



The Corporation of The Town of Cobourg  
**COMMITTEE OF THE WHOLE MEETING**  
**AGENDA**

Monday, October 5, 2020

6:00 P.M.

Concert Hall, Victoria Hall, Cobourg

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Pages

1. **CALL TO ORDER**

2. **ADDITIONS TO THE AGENDA**

- 2.1. Memo from the Director of Public Works, regarding Mandatory Face Coverings on Town of Cobourg Transit.

Action Recommended:

THAT the matter be added to the Agenda.

3. **DISCLOSURE OF PECUNIARY (FINANCIAL) INTEREST**

4. **PRESENTATIONS**

- 4.1. Brent Larmer, Municipal Clerk, Manager of Legislative Services, regarding the introduction of the new Meeting Management System - eSCRIBE.
- 4.2. Community Services Presentations
1. Waterfront Operations Department - 2020 Update
2. Marketing and Events Department – Virtual Community Events 2020.

7

5. **DELEGATIONS**

- 5.1. Tom Shea, Cobourg resident, to speak regarding the Climate Change Caucus.

6. **DELEGATION ACTIONS**

7. **GENERAL GOVERNMENT SERVICES**

Chair, Deputy Mayor Séguin - General Government Services Coordinator

- 7.1. Memo from the Treasurer/Director of Corporate Services, regarding the Town of Cobourg Second Quarter 2020 Operating Budget Variance Report.

44

Action Recommended:

THAT Council receive the Second Quarter 2020 Operating Budget

Variance Report for information purposes.

- 7.2. Memo from the Treasurer/Director of Corporate Services, regarding the Cancellation, Reduction or Refund of Taxes - First Report of 2020. 62

Action Recommended:

THAT Council receive the first report for Tax Adjustments for 2020; and

FURTHER THAT Council approve the reduction of Property Taxes in the amount of \$1,374,451.75.

Town of Cobourg - \$600,675.47

County of Northumberland - \$341,352.87

Education - \$431,130.99

DBIA - \$1,292.42

- 7.3. Memo from the Treasurer/Director of Corporate Services, regarding the Northam Industrial Park Financial Report - June 30, 2020. 68

Action Recommended:

THAT Council receive the Second Quarter 2020 Northam Industrial Park Financial Report for information purposes.

- 7.4. Memo from the Senior Financial Analyst regarding, the Audit Committee Report on the review of the draft Audited Financial Statements for the fiscal year ending December 31, 2019. 74

Action Recommended:

THAT Council receive the report on the draft audited financial statements for the year ended December 31, 2019; and

FURTHER THAT Council approve and adopt the 2019 Consolidated Financial Statements of the Corporation of the Town of Cobourg; and

FURTHER THAT Notice be published in the newspaper and on Municipal Website advising that the Consolidated Financial Statements for the Corporation of the Town of Cobourg for the year ended December 31, 2019 have been posted on the Municipal Website and made available to the the public in accordance with Section 295 of the Municipal Act, 2001.

## **8. PLANNING AND DEVELOPMENT SERVICES**

Chair, Councillor Beatty - Planning and Development Services Coordinator

- 8.1. Memo from the Director of Planning and Development, regarding an Application for Site Plan Approval -Development Agreement: Block 94, Lots 88-90 inclusive, Plan 39M-875, Lonsberry Dr.(East Village 111

Subdivision –Phase 4) 1141897 Ontario Ltd.(Stalwood Homes)

Action Recommended:

THAT Council receive the report from the Director of Planning and Development for information purposes; and

FURTHER THAT Council authorize the preparation of a by-law to be endorsed and presented to Council for adoption at a Regular Council Meeting to authorize the Mayor and Municipal Clerk to execute a Development Agreement with 1141897 Ontario Ltd. and Lakefront Utility Services Inc. for a residential development consisting of two, 2½ storey 10-plex buildings at Block 94 and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive, subject to the finalization of details by municipal staff and applicable agencies; and,

FURTHER THAT Council authorize the preparation of a by-law to be endorsed and presented to Council for adoption at a Regular Council Meeting to remove the Holding (H) Symbol from the subject development lands.

- 8.2. Memo from the Director of Planning and Development, regarding an Application Site Plan Approval – Amending Development Agreement, SmartCentres REIT/Calloway REIT (Cobourg) Inc. - 66 Strathy Road, Cobourg.

126

Action Recommended:

THAT Council receive the report from the Director of Planning and Development for information purposes; and

FURTHER THAT authorizes the Mayor and Municipal Clerk to execute an amending Development Agreement with Calloway REIT (Cobourg) Inc. and Lakefront Utility Services Inc. for the proposed development of a new 1,139 sq m (12,266 sq ft) building (Building F) along Strathy Road and the reconfiguration of the existing ‘Winners/Dollar Tree’ building (Building G) plus the addition of 1,233 sq m (13,273 sq ft) of new commercial space at 66 Strathy Road, Cobourg, subject to the finalization of details by municipal staff and partner review agencies; and,

FURTHER THAT Council authorize the preparation of a by-law to be endorsed and presented to Council for adoption at a Regular Council Meeting to remove the Holding (H) Symbol from the subject development lands.

- 8.3. Memo from the Manager of Planning, regarding a Notice of Complete Application for Zoning Amendment, 420 Division Street (399410 Ontario Ltd., Canadian Centre for Addictions).

140

Action Recommended:

THAT Council receive the complete application for Zoning By-law Amendment, 420 Division Street Cobourg and refer to the Planning Department for a report; and

FURTHER THAT the notice requirements of the Planning Act, R.S.O. 1990, c.P. 13, as amended, be implemented, including the scheduling of a Public Meeting.

- 8.4. Memo from the Secretary of the Heritage Advisory Committee, regarding Heritage Permit Application HP-2020-025 as submitted by Gino Di Giovanni (264 Division Street, Cobourg.) 145

Action Recommended:

THAT Council endorse the recommendation of the Heritage Advisory Committee and grant a Heritage Permit HP-2020-025, to permit a new ground floor double pane glass window with a new 2"x6' pine mullion (to permit two pieces of glass) on the existing storefront window and masonry repairs at property known municipally as 264 Division Street, Cobourg, subject to finalization of details with planning staff.

**9. PUBLIC WORKS SERVICES**

Chair, Councillor Darling - Public Works Services Coordinator

- 9.1. Memo from the Director of Public Works, regarding Mandatory Face Coverings on Town of Cobourg Transit. 159

Action Recommended:

THAT Council receive the report from the Director of Public Works for information purposes; and

FURTHER THAT Council endorse the mandating of face mask/face coverings on Cobourg Public Transit.

- 9.2. Memo from the Director of Public Works, regarding Municipal Parking and Transit Fare Update in the Town of Cobourg. 163

Action Recommended:

THAT Council permit Staff to re-implement the collection of fares for downtown parking and transit when Victoria Hall is open to the public; and

FURTHER THAT Staff ensure that a minimum of two weeks' notice is provided to the public through all available media outlets; and

FURTHER THAT Council direct Staff to implement one of the following options:



Option 1: Continue with reduced service hours until January 18, 2021;

Option 2: Re-Implement normal operating hours including extended  
Wheels Service.

**10. PARKS AND RECREATION SERVICES**

Chair, Councillor Chorley - Parks and Recreation Services Coordinator

- 10.1. Memo from the Secretary of the Parks and Recreation Advisory Committee, regarding a recommendation requesting a Staff Report on Events held at the Cobourg Community Centre.

166

Action Recommended:

THAT Council receive the recommendation from the Parks and Recreation Advisory Committee; and

FURTHER THAT Council provide direction to Staff on the Committees request for a Staff report regarding Special Events at the Cobourg Community Centre.

**11. PROTECTION SERVICES**

Chair, Councillor Burchat - Protection Services Coordinator

**12. ARTS CULTURE AND TOURISM SERVICES**

Chair, Councillor Bureau - Arts, Culture and Tourism Services Coordinator

- 12.1. Memo from the Manager of Marketing and Events, regarding the request to enter into an agreement for Downtown Seasonal Decorative Lights in the Town of Cobourg.

168

Action Recommended:

THAT Council approve the Town of Cobourg entering into a contract with Blachere Illumination for the Downtown Seasonal Decorative Lights for a period of three (3) years commencing October 2020 for the amount of \$29,970.00 per year, excluding HST.

**13. 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. 009-2019.*

- 13.1. Municipal Council Unfinished/Outstanding Business Tracking Table

172

**14. COMMITTEE OF THE WHOLE OPEN FORUM**

*Open Forum provides an opportunity for the public to comment and ask*

*questions on any matter of Municipal business. More details regarding Open Forum may be found under Section 33 of Procedural By-Law.*

*Due to the nature of an electronic meeting, members of the public wishing to provide input regarding an agenda item must pre-register by Monday, October 5, 2020 at 6:00 p.m. The Municipal Clerks Office will contact all registrants with confirmation and details.*

*If you do not wish to participate in the meeting but would like to participate in the Open Forum, you may send an email to: [clerk@cobourg.ca](mailto:clerk@cobourg.ca) and the Municipal Clerks Office will circulate your email to Council and Staff and read the correspondence at the meeting. If you require more information, please contact [clerk@cobourg.ca](mailto:clerk@cobourg.ca) or call -905-372-4301.*

**15. CLOSED SESSION**

**16. ADJOURNMENT**



# **Community Services Division**

## **Waterfront Operations Department**

### **2020 Update**



## Staffing

- Numerous staff were reassigned from other Departments to prepare the waterfront for spring/summer, prepare facilities for opening and to help operate the facilities
- Students not hired until mid-June to help operate facilities that the Provincial Government allowed to open
- Government of Canada Summer Job Programs provided much higher grants than expected



# COVID-19



Based on recommendations from the Emergency Planner and the Health Unit, procedures were developed to minimize COVID-19 exposure.

- Total number of slips was reduced to allow for spacing of seasonal boats and separation of transient boats
- Closure of washrooms in both the Marina and the Campground and installation of portable lavatories
- Limited guests permitted in the offices
- Closure of laundry facilities and vending machines
- Personal protective equipment and social distancing adhered to by all Staff
- Disinfection of high-touch surfaces three times daily in the Administration Building, on the docks and on waterfront grounds
- Guest sign-in upon entering the Marina building and Campground Office

# HARBOUR & MARINA

## Seasonal Boaters

Waterfront Operations opened the Marina to seasonal boaters on June 13, 2020

### Contract Holders

- Due to the late start of the season, and ongoing COVID-19 health concerns by some boaters, seasonal contract holders were offered the option to place their berth contracts on hold with a small deposit.
- As a result, there was slightly less than 50% occupancy of seasonal slips this year.
- There was a corresponding increase in summer storage use.

### Communications

Waterfront Operations increased communications with Seasonal Boaters through newsletters and online videoconferences

- Spring Zoom meeting for an update on plans for Marina operations due to COVID-19
- August Zoom meeting to update boaters on Marina upgrades, operations and fall plans

Monthly newsletters and email updates were developed and sent on a regular basis to customers.



The Marina Building and facilities opened to registered seasonal and transient guests on July 1, 2020

# HARBOUR & MARINA

## Transient & Guest Boaters

- Began accepting reservations for transients on June 22, 2020 and opened the Marina to transients on June 26, 2020
- Boat launch opened with fees on June 26, 2020
- Although the number of transient slips was reduced in 2020 to allow for COVID-19 spacing, greater use of the seawalls and Centre Pier helped to meet demand and allow total transient occupancy and revenue forecasts to achieve 2020 targets

## Boarder Services

Due to an increased concern with potential cross boarder travelers, we worked closely with Canada Border Services

# HARBOUR & MARINA

## Seasonal Boater Survey

Similar to past practices, a survey was distributed in August to all contract holders and 57 responses were received. Topics included COVID-19 protocols, satisfaction with services and future infrastructure improvements.

## Stakeholder Key Performance Indicators

What type of contract holder best describes you? Please check all that apply.	Do you store your boat with the Town of Cobourg?	How would you rate the staff at the Cobourg Marina?	How long have you berthed at the Cobourg Marina?	Do you feel the new COVID-19 procedures have adequately addressed health & safety needs/concerns?	How do you rate communication with the Marina Customer Service Team?
Sail: 67% Power: 30% Fish/Pow: 4% Fishing: 2%	Yes: 56% No: 44%	4.51*	5+= 42%   3-5= 33% 1-2= 18%   2-3= 4% New= 4%	Yes 94% No 6%	4.30*

How would you rate the Marina dock maintenance?	How would you rate the Marina lighting?	How would you rate Marina security?	How would you rate Fuel Dock service?	How would you rate Pump-Out dock service
3.49*	3.76*	2.74*	4.23*	4.24*

\*Average answer, out of 5



# HARBOUR & MARINA

## Stakeholder Key Performance Indicators

What made you decide to berth your boat at the Cobourg Marina?

Location of marina relative to home	36%
The activities, beach, and events	12%
The layout and feel of the marina	13%
Facilities and services provided	11%
Other	7%
Location in terms of the municipality and what it has to offer	15%
Price and fee structure	0.85%
Location of the marina in terms of cruising area opportunities	0.85%
Recommendation from a fellow boater	3%

What are some areas of infrastructure you would like to see improved over the next few years?

Dock Ramps	29%
Dock Gates	47%
Washroom & Shower Facilities	18%
Marina Reception	2%
Fuel Dock & Pump Out Structure	7%



## Completed:

- Cobourg Harbour mouth, sail path, launch area and a portion of the silted-in west arm. Removed 3800m<sup>3</sup> of dredgeate from the Harbour and deposited on the beach with additional grading to help protect against future high lake levels.
- Contract completed to dredge Presquile Yacht Club - \$45,000 in revenue
- Contract completed to dredge Wellington Channel (Prince Edward County – held over from 2019) - \$100,000 in revenue

Several mechanical components had to be replaced in 2020.



# Dredging Operations



# Campground

After being designated as a first-responder relief facility, the Campground started accepting reservations and opened for operations June 26, 2020.

Total occupancy for the year will likely be 60% below the 2020 target.





# *Experience* COBOURG

*Your* STORY BEGINS HERE!

## **Virtual Community Events 2020**



# #ExperienceCobourgAtHome

COBOURG *Box Office*

BRINGING ENTERTAINMENT  
TO YOUR HOME

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#ExperienceCobourgAtHome

*Experience*  
**COBOURG**  
Your STORY BEGINS HERE!



# #ExperienceCobourgAtHome



Experience Cobourg shared a link.

Admin · March 31 · 🌐

BOX OFFICE: On this gloomy day, if you need a reminder that the world outside your four walls is a beautiful place to explore and appreciate, take a look at this stunning promotional video from the 2019/2020 Banff Centre for Arts and Creativity Mountain Film Festival World Tour. Thanks to our partners Green Canoe Outfitters, we here in Cobourg got to #Experience this stunning film festival at the Concert Hall at Victoria Hall in January. Can't wait for the next adventure!

[https://www.youtube.com/watch?time\\_continue=443...](https://www.youtube.com/watch?time_continue=443...)

•  
•

#ExperienceCobourgAtHome



YOUTUBE.COM

2019/2020 Banff Centre Mountain Film Festival World Tour (Canada/USA)



Experience Cobourg is in Cobourg, Ontario.

Admin · April 16 · 🌐

BOX OFFICE: Tonight's edition of #ExperienceCobourgAtHome brings us a glimpse of The Royals Big Band Series. Feel free to dance at home in your living room if you like.



Experience Cobourg

April 16 · Cobourg · 🌐



Experience Cobourg shared a post.

Admin · March 27 · 🌐

ART GALLERY OF NORTHUMBERLAND: The Art Gallery of Northumberland is bringing art and enlightenment to our living rooms with their new series #ArtAtHome. And for added fun, they are challenging us all to a home art challenge! See details below  
#ExperienceCobourgAtHome  
#ArtAtHome #AGNAtHome #waterfalls #PermanentCollection #TownofCobourg #NorthumberlandTourism



Art Gallery of Northumberland

March 27 · 🌐

Welcome to our first in a series of video shorts! Join us on Fridays for a look at our Permanent Collection and exhibitions – engaging you with art!

Today we a... See More



# #ExperienceCobourgAtHome



Experience Cobourg shared a link.

Admin · March 31 ·

BOX OFFICE: For those of you who were looking forward to experiencing Celebrate the Irish in Words, Music and Song, at the Concert Hall at Victoria Hall, today we have a preview of [Steafan & Saskia](#) playing some contemporary Celtic tunes.

Thank you community partners at [The Loft Cinema at 201 Division Cobourg](#) and <https://www.lesamisconcerts.org/>

[#ExperienceCobourgAtHome](#)

[See More](#)



YOUTUBE.COM

**Steafan & Saskia: The Slippy Jigs**

Steáfán Hannigan and Saskia Tomkins play 3 contemporary Celtic t.



Experience Cobourg shared a link.

Admin · March 26 ·

BOX OFFICE: Thanks to our community partner, Ken Prue, we here in Cobourg are fortunate enough to experience truly inspirational musicians like pianist Erika Crino' in an intimate performance at [The Loft Cinema at 201 Division Cobourg](#). Unfortunately due to [#SocialDistancing](#) we were not able to see Erika perform alongside Violinist Joyce Lai this past Sunday, but that doesn't mean you can't enjoy a little clip. Tonight for your dinner entertainment, we encourage you to listen ... [See More](#)



YOUTUBE.COM

**Debussy, Clair de lune (Erika Crino')**

Live Recording - Sala Corelli, Ravenna 17 Dicembre 2019 Erika Crin...

Like

Comment

Share



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Comment as Experience Cobourg



Experience Cobourg shared a post.

Admin · April 7 ·

BOX OFFICE: tonight, we are sharing a memory from January when the [@ConcertBandofCobourg](#) performed this beautiful Canadian tune, I Believe, at the Concert Hall at Victoria Hall. Still gives us goosebumps! (Please forgive the bad Cinematography)

[#ExperienceCobourgAtHome...](#) [See More](#)



11

1 Share



# Virtual Canada Day

SHOW YOUR NATIONAL PRIDE

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## VIRTUAL CANADA DAY!

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Many ways to get involved,  
many ways to win!

*Experience*  
**COBOURG**  
*Your STORY BEGINS HERE!*



# Virtual Canada Day



## **DECKED OUT IN CANADIAN SPIRIT!**

**WE ARE CHALLENGING LOCAL  
INDIVIDUALS AND FAMILIES TO FLY THE  
CANADIAN FLAG AND DRESS THEIR HOUSE  
IN RED AND WHITE**

**PUT THE CHALLENGE TO YOUR  
NEIGHBOURHOOD!**

*Experience*  
**COBOURG**  
Your STORY BEGINS HERE!

Funded by the Government of Canada  
Financé par le gouvernement du Canada

**Canada** 



## **ICONICALLY CANADIAN!**

**CREATE SOMETHING THAT IS ICONIC TO  
CANADA**

**MAYBE IT'S A PAINTING OF A BEAUTIFUL  
NORTHUMBERLAND COUNTY LANDSCAPE,  
A MAJESTIC ANIMAL CARVED OUT OF  
WOOD OR AN ORIGINAL SONG OR POEM**

**SHOW US WHAT MAKES YOU PROUD  
OF OUR HOME AND NATIVE LAND!**

*Experience*  
**COBOURG**  
Your STORY BEGINS HERE!

Funded by the Government of Canada  
Financé par le gouvernement du Canada

**Canada** 

# Virtual Canada Day





# Virtual Sandcastle Festival





# Virtual Sandcastle Festival

## -VIRTUAL- SANDCASTLE FESTIVAL



Name that Sandcastle Festival  
-YOUR CLUES-



This festival is named after  
on the southwest cost of In



The beach where this festi  
Gasper Dias beach



Participants of this festiva  
where it meets the Arabiar



## -VIRTUAL- SANDCASTLE FESTIVAL



Name that Sandcastle Festival  
-YOUR CLUES-



This is the home town of Stanley Cup Champions  
Justin Williams and Steve Smith



Victoria Hall stands at the heart of downtown



Participants of this award-winning Sandcastle Festival  
enjoy stunning views of Lakd Ontario



Experience  
COBOURG

Visit [www.experiencecobourg.ca](http://www.experiencecobourg.ca)  
for contest details.

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## -VIRTUAL- SANDCASTLE FESTIVAL



World Tour

beach at the  
tress

resented by TSAR Events

the Baltic Sea



Experience  
COBOURG

Visit [www.experiencecobourg.ca](http://www.experiencecobourg.ca)  
for contest details.

5 of 18

1 of 18



# Seasonal Photography Contest



*Experience*  
**COBOURG**  
*Your* STORY BEGINS HERE!

## SEASONAL PHOTOGRAPHY CONTEST

Sharing the Cobourg Experience through  
photography!

3 WINNERS ANNOUNCED EACH SEASON  
PRIZES VALUED AT \$200 EACH  
PHOTO CREDIT IN FUTURE  
EXPERIENCE COBOURG MARKETING MATERIALS

SUMMER PHOTOGRAPHY CATEGORIES:  
DISTINCTLY LOCAL/HEALTH & FITNESS/  
#INTHISTOGETHER

Visit [ExperienceCobourg.ca](http://ExperienceCobourg.ca) to learn more

In partnership with





# Seasonal Photography Contest

Serena Thompson

**62 Photo  
Submissions  
Received!**

Chris Knox

Carol Ann Bell Smith



# Seasonal Photography Contest

## Category - In This Together



Carol Ann Bell Smith



# Seasonal Photography Contest

## Category – Distinctly Local



Carol Ann Bell Smith



# Seasonal Photography Contest

## Category – Health & Fitness



Carol Ann Bell Smith



# Regional Relief Recovery Fund



Carol Ann Bell Smith  
Carol Ann Bell Smith



Federal Economic Development  
Agency for Southern Ontario

Agence fédérale de développement  
économique pour le Sud de l'Ontario



# Fall in Love with Cobourg Challenge



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Fall in Love with Cobourg Challenge



## Food & Drink

- |   |   |
|---|---|
| <input type="checkbox"/> Order your favourite dish from a local restaurant                  | <input type="checkbox"/> Devour cookies, sweets or ice cream              |
| <input type="checkbox"/> Purchase something fresh and local from the Cobourg Farmers Market | <input type="checkbox"/> Drink a local beer, or Cobourg inspired cocktail |
| <input type="checkbox"/> Dine or enjoy a drink outside on a patio                           | <input type="checkbox"/> Purchase a fall inspired coffee or tea           |

## Shop Local

- |   |   |
|---|---|
| <input type="checkbox"/> Get some vinyl, a new or used instrument, sheet music or take a music lesson   | <input type="checkbox"/> Purchase something used or vintage                                 |
| <input type="checkbox"/> Purchase flowers/plants or a decorative item from a nursery or home décor shop | <input type="checkbox"/> Purchase a new or used book to read                                |
| <input type="checkbox"/> Buy a new piece of clothing, a new pair of shoes or accessory                  | <input type="checkbox"/> Clean your wedding rings, or purchase a gift from a local jeweller |
|   | <input type="checkbox"/> Purchase something from a local artist or artisan                  |

## Pamper Yourself

- |  |   |
|--|---|
| <input type="checkbox"/> Enjoy a manicure, pedicure, facial or massage | <input type="checkbox"/> Have a Chiropractic adjustment or get fitted for Orthotics |
| <input type="checkbox"/> Get a new tattoo or piercing                  | <input type="checkbox"/> Work out at a gym, do Yoga or take a fitness class         |
| <input type="checkbox"/> Purchase a new pair of glasses or sunglasses  | <input type="checkbox"/> Purchase some vitamins, aromatherapy or essential oils     |
| <input type="checkbox"/> Get your hair cut or coloured                 |   |

## Explore the Arts and Outdoors

- |  |  |
|--|--|
| <input type="checkbox"/> Visit a local museum or historical centre               | <input type="checkbox"/> Go for a walk, hike or bike ride                  |
| <input type="checkbox"/> Take in an exhibit at the Art Gallery of Northumberland | <input type="checkbox"/> Visit a Cobourg monument or outdoor sculpture     |
| <input type="checkbox"/> Go see a movie or a film                                | <input type="checkbox"/> Play a round of Golf at Cobourg Creek Golf Course |

## Get out and Move

- |   |   |
|---|---|
| <input type="checkbox"/> Purchase or rent a canoe/kayak or stand up paddleboard | <input type="checkbox"/> Thinking of moving? Speak with a Mortgage Adviser about current rates. |
| <input type="checkbox"/> Purchase a new or used pair of skates                  | <input type="checkbox"/> Book an oil change or tire rotation                                    |
| <input type="checkbox"/> Buy a new or used bike                                 | <input type="checkbox"/> Replace your windshield wipers   |
|   | <input type="checkbox"/> Visit the Town of Cobourg Skateboard park                              |

## For your Kids or your Best Friend

- |   |  |
|---|--|
| <input type="checkbox"/> Take your pet to the groomer                     | <input type="checkbox"/> Purchase a game or toy to enjoy as a family           |
| <input type="checkbox"/> Visit the Cobourg Dog Park                       | <input type="checkbox"/> Take an art or pottery class or purchase art supplies |
| <input type="checkbox"/> Purchase your pet a new accessory or fancy treat | <input type="checkbox"/> Book a family photography session                     |

## Cobourg Staycation

- |  |   |
|--|---|
| <input type="checkbox"/> Treat yourself to an evening at a local hotel, Inn or B&B | <input type="checkbox"/> Take a tour of a local model home                      |
| <input type="checkbox"/> Invite close friends or family to Experience Cobourg      | <input type="checkbox"/> Book a site at the Victoria Park Campground            |
| <input type="checkbox"/> Order takeout or have a meal delivered to your home       | <input type="checkbox"/> Purchase a Town of Cobourg statue, t-shirt or souvenir |
| <input type="checkbox"/> Purchase some paint, fabric or decorate your home         | <input type="checkbox"/> Enjoy a meal at a local hotel or Inn                   |

## Fall in love with Cobourg Challenge

Rediscover Cobourg with the Fall in Love with Cobourg Challenge! Weekly prizes will be awarded along with two grand prizes of \$500 gift cards to any local business of your choosing.

## How to Play

- Check off one activity per category.
- If you can, post a photo participating in or completing each activity on social media with #FallCobourgChallenge or upload your photos to ExperienceCobourg.ca
- Once you have completed one activity per category (seven total), enter to win exciting prizes by completing your form on [www.ExperienceCobourg.ca](http://www.ExperienceCobourg.ca) or download the form and email it to [jchapmandavis@cobourg.ca](mailto:jchapmandavis@cobourg.ca).

The Fall in Love with Cobourg Challenge will start on Monday, September 28th and will run through to Monday, December 21st. Weekly winners will be announced starting October 30th. The grand prize winners will be chosen Tuesday, December 22nd.

You may enter the contest more than once, but you must complete the checklist in increments of seven (one activity per category). Winners will be asked for proof of purchase so be sure to hold on to your receipts or take a photo of you participating in the program.

For more information visit [ExperienceCobourg.ca](http://ExperienceCobourg.ca) or call 905-372-7371

This program has been made possible thanks to FedDev Ontario Regional Relief and Recovery Fund (RRRF) funding.



# Remembrance Day 2020

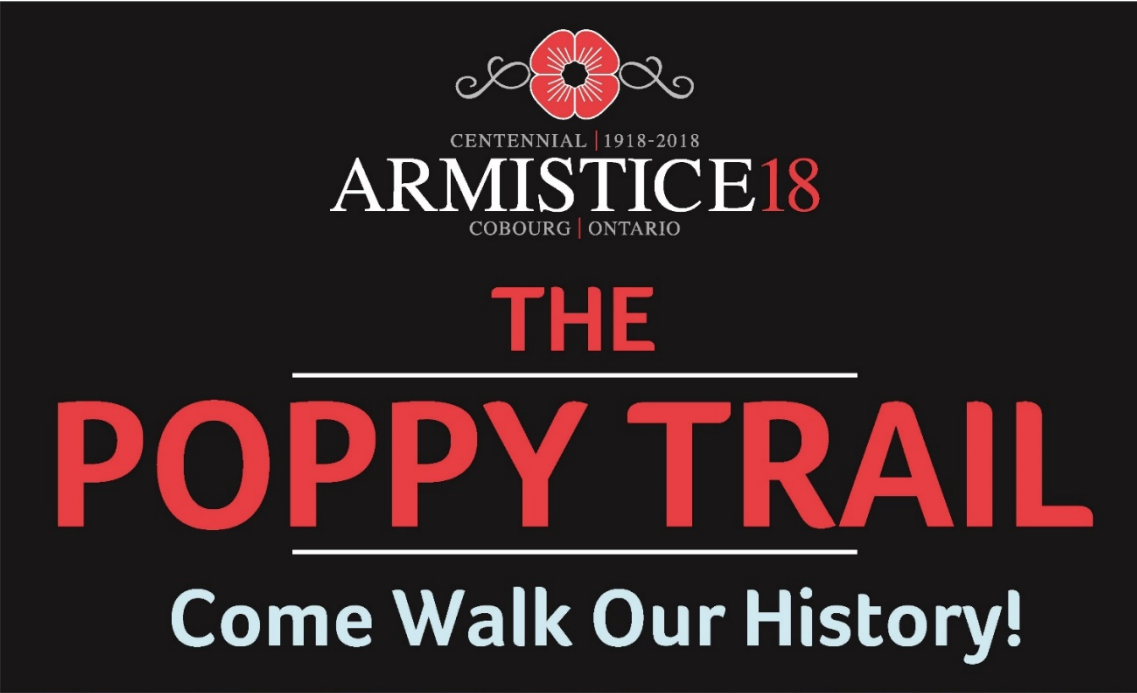


ell Smith  
Bell Smith



# Remembrance Day 2020

## Poppy Trail Walking Tour



The poster features a black background with a red poppy logo at the top center. Below the logo, the text "CENTENNIAL | 1918-2018" is written in small white letters. The main title "ARMISTICE18" is in large white letters, with "18" in red. Below this, "COBOURG | ONTARIO" is written in small white letters. The word "THE" is in red, followed by "POPPY TRAIL" in large red letters. At the bottom, "Come Walk Our History!" is written in white. Below the text are three historical photographs: a group of women in white uniforms, three men in military uniforms, and a group of soldiers marching in a parade.

