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|  | THE CORPORATION OF THE TOWN OF COBOURG |
| | Regular Council AGENDA |
| | Monday July 23, 2018 at 4:00 PM Council Chambers, Victoria Hall, Cobourg |

A Regular Council meeting of the Cobourg Municipal Council will be held on Monday July 23, 2018 at 4:00 PM in the Council Chambers, Victoria Hall, Cobourg.

I CALL TO ORDER

II MOMENT OF REFLECTION

III ADDITIONS TO THE AGENDA

IV DISCLOSURE OF PECUNIARY (FINANCIAL) INTEREST

V ADOPTION OF MINUTES OF THE PREVIOUS MEETING

1. Adoption of the Regular Council Minutes.

6 - 21

Action Recommended: THAT Council adopt the minutes of the Regular Council meeting held on July 3, 2018.

VI PRESENTATIONS

VII DELEGATIONS

1. Simon and Emily Chorley, Cobourg residents, regarding the By-law to delegate authority to the Chief Administrative Officer for certain acts during a "Lame Duck" Period. 22

VIII DELEGATION ACTIONS

IX REPORTS

X MOTIONS

General Government Services

1. Motion Regular Council regarding the Audit Committee Report on the review of the draft Audited Financial Statements for the fiscal year ending December 31, 2017. (Referred from July 3, 2018) 23 - 57
2. Motion from the Committee of the Whole to approve the cancellation, reduction or refund of property taxes. (First Report 2018) 58
3. Motion from the Committee of the Whole to approve the cancellation, reduction or refund of property taxes. (Second Report 2018). 59
4. Motion from the Committee of the Whole to appoint members to the Joint Election Compliance Audit Committee for the 2018 Municipal Election. 60
5. Motion from the Committee of the Whole, to grant the request from the Victoria Hall Volunteers of the waiver of fees associated with the rental of the Concert Hall, Victoria Hall for the public event viewing of the 'History of Victoria Hall' documentary. 61

Public Works Services

1. Motion from the Committee of the Whole regarding the approval and award of the 2018 Road and Fire Hall Parking Lot Resurfacing Contract. 62

Protection Services

1. Motion from the Committee of the Whole regarding the request of an exemption to the Town of Cobourg Noise By-law N.011-2011 submitted by the Ministry of Transportation (MTO), Provincial Highways Management Division for the 401 Maintenance. 63

Planning and Development Services

1. Motion from the Committee of the Whole regarding the Application for Approval of Amendments to the Official Plan, Zoning By-law and Draft Approval of a Plan of Subdivision Villages of Central Park -- Rondeau (Cobourg) Ltd. 64
2. Motion from the Committee of the Whole to grant a Heritage Permit for replacement of a roof for property located 40, 42-44 King Street West, Cobourg. 65

XI BY-LAWS

General Government Services

1. By-law No.035-2018, being a by-law to establish a Joint Municipal Election Compliance Audit Committee for the Town of Cobourg and Northumberland County partner municipalities. 66 - 72

Action Recommended: THAT Council adopt By-law No.035-2018 being a by-law to establish a Joint Municipal Election Compliance Audit Committee for the Town of Cobourg and Northumberland County partner municipalities.

2. By-law No.036-2018, being a by-law to enter into an agreement of purchase and sale between Queensview Garden Inc. and the Corporation of the Town of Cobourg, 36 Queen Street, Cobourg. 73 - 75

Action Recommended: THAT Council adopt By-law No.036-2018 being a by-law to enter into an agreement of purchase and sale between Queensview Garden Inc. and the Corporation of the Town of Cobourg, 36 Queen Street, Cobourg.

3. By-law No.037-2018, being a by-law to amend By-law No.078-2015 being a by-law to provide for the paying of remuneration including expenses, insurance and benefits to Members of Council. 76 - 77

Action Recommended: THAT Council adopt By-law No.037-2018 being a by-law to amend By-law No.078-2015 being a by-law to provide for the paying of remuneration including expenses, insurance and benefits to Members of Council.

4. By-law No.038-2018, being a by-law to delegate authority to the Chief Administrative Officer for certain acts during a "Lame Duck" Period. 78 - 79

Action Recommended: THAT Council adopt By-law No.038-2018 being a by-law to delegate authority to the Chief Administrative Officer for certain acts during a "Lame Duck" Period.

Planning and Development Services

1. By-law No.039-2018, being a by-Law to amend Zoning By-Law 85-2003 (Villages Of Central Park Subdivision, Brook Road North/Elgin Street East/ Danforth Road/Greer Road, Rondeau [Cobourg] Ltd.). 80 - 84

Action Recommended: THAT Council adopt By-law No.039-2018 being a by-law to amend Zoning By-Law 85-2003 (Villages Of Central Park Subdivision, Brook Road North/Elgin Street East/ Danforth Road/Greer Road, Rondeau [Cobourg] Ltd.).

2. By-law No.040-2018, being a by-law to adopt Amendment No. 76 To The Official Plan Of The Cobourg Planning Area (Cobourg East Community Secondary Plan -- Rondeau [Cobourg] Ltd). 85

Action Recommended: THAT Council adopt By-law No.040-2018 being a by-law to adopt Amendment No. 76 To The Official Plan Of The Cobourg Planning Area (Cobourg East Community Secondary Plan -- Rondeau [Cobourg] Ltd).

General Government Services

1. THAT the following By-laws be passed:

1. By-law No. 035-2018, a By-law to establish a Joint Municipal Election Compliance Audit Committee for the Town of Cobourg and Northumberland County partner municipalities.
2. By-law No. 036-2018, a By-law to enter into an agreement of purchase and sale between Queensview Garden Inc. and the Corporation of the Town of Cobourg, 36 Queen Street, Cobourg.
3. By-law No. 037-2018, a By-law to amend By-law No.078-2015 being a by-law to provide for the paying of remuneration including expenses, insurance and benefits to Members of Council.
4. By-law No. 038-2018, a By-law to delegate authority to the Chief Administrative Officer for certain acts during a "Lame Duck" Period.
5. By-law No. 039-2018, a By-law to amend Zoning By-Law 85-2003 (Villages Of Central Park Subdivision, Brook Road North/Elgin Street East/ Danforth Road/Greer Road, Rondeau [Cobourg] Ltd.).
6. By-law No. 040-2018, a By-law to adopt Amendment No. 76 To The Official Plan Of The Cobourg Planning Area (Cobourg East Community Secondary Plan -- Rondeau [Cobourg] Ltd).

THAT leave be granted to introduce By-law No.035-2018 to By-law No.040-2018 and to dispense with the reading of the by-laws by the Municipal Clerk and that the same be considered read and passed and that the Mayor and the Municipal Clerk sign the same and the Seal of the Corporation be thereto affixed.

XII PETITIONS

XIII CORRESPONDENCE

1. West Northumberland Physician Recruitment and Retention Committee New Release regarding Family Physician recruited to West Northumberland. (General Government). 86 - 87

Action Recommended: THAT Council receive the New Release for information purposes.

XIV COUNCIL/COORDINATOR ANNOUNCEMENTS

1. Members of Council presented verbal reports on matters within their respective areas of responsibility:
 - Mayor Brocanier, Economic Development Services Coordinator
 - Deputy Mayor Henderson, General Government Services Coordinator
 - Councillor Darling, Parks and Recreation Services Coordinator
 - Councillor Rowden, Public Works Services Coordinator

- Councillor McCarthy, Protection Services Coordinator
- Councillor Burchat, Planning Services Coordinator
- Councillor Séguin, Community Services Coordinator

XV UNFINISHED BUSINESS


The items listed in the order of the topics set out in the agenda of prior meetings which have not been disposed of by Council and the date of their first appearance on the agenda shall be noted and repeated on each subsequent agenda until disposed of by Council, unless removed from the agenda by leave of Council - Council Procedural By-law No. 079-2017.

1. 08-21-17 MOU between YMCA Northumberland and the Town of Cobourg
(Parks and Recreation)
04-30-18 Public notification, meeting and engagement procedures pertaining
to applications submitted under the Planning Act.

XVI CLOSED SESSION

XVII CLOSED SESSION ACTION ITEM

XVIII ADJOURNMENT

| | | |
|---|---|--|
|  | THE CORPORATION OF THE TOWN OF COBOURG | |
| | REGULAR COUNCIL MEETING MINUTES | |
| | Date: July 3, 2018 | Meeting Location: Council Chambers, Victoria Hall, Cobourg |

A Regular meeting of the Cobourg Municipal Council was held this evening at 4:00 p.m. in the Council Chambers, Victoria Hall, Cobourg with the following persons in attendance:

Members present:

- Mayor - Gil Brocanier
- Deputy Mayor - John Henderson
- Councillor - Brian Darling
- Councillor - Forrest Rowden
- Councillor - Debra McCarthy
- Councillor - Aaron Burchat
- Councillor - Suzanne Séguin

Staff present:

- Stephen Peacock, Chief Administrative Officer
- Ian Davey, Treasurer/Director of Corporate Services
- Glenn McGlashon, Director of Planning and Development
- Laurie Wills, Director of Public Works
- Dean Hustwick, Director of Recreation and Culture
- Brent Larmer, Municipal Clerk

CALL TO ORDER

The Regular Council Meeting was called to order by Mayor Brocanier at 3:00 P.M.

CLOSED SESSION

Closed Session

Moved by Deputy Mayor John Henderson, Seconded by Councillor Brian Darling:

THAT Council meet in Closed Session at 3:00 P.M prior to the Regular Council in accordance with Section 239 2) b) of the *Municipal Act S.O. 2001* regarding:

- s.239 2) b) personal matters about an identifiable individual, including municipal or local board employees.

1. Joint Municipal Election Compliance Audit Committee Applications.

2. Recreation and Culture Division Personnel.

190-18

Carried

MOMENT OF REFLECTION

Mayor Brocanier reconvened the Regular Council Meeting in open session at 4:00 P.M. with a Moment of Reflection

ADDITIONS TO THE AGENDA

DISCLOSURE OF PECUNIARY (FINANCIAL) INTEREST

There were no Declarations of Pecuniary Interest declared by Members of Council.

ADOPTION OF MINUTES OF THE PREVIOUS MEETING

Adoption of the Regular Council Minutes.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Forrest Rowden:

THAT Council adopt the minutes of the Regular Council meeting held on June 11, 2018.

191-18

Carried

PRESENTATIONS

Ashley Purdy, Communications Manager, regarding the 'This is Cobourg Campaign - Communications Department'.

A. Purdy, Communications Manager presented 'This is Cobourg Campaign for the Town of Cobourg Communications Department'.

Ashley Purdy, Communications Manager and Wendy Gibson, Economic Development Officer presenting the 'Start Here' Business Attraction Marketing Campaign in the Town of Cobourg.

A. Purdy, Communications Manager and Wendy Gibson, Economic Development Officer presented the 'Start Here' Business Attraction Marketing Campaign to Council for information purposes.

After a question and answer period, A. Purdy and W. Gibson were excused from the meeting at (4:30 P.M.).

Paul Gauthier, Manager Waterfront Operations and Julie Behan-Jones, Supervisor Waterfront Operations regarding the "Clean Marine" program.

P. Gauthier, Manager of Marina Waterfront Operations and J. Behan-Jones, Supervisory Waterfront Operations presented the success of the Cobourg Marina achieving five (5) anchors in the "Clean Marine Program".

After a question and answer period, P. Gauthier and J. Behan-Jones were excused from the meeting at (4:44 P.M.).

DELEGATIONS

Colin Bromley, regarding the Waterfront User Needs Assessment and Detailed Design Report.

After a question and answer period, C. Bromley was excused from the meeting at (4:53 P.M.).

Jeremy Fowlie, Head Coach of Cobourg Dragon Boat and Canoe Club, regarding the Waterfront User Needs Assessment and Detailed Design Report.

After a question and answer period, J. Fowlie was excused from the meeting at (5:06 P.M.).

Harold Wontorra, Cobourg Resident, regarding comments on the Waterfront User Needs Assessment and Detailed Design Study (from June 4, 2018).

After a question and answer period, H Wontorra was excused from the meeting at (5:15 P.M.).

Lisa Rundle, Spokesperson, Preserve Our Heritage Harbour, regarding the Waterfront User Needs Assessment and Detailed Design Study Report.

After a question and answer period, L. Rundle was excused from the meeting at (5:27 P.M.).

Eva Hall, representing residents of Monk's Cove, regarding the concern of the Monks Cove Retaining Wall.

After a question and answer period, E. Hall was excused from the meeting at (5:35 P.M.).

Bryan Lambert, Cobourg resident, regarding the Town of Cobourg Sidewalk Priority Guideline.

After a question and answer period, B. Lambert was excused from the meeting at (5:42 P.M.).

John Lee, Phoenix Genesis Group, regarding the 22/28/36 Queen Street Development and Sale of Land.

After a question and answer period, J. Lee was excused from the meeting at (5:52 P.M.).

Laurel Clarry, Phoenix Genesis Group, regarding the Downtown Community Improvement Plan (CIP) Submission for 2018.

After a question and answer period, L. Clarry was excused from the meeting at (6:01 P.M.).

DELEGATION ACTIONS

Delegation Action, four (4) delegations regarding the Waterfront User Needs and Detailed Design Study Report, presented at the July 3, 2018 Regular Council Meeting.

Moved by Councillor Brian Darling, Seconded by Councillor Aaron Burchat:

THAT Council receive all four (4) delegations, regarding the Waterfront User Needs and Detailed Design Study for information purposes.

192-18

Carried

Delegation Action, E. Hall, regarding the Monks Cove retaining wall concerns.

Moved by Councillor Forrest Rowden, Seconded by Councillor Brian Darling:

THAT Council receive the delegation from E. Hall for information purposes.

193-18

Carried

Delegation Action, B. Lambert, regarding the Town of Cobourg Sidewalk Priority Plan.

Moved by Councillor Forrest Rowden, Seconded by Deputy Mayor John Henderson:

THAT Council receive the delegation from B. Lambert for information purposes.

194-18

Carried

Delegation Action, J. Lee, regarding the 22/28/36 Queen Street Development and Sale of Land.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council receive the delegation from J. Lee for information purposes.

195-18

Carried

Delegation Action, L. Clarry, regarding the Downtown Community Improvement Plan (CIP) Submission for 2018.

Moved by Councillor Aaron Burchat, Seconded by Councillor Forrest Rowden:

THAT Council receive the delegation from L. Clarry for information purposes.

196-18

Carried

REPORTS

General Government Services

Committee of the Whole meeting notes.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council receive the notes of the Committee of the Whole meeting held on June 25, 2018 for information purposes.

197-18

Carried

Memo from the Director of Corporate Services/Treasurer, regarding the Second Street Firehall Restoration - Phase 2.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Suzanne Séguin:

THAT Council receive the report for information purposes.

198-18

Carried

Memo from the Treasurer/Director of Corporate Services regarding an Audit Committee Report on the review of the draft Audited Financial Statements for the fiscal year ending December 31, 2017.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council receive the report for information purposes.

199-18

Carried

Parks and Recreation Services

Memo from the Director of Recreation and Culture regarding the Waterfront User Needs Assessment and Detailed Design Report. (Referred from the June 4, 2018 Committee of the Whole Meeting).

Moved by Councillor Brian Darling, Seconded by Councillor Debra McCarthy:

THAT Council receive the report for information purposes.

200-18

Carried

MOTIONS

General Government Services

Motion from the Committee of the Whole regarding creation and implementation of a municipal policy on Victoria Hall Displays.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Debra McCarthy:

WHEREAS the Committee of the Whole considered a delegation from Rick Miller, Chair and President of the Marie Dressler Foundation on June 25, 2018 requesting the creation and implementation of a Victoria Hall Display Policy;

NOW THEREFORE BE IT RESOLVED THAT Council direct the Chief Administrative Officer to develop a policy governing the display of objects, photographs, pictures and other media in public and rentable areas at Victoria Hall, excluding non-public and employee areas; and

FURTHER THAT the subject policy be brought before Municipal Council no later than September 30, 2018 for approval and implementation; and

FURTHER THAT Council directs that the photograph of Marie Dressler be reinstated a prominent location within Victoria Hall until such time as an approved Policy would otherwise permit.

