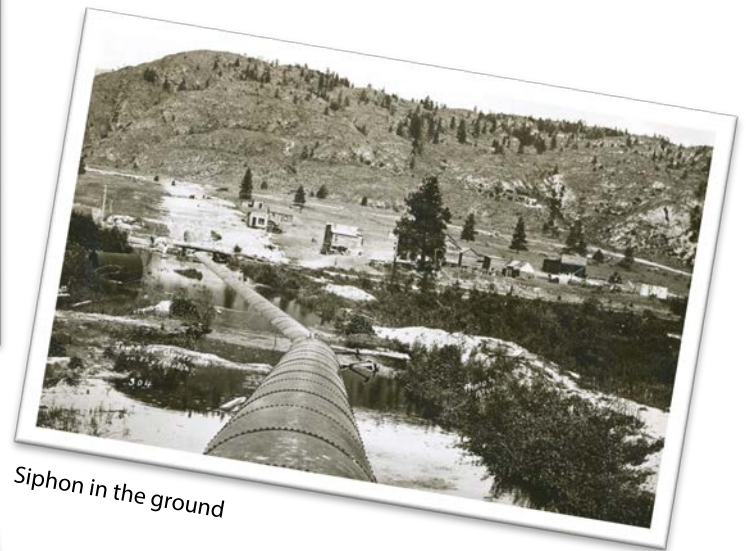


Water Utility 2020 Highlights

- Gallagher Lake Siphon - construction started on new pumphouse and creek crossing
- Started Risk Assessments & Potential Hazards on Canal System
- Upgrades to Kobau Irrigation Pumphouse Control and Electrical
- Outfall Culvert Repair (Road 11) started
- Flume 3 seismic upgrades completed
- Miller Road Pumphouse - chlorine pump upgrades
- Tuc-el-nuit Pumphouses - pump refurbish for #2 pump and radio upgrade
- Rockcliffe Domestic Pump - pump refurbish
- Hester Creek Irrigation - Pumphouse #1 pump refurbish
- Rockcliffe Irrigation - Pumphouse #2 pump refurbish
- #5 Reservoir Communication upgrade and fencing
- Resurfaced 300lm, wall and floor, in canal by Oliver Read-mix
- Annual spring canal maintenance
- Annual flushing completed in-town and rural areas
- Started pipe repairs located at our Black Sage Domestic well site



Gallagher Lake Siphon – new pumphouse construction started



Siphon in the ground



Irrigation Canal





Sewer Utility 2020 Highlights

- New Sani-dump constructed on Airport Street
- Blower VFD & Aerator upgrades started
- Annual Jet Vac flushing in sewer collection system
- Rockcliffe Lift Station Pump Replacement
- McPherson Lift Station radio upgrades
- Aeration blower servicing
- Topping Lake Treatment Facility Effluent pump #2 refurbish
- High Lift pump #3 servicing
- Inspection Divers at Topping Lake



Current Town Hall.
Former South Okanagan Lands and Irrigation District (SOLID) Building

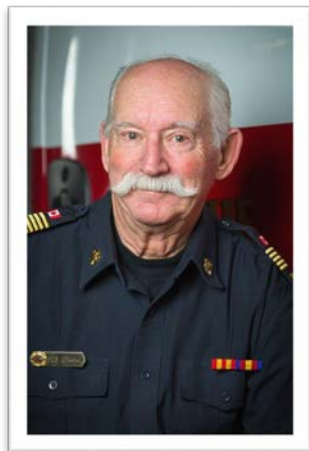


Oliver Fire-Rescue



Front Row – W. Bousfield, C. Brown, C. Hutton, F. Becker, V. Casorso, G. Riches, B. Seidler, J. Morley
 Back Row – C. Lange, Smokey Hayden, B. Mandau, J. Brown, D. Becker, D. Melstead, C. Stephen, R. Zimmerman

Oliver Fire-Rescue is a volunteer fire department. Its officer core consists of Fire Chief (Bob Graham) and Deputy Chief (Bryon Somerville), as well as 5 captains (Scott Schaffrick, Ash Regner, Rob Graham, Warren Brown, and Jason Schafer). The fire department has its own team of certified instructors which allows all the regular training to be completed “in house” saving the Town of Oliver significant resources while maintaining a high standard of training.



Fire Chief Graham



Deputy Fire Chief Somerville





The Fire Department comprises 34 active members including 4 new recruits. The Fire Department currently has 30 members trained to the Interior Level Firefighter and 4 new recruits who are also training towards this level. There are now 16 members trained as first responders for medical calls.

Due to the COVID-19 pandemic, an individual self-contained breathing apparatus was purchased for each of the members. Strict sanitization protocols have also been implemented. Fire practices were ceased early during the pandemic but regular practice ensued later in the year with COVID-19 protocols being followed.

The Fire Hall is located at 369 Similkameen Avenue and provides protection to the Town of Oliver, Oliver Rural Fire Protection District and Osoyoos Indian Band. Road rescue services are provided to Mount Baldy and Willowbrook areas.



Fire Hall – Main Street

The Department has been providing full training to firefighting status according to the Playbook rules outlined by the Provincial Government and Fire Commissioner standards. The Playbook outlines the requirements to meet the three levels of service which are exterior (only fight fire from outside), interior (trained to fight fire on the inside) and full service (this is for full time paid departments). Through community events such as the cash raffle, and the Spring Training

Seminar where firefighters come from all over BC for training, the Department has been able to create an extensive training facility on town-owned land at the Oliver Airport consisting of burn buildings, search buildings and vehicles for car fires.

Members have been trained to respond to a variety of calls including structure fires, wildland fires, vehicle fires, motor vehicle rescues, swift water rescue, ice rescue, and confined spaces. All members have their air brakes, electrical awareness, flagging and hazmat awareness. Additional courses include Fire Instructor 1, Fire Officer 1, and Incident Command System.



Christie Fire – August 19th

The Department is extremely proud of the extensive training and level of service that we are able to provide residents of Oliver and the surrounding areas. In 2020 Fire Chief Bob Graham completed training that will allow him to begin undertaking Fire Investigations and will allow him to start undertaking Fire Inspections in 2021. The Department is also all about our families and host a Kids Christmas Party, Slip n' Slide and Family BBQs. Community spirit is high through the Christmas Truck Drive, Parades, Extinguisher displays, Safety School Visits, Sponsorship of the Ambassador Program, Christmas Hampers, and functions such as Cops for Kids, Festival of the Grape, and Drive Thru Breakfasts to raise money for local charities.





Fire Chief Bob Graham, 30 Years of Service Award



Individual Face masks purchased for the Fire Department due to COVID-19 Pandemic



Oliver Fire Department responding to the Christie Mountain Fire, August 19, 2020





75th Anniversary of Incorporation 1945 - 2020

On December 31, 1945 the Town of Oliver was incorporated into a village, and on this day in 2020 it celebrated its 75th year of incorporation.

Over the 75 years since Oliver was incorporated into a village it has seen a lot of change.

South Okanagan Secondary School was constructed in 1948, and is still the site of the current high school.

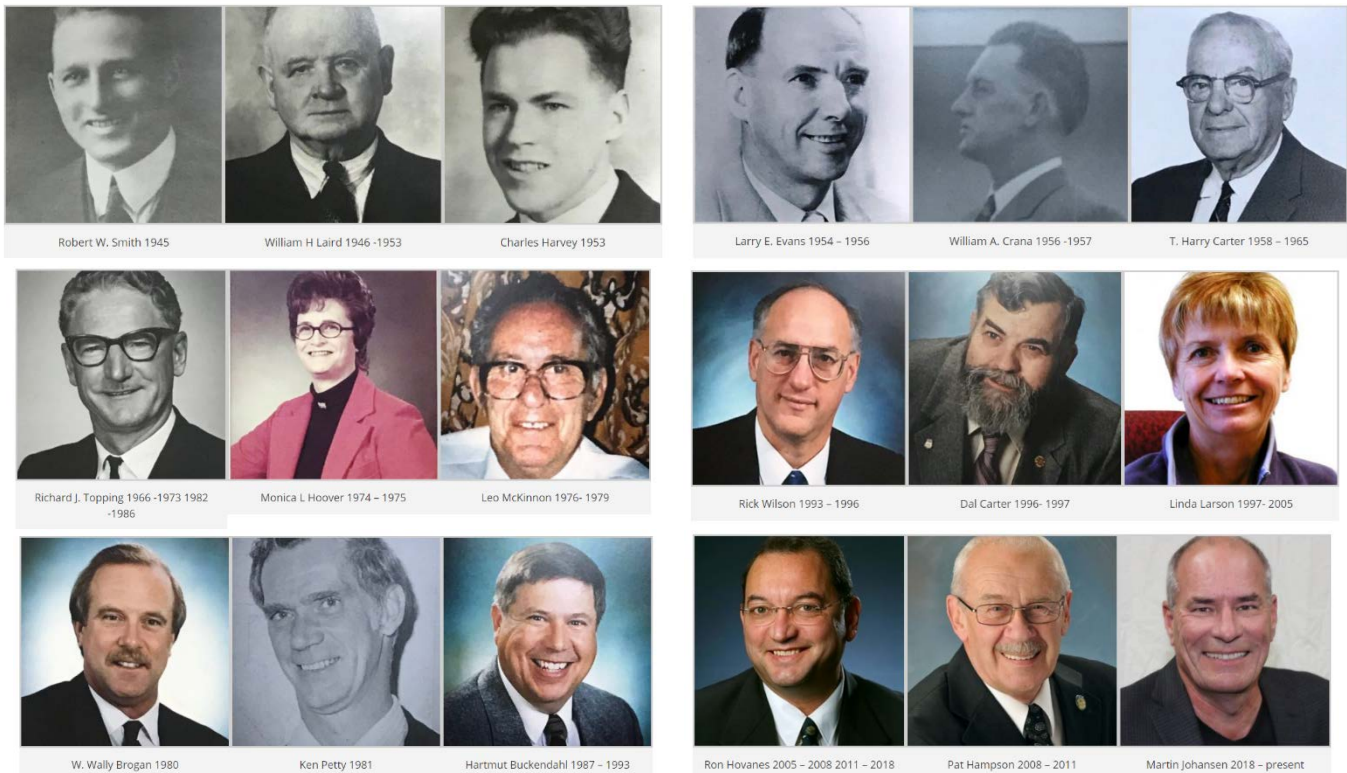
Between 1949 and 1958 Okanagan River was reconfigured into a canal with dams and drop structures to facilitate lake level and flood control during spring run-off periods.

