



Town of Newmarket **AGENDA**

Council

Monday, June 26, 2017 at 7:00 PM

Council Chambers

Open Forum

Public Notices (if required)

Additions & Corrections to the Agenda

Declarations of Pecuniary Interest

Presentations & Recognitions

1. **Mayor's Cup Challenge - Trophy Presentation** **Page 1**
Ms. Erin Rogers, Southlake Regional Health Centre Foundation
2. **Presentation**
Chief Eric Joliffe and 1 District Superintendent Michael Slack, York Regional Police.

Note: Powerpoint Presentation to be distributed when available.

Deputations

3. **Phosphorus OffsetProgram** **Page 2**
Mr. Mike Walters, Chief Administrative Officer, Lake Simcoe Region Conservation Authority
4. **Seniors Month and New Services being offered to Seniors in Newmarket** **Page 23**
Mr. Tim Jones for Ms. Gaynor McCredie on behalf of CHATS - Community & Home Assistance to Seniors

Approval of Minutes

5. **Council Meeting Minutes of June 6, 2017** **Page 41**

Reports by Regional Representatives

Reports of Committees and Staff

6. Committee of the Whole Meeting Minutes of June 19, 2017 **Page 58**

7. Committee of the Whole (Closed Session) Meeting Minutes of June 19, 2017

8. Appointment By-law Under the Building Code Act **Page 70**
Chief Building Official
June 13, 2017

1. That Development and Infrastructure Services Report - Planning and Building Services 2017-01 dated June 13, 2017 regarding Appointment By-law Under the Building Code be received and the following recommendation be adopted:

a. That the By-law respecting the Appointment By-law under the Building Code Act, 1991, attached, be enacted.

9. Audit Committee Meeting Minutes of June 21, 2017 **Page 74**

10. 2016 Financial Statements and Auditor's Report **Page 78**
Director, Financial Services
June 22, 2017

1. That Corporate Services Report-Financial Services 2017-32 dated June 22, 2017 regarding the 2016 Financial Statements and Auditor's Reports is received and the following recommendations are adopted:

a. That the Town of Newmarket's Draft 2016 Consolidated Financial Statements, Trust Fund Financial Statements and Main Street District BIA Financial Statements from BDO Canada LLP be received; and,

b. That Council approves the Town of Newmarket's Draft 2016 Consolidated Financial Statements (as amended), Trust Fund Financial Statement and Main Street District BIA Financial Statements as endorsed by the Audit Committee.

By-laws

2017- 39 - Noise Exemption By-law (Creebridge Crescent) **Page 148**

2017- 40 - Zoning By-law Amendment (106 Main Street) **Page 149**

2017- 41 - A By-law to Appoint a Chief Building Official, Deputies and Inspectors **Page 151**

Note: This item is related to Item 8

2017- 42 - Heritage By-law Amendment (Newmarket Train Station) **Page 153**

2017- 43 - Official Plan Amendment (260 Eagle Street) **Page 156**

2017- 44 - Zoning By-law Amendment (260 Eagle Street)

Page 163

2017- 45 - Traffic By-law Amendment (Schedule XI Bike Lanes)

Page 167

Notices of Motions

Motions

Announcements & Community Events

New Business

Closed Session (if required)

Confirmatory By-law

2017- 46 - A By-law to confirm the proceedings of the June 26, 2017 Council Meeting

Page 168

Adjournment

Deputation and Further Notice Request Form

Please complete this form to speak at a meeting of Town Council or Committee of the Whole or to receive further notification regarding an item on the agenda. If filling out by hand please print clearly.

Please email to clerks@newmarket.ca, fax to 905-953-5100 or mail or drop off at Legislative Services Department, Town of Newmarket Municipal Offices, 395 Mulock Drive, PO Box 328, STN Main, L3Y 4X7

Name:	
Organization / Group/ Business represented:	
Address:	Postal Code:
Daytime Phone No:	Home Phone:
Email:	Date of Meeting:
Is this an item on the Agenda? <input type="checkbox"/> Yes <input type="checkbox"/> No	Agenda Item No:
<input type="checkbox"/> I request future notification of meetings	<input type="checkbox"/> I wish to address Council / Committee
Describe in detail the reason for the deputation and what action you will be asking Council/Committee to take (if applicable):	
Do you wish to provide a written or electronic communication or background information <input type="checkbox"/> Yes <input type="checkbox"/> No Please submit all materials at least 5 days before the meeting.	

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Personal information on this form will be used for the purposes of sending correspondence relating to matters before Council. Your name, address, comments, and any other personal information, is collected and maintained for the purpose of creating a record that is available to the general public in a hard copy format and on the internet in an electronic format pursuant to Section 27 of the Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c.M.56, as amended. Questions about this collection should be directed to the Director of Legislative Services/Town Clerk, Town of Newmarket, 395 Mulock Drive, P.O. Box 328, STN Main, Newmarket, ON L3Y 4X7; Telephone 905 895-5193 Ext. 2211 Fax 905-953-5100