201-18

Carried

Motion from Regular Council regarding the awarding of the the Second Street Firehall Restoration - Phase 2 Project.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Debra McCarthy:

WHEREAS the Regular Council has received a report from the Director of Corporate Services/Treasurer, regarding the Second Street Firehall Restoration - Phase 2 Project;

NOW THEREFORE BE IT RESOLVED THAT Council award the contract for the Phase 2 repairs to the Second Street Firehall to Snyder Construction in the amount of \$257,849 plus non-refundable HST of \$4,538; and

FURTHER THAT that additional funding of \$95,000 be made available from the Town of Cobourg Holdings Dividend Reserve to allow for the completion of this project in 2018.

202-18

Carried

Motion from Regular Council regarding the Audit Committee Report on the review of the draft Audited Financial Statements for the fiscal year ending December 31, 2017.

WHEREAS the Regular Council considered a memo from the Treasurer/Director of Corporate Services regarding an Audit Committee Report on the review of the draft Audited Financial Statements for the year ending December 31, 2017;

NOW THEREFORE BE IT RESOLVED THAT Council approve the 2017 Audited Consolidated Financial Statements of the Corporation of the Town of Cobourg; and

FURTHER THAT a notice be published in the newspaper and posted on the Municipal website advising that the Consolidated Financial Statements for the Corporation of the Town of Cobourg for the year ended December 31, 2017 have been posted to the Municipal website pursuant to Section 295 of the *Municipal Act, S.O. 25, 2001*.

203-18

REFERRED

Moved by Deputy Mayor John Henderson, Seconded by Councillor Debra McCarthy:

MOTION TO REFER: THAT Council refer the Audit Committee Report to the combined Committee of the Whole and Regular Council Meeting session scheduled for July 23, 2018 at 4:00 P.M. to provide more opportunity for public engagement.

204-18

Carried

Mayor Brocanier called a recess at 6:31 P.M.

Mayor Brocanier reconvened the Regular Council meeting at 6:40 P.M.

Parks and Recreation Services

Motion from Regular Council regarding the Waterfront User Needs Assessment and Detailed Design Plan for the Town of Cobourg.

Moved by Councillor Brian Darling, Seconded by Councillor Forrest Rowden:

WHEREAS the Committee of the Whole has received a report from the Director of Recreation and Culture and from consulting firm thinc design the Waterfront User Needs Assessment and Detailed Design Plan and presentation; and

WHEREAS the Parks and Recreation Advisory Committee supports the Waterfront User Needs Assessment and Detailed Design Plan as a framework for further planning and decision-making by Council and staff and recommends that the Waterfront User Needs Assessment and Detailed Design Plan be adopted by Council;

NOW THEREFORE BE IT RESOLVED THAT Council adopt the Waterfront User Needs Assessment and Detailed Design Plan;

AND FURTHER THAT municipal staff consider the Waterfront User Needs Assessment and Detailed Design Plan and bring recommended projects forward to Municipal Council for its consideration.

205-18

Moved by Mayor Gil Brocanier, Seconded by Councillor Aaron Burchat:

AMENDMENT: THAT Municipal Staff consider the Waterfront User Needs Assessment and Detailed Design Plan and bring major recommended projects forward to Municipal Council and public consultation for final determination prior to implementation.

206-18

Carried

Moved by Councillor Suzanne Séguin, Seconded by Councillor Forrest Rowden:

AMENDMENT: THAT Council receive from the consulting firm thinc design the Waterfront User Needs Assessment and Detailed Design Plan and presentation for information purposes; and

FURTHER THAT Council acknowledges having received the Parks and Recreation Advisory Committee motion of support for the Waterfront User Needs Assessment and Detailed Design Plan as a framework for further planning and decision-making by Council and staff and the Committee recommends that the Waterfront User Needs Assessment and Detailed Design Plan Report be adopted by Council;

FURTHER THAT this Council passed a motion on June 29, 2015 Resolution #307-15 "that Council directs that any plans regarding expansion of boat slips at the Cobourg Marina, west of the Centre Pier cease effective immediately."

FURTHER THAT pursuant to Section 15.20 of the Cobourg Procedural Bylaw No. 079-2017 a motion of reconsideration was not received by this current Council in this current Term of Office within 6 months of the above approved motion resulting in that no decision can be made on the expansion of the harbour by this current term of Council.

FURTHER THAT Municipal Staff consider the Waterfront User Needs Assessment and Detailed Design Plan as a framework for further planning by staff and decision-making by Council, and bring the recommended projects forward to the next term of Municipal Council for its consideration during the budget process.

FURTHER THAT prior to physical implementation of any project further consultation is required to address specific issues associated with each project.

207-18

WITHDRAWN

Moved by Councillor Suzanne Séguin:

WITHDRAWN: THAT the amendment to the motion be Withdrawn

208-18

Carried

Moved by Councillor Brian Darling, Seconded by Councillor Forrest Rowden:

WHEREAS the Committee of the Whole has received a report from the Director of Recreation and Culture and from consulting firm thinc design the Waterfront User Needs Assessment and Detailed Design Plan and presentation; and

WHEREAS the Parks and Recreation Advisory Committee supports the Waterfront User Needs Assessment and Detailed Design Plan as a framework for further planning and decision-making by Council and staff and recommends that the Waterfront User Needs Assessment and Detailed Design Plan be adopted by Council;

NOW THEREFORE BE IT RESOLVED THAT Council adopt the Waterfront User Needs Assessment and Detailed Design Plan; and

FURTHER THAT Municipal Staff consider the Waterfront User Needs Assessment and Detailed Design Plan and bring major recommended projects forward to Municipal Council and public consultation for final determination prior to implementation.

Recorded Vote: Requested by Councillor Rowden

| | For | Against |
|---|------------|----------------|
| Mayor Gil Brocanier | x | |
| Deputy Mayor John Henderson | x | |
| Councillor Brian Darling (Moved By) | x | |
| Councillor Forrest Rowden (Seconded By) | x | |
| Councillor Debra McCarthy | x | |
| Councillor Aaron Burchat | x | |
| Councillor Suzanne Séguin | | x |
| TOTAL | 6 | 1 |

209-18

CARRIED.

Public Works Services

Motion from the Committee of the Whole for approval of the re-allocation of funds for the repair of Monk's Cove retaining wall.

Moved by Councillor Forrest Rowden, Seconded by Councillor Debra McCarthy:

WHEREAS the Committee of the Whole has considered a report from the Director of Public Works, regarding the re-allocation of funds for the repair of the Monk's Cove retaining wall;

NOW THEREFORE BE IT RESOLVED THAT Council approve the reallocation of funds up to \$50,000.00 from the Parks Reserve to fund the construction of the proposed temporary repair to the Monk's Cove retaining wall in 2018.

210-18

Carried

Motion from the Committee of the Whole regarding the approval to purchase a new Raw Sewage Pump for the Water Pollution Control Plant #2.

Moved by Councillor Forrest Rowden, Seconded by Councillor Debra McCarthy:

WHEREAS the Committee of the Whole has considered a report from the Manager of Environmental Services regarding the purchase of New Raw Sewage Pump for the Water Pollution Control Plant #2;

NOW THEREFORE BE IT RESOLVED THAT Council approve the awarding of the tender for the purchase and installation of a new Raw Sewage Pump at the Water Pollution Control Plant #2 as submitted by Peak Engineering and Construction Ltd. in the amount of \$159,430 plus HST; and

FURTHER THAT Council approve an additional \$10,000 for a SCADA Programmer to integrate the new pump into the existing Water Pollution Control Plant #2 SCADA System; and

FURTHER THAT the total project cost of \$292,118 be funded from the approved 2018 Environmental Services Capital Budget.

211-18

Carried

Motion from the Committee of the Whole regarding approval of the reallocation of funds and the award of the East Pier Condition Assessment.

Moved by Councillor Forrest Rowden, Seconded by Councillor Debra McCarthy:

WHEREAS the Committee of the Whole has considered a report from the Director of Public Works, regarding approval of the re-allocation of funds and award of the East Pier Condition Assessment;

NOW THEREFORE BE IT RESOLVED THAT Council approve the East Pier Condition Assessment to be awarded to Shoreplan Engineering Ltd. to be funded by the re-allocation of funds in the amount of \$48,793.92 including non-refundable HST from the approved 2018 Public Works Capital Parks Walkway Paver Stone replacement Budget in the amount of \$25,000; and

FURTHER THAT the remaining amount be funded from the 2017 East Pier Sink Hole Repair Budget in the amount of \$19,000 and the Waterfront Master Plan surplus funds from the 2018 Parks Capital Budget in the amount of \$4,793.92.

212-18

Carried

Community Services

Motion from the Committee of the Whole regarding the awarding of the Cultural Master Plan Request for Proposal (RFP) for the Town of Cobourg.

Moved by Councillor Suzanne Séguin, Seconded by Councillor Debra McCarthy:

WHEREAS the Committee of the Whole has considered a report from the Memo from the Manager of Community Services, regarding the award of the Cultural Master Plan Request for Proposal (RFP) for the Town of Cobourg;

NOW THEREFORE BE IT RESOLVED THAT Council award the Cultural Master Plan RFP CO-18-10 to MDB Insight being evaluated at the highest scoring submission; and

FURTHER THAT Council authorize the Mayor and Municipal Clerk to execute an agreement in the amount of \$64,890 plus HST to be funded from the existing 2018 Operating Budget.

213-18

Carried

Motion from the Committee of the Whole regarding the appointment of members to the Cultural Master Plan Steering Committee.

Moved by Councillor Suzanne Séguin, Seconded by Councillor Debra McCarthy:

WHEREAS the Regular Council approved the creation of a Cultural Master Plan Steering Committee and the appointment of members on April 9, 2018;

NOW THEREFORE BE IT RESOLVED THAT Council appoint the following to the Cultural Master Plan Steering Committee:

1. Catherine Richards Heritage Advisory Committee
2. Olinda Casimiro Art Gallery of Northumberland
3. Jack Boyagian Northumberland Players Community Theatre

- | | |
|--------------------------|---|
| 4. Rick Miller | Marie Dressler Foundation/Vintage Film Festival |
| 5. Starr Olsen | Oriana Singers |
| 6. Carol Anne Bell-Smith | Northumberland Orchestra Choir |
| 7. Carol McCann | Downtown Coalition Advisory Committee |
| 8. Sheila McCoy | Cobourg Art Club and Local Artist |
| 9. Astrid Hudson | Member at Large |
| 10. Duane Schermerhorn | Member at Large |
| 11. Gail Rayment | Member at Large |
| 12. Nicole Beatty | Member at Large |

214-18

Carried

BY-LAWS

General Government Services

By-Law No.029-2018, being a by-law to levy an amount upon institutions in the Town of Cobourg.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Forrest Rowden:

THAT Council adopt By-law No.029-2018 being a by-law to levy an amount upon institutions in the Town of Cobourg.

215-18

Carried

By-Law No.030-2018, being a by-law to amend By-law No.090-2017 being a by-law to authorize an agreement with the Royal Bank of Canada respecting the Long Term Financing requirements associated with the construction of the Headworks building water pollution control pant (WPCP) #1 (Cobourg).

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council adopt By-law No.030-2018 being a by-law to amend By-law No.090-2017 being a by-law to authorize an agreement with the Royal Bank of Canada respecting the Long Term Financing requirements associated with the construction of the Headworks building water pollution control pant (WPCP) #1 (Cobourg).

216-18

Carried

By-Law No.031-2018, being a by-law to declare the land described as 36 Queen Street, Cobourg as surplus to the Town of Cobourg and to offer the property for private sale.

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council adopt By-law No.031-2018 being a by-law to declare the land described as 36 Queen Street, Cobourg as surplus to the Town of Cobourg and to offer the property for private sale.

217-18

Carried

Planning and Development Services

By-Law No.032-2018, being a by-law to designate lands not subject to part lot control (Block 19, Plan 39M-870, 798-804 New Amherst Boulevard Community Phase 3A).

Moved by Councillor Aaron Burchat, Seconded by Councillor Forrest Rowden:

THAT Council adopt By-law No.032-2018 being a by-law to designate lands not subject to part lot control (Block 19, Plan 39M-870, 798-804 New Amherst Boulevard Community Phase 3A).

218-18

Carried

By-Law No.033-2018, being a by-law to authorize the execution of a Development Agreement with 2364574 Ontario Inc. Lakefront Utility Services Inc. and the Town of Cobourg (115 Dodge Street, Cobourg).

Moved by Councillor Aaron Burchat, Seconded by Councillor Forrest Rowden:

THAT Council adopt By-law No.033-2018 being a by-law to authorize the execution of a Development Agreement with 2364574 Ontario Inc. Lakefront Utility Services Inc. and the Town of Cobourg (115 Dodge Street, Cobourg).

219-18

Carried

By-Law No.034-2018, being a by-law to designate lands not subject to part lot control (Blocks 129-133, Plan 39M-901, New Amherst Boulevard South of the east west Linear Park, New Amherst Community, Stage 2, Phase 1).

Moved by Councillor Aaron Burchat, Seconded by Councillor Forrest Rowden:

THAT Council adopt By-law No.034-2018 being a by-law to designate lands not subject to part lot control (Blocks 129-133, Plan 39M-901, New Amherst Boulevard South of the east west Linear Park, New Amherst Community, Stage 2, Phase 1).

220-18

Carried

General Government Services

THAT the following By-laws be passed:

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

1. By-Law No.029-2018, a By-law to levy an amount upon institutions in the Town of Cobourg;
2. By-Law No.030-2018, a By-law to amend By-law No.090-2017 being a by-law to authorize an agreement with the Royal Bank of Canada respecting the Long Term Financing requirements associated with the construction of the Headworks building water pollution control plant (WPCP) #1 (Cobourg);
3. By-Law No.031-2018, a By-law to declare the land described as 36 Queen Street, Cobourg as surplus to the Town of Cobourg and to offer the property for private sale;
4. By-law No.032-2018, a By-law to designate lands not subject to part lot control (Block 19, Plan 39M-870, 798-804 New Amherst Boulevard Community Phase 3A);
5. By-Law No.033-2018, a By-law to authorize the execution of a Development Agreement with 2364574 Ontario Inc. Lakefront Utility Services Inc. and the Town of Cobourg (115 Dodge Street, Cobourg);
6. By-Law No.034-2018, a By-law to designate lands not subject to part lot control (Blocks 129-133, Plan 39M-901, New Amherst Boulevard South of the east west Linear Park, New Amherst Community, Stage 2, Phase 1).

THAT leave be granted to introduce By-law No.029-2018 to By-law No.034-2018 and to dispense with the reading of the by-laws by the Municipal Clerk and that the same be considered read and passed and that the Mayor and the Municipal Clerk sign the same and the Seal of the Corporation be thereto affixed.

221-18

Carried

PETITIONS

CORRESPONDENCE

Letter from Adam Bureau, Chair of the Downtown Business Improvement Area Board of Management (DBIA), regarding assistance with the implementation of a pedestrian crosswalk downtown at the Henley Arcade, King Street, Cobourg. (Public Works)

Moved by Councillor Aaron Burchat, Seconded by Councillor Forrest Rowden:

THAT Council refer the correspondence to Public Works Staff for a report.

222-18

Carried

Letter from Adam Bureau, Chair of the Downtown Business Improvement Area Board of Management (DBIA), regarding implementation of a 'lay-by' outside shop frontages in parking spaces in Downtown Cobourg. (Public Works)

Moved by Councillor Forrest Rowden, Seconded by Councillor Aaron Burchat:

THAT Council refer the correspondence to Public Works Staff for a report.

223-18

Carried

Letter from Adam Bureau, Chair of the Downtown Business Improvement Area Board of Management (DBIA), regarding the request for establishment of a loading zone on Covert Street in Downtown Cobourg. (Public Works).

Moved by Councillor Forrest Rowden, Seconded by Councillor Suzanne Séguin:

THAT Council refer the correspondence to Public Works Staff for a report.

224-18

Carried

Letter from Leona Woods, Vice-President, Victoria Hall Volunteers, regarding a request for waving the fees for the rental of the Concert Hall, Citizens Forum, and the Ryerson Guillet Room and the security fees for the free public viewing of 'The History of Victoria Hall Film and talk by John Taylor. (General Government)

Moved by Deputy Mayor John Henderson, Seconded by Councillor Aaron Burchat:

THAT Council refer the matter to Legislative Services Department for a report.