The 1960's saw a large influx of Portuguese

immigrants to the Valley that were soon to become established as orchardists, and also the establishment of a plant in Oliver that developed and manufactured articulated hydraulic equipment to facilitate fruit picking and tree pruning. These were known as 'The Girette' and 'Kangaroo' and revolutionized the orchard industry.

During the period from the late 1970's to the early 1990's Oliver grew in size and attracted many retirees due to the quiet life style and the good weather, it also started to attract vineyard developers. By 1992 major vineyards had been planted, and a number of wineries were developed. At this time Oliver was home to 9 local wineries.

Oliver Mayors



Municipal Facts

Oliver is located in the south Okanagan valley between Mount Kobau and Mount Baldy. The municipality spans over 584 acres and is surrounded by over 35 wineries.

Employees

- 29 full-time equivalent
- 34 volunteer firefighters

Budgets

- \$6,985,348 million operating
- \$4,591,200 million capital

Population

- 4928 - 2016 Canadian Census

Incorporated

- December 31, 1945



Gross Assessment, Less Exemptions	2020	2019	2018	2017
Land	424,805,244	389,661,104	348,389,227	288,232,633
Improvements	553,951,678	548,832,667	504,112,673	452,322,761
Total	978,756,922	938,493,771	852,501,900	740,555,394

Tax Rates (per \$1,000 of assessed value)	2020	2019	2018	2017
Residential	6.76	5.65	6.01	6.21
Industry – Light	11.33	13.75	15.44	15.71
Business	10.18	12.61	14.03	14.44



St. Martins Hospital

The Sisters of Saint Ann carried on a health care ministry in Oliver at St. Martin's Hospital from 1942 to 1973.





FINANCIAL STATEMENTS



Management Responsibility for the Consolidated Financial Statements

The consolidated financial statements have been prepared by management in accordance with Canadian public sector standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent where appropriate, with the information contained in the consolidated financial statements.

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

Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. Mayor and Council reviews internal consolidated financial statements on a regular basis and meet with management and the external auditors to review the external audited consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors KPMG LLP, conduct an independent examination, in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of the Town of Oliver and meet when required.

On behalf of the Town of Oliver

Cathy Cowan
Chief Administrative Officer

Doug Leahy
Chief Financial Officer

June 2021





TOWN OF OLIVER
Consolidated Financial Statements
For the year ended December 31, 2020





December 31, 2020
Consolidated Financial Statements
For the year ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To Mayor and Council of the Town of Oliver

Opinion

We have audited the consolidated financial statements of the Town of Oliver (the Town), which comprise:

- the consolidated statement of financial position as at December 31, 2020;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2020, and its consolidated results of operations, its consolidated 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 “**Auditors’ Responsibilities for the Audit of the Financial Statements**” section of our auditors’ 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.





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.

Auditors' 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 auditors' 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 the 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 auditors' 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 auditors' 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.
- 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.

KPMG LLP

Chartered Professional Accountants

Vernon, Canada

April 26, 2021





Town of Oliver Consolidated Statement of Financial Position

December 31	2020	2019
Financial assets		
Cash and cash equivalents (Note 5)	\$ 10,135,748	\$ 8,635,648
Investments	2,099,977	2,068,841
Accounts receivable (Note 7)	4,563,824	1,142,117
	<u>16,799,549</u>	<u>11,846,606</u>
Liabilities		
Accounts payable and accrued liabilities (Note 9)	3,893,906	1,369,577
Deferred revenue (Note 10)	655,113	515,365
Deferred development cost charges (Note 11)	1,993,074	1,751,336
Debt (Note 12)	2,877,580	3,342,389
	<u>9,419,673</u>	<u>6,978,667</u>
Net financial assets	<u>7,379,876</u>	<u>4,867,939</u>
Non-financial assets		
Tangible capital assets (Note 13 and Schedule 1)	55,009,679	52,678,218
Inventory	213,270	147,447
Prepaid expenses	21,185	38,438
	<u>55,244,134</u>	<u>52,864,103</u>
Accumulated surplus (Schedule 2)	<u>\$ 62,624,010</u>	<u>\$ 57,732,042</u>

Contingent liabilities (Note 20)

On behalf of the Town of Oliver

Chief Financial Officer

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





Town of Oliver Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31	2020 Budget (Note 22)	2020 Actual	2019 Actual
Revenue			
Government transfers (Note 15)	2,143,714	5,102,393	1,158,122
User fees	\$ 3,355,448	\$ 3,268,150	\$ 3,599,201
Property taxation (Note 14)	2,605,467	2,627,633	2,571,257
Other revenue from own sources (Note 16)	474,275	364,084	308,853
Concessions and franchise	364,833	357,727	368,096
Investment income	40,000	230,535	320,856
Sale of services	185,080	200,541	205,406
Development cost charges	181,000	162,978	126,430
Contributions from developers and others	512,200	57,547	179,052
Loss on disposal of tangible capital assets	-	(50,955)	(89,320)
	<u>9,862,017</u>	<u>12,320,633</u>	<u>8,747,953</u>
Expenses (Schedule 3)			
Water services	2,860,481	2,670,248	2,456,517
Transportation services	1,550,487	1,299,549	1,342,020
General government services	1,160,816	1,118,873	1,193,234
Sewer services	1,091,115	1,104,922	964,365
Development services	477,835	442,283	436,574
Protective services	402,511	392,680	403,482
Environmental and public health services	394,642	400,110	360,378
	<u>7,937,887</u>	<u>7,428,665</u>	<u>7,156,570</u>
Annual surplus	1,924,130	4,891,968	1,591,383
Accumulated surplus, beginning of year	<u>57,732,042</u>	<u>57,732,042</u>	<u>56,140,659</u>
Accumulated surplus, end of year	<u>\$ 59,656,172</u>	<u>\$ 62,624,010</u>	<u>\$ 57,732,042</u>

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





Town of Oliver

Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31	2020 Budget (Note 22)	2020 Actual	2019 Actual
Annual surplus	\$ 1,924,130	\$ 4,891,968	\$ 1,591,383
Acquisition of tangible capital assets	(4,591,200)	(3,830,643)	(1,823,278)
Amortization of tangible capital assets (Schedule 1)	1,372,485	1,446,727	1,412,099
Loss on disposal of tangible capital assets	-	50,955	89,320
Proceeds on disposal of tangible capital assets	-	1,500	-
Change in inventory and prepaid expenses	-	(48,569)	(120,327)
(Decrease) Increase in net financial assets	(1,294,585)	2,511,938	1,149,197
Net financial assets, beginning of year	4,867,939	4,867,939	3,718,742
Net financial assets, end of year	\$ 3,573,354	\$ 7,379,877	\$ 4,867,939

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





Town of Oliver
Consolidated Statement of Cash Flows
For the year ended December 31

	2020	2019
Operating transactions		
Annual surplus	\$ 4,891,968	\$ 1,591,383
Items not involving cash		
Amortization	1,446,727	1,412,099
Loss on disposal of tangible capital assets	50,955	89,320
Actuarial adjustments on debt	(79,156)	(68,553)
(Increase) decrease in		
Accounts receivable	(3,421,707)	431,707
Prepaid expenses	17,253	(31,125)
Inventory	(65,823)	(89,202)
Increase (decrease) in		
Accounts payable and accrued liabilities	2,524,329	185,174
Deferred revenue	139,748	(73,459)
Deferred development cost charges	241,738	109,177
	<u>5,746,032</u>	<u>3,556,521</u>
Capital transactions		
Acquisition of tangible capital assets	(3,830,643)	(1,823,278)
Proceeds on disposal of tangible capital assets	1,500	-
Investment transaction		
Additions to investments	(31,136)	(38,498)
Financing transactions		
Repayment of debt	(385,653)	(379,940)
Net change in cash and cash equivalents	1,500,100	1,314,805
Cash and cash equivalents, beginning of year	8,635,648	7,320,843
Cash and cash equivalents, end of year	<u>\$ 10,135,748</u>	<u>\$ 8,635,648</u>
Supplementary cash flow information		
Interest paid	\$ 147,197	\$ 151,623

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





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

Notes to the consolidated financial statements are an integral part of the statements. They explain the significant accounting and reporting policies and principles underlying these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the financial statements.

1. Nature of Business

The Town was incorporated as a District Municipality in 1925 under the Municipal Act (now a combination of the Community Charter and the Local Government Act), a statute of the Province of British Columbia. Effective April 1, 2008, the articles of incorporation of the Municipality were changed by an Order in Council of the provincial government to reflect a change in its name to the Town of Oliver. Its principal activities include the provision of local government services to the residents of the incorporated area. These services include community planning, protective, transportation, recreational, solid waste, water, sewer and drainage services.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The pandemic caused significant impacts to the Town's 2020 operations. The pandemic continues to provide uncertainty over the Town's future cash flows, and may have a significant impact on the Town's future operations. Potential impacts on the Town's business could include future decreases in revenue, impairment of investments or reduction in investment income, and delays in completing capital project work. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effects of the Town is not known at this time.

2. Management Responsibility

The consolidated financial statements are the responsibility of and prepared by management in accordance with Canadian public sector accounting standards and prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Professional Accountants. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

3. Summary of Significant Accounting Policies

The following is a summary of the Town's significant accounting policies:

Basis of Presentation and Principles of Consolidation

The Town's resources and operations are segregated into General, Water, Sewer, Statutory Reserves and Non-statutory Reserve Funds for accounting and financial reporting purposes. The financial statements include all of the accounts of these funds. All inter-fund transactions and balances have been eliminated on consolidation.

Basis of Accounting

The Town's consolidated financial statements are prepared using the accrual basis of accounting.

Budget Figures

The budget figures are from the 5-Year Financial Plan Bylaw that was adopted on April 14, 2020 (Note 22).

Cash and Cash Equivalents

Cash and equivalents consist of cash, bank balances, highly liquid money market investments and short-term investments with maturities of less than 90 days at acquisition.

Portfolio Investments

Portfolio investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature, in which case, the investments are written down to market value.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

3. Summary of Significant Accounting Policies (continued)

Investments

Investments are deposited with the Municipal Finance Authority and are held in short term bonds and money market fund. All investments are recorded at cost.

Inventory

Inventory is valued at the lower of cost, determined principally on a weighted average and specific item basis, or replacement cost.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Town:
 - a. is directly responsible; or
 - b. accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

The liability includes costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Town accepts responsibility. No such sites have been identified, therefore no liability has been recognized.