Lake Simcoe Phosphorus Offset Program

Presentation to the Town of Newmarket

June 26, 2017

By: Mike Walters
Chief Administrative Officer

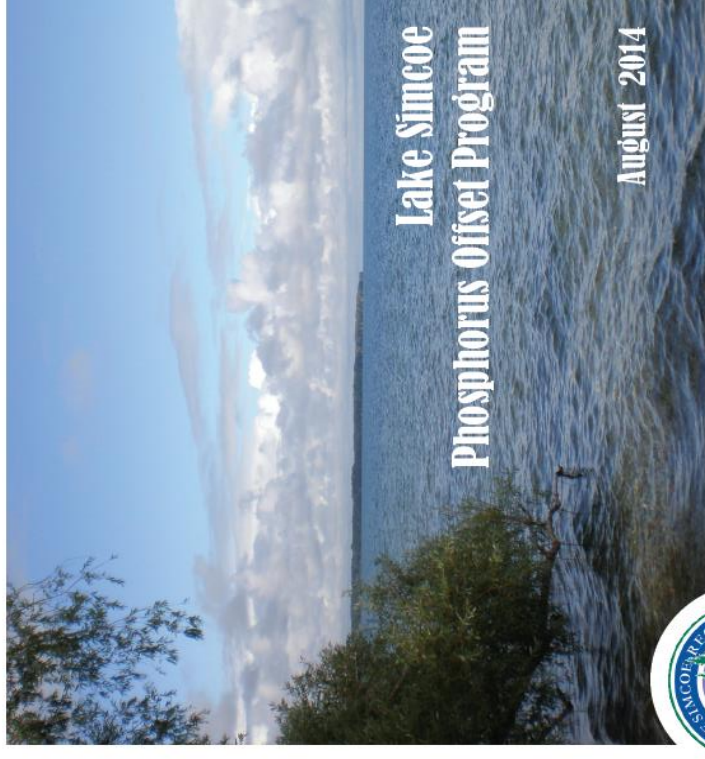
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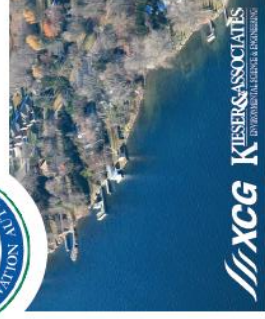
Lake Simcoe Region
conservation authority

Lake Simcoe Phosphorus Offset Program

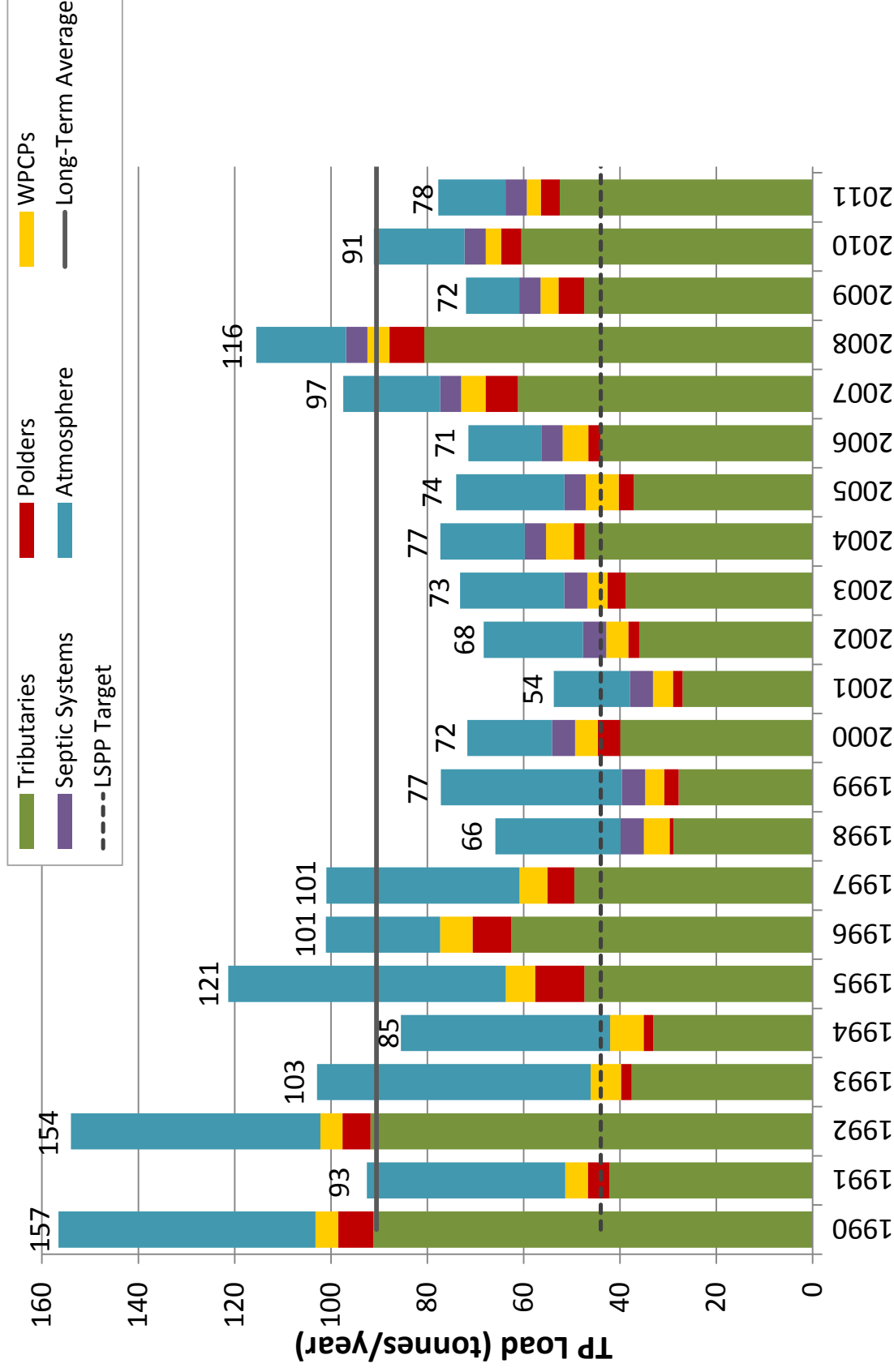
- LSRCOA launched the study in 2012 with funding from the MOECC and watershed municipalities,
- Concern over the impact of continued urban expansion within the watershed,
- After more than two years of collaboration and consultation, a final report was produced.