225-18

Carried

COUNCIL/COORDINATOR ANNOUNCEMENTS

Members of Council presented verbal reports on matters within their respective areas of responsibility:

- Mayor Brocanier, Economic Development Services Coordinator
- Deputy Mayor Henderson, General Government Services Coordinator
- Councillor Darling, Parks and Recreation Services Coordinator
- Councillor Rowden, Public Works Services Coordinator
- Councillor McCarthy, Protection Services Coordinator
- Councillor Burchat, Planning Services Coordinator
- Councillor Séguin, Community Services Coordinator

UNFINISHED BUSINESS

The items listed in the order of the topics set out in the agenda of prior meetings which have not been disposed of by Council and the date of their first appearance on the agenda shall be noted and repeated on each subsequent agenda until disposed of by Council, unless removed from the agenda by leave of Council - Council Procedural By-law No. 079-2017.

08-21-17 Traffic Study Lower Division Street/Esplanade Area (Public Works)

08-21-17 MOU between YMCA Northumberland and the Town of Cobourg
(Parks and Recreation)

10-10-17 Traffic/Parking Concerns Condo. Corp.#58- 148 Third Street
(Public Works)

01-08-18 Barrier Free Parking Spaces Report (Public Works)

CLOSED SESSION ACTION ITEM

ADJOURNMENT

Moved by Councillor Forrest Rowden: THAT the meeting adjourn (9:17 p.m.).

226-18

Carried

Mayor

Municipal Clerk



| | |
|--|--|
| FOR OFFICE USE ONLY | |
| Meeting Type: <input checked="" type="checkbox"/> Regular | |
| Committee of the Whole <input checked="" type="checkbox"/> | |
| 18-07-23 | |
| Meeting Date: YY/MM/DD | |

Request for Delegation

Attention: Municipal Clerk
Town of Cobourg
55 King Street West, Cobourg, ON K9A 2M2
Email: blarmer@cobourg.ca
Phone: (905) 372-4301 Fax: (905) 372-7558

Request Date: 18/07/20
YY/MM/DD

Name of Individual(s) Simon & Emily Chorley

Position/Title Cobourg residents

Name of Organization NA

Phone Number _____ Extension _____ Email _____

Reason(s) for delegation request (subject matter to be discussed)
The by-law to delegate authority to the Chief Administrative Officer for certain acts during the 'lame duck' period

I am submitting a formal presentation to accompany my delegation: Yes No

I will require the following audio-visual equipment/software for my presentation: Projector PowerPoint

*Note: Delegates are required to provide 1 copy of all background material/presentations to the Clerk's Department 5 business days prior to the meeting date (in advance of Wednesday the scheduled meeting date) so that it can be included with the agenda package.

In accordance with Procedural By-law No.079-2017:

- Delegates appearing before Cobourg Council or Committee are required to limit their remarks to 10 minutes respectively with Q/A to follow by council.

Once the above information is received by the Municipal Clerk you will be contacted to confirm your placement on the appropriate agenda.

Notice With Respect to the Collection of Personal Information
(Municipal Freedom of Information and Protection of Privacy Act)

Personal Information on this form is collected under the authority of the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990 c. M56, as amended. Inquiries about the collection of personal information should be directed to the Municipal Clerk.

Please note that all meetings are open to the public except where permitted to be closed to the public under legislated authority.

[Signature]
Signature of Delegate

[Signature]
Municipal Clerk or Designate

Date: 18/07/20
YY/MM/DD

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole considered a memo from the Treasurer/Director of Corporate Services regarding an Audit Committee Report on the review of the draft Audited Financial Statements for the year ending December 31, 2017;

NOW THEREFORE BE IT RESOLVED THAT Council approve the 2017 Audited Consolidated Financial Statements of the Corporation of the Town of Cobourg; and

FURTHER THAT a notice be published in the newspaper and posted on the Municipal website advising that the Consolidated Financial Statements for the Corporation of the Town of Cobourg for the year ended December 31, 2017 have been posted to the Municipal website pursuant to Section 295 of the *Municipal Act, S.O. 25, 2001*.

T O W N

OF

C O B O U R G



MEMO
TOWN OF COBOURG
CORPORATE SERVICES
IAN D. DAVEY
TREASURER
(905) 372-4301 EXT 4201
idavey@cobourg.ca

To: Mayor and Members of Council
From: Ian D. Davey
Treasurer
Re: Report from the Audit Committee
Date: June 29, 2018

Origin

The Audit Committee of the Town of Cobourg consists of Mayor G. Brocanier, Deputy-Mayor J. Henderson and Councillor B. Darling. Staff members include CAO - S. Peacock and Treasurer - I. Davey. J..Heslinga, Financial Analyst also attends audit committee meetings to answer any questions from the committee.

A meeting of the Audit Committee was held on June 29, 2018 for the purpose of reviewing the draft audited financial statements for the fiscal year ending December 31, 2017 and receiving the Audit Findings Report from the external auditors.

L. Huber CPA CA LPA, a partner with the audit firm of KPMG, was also in attendance at this meeting.

Audit Findings Report

L. Huber presented the Audit Findings Report to the Audit Committee including a general review of the roles of management and the external auditors in the audit process and answered any questions on the audit.

The report includes a review of audit risks and results, critical accounting estimates, areas of focus, the use of data and analytics as well as significant audit, accounting and reporting matters. The auditors were able to conduct their audit in accordance with their audit plan as outlined prior to the commencement of the audit.

The audit firm is independent with respect to the Corporation of the Town of Cobourg as they provide no other significant consulting or other professional services to the municipality.

There was a general review of the concept of materiality and how it relates to the performance of the audit.

Page 2

The auditors provided a copy of the draft Management Representation Letter to the Audit Committee so that they would be aware of the representations that management will be making to the Auditors as part of their audit work.

Draft Financial Statements

J. Heslinga presented the draft audited financial statements for 2017 and, along with the auditors and I. Davey, answered questions from the committee.

The consolidated entity of the Corporation of The Town of Cobourg includes the results of the 2017 operations of the Town of Cobourg, the Cobourg Public Library, the Cobourg Downtown Business Improvement Area and the Waterworks of the Town of Cobourg. These financial statements also include the assets, liabilities, revenue and expenses of the Northam Industrial Park which is 100% owned by the Municipality. The investment in the Town of Cobourg Holdings Inc and its subsidiaries are accounted for on a modified equity basis.

There are two reports at the start of the package. The first being a statement of Management's Responsibility for the Consolidated Financial Statements and the second being the Independent Auditors' Report. The report is addressed to Members of Council, Inhabitants and Ratepayers of the Corporation of the Town of Cobourg.

The body of the audited financial statements includes:

- 1) Consolidated Statement of Financial Position (pg 4)
 - a snapshot of the assets, liabilities and accumulated surplus as at December 31, 2017
- 2) Consolidated Statement of Operations and Accumulated Surplus (pg 5)
 - a summary of revenue and expenditures, both operating and capital for the combined consolidated entity for the year ended December 31, 2017 with comparatives to 2017 budget and 2016 actual results.
- 3) Consolidated Statement of Changes in Net Debt (pg 6)
 - a reconciliation of the change in net debt from the beginning of the year to the end of the year. Net debt is defined as the difference between financial assets and liabilities as reported on the Statement of Financial Position. Net debt improved from \$6,952,578 to \$3,308,752 during 2017.
- 4) Consolidated Statement of Cash Flows (pg 7)
 - a reconciliation of the change in cash from the beginning to the end of the reporting year. The report breaks out cash provided by or used by: operations, capital activities, investing activities and financing activities. The cash balance was increased by \$2,336,677 from the beginning of the year to the end of the year.

Page 3

5) Notes to the Consolidated Financial Statements (pg 8 to 29)

- provide the reader with additional information required by them to have a full and complete understanding of the financial position and results of operations of the consolidated entity of the Corporation of the Town of Cobourg for the year ended December 31, 2017.

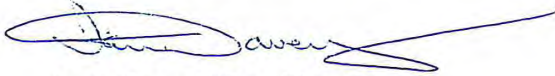
Actions Recommended

1) That the draft audited financial statements for 2017 be presented to Council on July 3, 2018 and that a motion to approve the 2017 Consolidated Financial Statements of The Corporation of the Town of Cobourg be adopted.

And

2) That a notice be published in the newspaper and on our website advising that the Consolidated Financial Statements for the Corporation of the Town of Cobourg for the year ended December 31, 2017 have been posted to the Town website in accordance with Section 295 of the Municipal Act, 2001.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ian D. Davey', with a long horizontal flourish extending to the right.

Ian D. Davey, BBA, CPA, CA
Treasurer

IDDAuditmemo2013

Consolidated Financial Statements

**THE CORPORATION OF THE
TOWN OF COBOURG**

Year ended December 31, 2017

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Financial Statements

Year ended December 31, 2017

| | <u>Page</u> |
|--|-------------|
| Management's Responsibility | 1 |
| Independent Auditors' Report | 2 |
| Consolidated Statement of Financial Position | 4 |
| Consolidated Statement of Operations and Accumulated Surplus | 5 |
| Consolidated Statement of Change in Net Debt | 6 |
| Consolidated Statement of Cash Flows | 7 |
| Notes to Consolidated Financial Statements | 8 |
| Consolidated Schedule of Segment Information | 29 |

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Town of Cobourg (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of 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.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Stephen Peacock
Chief Administrative Officer

Ian Davey
Treasurer

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of The Town of Cobourg

We have audited the accompanying consolidated financial statements of The Corporation of The Town of Cobourg, which comprise the consolidated statement of financial position as at December 31, 2017, the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of The Town of Cobourg as at December 31, 2017, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

July 3, 2018

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Statement of Financial Position

December 31, 2017, with comparative information for 2016

| | 2017 | 2016 |
|--|-----------------------|-----------------------|
| Financial assets: | | |
| Cash | \$ 5,625,559 | \$ 3,288,882 |
| Investments (note 2) | 3,272,466 | 2,498,622 |
| Taxes receivable | 2,062,893 | 2,632,275 |
| Receivables - grant | 582,935 | 145,444 |
| Receivables - other | 5,522,105 | 3,218,976 |
| Other financial assets | 196,567 | 133,350 |
| Note receivable (note 4(c)) | 7,000,000 | 7,000,000 |
| Investment in Town of Cobourg Holdings Inc. (note 4(a)) | 11,691,324 | 11,801,744 |
| | 35,953,849 | 30,719,293 |
| Liabilities: | | |
| Temporary borrowings (note 8(a)) | 5,500,000 | 7,000,000 |
| Accounts payable and accrued liabilities | 10,122,764 | 10,179,567 |
| Deferred revenue | 171,240 | 602,871 |
| Deferred revenue - obligatory reserve funds (note 6) | 10,424,159 | 9,303,919 |
| Employee future benefit liability (note 7(d)) | 2,641,860 | 2,580,171 |
| Mortgage payable (note 8(b)) | 312,387 | 1,541,820 |
| Promissory note payable (note 4(d)) | 540,000 | 585,000 |
| Net long-term liabilities (note 9) | 9,550,191 | 5,878,523 |
| | 39,262,601 | 37,671,871 |
| Total net debt | (3,308,752) | (6,952,578) |
| Non-financial assets: | | |
| Tangible capital assets (note 13) | 187,410,812 | 186,053,672 |
| Other assets | 1,645,696 | 1,485,621 |
| | 189,056,508 | 187,539,293 |
| Contingent liabilities (note 15) | | |
| Accumulated surplus (note 10) | \$ 185,747,756 | \$ 180,586,715 |

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2017, with comparative information for 2016

| | Budget 2017 (note 14) | Actual 2017 | Actual 2016 |
|--|-----------------------------|-----------------------|-----------------------|
| Revenue: | | | |
| Taxation: | | | |
| Property taxation | \$ 22,209,551 | \$ 22,477,198 | \$ 21,497,720 |
| Payments in lieu of taxation | 59,500 | 172,897 | 187,741 |
| User charges | 14,542,823 | 16,506,925 | 15,517,951 |
| Development charges | 1,445,546 | 438,500 | 477,748 |
| Contributed tangible capital assets | — | — | 1,413,952 |
| Grants: | | | |
| Government of Canada | 776,500 | 158,401 | 256,467 |
| Province of Ontario | 1,693,849 | 1,577,327 | 990,228 |
| Other municipalities | 665,457 | 855,103 | 771,670 |
| Other: | | | |
| Rental income | 4,510,723 | 4,484,544 | 3,801,750 |
| Penalty and interest | 465,000 | 394,784 | 491,461 |
| Other income | 935,294 | 1,633,963 | 933,968 |
| Donations | — | 87,317 | 31,458 |
| Interest income - Town of Cobourg Holdings Inc. (note 4(c)) | 507,500 | 507,500 | 507,500 |
| Interest and dividend income | 277,808 | 267,615 | 267,313 |
| Gain on sale of assets | — | 214,379 | 17,440 |
| Net equity increase (decrease) in investment in Town of Cobourg Holdings Inc. (note 4) | — | (110,420) | 432,975 |
| Total revenue | 48,089,551 | 49,666,033 | 47,597,342 |
| Expenses (note 11): | | | |
| General government | 3,271,155 | 3,912,980 | 3,582,247 |
| Protection to persons and property | 12,092,592 | 12,671,109 | 11,920,114 |
| Transportation services | 5,308,717 | 5,700,930 | 5,662,387 |
| Environmental services | 8,158,590 | 8,971,796 | 8,946,553 |
| Recreation and cultural services | 8,349,939 | 9,430,212 | 9,162,797 |
| Social and family services | 56,600 | 61,155 | 59,309 |
| Planning and development | 1,077,408 | 1,182,746 | 1,076,164 |
| Industrial property | 2,936,367 | 2,574,064 | 2,631,595 |
| Total expenses | 41,251,368 | 44,504,992 | 43,041,166 |
| Annual surplus | 6,838,183 | 5,161,041 | 4,556,176 |
| Accumulated surplus, beginning of year | | 180,586,715 | 176,030,539 |
| Accumulated surplus, end of year (note 10) | | \$ 185,747,756 | \$ 180,586,715 |

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Statement of Change in Net Debt

Year ended December 31, 2017, with comparative information for 2016

| | 2017 | 2016 |
|---|----------------|----------------|
| Annual surplus | \$ 5,161,041 | \$ 4,556,176 |
| Acquisition of tangible capital assets | (12,974,381) | (8,838,930) |
| Decrease (increase) in construction-in-progress | 4,373,202 | (8,094,558) |
| Amortization of tangible capital assets | 7,113,664 | 7,034,878 |
| Gain on disposal of tangible capital assets | (214,379) | (17,440) |
| Proceeds on disposal of tangible capital assets | 344,754 | 24,500 |
| Acquisition of other assets | (160,075) | (176,255) |
| | 3,643,826 | (5,511,629) |
| Net debt, beginning of year | (6,952,578) | (1,440,949) |
| Net debt, end of year | \$ (3,308,752) | \$ (6,952,578) |

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

| | 2017 | 2016 |
|---|---------------------|---------------------|
| Operations: | | |
| Annual surplus | \$ 5,161,041 | \$ 4,556,176 |
| Items not involving cash: | | |
| Amortization of tangible capital assets | 7,113,664 | 7,034,878 |
| Increase in employee future benefit liability | 61,689 | 24,546 |
| Changes in non-cash working capital balances: | | |
| Taxes receivable | 569,382 | 727,326 |
| Receivables - grant | (437,491) | 25,500 |
| Receivables - other | (2,303,129) | (788,741) |
| Other financial assets | (63,217) | 35,012 |
| Other assets | (160,075) | (176,253) |
| Accounts payable and accrued liabilities | (56,803) | 2,551,257 |
| Deferred revenue | (431,631) | 16,647 |
| Deferred revenue - obligatory reserve funds | 1,120,240 | 719,683 |
| Net change in cash from operations | 10,573,670 | 14,726,031 |
| Capital activities: | | |
| Cash used to acquire capital assets | (12,974,381) | (8,838,930) |
| Decrease (increase) in construction-in-progress | 4,373,202 | (8,094,558) |
| Gain on disposal of tangible capital assets | (214,379) | (17,440) |
| Proceeds on disposal of tangible capital assets | 344,754 | 24,500 |
| Net change in cash from capital activities | (8,470,804) | (16,926,428) |
| Investing activities: | | |
| Increase in investment in Town of Cobourg Holdings Inc. | 110,420 | (432,975) |
| Increase in investments | (773,844) | (1,526,710) |
| Net change in cash from investing activities | (663,424) | (1,959,685) |
| Financing activities: | | |
| Repayment of mortgage payable | (1,229,433) | (1,200,810) |
| Proceeds of long-term liabilities | 4,500,000 | - |
| Repayment of long-term liabilities | (828,332) | (1,269,127) |
| Repayment of promissory note | (45,000) | (45,000) |
| Temporary borrowings | (1,500,000) | 7,000,000 |
| Net change in cash from financing activities | 897,235 | 4,485,063 |
| Increase in cash | 2,336,677 | 324,981 |
| Cash, beginning of year | 3,288,882 | 2,963,901 |
| Cash, end of year | \$ 5,625,559 | \$ 3,288,882 |

See accompanying notes to consolidated financial statements.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements

Year ended December 31, 2017

1. Significant accounting policies:

The consolidated financial statements of The Corporation of the Town of Cobourg (the "Town") are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenue, expenses and fund balances of the current, capital and reserves of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards which are owned or controlled by the Town.