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

Trust Funds

Trust funds, held in trust by the Town and their related operations, are not included in these consolidated financial statements. The financial activity and position of the trust funds are reported separately.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

3. Summary of Significant Accounting Policies (continued)

Tangible Capital Assets

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

General Capital Fund	Estimated Useful Life
Land	Indefinite
Buildings	40 to 75 years
Equipment	5 to 15 years
Vehicles	5 to 20 years
Roads	10 to 100 years
Water System Capital Fund	
Water infrastructure	10 to 100 years
Sewer System Capital Fund	
Sewer infrastructure	10 to 100 years
Storm system	10 to 100 years

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

The Town has numerous works of art located throughout the Town which are not reflected in these consolidated financial statements.

Work in Progress

Work in progress represents capital projects under construction but not yet completed and are valued at cost. Amortization commences once the individual projects are completed.

Debt

Outstanding debt is reported net of applicable sinking fund balances.

Debt Charges

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

Reserve Funds

Non-statutory reserves represent an appropriation of surplus for specific purposes. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that established the reserves (Schedule 2).





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

3. Summary of Significant Accounting Policies (continued)

Revenue Recognition

Taxation revenues are recorded on the accrual basis and recognized when earned. Sale of services and user fee revenues are recognized when the service or product is provided by the Town. Concession and franchise and other revenue are recorded as it is earned and measurable. Transfers from other governments are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met by the Town, and a reasonable estimate of the amount to be received can be made unless the transfer agreements contain stipulations that create a liability in which case the revenue is recognized over the period that the liability is extinguished. Contributions from developers and others are recognized as revenue during the period in which the related costs are incurred. Investment income is recorded on the accrual basis and recognized when earned. Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the Town discharges the obligation that led to the collection of funds.

Expenses

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

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of provision for contingencies and tangible capital assets estimated useful life and related amortization expense. Actual results could differ from management's best estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as the period of settlement if the amount is different.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

4. Future Accounting Changes

PS 2601 - Foreign Currency Translation

This section revises and replaces the existing Section PS 2600 *Foreign currency translation*. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3041 - Portfolio Investments

This section revises and replaces the existing Section PS 3040 *Portfolio investments*. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3450 - Financial Instruments

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3280 - Asset Retirement Obligations

This Section establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset. A present value technique is often the best method with which to estimate the liability. This section applies to fiscal years beginning on or after April 1, 2022, with early adoption permitted.

PS 3400 - Revenue

This Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. It applies to fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The Section may be applied retroactively or prospectively.

The Town does not intend on early adopting any of the above future accounting changes.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

5. Cash and Cash Equivalents

Cash and cash equivalents are recorded at cost. Cash and cash equivalents are comprised of the following:

	<u>2020</u>	<u>2019</u>
Cash	\$ 2,534,667	\$ 2,135,648
Municipal Finance Authority Investment Funds	<u>7,601,081</u>	<u>6,500,000</u>
	<u>\$ 10,135,748</u>	<u>\$ 8,635,648</u>

6. Operating Line of Credit

The Town has an operating line of credit with Valley First Credit Union for an authorized amount of \$100,000, bearing interest at the bank's prime rate. At December 31, 2020, the balance outstanding on the operating line of credit was \$nil (2019 - \$nil).

7. Accounts Receivable

Accounts receivable are recorded net of allowances and are comprised of the following:

	<u>2020</u>	<u>2019</u>
Utilities	\$ 670,323	\$ 728,951
Trade receivables	982,111	148,790
Property tax	195,774	205,029
Due from other governments	<u>2,715,616</u>	<u>59,347</u>
	<u>\$ 4,563,824</u>	<u>\$ 1,142,117</u>

The Province of BC has committed an unconditional grant in the amount of \$5 million for the rehabilitation of the Gallagher Water Siphon Rehabilitation. As of December 31, 2020 the balance due from the Province is \$2,612,154 and is included in the "due from other governments" figure. These funds were fully received on April 7, 2021.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

8. Municipal Finance Authority Debt Reserve

The Town issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld as cash deposits by the Municipal Finance Authority as a debt reserve fund.

The Town also executes demand notes in connection with each debenture whereby the Town may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not included in the financial statements.

The details of the cash deposits and demand notes at year end are as follows:

	Demand Notes	Cash Deposits	2020	2019
General Fund	\$ 7,847	\$ 3,403	\$ 11,250	\$ 11,182
Water Fund	331,953	86,804	418,757	417,007
	<u>\$ 339,800</u>	<u>\$ 90,207</u>	<u>\$ 430,007</u>	<u>\$ 428,189</u>

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities are comprised of the following:

	2020	2019
Trade payables	\$ 2,646,777	\$ 619,309
Security deposits	1,015,402	531,733
Wages and benefits	96,973	168,261
Project holdbacks	110,632	24,367
Accrued interest	24,122	25,907
	<u>\$ 3,893,906</u>	<u>\$ 1,369,577</u>





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

10. Deferred Revenue

The Town records deferred revenue for the funds received in advance of services not yet rendered and is recognized into revenue during the period in which the services are provided. Due to the restrictive nature of these funds, they are shown as liabilities.

	Balance, beginning of year	Received or receivable	Revenue earned	Balance, end of year
Permits	3,335	103,662	(3,335)	103,662
Prepaid airport leases	244,391	-	(3,790)	240,601
Prepaid taxes	267,639	310,850	(267,639)	310,850
	\$ 515,365	\$ 414,512	\$ (274,764)	\$ 655,113

The cost of the land held for leasing purposes related to the above prepaid airport leases is \$88,208 (2019 - \$88,208).

11. Deferred Development Cost Charges ("DCC")

Pursuant to the provisions of the Local Government Act, DCC's are held in separate reserve funds for the purpose for which the charges have been imposed. When the related costs are incurred, the DCC's are recognized as revenue. Due to the restrictive nature of these funds, they are shown as liabilities.

	2020	2019
Balance, beginning of year	\$ 1,751,336	\$ 1,642,159
Contributions from developers	378,688	196,859
Interest on investments	26,028	38,748
Capital works contribution	(162,978)	(126,430)
	\$ 1,993,074	\$ 1,751,336

The balance of deferred development cost charges can be itemized as follows:

Park DCC	\$ 852,150	\$ 852,463
Road DCC	739,854	596,569
Water system DCC	256,550	203,880
Sewer DCC	144,520	98,424
	\$ 1,993,074	\$ 1,751,336





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

12. Debt

	Balance, beginning of year	Proceeds	Sinking fund payments	Actuarial adjustments	Balance, end of year	Current interest rate (%)
General capital fund						
MFA issue #104	\$ 131,933	\$ -	\$ 8,098	\$ 4,369	\$ 119,466	2.90
Water system capital fund						
MFA issue #85	79,161	-	6,891	7,435	64,835	2.25
MFA issue #85	33,072	-	2,879	3,106	27,087	2.25
MFA issue #85	63,101	-	5,494	5,927	51,680	2.25
MFA issue #85	3,379	-	294	317	2,768	2.25
MFA issue #95	62,246	-	5,984	3,519	52,743	1.80
MFA issue #104	1,026,434	-	63,003	33,987	929,444	2.90
MFA issue #111	1,149,985	-	176,229	-	973,756	1.54
MFA issue #121	177,916	-	43,311	13,683	120,922	2.90
MFA issue #139	615,162	-	73,470	6,813	534,879	2.10
	3,210,456	-	377,555	74,787	2,758,114	
Total debt	\$ 3,342,389	\$ -	\$ 385,653	\$ 79,156	\$ 2,877,580	

The requirements for future repayments of principal on existing debt for the next five years are as follows:

	2021	2022	2023	2024	2025	Thereafter
General Fund	\$ 8,098	\$ 8,098	\$ 8,098	\$ 8,098	\$ 8,098	\$ 78,976
Water Fund	383,459	389,560	352,555	359,072	355,743	355,743
	\$ 391,557	\$ 397,658	\$ 360,653	\$ 367,170	\$ 363,841	\$ 434,719

The gross interest paid in 2020 was \$147,197 (2019 - \$151,623) and interest payable at December 31, 2020 was \$24,122 (2019 - \$25,907).





Town of Oliver
Notes to Consolidated Financial Statements
December 31, 2020

13. Tangible Capital Assets

Tangible capital assets consist of the following:

	2020	2019
	Net	Net
	book value	book value
General Capital Fund		
Land	\$ 10,813,391	\$ 10,813,391
Buildings	1,231,650	1,255,828
Equipment	679,065	624,196
Vehicles	782,159	712,971
Roads	9,406,517	9,597,790
Work in progress	47,917	126,430
	22,960,699	23,130,606
Water System Capital Fund		
Water infrastructure	21,342,832	21,516,012
Work in progress	2,619,846	-
	23,962,678	21,516,012
Sewer System Capital Fund		
Sewer infrastructure	7,482,462	7,554,282
Storm infrastructure	467,187	477,318
Work in progress	136,653	-
	8,086,302	8,031,600
 Total tangible capital assets	 \$ 55,009,679	 \$ 52,678,218

See Schedule 1 for details





Town of Oliver
Notes to Consolidated Financial Statements
December 31, 2020

14. Property Taxation

Property taxation revenue is comprised of the following amounts raised, less collections on behalf of other governments:

	<u>2020</u>	<u>2019</u>
General municipal purposes	\$ 2,627,633	\$ 2,571,257
Collections for other governments:		
School District #53 (Okanagan-Similkameen)	2,030,238	2,238,084
Regional District of the Okanagan-Similkameen	1,559,078	1,474,256
Policing	331,315	306,112
Okanagan-Similkameen Regional Hospital District	311,553	306,874
Okanagan Regional Library	209,475	187,513
British Columbia Assessment Authority	55,550	50,018
Sterile Insect Release Board	3,878	4,442
Municipal Finance Authority	245	234
	<u>4,501,332</u>	<u>4,567,533</u>
Paid to other governments:		
School District #53 (Okanagan-Similkameen)	(2,030,238)	(2,238,084)
Regional District of the Okanagan-Similkameen	(1,559,078)	(1,474,256)
Policing	(331,315)	(306,112)
Okanagan-Similkameen Regional Hospital District	(311,553)	(306,874)
Okanagan Regional Library	(209,475)	(187,513)
British Columbia Assessment Authority	(55,550)	(50,018)
Sterile Insect Release Board	(3,878)	(4,442)
Municipal Finance Authority	(245)	(234)
	<u>(4,501,332)</u>	<u>(4,567,533)</u>
	<u>\$ 2,627,633</u>	<u>\$ 2,571,257</u>

15. Government Transfers

The Town received and recorded as revenue the following transfers:

	<u>2020</u>	<u>2019</u>
Operating Transfers		
Provincial	\$ 2,212,991	\$ 592,649
Federal	14,595	14,001
	<u>2,227,586</u>	<u>606,650</u>
Capital Transfers		
Provincial	2,874,807	551,472
	<u>\$ 5,102,393</u>	<u>\$ 1,158,122</u>





Town of Oliver
Notes to Consolidated Financial Statements
December 31, 2020

16. Other Revenue From Own Sources	2020	2019
Cemetery fees	\$ 71,810	\$ 54,011
Development permits	123,377	90,301
Licences and permits	22,365	27,221
Penalties and interest on taxes	60,770	86,697
Miscellaneous	85,762	50,623
	\$ 364,084	\$ 308,853

17. Trust Funds

Funds held in trust and administered by the Town, which are not included in these consolidated financial statements, are as follows:

Cemetery Care Fund:

Assets	2020	2019
Cash and short term deposits	\$ 458,023	\$ 434,180
Reserve Fund		
Balance, beginning of year	\$ 434,180	\$ 411,495
Interest earned	6,202	13,072
Net contributions	17,641	9,613
Balance, end of year	\$ 458,023	\$ 434,180

18. Letters of Credit

The Town is holding letters of credit and/or performance bonds in the amount of \$703,483 (2019 - \$1,080,568), which are received as security related to performance deposits. These amounts are not reflected in the consolidated financial statements but are available to satisfy any liabilities arising from the non-performance by depositors.