CENTENNIAL | 1918-2018


ARMISTICE18

COBOURG | ONTARIO

THE

POPPY TRAIL

Come Walk Our History!



The three photographs are arranged horizontally. The left photo shows a group of women in white uniforms, some wearing hats. The middle photo shows three men in military uniforms standing together. The right photo shows a group of soldiers marching in a parade down a street.

Carol Ann Bell Smith  
Carol Ann Bell Smith



# Remembrance Day 2020

## Virtual Wreath Laying



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Remembrance Day 2020

## Interview with Veterans



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Winter Campaign

## Christmas Magic in Cobourg



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Winter Campaign

## Interactive Floats



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Winter Campaign

## Tree Lined King Street



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Winter Campaign

## Home Decorating Challenge



Carol Ann Bell Smith  
Carol Ann Bell Smith



# Community Impact

- 22,790 Unique Web page views on ExperienceCobourg.ca from May 5th – October 1<sup>st</sup>
- \$7,000 of gift cards to local businesses
- Multiple letters of gratitude from members of the community




# Budget Update – Tourism Marketing

Budget Line	2020 Approved Budget	2020 Reserved Budget	2020 Actual
Advertising & Promotion	\$75,000	\$39,000	Est \$29,000

<b>NEW</b> Revenue	2020 Approved Budget		2020 Actual
Regional Relief Recovery Fund	\$0		\$60,808

# Budget Update – Community Events

Community Event	2020 Approved Budget	2020 Reserved Budget	2020 To Actual
Sandcastle Festival	\$25,000	\$5,000	\$5,000
Canada Day	\$27,000	\$0	\$0
Movies in the Park	\$5,500	\$5,500	Est \$1,500
Sandcastle Festival	\$25,000	\$5,000	\$3,500
Christmas Magic	\$50,000	\$50,000	Est \$50,000
Winter Festival	\$5,000	\$5,000	Est \$5,000
Christmas Market	\$3,000	\$3,000	Est \$3,000
Santa Claus Parade		\$2,000	\$2,000
<b>Total</b>	<b>\$140,500</b>	<b>\$75,500</b>	<b>\$70,000</b>

 <b>COBOURG</b>	THE CORPORATION OF THE TOWN OF COBOURG
	<b>STAFF REPORT</b>
TO:	Mayor and Council Members
FROM: TITLE:	Ian D. Davey Treasurer / Director of Corporate Services
DATE OF MEETING:	October 5, 2020
TITLE / SUBJECT:	Second Quarter 2020 – Operating Budget Variance Report
REPORT DATE:	September 23, 2020

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

That Council receive the Second Quarter 2020 Operating Budget Variance Report for information purposes.

4.0 ORIGIN

This budget variance report covers the period from January 1, 2020 through June 30, 2020 and is intended for information purposes. When reviewing this report, please keep in mind that seasonality plays a significant role in some of the departmental variances being shown. Also please keep in mind that most of the Pandemic financial impacts did not occur until March 13, 2020 so they will start to be reflected in this variance report for the second quarter.

5.0 BACKGROUND

The 2020 Operating Budget was approved by Council on February 3, 2020 by Resolution 22 – 20. The purpose of this report is to provide a comparison of the actual results to June 30, 2020 to the approved 2020 operating budget.

The report for the second quarter of 2019 dated September 5, 2019 as presented at Council on September 9, 2019 has been attached for your reference and comparison purposes.



## 6.0 ANALYSIS

The **first** page of the report is a summary of the **Revenue and Expenditures** by category.

The **revenues** represent those items specifically noted within each category of the municipal operating budget. The first column represents the total annual budget, the second column is the actual revenue recorded to the end of March 2020, the third column is the actual revenue recorded to the end of June 2020, the fourth column is the remaining amount to reach budget over the second half of the year and the fifth column is the percentage required to meet budget.

Approximately 37.50% of the total budgeted revenue from sources other than property taxes have been received to the end of June 2020 after allowing for the shortfall in the Other Direct Revenue category. The Other Direct Revenue is showing as a negative amount at June 30, 2020 as a result of two significant property tax appeals having been processed to date. The first involved the Walmart property and the second was for the Home Depot property. Both appeals involved multiple years.

The impact of the pandemic can be reflected in the Parks and Recreation, Culture and Community and Commercial and Economic lines as these are all impacted significantly by User Fees. With some of these facilities starting to open at varying points in the second half of 2020, the third quarter may show some improvement. This will depend completely on the severity of a second wave of the pandemic.

Property tax collections remain strong through the first half of 2020 despite the deferral options provided to taxpayers as most opted to stay current on their 2020 payments.

The **expenditures** portion of page 1 has the same columns with the first column representing the total annual budget, the second column is the actual expenditure to March 31, 2020, the third column is the actual expenditures recorded to June 30, 2020, the fourth column is the budget available for the remainder of 2020 and the fifth column represents the remaining funds as a percentage of the total annual budget.

Approximately 43% of the total budgeted expenditures have been spent as of June 30, 2020. The reduction in staffing levels, particularly in the Parks and Recreation section, is reflected in the actual expenditures to June 30, 2020.

The difference between the total budgeted revenue of \$15,059,887 and the total budgeted expenditures of \$39,746,879 is shown at the bottom of the page in the

amount of **\$24,686,992** and represents the **Municipal Tax Levy** which agrees to the approved operating budget.

The **second** page of the report provides a further breakdown of the **revenue** received to June 30, 2020 by department which supports the figures shown on the summary page (Page 1).

The remaining pages, 3 to 5, provide a similar departmental breakdown of **expenditures** made to June 30, 2020 by department and support the expenditure amounts as shown on the summary page (Page 1).

A 2020 **capital projects** status report will be provided to Council as a separate report as part of the upcoming financial update to Council on the impact of the pandemic.

7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

Not applicable.

8.0 CONCLUSION

This report has been provided to Council and Members of the Public for information purposes.

If there are specific questions on any of this information, I would be pleased to provide an answer to them.

9.0 POLICIES AFFECTING THE PROPOSAL

Not applicable

10.0 COMMUNICATION RESULTS

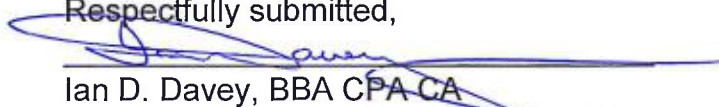
The report is a public document prepared internally and intended as high level overview of the results of operations of the municipality for the first half of 2020 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

Second Quarter 2020 – Operating Budget Variance Report  
Second Quarter 2019 – Operating Budget Variance Report

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,



Ian D. Davey, BBA CPA CA

Treasurer / Director of Corporate Services

Council operating budget report Q2 2020



# **TOWN OF COBOURG**

## **OPERATING BUDGET**

### **VARIANCE REPORT**

**SECOND QUARTER – 2020**

**JANUARY 1, 2020 to JUNE 30, 2020**

Prepared and submitted by:  
Ian D. Davey BBA CPA CA  
Treasurer/Director of Corporate Services  
September 23, 2020

**TOWN OF COBOURG**

**BUDGET VARIANCE REPORT**

**FOR THE PERIOD ENDED JUNE 30, 2020**

**SUMMARY**

	<b>ANNUAL BUDGET</b>	<b>YTD MARCH 31/20</b>	<b>YTD JUNE 30/20</b>	<b>\$ REMAINING BUDGET</b>	<b>% REMAINING BUDGET</b>
<b>REVENUE</b>					
General government	198,500.00	54,571.02	73,834.02	124,665.98	62.80
Protection services	3,455,132.00	732,468.77	1,723,010.11	1,732,121.89	50.13
Public Works	880,500.00	81,624.14	96,761.83	783,738.17	89.01
Environmental	6,535,755.00	1,496,310.74	2,718,244.45	3,817,510.55	58.41
Parks & Recreation	2,848,040.00	295,060.63	422,780.67	2,425,259.33	85.16
Culture & Community	203,050.00	36,179.06	27,774.73	175,275.27	86.32
Planning & Residential	130,000.00	34,014.63	55,029.83	74,970.17	57.67
Commercial & Economic	172,000.00	15,391.92	15,942.92	156,057.08	90.73
Other Direct Revenue	636,910.00	150,465.00	-268,306.00	905,216.00	142.13
	<u>15,059,887.00</u>	<u>2,896,085.91</u>	<u>5,133,378.56</u>	<u>10,194,814.44</u>	<u>67.70</u>

**EXPENDITURES**

General government	3,484,696.00	783,911.00	1,539,739.15	1,944,956.85	55.81
Protection	13,288,638.00	3,330,416.96	6,448,040.33	6,840,597.67	51.48
Public Works	5,856,481.00	1,335,825.56	2,352,315.51	3,504,165.49	59.83
Environmental	6,659,680.00	1,284,757.10	2,848,215.23	3,811,464.77	57.23
Social & Family	31,000.00	23,923.84	12,094.84	18,905.16	60.98
Parks & Recreation	6,750,536.00	1,100,220.92	2,220,483.36	4,530,052.64	67.11
Culture & Community	1,932,497.00	664,454.05	991,753.81	940,743.19	48.68
Planning & Residential	585,773.00	118,061.47	240,014.09	345,758.91	59.03
Commercial & Economic	805,594.00	125,901.03	271,506.53	534,087.47	66.30
Capital Levy	351,984.00	87,996.00	175,992.00	175,992.00	50.00
	<u>39,746,879.00</u>	<u>8,855,467.93</u>	<u>16,924,162.85</u>	<u>22,646,724.15</u>	<u>56.98</u>

**MUNICIPAL LEVY**

24,686,992.00



## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

## REVENUE

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>GENERAL GOVERNMENT</b>					
Clerks	171,300	49,566.02	64,909.02	106,390.98	62.11
Finance	19,000	5,005.00	8,925.00	10,075.00	53.03
	190,300	54,571.02	73,834.02	116,465.98	61.20
<b>PROTECTION SERVICES</b>					
Fire	13,500	3,505.50	3,805.50	9,694.50	71.81
Police	65,000	9,979.43	10,102.92	54,897.08	84.46
Police - Business Services	2,947,632	643,042.53	1,558,397.90	1,389,234.10	47.13
Building Department	410,000	72,941.31	141,653.79	268,346.21	65.45
Property Standards	19,000	3,000.00	9,050.00	9,950.00	52.37
	3,455,132	732,468.77	1,723,010.11	1,732,121.89	50.13
<b>PUBLIC WORKS</b>					
Engineering review fees	70,000	0.00	6,926.00	63,074.00	90.11
Parking enforcement	687,500	55,153.29	61,839.62	625,660.38	91.01
Transit	123,000	26,470.85	27,996.21	95,003.79	77.24
	880,500	81,624.14	96,761.83	783,738.17	89.01
<b>ENVIRONMENTAL</b>					
WPCP 1	6,535,755	1,496,310.74	2,718,244.45	3,817,510.55	58.41
<b>PARKS &amp; RECREATION</b>					
Parks Administration	156,000	980.00	555.00	155,445.00	99.64
Marina	707,540	-1,363.00	32,199.18	675,340.82	95.45
Trailer Park	313,000	1,512.00	1,044.00	311,956.00	99.67
Dredging	105,000	0.00	44,647.20	60,352.80	57.48
Arena	26,200	9,825.00	12,100.00	14,100.00	53.82
Cobourg Community Centre	1,400,570	267,466.18	295,257.62	1,105,312.38	78.92
Seniors Activity Centre	102,730	16,640.45	36,977.67	65,752.33	64.00
Legion Fields	37,000	0.00	0.00	37,000.00	100.00
	2,848,040	295,060.63	422,780.67	2,425,259.33	85.16
<b>CULTURE &amp; COMMUNITY</b>					
Concert Hall	181,050	20,563.57	12,454.24	168,595.76	93.12
Market Building	22,000	15,615.49	15,320.49	6,679.51	30.36
	203,050	36,179.06	27,774.73	175,275.27	86.32
<b>PLANNING &amp; RESIDENTIAL</b>					
Planning	115,000	32,814.63	48,554.83	66,445.17	57.78
Comm. of Adjustment	15,000	1,200.00	6,475.00	8,525.00	56.83
	130,000	34,014.63	55,029.83	74,970.17	57.67
<b>COMMERCIAL &amp; ECONOMIC</b>					
Venture 13	127,500	15,337.50	15,887.50	111,612.50	87.54
Tourism	44,500	54.42	55.42	44,444.58	99.88
	172,000	15,391.92	15,942.92	156,057.08	90.73

## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

## EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>GENERAL GOVERNMENT</b>					
Council	355,930	77,734.34	188,625.35	167,304.65	47.00
CAO	260,877	11,451.39	21,037.64	239,839.36	91.94
Clerks	484,184	109,167.58	192,953.95	291,230.05	60.15
Finance	679,206	192,863.21	361,951.67	317,254.33	46.71
Information Technology	340,530	79,854.24	162,548.98	177,981.02	52.27
Communications	255,514	99,749.62	162,106.14	93,407.86	36.56
Victoria Hall	722,047	145,821.50	311,014.30	411,032.70	56.93
Financial	-144,000	-36,000.00	-72,000.00	-72,000.00	50.00
Personnel	517,558	99,914.17	208,146.17	309,411.83	59.78
Health & Safety	12,850	3,354.95	3,354.95	9,495.05	73.89
	3,484,696	783,911.00	1,539,739.15	1,944,956.85	55.81
<b>PROTECTION SERVICES</b>					
Fire	2,995,435	652,554.80	1,365,907.84	1,629,527.16	54.40
Police	5,763,486	1,642,822.13	3,082,430.41	2,681,055.59	46.52
Police Service Board	87,467	18,888.15	40,261.02	47,205.98	53.97
Court Security	296,127	207,960.27	364,407.66	-68,280.66	-23.06
Police Facilities	159,900	32,863.95	75,683.38	84,216.62	52.67
Business Services	2,947,632	538,130.73	1,059,150.41	1,888,481.59	64.07
Communications Centre	0	0.00	0.00	0.00	0.00
Conservation Authority	248,100	62,025.00	124,050.07	124,049.93	50.00
Animal Control	101,632	32,033.80	57,291.48	44,340.52	43.63
Building Department	410,000	67,121.63	136,679.46	273,320.54	66.66
Property Standards	93,353	12,028.94	27,123.23	66,229.77	70.95
Emergency Management	136,456	43,122.86	65,256.89	71,199.11	52.18
By-Law Enforcement	49,050	20,864.70	49,798.48	-748.48	-1.53
	13,288,638	3,330,416.96	6,448,040.33	6,840,597.67	51.48
<b>PUBLIC WORKS</b>					
Engineering	402,258	68,280.69	130,011.91	272,246.09	67.68
GIS	184,557	44,546.68	87,956.34	96,600.66	52.34
Public Works	2,284,891	412,879.03	820,432.37	1,464,458.63	64.09
Bridges	1,150	266.56	266.56	883.44	76.82
Roadside Grass	0	303.06	5,484.89	-5,484.89	0.00
Forestry (moved to parks)	0	0.00	0.00	0.00	0.00
Storm Drain System	50,000	22,836.04	83,242.52	-33,242.52	-66.49
Roadside Litter	31,100	5,227.29	44,669.72	-13,569.72	-43.63
Hardtop Maintenance	93,500	15,085.23	41,049.36	52,450.64	56.10
Safety Devices	136,000	51,104.57	83,213.77	52,786.23	38.81
Winter Maintenance	160,500	179,736.33	186,131.40	-25,631.40	-15.97
Long-term debt	512,700	128,750.00	256,350.00	256,350.00	50.00
Sidewalks	49,500	8,247.25	25,185.53	24,314.47	49.12
Parking Lots	137,275	40,058.23	54,278.15	82,996.85	60.46
Parking enforcement	550,225	30,718.65	31,776.74	518,448.26	94.22
Transit	875,526	223,233.63	342,440.50	533,085.50	60.89
Crossing Guards	77,999	17,869.82	17,869.82	60,129.18	77.09
Street Lighting	309,300	86,682.50	141,955.93	167,344.07	54.10
	5,856,481	1,335,825.56	2,352,315.51	3,504,165.49	59.83



## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

## EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>ENVIRONMENTAL</b>					
WPCP 1	1,742,320	281,086.80	718,321.38	1,023,998.62	58.77
WPCP 2	1,443,851	217,737.25	544,579.98	899,271.02	62.28
Sanitary Sewer Pumphouses	68,544	11,788.61	25,526.51	43,017.49	62.76
Sanitary Sewer System	540,335	56,601.04	128,589.03	411,745.97	76.20
Transfer to Sanitary Reserve	2,740,705	685,176.25	1,370,352.50	1,370,352.50	50.00
Storm Sewer Pumphouses	28,925	4,303.22	7,208.34	21,716.66	75.08
Garbage Collection	6,000	5,813.93	9,137.49	-3,137.49	-52.29
Landfill - long-term debt	89,000	22,250.00	44,500.00	44,500.00	50.00
	6,659,680	1,284,757.10	2,848,215.23	3,811,464.77	57.23
<b>SOCIAL &amp; FAMILY SERVICES</b>					
St Peter's Court	0	0.00		0.00	0.00
Greenwood Coalition	6,000	6,000.00	6,000.00	0.00	0.00
Physician Recruitment	0	0.00	0.00	0.00	0.00
Northumberland Hospice	0	0.00	0.00	0.00	0.00
Affordable Housing	25,000	17,923.84	6,094.84	18,905.16	75.62
	31,000	23,923.84	12,094.84	18,905.16	60.98
<b>PARKS &amp; RECREATION</b>					
Parks Administration	1,630,655	222,514.30	443,974.28	1,186,680.72	72.77
Horticulture	70,200	46,719.79	95,784.88	-25,584.88	-36.45
Parks Maintenance	252,900	78,427.18	146,248.31	106,651.69	42.17
Forestry Services	248,429	43,776.47	69,937.29	178,491.71	71.85
Parks Athletic Fields	31,500	459.82	541.62	30,958.38	98.28
Parks Turf Maintenance	12,000	1,419.55	5,909.83	6,090.17	50.75
<b>Subtotal</b>	2,245,684	393,317.11	762,396.21	1,483,288	66.05
Centennial Pool	24,000	933.23	2,858.74	21,141.26	88.09
Outdoor Rink / Fountain	43,300	7,495.53	18,383.86	24,916.14	57.54
Parks - long-term debt	89,000	22,250.00	44,500.00	44,500.00	50.00
Marina	707,540	70,411.70	166,786.98	540,753.02	76.43
Trailer Park	184,413	13,259.80	31,531.90	152,881.10	82.90
Beach Washrooms	48,000	2,467.64	3,342.43	44,657.57	93.04
Harbour / Walkway	199,840	11,778.18	27,563.78	172,276.22	86.21
Dredging	148,055	13,338.69	61,809.51	86,245.49	58.25
Arena	115,250	39,262.83	110,917.86	4,332.14	3.76
Cobourg Community Centre	2,631,277	468,616.90	887,602.90	1,743,674.10	66.27
Seniors Activity Centre	233,372	41,475.76	72,284.27	161,087.73	69.03
Legion Fields	39,800	5,313.55	9,904.92	29,895.08	75.11
Acquatics / Lifeguards	204,805	51,250.00	102,500.00	102,305.00	49.95
Transfer from Reserves	-163,800	-40,950.00	-81,900.00	-81,900.00	50.00
	6,750,536	1,100,220.92	2,220,483.36	4,530,052.64	67.11
<b>CULTURE &amp; COMMUNITY</b>					
Cultural Administration	110,858	16,958.80	33,818.49	77,039.51	69.49
Organizational grants	49,575	28,023.00	28,023.00	21,552.00	43.47
Special Events	340,289	61,209.60	83,827.03	256,461.97	75.37
Concert Hall	375,225	66,796.41	115,394.55	259,830.45	69.25
Library	932,700	440,000.00	662,315.04	270,384.96	28.99
Market Building	18,250	2,002.90	4,367.24	13,882.76	76.07
Art Gallery	125,000	42,500.00	63,750.00	61,250.00	49.00
Concert Band of Cobourg	20,600	16,963.34	20,258.46	341.54	1.66
Library - Long Term Debt	-40,000	-10,000.00	-20,000.00	-20,000.00	50.00
	1,932,497	664,454.05	991,753.81	940,743.19	48.68

TOWN OF COBOURG

BUDGET VARIANCE REPORT


FOR THE PERIOD ENDED JUNE 30, 2020

EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>PLANNING &amp; RESIDENTIAL</b>					
Planning	383,834	85,244.65	157,785.43	226,048.57	58.89
Comm. of Adjustment	79,557	10,800.62	23,411.91	56,145.09	70.57
Heritage Committee	122,382	22,016.20	58,816.75	63,565.25	51.94
	<u>585,773</u>	<u>118,061.47</u>	<u>240,014.09</u>	<u>345,758.91</u>	<u>59.03</u>
<b>COMMERCIAL &amp; ECONOMIC</b>					
Economic Development	185,224	34,282.79	71,514.56	113,709.44	61.39
Venture 13	344,136	61,114.61	135,216.27	208,919.73	60.71
Tourism	256,734	24,477.80	55,486.90	201,247.10	78.39
Henley Arcade	4,600	1,814.99	2,523.89	2,076.11	45.13
Old Firehall Theatre	7,625	1,406.25	2,812.50	4,812.50	63.11
Dressler House	7,275	2,804.59	3,952.41	3,322.59	45.67
	<u>805,594</u>	<u>125,901.03</u>	<u>271,506.53</u>	<u>534,087.47</u>	<u>66.30</u>



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 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>
	<b>STAFF REPORT</b>
TO:	Mayor and Council Members
FROM:	Ian D. Davey
TITLE:	Treasurer / Director of Corporate Services
DATE OF MEETING:	September 9, 2019
TITLE / SUBJECT:	First Half 2019 – Operating Budget Variance Report
REPORT DATE:	September 5, 2019

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

That Council receive the First Half 2019 Operating Budget Variance Report for information purposes.

4.0 ORIGIN

This budget variance report covers the period from January 1, 2019 through June 30, 2019 and is intended for information purposes. When reviewing this report, please keep in mind that seasonality may play a role in some of the departmental variances being shown.

5.0 BACKGROUND

The 2019 Operating Budget was approved by Council on April 8, 2019 by Resolution 98 – 19. The purpose of this report is to provide a comparison of the actual results for the first half of 2019 to the approved annual operating budget.

The report to the end of the third quarter of 2019 will be provided to Council at the meeting of November 11, 2019 and will incorporate a report on the 2019 Capital Budget for the first three quarters of 2019.

## 6.0 ANALYSIS

The **first** page of the report is a summary of the **Revenue and Expenditures** by category.

The **revenues** represent those items specifically noted within each category of the municipal operating budget. The first column represents the total annual budget, the second column is the actual revenue recorded to the end of March 2019, the third column is the actual revenue recorded to the end of June 2019, and the fourth column is the remaining amount to reach budget over the remainder of the year and the fifth column is the percentage required to meet budget.

Approximately 43% of the total budgeted revenue from sources other than property taxes have been received to the end of June 2019.

The **expenditures** portion of page 1 has the same columns with the first column representing the total annual budget, the second column is the actual expenditure to March 31, 2019, the third column is the actual expenditure to June 30, 2019, the fourth column is the budget available for the remainder of 2019 and the fifth column represents the remaining funds as a percentage of the total annual budget.

Approximately 46% of the total budgeted expenditures have been spent as of June 30, 2019.

The difference between the total budgeted revenue of \$14,375,614 and the total budgeted expenditures of \$38,361,143 is shown at the bottom of the page in the amount of **\$23,985,529** and represents the **Municipal Tax Levy** which agrees to the approved operating budget.

The **second** page of the report provides a further breakdown of the **revenue** received to June 30, 2019 by department which supports the figures shown on the summary page (Page 1).

The remaining pages, 3 to 5, provide a similar departmental breakdown of **expenditures** made to June 30, 2019 by department and support the expenditure amounts as shown on the summary page (Page 1).

A **capital projects** report will be provided to Council at a later date and has not been included with this report.

## 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

Not applicable.



COPY

8.0 CONCLUSION

This report has been provided to Council and Members of the Public for information purposes.

If there are specific questions on any of this information, I would be pleased to provide an answer to them.

9.0 POLICIES AFFECTING THE PROPOSAL

Not applicable

10.0 COMMUNICATION RESULTS

The report is a public document prepared internally and intended as high level overview of the results of operations of the municipality for the first half of 2019 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

First Half 2019 – Operating Budget Variance Report

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,

COPY

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Ian D. Davey, BBA CPA CA  
Treasurer / Director of Corporate Services

Council operating budget report Q2 2019

**COPY**

# **TOWN OF COBOURG**

## **OPERATING BUDGET VARIANCE REPORT**

**FIRST HALF – 2019**

**JANUARY 1, 2019 to JUNE 30, 2019**

Prepared and submitted by:  
Ian D. Davey BBA CPA CA  
Treasurer / Director of Corporate Services  
September 5, 2019



## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

SUMMARY	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>REVENUE</b>					
General government	195,700.00	42,482.00	92,098.90	103,601.10	52.94
Protection services	2,945,858.00	666,040.50	1,903,496.63	1,042,361.37	35.38
Public Works	834,900.00	95,094.87	244,301.79	590,598.21	70.74
Environmental	6,209,232.00	1,198,678.52	2,184,127.49	4,025,104.51	64.82
Parks & Recreation	2,979,649.00	378,955.70	1,125,052.84	1,854,596.16	62.24
Culture & Community	188,850.00	34,055.67	75,144.42	113,705.58	60.21
Planning & Residential	85,000.00	46,460.00	83,425.00	1,575.00	1.85
Commercial & Economic	187,325.00	11,663.27	66,523.52	120,801.48	64.49
Other Direct Revenue	749,100.00	114,567.26	350,372.09	398,727.91	53.23
	14,375,614.00	2,587,997.79	5,774,170.59	8,251,071.32	57.40
=====					
<b>EXPENDITURES</b>					
General government	3,503,628.00	771,871.15	1,729,000.98	1,774,627.02	50.65
Protection	12,684,447.00	2,990,342.21	5,964,561.96	6,719,885.04	52.98
Public Works	5,444,827.00	1,427,071.76	2,499,099.77	2,945,727.23	54.10
Environmental	6,365,157.00	1,280,486.12	2,807,221.70	3,557,935.30	55.90
Social & Family	196,500.00	0.00	0.00	196,500.00	100.00
Parks & Recreation	6,802,764.00	1,217,939.56	2,868,489.34	3,934,274.66	57.83
Culture & Community	1,821,169.00	544,500.51	1,056,430.47	764,738.53	41.99
Planning & Residential	541,097.00	142,969.83	266,222.65	274,874.35	50.80
Commercial & Economic	847,554.00	177,815.22	377,778.12	469,775.88	55.43
Capital Levy	154,000.00	38,500.00	77,000.00	77,000.00	50.00
	38,361,143.00	8,591,496.36	17,568,804.99	20,715,338.01	54.00
=====					
<b>MUNICIPAL LEVY</b>	23,985,529.00				
=====					

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

REVENUE	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>GENERAL GOVERNMENT</b>					
Clerks	177,700	39,157.00	82,158.90	95,541.10	53.77
Finance	18,000	3,325.00	9,940.00	8,060.00	44.78
	195,700	42,482.00	92,098.90	103,601.10	52.94
<b>PROTECTION SERVICES</b>					
Fire	13,500	3,224.75	1,464.75	12,035.25	89.15
Police	65,000	12,733.15	25,017.89	39,982.11	61.51
Police - Business Services	2,438,358	627,462.35	1,791,629.86	646,728.14	26.52
Building Department	410,000	20,920.25	77,954.13	332,045.87	80.99
Property Standards	19,000	1,700.00	7,430.00	11,570.00	60.89
	2,945,858	666,040.50	1,903,496.63	1,042,361.37	35.38
<b>PUBLIC WORKS</b>					
Engineering review fees	60,000	0.00	10,000.00	50,000.00	83.33
Parking enforcement	615,000	62,202.17	163,438.19	451,561.81	73.42
Transit	159,900	32,892.70	70,863.60	89,036.40	55.68
	834,900	95,094.87	244,301.79	590,598.21	70.74
<b>ENVIRONMENTAL</b>					
WPCP 1	6,209,232	1,198,678.52	2,184,127.49	4,025,104.51	64.82
<b>PARKS &amp; RECREATION</b>					
Parks Administration	141,000	1,558.00	65,186.00	75,814.00	53.77
Marina	760,140	10,367.90	324,029.68	436,110.32	57.37
Trailer Park	310,700	1,848.00	94,600.95	216,099.05	69.55
Dredging	147,000	0.00	0.00	147,000.00	100.00
Arena	146,900	47,750.20	51,362.35	95,537.65	65.04
Cobourg Community Centre	1,345,699	297,079.98	544,830.95	800,868.05	59.51
Seniors Activity Centre	86,210	20,351.62	39,865.49	46,344.51	53.76
Legion Fields	42,000	0.00	5,177.42	36,822.58	87.67
	2,979,649	378,955.70	1,125,052.84	1,854,596.16	62.24
<b>CULTURE &amp; COMMUNITY</b>					
Concert Hall	166,850	24,300.67	60,149.42	106,700.58	63.95
Market Building	22,000	9,755.00	14,995.00	7,005.00	31.84
	188,850	34,055.67	75,144.42	113,705.58	60.21
<b>PLANNING &amp; RESIDENTIAL</b>					
Planning	75,000	41,510.00	78,475.00	-3,475.00	-4.63
Comm. of Adjustment	10,000	4,950.00	4,950.00	5,050.00	50.50
	85,000	46,460.00	83,425.00	1,575.00	1.85
<b>COMMERCIAL &amp; ECONOMIC</b>					
Venture 13	149,825	11,650.00	35,794.01	114,030.99	76.11
Tourism	37,500	13.27	30,729.51	6,770.49	18.05
	187,325	11,663.27	66,523.52	120,801.48	64.49



## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

EXPENDITURES	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>GENERAL GOVERNMENT</b>					
Council	373,948	86,806.96	163,408.43	210,539.57	56.30
CAO	249,378	58,671.55	118,689.93	130,688.07	52.41
Clerks	464,326	120,213.98	213,613.23	250,712.77	53.99
Finance	661,388	164,002.47	335,166.44	326,221.56	49.32
Information Technology	319,976	76,207.69	160,025.15	159,950.85	49.99
Communications	209,179	39,079.03	97,865.58	111,313.42	53.21
Victoria Hall	686,118	140,680.79	353,012.89	333,105.11	48.55
Financial	144,500	48,026.85	211,246.83	-66,746.83	-46.19
Personnel	381,965	33,681.83	64,762.61	317,202.39	83.04
Health & Safety	12,850	4,500.00	11,209.89	1,640.11	12.76
	3,503,628	771,871.15	1,729,000.98	1,774,627.02	50.65
<b>PROTECTION SERVICES</b>					
Fire	2,940,731	684,104.40	1,427,592.57	1,513,138.43	51.45
Police	5,668,111	1,351,030.38	2,726,495.34	2,941,615.66	51.90
Police Service Board	81,015	17,681.45	42,261.42	38,753.58	47.84
Court Security	359,612	234,568.98	452,295.64	-92,683.64	-25.77
Police Facilities	155,800	17,212.09	76,625.57	79,174.43	50.82
Business Services	2,438,358	419,975.62	851,798.16	1,586,559.84	65.07
Communications Centre	0	0.00	0.00	0.00	0.00
Conservation Authority	248,903	124,451.45	124,451.45	124,451.55	50.00
Animal Control	99,748	24,787.00	24,786.91	74,961.09	75.15
Building Department	410,000	56,594.97	114,744.78	295,255.22	72.01
Property Standards	96,921	15,345.18	32,745.89	64,175.11	66.21
Emergency Management	129,645	28,987.25	58,851.22	70,793.78	54.61
By-Law Enforcement	55,603	15,603.44	31,913.01	23,689.99	42.61
	12,684,447	2,990,342.21	5,964,561.96	6,719,885.04	52.98
<b>PUBLIC WORKS</b>					
Engineering	371,398	34,692.54	86,727.71	284,670.29	76.65
GIS	191,719	119,877.70	132,337.12	59,381.88	30.97
Public Works	2,127,878	515,194.09	849,746.52	1,278,131.48	60.07
Bridges	1,150	0.00	6,216.04	-5,066.04	-440.53
Roadside Grass	0	0.00	3,385.38	-3,385.38	0.00
Forestry (moved to parks)	0	0.00	0.00	0.00	0.00
Storm Drain System	60,000	3,815.25	39,566.62	20,433.38	34.06
Roadside Litter	41,100	7,723.50	30,825.72	10,274.28	25.00
Hardtop Maintenance	93,000	12,355.58	22,782.42	70,217.58	75.50
Safety Devices	135,650	37,286.91	75,946.45	59,703.55	44.01
Winter Maintenance	181,500	261,661.79	282,999.66	-101,499.66	-55.92
Long-term debt	309,000	77,250.00	154,500.00	154,500.00	50.00
Sidewalks	51,800	3,897.15	26,068.43	25,731.57	49.67
Parking Lots	134,670	35,689.63	73,440.13	61,229.87	45.47
Parking enforcement	480,330	35,571.11	52,931.79	427,398.21	88.98
Transit	841,444	186,721.57	401,795.46	439,648.54	52.25
Crossing Guards	77,458	20,390.06	42,481.17	34,976.83	45.16
Street Lighting	346,730	74,944.88	217,349.15	129,380.85	37.31
	5,444,827	1,427,071.76	2,499,099.77	2,945,727.23	54.10

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

EXPENDITURES	2019 ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>ENVIRONMENTAL</b>					
WPCP 1	1,658,213	273,655.28	663,006.29	995,206.71	60.02
WPCP 2	1,462,113	260,703.98	604,743.59	857,369.41	58.64
Sanitary Sewer Pump-houses	68,200	11,717.28	52,826.11	15,373.89	22.54
Sanitary Sewer System	512,835	63,497.78	162,121.35	350,713.65	68.39
Transfer to Sanitary Reserve	2,507,871	626,967.75	1,253,935.50	1,253,935.50	50.00
Storm Sewer Pump-houses	30,325	14,481.46	10,723.13	19,601.87	64.64
Garbage Collection	7,100	389.59	1,164.73	5,935.27	83.60
Landfill - long-term debt	118,500	29,073.00	58,701.00	59,799.00	50.46
	6,365,157	1,280,486.12	2,807,221.70	3,557,935.30	55.90
<b>SOCIAL &amp; FAMILY SERVICES</b>					
St Peter's Court	21,500	0.00	0.00	21,500.00	100.00
Physician Recruitment	0	0.00	0.00	0.00	0.00
Northumberland Hospice	0	0.00	0.00	0.00	0.00
Affordable Housing	175,000	0.00	0.00	175,000.00	100.00
	196,500	0.00	0.00	196,500.00	100.00
<b>PARKS &amp; RECREATION</b>					
Parks Administration	1,590,579	277,230.62	513,571.41	1,077,007.59	67.71
Horticulture	70,000	22,599.01	101,366.03	-31,366.03	-44.81
Parks Maintenance	234,900	40,144.39	206,462.49	28,437.51	12.11
Forestry Services	201,558	28,698.26	60,898.93	140,659.07	69.79
Parks Athletic Fields	26,500	2,317.84	7,043.44	19,456.56	73.42
Parks Turf Maintenance	8,000	1,056.93	10,445.77	-2,445.77	-30.57
Subtotal	2,131,537	372,047.05	899,788	1,231,749	57.79
Centennial Pool	16,500	1,434.57	10,771.21	5,728.79	34.72
Outdoor Rink / Fountain	28,500	9,058.61	20,428.08	8,071.92	28.32
Parks - long-term debt	263,200	76,532.57	144,266.36	118,933.64	45.19
Marina	760,140	73,647.45	245,442.93	514,697.07	67.71
Trailer Park	164,905	12,558.12	40,048.19	124,856.81	75.71
Beach Washrooms	69,300	42.74	4,709.95	64,590.05	93.20
Harbour / Walkway	201,692	772.17	32,027.16	169,664.84	84.12
Dredging	147,000	26,173.98	58,977.39	88,022.61	59.88
Arena	332,899	82,241.78	214,336.97	118,562.03	35.62
Cobourg Community Centre	2,330,911	474,776.37	1,003,180.64	1,327,730.36	56.96
Seniors Activity Centre	196,280	34,121.97	65,902.20	130,377.80	66.42
Legion Fields	49,900	2,532.18	24,610.19	25,289.81	50.68
Acquatics / Lifeguards	224,300	52,000.00	104,000.00	120,300.00	53.63
Transfer from Reserves	-114,300	0.00	0.00	-114,300.00	100.00
	6,802,764	1,217,939.56	2,868,489.34	3,934,274.66	57.83
<b>CULTURE &amp; COMMUNITY</b>					
Cultural Administration	101,929	18,258.92	33,566.29	68,362.71	67.07
Organizational grants	50,946	0.00	37,055.14	13,890.86	27.27
Special Events	290,430	29,102.27	107,663.13	182,766.87	62.93
Concert Hall	359,659	64,658.81	141,358.70	218,300.30	60.70
Library	904,505	416,000.00	633,820.10	270,684.90	29.93
Market Building	18,200	1,910.17	4,952.73	13,247.27	72.79
Art Gallery	115,000	23,750.00	80,000.00	35,000.00	30.43
Concert Band of Cobourg	20,500	820.34	18,014.38	2,485.62	12.12
Library - Long Term Debt	-40,000	-10,000.00	-20,000.00	-20,000.00	50.00
	1,821,169	544,500.51	1,056,430.47	784,738.53	43.09




## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

EXPENDITURES	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
<b>PLANNING &amp; RESIDENTIAL</b>					
Planning	407,769	101,102.74	198,926.93	208,842.07	51.22
Comm. of Adjustment	73,839	12,720.73	28,237.66	45,601.34	61.76
Heritage Committee	59,489	29,146.36	39,058.06	20,430.94	34.34
	541,097	142,969.83	266,222.65	274,874.35	50.80
<b>COMMERCIAL &amp; ECONOMIC</b>					
Economic Development	230,703	37,884.41	81,300.57	149,402.43	64.76
Venture 13	347,279	107,765.48	197,751.33	149,527.67	43.06
Tourism	249,772	27,908.89	83,049.56	166,722.44	66.75
Henley Arcade	3,500	1,391.22	3,252.33	247.67	7.08
Old Firehall Theatre	6,500	1,375.00	6,010.39	489.61	7.53
Dressler House	9,800	1,490.22	6,413.94	3,386.06	34.55
	847,554	177,815.22	377,778.12	469,775.88	55.43

 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>
	<b>STAFF REPORT</b>
TO:	Mayor and Council Members
FROM: TITLE:	Ian D. Davey, BBA CPA CA Treasurer / Director of Corporate Services
DATE OF MEETING:	October 5, 2020
TITLE / SUBJECT:	Cancellation, Reduction or Refund of Taxes – First Report of 2020
REPORT DATE:	September 24, 2020

1.0 STRATEGIC PLAN

N/A

2.0 PUBLIC ENGAGEMENT

N/A

3.0 RECOMMENDATION

That Council receive the first report for tax adjustments for 2020 and pass a motion to approve the reduction of property taxes in the amount of \$1,374,451.75

4.0 ORIGIN

Finance department property tax adjustments First Report for 2020.

5.0 BACKGROUND

Section 357 of the Municipal Act, 2001 provides the authority for a local municipality to cancel, reduce or refund all or part of the taxes levied if one of the following events occurs:

- As a result of a change event, the property is eligible to be reclassified in a different class of real property.
- The property has become vacant land during the year.
- The property has become exempt because it has been acquired by the Crown or a municipality.



- A building on the land has been destroyed or damaged during the year.
- A mobile unit on the land has been removed from the municipality.
- An owner has been overcharged due to a gross or manifest error that is either clerical or factual in nature.
- Repairs or renovations to the property prevented the normal use of the property for a period of at least three months during the year.

Taxpayers may also appeal the assessment of their properties which can lead to a reduction in their tax liabilities. These appeals may be settled on an informal basis as Minutes of Settlement or on a formal basis by the Assessment Review Board (ARB).

Section 361 of the Municipal At, 2001 provides that every municipality shall have a tax rebate program for eligible charities for the purpose of providing tax relief on eligible properties that they occupy. The rebate is calculated based on 40% of the total taxes on that portion of the property occupied by the eligible charity.

The Town of Cobourg also provides a Heritage Tax Incentive for properties within the Commercial Core Heritage District to encourage the restoration and renovation of these properties. The amount of the grant is equal to the amount of the annual increase in the municipal portion of the taxes for such properties that is a direct result of a reassessment due to an approved restoration project.

## 6.0 ANALYSIS

Included with this report is a spreadsheet providing the background calculations to support tax adjustments for several properties which have been recorded during the period from January 1 to September 30, 2020. The net result of these changes is a reduction in taxes in the amount of \$1,374,451.75

## 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

The net reduction in taxes included with this report in the amount of \$1,374,451.75 is shared with the County, School Boards and DBIA on the following basis:

Town of Cobourg	- \$600,675.47	Year to date - \$600,675.47
County of Northumberland	- \$341,352.87	- \$341,352.87
Education	- \$431,130.99	- \$431,130.99
DBIA	- \$ 1,292.42	- \$ 1,292.42

8.0 CONCLUSION

That Council receive this report for information purposes and that a motion be prepared to approve the reduction of property taxes in the amount of \$1,374,451.75

9.0 POLICIES AFFECTING THE PROPOSAL

N/A

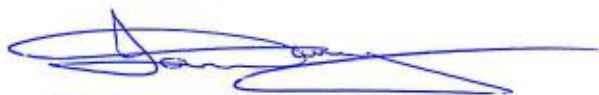
10.0 COMMUNICATION RESULTS

N/A

11.0 ATTACHMENTS

Two page breakdown of tax adjustments by property.

12.0 AUTHORIZATION ACKNOWLEDGMENT



Ian D. Davey, BBA CPA CA  
Treasurer / Director of Corporate Services



ASSESSMENT REVIEW BOARD AND / OR  
MINUTES OF SETTLEMENT

September 30, 2020

Page 1

ROLL #	ADDRESS	REASON	TAX YEAR	ASSESSMENT CHANGE	TAX CHANGE	TOWN	COUNTY	EDUC	DBIA
000.150.11650	473 Ontario Street	Property became exempt	2019	MT (\$373,250)	-1,953.29	-1,172.12	-667.57	-113.60	0.00
000.180.12600	883 Ontario Street	Amended Assessment	2019	RT (\$3,890)	-56.97	-32.31	-18.40	-6.26	0.00
000.060.01200	429 William Street	Repairs / Renovations	2019	CT (\$50,000)	-451.77	-174.12	-99.17	-178.48	0.00
000.040.03000	111 Hibernia Street	Minutes of Settlement	2017	MT (\$1,663,062)	-50,652.04	-30,415.74	-17,259.42	-2,976.88	0.00
			2017	RT \$49,062	738.72	414.84	236.06	87.82	0.00
			2018	MT (\$1,663,062)	-46,611.96	-27,907.84	-15,876.92	-2,827.20	0.00
			2018	RT \$49,062	729.25	411.65	234.19	83.41	0.00
			2019	MT (\$1,663,062)	-46,038.37	-27,626.45	-15,734.39	-2,677.53	0.00
			2019	RT \$49,062	718.58	407.50	232.09	78.99	0.00
000.110.07300	80 King Street West	Heritage Incentive Grant	2019	RT (\$88,300)	-733.41	-733.41	0.00	0.00	0.00
			2020	RT (\$88,300)	-728.03	-728.03	0.00	0.00	0.00
000.180.12600	883 Ontario Street	Minutes of Settlement	2020	RT (\$4,000)	-57.95	-32.98	-18.85	-6.12	
000.070.09100	349 Cottesmore Ave	Minutes of Settlement	2020	RT (\$4,000)	-57.95	-32.98	-18.85	-6.12	
000.270.04100	0 Smith Rd	Amended Property Assess	2020	RT (\$8,691)	-125.91	-71.66	-40.95	-13.30	
000.270.04105	0 Smith Rd	Amended Property Assess	2020	RT (\$8,700)	-126.03	-71.73	-40.99	-13.31	
000.270.04110	0 Lees Ave	Amended Property Assess	2020	RT (\$9,000)	-130.38	-74.21	-42.40	-13.77	
000.270.04282	0 Hudson St	Amended Property Assess	2020	RT (\$10,100)	-146.31	-83.27	-47.59	-15.45	
000.270.04430	0 Wilkins Gate	Amended Property Assess	2020	RT (\$8,100)	-117.33	-66.78	-38.16	-12.39	
000.270.04433	0 Smith Rd	Amended Property Assess	2020	RT (\$11,500)	-166.60	-94.82	-54.18	-17.60	
000.270.04436	0 Smith Rd	Amended Property Assess	2020	RT (\$8,300)	-120.23	-68.43	-39.10	-12.70	
000.270.04439	0 Smith Rd	Amended Property Assess	2020	RT (\$7,700)	-111.55	-63.49	-36.28	-11.78	
000.270.04442	0 Lees Ave	Amended Property Assess	2020	RT (\$10,800)	-156.45	-89.05	-50.88	-16.52	
000.270.04445	0 Lees Ave	Amended Property Assess	2020	RT (\$7,900)	-114.45	-65.14	-37.22	-12.09	
000.270.04448	0 Lees Ave	Amended Property Assess	2020	RT (\$7,900)	-114.45	-65.14	-37.22	-12.09	
000.130.12525	26 Spencer St E, #13	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12526	26 Spencer St E, #14	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12527	26 Spencer St E, #15	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12528	26 Spencer St E, #16	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12529	26 Spencer St E, #17	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12530	26 Spencer St E, #18	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12531	26 Spencer St E, #19	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12532	26 Spencer St E, #20	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12533	26 Spencer St E, #21	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12534	26 Spencer St E, #22	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12535	26 Spencer St E, #23	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12536	26 Spencer St E, #24	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12537	26 Spencer St E, #25	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12538	26 Spencer St E, #26	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12539	26 Spencer St E, #27	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12540	26 Spencer St E, #28	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12541	26 Spencer St E, #29	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12542	26 Spencer St E, #30	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12543	26 Spencer St E, #32	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.130.12544	26 Spencer St E, #32	Condo Parking Consolidation	2019	RT (\$15,550)	-139.15	-78.91	-44.94	-15.30	
000.240.11800	9 Orchard Ave	Demolition of Structure	2019	RT (\$106,097)	-565.99	-319.50	-181.76	-64.73	
			2020	RT (\$110,548)	-1,619.14	-918.20	-522.96	-177.98	
000.280.01760	1050 DePalma Drive	Minutes of Settlement	2017	CT (\$2,905,000)	-98,775.52	-37,217.99	-21,178.03	-40,379.50	
		Minutes of Settlement	2018	CT (\$2,905,000)	-96,870.13	-36,932.14	-21,010.99	-38,927.00	
		Minutes of Settlement	2019	CT (\$2,905,000)	-94,856.68	-36,559.72	-20,822.46	-37,474.50	
		Minutes of Settlement	2020	CT (\$2,470,000)	-79,364.81	-30,857.22	-17,632.59	-30,875.00	
000.040.03000	111 Hibernia Street	Minutes of Settlement	2020	RT \$7,814,200	113,199.63	64,428.08	36,815.82	11,955.73	
				MT (\$9,477,200)	-260,080.91	-156,279.03	-89,301.76	-14,500.12	
000.280.01700	75 Strathy Rd	Minutes of Settlement	2017	CT (\$726,600)	-24,705.78	-9,308.98	-5,297.06	-10,099.74	
				ST (\$3,776,400)	-128,404.77	-48,382.10	-27,530.71	-52,491.96	
		Minutes of Settlement	2018	CT (\$1,050,400)	-35,026.64	-13,354.05	-7,597.23	-14,075.36	
				ST (\$5,459,600)	-182,055.82	-69,409.53	-39,487.65	-73,158.64	
		Minutes of Settlement	2019	CT (\$1,374,200)	-44,871.61	-17,294.44	-9,849.99	-17,727.18	
				ST (\$7,142,800)	-233,233.13	-89,892.85	-51,198.16	-92,142.12	
000.150.11650	473 Ontario Street	Property became exempt	2020	MT (\$405,000)	-11,114.33	-6,678.46	-3,816.23	-619.64	
000.040.24309	89 King Street W	Tax Class Change	2020	RT \$171,700	2,487.32	1,415.67	808.95	262.70	
				CT (\$171,700)	-6,181.32	-2,145.01	-1,225.71	-2,146.25	-664.35
000.020.09800	1 King Street East	Tax Class Change	2020	RT \$540,100	7,824.10	4,453.12	2,544.63	826.35	
				MT (\$540,100)	-14,821.85	-8,906.25	-5,089.25	-826.35	
000.020.10600	37 -39 King Street East	Tax Class Change	2020	RT \$250,000	3,621.60	2,061.25	1,177.85	382.50	
				MT (\$250,000)	-6,860.70	-4,122.50	-2,355.70	-382.50	
000.100.00800	256 -262 Division Street	Tax Class Change	2020	RT \$901,400	13,058.04	7,432.05	4,246.85	1,379.14	
				MT (\$901,400)	-24,736.93	-14,864.08	-8,493.71	-1,379.14	
000.110.05000	2 King Street W	Minutes of Settlement	2020	CT (\$103,000)	-3,717.07	-1,286.76	-735.29	-1,287.50	-407.52
000.110.05100	4 - 8 King Street W	Minutes of Settlement	2020	CT (\$57,000)	-2,052.05	-712.09	-406.91	-712.50	-220.55
000.150.10800	397 Ontario Street	Tax Class Change	2020	RT \$160,000	2,317.82	1,319.20	753.82	244.80	
				CT (\$160,000)	-5,141.04	-1,998.85	-1,142.19	-2,000.00	
000.180.05330	240 Maguire Street	Minutes of Settlement	2020	XT (\$92,000)	-2,707.70	-1,149.34	-656.76	-901.60	

September 30, 2020


Page 2

ROLL #	ADDRESS	REASON	TAX YEAR	ASSESSMENT CHANGE	TAX CHANGE	TOWN	COUNTY	EDUC	DBIA
000.020.01100	179 Church Street	Tax Class Change	2020	RT \$222,000 CT (\$222,000)	3,215.98 -7,133.19	1,830.39 -2,773.40	1,045.93 -1,584.79	339.66 -2,775.00	
000.250.00604	74 Willmott Street	Minutes of Settlement	2017	CT (\$120,300) CU \$31,875	-4,090.43 758.66	-1,541.25 285.86	-877.01 162.66	-1,672.17 310.14	
000.250.00604	74 Willmott Street	Minutes of Settlement	2018	CT (\$120,300) CU \$61,350	-4,011.52 1,432.04	-1,529.41 545.97	-870.09 310.61	-1,612.02 575.46	
000.250.00604	74 Willmott Street	Minutes of Settlement	2019	CT (\$120,300) CU \$90,825	-3,928.15 2,251.74	-1,513.99 800.13	-862.29 455.71	-1,551.87 995.90	
000.250.00604	74 Willmott Street	Minutes of Settlement	2020	CT (\$120,300) CU \$120,300	-857.92 149.42	-1,502.88 1,052.02	-858.79 601.15	1,503.75 -1,503.75	
000.240.27600	3 Acadia Drive	Minutes of Settlement	2020	CT (\$23,600) RT \$23,600	-758.30 341.88	-294.83 194.58	-168.47 111.19	-295.00 36.11	
					-1,374,451.75	-600,675.47	-341,352.87	-431,130.99	-1,292.42
REALLOCATE CAPPING									
TOTAL FOR THIS REPORT					-1,374,451.75	-600,675.47	-341,352.87	-431,130.99	-1,292.42



Tax Write-Offs Year To Date

	2020 September 30				YTD Total	Budget Total
Town	600,675.47				600,675.47	475,000
County	341,351.87				341,351.87	=====
Education	431,130.99				431,130.99	
DBIA	1,292.42				1,292.42	
	-----	-----	-----	-----	-----	-----
	1,374,450.75	0.00	0.00	0.00	0.00	1,374,450.75
	=====	=====	=====	=====	=====	=====

 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>
	<b>STAFF REPORT</b>
TO:	Mayor and Council Members
FROM: TITLE:	Ian D. Davey, BBA CPA CA Treasurer / Director of Corporate Services
DATE OF MEETING:	October 5, 2020
TITLE / SUBJECT:	Northam Industrial Park – Financial Report – June 30/20
REPORT DATE:	September 23, 2020

1.0 STRATEGIC PLAN

Not applicable.

2.0 PUBLIC ENGAGEMENT

Not Applicable

3.0 RECOMMENDATION

That Council receive the Second Quarter 2020 Northam Industrial Park Financial Report for information purposes.

4.0 ORIGIN

This financial report covers the period from January 1, 2020 through June 30, 2020 and is intended for information purposes.

5.0 BACKGROUND

The Town of Cobourg purchased the Northam Industrial Park from the Ontario Realty Corporation on March 4, 2003. The original purchase was 100% financed by way of a loan from the Royal Bank of Canada. This loan was paid in full as of March 4, 2018.

6.0 ANALYSIS

The attached report is unaudited and has been prepared internally and consists of 3 pages as follows:



## **Balance Sheet**

The assets section is split between current assets of \$5,328,445 and fixed assets of \$16,937,757. The bank balance includes an operating balance of \$3,260,121 and a capital reserve of \$1,500,000 which was established shortly after the purchase of the park at \$1,000,000 and has been increased by \$500,000 to its current level.

The liabilities as of June 30, 2020 were \$339,447 compared to \$431,869 as at December 31, 2019.

The book value of the equity in the park is \$21,926,755 as of June 30, 2020.

## **Income Statement**

The income statement is presented in 4 columns including the 2018 and 2019 actual results for the full year and the 2020 actual results to June 30, 2020 along with the budget for 2020 for the full year.

Operating revenues for the first 6 months are very close to expected at just over 49% of the total annual budget amount. Vacancies within the park are currently at a low level and should remain close to current levels for the remainder of 2020.

Operating and administrative expenses are tracking well within budget for the first 6 months of the year.

## **Cash Flow Report**

The cash flow report is intended to provide a summary of the changes in the cash balance from the start of the fiscal year to the end of June 2020. The cash balance has increased by \$123,344 during the first half of 2020 and is expected to continue to remain steady or increase over the remainder of 2020 as we build reserves in anticipation of the capital work required.

### **7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT**

The 2020 Town of Cobourg Operating and Capital budgets included the amounts of \$428,200 and \$232,455 respectively to be funded from Northam Industrial Park operations. This financial report indicates that this remains a realistic commitment.

8.0 CONCLUSION

This report has been provided to Council and Members of the Public for information purposes.

If there are specific questions on any of this information, I would be pleased to provide an answer to them.

9.0 POLICIES AFFECTING THE PROPOSAL

Not applicable.

10.0 COMMUNICATION RESULTS

This report is a public document prepared internally and intended as a high level overview of the results of operations of Northam Industrial Park for the first half of 2020 and is available to anyone wishing to review it.

11.0 ATTACHMENTS

Northam Industrial Park Financial Report – June 30, 2020 (3 pages)

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,



Ian D. Davey, BBA CPA CA  
Treasurer / Director of Corporate Services

Northam Q2 2020



# NORTHAM INDUSTRIAL PARK

## BALANCE SHEET - AS AT JUNE 30, 2020

(UNAUDITED)

	June 30 2020	Dec 31 2019	Dec 31 2018
<b>ASSETS</b>			
<b>Current</b>			
Bank	4,760,121	4,636,777	2,299,707
Accounts receivable	516,649	190,460	251,081
Prepaid Expenses	51,675	13,773	11,896
	5,328,445	4,841,010	2,562,684
<b>Fixed</b>			
Land	3,683,512	3,683,512	3,683,512
Buildings	10,205,027	10,205,027	10,205,027
Building improvements	14,196,765	14,173,972	13,511,382
Roadways, rail and parking lots	366,752	366,752	366,752
	28,452,056	28,429,263	27,766,673
Accumulated amortization	-11,514,299	-11,144,299	-10,418,961
	16,937,757	17,284,964	17,347,712
<b>TOTAL ASSETS</b>	22,266,202	22,125,974	19,910,396
<b>LIABILITIES</b>			
<b>Current</b>			
Accounts payable	158,629	240,565	302,317
Tenant deposits and prepaid rent	180,818	191,304	134,734
Due to Town of Cobourg	0	0	0
<b>TOTAL LIABILITIES</b>	339,447	431,869	437,051
<b>EQUITY</b>			
Capital reserve	1,500,000	1,000,000	1,000,000
Retained earnings	19,307,005	18,473,345	16,850,413
Current year earnings	1,119,750	2,220,760	2,110,032
Transfer to Town of Cobourg	0	0	-487,100
<b>Total Equity</b>	21,926,755	21,694,105	19,473,345
<b>TOTAL LIABILITIES AND EQUITY</b>	22,266,202	22,125,974	19,910,396

# NORTHAM INDUSTRIAL PARK

## INCOME STATEMENT

For the SIX months ended June 30, 2020

(UNAUDITED)

	2018 ACTUAL (12 MONTHS)	2019 ACTUAL (12 MONTHS)	2020 ACTUAL (6 MONTHS)	2020 BUDGET (12 MONTHS)
<b><u>REVENUE</u></b>				
Base Rent	3,603,506	3,609,309	1,804,088	3,657,524
Realty Tax Recoveries	1,090,567	1,069,568	540,313	1,087,901
Vacancies	-145,409	-89,686	-70,614	-106,901
Interest and other income	5,173	8,409	2,513	5,000
	<b>4,553,837</b>	<b>4,597,600</b>	<b>2,276,300</b>	<b>4,643,524</b>
<b><u>OPERATING EXPENSES</u></b>				
Insurance	42,575	47,042	28,971	60,461
Realty Taxes	1,092,927	1,046,597	538,373	1,076,745
Repairs & Maintenance	246,719	291,770	101,089	313,000
Utilities	111,687	62,034	30,789	64,500
Mortgage interest	694	0	0	0
	<b>1,494,602</b>	<b>1,447,443</b>	<b>699,222</b>	<b>1,514,706</b>
<b><u>ADMINISTRATIVE EXPENSES</u></b>				
Bad Debts	0	25	0	5,000
Leasing Commissions	5,315	6,548	931	115,908
Management Fees	158,022	167,356	67,846	157,246
Office & General Admin	17,760	17,310	16,516	23,000
Consulting & Prof fees	29,260	12,820	2,035	40,000
	<b>210,357</b>	<b>204,059</b>	<b>87,328</b>	<b>341,154</b>
<b>NET OPERATING INCOME</b>	<b>2,848,878</b>	<b>2,946,098</b>	<b>1,489,750</b>	<b>2,787,664</b>
<b>AMORTIZATION</b>	<b>738,846</b>	<b>725,338</b>	<b>370,000</b>	<b>740,000</b>
<b>NET INCOME</b>	<b>2,110,032</b>	<b>2,220,760</b>	<b>1,119,750</b>	<b>2,047,664</b>



# NORTHAM INDUSTRIAL PARK

## CASHFLOW REPORT - AS AT June 30, 2020

(UNAUDITED)

Jun 30	Dec 31
2020	2019
ACTUAL	ACTUAL

### Sources of cashflow:

Net income per budget report	1,119,750	2,220,760
Add non-cash item - amortization	370,000	725,338

<b>Cash from operations</b>	<b>1,489,750</b>	<b>2,946,098</b>
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Reduction in accounts receivable	0	60,621
Reduction in prepaid expenses	0	0
Increase in accounts payable	0	0
Increase in tenant deposits and prepaid rent	0	56,570

<b>Cash available</b>	<b>1,489,750</b>	<b>3,063,289</b>
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### Uses of cash


Increase in accounts receivable	-326,189	0
Increase in prepaid expenses	-37,902	-1,877
Invested in fixed assets	-22,793	-662,590
Decrease in accounts payable	-81,936	-61,752
Decrease in tenant deposits	-10,486	0
Transfer to Town of Cobourg	-887,100	0

<b>Cash used during period</b>	<b>-1,366,406</b>	<b>-726,219</b>
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<b>Net change in cash balance during period</b>	<b>123,344</b>	<b>2,337,070</b>
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Cash balance at start of year	4,636,777	2,299,707
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<b>Cash balance at end of period</b>	<b>4,760,121</b>	<b>4,636,777</b>
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 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>STAFF REPORT</b>	
TO:	Mayor and Council	
FROM:	Jen Heslinga	
TITLE:	Senior Financial Analyst	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Report from the Audit Committee	
REPORT DATE:	September 4, 2020	File #:

1.0 STRATEGIC PLAN  
N/A

2.0 PUBLIC ENGAGEMENT

Section 295 (1) of the Municipal Act, 2001 Requires that:

"Within 60 days after receiving the audited financial statements of the municipality for the previous year, the treasurer of the municipality,

(a) Shall publish in a newspaper having general circulation in the municipality,

(i) A copy of the audited financial statements, the notes to the financial statements, the auditor's report and the tax rate information for the current and previous year as contained in the financial review, or

(ii) A notice that the information described in the subclause (i) will be made available at no cost to any taxpayer or resident of the municipality upon request; and

(b) May provide the information described in subclause (a) (i) or (ii) to such persons and in such other manner as the treasurer considers appropriate."