Interdepartmental and interorganizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

Downtown Business Improvement Area
Library Board
Waterworks of the Town of Cobourg

These consolidated financial statements also include the assets, liabilities, revenue and expenses of the industrial property, which is 100% owned by the Town.

(ii) Investment in Town of Cobourg Holdings Inc.:

Town of Cobourg Holdings Inc. ("TCHI") and its subsidiaries are accounted for on a modified equity basis, consistent with Canadian public sector accounting standards. Under the modified equity basis of accounting, the business enterprise's accounting principles are not adjusted to conform to those of the Corporation, and inter-organizational transactions and balances are not eliminated. The Town recognizes its equity interest in the annual income or loss of TCHI in its Consolidated Statement of Operations with a corresponding increase or decrease in its investment asset account. Any dividends that the Town may receive from TCHI will be reflected as reductions in the investment asset account.

(iii) Accounting for school board and County transactions:

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards, and the County of Northumberland are not reflected in the municipal fund balances of these consolidated financial statements. Overlevies (underlevies) are reported on the Consolidated Statement of Financial Position.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(b) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as they become earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Deferred revenue - obligatory reserve funds:

The Town receives restricted contributions under the authority of federal and provincial legislation and Town by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

(d) Employee future benefit liability:

The Town accrues its obligations for employee benefit plans which require funding in future periods. The cost of post-retirement and post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on services and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued benefit obligation, are amortized over the average remaining service life of the related employee groups, which is estimated to be 9 years (2016 -12 years).

(e) Deferred revenue:

The Town receives contributions pursuant to legislation, regulations or agreement that may only be used for certain programs or in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed.

(f) Investments:

Investments are recorded at cost plus accrued interest and amortization of purchase premiums and discounts. If the market value of investments becomes lower than cost and this decline in value is considered to be other than temporary, the investments are written down to market value.

Investment income earned on current available funds and reserve funds (other than obligatory funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balance.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(g) Workplace safety and insurance compensation:

The Town bears the cost of certain insurance and pension benefits awarded under workplace safety and insurance legislation and accrues the actuarially determined cost of these obligations.

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued obligation, are amortized over the mean term of the liabilities which is estimated to be 12 years (2016 - 12 years).

(h) Government transfers:

Government transfers are recognized as revenue in the consolidated financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except, when and to the extent that, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(i) Use of estimates:

The preparation of consolidated financial statements in requires management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

(j) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvement to prepare the land for sale or servicing.

(k) Property taxation:

The Town recognizes property tax revenue using the approved tax rate and the anticipated assessment. Taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred. The standard requires that property tax revenue be reported net of tax concessions. Tax transfers are reported as an expense and taxes levied on behalf of others in a flow through arrangement are not reported in the consolidated statement of operations.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(l) Non-financial assets:

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

(i) Tangible capital assets:

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

| Asset | | Years |
|---|-------------------|----------|
| Land improvements | Straight-line | 20 to 80 |
| Buildings and building improvements | Straight-line | 15 to 95 |
| Roads, sewer, water infrastructure | Straight-line | 20 to 80 |
| Machinery and equipment | Straight-line | 3 to 30 |
| Vehicles | Straight-line | 6 to 20 |
| Books and periodicals | Straight-line | 7 |
| Industrial property - land improvements and buildings | Declining balance | 5% |

Annual amortization is charged for months in use. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

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

(iii) Natural resources:

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

(iv) Works of art and cultural and historic assets:

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

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

1. Significant accounting policies (continued):

(l) Non-financial assets (continued):

(v) Inventories of supplies:

Inventories of supplies held for consumption are stated at the lower of cost and replacement cost.

(vi) Interest capitalization:

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

2. Investments:

Investments, which consist of guaranteed investment certificates, are recorded on the Consolidated Statement of Financial Position at cost plus accrued interest which also approximates market value. These investments are being held in trust from a developer and all investment income earned is payable to the developer.

3. Operations of school boards and the County of Northumberland:

Requisitions were made by the school boards and the County of Northumberland requiring the Town to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

| | School Boards | | County of Northumberland | |
|-------------------------------------|---------------|--------------|--------------------------|---------------|
| | 2017 | 2016 | 2017 | 2016 |
| Amounts requisitioned and collected | \$ 8,481,178 | \$ 8,852,999 | \$ 12,866,925 | \$ 12,557,463 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

4. Investment in Town of Cobourg Holdings Inc.:

In compliance with provincial legislation enacted to restructure the electricity industry in Ontario, Council approved the incorporation of the electricity distribution business of the former Public Utilities Commission - Electric Department of Cobourg (the "Commission") in April 2000. Through its 99.9% interest in Town of Cobourg Holdings Inc. ("TCHI"), the Town retains its interest in the electricity business conducted by TCHI.

As part of electricity restructuring, incorporated distribution utilities have been allowed to take on commercial debt structures and have the ability to earn a regulated commercial rate of return. Effective May 1, 2000, the electricity distribution business formerly conducted by the Commission was transferred to TCHI. The Corporation's consolidated financial statements as a result of this transaction are comprised of the following:

| | 2017 | 2016 |
|--|----------------------|----------------------|
| 9,999,999 common shares of TCHI | \$ 7,002,145 | \$ 7,002,145 |
| Retained earnings, beginning of year | 4,799,599 | 4,201,024 |
| Restatement of retained earnings, beginning of year | (357,887) | - |
| Revised retained earnings, beginning of year | 4,441,712 | 4,201,024 |
| Pro-rata share of net income during the year | 469,701 | 821,575 |
| Dividend | (200,000) | (223,000) |
| Accumulated other comprehensive income change | (22,234) | - |
| Total investment in Town of Cobourg Holdings Inc. | \$ 11,691,324 | \$ 11,801,744 |

The following tables provide condensed supplementary financial information with respect to the Corporation's investment in TCHI as at December 31, 2017 and December 31, 2016 and its results of operations for both years:

(a) Financial position:

| | 2017 | 2016 |
|---|----------------------|----------------------|
| Current assets | \$ 6,789,533 | \$ 9,495,136 |
| Capital assets | 21,220,129 | 20,085,112 |
| Other assets | 3,322,981 | 3,703,270 |
| Total assets | 31,332,643 | 33,283,518 |
| Current liabilities | 5,806,788 | 4,836,581 |
| Long-term liabilities | 13,200,282 | 13,230,502 |
| Regulatory deferral account credit balances | 634,249 | 3,414,691 |
| Total liabilities | 19,641,319 | 21,481,774 |
| Net assets | \$ 11,691,324 | \$ 11,801,744 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

4. Investment in Town of Cobourg Holdings Inc. (continued):

(b) Results of operations:

| | 2017 | 2016 |
|-----------------------------|---------------|---------------|
| Revenue | \$ 34,561,023 | \$ 36,917,256 |
| Expenses | 34,091,322 | 36,095,681 |
| Net earnings for the period | \$ 469,701 | \$ 821,575 |

(c) The note receivable bears interest at 7.25% per annum. The Town does not intend to demand repayment from LUI, a wholly-owned subsidiary of TCHI, prior to January 1, 2018. Interest earned on this note amounted to \$507,500 (2016 - \$507,500). Fair value of the note receivable is indeterminable as it is a non-arm's length loan.

(d) The promissory note payable to LUI bears interest at 5.4% and is due in annual repayments of \$45,000 plus interest with the total balance due on January 1, 2029. Interest paid in 2017 was \$31,590 (2016 - \$34,020).

5. Industrial property:

Non-financial assets of the Industrial property represent the unamortized cost of the land, land improvements and buildings purchased by the Town and rented out.

| | Cost | Accumulated amortization | 2017 | 2016 |
|-------------------|---------------|-----------------------------|---------------|---------------|
| Land | \$ 3,125,000 | \$ - | \$ 3,125,000 | \$ 3,125,000 |
| Land improvements | 957,349 | 323,377 | 633,972 | 611,322 |
| Buildings | 23,409,559 | 9,356,736 | 14,052,823 | 14,346,169 |
| | \$ 27,491,908 | \$ 9,680,113 | \$ 17,811,795 | \$ 18,082,491 |

Cost and accumulated amortization at December 31, 2016 amounted to \$27,004,918 and \$8,922,427, respectively.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

5. Industrial property (continued):

(a) Financial position:

Included in the Consolidated Statement of Financial Position are the following assets and liabilities pertaining to the industrial property operations:

| | 2017 | 2016 |
|--|----------------------|----------------------|
| Cash | \$ 504,171 | \$ 10,871 |
| Accounts receivable | 233,041 | 303,779 |
| Prepaid expenses | 11,915 | 11,136 |
| Industrial property | 17,811,796 | 18,082,491 |
| Total assets | 18,560,923 | 18,408,277 |
| Accounts payable and accrued liabilities | 266,403 | 457,746 |
| Deferred revenue | 131,720 | 136,333 |
| Mortgage payable | 312,387 | 1,541,820 |
| Total liabilities | 710,510 | 2,135,899 |
| Net equity in industrial property | \$ 17,850,413 | \$ 16,272,378 |

(b) Results of operations and change in net equity:

The following table provides condensed financial information for the industrial property operations:

| | 2017 | 2016 |
|----------------------------------|----------------------|----------------------|
| Gross rental income | \$ 3,219,294 | \$ 2,577,210 |
| Operating expenses | (1,532,142) | (1,633,569) |
| Operating expenses recovery | 1,173,805 | 1,145,558 |
| Administrative expenses | (263,468) | (210,945) |
| Interest on long-term debt | (20,767) | (49,243) |
| Amortization | (757,687) | (737,837) |
| Net earnings for the year | \$ 1,819,035 | \$ 1,091,174 |
| Equity, beginning of the year | \$ 15,272,378 | \$ 14,181,204 |
| Net income for the period | 1,819,035 | 1,091,174 |
| Transfer to reserves | (241,000) | - |
| Capital reserve | 1,000,000 | 1,000,000 |
| Equity, end of year | \$ 17,850,413 | \$ 16,272,378 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

5. Industrial property (continued):

The industrial property is managed by an independent management company under a year-to-year contract. Rental income is recognized on a straight-line basis over the term of the tenants' respective lease agreements.

6. Deferred revenue - obligatory reserve funds:

A requirement of the Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Town are summarized below:

| | 2017 | 2016 |
|---|----------------------|---------------------|
| Balance, beginning of year | \$ 9,303,919 | \$ 8,584,236 |
| Recreational land | 118,869 | 63,801 |
| Federal grant - gasoline tax | 573,004 | 563,037 |
| Provincial grant - gasoline tax transit | 197,354 | 189,122 |
| Development contributions | 825,137 | 806,049 |
| Building code | 77,351 | 6,000 |
| Ontario Community Infrastructure Fund | 35,376 | - |
| Investment income | 106,133 | 80,544 |
| Utilization - capital | (275,184) | (411,122) |
| Utilization - operating | (537,800) | (577,748) |
| Balance, end of year | \$ 10,424,159 | \$ 9,303,919 |
| Analyzed as follows: | | |
| Sub-divider contributions | \$ 287,123 | \$ 227,592 |
| Recreational land | 73,336 | 75,301 |
| Ontario Community Infrastructure Fund | 35,376 | - |
| Development charges | 7,621,948 | 7,171,964 |
| Building code | 580,058 | 502,707 |
| Gasoline tax: | | |
| Provincial | 57,695 | 46,784 |
| Federal | 1,768,623 | 1,279,571 |
| | \$ 10,424,159 | \$ 9,303,919 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

7. Employee future benefit liability:

(a) Extended health care and dental benefits:

(i) The Corporation of the Town of Cobourg:

The Town provides extended health care and dental benefits to its employees. An independent actuarial study of the post-retirement and post-employment benefits was undertaken in January 2017.

At December 31, 2017, the Town's accrued benefit liability relating to post-retirement and post-employment benefit plans is \$2,235,846 (2016 - \$2,206,388).

The significant actuarial assumptions adopted in estimating the Town's accrued benefit obligation are as follows:

| | |
|----------------------------|---|
| Discount rate | 4.00% per annum |
| Inflation rate | 1.75% per annum |
| Salary escalation | 2.75% per annum |
| Dental benefits escalation | 3.75% per annum |
| Health benefits escalation | 4.75% in 2017 reducing by 0.33% per year to 3.75% in 2020 |

Information with respect to the Town's post-retirement and post-employment obligations is as follows:

| | 2017 | 2016 |
|---|---------------------|---------------------|
| Accrued benefit liability, January 1 | \$ 2,206,388 | \$ 2,145,384 |
| Service cost | 79,004 | 85,878 |
| Benefits paid for the period | (167,479) | (127,338) |
| Interest cost | 96,298 | 103,048 |
| Amortization of actuarial loss (gain) | 21,635 | (584) |
| Accrued benefit liability, December 31 | \$ 2,235,846 | \$ 2,206,388 |

The accrued benefit liabilities at December 31, includes the following components:

| | 2017 | 2016 |
|---|---------------------|---------------------|
| Accrued benefit obligation | \$ 2,459,520 | \$ 2,251,727 |
| Unamortized actuarial loss | (223,674) | (45,339) |
| Accrued benefit liability, end of year | \$ 2,235,846 | \$ 2,206,388 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

7. Employee future benefit liability (continued):

(a) Extended health care and dental benefits (continued):

(ii) Waterworks of the Town of Cobourg:

The Waterworks of the Town of Cobourg (the "Waterworks") provides extended health, dental and life insurance benefits for retired employees. An independent actuarial valuation was undertaken as at December 31, 2016.

At December 31, 2017, the accrued benefit liability relating to post-retirement benefit plans is \$326,884 (2016 - \$278,954).

The significant actuarial assumptions adopted in estimating the Waterworks' accrued benefit obligation are as follows:

| | |
|----------------------------|--|
| Discount rate | 3.5% per annum |
| Inflation rate | 2.0% per annum |
| Salary escalation | 3.0% per annum |
| Dental benefits escalation | 4.5% per annum |
| Health benefits escalation | 6.25% in 2017 decreasing by 0.25% per annum until 2023 |

Information with respect to the Waterworks' post-retirement and post-employment obligations is as follows:

| | 2017 | 2016 |
|--|------------|------------|
| Accrued benefit liability, January 1 | \$ 278,954 | \$ 298,691 |
| Actuarial adjustments to opening liability | 45,036 | — |
| Revised accrued benefit liability, January 1 | 323,990 | 298,691 |
| Service cost | 7,751 | 7,431 |
| Past service cost | 36,643 | — |
| Benefits paid for the period | (49,851) | (43,073) |
| Actuarial gain | (3,194) | — |
| Interest cost | 11,545 | 15,905 |
| Accrued benefit liability, December 31 | \$ 326,884 | \$ 278,954 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

7. Employee future benefit liability (continued):

(b) Workplace safety and insurance:

In common with other Schedule 2 employers, the Town funded its obligations to the Workplace Safety and Insurance Board on a "pay-as-you-go" basis for employees under Schedule 2. An independent actuarial study of the work place Safety and Insurance Board liabilities was completed July 2017.