19. Expenses by Object

Total consolidated expenses by object are itemized in Schedule 3.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

20. Contingent Liabilities

Regional District of Okanagan-Similkameen

Regional District debt is, under the provisions of the *Local Government Act*, a direct, joint and several liability of the District and each member municipality within the Regional District including the Town of Oliver. The loan agreements with the Regional District of Okanagan-Similkameen and the Municipal Finance Authority provide that if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligation with respect to such borrowing, the resulting deficiency becomes the liability of the member municipalities.

Pension Liability

The Town of Oliver 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 provided 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 government.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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

The Town paid \$200,696 (2019 - \$170,800) for employer contributions while employee contributions were \$178,198 (2019 - \$150,652) 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 no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

Water Utility Liability

In December 2020 the Town of Oliver became aware of damage to a chlorination water piping system at the Black Sage Domestic Pumping Station. The Town is working with its consulting engineer to determine the full extent of the repair. It is estimated the cost to repair and refurbish the system will be approximately \$400,000. The Town has been informed by its insurance agency that a significant portion of the damage will be covered under the Town's property insurance policy. The amount of coverage is yet to be determined but it is expected to exceed \$300,000. The Town's portion of the repair will be funded from the Water Capital Reserve.





Town of Oliver

Notes to Consolidated Financial Statements

December 31, 2020

21. Segmented Information

Oliver is a diversified municipal government that provides a wide range of services to its citizens. The Town's operations and activities are organized and reported by funds and departments. The General Fund reports on operations, funded primarily by property taxes, which include services provided by the Town such as general government services, protective services, development services, transportation services and public works, and environmental health and public health services. The utility operations are comprised of the water and sewer system, each accounting for its own operations and programs within their own funds.

General government services

General government operations are primarily funded by property taxation and business tax revenues. The expenses within the department are for legislative, general administration and finance functions within the Town. The general revenue reported under the department includes revenues associated with taxation, business tax revenues and payments in lieu of taxes. These revenues have not been apportioned to other departments supported by the General Fund.

Protective services

Protective services are comprised of fire protection services. The fire department is responsible for effective fire protection and public safety services to the Town. This includes fire prevention, fire safety inspections, fire control and/or suppression.

Development services

The Planning and Development services department is responsible for land use and sustainable planning, general development services, building inspection and bylaw enforcement. This department addresses community and assists with infrastructure planning, zoning, inspection services, building permits, business licences, development permits and subdivision services.

Transportation services and public works

The Transportation services and Public Works department is responsible for the operation, maintenance and repairs of town streets, sidewalks, water and sewer systems, storm drainage system, parks and open spaces, cemetery, public facilities and the vehicle fleet as well as providing waste collection from parks, snow removal and ice control services.

Environmental and public health services

Environmental and Public Health services are comprised of solid waste, yard waste and recycling services.

(continued)





Town of Oliver
Notes to Consolidated Financial Statements
December 31, 2020

21. Segmented Information (continued)

Water

This segment includes all of the operating activities related to the treatment and distribution of water throughout the Town.

Sewer

This segment includes all of the operating activities related to the collection and treatment of wastewater throughout the Town.

See Schedule 3 for details

22. Budget

The budget amounts which are presented for comparative purposes reflect the statutory budget as adopted by Council on April 14, 2020, adjusted for amortization and other items for comparability with the actual results.

The following reconciles the balanced statutory budget and the budgeted surplus reported on the consolidated statement of operations and accumulated surplus.

Surplus as per 5 Year Financial Plan Bylaw 1393	\$	-
Add: Tangible capital expenditures:		
General government services		61,000
Protective services		260,600
Transportation services		1,835,600
Sewer services		445,000
Water services		1,989,000
Budgeted reduction in debt principal		<u>379,946</u>
		<u>4,971,146</u>
Less: Amortization expense		1,372,485
Borrowing proceeds		-
Transfers from accumulated surplus and reserve funds		<u>1,674,531</u>
		<u>3,047,016</u>
Budget surplus as per the consolidated statement of operations and accumulated surplus	\$	<u>1,924,130</u>





Town of Oliver
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
December 31, 2020

	Cost			Accumulated Amortization			2020 Net book value	2019 Net book value
	Opening balance	Add: additions/transfers	Less: disposals/transfers	Closing balance	Opening balance	Less: disposals/transfers		
General Capital Fund								
Land	10,813,391	-	-	10,813,391	-	-	-	10,813,391
Buildings	3,055,354	44,214	-	3,099,568	1,799,525	68,393	1,867,918	1,231,650
Equipment	1,518,251	156,642	-	1,674,893	894,056	101,772	995,828	679,065
Vehicles	2,553,756	192,613	18,810	2,727,559	1,840,785	123,425	1,945,400	624,195
Roads	17,559,106	277,000	180,732	17,655,374	7,961,316	415,818	8,248,857	712,971
Work in progress	126,430	47,917	126,430	47,917	-	-	-	9,597,790
	35,626,288	718,386	325,972	36,018,702	12,495,682	709,408	13,058,003	22,960,699
								23,130,606
Water System Capital Fund								
Infrastructure	29,965,336	367,139	-	30,332,475	8,449,324	540,319	8,989,643	21,342,832
Work in progress	-	2,619,846	-	2,619,846	-	-	-	2,619,846
	29,965,336	2,986,985	-	32,952,321	8,449,324	540,319	8,989,643	23,962,678
								21,516,012
Sewer System Capital Fund								
Infrastructure	11,540,937	115,049	-	11,655,986	3,986,655	186,869	4,173,524	7,482,462
Storm system	776,457	-	-	776,457	299,139	10,131	309,270	467,187
Work in progress	-	136,653	-	136,653	-	-	-	136,653
	12,317,394	251,702	-	12,569,096	4,285,794	197,000	4,482,794	8,086,302
								8,031,600
	77,909,018	3,957,073	325,972	81,540,119	25,230,800	1,446,727	26,530,440	55,009,679
								52,678,218





Town of Oliver
Schedule 2 - Consolidated Schedule of Accumulated Surplus
December 31, 2020

	Balance, beginning of year	Transfer to	Transfer from	Interest	Balance, end of year
Statutory Reserves					
Downtown parking fund	\$ 12,370	\$ -	\$ -	\$ 173	\$ 12,543
Land sale reserve	925,962	-	-	12,963	938,925
Sewer equipment reserve	1,457,792	326,133	(246,659)	20,244	1,557,510
Water capital reserve	1,991,602	662,462	(352,139)	29,167	2,331,092
	4,387,726	988,595	(598,798)	62,547	4,840,070
Non Statutory Reserves					
Airport planning	72	-	(72)	-	-
Capital reserve	117,351	72	(14,600)	1,541	104,364
Cemetery maintenance	7,227	-	-	101	7,328
Climate action	6,238	6,165	(12,000)	47	450
Community works fund	268,907	262,653	-	5,604	537,164
Equipment reserve	365,360	130,342	(50,074)	5,677	451,305
Fire department - joint reserve	276,239	35,600	(76,068)	3,532	239,303
Fire department - town reserve	285,868	46,084	(68,824)	3,791	266,919
Food for thought	18,264	-	(6,727)	209	11,746
General reserve	1,676,474	241,218	-	-	1,917,692
Library furnishings reserve	8,066	-	-	113	8,179
Local improvement fund	25,764	-	-	360	26,124
Payroll payable reserve	115,425	-	-	1,616	117,041
Pump repair contingency	80,638	-	-	1,128	81,766
Road capital reserve	122,826	-	(614)	1,715	123,927
Sawmill road trust fund	5,669	637	-	84	6,390
Snow removal reserve	76,399	4,655	-	1,110	82,164
Solid waste reserve	381,313	30,000	(93,836)	4,891	322,368
Tucelnuit water trust fund	62,683	3,024	-	897	66,604
Water capital charge fund	65,801	-	-	921	66,722
Policing Reserve	41,898	173,650	-	1,802	217,350
Covid19 Restart Grant	-	1,591,000	(601,000)	6,930	996,930
	4,008,482	2,525,100	(923,815)	42,069	5,651,836
Investment in Non-Financial Assets					
Investment in capital assets	49,335,834	4,242,997	(1,446,727)	-	52,132,104
	\$ 57,732,042	\$ 7,756,692	\$ (2,969,340)	\$ 104,616	\$ 62,624,010