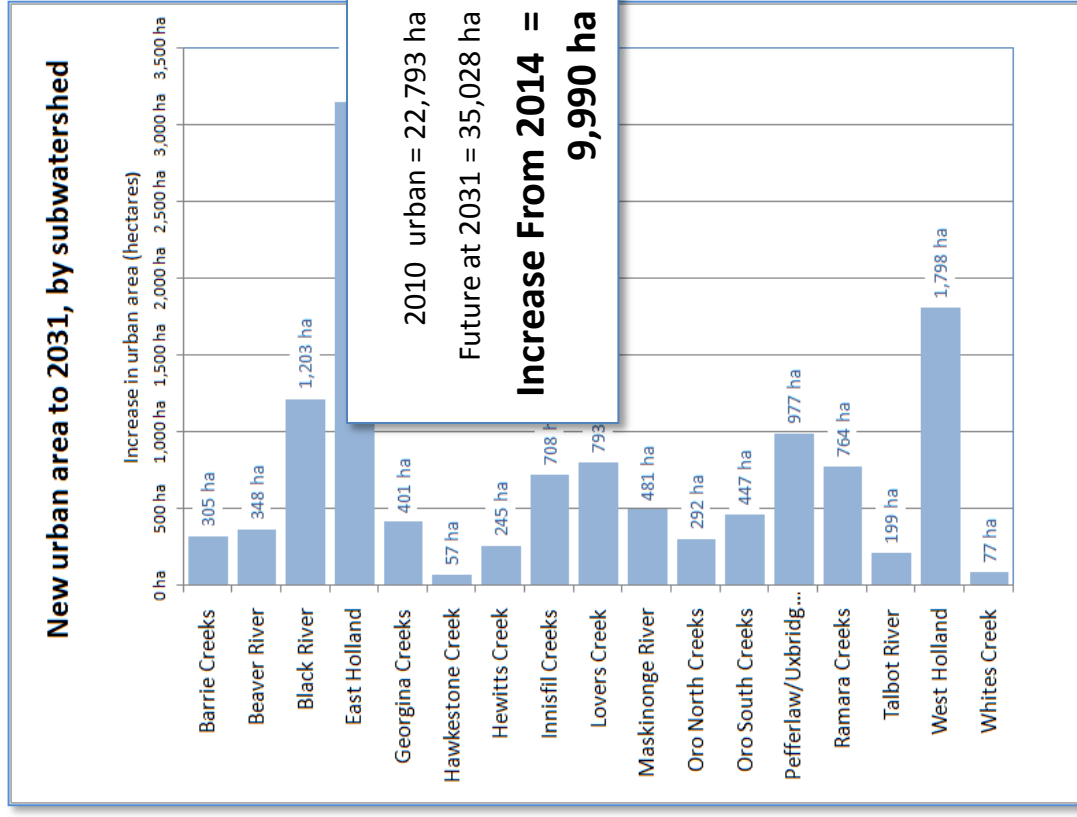
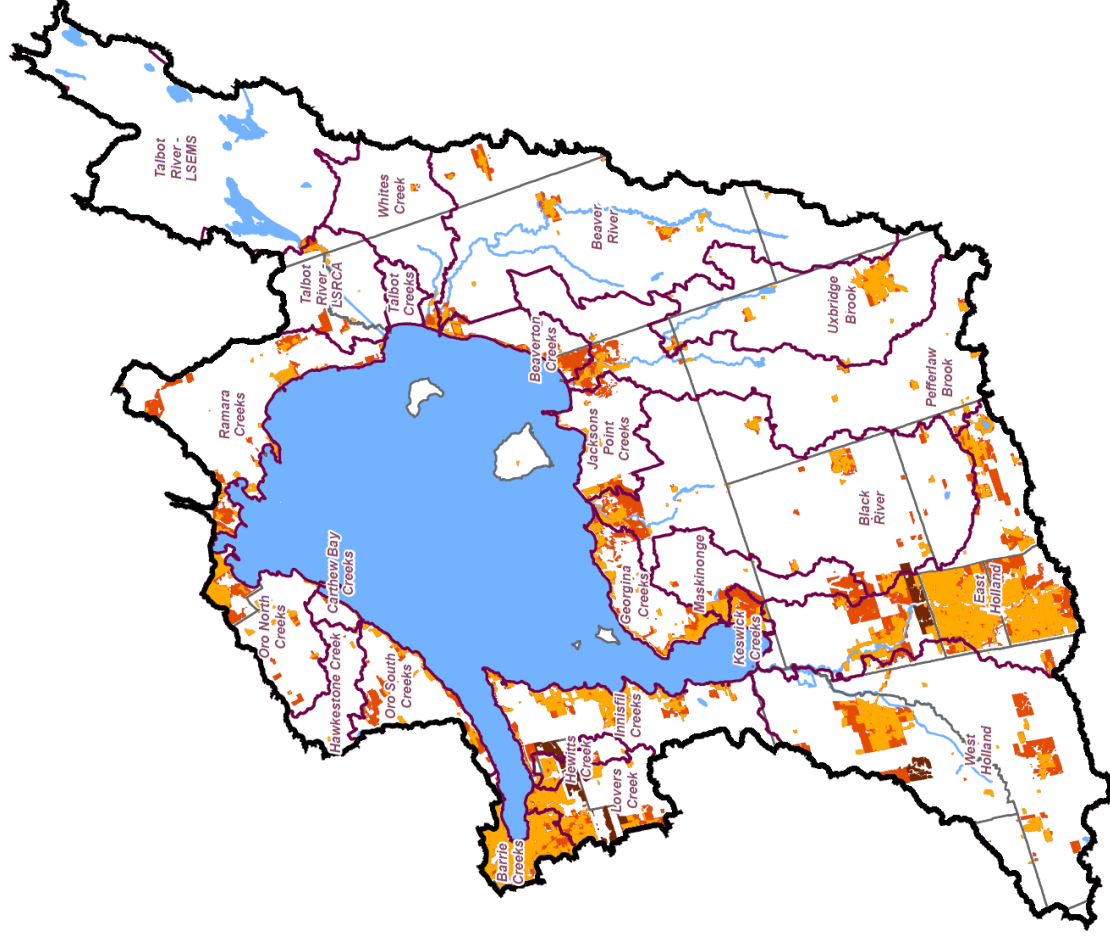
- Summary Report -