Effective March 31, 2010, the Town is included in Workplace Safety and Insurance Board Schedule 1 and therefore has no additional liability for Workplace Safety and Insurance Board claims on or after that date.

At December 31, 2017, the Town's accrued benefit liability relating to future payments on Workplace Safety and Insurance Board claims is \$79,130 (2016 - \$94,829).

Information with respect to the Town's Workplace Safety and Insurance Board future payments is as follows:

| | 2017 | 2016 |
|---|------------------|------------------|
| Accrued benefit liability, beginning of year | \$ 94,829 | \$ 111,550 |
| Benefits paid for the period | (5,834) | (5,215) |
| Survivor award | 542 | - |
| Interest cost | 3,091 | 3,118 |
| Amortization of actuarial gain | (13,498) | (14,624) |
| Accrued benefit liability, end of year | \$ 79,130 | \$ 94,829 |

The accrued benefit liability at December 31, 2017, includes the following components:

| | 2017 | 2016 |
|----------------------------------|------------------|------------------|
| Accrued benefit obligation | \$ 77,458 | \$ 66,150 |
| Unamortized actuarial gain | 1,672 | 28,679 |
| Accrued benefit liability | \$ 79,130 | \$ 94,829 |

(c) Liability for vacation credits:

Compensated vacation expense is accrued for employees as entitlement to these payments is earned in accordance with the Town's benefit plans for vacation time. Vacation credits earned as at December 31, 2017 amount to \$1,041,357 (2016 - \$918,425) and are included in accounts payable and accrued liabilities on the consolidated statement of financial position.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

7. Employee future benefit liability (continued):

(d) Employee future benefit liability:

| | 2017 | 2016 |
|--|---------------------|---------------------|
| Employee future benefit liability is comprised of: | | |
| Health and dental benefits - Town | \$ 2,235,846 | \$ 2,206,388 |
| Workplace safety and insurance | 79,130 | 94,829 |
| | <u>2,314,976</u> | <u>2,301,217</u> |
| Health, dental and life insurance benefits - Waterworks | 326,884 | 278,954 |
| | <u>\$ 2,641,860</u> | <u>\$ 2,580,171</u> |

8. Temporary borrowings and mortgage payable:

(a) Temporary borrowings:

The Town has construction loans through its bank to bridge finance certain costs of construction. The loans are due on demand and are repayable in full no later than June 30, 2018, unless an extension is filed. Interest is payable at the bank's prime rate minus 0.75% per annum.

(b) Mortgage payable:

| | 2017 | 2016 |
|--|------------|--------------|
| Royal Bank of Canada: | | |
| 2.33%, due on March 5, 2018, blended monthly payments of principal and interest in the amount of \$104,352, secured by industrial property | \$ 312,387 | \$ 1,541,820 |

9. Net long-term liabilities:

(a) The balance of the net long-term liabilities reported on the Consolidated Statement of Financial Position is made up of the following:

| | 2017 | 2016 |
|--|--------------|--------------|
| Total long-term liabilities incurred by the municipality and outstanding at the end of the year | \$ 9,550,191 | \$ 5,878,523 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

9. Net long-term liabilities (continued):

- (b) Of the net long-term liabilities reported in note 9(a) of this note, principal payments are payable from general municipal revenues as follows:

| | |
|------------|--------------|
| 2018 | \$ 1,605,059 |
| 2019 | 1,459,989 |
| 2020 | 1,320,785 |
| 2021 | 1,266,654 |
| 2022 | 1,300,747 |
| Thereafter | 2,596,957 |
| | <hr/> |
| | \$ 9,550,191 |

- (c) Approval of the Ontario Municipal Board or by-law as required has been obtained for the long-term liabilities in note 9(a) issued in the name of the Town.
- (d) Total interest on long-term liabilities that are reported on the Consolidated Statement of Operations amount to \$218,335 (2016 - \$261,347). The long-term liabilities bear interest at rates ranging from 2.22% to 5.23% with term renewals to take place in 2018 through 2033.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

| | 2017 | 2016 |
|--|-----------------------|-----------------------|
| Surplus (deficit): | | |
| Operations | \$ (6,130,852) | \$ (7,585,312) |
| Unfinanced capital | (13,169,012) | (16,978,530) |
| Invested in tangible capital assets | 187,410,810 | 186,053,672 |
| Long-term debt | (9,550,191) | (5,878,523) |
| Mortgage | (312,387) | (1,541,820) |
| Unfunded: | | |
| Employee benefits | (2,641,860) | (2,580,171) |
| Promissory note payable to Town of Cobourg Holdings Inc. | (540,000) | (585,000) |
| Waterworks | 1,436,737 | 1,156,365 |
| Downtown Business Improvement Area | 94,934 | 100,962 |
| Town of Cobourg Public Library Board | 49,147 | (2,928) |
| Note receivable from Town of Cobourg Holdings Inc. | 7,000,000 | 7,000,000 |
| Investment in Town of Cobourg Holdings Inc. | 11,691,324 | 11,801,744 |
| Total surplus | 175,338,650 | 170,960,459 |
| Reserves: | | |
| Contingencies | 53,613 | 53,613 |
| Parking | 547,787 | 474,117 |
| Current: | | |
| Health services | 4,207 | 4,207 |
| Library | 186,477 | 230,013 |
| Other | | - |
| Capital: | | |
| General government | 2,077,317 | 2,169,596 |
| Protection services | 2,626,628 | 1,955,889 |
| Transportation services | 684,391 | 1,031,497 |
| Environmental services | 3,236,159 | 2,653,808 |
| Recreation and cultural services | 651,009 | 589,492 |
| Planning and development | 341,518 | 464,024 |
| Total reserves | 10,409,106 | 9,626,256 |
| Total accumulated surplus | \$ 185,747,756 | \$ 180,586,715 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

11. Classification of expenses by object:

The Consolidated Statement of Operations presents the expenses by function, whereas the following classifies those same expenses by object:

| | 2017 | 2016 |
|---|----------------------|----------------------|
| Salary, wages and employee benefits | \$ 20,844,105 | \$ 19,402,537 |
| Operating materials and supplies | 7,025,561 | 6,779,094 |
| Contracted services | 8,264,853 | 8,522,619 |
| Rents and financial expenses | 432,145 | 333,148 |
| External transfers to other | 606,329 | 707,543 |
| Interest on long-term debt | 218,335 | 261,347 |
| Amortization of tangible capital assets | 7,113,664 | 7,034,878 |
| | <u>\$ 44,504,992</u> | <u>\$ 43,041,166</u> |

12. Pension agreements:

The Town makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its staff. As a result, the Town does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2017. At that time, the plan reported at \$5.4 billion actuarial deficit (2016 - \$5.7 billion actuarial deficit). The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

For the year ended December 31, 2017, the amount contributed for and included as current service pension costs expenses on the Consolidated Statement of Operations and Accumulated Surplus is \$1,403,569 (2016 - \$1,363,357).

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

13. Tangible capital assets:

| Cost | Balance at December 31, 2016 | Additions | Disposals/ transfers/ write-offs | Balance at December 31, 2017 |
|--|------------------------------------|----------------------|--|------------------------------------|
| Land | \$ 15,326,678 | \$ — | \$ — | \$ 15,326,678 |
| Land improvements | 10,259,786 | 298,812 | 4,705 | 10,553,893 |
| Buildings and building improvements | 67,029,796 | 6,020,527 | 14,978 | 73,035,345 |
| Machinery and equipment | 15,026,377 | 1,438,267 | — | 16,464,644 |
| Vehicles | 10,770,847 | 1,268,037 | 500,510 | 11,538,374 |
| Roads infrastructure | 32,552,661 | 2,265,576 | 77,581 | 34,740,656 |
| Sewer infrastructure | 83,392,059 | 902,453 | — | 84,294,512 |
| Water infrastructure | 37,063,233 | 699,628 | — | 37,762,861 |
| Books and periodicals | 923,314 | 81,082 | 156,980 | 847,416 |
| Construction-in-progress | 12,857,410 | 6,186,338 | 10,559,540 | 8,484,208 |
| | \$ 285,202,161 | \$ 19,160,720 | \$ 11,309,589 | \$ 293,048,587 |

| Accumulated amortization | Balance at December 31, 2016 | Amortization expense | Disposals/ transfers/ write-offs | Balance at December 31, 2017 |
|--|------------------------------------|-------------------------|--|------------------------------------|
| Land improvements | \$ 3,678,372 | \$ 298,073 | \$ 4,015 | \$ 3,972,430 |
| Buildings and building improvements | 19,758,831 | 1,908,583 | 14,978 | 21,652,436 |
| Machinery and equipment | 7,736,682 | 990,465 | — | 8,727,147 |
| Vehicles | 5,259,757 | 651,672 | 370,825 | 5,540,604 |
| Roads infrastructure | 14,243,555 | 788,139 | 77,581 | 14,954,113 |
| Sewer infrastructure | 32,158,325 | 1,536,594 | — | 33,694,919 |
| Water infrastructure | 15,726,268 | 835,280 | — | 16,561,548 |
| Books and periodicals | 586,699 | 104,859 | 156,980 | 534,578 |
| | \$ 99,148,489 | \$ 7,113,665 | \$ 624,379 | \$ 105,637,775 |

| | Net book value December 31, 2016 | Net book value December 31, 2017 |
|-------------------------------------|-------------------------------------|-------------------------------------|
| Land | \$ 15,326,678 | \$ 15,326,678 |
| Land improvements | 6,581,414 | 6,581,463 |
| Buildings and building improvements | 47,270,965 | 51,382,909 |
| Machinery and equipment | 7,289,695 | 7,737,497 |
| Vehicles | 5,511,090 | 5,997,770 |
| Roads infrastructure | 18,309,106 | 19,786,543 |
| Sewer infrastructure | 51,233,734 | 50,599,593 |
| Water infrastructure | 21,336,965 | 21,201,313 |
| Books and periodicals | 336,615 | 312,838 |
| Construction-in-progress | 12,857,410 | 8,484,208 |
| | \$ 186,053,672 | \$ 187,410,812 |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

13. Tangible capital assets (continued):

(a) Construction-in-progress:

Construction-in-progress having a value of \$8,484,208 (2016 - \$12,857,410) has not been amortized. Amortization of this asset will commence when the asset is put into service.

(b) Tangible capital assets disclosed at nominal value:

Where an estimate of fair value could not be made, the tangible asset was recognized at a nominal value. Land is the only category where nominal values were assigned.

(c) Write-down of tangible capital assets

The write-down of tangible capital assets during the year \$Nil (2016 - \$Nil).

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

14. Budget figures:

The unaudited budget figures reported on the Consolidated Statement of Operations are based on the 2017 municipal and other local board operating and capital budgets as approved by Council on January 29, 2018.

Approved budget figures also include council approved budget estimates for Public Sector Accounting Board (PSAB) reporting requirements. The chart below reconciles the approved Town operating budgets and PSAB budget estimates to the total consolidated budget figures as reported on the Consolidated Statement of Operations and Accumulated Surplus.

| | Budget 2017 |
|--|-----------------------|
| Total revenue as reported on the consolidated statement of operations: | |
| Operating budget | \$ 30,295,665 |
| Capital budget | 3,320,879 |
| Water budget | 4,517,612 |
| Wastewater budget | 5,524,172 |
| Northam Industrial Park budget | 4,431,223 |
| | <u>48,089,551</u> |
| Total expenses as reported on the consolidated statement of operations: | |
| Operating budget | 30,960,636 |
| Water budget | 3,706,861 |
| Wastewater budget | 3,406,504 |
| Northam Industrial Park budget | 3,177,367 |
| | <u>41,251,368</u> |
| Annual operating surplus | 6,838,183 |
| Budget not reported on consolidated financial statements: | |
| Operating net transfer (to)/from reserves | 664,971 |
| Capital income for asset expenditures | (3,320,879) |
| Operating transfer to reserves - water | (810,751) |
| Operating transfer to reserves - wastewater | (2,117,668) |
| Operating transfer to reserves - Northam Industrial Park | (1,253,856) |
| Total budgeted surplus not reported on consolidated financial statements | <u>\$ (6,838,183)</u> |

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2017

15. Contingent liabilities:

- (a) The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims at December 31, 2017, management believes that the Town has valid defenses and appropriate and adequate insurance coverages in place. In the event any claims are successful, the amount of any potential liability is not determinable, therefore no amount has been accrued in the consolidated financial statements.
- (b) In 2014, the Town assumed ownership of property that was identified as being contaminated. In accordance with the site management plan established by the Town, regular monitoring and sampling of ground water is performed. To date, this monitoring has indicated that certain levels of contaminants have decreased. Until the Town is required to complete a zoning amendment that would identify the need for another Phase II environmental assessment, the estimates for remediation, if any, remains uncertain and unmeasurable.

16. Segmented information:

The Town is a municipal government institution that provides a range of services to its citizens, including police, fire, transportation, recreational, and environmental. For management reporting purposes the Town's operations and activities are organized and reported by department. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

- (a) General Government Administration: Includes administration, corporate services and governance of the Town. Administration as a segment includes human resource management, support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status as well as frontline reception and customer service.
- (b) Protection Services: Includes policing, fire protection, conservation authority, protective inspection and control and emergency measures. The mandate of the police services is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. Fire protection includes inspection, extinguishing and suppression services; emergency medical first response; and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

16. Segmented information (continued):

- (c) **Transportation Services:** This department provides the winter and summer maintenance, the repair and the construction of the municipal roads system including bridges and culverts.
- (d) **Environmental Services:** Includes the management and maintenance of the wastewater plant and sanitary sewer distribution services.
- (e) **Water Services:** Includes the management and maintenance of water treatment and distribution.
- (f) **Industrial property:** Includes the management and maintenance of the Industrial Park.
- (g) **Health and Social Services:** Provides resources to assist with community physician recruitment and retention and assistance with one specific housing project.
- (h) **Parks, Recreation and Culture:** Provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries, parks, recreation fields, arena and marina.
- (i) **Planning and Development:** Manages development for business interests, environmental concerns, heritage matters, local neighbourhoods and community development. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of the zoning by-law and official plan, and the provision of geomatics services.