**Town of Oliver
Schedule 3 - Consolidated Schedule of Segment Disclosure
December 31, 2020**

	General Fund									
	General government services	Protective services	Development services	Transportation services and public works	Environmental and health services	Total	Water services	Sewer services	Total 2020	Total 2019
Revenue										
User fees	-	-	-	-	228,813	228,813	2,250,653	788,684	3,268,150	3,599,201
Property taxation	1,902,636	-	-	-	-	1,902,636	466,205	258,792	2,627,633	2,571,257
Government transfers	2,482,194	-	-	8,045	-	2,490,239	2,612,154	-	5,102,393	1,158,123
Concessions and franchise	47,559	232,614	-	-	77,554	357,727	-	-	357,727	368,096
Investment income	230,535	-	-	-	-	230,535	-	-	230,535	320,856
Other revenue from own sources	56,598	47,500	149,668	-	2,912	328,488	28,846	6,750	364,084	308,853
Sale of services	147,858	-	-	-	-	147,858	39,721	12,962	200,541	205,406
Contributions	4,547	-	-	3,000	-	7,547	50,000	-	57,547	179,051
Development cost charge	-	-	-	162,978	-	162,978	-	-	162,978	126,430
Loss on disposal	(50,955)	-	-	-	-	(50,955)	-	-	(50,955)	(89,320)
	4,820,972	280,114	149,668	245,833	309,279	5,805,866	5,447,579	1,067,188	12,320,633	8,747,953
Expenses										
Salaries and benefits	734,342	143,073	333,540	427,061	1,766	1,639,782	964,249	416,533	3,020,564	2,953,207
Amortization	160,773	70,128	-	478,508	-	709,409	540,319	197,001	1,446,729	1,412,098
Materials and supplies	195,932	105,638	-	275,420	-	576,990	422,451	258,031	1,257,472	1,031,215
Professional and contract services	82,981	25,789	98,048	109,297	396,302	712,417	17,776	26,336	756,529	872,997
Telephone and utilities	54,904	14,719	6,961	72,180	-	148,764	313,554	107,712	570,030	506,539
Interest	(58)	6,447	-	-	-	6,389	149,278	-	155,667	155,055
Insurance and licences	54,910	26,621	-	42,065	-	123,596	35,927	14,104	173,627	163,340
Civic grants	30,217	-	265	-	-	30,217	-	-	30,217	36,283
Advertising	-	-	-	-	2,042	6,041	11,789	-	17,830	25,836
Allocations	(195,128)	-	-	(104,982)	-	(300,110)	214,905	85,205	-	-
	1,118,873	392,680	442,283	1,299,549	400,110	3,653,495	2,670,248	1,104,922	7,428,665	7,156,570
Surplus (deficit)	3,702,099	(112,566)	(292,615)	(1,053,716)	(90,831)	2,152,371	2,777,331	(37,734)	4,891,968	1,591,383





Town of Oliver
Schedule 4 - Schedule of COVID-19 Safe Restart Spending
December 31, 2020
(Unaudited)

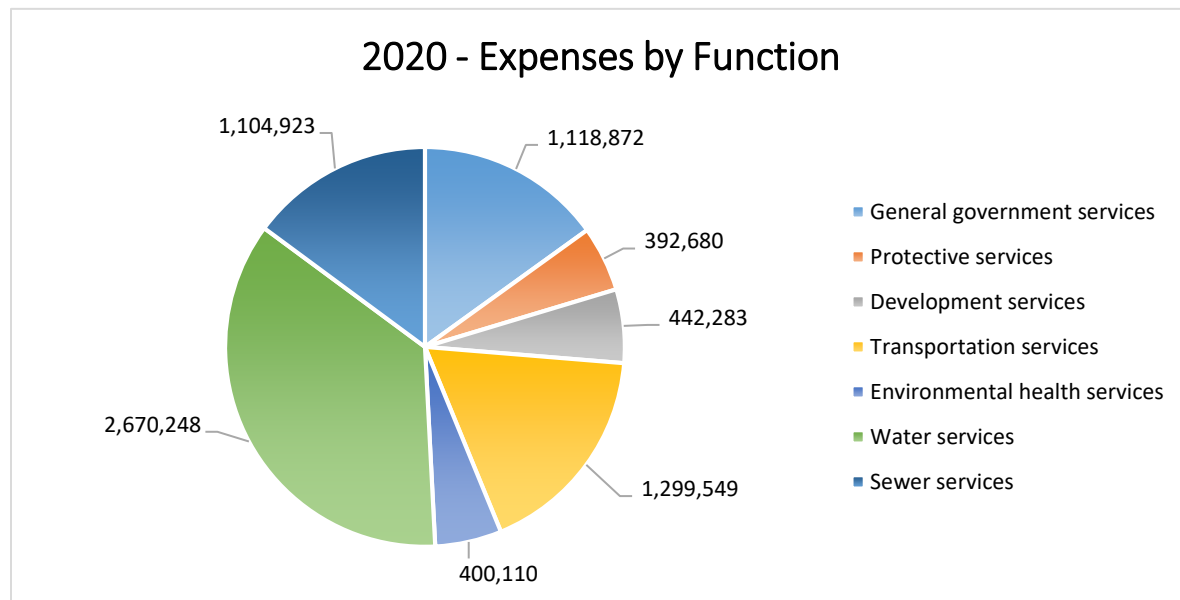
COVID-19 Safe Restart Funds were spent as follows:

	<u>2020</u>
COVID-19 safe restart funds received	\$ 1,591,000
General Fund	
Shortfall in revenues	\$ (220,000)
Additional expenses	(50,000)
	<u>(270,000)</u>
Water Fund	
Shortfall in revenues	(228,000)
Additional expenses	-
	<u>(228,000)</u>
Sewer Fund	
Shortfall in revenues	(103,000)
Additional expenses	-
	<u>(103,000)</u>
Interest earned	<u>6,930</u>
Balance, end of year	<u>\$ 996,930</u>



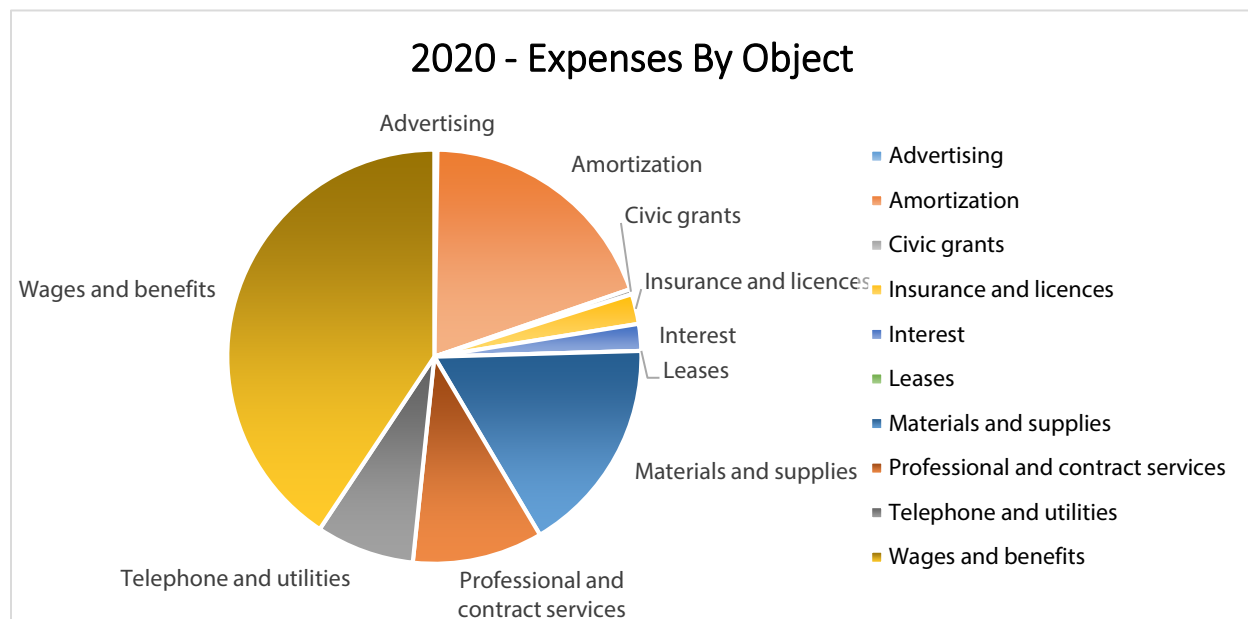
REPORTING EXPENSES BY FUNCTION

	2020	2019	2018	2017	2016
General government services	1,118,872	1,189,404	1,031,704	1,073,445	994,988
Protective services	392,680	403,482	367,189	369,432	363,076
Development services	442,283	436,574	386,543	352,124	381,880
Transportation services	1,299,549	1,345,850	1,285,093	1,305,771	1,296,096
Environmental health services	400,110	360,378	328,261	259,015	249,409
Water services	2,670,248	2,456,517	2,553,878	2,543,929	2,752,479
Sewer services	1,104,923	964,365	1,013,034	1,093,452	896,922
	<u>7,428,665</u>	<u>7,156,570</u>	<u>6,965,702</u>	<u>6,997,168</u>	<u>6,934,850</u>



REPORTING EXPENSES BY OBJECT

	2020	2019	2018	2017	2016
Advertising	17,830	25,836	24,735	19,304	16,193
Amortization	1,446,729	1,412,098	1,322,875	1,341,367	1,300,804
Civic grants	30,217	36,283	32,555	32,447	31,660
Insurance and licences	173,627	163,340	155,314	170,576	156,618
Interest	155,667	155,055	196,257	208,565	215,050
Leases	-	-	-	2,372	3,151
Materials and supplies	1,257,472	1,031,215	1,162,656	1,076,367	1,282,436
Professional and contract services	756,529	872,997	815,691	862,583	794,034
Telephone and utilities	570,030	506,539	557,619	581,504	602,287
Wages and benefits	3,020,564	2,953,207	2,698,000	2,702,083	2,532,617
	<u>7,428,665</u>	<u>7,156,570</u>	<u>6,965,702</u>	<u>6,997,168</u>	<u>6,934,850</u>



TAXABLE PROPERTY ASSESSMENTS

	2020	2019	2018	2017	2016
Residential	852,532,450	740,359,211	636,801,757	601,108,482	586,342,686
Utilities	2,131,800	1,697,300	1,615,700	1,571,400	1,492,900
Light Industry	10,665,100	9,185,400	5,614,000	4,722,800	6,260,600
Business	110,347,650	98,413,550	94,008,450	90,075,900	84,352,600
Recreation/Non-Profit	2,575,000	2,335,000	1,985,000	2,125,500	1,934,000
Farm	504,922	511,439	530,487	549,159	554,389
	978,756,922	852,501,900	740,555,394	700,153,241	680,937,175

MUNICIPAL TAX RATES (PER \$1,000 OF ASSESSED VALUE)

	2020	2019	2018	2017	2016
Residential	1.6313	1.6654	1.7562	1.7621	1.8150
Utilities	10.9287	10.6899	11.2734	11.3113	11.6509
Light Industry	3.9965	4.0801	4.3027	4.3172	4.4467
Business	3.9965	4.0801	4.3027	4.3172	4.4467
Recreation/Non-Profit	1.6313	1.6654	1.7562	1.7621	1.8150
Farm	1.6313	1.6654	1.7562	1.7621	1.8150

MUNICIPAL TAX MULTIPLES

	2020	2019	2018	2017	2016
Residential	1.0000	1.0000	1.0000	1.0000	1.0000
Utilities	6.6994	6.4192	6.4192	6.4192	6.4192
Light Industry	2.4500	2.4500	2.4500	2.4500	2.4500
Business	2.4500	2.4500	2.4500	2.4500	2.4500
Recreation/Non-Profit	1.0000	1.0000	1.0000	1.0000	1.0000
Farm	1.0000	1.0000	1.0000	1.0000	1.0000