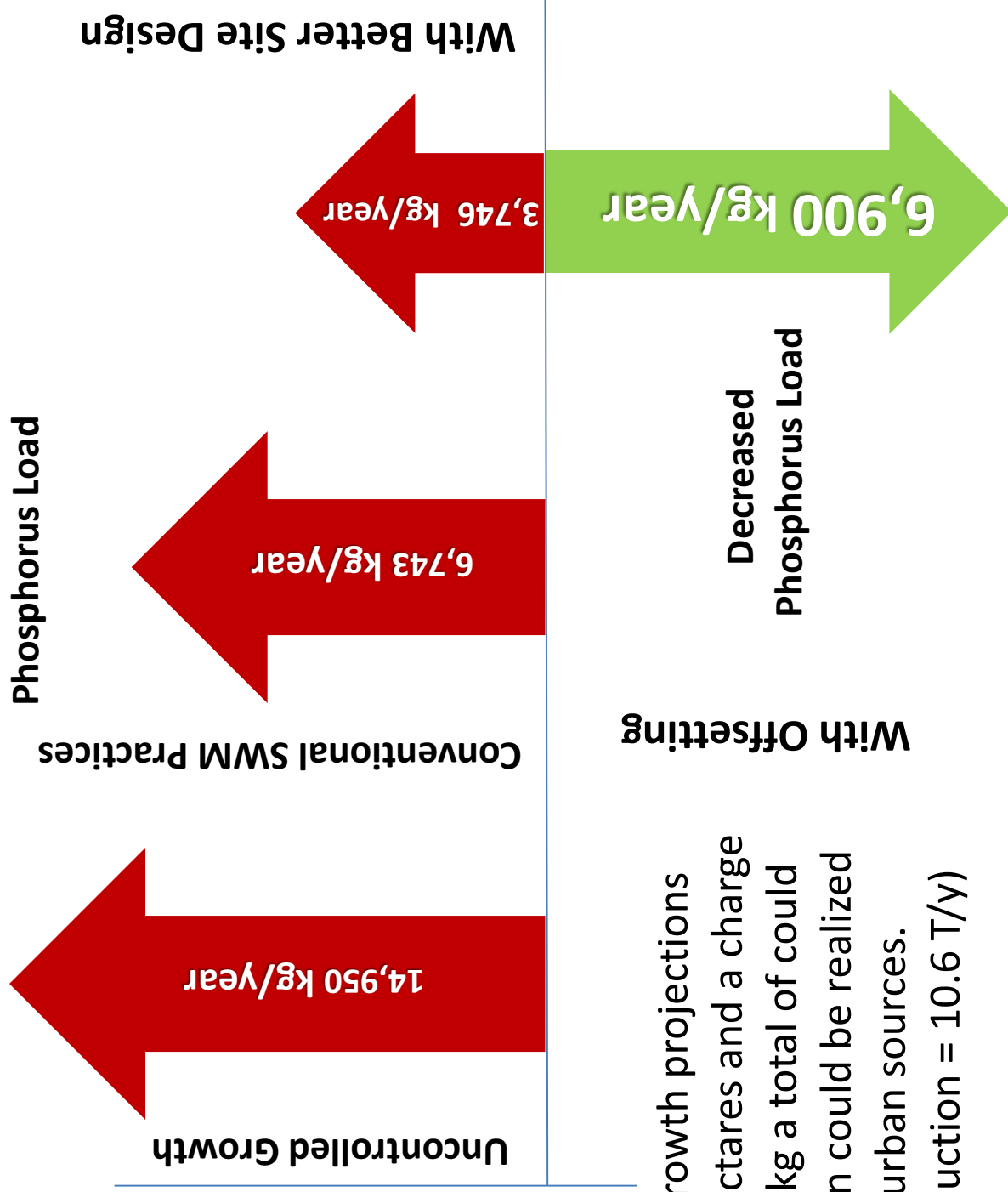
Phosphorus Loadings to Lake Simcoe



Lake Simcoe Phosphorus Offset Program



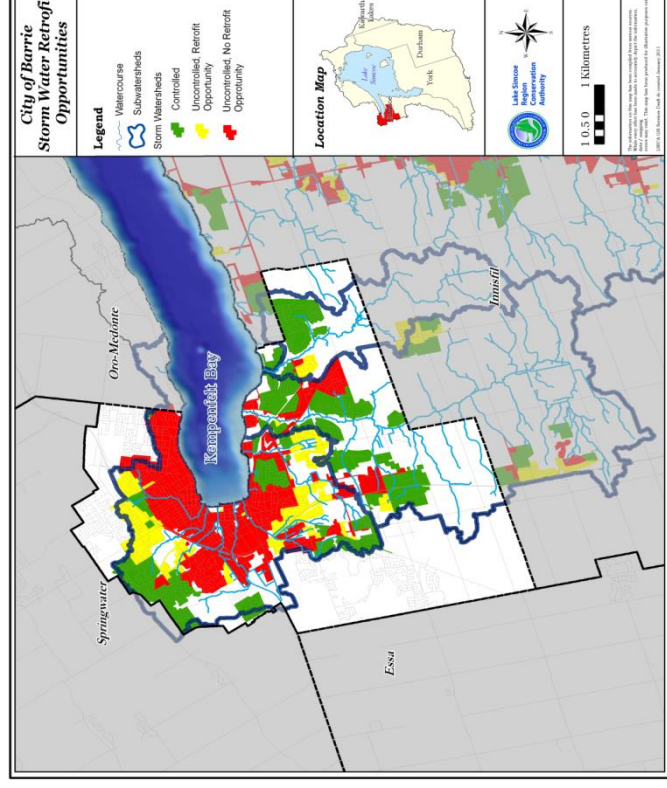
LSPOP Benefit Summary



Based on growth projections of 9,000 hectares and a charge of \$35,000 kg a total of could \$315 million could be realized to address urban sources. (Total P reduction = 10.6 T/y)

What is Phosphorus Offsetting?

- It is not “trading” but a required offset to meet the urban stormwater phosphorus reduction in the LSPP,
- The initial phase of LSPOP focuses exclusively on mitigating urban stormwater P loads from new development and redevelopment,
- This is achieved by providing resourcing to retrofit existing uncontrolled urban areas.



What is Phosphorus Offsetting?

- New development or redevelopment proposals will be required to ensure that no Phosphorus load will be exported from their site!
- **This is the so-called *Zero Export policy*** which goes well beyond the current requirements of the Lake Simcoe Protection Plan with respect to urban stormwater management.