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. These municipal services are funded primarily by property tax revenue.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

17. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Schedule of Segment Information, continued

Year ended December 31, 2017

| | General Government Administration | Protection Services | Transportation Services | Environmental Services | Industrial Property | Water Services | Health and Social Services | Parks Recreation and Culture | Planning and Development | Total |
|--|---|------------------------|----------------------------|---------------------------|------------------------|-------------------|----------------------------------|------------------------------------|--------------------------------|---------------------|
| Revenue: | | | | | | | | | | |
| Tax revenue distributed | \$ 3,000,961 | \$ 9,280,248 | \$ 3,743,395 | \$ (418,434) | \$ - | \$ - | \$ 61,155 | \$ 5,731,698 | \$ 1,078,175 | \$ 22,477,198 |
| PIL revenue distributed | 8,771 | 20,912 | 38,255 | 54,653 | - | - | - | 50,059 | 247 | 172,897 |
| Penalty and interest on tax | 20,029 | 47,749 | 87,349 | 124,782 | - | - | - | 114,301 | 584 | 394,784 |
| User fees and service charges | 248,643 | 2,319,130 | 533,938 | 5,792,609 | - | 4,467,056 | - | 3,056,008 | 89,541 | 16,506,925 |
| Development charges | 2,500 | - | - | - | - | - | - | 436,000 | - | 438,500 |
| Grants: | | | | | | | | | | |
| Government of Canada | - | - | 100,482 | - | - | - | - | 57,919 | - | 158,401 |
| Province of Ontario | 93,500 | 354,592 | 1,045,281 | - | - | - | - | 76,566 | 7,388 | 1,577,327 |
| Other municipalities | - | 501,766 | - | - | - | - | - | 348,045 | 5,292 | 855,103 |
| Other income | (97,860) | 446,804 | 482,718 | 339,238 | 4,393,099 | 244,239 | - | 282,082 | 5,084 | 6,095,404 |
| Interest and dividend income | 762,312 | - | - | - | - | 12,803 | - | - | - | 775,115 |
| Gain (loss) on sale of assets | - | - | 218,485 | - | - | - | - | (4,105) | - | 214,379 |
| | 4,038,856 | 12,971,201 | 6,249,903 | 5,892,858 | 4,393,099 | 4,724,098 | 61,155 | 10,148,572 | 1,186,291 | 49,666,033 |
| Expenses: | | | | | | | | | | |
| Salaries, wages and employee benefits | 2,381,056 | 9,819,427 | 1,980,427 | 1,410,448 | - | - | - | 4,434,698 | 818,049 | 20,844,105 |
| Long-term debt charges (interest) | - | 81 | 35,459 | 67,060 | - | - | - | 115,735 | - | 218,335 |
| Materials | 501,138 | 1,180,116 | 935,983 | 1,522,511 | - | - | - | 2,704,607 | 181,206 | 7,025,561 |
| Contracted services | 510,385 | 833,614 | 1,552,395 | 378,348 | 1,816,377 | 2,672,388 | - | 325,234 | 176,112 | 8,264,853 |
| Rents and financial expenses | 258,355 | - | 53,837 | 97,486 | - | - | - | 22,467 | - | 432,145 |
| External transfers | - | 213,153 | - | - | - | - | 61,155 | 332,021 | - | 606,329 |
| Amortization | 262,046 | 624,718 | 1,142,829 | 1,632,711 | 757,687 | 1,190,844 | - | 1,495,450 | 7,379 | 7,113,664 |
| | 3,912,980 | 12,671,109 | 5,700,930 | 5,108,564 | 2,574,064 | 3,863,232 | 61,155 | 9,430,212 | 1,182,746 | 44,504,992 |
| Excess of revenue over expenses | \$ 125,876 | \$ 300,092 | \$ 548,973 | \$ 784,294 | \$ 1,819,035 | \$ 860,866 | \$ - | \$ 718,360 | \$ 3,545 | \$ 5,161,041 |

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered memo from Treasurer/Director of Corporate Services regarding Cancellation, Reduction or Refund of Taxes – First Report for 2018;

NOW THEREFORE BE IT RESOLVED THAT Council approve the cancellation, Reduction or refund of property taxes in the amount of \$717,928.69:

| | |
|--------------------------|----------------|
| Town of Cobourg | \$(268,554.88) |
| County of Northumberland | \$(149,780.07) |
| Education | \$(296,884.76) |
| DBIA | \$(2,708.98) |

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered memo from Treasurer/Director of Corporate Services regarding Cancellation, Reduction or Refund of Taxes – Second Report for 2018;

NOW THEREFORE BE IT RESOLVED THAT Council approve the cancellation, Reduction or refund of property taxes in the amount of \$232,978.93:

| | |
|--------------------------|---------------|
| Town of Cobourg | \$(89,150.10) |
| County of Northumberland | \$(50,607.72) |
| Education | \$(93,221.11) |
| DBIA | \$(NIL) |

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered a report from the Municipal Clerk/Manager of Legislative Services regarding the Joint Election Compliance Audit Committee for the 2018 Municipal Elections;

NOW THEREFORE BE IT RESOLVED THAT Council appoint the following members to the Joint Compliance Audit Committee for the 2018 Municipal Election:

- James Hunt
- William (Bill) Graham
- Lynn Patry
- Tom Tordoff
- Lorraine Brace

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered memo from Municipal Clerk/Manager of Legislative Services regarding the request from the Victoria Hall Volunteers for the waiver of fees associated with the rental of the Concert Hall, Victoria Hall for the public event viewing of the 'History of Victoria Hall' documentary.

NOW THEREFORE BE IT RESOLVED THAT Council grant the request to the Victoria Hall Volunteers for the waiver of rental fees associated with the rental of the Concert Hall, Citizens Forum and the Ryerson Guillet Room including any security fees and set up fees for the public event viewing of the 'History of Victoria Hall' documentary; and

FURTHER THAT Council request that the Victoria Hall Volunteers include this In-Kind Community Grant within their Municipal Community Grant Report Form to be submitted by September 30, 2018 along with their previous Community Grants approved by Municipal Council during the 2018 Budget process; and

FURTHER THAT Council direct municipal staff to include this In-Kind Community Grant amount to the total amount contributed by the Town of Cobourg to organizations in 2018 for tracking and reporting purposes.

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered a Memo from the Director of Public Works regarding the awarding of the 2018 Road and Fire Hall parking lot resurfacing contract;

NOW THEREFORE BE IT RESOLVED THAT Council authorize the approval of Contract No CO-18-13 PW, 2018 Road and Fire Hall Parking Lot Resurfacing to the low bidder, Norway Asphalt Limited, for a total cost to Public Works and the Fire Department of \$211,861.27 and \$83,197.96, respectively (including non-refundable HST) to be funded by the approved 2018 Public Works and Fire Services Capital Budgets for resurfacing; and

FURTHER THAT Council authorize up to \$30,000.00 be reallocated from the Northam Industrial Park reserve to the 2018 Fire Hall Parking Lot Resurfacing Budget to fund the additional recommended improvements.

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered a letter from Cory Mazzeo, Senior Designer, Ministry of Transportation Eastern Region requesting an exemption to the Town of Cobourg Noise By-law N.011-2011 to facilitate the proposed construction taking place on Highway 401 from Highway 28 in Port Hope to Burnham Street, Cobourg.

NOW THEREFORE BE IT RESOLVED THAT Council grant an exemption to the Town of Cobourg Noise By-law No.011-2011 for the proposed construction to Highway 401 from Highway 28, Port Hope to Burnham Street, Cobourg, including resurfacing of Highway 401 mainlanes, shoulders and ramps, as well as the rehabilitation of 14 culverts starting in September 2018 to Fall 2019 as requested by the Ministry of Transportation (MTO), Provincial Highways Management Division.

The Corporation of the Town of Cobourg

MOTION

Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered a memo from the Director of Planning and Development, regarding and Application for Approval of Amendments to the Official Plan, Zoning By-law and Draft Approval of a Plan of Subdivision Villages of Central Park -- Rondeau (Cobourg) Ltd

NOW THEREFORE BE IT RESOLVED THAT Council approve the amendments to the Official Plan, Zoning By-law and Phase 1 of the Draft Plan of Subdivision, with conditions, for the Villages of Central Park community as affixed to this resolution as APPENDIX "III".

The Corporation of the Town of Cobourg

MOTION

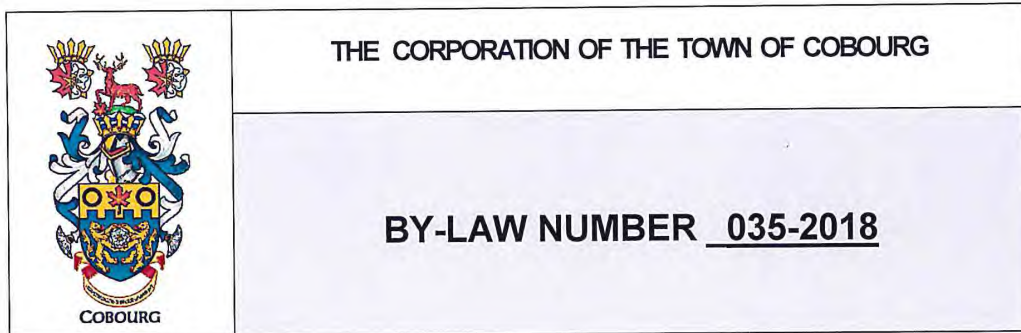
Date: July 23, 2018

No. _____

Moved by: _____ Seconded by: _____

WHEREAS the Committee of the Whole has considered memo from the Secretary, Cobourg Heritage Advisory Committee regarding a Heritage Permit Application, 40, 42-44 King Street West, Cobourg. (Robert Marr and Janet Mulder) (HP-2018-040);

NOW THEREFORE BE IT RESOLVED THAT Council endorse the recommendation of the Cobourg Heritage Advisory Committee and grant a Heritage Permit (#HP-2018-040) as submitted by Robert Marr and Janet Mulder for the replacement of a roof located at 40, 42-44 King Street West, Cobourg, subject to finalization of details with Planning and Heritage Staff.



A BY-LAW TO ESTABLISH A JOINT MUNICIPAL ELECTION COMPLIANCE AUDIT COMMITTEE FOR THE TOWN OF COBOURG AND NORTHUMBERLAND COUNTY PARTNER MUNICIPALITIES.

WHEREAS Section 88.37(2) of the *Municipal Elections Act, 1996*, as amended, requires a Council or a local board to establish a compliance audit committee before October 1, 2018 of an election year for the purposes of Section 88.33 to Section 88.37 of the Act; and

WHEREAS the corporation of the Town of Cobourg is committed to ensuring a consistent, open and transparent process for receiving and processing compliance audit applications; and

WHEREAS the Council of the Corporation of the Town of Cobourg deems necessary to pass a By-law to establish an Election Compliance Audit Committee regarding campaign finances;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF COBOURG ENACTS AS A BY-LAW AS FOLLOWS:

1. THAT the Joint Municipal Election Compliance Audit Committee be established, as per the Terms of Reference attached hereto as Schedule "A" and forming part of this By-Law.
2. THAT this By-law shall come into force and take effect on the date of its passing; and
3. THAT By-law No. 016-2014 shall expire and be considered repealed as of November 30, 2018 at the end term of Council.

READ and passed in Open Council this 23rd day of July, 2018.

MAYOR

MUNICIPAL CLERK

SCHEDULE "A"

BY-LAW NO. 035-2018

Terms of Reference for the Joint Municipal Election Compliance Audit Committee

Terms of Reference

1. Name

The name of the Committee is the "Joint Municipal Election Compliance Audit Committee."

2. Duration

The Committee shall be established before October 1, 2018 of an election year and the term of office shall be at the discretion of the Clerk. The Committee will meet as needed with meetings to be scheduled when a compliance audit application is received and required disposition.

3. Mandate

The powers and functions of the Committee are set out in *Municipal Elections Act, 1996* as follows:

- a) Review any applications of a compliance audit of any candidate who ran for election, if the application was received in accordance with the legislative requirement, even if the candidate has not filed a financial statement under Section 88.25 of the Municipal Elections Act.
- b) Review any applications of a compliance audit of a Registered Third Party for an election.
- c) Within 30 days of receipt of an application requesting a compliance audit, the Committee shall consider the compliance audit application and decide whether it should be granted or rejected.
- d) If the application is granted, the Committee shall appoint an auditor licensed under the Public Accounting Act, 2004, or other prescribed person, to conduct a compliance audit of the candidate's/Registered Third Party's election campaign finances.
- e) The Committee will review the auditor's report within 30 days and may, if the report concludes that the candidate/registered third party appears to have contravened a provision of the Act relating to election campaign finances, commence a legal proceeding against the candidate for the apparent contravention.
- f) Review any Clerk's Report of over Contribution under Section 88.34 or 88.36 to decide whether to commence a legal proceeding against a contributor for an apparent contravention.

4. Membership

The Committee will be composed of five (5) members, with membership drawn from the following stakeholder groups appointed to represent each of the seven Northumberland county municipalities:

- a) accounting and audit – accountants or auditors with experience in preparing or auditing the financial statements of municipal candidates;
- b) academic – college or university professors with expertise in political science or local government administration;
- c) legal; and

- d) other individuals with knowledge of the campaign financing rules of the *Municipal Elections Act, 1996*.

Composition shall not include:

- a) employees or officers of the municipality or local board;
- b) members of the council or local board; or
- c) any person who are candidates in the election for which the committee is established pursuant to clause 88.37 of the *Municipal Elections Act, 1996*.
- d) Any persons who are registered third parties in their participating Municipality in the election for which the Committee is established.

5. Membership Selection

Municipal Clerks from each of the seven participating Northumberland County Municipalities will solicit interest by general advertisement from the general public residing within the County of Northumberland geographical area. Information will also be placed on municipal web sites.

All applicants will be required to provide a letter of interest and a current resume outlining their qualifications, experience and work history. Selected candidates will be submitted to each of the joint council's individually for final approval for appointment by resolution of Council.

The selection process will be based upon clearly understood and equitable criteria. Members will be selected on the basis of the following:

- a) demonstrated knowledge and understanding of municipal election campaign financing rules;
- b) proven analytical and decision-making skills;
- c) experience working on a committee, task force or similar setting;
- d) demonstrated knowledge of quasi-judicial proceedings
- e) availability and willingness to attend meetings; and
- f) excellent oral and written communication skills

To avoid possible conflicts of interest, any accountants appointed to the compliance audit committee are not permitted to audit or prepare the financial statement of any candidate running for office on Municipal Council; and any auditor or accountant appointed to the committee must agree in writing to not undertake the audits or preparation of the financial statements of any candidates seeking election to Council. *Failure to adhere to this requirement will result in the individual being removed from the committee.*

6. Chair

The Committee members will select a Chair from amongst its members at its first meeting.

7. Staffing and Funding

Staff from the Clerk's Office of the host municipality requiring the compliance audit review will provide administrative support to the Committee.

Remuneration for the Committee members will be a \$400.00 retainer fee to be shared equally between the seven (7) participating Northumberland county municipalities (which includes compensation for review of any background materials) and \$75.00 per meeting plus mileage to be paid by the municipality requiring the services of the Compliance Audit Committee.

8. Meetings/Procedures

Meetings of the Committee shall be open to the public, but the committee may deliberate in private pursuant to section 88.33 (5.1). Each participating municipality will use their websites to communicate the meeting notices, agendas and minutes. Reasonable notice for meetings, as determined by the Municipal Clerk, will be given.

8.1 *Procedures and Applicable Time Frames*

8.1.1 Requirements

An application for a compliance audit shall be made to the clerk of the municipality or the secretary of the local board for which the candidate was nominated for office; and it shall be in writing and shall set out the reasons for the elector's belief.

8.1.2 Deadline

Pursuant to Section 88.33 (3) the application must be made within 90 days after the latest of the following dates:

1. The filing date under section 88.30.
2. The date the candidate filed a financial statement, if the statement was filed within 30 days after the applicable filing date under section 88.30.
3. The candidate's supplementary filing date, if any, under section 88.30.
4. The date on which the candidate's extension, if any, under subsection 88.23 (6) expires.

8.1.3 Application to be forwarded to committee

Within 10 days after receiving the application, the Clerk of the municipality or the secretary of the local board, as the case may be, shall forward the application to the compliance audit committee and provide a copy of the application to the council or local board.

8.1.4 Decision

Within 30 days after receiving the application, the committee shall consider the application and decide whether it should be granted or rejected.

8.1.5 Appeal

The decision of the committee may be appealed to the Superior Court of Justice within 15 days after the decision is made and the court may make any decision the committee could have made.

8.1.6 Appointment of auditor (88.33 (10) (11))

If the committee decides under subsection (7) to grant the application, it shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances.

Only auditors licensed under the *Public Accounting Act, 2004* or prescribed persons are eligible to be appointed under subsection (11)

8.1.7 Duty of auditor

The auditor shall promptly conduct an audit of the candidate's election campaign finances to determine whether he or she has complied with the

provisions of the Act relating to election campaign finances and shall prepare a report outlining any apparent contravention by the candidate.

8.1.8 Who receives report

The auditor shall submit the report to:

- a) the candidate;
- b) the Clerk with whom the candidate filed his or her nomination;
- c) the secretary of the local board, if applicable;
- d) the applicant; and
- e) the Joint Municipal Election Compliance Audit Committee.

8.1.9 Report to be forwarded to committee

Within 10 days after receiving the report, the Clerk of the municipality or the secretary of the local board shall forward the report to the Joint Municipal Election Compliance Audit Committee.

8.1.10 Powers of auditor

For the purpose of the audit, the auditor,

- a) is entitled to have access, at all reasonable hours, to all relevant books, papers, documents or things of the candidate and of the municipality or local board; and
- b) has the powers set out in section 33 of the *Public Inquiries Act, 2009* and section 33 applies to the audit.

8.1.11 Costs

The municipality or local board shall pay the auditor's costs of performing the audit.

8.1.12 Power of committee

The committee shall consider the report within 30 days after receiving it and may:

- a) if the report concludes that the candidate appears to have contravened a provision of the Act relating to election campaign finances, Committee shall decide whether to commence a legal proceeding against the candidate for the apparent contravention;
- b) the decision of the Committee and brief written reasons for the decision, shall be given to the candidate, the clerk with whom the candidate filed his or her nomination, the secretary of the local board if applicable and the applicant.