3.0 RECOMMENDATION

(1) The draft audited financial statements for the year ended December 31, 2019 be presented to the Regular Council meeting of October 13th, 2020 and that a motion to approve the 2019 Consolidated Financial Statements of the Corporation of the Town of Cobourg be adopted.

(2) That a notice be published in the newspaper and on the municipal website advising that the Consolidated Financial Statements for the Corporation of the Town of Cobourg for the year ended December 31, 2019 have been posted to



the municipal website in accordance with Section 295 of the Municipal Act, 2001.

#### 4.0 ORIGIN

The Audit Committee of the Town of Cobourg consists of Mayor J. Henderson, Deputy-Mayor S. Seguin and Councillor B. Darling. Staff members include Ian Davey, Treasurer (interim CAO) and J. Heslinga, Senior Financial Analyst.

A meeting of the Audit Committee was held on September 28, 2020 for the purpose of reviewing the draft audited financial statements for the fiscal year ended December 31, 2019 and receiving the Audit Findings Report from the external audit firm.

L. Huber, CPA CA LPA, a partner with the audit firm of KPMG, was also in attendance to answer any questions from the committee related to the audit.

#### 5.0 BACKGROUND

The Audit Committee meets at least twice per year. The first meeting is to review the audit plan and to discuss with the Auditors any questions or concerns from members of the committee. The second meeting is to review the draft financial statements and the audit findings report. Additional meetings may be called should the need arise.

#### 6.0 ANALYSIS

##### **Draft Audited Financial Statements**

J. Heslinga presented the draft consolidated financial statements for 2019 and along with L. Huber and I. Davey, answered questions from the committee.

The consolidated entity of the Corporation of the Town of Cobourg includes the results of the 2019 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 owned by the municipality. The investment in the Town of Cobourg Holdings and its subsidiaries is 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 (pg 1) and the second being the Independent Auditors' Report (pg 2 to 4). This report is addresses 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 5)

- a snapshot of the assets, liabilities, and accumulated surplus as at December 31, 2019.

(2) Consolidated Statement of Operations and Accumulated Surplus (pg 6)

- a summary of revenue and expenditures, both operating and capital for the combined consolidated entity for the year ended December 31, 2019 with comparatives to 2019 budget and 2018 actual results.

(3) Consolidated Statement of Changes in Net Debt (pg 7)

- a reconciliation of the change in the 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 \$2,008,209 in 2018 to net assets of \$2,866,324 in 2019.

(4) Consolidated Statement of Cash Flows (pg 8)

- a reconciliation of the change in cash from the beginning of the year 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 increased by \$4,395,266, to \$6,220,120 at year end. The fluctuation in cash at year end is mainly attributable to cash tied up in capital projects ongoing, and more long-term debt being funded.

(5) Notes to the Consolidated Financial Statements (pg 9 to 31)

- these notes 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, 2019.

### **Audit Findings Report**

L. Huber presented the Audit Findings report to the Audit Committee which builds on the Audit plan that was presented to the Audit committee on January 23, 2020.

The report includes a review of the 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.

There was a general review of the concept of materiality and how it relates to the performance of the audit. There were no corrected or uncorrected differences communicated to the management during the performance of the



audit nor did the auditors identify any control deficiencies considered to be significant.

The report included a copy of the draft Management Representation Letter so that the committee would be aware of the representations that management will be making to the Auditors as part of their work.

The Independent Auditors' Report will be dated October 13, 2020, being the date that the financial statements receive final approval by Council.

7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT  
N/A

8.0 CONCLUSION  
That a motion be presented at the October 13, 2020 Council meeting to approve the 2019 Consolidated Financial Statements for the Corporation of the Town of Cobourg.

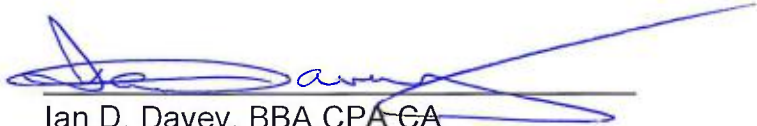
9.0 POLICIES AFFECTING THE PROPOSAL  
N/A

10.0 COMMUNICATION RESULTS  
Current and prior year audited financial statements are available on the municipal website.

12.0 AUTHORIZATION/SIGNATURES

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Jennifer Heslinga, BCom CPA CA  
Senior Financial Analyst



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Ian D. Davey, BBA CPA CA  
Treasurer / Director of Corporate Services

Consolidated Financial Statements

**THE CORPORATION OF THE  
TOWN OF COBOURG**

And Independent Auditors' Report thereon

Year ended December 31, 2019

DRAFT



# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Financial Statements

Year ended December 31, 2019

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### **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.

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Ian Davey

Interim Chief Administrative Officer / Treasurer



## INDEPENDENT AUDITORS' REPORT

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

### ***Opinion***

We have audited the consolidated financial statements of the Corporation of the Town of Cobourg (the "Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2019, and its consolidated results of operations, its consolidated change in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

October 13, 2020

# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash	\$ 6,220,120	\$ 1,824,854
Investments (note 2)	4,958,681	3,222,979
Taxes receivable	2,603,164	2,824,960
Receivables - grant	263,096	467,504
Receivables - other	3,664,597	4,303,632
Other financial assets	629,156	672,869
Note receivable (note 4(c))	7,000,000	7,000,000
Investment in Town of Cobourg Holdings Inc. (note 4(a))	12,448,516	12,133,396
	<u>37,787,330</u>	<u>32,450,194</u>
Liabilities:		
Accounts payable and accrued liabilities	11,561,977	11,359,977
Deferred revenue	656,748	461,696
Deferred revenue - obligatory reserve funds (note 6)	13,033,530	11,513,233
Employee future benefit liability (note 7(d))	2,733,608	2,683,365
Promissory note payable (note 4(d))	450,000	495,000
Net long-term liabilities (note 8 (a))	6,485,143	7,945,132
	<u>34,921,006</u>	<u>34,458,403</u>
Total net financial assets (debt)	2,866,324	(2,008,209)
Non-financial assets:		
Tangible capital assets (note 12)	192,977,647	192,363,289
Other assets (note 12(d))	1,219,813	1,203,660
	<u>194,197,460</u>	<u>193,566,949</u>
Contingent liabilities (note 14)		
Subsequent event (note 18)		
Accumulated surplus (note 9)	\$ 197,063,784	\$ 191,558,740

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, 2019, with comparative information for 2018

	Budget 2019 (note 13)	Actual 2019	Actual 2018
Revenue:			
Taxation:			
Property taxation	\$ 24,135,529	\$ 23,819,478	\$ 23,703,850
Payments in lieu of taxation	61,600	172,730	174,160
User charges	19,078,878	18,766,912	17,819,799
Development charges	1,733,000	1,203,095	840,104
Contributed tangible capital assets	—	697,227	991,962
Grants:			
Government of Canada	1,452,121	590,647	868,598
Province of Ontario	1,289,515	1,685,943	977,365
Other municipalities	828,832	988,566	829,237
Other:			
Rental income	4,853,975	4,751,445	4,690,599
Penalty and interest	370,000	389,071	369,660
Other income	810,476	825,976	1,864,769
Donations	—	72,772	71,322
Interest income - Town of Cobourg Holdings Inc. (note 4(c))	507,500	507,500	507,500
Interest and dividend income	261,120	355,382	316,886
Loss on sale of assets	—	(97,796)	(91,302)
Net equity increase in investment in Town of Cobourg Holdings Inc. (note 4)	—	315,120	442,072
Total revenue	55,382,546	55,044,068	54,376,581
Expenses (note 10):			
General government	4,863,173	4,410,321	3,876,024
Protection to persons and property	14,529,991	15,335,951	14,794,423
Transportation services	6,602,699	6,236,681	6,554,366
Environmental services	9,389,191	9,371,268	9,350,435
Industrial property	2,252,160	2,376,840	2,443,805
Social and family services	348,600	116,182	38,554
Recreation and cultural services	10,551,495	10,216,408	10,154,827
Planning and development	1,430,439	1,475,373	1,353,163
Total expenses	49,967,748	49,539,024	48,565,597
Annual surplus	5,414,798	5,505,044	5,810,984
Accumulated surplus, beginning of year		191,558,740	185,747,756
Accumulated surplus, end of year (note 9)		\$ 197,063,784	\$ 191,558,740

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, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
Annual surplus	\$ 5,414,798	\$ 5,505,044	\$ 5,810,984
Acquisition of tangible capital assets	(14,674,293)	(13,281,860)	(10,366,955)
Decrease (increase) in construction- in-progress	—	4,916,381	(2,251,440)
Amortization of tangible capital assets	7,537,461	7,563,871	7,510,379
Loss on disposal of tangible capital assets	—	97,796	91,302
Proceeds on disposals of tangible capital assets	—	89,454	64,237
Disposal (acquisition) of other assets	—	(16,153)	442,036
	(1,722,034)	4,874,533	1,300,543
Net debt, beginning of year	(2,008,209)	(2,008,209)	(3,308,752)
Net financial assets (debt), end of year	\$ (3,730,243)	\$ 2,866,324	\$ (2,008,209)

See accompanying notes to consolidated financial statements.



# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Operations:		
Annual surplus	\$ 5,505,044	\$ 5,810,984
Items not involving cash:		
Amortization of tangible capital assets	7,563,871	7,510,379
Loss on disposal of tangible capital assets	97,796	91,302
Increase in employee future benefit liability	50,243	41,505
Changes in non-cash working capital balances:		
Taxes receivable	221,796	(762,067)
Receivables - grant	204,408	115,431
Receivables - other	639,035	1,218,473
Other financial assets	43,713	(60,337)
Other assets	(16,153)	26,071
Accounts payable and accrued liabilities	202,000	1,237,213
Deferred revenue	195,052	290,456
Deferred revenue - obligatory reserve funds	1,520,297	1,089,074
Net change in cash from operations	16,227,102	16,608,484
Capital activities:		
Cash used to acquire capital assets	(13,281,860)	(10,366,955)
Decrease (increase) in construction-in-progress	4,916,381	(2,251,440)
Proceeds on disposal of tangible capital assets	89,454	64,237
Net change in cash from capital activities	(8,276,025)	(12,554,158)
Investing activities:		
Increase in investment in Town of Cobourg Holdings Inc.	(315,120)	(442,072)
Decrease (increase) in investments	(1,735,702)	49,487
Net change in cash from investing activities	(2,050,822)	(392,585)
Financing activities:		
Repayment of mortgage payable	—	(312,387)
Repayment of long-term liabilities	(1,459,989)	(1,605,059)
Repayment of promissory note	(45,000)	(45,000)
Temporary borrowings	—	(5,500,000)
Net change in cash from financing activities	(1,504,989)	(7,462,446)
Increase (decrease) in cash	4,395,266	(3,800,705)
Cash, beginning of year	1,824,854	5,625,559
Cash, end of year	\$ 6,220,120	\$ 1,824,854

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE TOWN OF COBOURG

## Notes to Consolidated Financial Statements

Year ended December 31, 2019

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### 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, 2019

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## 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 (2018 - 9 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, 2019

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## 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 11 years (2018 - 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 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Significant areas requiring the use of management's estimates include management's estimates used to develop actuarial assumptions with respect to employee future benefits. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the consolidated financial statements in the period they become known.

### (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, 2019

## 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.

When conditions indicate that a tangible capital asset no longer contributes to the Town's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Consolidated Statement of Operations.

### (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, 2019

## 1. Significant accounting policies (continued):

### (I) 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 capitalizes interest costs associated with the acquisition or construction of a tangible capital asset up to the period of substantial completion.

## 2. Investments:

Investments, which consist of guaranteed investment certificates earning rates of interest of 2.05% - 2.36% annually which mature between January 2020 and September 2022, 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. Investments which have matured subsequent to December 31, 2019 have been reinvested.

## 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	
	2019	2018	2019	2018
Amounts requisitioned and collected	\$ 8,416,637	\$ 8,408,453	\$ 13,651,441	\$ 13,164,063

## 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.



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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

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:

	2019	2018
9,999,999 common shares of TCHI	\$ 7,002,145	\$ 7,002,145
Retained earnings, beginning of year	5,131,251	4,689,182
Pro-rata share of net income during the year	465,120	592,069
Dividend	(150,000)	(150,000)
<b>Total investment in Town of Cobourg Holdings Inc.</b>	<b>\$ 12,448,516</b>	<b>\$ 12,133,396</b>

The following tables provide condensed supplementary financial information with respect to the Town's investment in TCHI as at December 31, 2019 and December 31, 2018 and its results of operations for both years:

### (a) Financial position:

	2019	2018
Current assets	\$ 8,870,586	\$ 8,353,964
Capital assets	21,807,701	21,479,839
Other assets	2,800,218	2,151,140
<b>Total assets</b>	<b>33,478,505</b>	<b>31,984,943</b>
Current liabilities	5,016,442	3,286,576
Long-term liabilities	13,850,661	14,499,125
Regulatory deferral account credit balances	2,162,886	2,065,846
<b>Total liabilities</b>	<b>21,029,989</b>	<b>19,851,547</b>
<b>Net assets</b>	<b>\$ 12,448,516</b>	<b>\$ 12,133,396</b>

### (b) Results of operations:

	2019	2018
Revenue	\$ 35,117,199	\$ 31,808,036
Expenses	34,652,079	31,215,967
<b>Net earnings for the period</b>	<b>\$ 465,120</b>	<b>\$ 592,069</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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

- (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, 2021. Interest earned on this note amounted to \$507,500 (2018 - \$507,500). Fair value of the note receivable is indeterminable as it is a non-arm's length loan.

Subsequent to December 31, 2019, a new agreement with a reduced interest rate of 3.72% has been signed between the Town and LUI.

- (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 2019 was \$26,730 (2018 - \$29,160).

## 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	2019	2018
Land	\$ 3,125,000	\$ —	\$ 3,125,000	\$ 3,125,000
Land improvements	967,348	385,927	581,421	612,022
Buildings	24,336,915	10,758,372	13,578,543	13,610,688
	<u>\$ 28,429,263</u>	<u>\$ 11,144,299</u>	<u>\$ 17,284,964</u>	<u>\$ 17,347,710</u>

Cost and accumulated amortization at December 31, 2018 amounted to \$27,766,670 and \$10,418,960, respectively.

### (a) Financial position:

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

	2019	2018
Cash	\$ 4,636,777	\$ 2,299,707
Accounts receivable	190,460	251,083
Prepaid expenses	13,773	11,896
Industrial property	17,284,965	17,347,710
Total assets	<u>22,125,975</u>	<u>19,910,396</u>
Accounts payable and accrued liabilities	1,127,665	302,317
Deferred revenue	191,304	134,734
Total liabilities	<u>1,318,969</u>	<u>437,051</u>
Net equity in industrial property	<u>\$ 20,807,006</u>	<u>\$ 19,473,345</u>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 5. Industrial property:

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

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

	2019	2018
Gross rental income	\$ 3,528,033	\$ 3,463,270
Operating expenses	(1,447,441)	(1,493,908)
Operating expenses recovery	1,069,566	1,090,567
Administrative expenses	(204,059)	(210,357)
Interest on long-term debt	—	(694)
Amortization	(725,338)	(738,846)
Net earnings for the year	\$ 2,220,761	\$ 2,110,032
Equity, beginning of the year	\$ 18,473,345	\$ 16,850,413
Net income for the period	2,220,761	2,110,032
Transfer to reserves	(887,100)	(487,100)
Capital reserve	1,000,000	1,000,000
Equity, end of year	\$ 20,807,006	\$ 19,473,345

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.



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 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:

	2019	2018
Balance, beginning of year	\$ 11,513,233	\$ 10,424,159
Recreational land	53,848	80,006
Federal grant - gasoline tax	1,190,570	589,848
Provincial grant - gasoline tax transit	254,475	203,002
Development contributions	1,009,171	1,157,453
Cannabis Fund	22,430	—
Building code	6,000	362,005
Ontario Community Infrastructure Fund	636,739	411,148
Investment income	259,081	201,618
Utilization - capital	(1,038,032)	(1,107,570)
Utilization - operating	(873,985)	(808,436)
Balance, end of year	\$ 13,033,530	\$ 11,513,233
Analyzed as follows:		
Sub-divider contributions	\$ 296,221	\$ 308,903
Recreational land	(20,092)	(12,203)
Ontario Community Infrastructure Fund	752,240	243,997
Cannabis Fund	22,430	—
Development charges	8,215,371	8,174,630
Building code	846,927	942,063
Gasoline tax:		
Provincial	97,334	73,000
Federal	2,823,099	1,782,843
	\$ 13,033,530	\$ 11,513,233

## 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, 2019, the Town's accrued benefit liability relating to post-retirement and post-employment benefit plans is \$2,324,377 (2018 - \$2,277,617).

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 7. Employee future benefit liability (continued):

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

(i) The Corporation of the Town of Cobourg (continued):

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	4.08% in 2019 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:

	2019	2018
Accrued benefit liability, January 1	\$ 2,277,617	\$ 2,235,846
Service cost	88,903	83,808
Benefits paid for the period	(161,512)	(160,519)
Interest cost	97,734	96,847
Amortization of actuarial loss	21,635	21,635
Accrued benefit liability, December 31	\$ 2,324,377	\$ 2,277,617

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

	2019	2018
Accrued benefit obligation	\$ 3,011,352	\$ 2,479,656
Unamortized actuarial loss	(686,975)	(202,039)
Accrued benefit liability, end of year	\$ 2,324,377	\$ 2,277,617

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 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, 2018.

At December 31, 2019, the accrued benefit liability relating to post-retirement benefit plans is \$335,402 (2018 - \$329,413).

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	5.71% in 2019 decreasing by 0.25% per annum until 2025

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

	2019	2018
Accrued benefit liability, January 1	\$ 329,413	\$ 326,884
Service cost	14,849	14,377
Benefits paid for the period	(19,840)	(22,656)
Actuarial gain	(496)	(496)
Interest cost	11,476	11,304
Accrued benefit liability, December 31	\$ 335,402	\$ 329,413



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 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, 2019, the Town's accrued benefit liability relating to future payments on Workplace Safety and Insurance Board claims is \$73,829 (2018 - \$76,335).

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

	2019	2018
Accrued benefit liability, beginning of year	\$ 76,335	\$ 79,130
Benefits paid for the period	(5,013)	(5,391)
Interest cost	2,902	2,991
Amortization of actuarial gain	(395)	(395)
Accrued benefit liability, end of year	\$ 73,829	\$ 76,335

The accrued benefit liability at December 31, 2019, includes the following components:

	2019	2018
Accrued benefit obligation	\$ 72,947	\$ 75,058
Unamortized actuarial gain	882	1,277
Accrued benefit liability	\$ 73,829	\$ 76,335

### (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, 2019 amount to \$1,304,357 (2018 - \$1,136,777) 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, 2019

## 7. Employee future benefit liability (continued):

(d) Employee future benefit liability:

	2019	2018
Employee future benefit liability is comprised of:		
Health and dental benefits - Town	\$ 2,324,377	\$ 2,277,617
Workplace safety and insurance	73,829	76,335
	2,398,206	2,353,952
Health, dental and life insurance benefits - Waterworks	335,402	329,413
	\$ 2,733,608	\$ 2,683,365

## 8. 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:

	2019	2018
Total long-term liabilities incurred by the Town and outstanding at the end of the year	\$ 6,485,143	\$ 7,945,132

(b) Of the net long-term liabilities reported in note 8(a) of this note, principal payments for the next five years and thereafter are payable from general municipal revenues as follows:

2020	\$ 1,320,785
2021	1,266,654
2022	1,300,747
2023	366,758
2024	203,010
Thereafter	2,027,189
	\$ 6,485,143

(c) Approval of the Ontario Municipal Board or by-law as required has been obtained for the long-term liabilities in note 8(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 \$236,018 (2018 - \$287,577). The long-term liabilities bear interest at rates ranging from 2.49% to 3.47% with term renewals to take place in 2020 through 2033.

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 9. Accumulated surplus:

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

	2019	2018
Surplus (deficit):		
Operations	\$ (2,762,593)	\$ (3,728,657)
Unfinanced capital	(13,067,007)	(14,090,342)
Invested in tangible capital assets	192,977,646	192,363,289
Long-term debt	(6,485,143)	(7,945,132)
Unfunded:		
Employee benefits	(2,733,608)	(2,683,365)
Promissory note payable to Town of Cobourg Holdings Inc.	(450,000)	(495,000)
Waterworks	667,004	436,525
Downtown Business Improvement Area	154,731	102,429
Town of Cobourg Public Library Board	(54,416)	(16,686)
Note receivable from Town of Cobourg Holdings Inc.	7,000,000	7,000,000
Investment in Town of Cobourg Holdings Inc.	12,448,516	12,133,396
Total surplus	187,695,130	183,076,457
Reserves:		
Contingencies	83,613	73,613
Parking	607,703	579,329
Current:		
General	619,005	—
Social & Health services	237,537	4,207
Library	224,155	223,239
Capital:		
General government	1,153,235	1,287,726
Protection services	1,700,548	1,242,424
Transportation services	(151,283)	119,173
Environmental services	3,573,271	4,030,410
Recreation and cultural services	724,366	678,356
Planning and development	596,504	243,806
Total reserves	9,368,654	8,482,283
Total accumulated surplus	\$ 197,063,784	\$ 191,558,740



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 10. Classification of expenses by object:

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

	2019	2018
Salary, wages and employee benefits	\$ 23,954,107	\$ 22,528,041
Operating materials and supplies	7,513,588	7,980,436
Contracted services	8,968,260	9,098,335
Rents and financial expenses	658,100	529,103
External transfers to other	645,080	631,727
Interest on long-term debt	236,018	287,576
Amortization of tangible capital assets	7,563,871	7,510,379
	\$ 49,539,024	\$ 48,565,597

## 11. 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, 2019. At that time, the plan reported at \$3.397 billion actuarial deficit (2018 - \$4.191 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, 2019, the amount contributed for and included as current service pension cost expenses on the Consolidated Statement of Operations and Accumulated Surplus is \$1,756,103 (2018 - \$1,595,574).

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 12. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals/ transfers/ write-offs	Balance at December 31, 2019
Land	\$ 15,347,882	\$ –	\$ –	\$ 15,347,882
Land improvements	11,139,830	154,301	22,283	11,271,848
Buildings and building improvements	77,166,157	1,557,334	29,560	78,693,931
Machinery and equipment	17,621,142	614,194	1,458,655	16,776,681
Vehicles	11,838,578	778,503	967,821	11,649,260
Roads infrastructure	36,493,573	669,528	84,945	37,078,156
Sewer infrastructure	85,379,496	8,102,858	–	93,482,354
Water infrastructure	37,533,649	1,355,007	–	38,888,656
Books and periodicals	763,126	50,135	129,139	684,122
Construction-in-progress	11,143,148	5,234,219	10,150,600	6,226,767
	\$ 304,426,581	\$ 18,516,079	\$ 12,843,003	\$ 310,099,657

Accumulated amortization	Balance at December 31, 2018	Amortization expense	Disposals/ transfers/ write-offs	Balance at December 31, 2019
Land improvements	\$ 4,286,897	\$ 330,931	\$ 20,265	\$ 4,597,563
Buildings and building improvements	23,649,090	2,069,708	29,560	25,689,238
Machinery and equipment	9,587,096	906,109	1,399,383	9,093,822
Vehicles	5,584,422	835,709	841,861	5,578,270
Roads infrastructure	15,783,927	865,467	84,945	16,564,449
Sewer infrastructure	35,285,722	1,610,467	–	36,896,189
Water infrastructure	17,401,993	859,611	–	18,261,604
Books and periodicals	484,145	85,869	129,139	440,875
	\$ 112,063,292	\$ 7,563,871	\$ 2,505,153	\$ 117,122,010

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 12. Tangible capital assets (continued):

	Net book value December 31, 2018	Net book value December 31, 2019
Land	\$ 15,347,882	\$ 15,347,882
Land improvements	6,852,933	6,674,285
Buildings and building improvements	53,517,067	53,004,693
Machinery and equipment	8,034,046	7,682,859
Vehicles	6,254,156	6,070,990
Roads infrastructure	20,709,646	20,513,707
Sewer infrastructure	50,093,774	56,586,165
Water infrastructure	20,131,656	20,627,052
Books and periodicals	278,981	243,247
Construction-in-progress	11,143,148	6,226,767
	<b>\$ 192,363,289</b>	<b>\$ 192,977,647</b>

(a) Construction-in-progress:

Construction-in-progress having a value of \$6,226,767 (2018 - \$11,143,148) 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 amounted to \$Nil (2018 - \$Nil).

(d) Assets held for sale in the amount of \$325,634 (2018 - \$325,634) have been transferred out of tangible capital assets and are included in other assets on the Consolidated Statement of Financial Position.



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

## 13. Budget figures:

The budget figures reported on the Consolidated Statement of Operations are based on the 2019 municipal and other local board operating and capital budgets as approved by Council on January 29, 2019.

Approved budget figures also include council approved budget estimates for Public Sector Accounting Board (PSAB) reporting requirements. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and therefore may not be comparable with current year's actual amounts. 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 2019
Total revenue as reported on the consolidated statement of operations:	
Operating budget	\$ 36,367,101
Capital budget	3,003,500
Water budget	5,144,888
Wastewater budget	6,209,232
Northam Industrial Park budget	4,657,825
	55,382,546
Total expenses as reported on the consolidated statement of operations:	
Operating budget	39,770,750
Water budget	3,943,477
Wastewater budget	3,701,361
Northam Industrial Park budget	2,552,160
	49,967,748
Annual operating surplus	5,414,798
Budget not reported on consolidated financial statements:	
Operating net transfer to (from) reserves	(2,149,855)
Principal debt repayments	1,749,706
Operating transfer to reserves - water	1,201,411
Operating transfer to reserves - wastewater	2,507,871
Operating transfer to reserves - Northam Industrial Park	2,105,665
Total budgeted surplus not reported on consolidated financial statements	\$ 5,414,798

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## 14. 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, 2019, 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.
- (c) During 2019, the Town entered into two letters of guarantee with its financial institution as required by the Ministry of Fisheries and Oceans as a requirement for the ongoing midtown creek capital project to address flooding. The letters of guarantee amount to \$935,000 and expire in March 2020. They will automatically renew until the project is complete.

## 15. 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, 2019

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## 15. 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.

## 16. Adoption of new accounting policies:

On January 1, 2019, the Town adopted Canadian public sector accounting standard PS3430 Restructuring transactions. The adoption of this standard did not result in an accounting policy change for the Town and did not result in any adjustments to the financial statements as at January 1, 2019.

## 17. Comparative information:

Certain comparative information have been reclassified to conform to the financial statements presentation adopted for the current year.



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

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## 18. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market, and social impact.

At the time of approval of these consolidated financial statements, the Town has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Temporarily closed all Town buildings, with some staff setup to work remotely, and new hirings were deferred.
- Incurred additional costs for enhanced facility cleaning, PPE acquisition, signage, and other safety measures to promote physical distancing for public and Town staff.
- Implemented support measures for residents, including, waiving interest charges on property taxes, providing extensions on property tax billing, offering free transit, and providing free parking in the downtown core.
- Expected decline in some revenues, such as user fees for recreation facilities and special events, interest, and investment income.

Council members and senior management are monitoring the pandemic closely, and continue to assess the financial impact on the Town. The Town plans to mitigate any additional operating costs with committed Provincial government funding, cost savings in other budget items, and other contingency reserves if necessary.