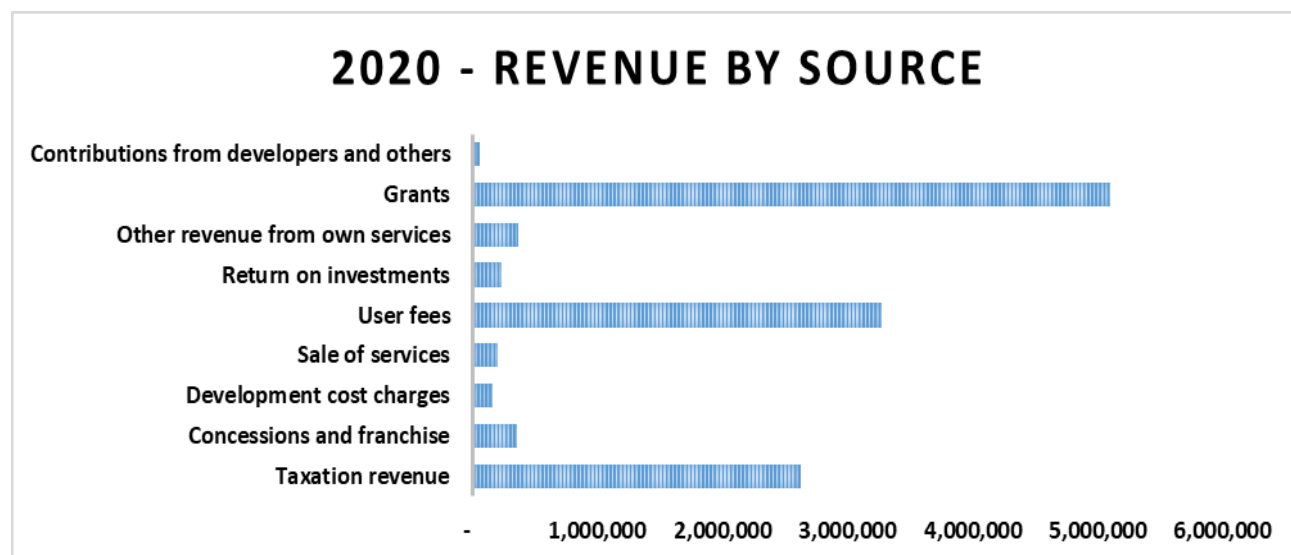
CAPITAL EXPENSES

	2020	2019	2018	2017	2016
Land	-	44,518	(30,060)	374,177	2,985
Buildings	44,214	30,900	21,292	78,872	134,285
Equipment	156,642	162,700	109,206	-	51,660
Vehicles	192,613	157,059	(118,780)	50,082	252,086
Road infrastructure	324,917	1,294,171	163,532	641,249	193,614
Storm system infrastructure	-	-	-	-	-
Water infrastructure	2,986,985	224,870	437,352	827,583	1,934,706
Sewer infrastructure	251,702	47,940	(22,580)	426,384	430,233
	<u>3,957,073</u>	<u>1,962,158</u>	<u>559,962</u>	<u>2,398,347</u>	<u>2,999,569</u>
TOTAL CAPITAL SPENDING PER CAPITA	803	398	114	487	609



REVENUE BY SOURCE

	2020	2019	2018	2017	2016
Taxation revenue	2,627,633	2,571,257	2,366,639	2,161,181	2,072,208
Concessions and franchise	357,727	368,096	346,106	372,242	384,254
Development cost charges	162,978	126,430	-	5,555	33,541
Sale of services	200,541	205,406	236,554	210,252	178,870
User fees	3,268,150	3,599,201	3,470,324	3,339,848	3,174,073
Return on investments	230,535	320,856	239,594	211,342	101,353
Other revenue from own services	364,084	308,853	340,556	337,346	266,341
Grants	5,102,393	1,158,122	1,841,815	944,577	1,762,220
Contributions from developers and others	57,547	179,052	307,456	12,082	13,139
Gain/(Loss) on disposal of capital assets	(50,955)	(89,320)	-	437,983	271,114
	12,320,633	8,747,953	9,149,044	8,032,408	8,257,113
TOTAL REVENUE PER CAPITA	2,500	1,775	1,857	1,630	1,676



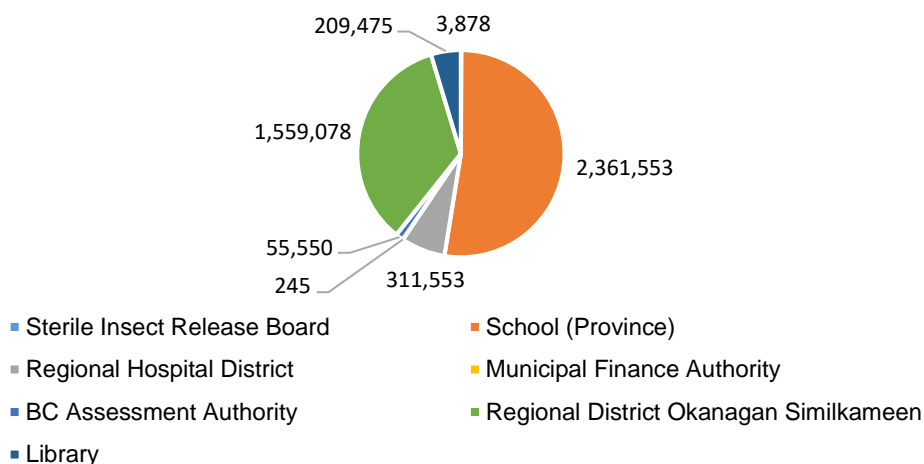
MUNICIPAL PROPERTY TAX REVENUE

	2020	2019	2018	2017	2016
Residential	1,319,290	1,304,763	1,017,185	961,505	933,397
Utilities	20,646	18,863	16,066	15,248	15,733
Light Industry	41,049	39,345	22,284	25,556	26,982
Business	417,909	410,051	369,935	340,666	344,168
Recreation/Non-Profit	3,704	3,648	2,852	2,832	3,163
Farm	726	766	762	812	844
1% Utility Tax	99,312	96,737	89,875	92,391	89,257
Parcel Taxes	724,997	697,085	642,222	590,608	540,753
Total Taxes	2,627,633	2,571,258	2,161,181	2,029,618	1,954,297
Total Taxes Collected	2,585,446	2,431,821	2,101,913	1,983,067	1,899,533
Percentage of Taxes Collected	98.39%	94.58%	97.26%	97.71%	97.20%
% of Residential Taxes to Total Taxes	50.21%	50.74%	47.07%	47.37%	47.76%

TAXATION FOR OTHER GOVERNMENTS

	2020	2019	2018	2017	2016
Sterile Insect Release Board	3,878	4,442	3,976	4,668	4,568
School (Province)	2,361,553	2,544,196	2,329,927	2,456,886	2,408,432
Regional Hospital District	311,553	306,874	285,128	267,576	249,520
Municipal Finance Authority	245	234	185	170	165
BC Assessment Authority	55,550	50,018	45,793	54,638	54,983
Regional District Okanagan Similkameen	1,559,078	1,474,256	1,231,973	1,093,615	990,071
Library	209,475	187,513	182,272	178,199	185,201
Total Taxes	4,501,332	4,567,533	4,079,254	4,055,752	3,892,940
Total Taxes Collected	7,128,965	7,138,791	6,240,435	6,085,370	5,847,237
Percentage of Taxes Collected	98.33%	94.37%	97.14%	97.60%	97.06%

2020 - TAXATION FOR OTHER GOVERNMENTS



AVERAGE RESIDENTIAL TAXES – Single Family Home

Assessment	2020	2019	2018	2017	2016
Land	164,591	156,250	144,324	117,914	123,541
Building	235,364	235,127	215,291	197,566	159,316
Total Assessed Values	399,955	391,377	359,615	315,479	282,857

Municipal Taxes

General	575	583	517	463	418
Fire	45	41	57	57	54
Total General Municipal	621	624	574	520	472

Collections for Other Governments

RDOS – Recreation	291	245	262	242	191
RDOS – Landfill/General/OBWB/Heritage	139	116	131	108	98
RDOS – 911	17	17	16	15	11
RDOS – S.I.R.	7	6	7	6	6
RDOS – Frank Venables	69	64	73	63	41
Total Regional District	523	447	489	433	347
Library	72	58	73	68	64
Hospital/BCAA/MFA	120	105	127	118	103
School	806	725	824	794	747
Police	105	95	106	99	90
Total Collections for Other Governments	1,626	1,430	1,620	1,511	1,351
Gross Property Taxes	2,247	2,054	2,194	2,031	1,823

Utilities

Garbage	95	92	89	86	86
Recycling	30	28	26	24	24
Sewer (user and parcel tax)	390	380	378	349	328
Total Utilities	515	500	493	459	438



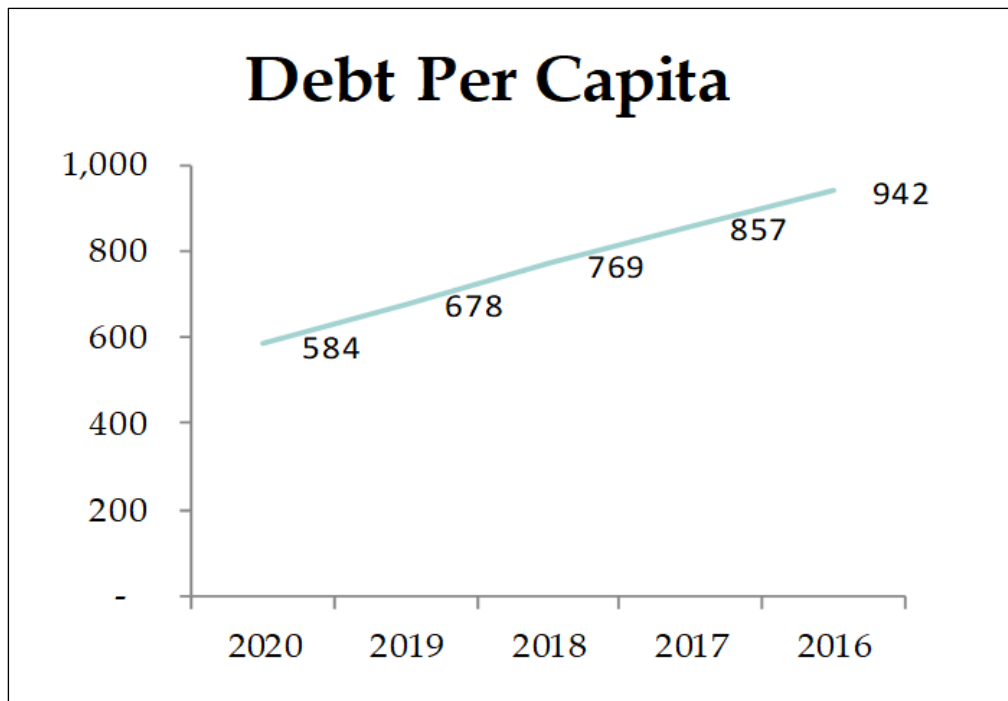


LONG TERM DEBT BY FUND

	2020	2019	2018	2017	2016
General	119,466	131,933	143,920	155,446	166,727
Sewer	-	-	-	-	-
Water	2,758,114	3,210,456	3,646,962	4,068,200	4,474,715
	2,877,580	3,342,389	3,790,882	4,223,646	4,641,442

The long-term debt of the municipality is funded 4.1% from general taxation, 6.0% from parcel taxes and 89.8% from utility user fees.