8.1.13 Immunity

No action or other proceeding for damages shall be instituted against an auditor appointed under subsection (vi) for any act done in good faith in the execution or intended execution of the audit or for any alleged neglect or default in its execution in good faith.

8.1.14 Saving provision

This section does not prevent a person from laying a charge or taking any other legal action, at any time, with respect to an alleged contravention of a provision of this Act relating to election campaign finances.

8.1.15 Role of Clerk or secretary

The Clerk of the municipality or the secretary of the local board, as the case may be, shall establish administrative practices and procedures for the committee and shall carry out any other duties required under this Act to implement the committee's decisions

8.2 Registered Third Party

8.2.1 Review of contributions to registered third parties

The clerk shall review the contributions reported on the financial statements submitted by a registered third party under section 88.29 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.13.

8.2.2 Report by the clerk - requirements

As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30 for a registered third party, the clerk shall prepare a report identifying each contributor to the registered third party who appears to have contravened any of the contribution limits under section 88.13 and,

- (a) if the contributor's total contributions to a registered third party that is registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to the registered third party in relation to third party advertisements; and
- (b) if the contributor's total contributions to two or more registered third parties that are registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to all registered third parties in the municipality in relation to third party advertisements.

8.2.3 Clerks Report

The clerk shall prepare a separate report under subsection (2) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.13.

8.2.4 Clerks Report to Compliance Audit Committee

The clerk shall forward each report prepared under subsection (2) to the compliance audit committee.

8.2.5 Decision of Compliance Audit Committee

Within 30 days after receiving a Clerk's report, the Joint Election Compliance Audit Committee shall consider it and decide whether to commence a legal proceeding against a contributor for an apparent contravention.

8.2.6 Notice of meetings

Reasonable notice of the meetings of the committee under subsection (5) shall be given to the contributor, the registered third party and the public.

8.2.7 Meetings

The meetings of the committee under subsection (5) shall be open to the public, but the committee may deliberate in private.

8.2.8 Notice of decision, reasons

The decision of the committee and brief written reasons for the decision, shall be given to the contributor and to the clerk of the municipality.

8.2.9 Saving provision

This section does not prevent a person from laying a charge or taking any other legal action, at any time, with respect to an alleged contravention of a provision of this Act relating to contribution limits.

9. Expulsion of a Member

The Committee and/or the Clerk may recommend to Council the expulsion of a member for reasons as listed, but not limited to:

- a) the member being in contravention of the Municipal Act, the Municipal Freedom of Information and Protection of Privacy Act, the Municipal Council of Interest Act and the Municipal Elections Act;
- b) disruption of the work of the Committee or other legal issues that may arise.

10. Administration

Any responsibilities not clearly identified within the Terms of Reference shall be in accordance with Section 88.33, 88.34, 88.35, 88.36, and 88.37 of the MEA.

The Clerk has delegated authority to make administrative changes to these Terms of Reference that may be required from time to time due to legislative changes, or if, in the opinion of the Clerk, the amendments do not change the intent of the Terms of Reference.

11. Reports

The Committee will conduct the compliance audit in accordance with the provisions of the *Municipal Elections Act* (MEA) and the Clerk will act as the main contact between the Committee and Council and will report on Committee activity as required to the appropriate individuals and Council as prescribed by the MEA.

12. Conflict of Interest


Members shall be governed by the Municipal Conflict of Interest Act and shall disclose the pecuniary interest to the Clerk and remove themselves from the meetings for the duration of the discussion and voting with respect to that matter.

13. Errors or Omissions

The accidental omission to give notice of any meeting of the Committee to its members, or the non-receipt of any notice by any member, or any error in any notice that does not affect its substance, does not invalidate any resolution passed or any proceedings taken at the meeting.

14. Term of Office

Pursuant to section 88.37 (5) the term of office of the Council or local board that takes office following the next regular election, and the term of office of the members of the committee is the same as the term of the committee to which they have been appointed.

| | |
|---|---|
|  <small>COBOURG</small> | THE CORPORATION OF THE TOWN OF COBOURG |
| | BY-LAW NUMBER <u>036-2018</u> |

A BY-LAW TO ENTER INTO AN AGREEMENT OF PURCHASE AND SALE BETWEEN QUEENSVIEW GARDEN INC. AND THE CORPORATION OF THE TOWN OF COBOURG FOR 36 QUEEN STREET, COBOURG, LEGALLY DESCRIBED AS LOT 9 BLK A PL CADDY (FORMERLY LT 16 CON B HAMILTON) COBOURG; LOT 10 BLK A PL CADDY (FORMERLY LOT 16 CON B HAMILTON) COBOURG; PART LOT 11 BLK A PL CADDY (FORMERLY LOT 16 CON B HAMILTON) COBOURG AS IN CB45143' S/T CB45143; COBOURG

WHEREAS pursuant to Section 9 of the *Municipal Act, 2001 S.O. c. 25* which provides in part that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority;

AND WHEREAS pursuant to the General Powers contained in Part II of the *Municipal Act, 2001, S.O., c25*, as amended, (the "Act") the Council of every municipality has the authority to sell land;

AND WHEREAS Council has received an offer to purchase the .58 acres parcel of land known municipally as 36 Queen Street, Cobourg formerly known as "McGill Street Lot".

NOW THEREFORE the Municipal Council of the Corporation of the Town of Cobourg enacts as follows:

1. THAT the Agreement of Purchase and Sale between the Corporation of the Town of Cobourg and Queensview Garden Inc., attached hereto as Schedule "A" be authorized and approved by Council to sell the .58 acres parcel of land known municipally as 36 Queen Street, Cobourg legally described as Lot 9 BLK A PL Caddy (Formerly LT 16 CON B Hamilton) Cobourg; Lot 10 BLK A PL Caddy (Formerly Lot 16 CON B Hamilton) Cobourg; Part Lot 11 BLK A PL Caddy (Formerly Lot 16 CON B Hamilton) Cobourg As in CB45143' S/T CB45143; Cobourg.
2. THAT the Mayor and Municipal Clerk are hereby authorized and directed to execute the Agreement of Purchase and Sale including any required extensions or minor amendments to the Agreement of Purchase and Sale an all other necessary or ancillary documentation for the purpose of completing such transaction to carry out the purpose of this by-law.

3. This By-law shall come into force and effect on the day of passing.

READ and passed in Open Council this 23rd day of July, 2018.

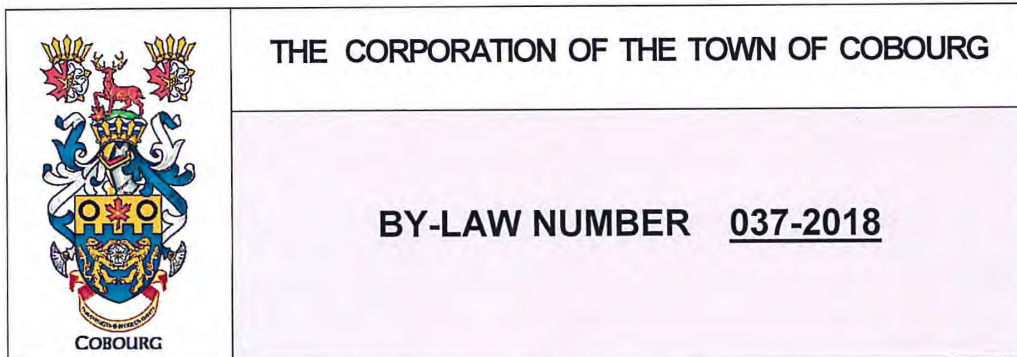
MAYOR

MUNICIPAL CLERK

Schedule "A" to By-law No.036-2018

Appendix A

Purchase and Sale Agreement
36 Queen Street, Cobourg



A BY-LAW TO AMEND BY-LAW NO. 078-2015 BEING A BY-LAW TO PROVIDE FOR THE PAYING REMUNERATION INCLUDING EXPENSES, INSURANCE AND BENEFITS TO MEMBERS OF COUNCIL

WHEREAS By-law No.078-2015 being a By-law to provide for the paying of remuneration including expenses, insurance and benefits to Members of Council and is referred to as the ‘Council Remuneration By-law’, establishes the policies for annual remuneration and expenses paid to Members; and

WHEREAS pursuant to the provisions of section 238 (2) of the *Municipal Act, 2001* a municipality may pay any part of the remuneration and expenses of the members of any local board of the municipality and of the officers and employees of the local board; and

WHEREAS Council undertook a review of the Town of Cobourg Municipal Council Remuneration set policies providing for expenses, insurance benefits, loss of wages, conferences, subscriptions, lapel pins, business cards, car allowance, parking and memberships for members of Council during the current term of Council to take effect on December 3rd, 2018 for the new Term of Council; and

WHEREAS the Council of the Corporation of the Town of Cobourg passed a resolution #144-18 to provide remuneration and benefits for members of Council at the Regular Council meeting of May 22, 2018;

NOW THEREFORE the Municipal Council of the Town of Cobourg enacts as follows:

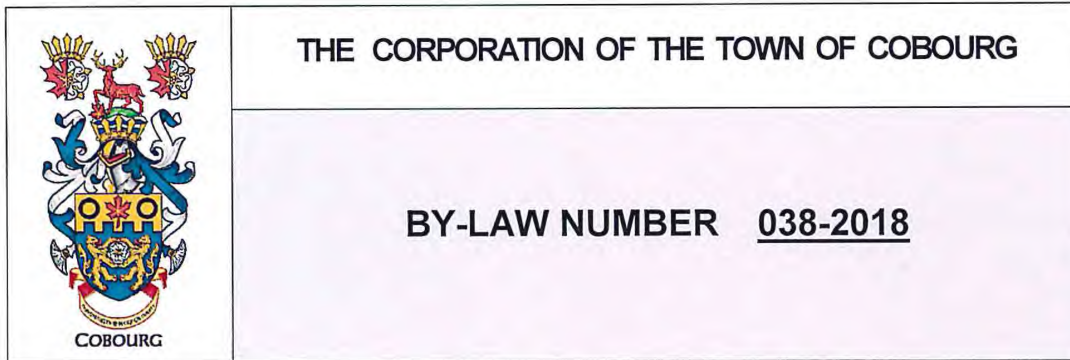
1. THAT Section 1- Council Remuneration be amended to include the following:
 - 1.1 THAT the Mayor of the Corporation of the Town of Cobourg shall be paid an annual allowance/remuneration in the amount of \$40,440.00 per annum paid bi-weekly.
 - 1.2 THAT the Deputy Mayor of the Corporation of the Town of Cobourg shall be paid an annual allowance/remuneration in the amount of \$27,679.00 per annum paid bi-weekly.
 - 1.3 THAT each Councillor of the Corporation of the Town of Cobourg shall be paid an annual allowance/remuneration in the amount of \$23,120.00 per annum paid bi-weekly.
2. THAT Section 4 – Council Expenses be amended to include the following:
 - 4.1 a) Registration Fees for the municipal delegate's partner be removed.

3. THAT this by-law shall take effect on December 3rd 2018 for the 2018-2022 Term of Municipal Council.

By-law read and passed in Open Council this 23rd day of July, 2018.

MAYOR

MUNICIPAL CLERK



A BY-LAW TO DELEGATE AUTHORITY TO THE CHIEF ADMINISTRATIVE OFFICER FOR CERTAIN ACTS DURING A “LAME DUCK” PERIOD

WHEREAS Section 275 of the *Municipal Act S.O. 2001, c 25*, as amended, restricts acts that Council can take after Nomination Day (July 27, 2018 and after Voting Day (October 22, 2018) if the Council is in a lame duck position;

AND WHEREAS Section 275 (3) of the *Municipal Act S.O. 2001, c 25*, restricts Council from taking action on the following:

- The appointment or removal from office of any officer of the municipality;
- The hiring or dismissal of any employee of the municipality;
- The disposition of any real or personal property of the municipality which has a value exceeding \$50,000 at the time of disposal; and
- Making any expenditure or incurring any other liability which exceeds \$50,000;

AND WHEREAS Section 275 (3) of the *Municipal Act S.O. 2001, c 25*, states that nothing in this section prevents any person or body exercising authority of a municipality that is delegated to the person or body prior to nomination day for the election of the new council;

AND WHEREAS Council passed a resolution at the August 21, 2017 Regular Council Meeting to delegate authority to the Chief Administrative Officer to take action, where necessary, on certain acts during the “Lame Duck Period”

NOW THEREFORE the Municipal Council of the Corporation of the Town of Cobourg enacts as follows:

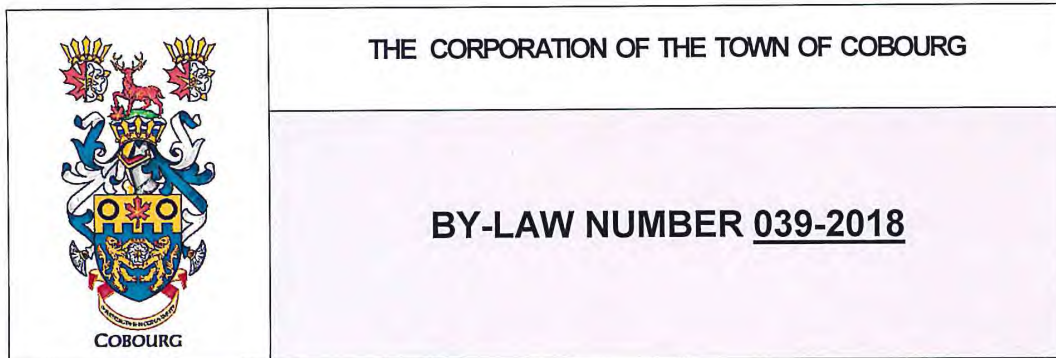
1. THAT the Council of the Corporation of the Town of Cobourg hereby delegates authority under Section 275 (3) of the *Municipal Act S.O. 2001* between Nomination Day and Commencement of the next Council Term as follows:
 - a) The Chief Administrative Officer be delegated authority as the financial signing authority for expenditures, outside the current budget, exceeding \$50,000;
 - b) The Chief Administrative Officer be delegated authority to execute the agreement of Purchase of Sale, pertaining to the disposition of any real or personal property of the municipality which has a value exceeding \$50,000 at the time of disposal for the acquisition of property;

- c) The Chief Administrative Officer be delegated the authority to hire or remove any officer from/to employment with the Corporation of the Town of Cobourg.
2. THAT the Chief Administrative Officer will report to Council on any actions taken under the restrictions listed in Section 275 (3) of the Municipal Act S.O. 2001 between Nomination Day and the commencement of the Council Term.
 3. THAT this by-law shall come into force and effect upon final passage in accordance with the provisions in Section 275 (3) of the *Municipal Act S.O. 2001*.
 4. THAT this By-law shall expire following the inaugural meeting of the new term of Council in December, 2018.

READ and finally passed in Open Council this 23rd day of July, 2018

MAYOR

MUNICIPAL CLERK



A BY-LAW TO AMEND ZONING BY-LAW 85-2003 (VILLAGES OF CENTRAL PARK SUBDIVISION, BROOK ROAD NORTH/ELGIN STREET EAST/ DANFORTH ROAD/GREER ROAD, RONDEAU [COBOURG] LTD.)

WHEREAS the Municipal Council of the Corporation of the Town of Cobourg convened a Public Meeting on June 25, 2018 under the Planning Act, R.S.O. 1990, C.P. 13, as amended, regarding an application for a Zoning By-law Amendment for the 107 ha area of land generally located at Brook Road North, Elgin Street East, Danforth Road, and Greer Road, Rondeau (Cobourg) Ltd;

AND WHEREAS the Council of the Corporation of the Town of Cobourg deems it advisable to amend By-law Number 85-2003, as amended;

NOW THEREFORE the Municipal Council of the Corporation of the Town of Cobourg enacts as follows:

1. That By-law No. 85-2003, Section 3 is hereby amended by adding the following new definition:

“3.110a **LONG TERM CARE FACILITY** shall mean a facility licensed pursuant to Provincial legislation, where a broad range of personal care, support and health services are provided for the elderly, disabled or chronically ill occupants in a supervised setting, and may include one or more accessory uses, such as common dining, lounging, kitchen, recreational or medical offices/clinics, but shall not include a retirement home”.