At this time these factors present uncertainty over cash flows, and may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Schedule of Segment Information, continued

Year ended December 31, 2019

	General Government Administration	Protection Services	Transportation Services	Environmental Services	Industrial Property	Water Services	Health and Social Services	Parks Recreation and Culture	Planning & Development and Commercial	Total
Revenue:										
Taxation										
Tax revenue distributed	\$ 2,357,851	\$ 9,881,906	\$ 3,778,176	\$ 36,525	\$ -	\$ -	\$ 116,182	\$ 6,555,300	\$ 1,093,538	\$ 23,819,478
PIL revenue distributed	9,509	17,000	44,824	51,549	-	-	-	48,865	983	172,730
User fees and service charges	283,919	4,424,170	532,677	5,587,081	-	4,756,000	-	2,962,080	220,985	18,766,912
Development charges	-	15,722	712,373	-	-	-	-	475,000	-	1,203,095
Contributed tangible capital assets	-	-	697,227	-	-	-	-	-	-	697,227
Penalty and interest on tax distributed	21,416	38,292	100,966	116,114	-	237,405	-	110,068	2,215	626,476
Grants:										
Government of Canada	-	-	342,008	128,456	-	-	-	60,383	59,800	590,647
Province of Ontario	696,316	323,330	482,184	64,228	-	-	-	81,042	38,843	1,685,943
Other municipalities	-	648,881	-	-	-	-	-	339,685	-	988,566
Other:										
Rental income	1,457	-	4,425	32,323	4,597,600	-	-	64,020	51,620	4,751,445
Other income	36,280	259,977	174,218	-	-	-	-	97,637	20,459	588,571
Donations	-	-	-	-	-	-	-	72,772	-	72,772
Interest income - Town of Cobourg Holdings Inc.	507,500	-	-	-	-	-	-	-	-	507,500
Interest and dividend income	319,292	-	-	-	-	34,906	-	1,184	-	355,382
Loss on sale of assets	(11,940)	(47,332)	(36,506)	-	-	-	-	(2,018)	-	(97,796)
Net equity increase in investment in Town of Cobourg Holdings Inc.	315,120	-	-	-	-	-	-	-	-	315,120
	4,536,720	15,561,946	6,832,572	6,016,276	4,597,600	5,028,311	116,182	10,866,018	1,488,443	55,044,068
Expenses:										
Salaries, wages and employee benefits	2,455,228	12,319,008	2,034,101	1,553,817	-	-	-	4,739,506	852,447	23,954,107
Long-term debt charges (interest)	-	-	74,502	26,521	-	-	-	134,995	-	236,018
Materials	499,199	1,345,357	1,000,748	1,509,604	-	-	-	2,760,611	398,069	7,513,588
Contracted services	755,858	858,151	1,606,425	389,151	1,651,502	2,826,799	-	687,534	192,840	8,968,260
Rents and financial expenses	390,401	10,922	61,174	173,160	-	-	-	22,443	-	658,100
External transfers	-	248,903	-	-	-	-	116,182	279,995	-	645,080
Amortization	309,635	553,610	1,459,731	1,678,732	725,338	1,213,484	-	1,591,324	32,017	7,563,871
	4,410,321	15,335,951	6,236,681	5,330,985	2,376,840	4,040,283	116,182	10,216,408	1,475,373	49,539,024
Excess of revenue over expenses	\$ 126,399	\$ 225,995	\$ 595,891	\$ 685,291	\$ 2,220,760	\$ 988,028	\$ -	\$ 649,610	\$ 13,070	\$ 5,505,044


# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Schedule of Segment Information, continued

Year ended December 31, 2018

	General Government Administration	Protection Services	Transportation Services	Environmental Services	Industrial Property	Health and Social Services	Parks Recreation and Culture	Planning & Development and Commercial	Total
Revenue:									
Taxation									
Tax revenue distributed	\$ 2,379,069	\$ 10,272,697	\$ 4,132,159	\$ (61,297)	\$ -	\$ 38,554	\$ 6,298,908	\$ 643,760	\$ 23,703,850
PIL revenue distributed	8,777	16,418	45,739	53,847	-	-	49,193	186	174,160
User fees and service charges	272,428	3,375,690	509,676	10,565,813	-	-	3,015,059	81,133	17,819,799
Development charges	-	-	274,868	-	-	-	565,236	-	840,104
Contributed tangible capital assets	-	-	991,962	-	-	-	-	-	991,962
Penalty and interest on tax distributed	18,629	34,848	97,082	114,293	-	-	104,413	395	369,660
Grants:									
Government of Canada	-	-	610,989	101,362	-	-	156,247	-	868,598
Province of Ontario	79,500	261,138	442,784	63,966	-	-	113,257	16,720	977,365
Other municipalities	-	487,992	-	-	-	-	337,885	3,360	829,237
Other:									
Rental income	6,609	-	4,425	36,612	4,553,837	-	66,720	22,396	4,690,599
Other income	(6,641)	734,154	140,581	273,995	-	-	134,564	588,116	1,864,769
Donations	15,000	600	-	-	-	-	55,722	-	71,322
Interest income - Town of Cobourg Holdings Inc.	507,500	-	-	-	-	-	-	-	507,500
Interest and dividend income	290,076	-	-	24,937	-	-	1,873	-	316,886
Gain (loss) on sale of assets	-	(132,857)	18,000	-	-	-	23,555	-	(91,302)
Net equity increase in investment in Town of Cobourg Holdings Inc.	442,072	-	-	-	-	-	-	-	442,072
	4,013,019	15,050,680	7,268,265	11,173,528	4,553,837	38,554	10,922,632	1,356,066	54,376,581
Expenses:									
Salaries, wages and employee benefits	2,230,838	11,175,769	2,128,172	1,452,720	-	-	4,755,655	784,887	22,528,041
Long-term debt charges (interest)	-	-	91,421	46,019	-	-	150,136	-	287,576
Materials	547,331	1,963,020	1,125,958	1,536,243	-	-	2,544,874	263,010	7,980,436
Contracted services	467,156	920,054	1,687,362	3,296,271	1,704,959	-	897,556	124,977	9,098,335
Rents and financial expenses	349,999	-	58,687	98,089	-	-	22,328	-	529,103
External transfers	-	210,513	-	-	-	38,554	211,060	171,600	631,727
Amortization	280,700	525,067	1,462,766	2,921,093	738,846	-	1,573,218	8,689	7,510,379
	3,876,024	14,794,423	6,554,366	9,350,435	2,443,805	38,554	10,154,827	1,353,163	48,565,597
Excess of revenue over expenses	\$ 136,995	\$ 256,257	\$ 713,899	\$ 1,823,093	\$ 2,110,032	\$ -	\$ 767,805	\$ 2,903	\$ 5,810,984



 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>COMMITTEE OF THE WHOLE REPORT</b>	
TO:	Mayor and Council	
FROM:	Glenn McGlashon, MCIP, RPP	
TITLE:	Director – Planning & Development	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Application for Site Plan Approval - Development Agreement: Block 94, Lots 88-90 inclusive, Plan 39M-875 Lonsberry Drive (East Village Subdivision – Phase 4 1141897 Ontario Ltd. (Stalwood Homes)	
REPORT DATE:	September 29, 2020	File #: SPA-06-20

### 1.0 STRATEGIC PLAN OBJECTIVES

N/A

### 2.0 RECOMMENDATION

THAT the Staff Report be received by Council for information purposes; and,

THAT the By-law attached as **Figure 5** be endorsed and be presented to Council for adoption which authorizes the Mayor and Municipal Clerk to execute a Development Agreement with 1141897 Ontario Ltd. and Lakefront Utility Services Inc. for a residential development consisting of two, 2½ storey 10-plex buildings at Block 94 and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive, subject to the finalization of details by municipal staff and applicable agencies; and,

THAT the By-law attached as **Figure 6** be endorsed and presented to Council for adoption which removes the Holding (H) Symbol from the subject development lands.

### 3.0 PUBLIC ENGAGEMENT

The Planning Act R.S.O 1990, c.P. 13, as amended does not prescribe any statutory public notice or engagement requirements for Site Plan Approval (SPA) applications, as these particular applications are recognized as being a detailed, technical review of matters relating to site development, including building layout, access, parking, landscaping, servicing and grading to name a few.

However, the Municipality requires that the applicant provide notice by posting a 1 m x 1.8 m sign on the Subject Lands, in an area visible from the public realm, notifying the public that an application for Site Plan Approval has been submitted to the Municipality. The sign must include a contact number for the Town of Cobourg Planning Department, where plans can be made available for the public to view. The sign was posted on the frontage of the subject property in accordance with this procedure.

The Planning Department provided written notice of the complete SPA application to Council on August 24, 2020, and all SPA applications are considered by Council in open session prior to final approval. Finally, information relating to the SPA application was posted on the municipal website under the *Planning Applications* page (Planning & Development).

#### 4.0 ORIGIN & LEGISLATION

On August 24, 2020, the Planning Department received an application for Site Plan Approval (SPA) from Stalwood Homes for the vacant lands, known as Block 94 and Lots 88-90 inclusive, Plan 39M-875, on Lonsberry Drive located in Phase 4 of the East Village Subdivision.

In accordance with the provisions of the Ontario Planning Act, a municipality has the authority to designate site plan control area(s), and where an application has been made for site plan approval, a municipality may require the owner of the land to enter into one or more agreements with the municipality. If the Municipality does not grant approval of the SPA application within 30 days of receipt, the applicant may appeal to the Local Planning Appeal Tribunal (LPAT).

#### 5.0 BACKGROUND

The East Village subdivision has been registered and under construction in a phased manner since early 2012. The subdivision is comprised of a mix of single detached, semi-detached, townhouse and multi-unit 10-plex's totalling 253 units.

The Subject Lands are located in Phase 4 of the East Village Subdivision, on the north side of Lonsberry Drive. They are designated Residential Area in the Town of Cobourg Official Plan (2017) and Residential Type 4 Exception 26 Holding [R4-26 (H)] Zone in the Town of Cobourg's Comprehensive Zoning By-law No. 85-2003 (see **Figure 1 - Location Map** attached).

#### 6.0 ANALYSIS

The development proposal consists of two, 2-storey 10-plex buildings at 342 sq m each (3,681.26 sq ft) and 684 sq m total (7,362.51 sq ft), for a total of 20 new units. See **Schedule "B" - Site Plan** attached).

The following plans and reports have been submitted in support of the application:

- Civil Engineering
- Architectural Site Plan
- Landscape Plan
- Building Elevations
- SWM Report

The following attachments are included for reference purposes:

**Figure 1 – Location Map**

**Figure 2 – Site Plan**

**Figure 3 – Landscape Plan**

**Figure 4 – Building Elevations & Rendering**

**Figure 5 – Agreement Authorization By-law**

Summary of Key Points:

The following are the key points associated with the proposal:

- The applicant is proposing to construct two, 2½ storey residential 10-plex buildings accessed by a single, common driveway from Lonsberry Drive. The proposal reflects the third phase of similar 10-plex buildings within the East Village Subdivision. (see **Figure 2 – Site Plan** attached).
- The proposal includes an exterior, uncovered surface parking lot consisting of thirty (30) parking spaces, including two (2) barrier free parking spaces.
- Various ornamental plantings including nineteen (19) trees, and a mix of shrub and herbaceous plants are proposed over 34% of the site to frame front and rear building entries as well as provide a soft edge along the property perimeter. A seasonal snow storage area is proposed within the centre island in the rear parking lot (see **Figure 3 – Landscape Plan** attached).
- Pursuant to the provisions of the noise impact study and subdivision agreement for the East Village subdivision, a combination earth berm and noise barrier has been constructed along the north limits of the Subject Lands to mitigate noise impact for the residential use in accordance with provincial and railway guidelines. The architectural plans must be certified by an acoustical consultant to ensure compliance with the recommendations of the noise study prior to the issuance of a Building Permit.



- The proposed building design includes custom architectural features and an exterior masonry treatment which will reflect positively on the streetscape and form a compatible fit with the neighbourhood. In addition, decorative metal fencing and plantings will complement the primary building, frame the entrance driveway, and act as a pleasant entry feature to the residential complex (see **Figure 4 – Building Elevations and Rendering** attached).
- Stalwood Homes recently made a sustainability pledge as part of their commitment to climate change. In mid-winter 2020, Stalwood Homes undertook a recycling initiative to divert 50% of their landfill waste within 2 years. During the global COVID-19 pandemic, Stalwood has already surpassed this goal by focusing on a simple logistic ease of use disposal, using multiple storage bins to sort waste (wood, cardboard and metals). As a result, Stalwood's landfill diversion has reduced the volume to a ¼ of 2019 volumes and plans to continue to create efficiencies and enhanced sustainability practices in all aspects of their business.
- Sustainability and energy efficiency involves the sum of a number of building and site design elements, including but not limited to:
  - Compact building form and increased density to maximize the use of infrastructure and land;
  - The implementation of a combination of conventional underground piped and low impact 'green' infrastructure in the form of a bio-swale feature which will assist in capturing, treating and infiltrating runoff for stormwater management purposes;
  - The use of high efficiency air-source heat pumps (versus natural gas forced air) which, combined with an upgraded rigid "Exterra" high performance exterior foam board insulation, provides high energy efficiency and mold resistance while reducing steel ductwork volume;
  - Lean construction techniques such as "just in time" deliveries and use of local suppliers to lower the carbon footprint from transporting materials and support the local economy;
  - The use of prefabricated building materials wherever possible, such as sub-floors and roof trusses, to reduce waste and weight; and,
  - The use of numerous products fabricated from recycled or waste product materials.

- To address accessibility, the two (2) end units on each building (4 units total) have been pre-designed to be accessible-ready with an option for an accessible lift to accommodate persons with disabilities and mobility challenges. Specifically, a concrete pad and 20 Amp electrical service will be pre-installed at these entry areas to facilitate the installation of a lift, if desired by the purchaser/owner. Although the purchasers of these units have not requested a barrier-free entry or lift, future purchasers will have the opportunity to easily upgrade with minimal retrofits, and provisions will be included in the Development Agreement and Condominium Declaration to notify prospective purchasers of the accessibility options for these units.
- The individual dwelling units were priced starting at \$279,000.00, which is considered affordable<sup>1</sup> and attainable for mid-income households, first time homebuyers and those looking to downsize – critical elements to assist in addressing affordability across the housing continuum pursuant to the County/Town Affordable Housing Strategies (AHS).
- The Subject Lands are designated as Residential Area in the Town of Cobourg Official Plan (2017) and Residential Type 4 Exception 26 Holding (R4-26[H]) Zone in the Town of Cobourg's Comprehensive Zoning By-law No. 85-2003. The proposed development conforms to all applicable policies, guidelines and regulations.

## 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

There are no anticipated negative financial or staffing implications imposed on the municipality as a result of granting final approval of the Site Plan application. The Owner has submitted the requisite SPA application fee and deposit in the amount of \$4,250.00. The developer will be responsible for all costs associated with the legal documentation and registrations. The build-out of the site is valued at over \$4.5 million and will result in approx. \$150,000.00 in Development Charges and Building Permit fees of approx. \$30,000.00 (2020 rates).

## 8.0 CONCLUSION

It is the opinion of the Planning Department that the application by 1141897 Ontario Ltd. to permit a residential development consisting of two, 2½ storey 10-plex buildings at Block 94 and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive, meets all applicable policies and standards, subject to the finalization of details by municipal staff and external agencies.

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<sup>1</sup> In accordance with the County/Town Affordable Housing Strategies (AHS), the threshold for affordable housing ownership is \$316,000.00 – which is the maximum price that the highest earners of the mid-income threshold (60<sup>th</sup> percentile) can afford.

9.0 POLICIES AFFECTING THE PROPOSAL

The primary policies affecting this application relate to the Residential Area designation of the Cobourg Official Plan.

10.0 COMMUNICATION RESULTS

That the By-laws attached to this report be passed by Council (see **Figure 5** Agreement Authorization By-law and **Figure 6** Holding Removal By-law).

**Report Prepared by:**



Glenn J. McGlashon, MCIP, RPP  
Director of Planning & Development



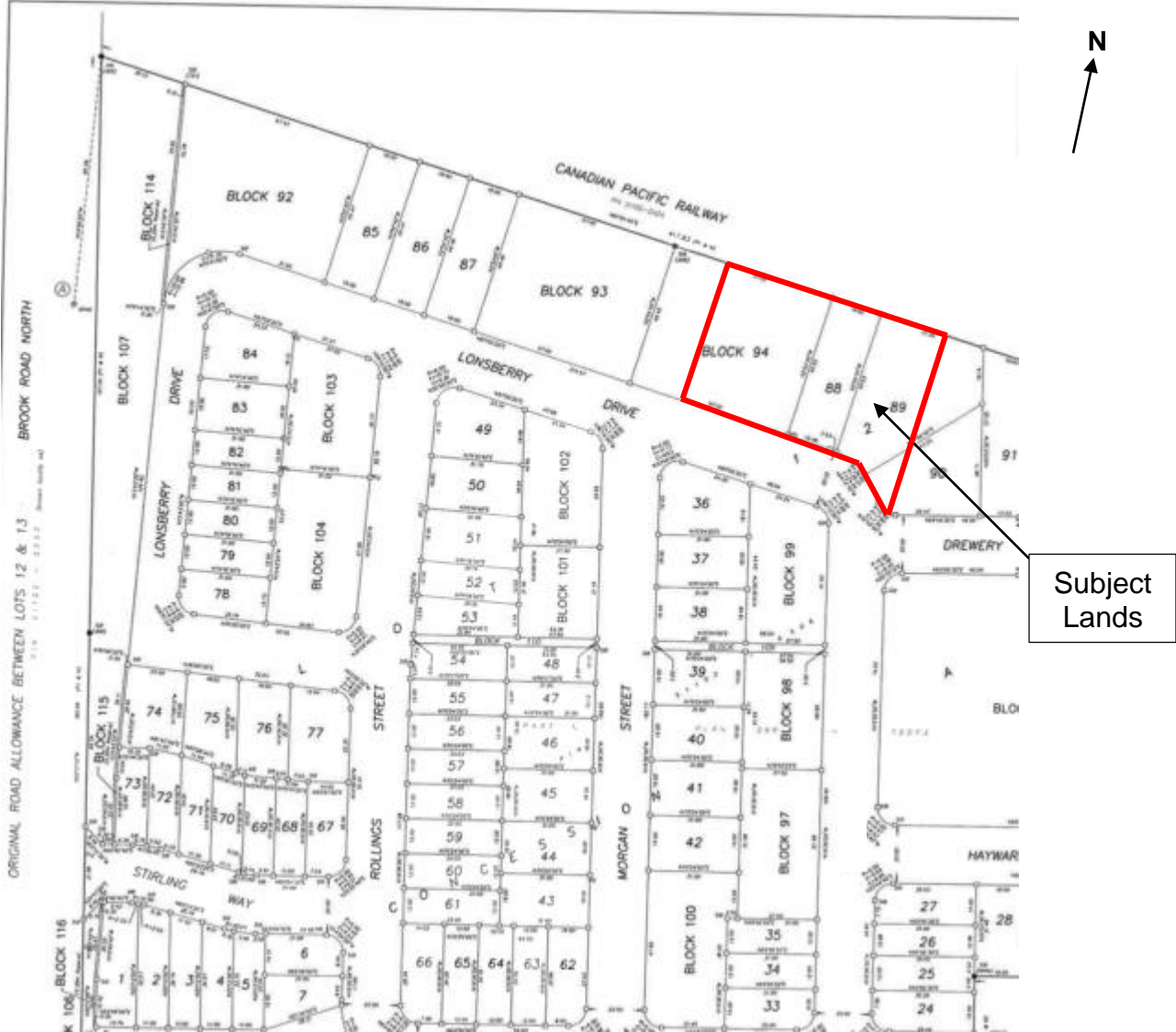
**Report Approved by:**



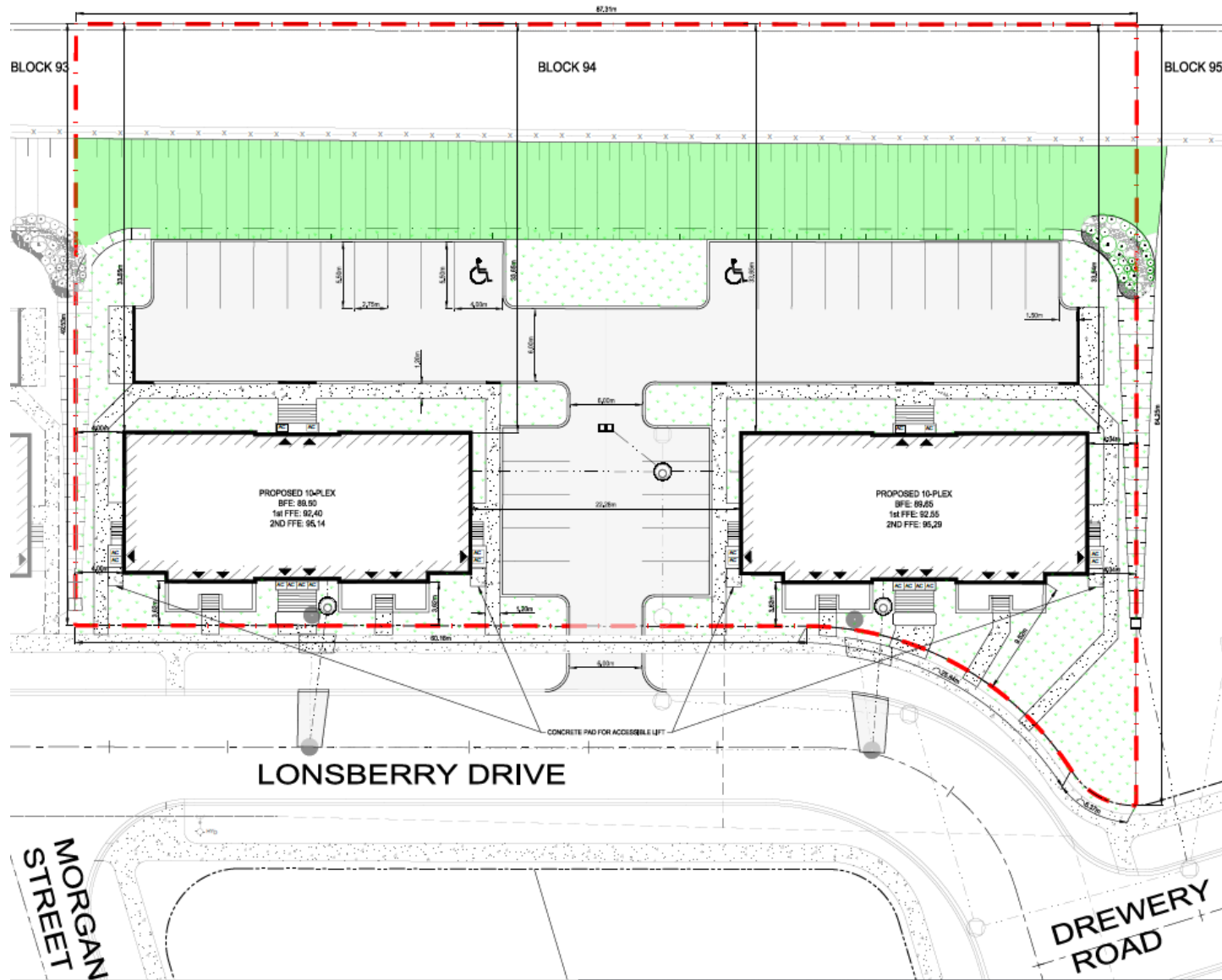
Ian Davey, BBA CPA CA  
Interim CAO/Director of Corporate Services/Treasurer



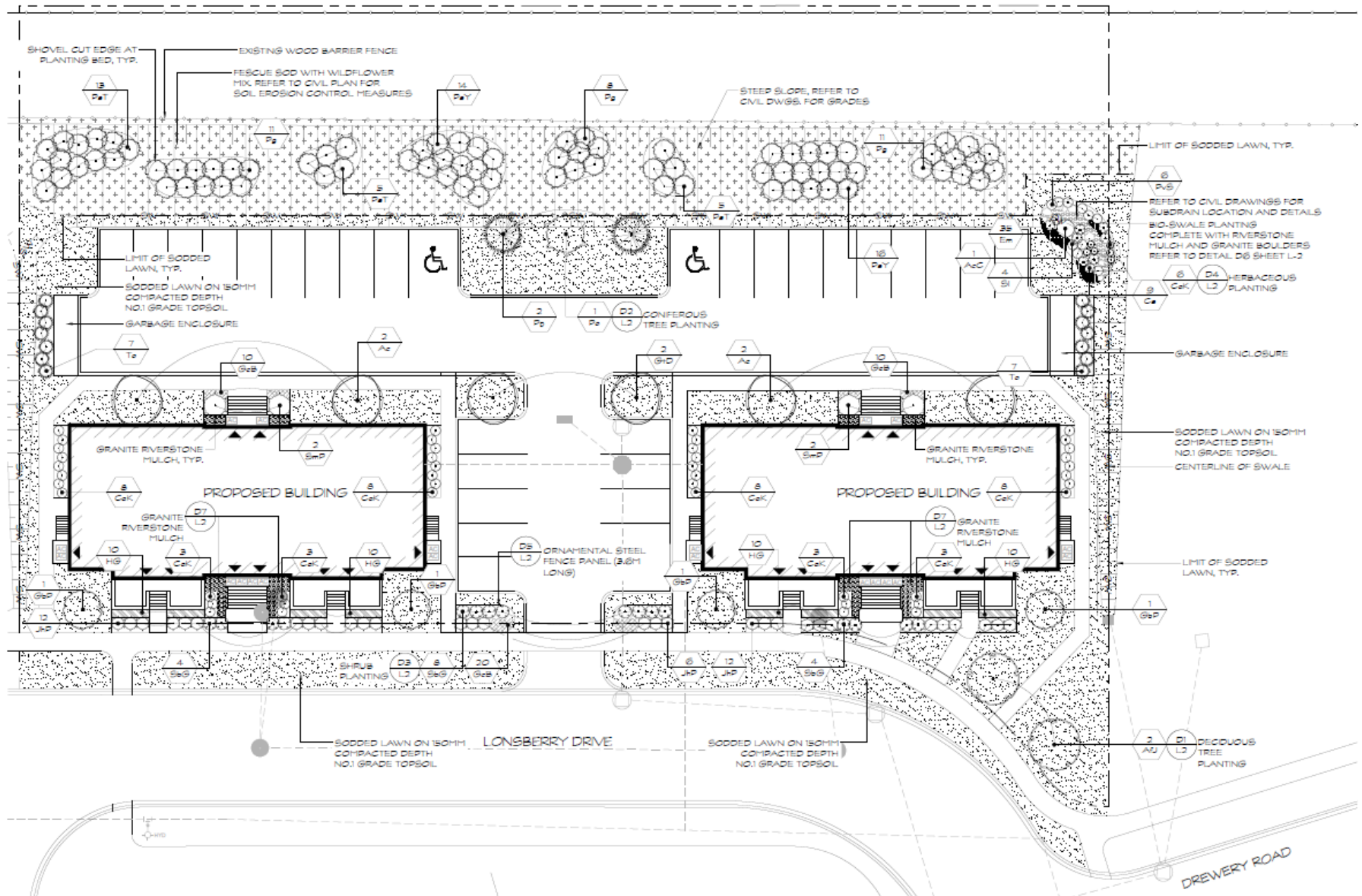
FIGURE 1: LOCATION MAP



**FIGURE 2: SITE PLAN  
CP RAILWAY**



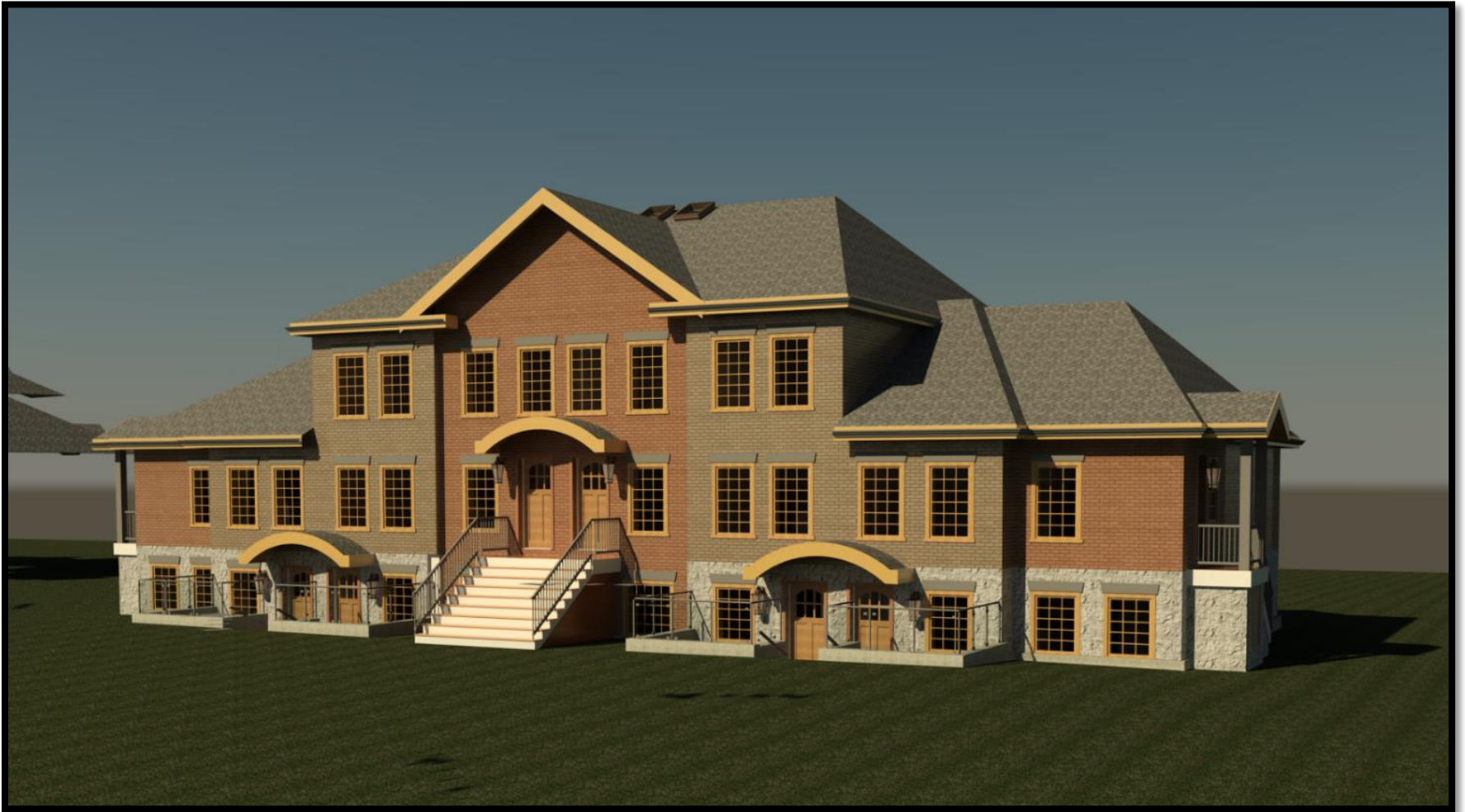
**FIGURE 3: LANDSCAPE PLAN**






[illegible]







## FIGURE 5: AGREEMENT AUTHORIZATION BY-LAW

	THE CORPORATION OF THE TOWN OF COBOURG
	BY-LAW NUMBER <u>      -2020      </u>

**A BY-LAW TO AUTHORIZE THE EXECUTION OF A DEVELOPMENT AGREEMENT WITH 1141897 ONTARIO LTD., LAKEFRONT UTILITY SERVICES INC. AND THE CORPORATION OF THE TOWN OF COBOURG (BLOCK 94, AND LOTS 88-90 INCLUSIVE, PLAN 39M-875, LONSBERRY DRIVE, COBOURG)**

**WHEREAS** pursuant to Section 41(7) of the *Planning Act*, R. S. O. 1990, c. P. 13, as amended, which provides in part that a municipality has the authority to enter into one or more agreements in dealing with matters subject to Site Plan Control;

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


1. That the Mayor and Municipal Clerk are hereby authorized and instructed to execute on behalf of the Corporation an agreement with 1141897 Ontario Ltd. and Lakefront Utility Services Inc. for a residential development consisting of two, 2 ½ storey 10-plex buildings, at Block 94, and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive, Cobourg.
2. THAT this By-law come into effect as of its final passing thereof, and shall expire two (2) years from the date of passing.