Population	4,928	4,928	4,928	4,928	4,928
Debt Per Capita	584	678	769	857	942

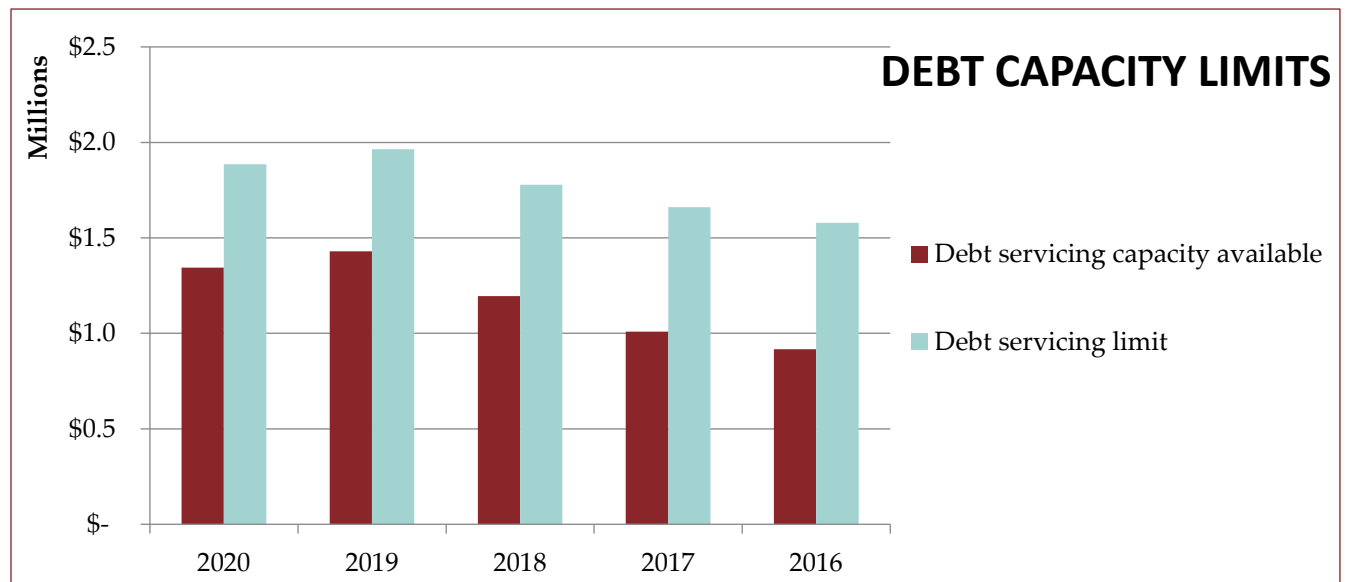




DEBT CAPACITY LIMITS

Debt Servicing	2020	2019	2018	2017	2016
Debt servicing limit	1,885,310	1,964,393	1,777,466	1,660,049	1,578,956
Debt servicing capacity available	1,343,991	1,429,397	1,195,517	1,008,792	916,640

This table reflects the maximum debt servicing capacity as well as the remaining borrowing power available to the Town to fund capital projects.



STATEMENT OF RESERVE AND SURPLUS

	2020	2019	2018	2017	2016
Statement of Annual & Accumulated Surplus					
Accumulated surplus, beginning	57,732,042	56,140,659	53,957,317	52,922,077	51,599,814
Annual surplus	4,891,968	1,591,383	2,183,342	1,035,240	1,322,263
Accumulated surplus, ending	62,624,010	57,732,042	56,140,659	53,957,317	52,922,077
Statement of Reserves & Accumulated Surplus					
Statutory reserves	3,448,404	3,089,851	2,726,768	2,549,114	2,349,818
Operating reserves	5,125,815	3,629,886	2,854,584	2,970,378	2,796,442
Surplus	1,917,692	1,676,474	1,993,828	1,721,898	814,160
Equity in tangible capital assets	52,132,099	49,335,831	48,565,479	46,715,927	46,961,657
	62,624,010	57,732,042	56,140,659	53,957,317	52,922,077
Net Financial Debt					
Financial assets	16,799,549	11,846,606	10,925,010	11,079,497	9,426,042
Financial liabilities	9,419,673	6,978,667	7,206,268	8,109,339	8,239,057
Net financial debt	7,379,876	4,867,939	3,718,742	2,970,158	1,186,985
Non-financial assets	55,244,134	52,864,103	52,421,917	50,987,159	51,735,092
Accumulated surplus, ending	62,624,010	57,732,042	56,140,659	53,957,317	52,922,077
TOTAL RESERVES AND SURPLUSES	12,409,603	10,072,685	9,569,008	8,963,288	6,774,580
ACCUMULATED SURPLUS (FINANCIAL EQUITY) PER CAPITA	2,518	2,044	1,942	1,819	1,375



STATEMENT OF RESERVES (Detail)

	2020	2019	2018	2017	2016
Statutory Reserves					
Water capital reserve	2,331,092	1,991,605	1,657,277	1,503,961	1,714,028
Land sale reserve	938,925	925,961	905,055	884,015	482,860
Downtown parking reserve	12,543	12,370	12,091	16,294	15,869
Sewer equipment	1,557,510	1,457,794	680,250	906,597	859,732
	<u>4,840,070</u>	<u>4,387,730</u>	<u>3,254,673</u>	<u>3,310,867</u>	<u>3,072,489</u>
Operating Reserves					
General Reserve	1,917,692	1,676,474	1,993,828	1,721,898	814,160
Airport planning	-	72	70	69	67
Climate Action	450	6,238	-	-	-
Cemetery maintenance	7,328	7,228	7,064	6,900	6,720
Equipment reserve	451,305	365,359	312,303	223,854	135,347
Joint fire department	239,303	276,239	543,006	537,426	469,585
Town fire department	266,919	285,868	25,931	25,328	24,667
Food for thought	11,746	18,263	17,693	18,172	16,957
Lagoon desludge	-	-	321,031	298,743	275,950
Library furnishings	8,179	8,066	7,884	7,701	7,500
Lift station contingency	-	-	113,584	106,990	100,199
Payroll payable	117,041	115,425	79,280	100,266	124,664
Pump repair contingency	81,766	80,637	74,862	69,168	63,363
Community Works Fund	537,164	268,908	-	-	-
Covid19 Restart	996,930	-	-	-	-
Road capital	123,927	122,826	177,781	206,974	309,184
Water capital charge reserve	66,722	65,801	64,315	62,820	61,181
Tucelnuit water trust reserve	66,604	62,681	57,961	53,308	48,574
Fairview sewer trust reserve	-	-	-	-	-
Local improvement reserve	26,124	25,763	25,182	24,596	23,955
Sawmill road trust reserve	6,390	5,670	4,887	4,120	3,351
General Capital Reserve	104,364	117,351	-	-	-
Snow removal	82,164	76,402	70,894	51,754	45,904
Solid waste	322,368	381,312	395,495	410,436	356,603
Policing Reserve	217,350	41,898	27,456	-	-
	<u>5,651,836</u>	<u>4,008,482</u>	<u>4,320,507</u>	<u>3,930,523</u>	<u>2,887,931</u>



SCHEDULE OF TAX EXEMPTIONS PROVIDED BY COUNCIL

(Municipal Portion Only – Established by Bylaw 1386, 2019)

Civic Address	Owner/Lessee	Exempted
511 Church Ave.	United Church of Canada	327
545 Church Ave.	J. Stowell/A Gayton (United Church Trustees)	653
5954 Nicola St.	Synod Diocese of Kootenay	200
748 Similkameen Ave.	Seventh-Day Adventist Church	810
428 Skagit Ave.	St Pauls Lutheran Church Society	1,956
6044 Spartan St.	The Roman Catholic Bishop of Nelson	2,215
6570 Park Dr.	Pentecostal Assemblies	1,456
5825 Princess Pl.	Covenant Word of Life	787
6239 Station St.	Altea Holdings (Lessee - Okanagan Regional Library)	6,226
6417 Main St.	Canadian Legion #97 Oliver Branch	1,629
6150 Main St.	Town of Oliver (Lessee-Oliver Heritage Society)	1,904
6159 Kootenay St.	Southern Gate Masonic Hall Society	1,804
477 Bank Ave.	Benevolent & Protective Order Elks	1,591
6275 Kootenay St.	Benevolent & Protective Order Elks	288
474 School Ave.	Town of Oliver (Lessee-Oliver Heritage Society)	3,562
5936 Kootenay St.	Oliver Ladies Hospital Auxiliary	1,499
5928 Kootenay St.	Oliver Ladies Hospital Auxiliary	3,267
6047 Station St.	Town of Oliver Food bank	1,957
146 Spruce Ave.	Desert Valley Enterprises (Lessee - Red Cross Society)	500
5825 Main St.	South Okanagan Integrated Community Services Society	5,259
5840 Airport St.	Oliver Community Arts Council Society	5,177
5811 Airport St.	South Okanagan Flying Club Society	1,236
5856 Cessna St.	232 Air Cadet Squadron	2,180
5868 Cessna St.	Oliver/Osoyoos Search and Rescue Society	1,215
6431 Station St.	Town of Oliver (Lessee-Oliver Tourism Assn)	5,460
6037 Kootenay St.	Oliver Kiwanis St Citizens Housing	547
6015 Kootenay St.	Oliver Kiwanis St Citizens Housing	532
5992 Sawmill Rd.	Oliver Kiwanis St Citizens Housing	5,151
5876 Airport St.	Town of Oliver (Seniors Centre)	12,652
799 McKinney Rd.	Okanagan Portuguese Club	3,492
745 McKinney Rd.	Oliver Curling Club Society	8,767
		84,298