2. That By-law No. 85-2003, Section 25.10 is hereby amended by adding the following new sub-section:

“**25.10.3 Institutional Exception Eight Holding [I-8(H)] Zone, Cobourg East Low Density Residential Holding [CER1(H)] Zone, Cobourg East High Density Residential Exception One Holding [CER3-1(H)], and Cobourg East Mixed Use Holding [CEMU(H)] Zones**

25.10.3.1 Defined Area

I-8(H), CER1(H), CER3-1(H) and CEMU(H) Zones as shown on Schedule “A”, Maps 10, 12 and 13 to this By-law.

25.10.3.2 Permitted uses, Buildings and Structures

The uses, buildings and structures permitted in Sections 25.2 and 25.3 of this By-law.

25.10.3.3 Regulations for Permitted Uses

The regulations provided in Section 25 of this By-law.

25.10.3.4 Conditions for the Removal of the Holding Zones

The Holding Zones shall be removed from the I-8(H), CER1(H), CER2(H), CER3-1(H) and CEMU(H) Zones when:

- i) All of, a portion of, or a defined phase of the subject lands are subject to a registered Plan of Subdivision, a registered Plan of Condominium, and/or an executed Site Plan Agreement.
- ii) Adequate municipal water and sanitary services are available to service all of, a portion of, or a defined phase of the subject lands.”

3. That By-law No. 85-2003, Section 33.2 is hereby amended by adding the following new sub-section:

“33.2.1 Cobourg East High Density Residential Exception One (CER3-1) Zone – Rondeau (Cobourg) Ltd

33.2.1.1 Defined Area

The CER3-1 Zone as shown on Schedule “A”, Maps 10 and 12 of this By-law.

33.2.1.2 Permitted Uses

The uses permitted in Section 33.1.1.

33.2.1.3 Permitted Buildings and Structures

The buildings and structures permitted in Section 33.1.2 with the addition of:

- i) townhouse dwellings, including townhouse dwellings for senior citizen’s and/or the disabled.

33.2.1.4 Regulations for the Uses Permitted in the CER3-1 Zone

Townhouse dwellings in the CER3-1 Zone shall be developed in accordance with the provisions provided in Section 31.1.3 of this By-law. All other buildings, structures and uses shall be developed in accordance with the provisions of Section 33.1.3.”

4. That By-law No. 85-2003, Section 34.1.1 is hereby amended by deleting subsection xx), and replacing it with the following:

“xxii) supermarket, food store, specialty food, and pharmacy uses, but only within 250 metres of the intersection of Brook Road and Elgin Street East, having a combined maximum total gross floor area of 3,000 sq m (32,292

sq ft) permitted after January 1, 2026 but not before, with a combined maximum total gross floor area of 4,088 sq m (44,000 sq ft) permitted after January 1, 2036 but not before.”

5. That By-law No. 85-2003, Section 34.1.1 is hereby amended by adding the following new permitted uses:

- “xi) long term care facility
- xii) medical clinic”

and that the remainder of Section 34.1.1 be re-numbered accordingly.

6. That By-law No. 85-2003, Section 34.1.2 is hereby amended by deleting sub-sections i), ii) and iii), and replacing them with the following:

- “i) a building containing townhouse dwellings, which may include other permitted uses as a component of the building, subject to special provision 5 for Table 34.1;
- ii) a building containing apartment dwellings, which may include other permitted uses as a component of the building, subject to special provision 5 for Table 34.1;
- iii) a building containing multiple dwellings, which may include other permitted uses as a component of the building, subject to special provision 5 for Table 34.1”.

7. That By-law No. 85-2003, Section 34.1.2 is hereby further amended by adding the following new permitted buildings:

- “vi) a building containing permitted commercial uses, which may include other permitted uses as a component of the building; and
- vii) a building containing a retirement home or long term care facility, which may include other permitted uses as a component of the building.”

and that the remainder of Section 34.1.1 be re-numbered accordingly.

8. That By-law No. 85-2003, Section 34.1.3 is hereby amended by deleting the Section and replacing it with the following:

“34.1.3 Mixed use, Residential and Non-residential Building Regulations

Townhouses, multiple dwellings, apartments and buildings and structures for non-residential uses in accordance with the provisions of Table 34.1.

Table 34.1: Standards for the Cobourg Mixed Use (CEMU) Zone

| ZONE PROVISIONS | | Townhouse Dwellings | Apartment Dwellings, Commercial Uses, Hotel, Institutional Uses, Multiple Dwellings, Office Uses. |
|-----------------|-------------------------------------|---------------------|---|
| A | Minimum lot area | Not applicable | Not applicable |
| B | Minimum lot frontage | 6.0 m per unit (1) | Not applicable |
| C | Minimum required front yard | 3.0 m (2)(5) | 1.8 m (2)(5) |
| D | Maximum front yard | 5.0 m (2) | 5.0 m (2) |
| E | Minimum required exterior side yard | 2.4 m | 1.8 m |
| F | Maximum exterior side yard | 4.0 m | 4.0 m |
| G | Minimum required interior side yard | 0.0 m (3) | 0.0 m (4) |
| H | Minimum required rear yard | 7.5 m | 7.5 m |

3 Amend Zoning By-law at Brook Road North, Elgin Street East, Danforth Road, and Greer Road, Rondeau (Cobourg) Ltd By-law No. 039-2018

| | | | |
|---|---|---------|-------------------------------------|
| I | Minimum height | 5.5 m | 10.5 m |
| J | Maximum height | 12.0 m | 6 storeys up to a maximum of 22.5 m |
| K | Minimum gross area of the portion of well that is less than 4.6 metres above grade required to be windows and doors for any wall facing a street line | 50% (5) | 50% (5) |

Special Provisions for Table 34.1

| | |
|---|--|
| 1 | The minimum lot frontage is 7.5 metres for an end unit on an interior lot. The minimum lot frontage is 8.4 metres for an end unit on a corner lot. |
| 2 | No less than 80% of the wall of the first storey facing the front lot line shall be located any further than 3.0 metres from the front lot line. |
| 3 | The minimum required interior side yard is 1.2 metres for an end unit on an interior lot. |
| 4 | The minimum required interior side yard is 6.0 metres if it abuts a CER1 or CER2 Zone boundary. |
| 5 | No part of the first storey of any building abutting Elgin Street East, or Street A within 125 metres of Elgin Street East, shall be used for any residential use. Notwithstanding this, a maximum of 30% of the wall facing the street line may be occupied by common entrances, lobbies, or other common features/amenities associated with a residential use. This provision does not apply to a retirement home or special needs facility. |

9. That Schedule 'A', Maps 10, 12 and 13 attached to and forming part of By-law No. 85-2003, are hereby amended by changing the zone categories from "Development (D) Zone", "Environmental Constraint (EC) Zone", "Open Space (OS) Zone", "Cobourg East Low Density Residential Holding [CER1(H)] Zone", "Cobourg East Medium Density Residential Holding [CER2(H)] Zone", "Cobourg East High Density Residential Holding [CER3(H)] Zone", "Cobourg East Mixed Use Holding [CEMU(H)] Zone", "Institutional Exception Eight Holding [I-8(H)] Zone", and "Neighbourhood Commercial Holding [NC(H)] Zone", to "Development (D) Zone", "Environmental Constraint (EC) Zone", "Open Space (OS) Zone", "Cobourg East Low Density Residential Holding [CER1(H)] Zone", "Cobourg East Medium Density residential Holding [CER2(H)] Zone", "Cobourg East High Density Residential Exception One Holding [CER3-1(H)] Zone", "Cobourg East Mixed Use Holding [CEMU(H)] Zone", and "Institutional Exception Eight Holding [I-8(H)] Zone", as shown on Schedule 'A' of this By-law.
10. THAT THIS BY-LAW shall come into force and effect upon final passing hereof, subject to the provisions of the Planning Act, R.S.O. 1990, c.P. 13, as amended

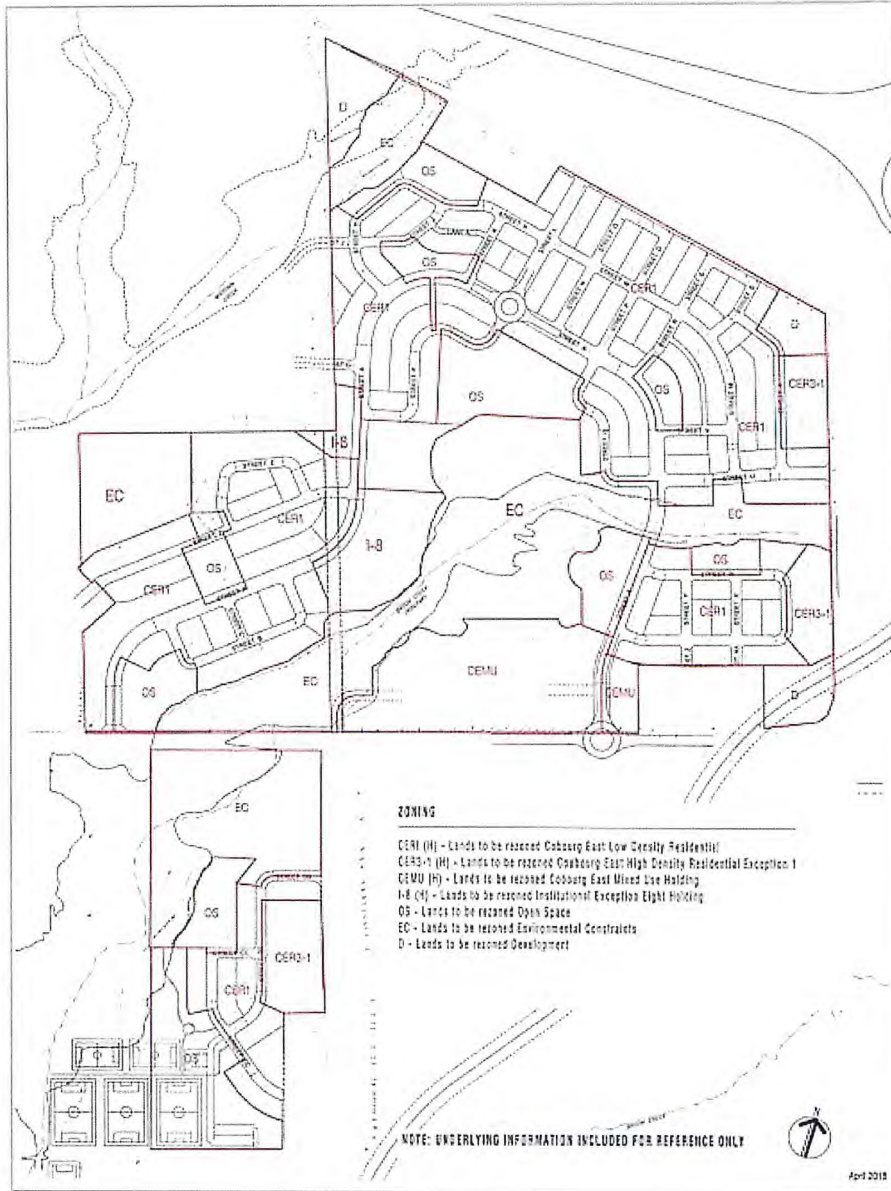
READ and passed in Open Council this 23, day of July, 2018.

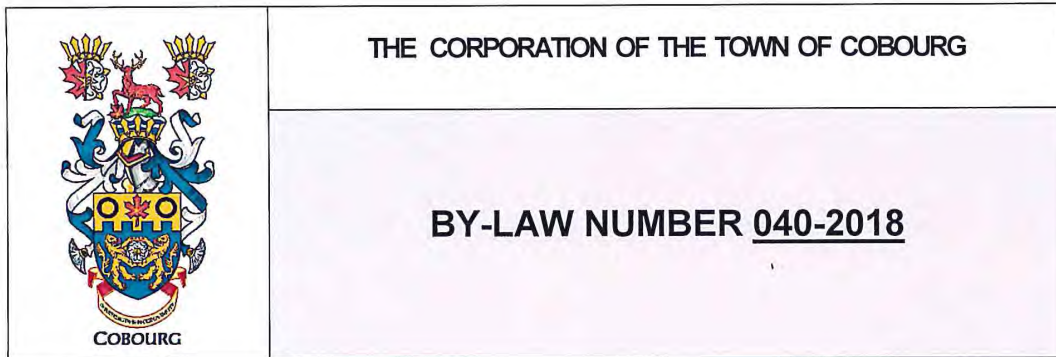
MAYOR

MUNICIPAL CLERK

Schedule "A"

BY-LAW No.039-2018





A BY-LAW TO ADOPT AMENDMENT NO. 76 TO THE OFFICIAL PLAN OF THE COBOURG PLANNING AREA (COBOURG EAST COMMUNITY SECONDARY PLAN -- RONDEAU [COBOURG] LTD)

1. THAT the Municipal Council of the Corporation of the Town of Cobourg, in accordance with the provisions of Sections 17 and 22 of the *Planning Act, R.S.O. 1990* as amended, hereby enact as follows:
 - a) AMENDMENT NO. 76 to the Official Plan of the Town of Cobourg is hereby adopted; and
 - b) THAT this By-law will come into force and take effect upon final approval in accordance with the requirements of the *Planning Act, R.S.O. 1990, c.P. 13 as amended*.

READ and passed in Open Council this 23, day of July, 2018.

MAYOR

MUNICIPAL CLERK

THIS NEWS RELEASE IS SENT ON BEHALF OF THE WEST
NORTUMBERLAND PHYSICIAN RECRUITMENT AND RETENTION
COMMITTEE

**Family physician, Dr. Trisha Rys has been recruited to West
Northumberland**

FOR IMMEDIATE RELEASE

Contact: Tracy West, Recruitment Co-ordinator, West Northumberland Physician
Recruitment and Retention Committee, at wndoctors@gmail.com

WEST NORTHUMBERLAND COUNTY, Wednesday July 17, 2018 – The members
of the West Northumberland Physician Recruitment and Retention Committee
(WNPRRC) wish to announce that Dr. Trisha Rys has been recruited to our community
and has already started practicing within the clinic. She will also attend to her patients
admitted to NHH and will further support the community hospital by working in the
Emergency Department.

Dr. Rys has been a doctor for approximately 4 years and has practiced in Northern
Ontario and British Columbia. She attended the Northern Ontario School of Medicine and
completed her residency through Queen's University- Oshawa Bowmanville Lakeridge
Health Site. It was during this time that she became familiar with our wonderful
community.

Dr. Rys along with her husband and two young daughters moved to our community in
June. Dr. Rys stated that, "I am very excited to be back in the area to practice and also to
raise our family here."

The WNPRRC is very pleased to welcome Dr. Rys and her family to our community.
"Her recruitment is another example of the recruitment efforts by the WNPRRC as they
strive to recruit new family physicians in order to keep pace with the future needs of our
residents," said Gerald Blackstock, WNPRRC Chair.

Dr. Mark Essak welcomed Dr. Rys to the practice and to the community. He stated that,
"When I first talked to Trisha she said that she and Paul wanted to find a good place to
raise their family. Right away I knew they would be coming here!"

Dr. Rys has taken over the entire patient roster of Dr. Kemi Oluyole. She will not
immediately be accepting new patients and when the time is right she will begin working
with Health Care Connect (HCC) to access their list of residents who are looking for a
family physician. **If you are seeking a family physician please contact Health Care
Connect at 1-800-445-1822.**

Thanks to support from the community and the much needed financial support from west Northumberland municipalities, the WNPRRC is positioned to maintain its recruitment initiatives and recruitment momentum in order to continue attracting family physicians to our area.

About the West Northumberland Physician Recruitment and Retention Committee

Formed in 2001, the West Northumberland Physician Recruitment and Retention Committee (WNPRRC) is a volunteer group of citizens, physicians and municipal representatives representing the interests of West Northumberland communities. Chaired by local resident Gerald Blackstock, the Committee's mandate is to attract new family physicians to the area and to lead efforts helpful in retaining the excellent family physicians working in our communities today. For more information about the WNPRRC please visit www.northumberlanddocs.com.