By-law read and passed in Open Council this 13<sup>th</sup> day of October, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MUNICIPAL CLERK

## FIGURE 6 HOLDING REMOVAL BY-LAW

 COBOURG	THE CORPORATION OF THE TOWN OF COBOURG
	BY-LAW NUMBER _____-2020

**A BY-LAW TO AMEND ZONING BY-LAW NUMBER 85-2003** (East Village Phase 4, Block 94, and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive, Cobourg)

**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 Council of the Corporation of the Town of Cobourg enacts as follows:

1. THAT Schedule 'A', Map 5, attached to and forming part of By-law No. 85-2003, is hereby amended by changing the zone category of the lands known as Block 94, and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive from "Residential Type 4 Exception 26 *Holding* (R4-26[H]) Zone" to "Residential Type 4 Exception 26 (R4-26) Zone" as illustrated on Figure 1 attached hereto.
2. THAT Figure 1 attached hereto is hereby made part of this by-law as fully and to all intents and purposes as though recited in full herein.
3. 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.

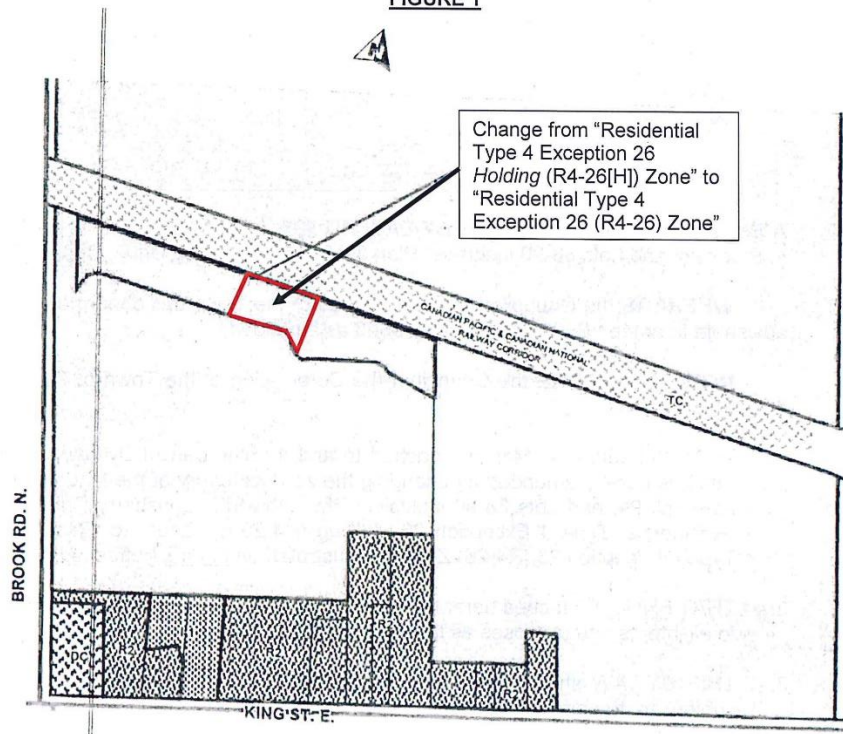
READ and passed in Open Council this 13<sup>th</sup> day of October, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MUNICIPAL CLERK

**1** | East Village Phase 4, Block 94 and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive  
By-law No. \_\_\_\_\_-2020


FIGURE 1



2

East Village Phase 4, Block 94 and Lots 88-90 inclusive, Plan 39M-875, Lonsberry Drive  
By-law No. \_\_\_\_\_-2020



 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>COMMITTEE OF THE WHOLE STAFF REPORT</b>	
TO:	Mayor and Council	
FROM:	Glenn McGlashon, MCIP, RPP	
TITLE:	Director of Planning & Development	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Application Site Plan Approval – Amending Development Agreement SmartCentres REIT/Calloway REIT (Cobourg) Inc. 66 Strathy Road, Cobourg	
REPORT DATE:	September 14, 2020	File #: SPA-07-20

1.0 CORPORATE STRATEGIC PLAN OBJECTIVE

N/A

2.0 RECOMMENDATION

The following actions are recommended:

THAT the Staff Report be received by Council for information purposes; and,

THAT the By-law attached as **Figure 5** to the Staff Report be endorsed and be presented to Council for adoption which authorizes the Mayor and Municipal Clerk to execute an amending Development Agreement with Calloway REIT (Cobourg) Inc. and Lakefront Utility Services Inc. for the proposed development of a new 1,139 sq m (12,266 sq ft) building (Building F) along Strathy Road and the reconfiguration of the existing 'Winners/Dollar Tree' building (Building G) plus the addition of 1,233 sq m (13,273 sq ft) of new commercial space at 66 Strathy Road, Cobourg, subject to the finalization of details by municipal staff and partner review agencies; and,

THAT the By-law attached as **Figure 6** to the Staff Report be endorsed and be presented to Council for adoption which removes the Holding (H) Symbol from the Subject Lands.

### 3.0 PUBLIC ENGAGEMENT

The Planning Act R.S.O. 1990, c.P. 13, as amended does not prescribe any statutory public notice or engagement requirements for Site Plan Approval (SPA) applications and amendments, as these particular applications are recognized as being a detailed, technical review of matters relating to site development, including building layout, access, parking, landscaping, servicing and grading to name a few.

However, the Municipality requires that the applicant provide notice by posting a 1 m x 1.8 m sign on the Subject Lands, in an area visible from the public realm, notifying the public that an application for SPA has been submitted to the Municipality. The sign includes a contact number for the Town of Cobourg Planning Department, where plans can be made available for the public to view. Two SPA signs were erected on the Strathy Road and DePalma Drive frontages.

Additionally, the Planning Department provided a written notice of complete SPA application to Council on August 24, 2020, and all SPA applications are considered by Council in open session prior to final approval. Finally, information relating to the SPA application is posted on the municipal website under the Planning Applications page (Planning & Development).

### 4.0 ORIGIN AND LEGISLATION

In August of 2020, the Planning Department received an application for Site Plan Approval (SPA) from SmartCentres REIT on behalf of Calloway REIT (Cobourg) Inc. for the development of a new commercial building (Building F) along Strathy Road and the reconfiguration of the existing 'Winners/Dollar Tree' building (Building G) and the addition of new commercial space. Following a review of the application, Planning staff concluded that it constituted a complete application in accordance with the provisions of the Ontario *Planning Act* and the Cobourg Official Plan to form a complete application and was formally received by Council on August 24, 2020. If Council does not approve the application within 30 days of its receipt, the applicant may appeal to the Local Planning Appeal Tribunal (LPAT).

### 5.0 BACKGROUND

The Subject Lands known as 66 Strathy Road are located at the south-east corner of the Strathy Road and DePalma Drive intersection and have an area of 2.39 ha (5.9 ac). The site presently consists of three buildings: the Swiss Chalet restaurant; a multi-tenant commercial building (Mucho Burrito et al); and, the "Winners/Dollar Tree" building (see **Figure 1 - Location Map**).

The Subject Lands are designated "Shopping Node Area" and "Special Shopping Node Area" in the Town of Cobourg Official Plan (2017) and zoned "Shopping Centre Commercial Exception 6 Holding (SC-6[H]) Zone" in the Town of Cobourg's Comprehensive Zoning By-law No. 85-2003. The site was previously

subject to Site Plan Control and a Development Agreement was registered on title in 2011 and amended in 2012. The current application for Site Plan Approval is for an amending Agreement to permit the revised proposal prior to the development occurring.

## 6.0 ANALYSIS

The development proposal consists of a new 1,139 sq m (12,266 sq ft) building (Building F) along Strathy Road and the reconfiguration of the existing 'Winners/Dollar Tree' building (Building G) plus the addition of 1,233 sq m (13,273 sq ft) of new commercial space (see **Figure 2 - Site Plan**).

The following plans and reports were submitted with the application:

- Civil Engineering
- Electrical
- Architectural
- Floor Plans
- Landscape Plans
- Arborist Report
- Sustainability Brief
- Accessibility Brief
- SWM Brief
- Traffic Impact Study
- Survey

The following attachments are included for reference purposes:

**Figure 1 – Location Map**

**Figure 2 – Site Plan**

**Figure 3 – Landscape Plan**

**Figure 4 – Building Elevations**

**Figure 5 – Agreement Authorization By-law**

**Figure 6 – Holding Removal By-law**

Summary of Key Points:

The following are the key points associated with the proposal:

- The Subject Lands at 66 Strathy Road are currently occupied by three (3) commercial buildings: the Swiss Chalet restaurant; a multi-tenant commercial building (Mucho Burrito et al); and, the "Winners/Dollar Tree" commercial building (see **Figure 1 Location Map** attached). The development of the site was originally approved by Council in 2011 and amended in 2012. Because the current proposal is slightly different from that previously approved, Council approval of an amending



Development Agreement is required to accurately reflect the proposed design.

- SmartCentres has advised that they embarked on an initiative in 2019 to obtain BOMA BEST<sup>1</sup> certification Canada-wide for all of its sites. BOMA BEST is an environmental assessment and certification program for commercial properties, which requires commercial property owners to develop an overall environmental plan for each property, which encompasses energy, water, air, health & wellness and waste management, among other items, and to implement long term strategies to reduce energy consumption and water use, along with increased waste diversion. The Cobourg SmartCentres site will be undergoing BOMA BEST certification in 2020/21.

Specific building design measures for the proposed buildings include: an exterior wall insulation value of R36 (exceeding the R24 requirement of SB-10 of the Ontario Building Code for thermal performance) to enhance the energy efficiency of the buildings; flow control roof drains will be installed to limit the speed of water discharge to the storm sewer system during a storm event; low water volume toilets; rooftop HVAC units will be fitted with economizers to reduce energy consumption; white roof reflective coating (three times more effective than either green or black ones) to reflect sunlight and therefore reduce interior temperatures of the rooms below; window units are to have a low-e coating, low emissive design and contain argon gas sealed within the space between panes, and be comprised of thermal window units/ frames, to further enhance the thermal performance of the window system and reduce thermal transmission.

- The proposed development has been designed to accommodate persons with mobility challenges and disabilities through wider (1.8 m – 3.7 m) sidewalks, barrier-free curb ramps complete with tactile strips, dedicated painted pedestrian crosswalk, wide (960mm) automatic doors, wide (1525mm) aisles to accommodate wheelchair movements, universal washrooms, rooms and spaces designed to accommodate turning radius requirements of wheelchairs, and a fire alarm system with mechanisms to assist visually impaired patrons in the event of fire.
- The new development area will be extensively landscaped with over 28 new trees and over 478 shrubs, grasses and plants to complement the existing site landscaping. Decorative landscaped corner features with armourstone rockery will be situated at the Strathy Road and DePalma Drive entrances, and landscaped islands will be integrated into the

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<sup>1</sup> BOMA BEST Sustainable Buildings certification program recognizes excellence in energy and environmental management and performance in commercial real estate. The Program is managed by the Building Owners and Managers Association of Canada (BOMA Canada) and is internationally recognized as the environmental standard for the commercial real estate industry.

parking lots to break up the asphalt, provide tree canopy and shade, and reduce the heat island effect (see **Figure 3 Landscape Plan**).

- The expansion to the “Winners/Dollar Tree” building (Bldg. “G”) will consist of the same building materials and exterior design. Given its prominent location on the streetscape, the “PetSmart” building (Bldg. “F”) façade will be afforded enhanced architectural design measures on the south, west and north elevations. Specifically, the facades will incorporate a combination of architectural block, stucco of varying colours, raised parapet walls and cornices, and graphic box ‘windows’ with fabric awnings which, along with landscape treatment, will animate the facades, reduce the horizontal ‘wall’ effect and create visual street appeal at this prominent location (see **Figure 4 – Building Elevations**).
- An additional 68 parking spaces will be supplied with the development, resulting in total parking for 324 vehicles in the commercial complex, including 12 barrier-free spaces. Two (2) additional 6-bike parking racks will be provided at the new buildings and a bike lane will traverse the site.
- The proposal conforms to the Cobourg Official Plan, Urban & Landscape Design Guidelines, and Comprehensive Zoning By-law No. 85-2003, and meets all applicable policies, guidelines and standards of the Municipality and external review agencies.

#### 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

There are no anticipated negative financial implications imposed on the Municipality as a result of the application. The Owner has submitted the requisite \$3,500.00 in application fees and deposits, and will be responsible for all costs associated with the registration of the amending Development Agreement. The \$6 million development project will generate approx. \$175,000.00 in Development Charges and approx. \$43,000.00 in Building Permit fees.

#### 8.0 CONCLUSION

It is the opinion of the Planning Department that the application submitted by SmartCentres REIT on behalf of Calloway REIT (Cobourg) Inc. for the development of a free-standing commercial building and addition at 66 Strathy Road meets all applicable policies and standards, subject to the finalization of details by municipal staff and partner review agencies.

#### 9.0 POLICIES AFFECTING THE PROPOSAL

The primary policies affecting this application relate to the Cobourg West Business Park Secondary Plan policies including the Shopping Node Area and Special Shopping Node Area designations, and the Community Design and Improvement policies of the Cobourg Official Plan.

#### 10.0 COMMUNICATION RESULTS

This Report is intended to provide Council and the public with background and analysis of the Site Plan Approval application, and to recommend that Council approve the application and the By-laws attached to this report (see **Figure 5 Agreement Authorization By-law** and **Figure 6 Holding Removal By-law**).

##### Report Prepared by:



Glenn McGlashon, MCIP, RPP  
Director of Planning and Development

##### Report Approved by:



Ian Davey, BBA CPA CA  
Interim CAO/Director of Corporate Services/Treasurer



Figure 1 Location Map

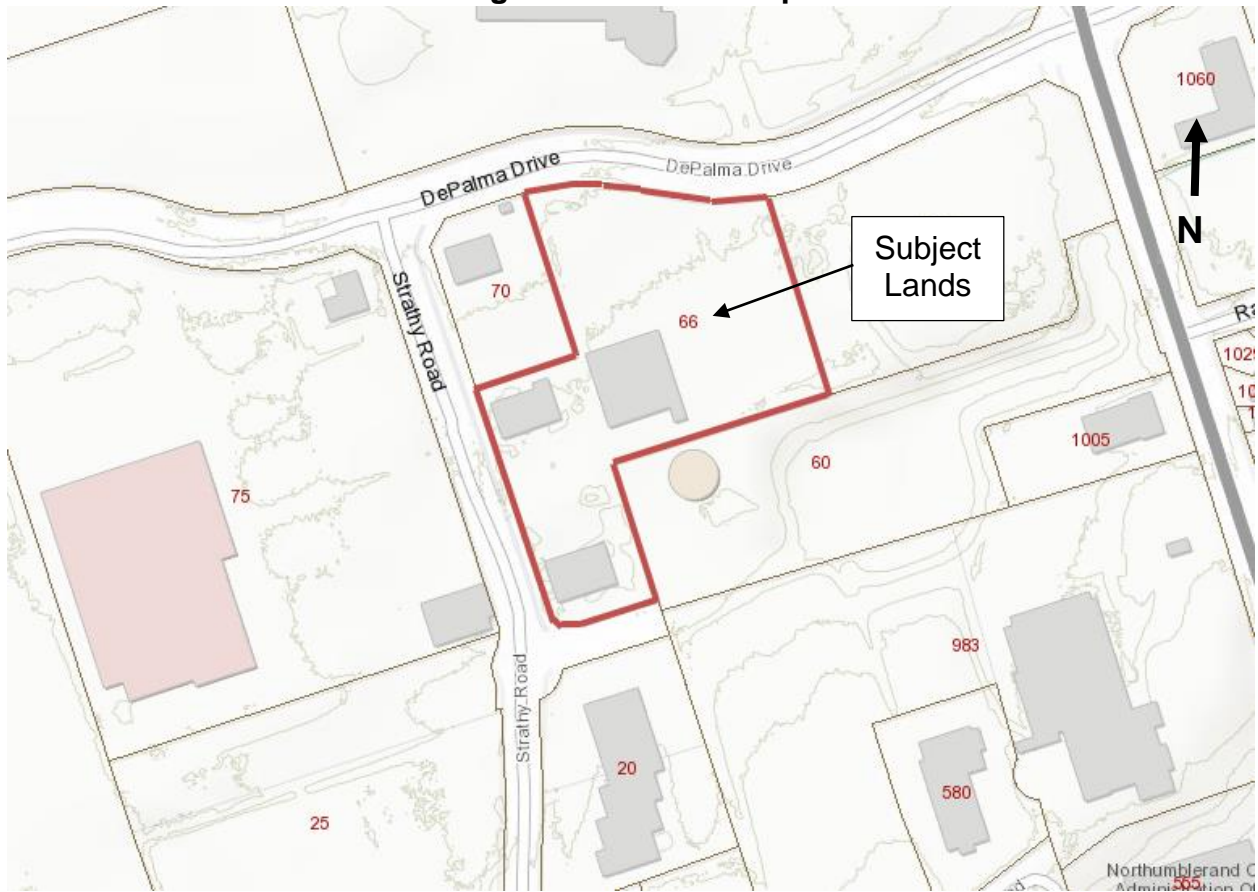


Figure 2 Site Plan

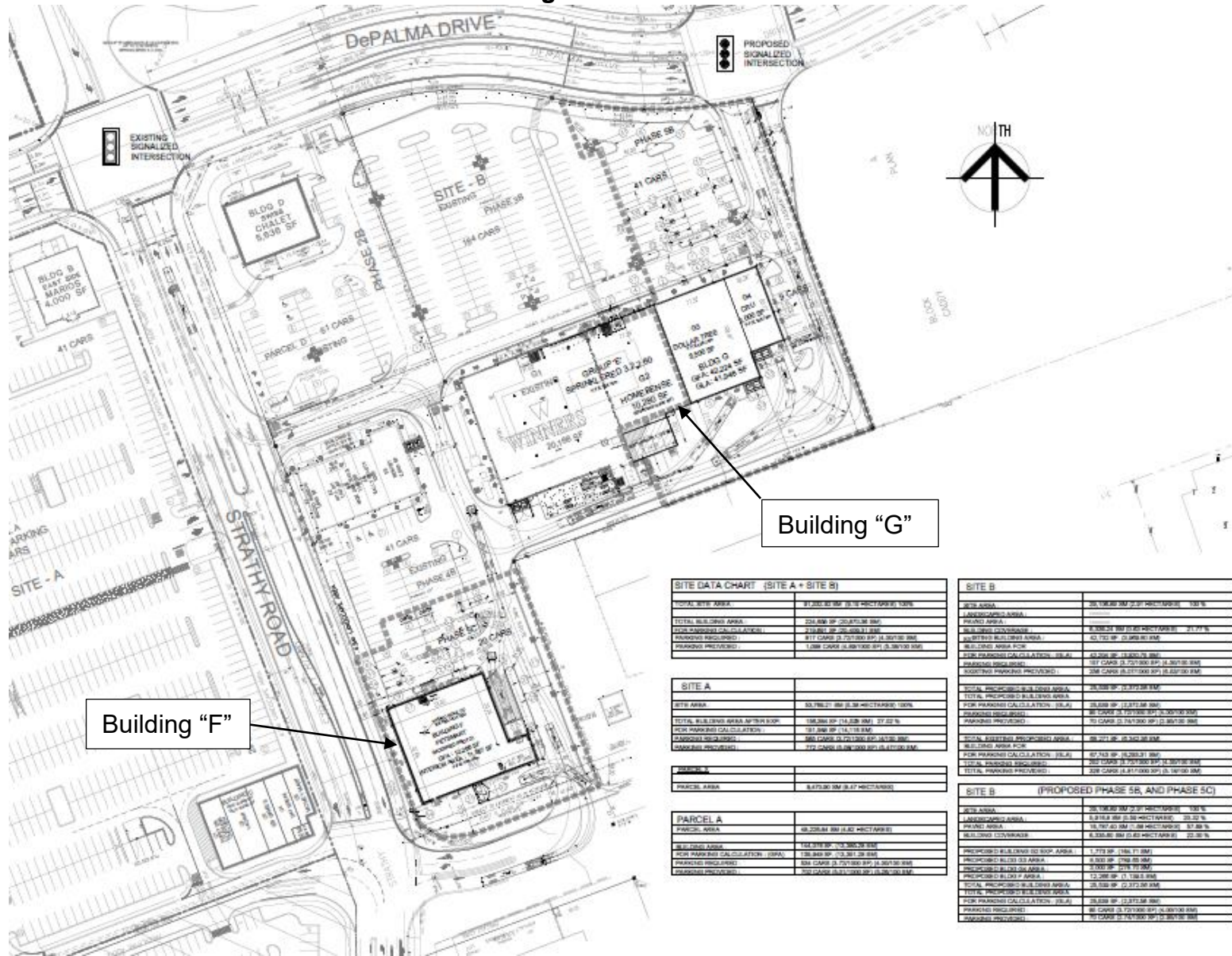


Figure 3 Landscape Plan

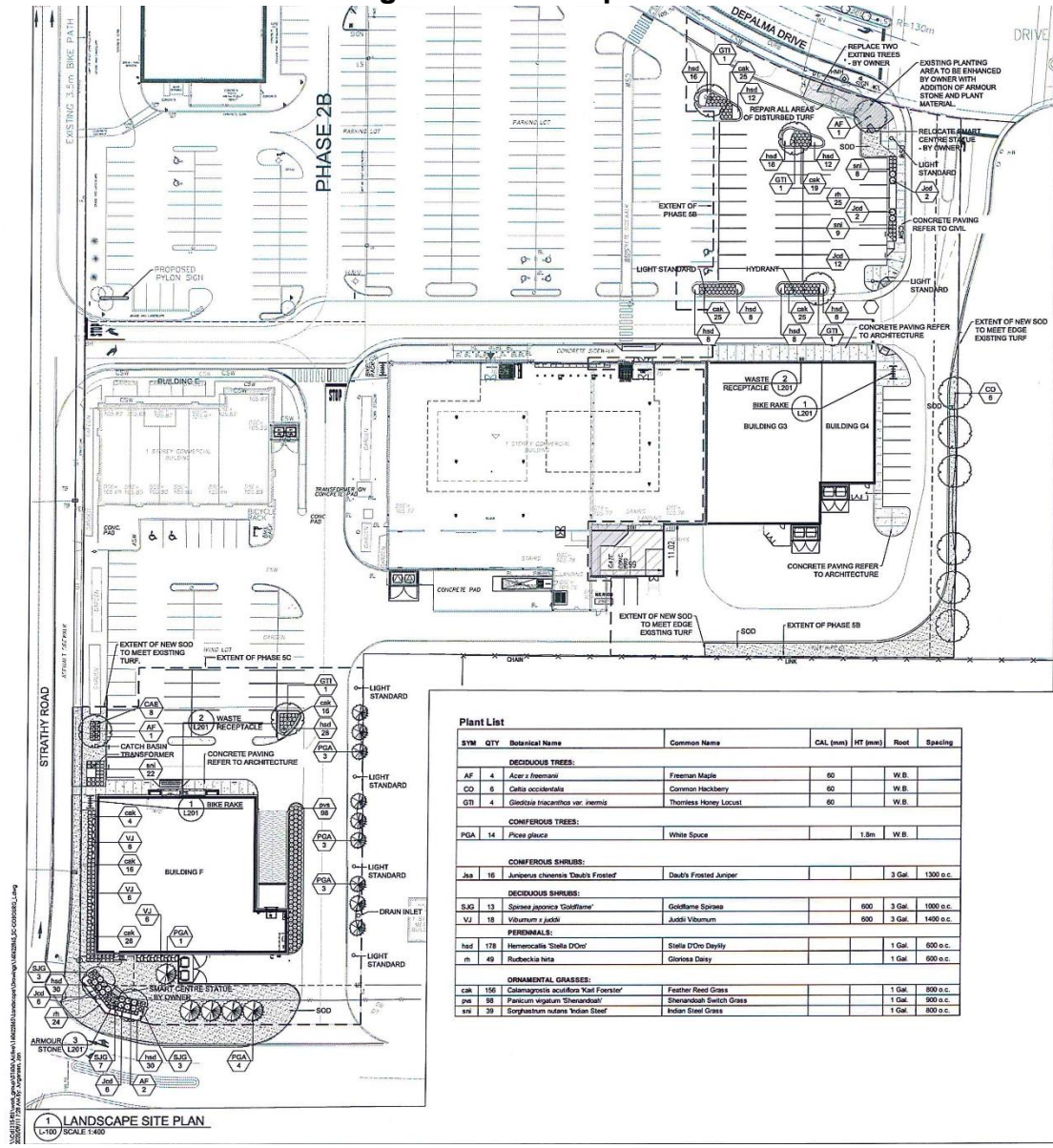
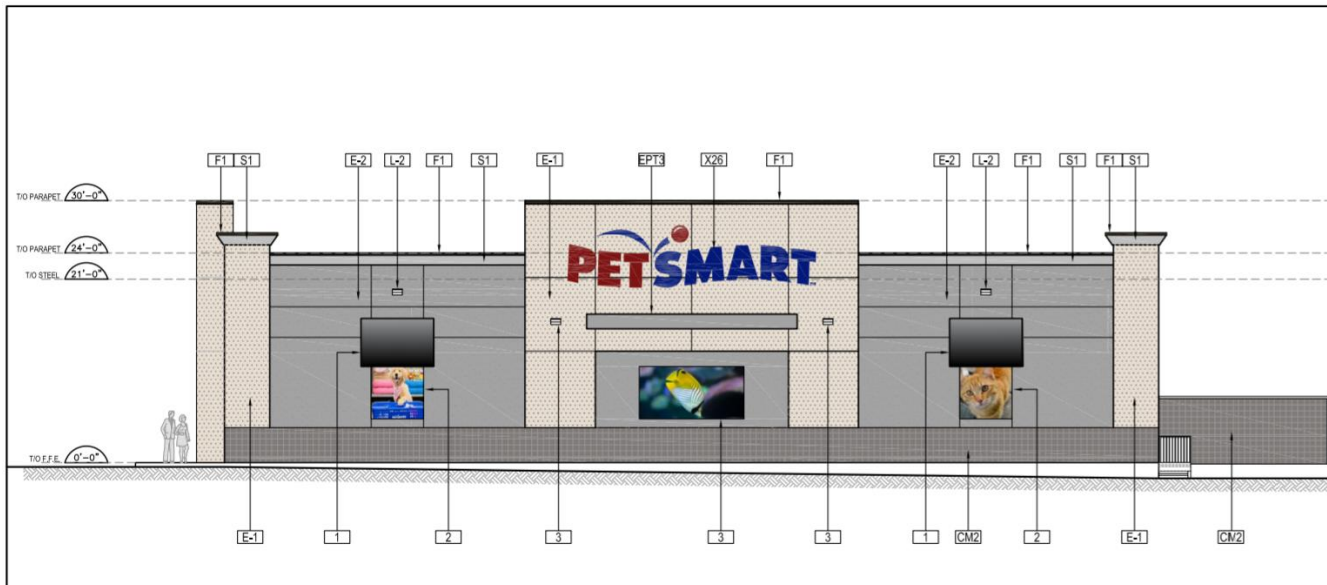




Figure 4 Building Elevations

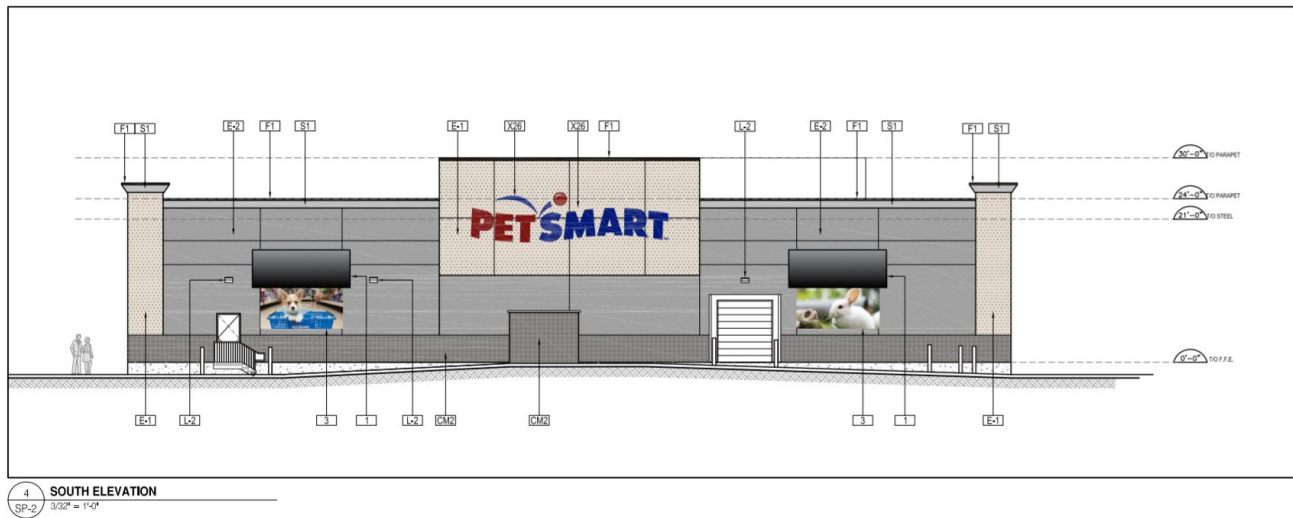


1 NORTH ELEVATION  
SP-2 3/32" = 1'-0"




3 WEST ELEVATION  
SP-2 3/32" = 1'-0"





## Figure 5 Agreement Authorization By-law

	THE CORPORATION OF THE TOWN OF COBOURG
	BY-LAW NUMBER <u>    -2020    </u>

**A BY-LAW TO AUTHORIZE EXECUTION OF A DEVELOPMENT AGREEMENT WITH CALLOWAY REIT (COBOURG) INC., LAKEFRONT UTILITY SERVICES INC. AND THE CORPORATION OF THE TOWN OF COBOURG (66 STRATHY ROAD, COBOURG)**

**WHEREAS** Section 41 (7) of the Planning Act, R.S.O. 1990 c. P. 13 as amended provides that a municipality has the authority to enter into one or more agreements dealing with and ensuring the provision of facilities, works or other matters and the maintenance thereof and to ensure that development proceeds in accordance with approved plans and drawings;

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


1. That the Mayor and Municipal Clerk are hereby authorized and instructed to execute on behalf of the Corporation an amending agreement with Calloway REIT (Cobourg) Inc., Lakefront Utility Services Inc. and the Corporation of the Town of Cobourg for the commercial development and expansion at 66 Strathy Road, Cobourg, subject to the finalization of details by municipal staff and partner review agencies.
2. THAT this By-law come into effect as of its final passing thereof, and shall expire two (2) years from the date of passing.