- The Zero Export policy is the basis for achieving a net reduction in the Urban Phosphorus load,
- This policy provides strong incentive for innovation in the design of new urban development projects.

∞

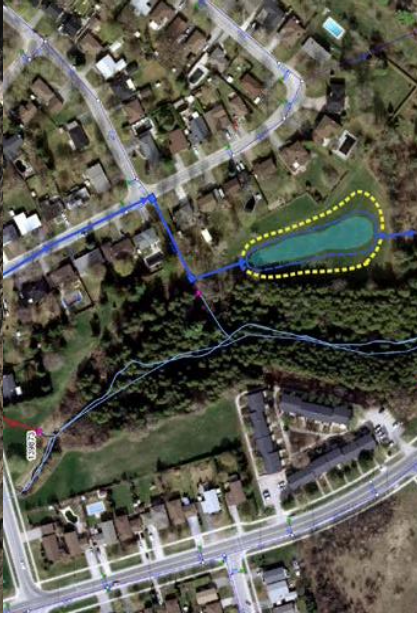
Offset Ratios

- Offset ratios are used to manage risk (higher offset ratios are applied to best management practices where effectiveness cannot be easily quantified)
- Helps achieve desired outcomes or benefits such as resource targets,
- Urban Stormwater 2:5 to 1,
- This will achieve the phosphorus reduction identified in the LSPP for urban stormwater.



Offset Life Cycle

- Recognize that the effectiveness of some phosphorus controls or remedial measures can decline with time,
- Phosphorus offsets as with any capital asset will have a lifecycle cost for maintenance and replacement,
- These costs need to be factored into the offset or the responsibility of the supplier in perpetuity.