TAX REVENUE

- BUSINESSES, LIGHT INDUSTRY & UTILITY CORPORATE CUSTOMERS (TOP 20)

Property Owner	Category	Municipal Tax Levy	%
CT REIT (OLIVER) INC NO. BC0868013	Business	82,859.36	17.28%
ANTHEM OLIVER PLACE MALL LP	Business	34,635.17	7.22%
BC TREE FRUITS CO-OP	Business	27,304.96	5.69%
DESERT HOLDINGS LTD	Business	10,518.90	2.19%
FORTISBC INC	Utilities	9,125.69	1.90%
FERNCO DEVELOPMENT LTD. INC. NO. BC0101530	Business	8,142.55	1.70%
DESERT VALLEY ENTERPRISES LTD. INC.NO. BC0426791	Business	7,698.35	1.61%
POZNIKOFF, NICK	Business	7,481.91	1.56%
BOUCHARD ENTERPRISES LTD	Business	7,108.21	1.48%
INTERIOR SAVINGS CREDIT UNION	Business	6,414.22	1.34%
BOLD HOLDINGS LTD. INC. NO. BC0573902	Business	6,286.06	1.31%
VERTA HOLDINGS LTD	Business	5,388.14	1.12%
FFD DEVITO INVESTMENTS LTD. INC. NO. BC1143281	Business	5,216.72	1.09%
GREEN ISLAND TRAVEL LTD. INC.NO. BC1262044	Business	5,117.34	1.07%
612062 ONTARIO LTD dba 7-ELEVEN INC C/O ENGIE INS	Business	4,937.70	1.03%
ECHLIN, JOHN	Business	4,794.01	1.00%
TRANSWEST HELICOPTERS INC	Business	4,781.21	1.00%
K & C SILVICULTURE LTD	Business	4,737.55	0.99%
FY ONE HOLDINGS LTD C/O PROVINCE OF BC	Business	4,383.00	0.91%
SOUTHERN OKANAGAN ASSOCIATION FOR INTEGRATED COMMU	Business	4,310.05	0.90%
Total Municipal Tax Revenue - Top Twenty		\$ 251,241.10	52.39%
Total Tax Revenue		\$ 479,604.00	



TAX REVENUE

- RESIDENTIAL (TOP 20)

Property Owner	Municipal Tax Levy	%
BENCHMARK LIFESTYLES INC. NO BC0564042	9,610.76	0.73%
TRADEWINDS ESTATES LTD	7,258.09	0.55%
SEDER, VICTOR ALAN	5,255.73	0.40%
OLIVER HEIGHTS DEVELOPMENT BC. INC.NO. BC1095690	4,548.28	0.34%
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OLIVER HEIGHTS DEVELOPMENT BC. INC.NO. BC1095690	4,548.28	0.34%
PROTEA PROPERTIES LTD. INC NO BC0400030	3,869.94	0.29%
MARTENS INVESTMENTS LTD. INC.NO. BC0529420	3,835.67	0.29%
LEWIS, KAREN LOIS	3,497.73	0.27%
DESERT GEM RV AND RESORT INC #BC0815426	3,027.34	0.23%
BLOCKA, JANICE	3,020.92	0.23%
KAMLOOPS NATIVE HOUSING SOCIETY	2,967.25	0.22%
1047706 BC LTD	2,642.05	0.20%
SOUTHERN OKANAGAN ASSOCIATION FOR INTEGRATED COMMU	2,282.32	0.17%
SIDHU, JASWINDERPAUL & HARBHAJAN	2,132.19	0.16%
ANTUNES, RECARDINO SILVESTRE	2,073.81	0.16%
RINSMA, WILLIAM	2,058.82	0.16%
Total Municipal Revenue - Top Twenty Residential Assessments	\$ 80,822.30	6.13%

Total Residential Revenue \$1,319,290.00



SCHEDULE OF PAYMENTS MADE TO SUPPLIERS FOR GOODS AND SERVICES – (GREATER THAN \$25,000)

Supplier Name	Amount
AARDVARK PAVEMENT MARKING SERVICES	33,075.00
ACKLANDS GRAINGER INC	31,351.71
AC MOTOR ELECTRIC LTD	30,985.81
ARGON ELECTRICAL SERVICES INC.	44,160.56
ARMADA STEEL CORP.	28,980.00
BARRY BEECROFT FUEL DISTRIBUTORS LTD.	57,288.74
BC ASSESSMENT AUTHORITY	55,550.00
BRENNTAG CANADA INC.	25,488.57
CUPE LOCAL 608	27,113.42
CAPRI INSURANCE SERVICES LTD	65,240.00
CENTRIX CONTROL SOLUTIONS LIMITED PARTNERSHIP	237,429.40
COLLABRIA (or 008239)	74,166.95
CENTRIX CONTROL SOLUTIONS LIMITED PARTNERSHIP	27,535.78
ECOPLAN INTERNATIONAL INC	99,300.89
ELECTRIC MOTOR & PUMP SERVICE LTD.	46,776.55
FIRST LIGHT TECHNOLOGIES LTD	55,025.28
FORTIS BC-ELECTRICITY (or 627679)	123,177.16
FORTIS BC-ELECTRICITY (or 627620)	155,429.64
FRED SURRIDGE LTD	155,471.58
GERARD'S EQUIPMENT - OFD	51,368.20
GREYBACK CONSTRUCTION	166,652.01
GRIZZLY EXCAVATING LTD	46,928.44
GROUP SOURCE	155,598.50
H&M EXCAVATING LTD.	740,530.22
HORIZON NORTH MODULAR SOLUTIONS INC	114,730.00
INLAND KENWORTH	31,563.41
INSURANCE CORPORATION OF B.C.	44,595.00
MEARL'S MACHINE WORKS LTD	91,032.30
MIKE JOHNSON EXCAVATING LTD	32,138.70
MUNCKHOF MANUFACTURING	27,433.63
MUNICIPAL INSURANCE ASSOCIATION OF BRITISH	35,656.00
NORTHERN COMPUTER	48,428.86
OKANAGAN REGIONAL LIBRARY	209,691.48
OKANAGAN SOLAR LTD.	46,425.17
OLIVER HEIGHTS DEVELOPMENT BC. INC.NO.	55,520.78
OLIVER READI MIX LLP	74,064.89
PACWEST CONTRACTING	74,407.60
PELLATT TERRY	200,866.03
WASTE CONNECTIONS OF CANADA INC	298,040.82
RECEIVER GENERAL FOR CANADA (or 638312)	696,646.81
REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN	2,531,464.44
RICOH CANADA INC	43,975.25
ROCKY MOUNTAIN PHOENIX INC	37,510.96
SCHWEITZER GARY	40,194.00
SKAHA FORD PENTICTON	43,680.00
SUCK IT UP ENVIRONMENTAL	70,848.75
TRUE CONSULTING GROUP	540,630.65
WOLSELEY WATERWORKS GROUP	57,093.30
YOUNG ANDERSON BARRISTERS & SOLICITORS	42,129.06

Payments to Suppliers over \$25,000	\$	8,023,392.30
Payments to Suppliers Under \$25,000	\$	1,311,468.52
Total Payments made to Suppliers	\$	9,334,860.82



SCHEDULE OF PAYMENTS MADE FOR REMUNERATION AND EXPENSES

Name	Position	Remuneration	Expenses
BJORNSON, Darren	Deputy Director of Operations	97,061.21	469.85
COWAN, Cathy	Chief Administrative Officer	153,736.95	695.08
GOODSELL, Shawn	Director of Operations	112,434.42	826.99
HOULE, Randy	Director of Development Services	107,559.64	1,206.84
LEAHY, Doug	Chief Financial Officer	131,541.05	1,692.78
LEBLER, Marcus	Deputy Finance Officer	86,501.71	4,147.55
POSTNIKOFF, Keith	Utility Operator 3	81,549.64	158.50
SCHORI, Martin	Utility Operator 3	87,306.88	406.05
SEILING, Ryan	Utility Operator 2	81,629.55	49.50
TROTTIER, Joseph	Engineering Technician	89,797.05	2,789.77
VAYKOVICH, Diane	Corporate Officer	103,123.96	842.24
ZANDVLIET, Adrian	Utility Operator 3	89,225.13	190.45
Employees with Remuneration over \$75,000 per year		1,221,467.19	13,475.57
Employees with Remuneration under \$75,000 per year		1,230,494.83	24,176.42
Volunteer Fire Department		133,734.17	
Total Employee Remuneration and Expenses		2,585,696.19	37,651.99

Elected Officials Name	Position	Remuneration	Expenses
GRICE, Aimee	Councillor	15,986.16	2,118.61
JOHANSEN, Martin	Mayor	29,355.48	2,253.10
MACHIAL, Rick	Water Councillor	5,870.52	219.14
MATTES, David	Councillor	16,041.16	302.17
SCHWARTZENBERGER, Larry	Councillor	16,041.16	2,305.38
SIDHU, Parminder	Water Councillor	5,870.52	1,109.75
VEINTIMILLA, Petra	Councillor	11,872.36	1,451.93
Total Elected Officials Remuneration and Expenses		101,037.36	9,760.05

Department	2020	2019	2018	2017	2016
Administration	4.0	7.0	6.0	6.0	6.0
Finance	5.0	4.6	4.6	4.6	4.0
Development Services	4.0	-	-	-	-
Operations					
Public Works	11.0	11.0	12.0	12.0	12.0
Sewer	1.0	1.0	1.0	1.0	1.0
Water	4.0	4.0	4.0	4.0	4.6
Total Number of Employees	29.0	27.6	27.6	27.6	27.6





Photo Courtesy of: Penticton Museum and Archives
The "Big Ditch" Water Irrigation Flume South of Oliver
Circa 1920 – 1927



S. O. HIGH SCHOOL, OLIVER, B. C.

Oliver B. C. Series No. 5

South Okanagan Secondary School

The existing South Okanagan Secondary School was constructed in 1948. The Southern Okanagan Secondary School was a rare streamline modern design, opening its doors in October 1948. The first principal was Mr. C. Ritchie.

On September 12, 2011 the majority of the school was engulfed in flames. The facility was under a multimillion-dollar renovation project at the time. Most of the original school was completely destroyed in the fire. The Frank Venables Auditorium was also destroyed in the early morning fire. After investigation by the R.C.M.P. details were not publicly released, however, the cause is commonly believed to be arson.

The BC government contributed \$19.5 million to the rebuilding of the new school. Construction began spring 2012. A grand opening for the new school was held on February 6, 2014 and showcased the new Frank Venables Theatre.