By-law read and passed in Open Council this 13<sup>th</sup> day of October, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MUNICIPAL CLERK

## Figure 6 Holding Removal By-law

	THE CORPORATION OF THE TOWN OF COBOURG
	BY-LAW NUMBER _____-2020

**A BY-LAW TO AMEND ZONING BY-LAW NUMBER 85-2003** (SmartCentres REIT/Calloway REIT (Cobourg) Inc., 66 Strathy Road, Cobourg)

**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 Council of the Corporation of the Town of Cobourg enacts as follows:

1. THAT Schedule 'A', Map 15, attached to and forming part of By-law No. 85-2003, is hereby amended by changing the zone category of the 2.39 ha (5.9 ac) land at 66 Strathy Road from "Shopping Centre Commercial Exception 6 Holding (SC-6[H]) Zone" to "Shopping Centre Commercial Exception 6 (SC-6) Zone" as illustrated on Figure 1 attached hereto.
2. THAT Figure 1 attached hereto is hereby made part of this by-law as fully and to all intents and purposes as though recited in full herein.
3. 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 13<sup>th</sup> day of October, 2020.

\_\_\_\_\_  
MAYOR


\_\_\_\_\_  
MUNICIPAL CLERK

**1** SmartCentres REIT/Calloway REIT (Cobourg) Inc., 66 Strathy Road  
By-law No. \_\_\_\_\_-2020



FIGURE 1



 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>COMMITTEE OF THE WHOLE MEMORANDUM</b>	
TO:	Mayor and Council members	
FROM:	Rob Franklin, MCIP, RPP	
TITLE:	Manager of Planning	
DATE OF MEETING:	October 5 <sup>th</sup> , 2020	
TITLE / SUBJECT:	Notice of Complete Application for Zoning Amendment 420 Division Street (399410 Ontario Ltd., Canadian Centre for Addictions)	
REPORT DATE:	September 24 <sup>th</sup> , 2020	File #: Z-04-20

### 1.0 **STRATEGIC PLAN**

N/A

### 2.0 **RECOMMENDATION**

The following actions are recommended:

- a) That the application be received by Council and referred to the Planning Department for a report; and,
- b) That the notice requirements of the Planning Act, R.S.O. 1990, c.P. 13, as amended, be implemented, including the scheduling of a Public Meeting.

### 3.0 **PUBLIC ENGAGEMENT**

Sections 34 (10.4) & (13) of the Planning Act, R.S.O 1990, c.P. 13, as amended prescribe statutory public notice requirements for a complete application for Zoning By-law Amendment and for the scheduling of a public meeting.

The notice of a statutory Public Meeting can be provided together with notice of complete application, or separately. The Municipality is required to give notice by either:

- a) Publication in a newspaper that is of sufficient circulation in the area which the application applies; or
- b) Personal or ordinary service mail to every land owner with 120 metres of the subject land, and by posting a notice, clearly visible from a public

highway or other place the public has access on the subject land, or a location chosen by the municipality.

Under the Town of Cobourg's new public notification procedures, notification will be provided via both a) and b) above, including sign posting. Additionally, the application is posted on the municipal website under the Planning Applications page (Planning & Development). A Public Open House is not required for the subject re-zoning application, however the procedures specify that where applications which by their nature and/or interest to the community would benefit from the convening of an open house, one could be required as determined by Council at its discretion.

The Municipality's notification procedures for complete applications and public meetings meet and exceed the notice requirements prescribed by the *Planning Act*.

#### **4.0 ORIGIN**

On September 14, 2020 the Planning Department received an application for Zoning By-law Amendment from Weston Consulting Inc. on behalf of the Canadian Centre for Addictions/399410 Ontario Ltd. to permit a residential rehabilitation treatment facility at 420 Division Street. **See Schedule "A" Location Map.**

#### **5.0 BACKGROUND**

The subject application proposes to amend the Zoning By-law to add a new land use to the existing District Commercial (DC) Zone on the 0.37 ha site to permit a residential treatment facility for persons with drug and/or alcohol addiction in the soon to be vacated Woodlawn Inn at 420 Division Street. The facility would have 18 rooms and host up to 40 persons plus support staff.

The Subject Lands are designated as Mixed Use Corridor in the Town of Cobourg Official Plan (2017) and District Commercial Exception 2 (DC-2) Zone in the Town of Cobourg's Comprehensive Zoning By-law No. 85-2003. At present, the land use permissions for the subject facility permit various commercial and institutional uses but not a residential or commercial rehabilitation treatment facility. This specific land use is not currently defined in the Zoning By-law.

The following plans and reports have been submitted in support of the application:

- Planning Justification Report, Weston Consulting Inc., Sept 2020;
- Traffic and Parking Brief, Trans-Plan, June 2020;
- Floor Plans, Bruce MacNeill Architect, Sept 2020;
- Functional Servicing Brief, Crozier, May 2020.

Following a review of the application, Planning staff has concluded that it constitutes a complete application in accordance with the provisions of the *Planning Act* and the Cobourg Official Plan and is in a position to be formally received by Council. Pursuant to the provisions of the *Planning Act*, if the Municipality fails to approve the complete application within 90 days after its receipt by Council, the Owner may appeal the application to the Local Planning Appeal Tribunal (LPAT).

**6.0 ANALYSIS**

This memo is for application receipt notification purposes only, and there is no staff analysis at this point in time. Once the plans and reports have been reviewed by the Development Review Team and partner review agencies, and a Public Meeting convened, a report will be brought back to Council for consideration.

**7.0 FINANCIAL IMPLICATIONS/BUDGET/STAFFING IMPACT**

There are no anticipated negative financial implications imposed on the Municipality as a result of the application for Zoning By-law Amendment. The Owner has submitted the requisite \$7,000.00 fee and deposit.

**8.0 CONCLUSION**

The application package and supporting information are currently being circulated to the Development Review Team for review and comments before being brought back to Council for consideration, including the convening of a Public Meeting.

**9.0 POLICIES AFFECTING THE PROPOSAL**

The primary policies affecting this application relate to the Mixed Use Area designation and the Community Design and Improvement policies of the Cobourg Official Plan.

**10.0 COMMUNICATION RESULTS**

This Report is intended to advise Council and the public of the application, and to recommend that Council receive the application, and refer the application to the Planning Department for a report, and implement the public notification requirements of the *Planning Act*, including the scheduling of a Public Meeting.

Please contact the Planning Department if you have any questions or concerns.



**Report Prepared by:**

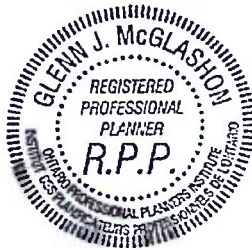


Rob Franklin, MCIP, RPP  
Manager of Planning

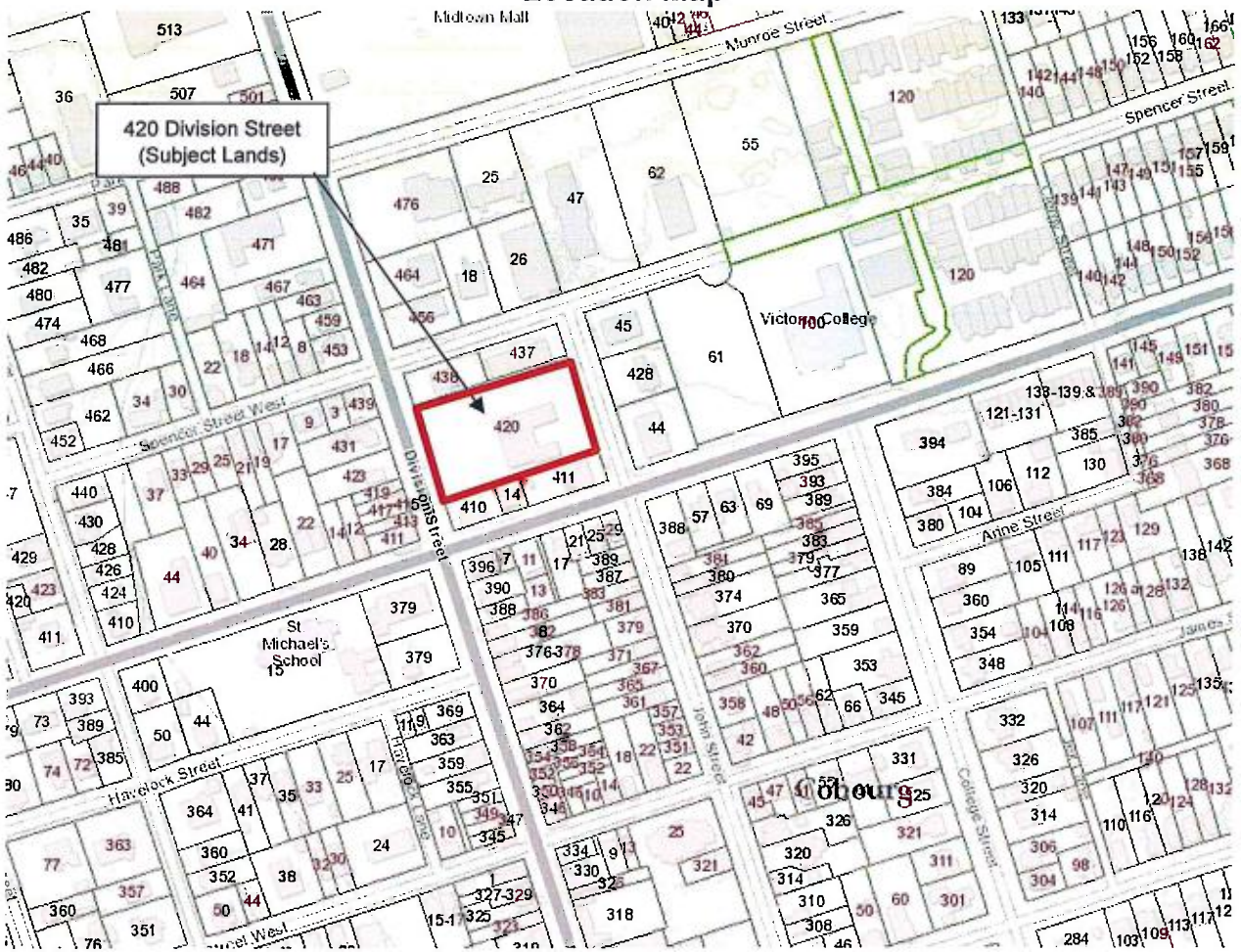
**Report Approved By:**


A blue ink signature of Glenn J. McGlashon.

Glenn J. McGlashon, MCIP, RPP  
Director of Planning & Development



## Schedule "A" Location Map



	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>
	<b>COBOURG HERITAGE ADVISORY COMMITTEE</b>
TO:	Brent Larmer, Municipal Clerk/Manager of Legislative Services
FROM:	Adriane Miller, Recording Secretary
MEETING DATE:	September 23, 2020
SUBJECT:	HP-2020-025 New Ground Floor Window/Mullion 264 Division Street – Di Giovanni


The following Motion was adopted at the September 23, 2020 Cobourg Heritage Advisory Committee Meeting:

Moved by Member L.Turner

WHEREAS, Planning and Heritage staff has reviewed the proposed ground floor window alteration and masonry repairs at 264 Division Street and has determined that the proposal would constitute a compatible alteration to the existing facade of this heritage structure and would conform to the provisions of the Commercial Core Heritage Conservation District;

THEREFORE, it is recommended that Heritage Permit Application HP-2020-025 as submitted by Gino Di Giovanni to permit a new ground floor double pane glass window with a new 2"x6' pine mullion (to permit two pieces of glass) on the existing storefront window and masonry repairs at 264 Division Street be approved, subject to the finalization of details with Planning and Heritage Staff.

**CARRIED**

 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>STAFF REPORT</b>	
TO:	Cobourg Heritage Advisory Committee	
FROM:	Dave Johnson	
TITLE:	Planner I - Heritage	
DATE OF MEETING:	September 23, 2020	
TITLE / SUBJECT:	New ground floor window (new mullion) - 264 Division Street / Di Giovanni	
REPORT DATE:	September 18, 2020	File #: HP-2020-025

#### 1.0 STRATEGIC PLAN

Places: The Town protects, preserves and promotes its natural assets, heritage, arts, culture and tourism.

#### 2.0 PUBLIC ENGAGEMENT

The Cobourg Heritage Advisory Committee (CHC) operates in accordance with the Advisory Committee and Local Board Policy and Procedures for municipal boards and committees in the Town of Cobourg.

In general, the CHC is comprised of seven (7) members: one (1) member of Council and six (6) citizen members which reflect the diverse interests of the community.

The agenda for a CHC meeting is prepared and distributed to all committee members and is posted on the Municipal Website at least forty-eight (48) hours in advance of the scheduled meeting date, in an electronic format where possible.

Existing heritage legislation does not prescribe public notification or meetings for approval of alterations to designated properties, however the Cobourg Heritage Master Plan and implementing Heritage Conservation District Plans and associated regulations/guidelines underwent extensive public consultation and engagement prior to their approval. Review and approval of Heritage Permits by the Town are undertaken within the context of these documents.



The CHC also receives public delegations and communications/correspondence from citizens in accordance with the Advisory Committee and Local Board Policy and Procedures for municipal boards and committees in the Town of Cobourg.

### 3.0 RECOMMENDATION

WHEREAS, Planning and Heritage staff has reviewed the proposed ground floor window alteration and masonry repairs at 264 Division Street and has determined that the proposal would constitute a compatible alteration to the existing facade of this heritage structure and would conform to the provisions of the Commercial Core Heritage Conservation District;

THEREFORE, it is recommended that Heritage Permit Application HP-2020-025 as submitted by Gino Di Giovanni to permit a new ground floor double pane glass window with a new 2"x6' pine mullion (to permit two pieces of glass) on the existing storefront window and masonry repairs at 264 Division Street be approved, subject to the finalization of details with Planning and Heritage Staff.

### 4.0 ORIGIN

An application for a Heritage Permit was received on August 30<sup>th</sup>, 2020 from Gino Di Giovanni to undertake a window alteration and masonry repairs at 264 Division Street.

The subject property is located in the Commercial Core Heritage Conservation District designated under Part V of the *Ontario Heritage Act*, and by By-law #27-90 as amended by By-law #118-91 and by By-law 042-2016.

In accordance with the *Ontario Heritage Act*, the 90-day deadline for Council to deal with the application is November 28<sup>th</sup>, 2020

#### Scope of Work

#### New Division St. Ground floor window

1. **Ground Floor Window** – An existing storefront window (just the glass), is to be removed and two new pieces of glass added to be separated by a wood (pine) mullion down the middle. All wood framing to remain, and the new glass will be double glazed and tempered.

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Figure 3: 264 Division St. storefront showing wood frame as of September, 2020.



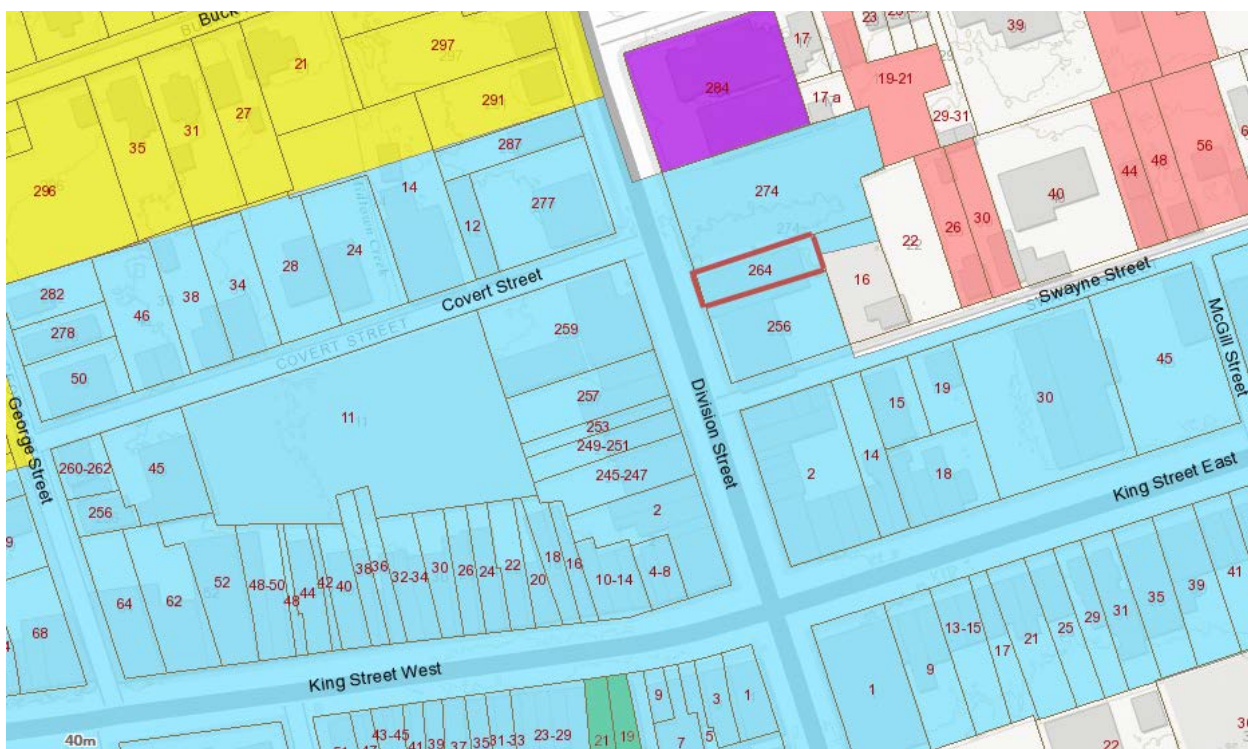
Figure 4: 264 Division St. storefront showing wood frame as of September, 2020.

## 5.0 BACKGROUND

### **Geographic Context**

The subject property is located at 264 Division St. just north of Swayne St. and south of Trinity United Church and Municipal Parking Lot and is designated under the Commercial Core HCD.





Above: The subject property is shown outlined in red in the context of the Commercial Core Heritage Conservation District, which is indicated in blue. The properties shaded in pink are listed on the Municipal Heritage Register but are not formally designated. Properties shaded in purple are individually designated and those shaded in yellow are located in the nearby George Street HCD.

### Historical and Architectural Context

According to the property file, this building was built in the 1860's by W.C. Clench, a cabinet maker, this commercial building was covered in a combination of wood panelling and brick painted white, which is still the case. Two stone lion's heads adorned the corners of the façade, which are no longer present. The Clench Brothers were in the furniture and undertaking business. A combination that was not uncommon in the early years of settlement.

The Commercial Core Heritage Conservation District is a cultural landscape that is characterized largely by its two and three storey commercial buildings built between 1840 and 1890. Robert Mikel identifies the diversity of architecture as a character-defining feature of the District. Any alteration to facade design and materials should be visually compatible with the neighbouring properties within the District. Exterior form and facade relationships play an important role in defining the streetscape in heritage districts especially in a downtown commercial core. Therefore, prior to making any changes to the exterior form and facade designs it is important to understand how the proposed changes may affect the setting of the historic place.

## 6.0 ANALYSIS

The Town of Cobourg's Heritage Master Plan was adopted by Council to direct conservation and management of the Town's heritage resources. As part of this project, the existing Heritage Conservation District guidelines for all of the Town's Heritage Conservation Districts designated under Part V of the *Ontario Heritage Act* were reviewed, and Heritage Conservation District Plans were prepared. The Commercial Core Heritage Conservation District Plan was adopted by By-law 043-2016 on May 24th, 2016.

The Plan contains policies and guidelines for conservation and the management of growth and change in the Commercial Core HCD. Policies are *requirements* that must be followed when undertaking alterations to buildings or changes to properties. Guidelines are best-practice *suggestions* to be considered when undertaking alterations to buildings or changes to properties.

The following section of this report provides excerpts from the Commercial Core Heritage Conservation District Plan that are relevant to the evaluation of the proposed scope of work.

### **4.1 Storefronts and street-facing façades**

#### **Policies**

- a) *Maintain and repair, rather than replace, heritage material on existing storefronts that are physically sound and compatible with the overall building façade. Storefronts may have historic value even if they are later additions to the District.*
- b) *Building heights range from 2-3 storeys, and building roofs are generally flat, with some mansard and gable roof types. This building form at the street level shall be maintained.*
- c) *Contemporary modern designs are permitted provided they do not damage heritage building fabric and are complementary to the heritage building fabric in terms of materials, architectural details, size and location on the building.*

### **4.4 Windows and entrances**

- a) *Protect and maintain original/historic window openings and entrances as well as their distinguishing features such as materials, surrounds, frames, shutters, sash and glazing.*
- b) *The removing or blocking up of window and entrance openings that are important to the architectural character and symmetry of the building is not permitted.*

- c) *When contemplating replacement of windows, the Town of Cobourg window assessment checklist shall be completed in order to determine the feasibility of repair. Condition is important to assess early in the planning process so that the scope of work can be based on current conditions.*
- d) *Where the need for new windows is demonstrated through the Town's window assessment checklist, new replacement windows shall be compatible with the original/historic windows in terms of material (such as wood), proportions (such as ratio of horizontal to vertical dimensions), rhythm and scale (such as number of openings per building façade). Replacement windows shall convey the same appearance as the historic window and be physically and visually compatible.*
- e) *Entrance ramps may be permitted for barrier-free access in accordance with applicable legislation, but shall not be physically attached to avoid damage to the heritage building fabric. In exceptional circumstances, attachments may be permitted where they cause the least amount of damage to heritage building fabric.*

### **Guidelines**

- f) *Repairing, rather than replacing original / historic windows is encouraged, and should focus on the minimal intervention required in order to ensure the integrity of the resource. This includes limited replacement in kind, or replacement with appropriate substitute material of irreparable elements, based on documentary or physical evidence where possible.*
- g) *Removing or replacing windows and doors that can be repaired is not recommended. Peeling paint, broken glass, stuck sashes, loose hinges or high air infiltration are not, in themselves, indications that these assemblies are beyond repair. See window assessment checklist.*
- h) *Replacing in kind irreparable windows should be based on physical and documentary evidence where possible. If using the same materials and design details is not technically or economically feasible, then compatible substitute materials or details may be considered.*
- i) *Improvement in energy efficiency of single glazed units may be achieved with traditional exterior wood storm windows or contemporary interior magnetic storm glazing.*
- j) *Where new entrances or exterior staircase are required, they should be installed on secondary elevations wherever possible.*
- k) *Where historic documentation is available, replacement windows may be reproductions of earlier windows.*

### Discussion

Prior to Council's adoption of the Commercial Core Heritage Conservation District (HCD) Plan in 2016, Heritage Permit applications were primarily evaluated against the Town of Cobourg's Heritage Conservation District Guidelines and Parks Canada's Standards and Guidelines for the Conservation of Historic Places in Canada. The Commercial HCD Plan provides the same level of heritage conservation using best practices as expressed in the Standards and Guidelines for the Conservation of Historic Places in Canada, while continuing with a similar management of future change and potential new development within the Commercial Core HCD as the previous HCD guidelines. The Commercial Core HCD Plan is also consistent with the 2005 changes to the Ontario Heritage Act, the 2020 Provincial Policy Statement and the Ontario Heritage Toolkit.

Pre-consultation with the applicant was conducted via telephone in Summer 2020.

### Ground floor commercial unit windows/entrance and masonry repair

The proponent intends to improve the storefront window through this Heritage Permit Application. The ground floor commercial unit is proposed to receive a new treatment as part of this project to be maintained in the current colour. Currently the heritage commercial window is single glazed and is one large piece of glass. The new proposed window glass is to be double glazed and will include a new centre 2" x 6ft wood mullion (colour to match the frame) allowing for two pieces of glass instead of one (see sample photos below).







The proposed alteration to the existing storefront window represents an incremental, sympathetic alteration to this heritage structure and is consistent with other similar storefront windows in the Downtown (please see Figures 5 & 6 below).



Figure 5: proposed window example at 43 King St. W



Figure 6: proposed window example at 10 King St. W

The applicant also proposes to do masonry repairs on the front second floor of the structure. There is a large crack in the masonry wall, and this will be repaired and repainted in the same colour. This would be considered maintenance/repair and would normally be considered a staff approval, however it is being included in the overall scope of alterations proposed for the storefront.



Figure 7: 264 Division St. Masonry crack to be repaired.

Based on my evaluation of the proposed alterations to the ground floor commercial unit window and masonry repair, it is my opinion that this is minor in nature and meets the approved policy context. Further, the proposal is a sympathetic alteration to the existing



heritage structure and will not detract from the heritage attributes of the subject property nor adjacent heritage buildings.

7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

There are no anticipated financial implications on the Municipality as a result of the approval of this Heritage Permit application.

8.0 CONCLUSION

The applicant's proposal for the proposed window glass replacement and the installation of a wood mullion is minor in nature, and is consistent with examples in the downtown of this type of store front window. The masonry repairs are a welcome addition to this project and overall, it is my opinion that the applicant has satisfied the intent of the Commercial Core HCD Plan.

9.0 AUTHORIZATION/SIGNATURES

Report Prepared By:




Dave Johnson  
Planner I - Heritage

Report Approved By:



Rob Franklin, MCIP, RPP  
Manager of Planning



 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>STAFF REPORT</b>	
TO:	Mayor and Council	
FROM:	Laurie Wills	
TITLE:	Director of Public Works	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Mandatory Face Coverings on Cobourg Transit	
REPORT DATE:	September 30, 2020	File #:

### 3.0 RECOMMENDATION

THAT the Town of Cobourg Council endorse the mandating of face coverings on public transit.

### 4.0 ORIGIN

- Local Health Unit Requirement for Mask Use in Commercial Establishments; and,
- Council resolution July 27, 2020:

WHEREAS at the Committee of the Whole Meeting on July 20, 2020 Council considered a memo from the Director of Public Works, regarding masks and face coverings being strongly recommended on Town of Cobourg Transit.

NOW THEREFORE BE IT RESOLVED THAT Council initiate masks and face coverings being strongly recommended on Town of Cobourg Transit.

### 5.0 BACKGROUND

On July 7, 2020 the Haliburton, Kawartha, Pine Ridge District Health Unit (HKPRHU) issued a media release indicating that masks would be required to be worn in all commercial establishments effective July 13, 2020 and shall remain in effect while the province is under Emergency Order or until such time that the local Medical Officer of Health (MOH) lifts the requirement. A template was provided for business owners to prepare a policy for their establishments. The Town issued a Corporate policy to this affect.

6.0 ANALYSIS

On September 23, 2020 a positive COVID-19 case was reported at a local residential facility and it became known that residents of the facility were still utilizing public transportation. Given the rapid increase in positive cases across Ontario and upon confirmation that there was in fact a positive case in Cobourg, Staff escalated the public safety concern and immediately mandated face coverings on public transit commencing September 24, 2020.

The corporate policy has subsequently been revised as attached and a copy shall be present on each transit vehicle.

7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

None

8.0 CONCLUSION

THAT the Town of Cobourg Council endorse the mandating of face coverings on public transit.