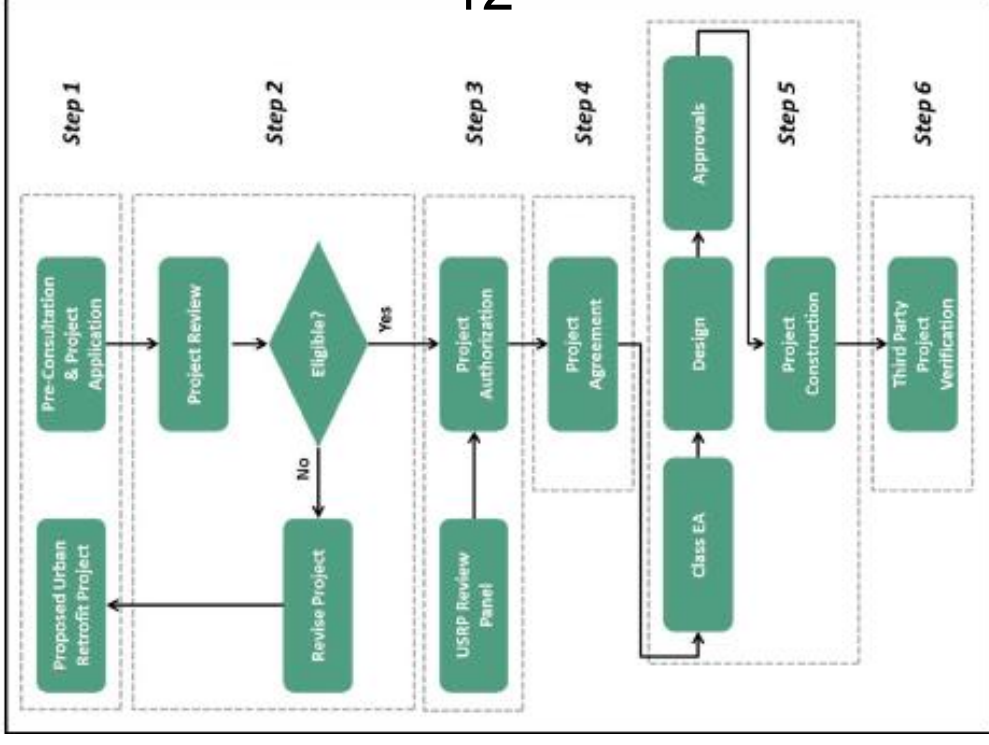
Stormwater Estimator: Phosphorus Tool

- SWIM engine that is integrated with GIS,
- Conventional and LID Key Design Factors,
- Water Budget
- Peak Flow Comparison
- P loading results post-development will allow for calculation of the phosphorus offset requirement.

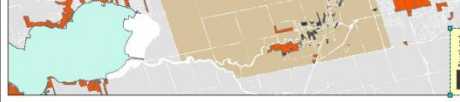


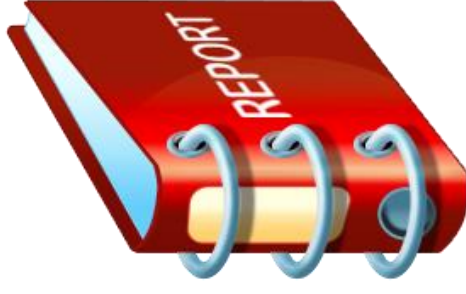
LSPOP Process and Governance

- Urban stormwater retrofit projects would be approved by a working group of stakeholders and agency staff,
- Decisions will be ratified by the LSRCAs Board of Directors at monthly board meetings,
- Offsets will be documented in meeting minutes and on the LSRCAs website,
- Annual independent audits.

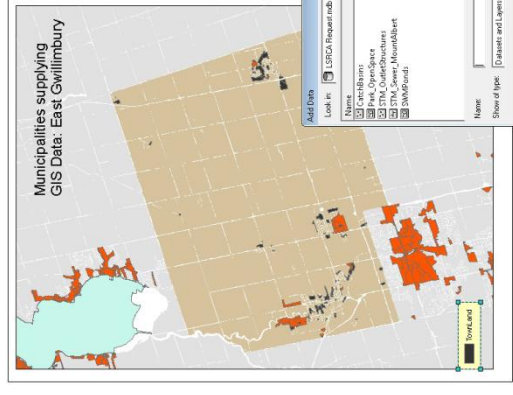


Tracking and Reporting Activities

- Ongoing tracking and reporting of offset generation and transactions,
 - Public reporting of offset activity including KPIs for effectiveness of restoration activities,
 - Minutes of BOD meetings,
 - Published Annual Report and audited statement,
 - Offsetting details provided on a geo-referenced web platform.
- 
- A map of the United Kingdom, including Great Britain and Ireland, with a light blue background. Overlaid on the map are numerous small, semi-transparent orange and yellow rectangular markers, indicating the locations of various offset projects or transactions across the country. The markers are more densely clustered in certain regions, such as the south of England and parts of Scotland.