12.0 AUTHORIZATION/SIGNATURES

**Approved By:**

Ian Davey, Treasurer/Director of Corporate Services

**Department:**

Finance



# THE CORPORATION OF THE TOWN OF COBOURG

PUBLIC WORKS DIVISION  
740 DIVISION STREET  
BLDG #7, NORTHAM INDUSTRIAL PARK  
COBOURG, ON, K9A 0H6

Engineering Department  
Telephone: (905) 372-4555  
Toll Free: 1-888-972-4301  
Fax: (905) 372-0009

File No. ....

## POLICY – Face Coverings Mandatory for Cobourg Transit

This policy has been written to continue to safeguard the community against COVID-19 and ensure alignment with the Emergency Management and Civil Protection Act (EMCPA) Ontario Regulation 263/20 s.4(2).

Effective July 13, 2020, all commercial establishments currently operating during Stage 2 have been instructed by the Haliburton Kawartha Pine Ridge District Health Unit (HKPR) local Medical Officer of Health that non-medical masks or face coverings must be worn inside the premises at all times.

Cobourg Transit recognizes our role in reducing the spread of COVID-19 in our community.

### Effective September 24, 2020:

Cobourg Transit requires anyone entering our vehicles to wear a non-medical mask or face covering.

The non-medical mask or face covering must be worn while inside the vehicles, unless it is reasonably required to temporarily remove the face covering for services provided by Cobourg Transit.

All persons will be notified of this requirement through signage posted in the vehicles, transit shelters, the Town of Cobourg website, social media, and automated phone calls to current WHEELS members.

This policy will be enacted and enforced in 'good faith' by Century Transportation drivers and Town of Cobourg staff and is an opportunity to educate passengers and customers about the use of non-medical masks or face coverings while indoors and on transit as a community safety measure.

### Exceptions

Some people may not be able to tolerate wearing a mask. Town of Cobourg staff and Century Transportation drivers will exempt a person from wearing a non-medical mask or face covering on the premises or in the vehicles if the person is:

- the person is a child under the age of two years; or a child under the age of five years chronologically or developmentally and cannot be persuaded to wear a face covering by their caregiver;
- the person has a medical condition rendering them unable to wear a non-medical mask or face covering safely;
- the person cannot apply or remove a non-medical mask or face covering without assistance;

For more information visit [Cobourg.ca](http://Cobourg.ca), 'like' us on Facebook, follow us on Twitter and watch us on YouTube.



/townofcobourg



@townofcobourg



TownCobourg



Town of Cobourg



# THE CORPORATION OF THE TOWN OF COBOURG

PUBLIC WORKS DIVISION  
740 DIVISION STREET  
BLDG #7, NORTHAM INDUSTRIAL PARK  
COBOURG, ON, K9A 0H6

Engineering Department  
Telephone: (905) 372-4555  
Toll Free: 1-888-972-4301  
Fax: (905) 372-0009

File No. ....

- the person cannot wear a non-medical mask or face covering or cannot cover their face in a way that would appropriately control the source of droplets for reasons of religion or other protections under the Ontario *Human Rights Code*, R.S.O. 1990, c. H. 19, as amended;

## Role of Staff/Drivers

All staff/drivers will be trained on the new policy regarding face covering requirements.

All staff/drivers will be required to wear a non-medical mask or face covering while driving and working in the space that services the public unless they meet exemptions outlined above.

Staff/drivers will do their best to limit entry of any person not wearing a non-medical mask or face covering. Efforts may include:

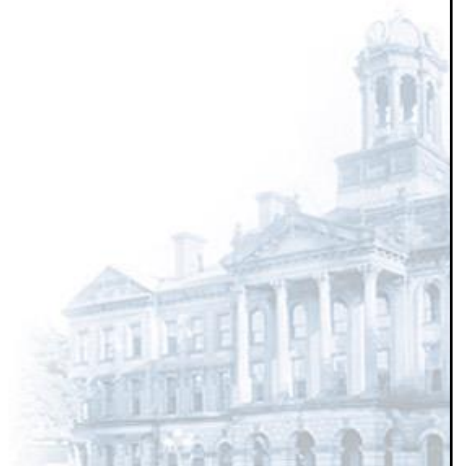
- Giving a verbal reminder upon entry that the customer is required to wear a face covering.
- For customers in the premises seen removing their face covering for extended periods of time, giving a verbal reminder of the requirement to wear a face covering.
- If a customer refuses to put on a face covering and refuses to leave the premises or vehicles, staff/drivers are not required to engage further; there is no need to turn away or remove a customer to achieve the best effort standard.

This policy remains in effect until such time as, at a minimum, instructions for mandatory masks in commercial establishments or on public transit are modified or revoked by the Medical Officer of Health for HKPR or by the Town of Cobourg Council, respectively.

We appreciate your understanding along with your best efforts to encourage compliance.

On behalf of the Cobourg Transit,

Laurie Wills, Director Public Works  
September 29, 2020



For more information visit [Cobourg.ca](http://Cobourg.ca), 'like' us on Facebook, follow us on Twitter and watch us on YouTube.



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TownCobourg



Town of Cobourg



 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>STAFF REPORT</b>	
TO:	Mayor and Council	
FROM:	Laurie Wills	
TITLE:	Director of Public Works	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Parking and Transit Fare Update	
REPORT DATE:	September 24, 2020	File #:

1.0 STRATEGIC PLAN  
NA

2.0 PUBLIC ENGAGEMENT  
NA

3.0 RECOMMENDATION

THAT Council permit Staff to re-implement the collection of fares for downtown parking and transit when Victoria Hall is open to the public,

AND THAT Staff ensure that a minimum of two weeks' notice is provided to the public through all available media outlets,

AND THAT Council direct Staff to implement one of the following options:

Option 1: Continue with reduced service hours until January 18, 2021

Option 2: Re-Implement normal operating hours including extended Wheels service

4.0 ORIGIN

August 31, 2020 Motion:

WHEREAS at the Committee of the Whole Meeting on August 24, 2020 Council considered a memo from the Director of Public Works, regarding the Downtown Parking and Cobourg Transit Fares Update in the Town of Cobourg.

NOW THEREFORE BE IT RESOLVED THAT Council permit Staff to re-implement the collection of fares for downtown parking and transit when Victoria Hall is open to the public; and

FURTHER THAT Staff ensure that a minimum of two weeks' notice is provided to the public through all available media outlets; and

FURTHER THAT Council direct Staff to continue with reduced service hours for Transit at a savings of \$5,400/week and direct Staff to bring forward a similar report to the October 5, 2020 Committee of the Whole Meeting for Council consideration.

## 5.0 BACKGROUND

The closure of Victoria Hall due to the pandemic limited residents to obtain parking passes online and transit passes are not available online so both have been free since March. Transit buses have had to be rear door entry as well to protect drivers from close interactions with riders. Transit hours have also been reduced to save on operational costs and in response to rider demand.

## 6.0 ANALYSIS

As Staff prepare for Town facilities to open up to the public, parking and transit passes will once again be available for all residents to purchase in person at Victoria Hall.

Staff will prepare a media blitz to notify all residents of when Downtown Parking and transit fare collection will resume. A minimum of 2 weeks notice will be provided to ensure that residents have the opportunity to buy passes.

### Operating Hours:

The current reduced schedule appears to be accommodating the majority of riders for their needs as Staff have received only 2 comments related to essential needs such as employment or healthcare appointments.

Ridership is still substantially reduced for conventional and Wheels:

Month	% Decline		Daily Average Ridership	
	Conventional	Wheels	Conventional	Wheels
March	45%	86%	126	3.3
April	60%	93%	93	1.8
May	62%	91%	92	2.2
June	57%	87%	106	2.9
July	48%	84%	128	3.8
August	40%	77%	115	4.5

Average Daily Conventional 2019 - 224

Average Daily Wheels 2019 - 23

\*September numbers will be reported verbally at the October 5 Committee of the Whole meeting

#### 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

Assuming that ridership remains at 50% and fee collection commences on November 2, the expected revenue to the end of the year is estimated to be \$10,000 to \$12,500. The revenue generated prior to March 18, when transit became free, is just under \$30,000.

Council may choose to continue to save the maximum amount of operating costs by choosing Option 1 or resume normal (pre-COVID19) operating conditions by choosing Option 2.

Option 1: Keep reduced schedule until January 18, 2021 at a savings of \$5,400/week

Option 2: Re-Implement normal operating hours including extended Wheels service (assume start date of November 2)

Note: Option 1 extends the current operations until after the Christmas break to allow staff sufficient time to advertise upcoming changes and ensure that the transit contractor is sufficiently prepared to increase service.

#### 8.0 CONCLUSION

THAT Council permit Staff to re-implement the collection of fares for downtown parking and transit when Victoria Hall is open to the public,

AND THAT Staff ensure that a minimum of two weeks notice is provided to the public through all available media outlets.

AND THAT Council direct Staff to implement one of the following options:

Option 1: Continue with reduced service hours until January 18, 2021

Option 2: Re-Implement normal operating hours including extended Wheels service


#### 12.0 AUTHORIZATION/SIGNATURES

**Approved By:**

Ian Davey, Treasurer/Director of Corporate Services

**Department:**

Finance

	<b>COMMUNITY SERVICES DIVISION</b> <b>MEMORANDUM</b>	
	<b>PARKS &amp; RECREATION</b> <b>ADVISORY COMMITTEE</b>	
TO:	Brent Larmer, Municipal Clerk	
FROM:	Jodi Ware-Simpson, Secretary	
DATE OF MEETING:	September 8, 2020	
REPORT TITLE/SUBJECT:	<b>Memo to Council – Events at the Cobourg Community Centre</b>	

The following motion was approved at the September 8, 2020 meeting of the Parks and Recreation Advisory Committee:

WHEREAS the Cobourg Community Centre (CCC) is operating in a deficit each year;

AND WHEREAS the Parks and Recreation Advisory Committee is tasked with advising council on policy related to the CCC and the best use of the CCC for the residents of Cobourg;

AND WHEREAS, in order to advise on the policies to apply to the CCC specifically in relation to major events, the Parks and Recreation Advisory Committee requires information concerning the CCC's funding and budget;

BE IT RESOLVED THAT:

Staff provide to the Parks and Recreation Advisory Committee the following information in regard to the latest 5 major events:


- Time the venue was unavailable for normal usage together with forgone revenue for ice rental and other activities during that time
- Revenue
- Advertising and sponsorship revenue
- Advertising expenses including preparation, printing, distribution
- Event revenues guarantees if any
- Full-time staff costs including wages, salaries, and benefits
- Part-time staff costs including recruiting, wages, salaries and benefits
- Management cost allocation
- Material costs



- Costs for any required special equipment
- Cost gap guarantees
- Utilities
- Rentals
- Insurance
- Janitorial services
- Recycling/waste removal
- Security/police
- Ticketing and gate costs including bank and credit card fees
- Concession net cost (revenue less materials + staff + insurance + utilities + janitorial + waste removal)

All of which will be respectfully submitted to the advisory committee for its consideration.

CARRIED

 Downtown Cobourg	<b>BOARD of MANGEMENT of the Cobourg DBIA</b> <b>MEMORANDUM</b>
	<b>BOARD of MANAGEMENT of the Cobourg DBIA</b>
TO:	Kara Euale – Manager
FROM:	Melissa Graham, Secretary
DATE:	September 23 <sup>rd</sup> , 2020
SUBJECT:	<b>Downtown Seasonal Decorative Lighting</b>

**Subject agenda: Downtown Seasonal Decorative Lighting**


The following motion was adopted by the DBIA Board of Management at a special meeting on September 23<sup>rd</sup>, 2020.

**Moved by J. Powell:** THAT the DBIA Board of Management support the recommendation from the Manager of Marketing and Events for the downtown seasonal decorative lighting;

WHEREAS the DBIA Board of Management made the selection of PN316 with a mixture of cool/warm lighting combination for the full duration of a 3 year contract with an approved contribution of \$16,000/per year;

NOW BE IT RESOLVED THAT the DBIA Board of Management support the recommendation provided by the Manager of Marketing and Events for the downtown seasonal decorative lighting.

**CARRIED**

 <b>COBOURG</b>	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>STAFF REPORT</b>	
TO:	Mayor and Council	
FROM:	Kara Euale	
TITLE:	Manager, Marketing and Events	
DATE OF MEETING:	October 5, 2020	
TITLE / SUBJECT:	Seasonal Decorative Lights	
REPORT DATE:	September 24, 2020	File #:

1.0 STRATEGIC PLAN

Not Applicable

2.0 PUBLIC ENGAGEMENT

Not Applicable

3.0 RECOMMENDATION

THAT Council approve the Town of Cobourg entering into a contract with Blachere Illumination for the Downtown Seasonal Decorative Lights for a period of three years commencing October 2020 for the amount of \$29,970+HST per year.

4.0 ORIGIN

The Seasonal Decorative lights is an annual project within the Town of Cobourg Marketing and Events budget. Decorative lighting is used to brighten Cobourg's downtown corridor during the dark winter months and create a welcoming environment for out of town guests and local citizens to enjoy shopping and entertainment.

5.0 BACKGROUND

The Town of Cobourg issued an RFQ for the Seasonal Decorative Lights on August 14, 2020. Four submissions were received and reviewed by a panel consisting of Community Services staff and a representative of the Downtown Business Improvement Area Board of Management. With their significant contribution to this project, the Community Services Division committed to

keeping the DBIA Board of Management part of the decision making on the 2020 RRQ process and lighting design selection.

Upon review, the group determined that all submissions were over the set budget of \$30,000. The group put together a set of additional questions for clarification and went back to each applicant on Monday, September 14th to confirm if they could meet the Town's budget of \$30,000.

## 6.0 ANALYSIS

Upon further review the panel recommended Blachere Illumination from Markham Ontario for the Seasonal Decorative Lights. Blachere Illumination makes all products in house and is able to make items custom in soft white or cool white as per the Town of Cobourg and DBIA's request. Products include a three year warranty and can be extended to a fourth year if the Town of Cobourg chooses to purchase the lighting fixtures at the end of the contract period. Blachere Illumination is the supplier of the Mistral lighting that has been used by the Town of Cobourg for the last four years and is a trusted supplier.

On Wednesday, September 23rd the Manager of Marketing and Events presented a report to the DBIA Board of Management with three lighting options provided by Blachere Illumination. The DBIA moved to select design PN 316 detailed below:

**Please see Appendix A for DBIA Motion**

### **PN316**

**H: 4'9"**

**W: 2'7"**

**Lumens Per fixture in Warm White: 1,263**

## 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

With HST the Seasonal Decorative Lights will cost the Town of Cobourg \$30,497.48 per year.

On September 23, 2020 the DBIA Board of Management moved to confirm a commitment of \$16,000 to the Town of Cobourg Seasonal Decorative lights for the next three years.

**Please see Appendix A for DBIA Motion**

<b>Year</b>	<b>Town of Cobourg</b>	<b>DBIA</b>	<b>Total</b>
Year 1	\$14,497.48	\$16,000	\$30,497.48
Year 2	\$14,497.48	\$16,000	\$30,497.48



Year 3	\$14,497.48	\$16,000	\$30,497.48
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8.0 **CONCLUSION**

THAT Council approve the Town of Cobourg entering into a contract with Blachere Illumination for the Downtown Seasonal Decorative Lights for a period of three years commencing October 2020 for the amount of \$29,970+HST per year.

9.0 **POLICIES AFFECTING THE PROPOSAL**

Not Applicable

10.0 **COMMUNICATION RESULTS**

Not Applicable

12.0 **AUTHORIZATION/SIGNATURES**

<b>Title:</b>	<b>Signing Official:</b>	<b>Signature:</b>	<b>Date:</b>
Manager, Marketing and Events	K. Euale	Electronic	Sept 24, 2020
Director, Community Services	D. Hustwick	Electronic	Sept 24, 2020
Chief Administrative Officer (Interim)	I. Davey	Electronic	Sept 24, 2020



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

Draft
  On Track
  Behind
  Overdue
  Complete

Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2019-01-28</b>	<a href="#">Council Meeting Link</a>		
Motion - Social Planning and/or Community Development Advisory Committee.  <b>Department/Division Responsible:</b>  <b>Legislative Services/ Planning &amp; Development</b>	<a href="#">Minutes:</a>  <b>FURTHER THAT Council direct the Municipal Clerk to research the framework and terms of reference of a social planning and/or community development advisory committee with input from the Town's Planning Division to determine how affordable housing and other community health priorities fits within a municipality's strategic plan. The research will be due back to Council no later than June 2019.</b>	09/14/2020	50%
<b>Meeting 2019-05-13</b>	<a href="#">Council Meeting Link</a>		
Motion – Traditional land acknowledgement statement to be read at the beginning of all Municipal Council Meetings.  <b>Department/Division Responsible:</b>  <b>Legislative Services</b>	<a href="#">Minutes:</a>  <b>THAT Council adopt a traditional land acknowledgement statement to be read at the beginning of its meetings; and</b>  <b>FURTHER THAT Council direct Staff to consult with Alderville First Nations to draft a traditional land acknowledgement statement that reflects the traditional territory of the Anishnabek, Huron-Wendat, Haudenosaunee (Iroquois), Ojibway/Chippewa peoples, as well as this territory that is covered by the Williams Treaty.</b>	09/14/2020	50%



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

● Draft    ● On Track    ● Behind    ● Overdue    ● Complete

Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2019-09-23</b>	<a href="#">Council Meeting Link</a>		
Motion - Long Service Recognition Policy  <b>Department/Division Responsible:</b>  <b>Human Resources</b>	<a href="#">Minutes:</a>  <b>THAT Council refer Policy #HR-AP-A18 – Long Service Recognition Policy to General Government Services for revisions and to be brought back to Council at a later date.</b>	N/A	80%
<b>Meeting 2019-12-02</b>	<a href="#">Council Meeting Link</a>		
Motion - Emergency Shelters Downtown Cobourg (County of Northumberland and CPSB).  <b>Department/Division Responsible:</b>  <b>Multiple Departments/ Organizations</b>	<a href="#">Minutes:</a>  <b>THAT Council discuss the delegation with Northumberland County; and</b>  <b>FURTHER THAT Council request that the Northumberland Affordable Housing Committee provide input and analysis on the recommendations presented by the delegation; and</b>  <b>FURTHER THAT Council request that the Cobourg Police Service Board provide information on the level of crime and disruption in the immediate area of Transition House; and</b>  <b>FURTHER THAT Council request information of Northumberland County regarding the recent change of operation of Transition House and any alternative options for low barrier housing in the Cobourg area; and</b>  <b>FURTHER THAT Council request that all information is returned to Council by February 18, 2020</b>	05/11/2020	30%



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

● Draft    ● On Track    ● Behind    ● Overdue    ● Complete

Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2020-01-27</b>	<a href="#">Council Meeting Link</a>		
<p>Motion - unfinished business item 'Wheels Transit Options for Boarding/Disembarking'. Report and Accessible Transit Service Policy.</p> <p><b>Department/Division Responsible:</b></p> <p><b>Legislative Service/ Public Works</b></p>	<p><a href="#">Minutes:</a></p> <p><b>FURTHER THAT Council instruct staff to draft an accessible transit service policy, in consultation with the Accessibility Advisory Committee and the proposed Accessibility Coordinator, for presentation to Council by June 1, 2020; and</b></p> <p><b>FURTHER THAT the issues raised by the delegations from Troy Mills and the Golden Plough Lodge Family Council be considered when drafting the policy.</b></p>	11/16/2020	
<b>Meeting 2020-01-27</b>	<a href="#">Council Meeting Link</a>		
<p>Motion – Staff Report on Innisfil Ridesharing Transit Model</p> <p><b>Department/Division Responsible:</b></p> <p><b>Legislative Services</b></p>	<p><a href="#">Minutes:</a></p> <p><b>FURTHER THAT Council instruct Staff to investigate the Innisfil ridesharing transit model and provide a report on its viability in Cobourg, to be presented to Council by June 22, 2020.</b></p>	11/16/2020	





## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

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Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2020-01-06</b>	<a href="#">Council Meeting Link</a>		
Motion - Private Transportation Regulating By-law  <b>Department/Division Responsible:</b>  <b>Legislative Services</b>	<u>Minutes:</u> <b>THAT Council authorize Staff to incorporate regulations through by-law to regulate 'Transportation Network Companies' that provide an alternative transportation service within the Town of Cobourg in order to be prepared when this industry arrives in the Town of Cobourg; and</b>  <b>FURTHER THAT Council approve the staff recommendations to modernize the Taxicab Regulations that are outlined in the staff report and authorize the preparation of a by-law to be endorsed and presented to Council for adoption at a Regular Council Meeting to incorporate the changes into a new 'Private Transportation Regulating Bylaw'; and</b>  <b>FURTHER THAT Council direct Staff to develop and present detailed options to Council regarding regulations to help support the introduction of Accessible Taxicabs in the Town of Cobourg and direct Staff to invite and engage new and existing businesses to operate Accessible Taxis in the Town of Cobourg;</b>	Regular Council Meeting	
<b>Meeting 2020-01-06</b>	<a href="#">Council Meeting Link</a>		
Motion - Joint Animal Control Municipal Services Board (JACMSB) - Notice of Agreement Termination.  <b>Department/Division Responsible:</b> <b>Legislative Services</b>	<u>Minutes:</u> <b>THAT Council direct the Municipal Clerk to provide a report to Council within the two (2) year notice period and prior to the exiting of the agreement to explain and provide an overview on the proposed operational model by the Town's By-law Enforcement Department in order to provide all Animal Control Enforcement internally for the residents of the Town of Cobourg</b>	2021-2022	



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

Draft
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Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2020-01-06</b>	<a href="#">Council Meeting Link</a>		
<p>Motion – Report regarding parking meters, violations and fines - on the feasibility of the suggestions provided in the delegation.</p> <p><b>Department/Division Responsible:</b></p> <p><b>Legislative Services</b></p>	<p><a href="#">Minutes:</a></p> <p><b>Judy Sherwin, Cobourg Resident, regarding parking meters, violations and fines in the Town of Cobourg.</b></p> <p><b>THAT Council refer the delegation to Staff for a report back to Council or the feasibility of the suggestions provided in the delegation.</b></p>	N/A	
<b>Meeting 2020-04-27</b>	<a href="#">Council Meeting Link</a>		
<p>Motion – Flood Reduction and Mitigation Strategy</p> <p><b>Department/Division Responsible:</b></p> <p><b>Chief Administrative Officer/ Treasurer</b></p>	<p>Minutes:</p> <p><b>WHEREAS at the Committee of the Whole Meeting on April 20, 2020, Council considered a Notice of Motion from Councillor Emily Chorley and Councillor Nicole Beatty, regarding a Flood Mitigation and Response Plan for the Town of Cobourg; and</b></p> <p><b>THEREFORE IT BE RESOLVED THAT the Town of Cobourg Council directs staff to draft a Flood Mitigation and Response Plan, in consultation with the Ganaraska Region Conservation Authority (GRCA) and other relevant agencies, for Council's consideration as soon as possible and no later than September 14, 2020.</b></p>	01/30/2021	



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

Draft
  On Track
  Behind
  Overdue
  Complete

Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2020-02-24</b>	Council Meeting Link		
Motion – MOU between the Cobourg Public Library and the Town of Cobourg  <b>Department/Division Responsible:</b>  <b>Chief Administrative Officer/ Treasurer</b>	Minutes: <b>THAT Council instruct Staff to draft a Memorandum of Understanding (MOU) to clearly define the roles and responsibilities, and relationship between the Town of Cobourg and the Cobourg Public Library Board; and</b>  <b>FURTHER THAT the Council Coordinator of Arts, Culture and Tourism, Deputy Mayor Séguin, Interim CAO, Municipal Clerk and the CEO and Chair of the Cobourg Public Library Board be present during discussions between the Town of Cobourg and the Cobourg Public Library Board when drafting the terms of the MOU; and</b>  <b>FURTHER THAT the MOU be finalized by June 1, 2020, and brought to the Cobourg Public Library Board for approval prior to the MOU being presented to Council for final approval.</b>	09/14/2020	
<b>Meeting 2020-06-29</b>	<a href="#">Council Meeting Link</a>		
Motion - Diversity, Equity and Inclusion Policy for the Town of Cobourg  <b>Department/Division Responsible:</b>  <b>Legislative Services</b>	Minutes:  <b>WHEREAS at the Committee of the Whole Meeting on June 22, 2020 Council considered a Notice of Motion from Councillor Emily Chorley and Councillor Adam Bureau, regarding an Equity and Inclusion Policy for the Town of Cobourg; and</b>  <b>WHEREAS the Black Lives Matter movement has highlighted the need for a reaffirmed commitment to confronting racism and removing systemic barriers to equality; and</b>	09/14/2020  12/07/2020	



**Unfinished Business Listing  
Council Motions/Staff Direction  
As of August 31, 2020**

	<p><b>WHEREAS</b> fostering an inclusive and welcoming community is a key tenant of the Town of Cobourg's annual 'Pride Month'; and</p> <p><b>WHEREAS</b> municipal government can play a leading role in helping to achieve gender equality;</p> <p><b>NOW THEREFORE BE IT RESOLVED THAT</b> Council instruct staff to draft an Equity and Inclusion Policy; and</p> <p><b>FURTHER THAT</b> the policy specifically address the inclusion of Black, Indigenous and People of Colour, women, people with disabilities, newcomers to Canada, the Lesbian, Gay, Bisexual, Trans, Queer, Two-Spirit, Intersex, and Asexual peoples, as well as those who identify as pansexual, questioning, non-binary, and other gender and sexual minorities (2SLGBTQIAP+) community and other visible minorities; and</p> <p><b>FURTHER THAT</b> the policy draws upon resources such as 'Advancing Equity and Inclusion: A Guide for Municipalities' and FCM's 'Diverse Voices Toolkit'; and</p> <p><b>FURTHER THAT</b> the policy includes annual commitments to equity and inclusion training for Town of Cobourg staff, volunteers and Members of Council, engagement of citizens and advisory committees, and communications on progress; and</p> <p><b>FURTHER THAT</b> Council direct staff to form an Ad Hoc Committee or a suitable alternative with a terms of reference or terms of engagement consisting of citizen members from these diverse minority populations in order to provide input on the development of the Equity and Inclusion Policy, due back to Council on August 24, 2020 Meeting; and</p> <p><b>FURTHER THAT</b> the draft policy be presented to Council for consideration by December 7th, 2020.</p>		
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## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

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  On Track
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  Complete

Motion/Item	Details/Minutes Text	Due Date	Current Completion
<b>Meeting 2020-07-27</b>	Council Meeting Link		
<p>Motion – Legal opinion on the Town's ability, to regulate on-water activities in the Cobourg Harbour.</p> <p><b>Department/Division Responsible:</b></p> <p><b>Community Services</b></p>	<p>Minutes:</p> <p><b>WHEREAS</b> at the Committee of the Whole Meeting on July 20, 2020 Council considered a memo from the Secretary of the Parks and Recreation Advisory Committee regarding a recommendation surrounding the Aquatic Safety Audit referred to the Committee at the May 11, 2020 Council Meeting - Request for Legal Opinion.</p> <p><b>NOW THEREFORE BE IT RESOLVED THAT</b> a definitive legal opinion from an independent legal counsel with expertise in riparian rights be obtained regarding the municipality's ability, if any, to regulate on-water activities in the harbour; and <b>FURTHER THAT</b> the legal opinion be obtained before any further attempt to regulate on water activities; and <b>FURTHER THAT</b> the 2015 legal opinion on this matter be made available to the public.</p>	N/A	
<b>Meeting 2020-07-27</b>	Council Meeting Link		
<p>Motion – Striking a joint working group to create a consolidated safety procedure and emergency manual – Aquatic Safety Audit.</p> <p><b>Department/Division Responsible:</b></p> <p><b>Community Services</b></p>	<p>Minutes:</p> <p><b>WHEREAS</b> at the Committee of the Whole Meeting on July 20, 2020 Council considered a memo from the Secretary of the Parks and Recreation Advisory Committee regarding a recommendation surrounding the Aquatic Safety Audit referred to the Committee at the May 11, 2020 Council Meeting - Aquatic Safety Audit – Working Group;</p> <p><b>NOW THEREFORE BE IT RESOLVED THAT</b> in order to create a consolidated safety procedure and emergency manual, Council instructs staff to strike a joint working group comprised of two staff members and one representative of each user group, including:</p>	N/A	



## Unfinished Business Listing Council Motions/Staff Direction As of August 31, 2020

	<ul style="list-style-type: none"> <li>• Survivor Thrivers</li> <li>• Cobourg Yacht Club/Learn to Sail</li> <li>• Cobourg Dragon Boat &amp; Canoe Club</li> <li>• Coast Guard</li> <li>• Green Canoe</li> <li>• Northumberland YMCA</li> <li>• Seasonal marina boaters (Boaters Council)</li> <li>• Anglers/commercial charters</li> <li>• Cobourg Surf and Paddleboard Club AND</li> </ul> <p>FURTHER THAT the working group be tasked with drafting a safety procedure/emergency manual for submission to Council and the Parks and Recreation Advisory Committee ahead of the 2021 boating season.</p>		
<b>Meeting 2020-08-24</b>	Council Meeting Link		
<p>Motion – Downtown Parking and Cobourg Transit Fares Update in the Town of Cobourg.</p> <p><b>Department/Division Responsible:</b></p> <p><b>Public Works Services</b></p>	<p>Minutes:</p> <p><b>THAT Council permit Staff to re-implement the collection of fares for downtown parking and transit when Victoria Hall is open to the public; and</b></p> <p><b>FURTHER THAT Staff ensure that a minimum of two weeks' notice is provided to the public through all available media outlets; and</b></p> <p><b>FURTHER THAT Council direct Staff to continue with reduced service hours for Transit at a savings of \$5,400/week and direct Staff to bring forward a similar report to the October 5, 2020 Committee of the Whole Meeting for Council consideration.</b></p>	10/05/2020	