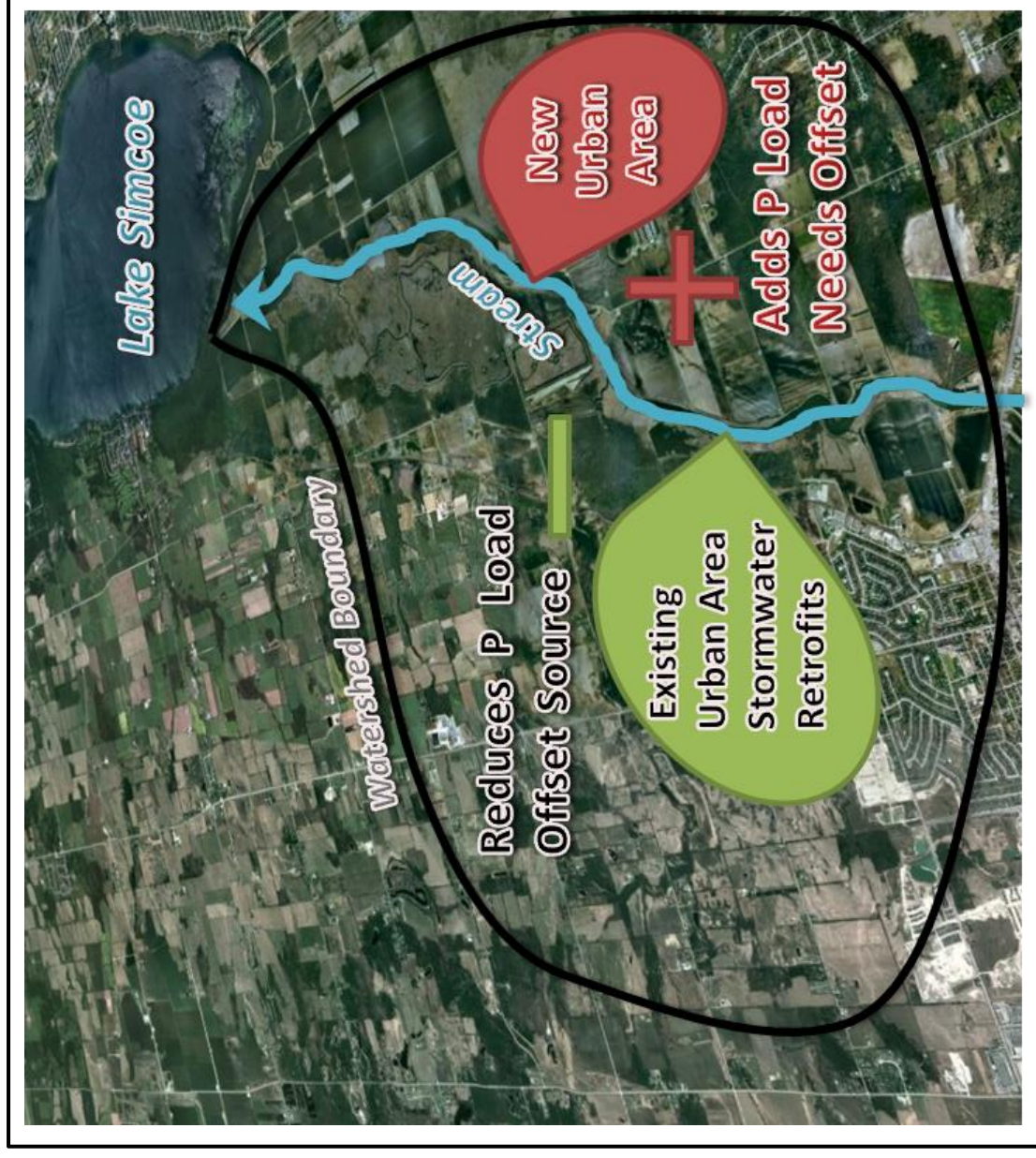


13



12

How It Would Work



How It Would Work?

- Proponents proposing development/redevelopment projects are required to consult with the LSACA regarding their stormwater management plans (SWP),
- Based on the final SWP plan approved, a cost to achieve “Zero Export” will be assessed,
- Payment of the agreed upon amount will be required as a condition of draft plan approval (Municipal Planning Act),
- Revenue collected will go towards construction of urban retrofits and an administration cost.



LSPOP Example: New Development

- The proposed development will build homes and roads for 176 lots on a 9.2 ha site
- The percentage of impervious cover will increase to 45%
- Estimated annual TP load from the¹ new development is 13.8 kg/year. ¹



The developer must maintain the water balance and reduce the phosphorus load to zero (0).

LSPOP Example: New Development

- Thru low impact development stormwater best practices the proponent can control 75% of the total phosphorus from the development, or 10.3 kg/y,¹⁸
- Given that the post condition total load off the site is 13.8 kg/y phosphorus reduction needed to achieve net zero is **(13.8 – 10.3 = 3.5 kg/y)**



LSPOP Example: New Development

- Based on the stormwater offset ratio (2.5:1), the total amount of phosphorus needing to be offset is:

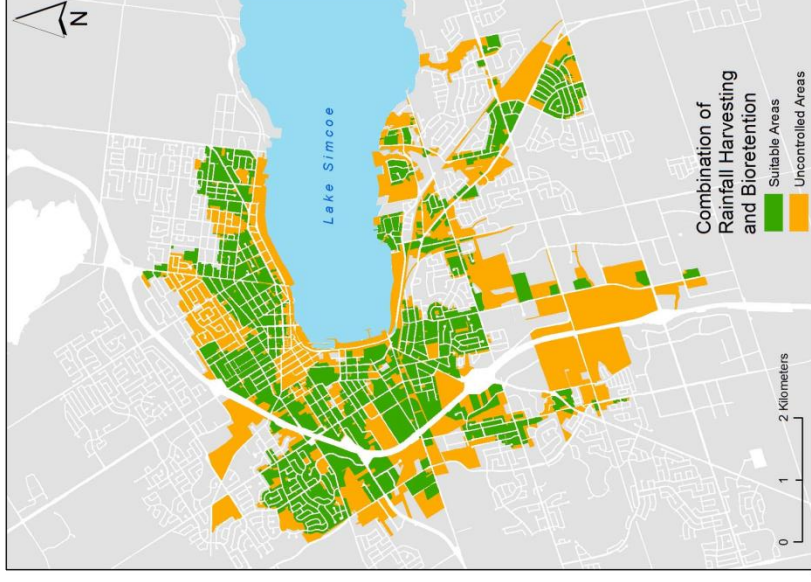
$$3.5 \text{ kg/year} \times 2.5 \text{ (offset ratio)} = 8.8 \text{ kg/year}$$

Proposed Offset Purchase

- $8.8 \times \$35,000 \text{ kg/y} = \$308,000$,
- Equates to \$1,750 per lot.

Retrofit Opportunities

- Conventional SWM ponds,
- LIDs,
- Water Harvesting.



Other Benefits of LSPOP

Not just about Phosphorus. Other social, economic and environmental benefits:

- Reduced peak flows, frequency and severity of flooding, risk to life, property and social disruption,
- Increased resilience of communities to climate change²⁰
- Enhanced groundwater recharge to maintain groundwater drinking supplies and ecological services,
- Creation of green industry - jobs in construction, operation and maintenance,
- Facilities are aesthetically attractive, and provide opportunities for carbon offsetting.

Putting the LSPOP into Practice:

Working to obtain support from our watershed community:

- Requesting a resolution or letter of support from key stakeholders, and...
- Representatives to sit on the working group to review and select offsetting projects.

21

LSRCA would request your support and ask if you would like your municipality to be represented on the offset working group.

A scenic view of a rocky shoreline with a blue sky and white clouds. The foreground is filled with smooth, grey and brown stones. The water is a deep blue, and the sky is a lighter blue with soft, white clouds. The word "QUESTIONS" is written in large, white, sans-serif capital letters across the middle of the image.

QUESTIONS

22

Seniors Month Presentation to The Town of Newmarket

June 26, 2017

23



Seniors in York Region/South Simcoe

- Seniors population is growing faster than any other age group
- 1 in 5 people will be 65+ by 2031
- Most seniors in York Region are homeowners and living in single-detached homes
- York Region and South Simcoe are home to a large and growing number of immigrants and visible minorities (by 2022 1/2 of people in CLHIN will be visible minorities)
 - increasing need for culturally and linguistically appropriate community care services

People are living longer That's good news!

Average age:

Canada – 81.1

Ontario – 81.5

York Region – 84.1

The life expectancy of
men increasing faster
than women:

- 2010: 48% more women than men over 75
- 2036: 21% more women than men over 75



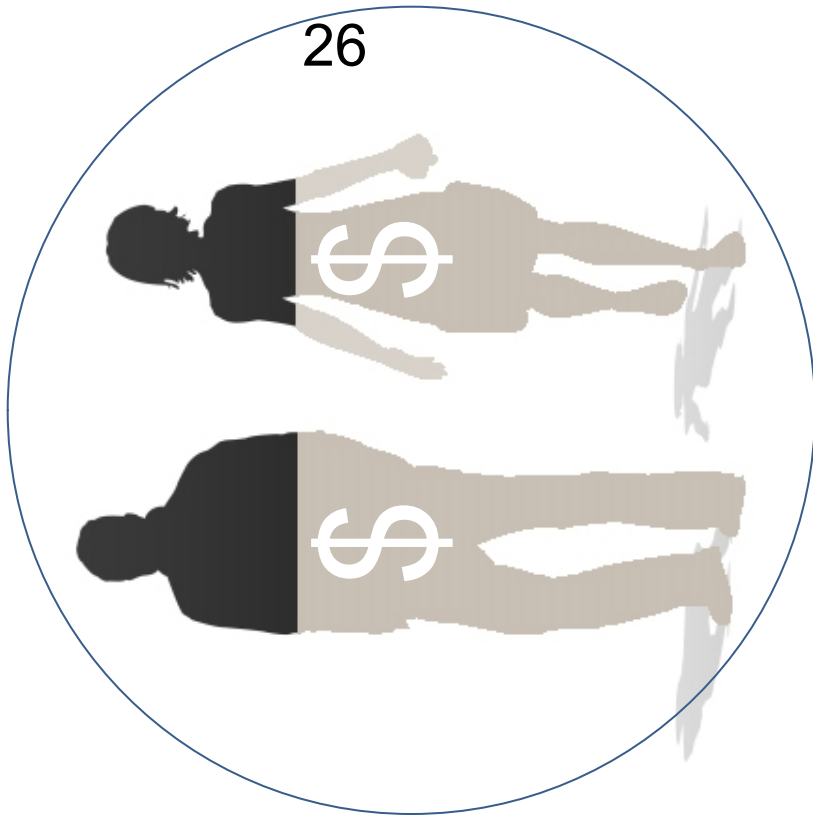
Sober Senior Thoughts

Yes, people are living longer, but with more chronic conditions.

- One-third of Canadians between 65-74 are disabled
- Two-thirds over 65 take 5 or more prescriptions



The top 10% of older Ontarians account for 60% of health spending



Most older adults prefer to age at home

- Many choose this option to maintain health, independence and dignity
- More cost effective than LTC
- The right care at the right time must be provided, not 'undercare'
- Age, health, wealth and the presence of an informal caregiver can affect 'stay at home' decisions



CHATS' Mission

CHATS is an innovative and valued partner in the healthcare system, delivering high quality home and community services and experiences for older adults.



28



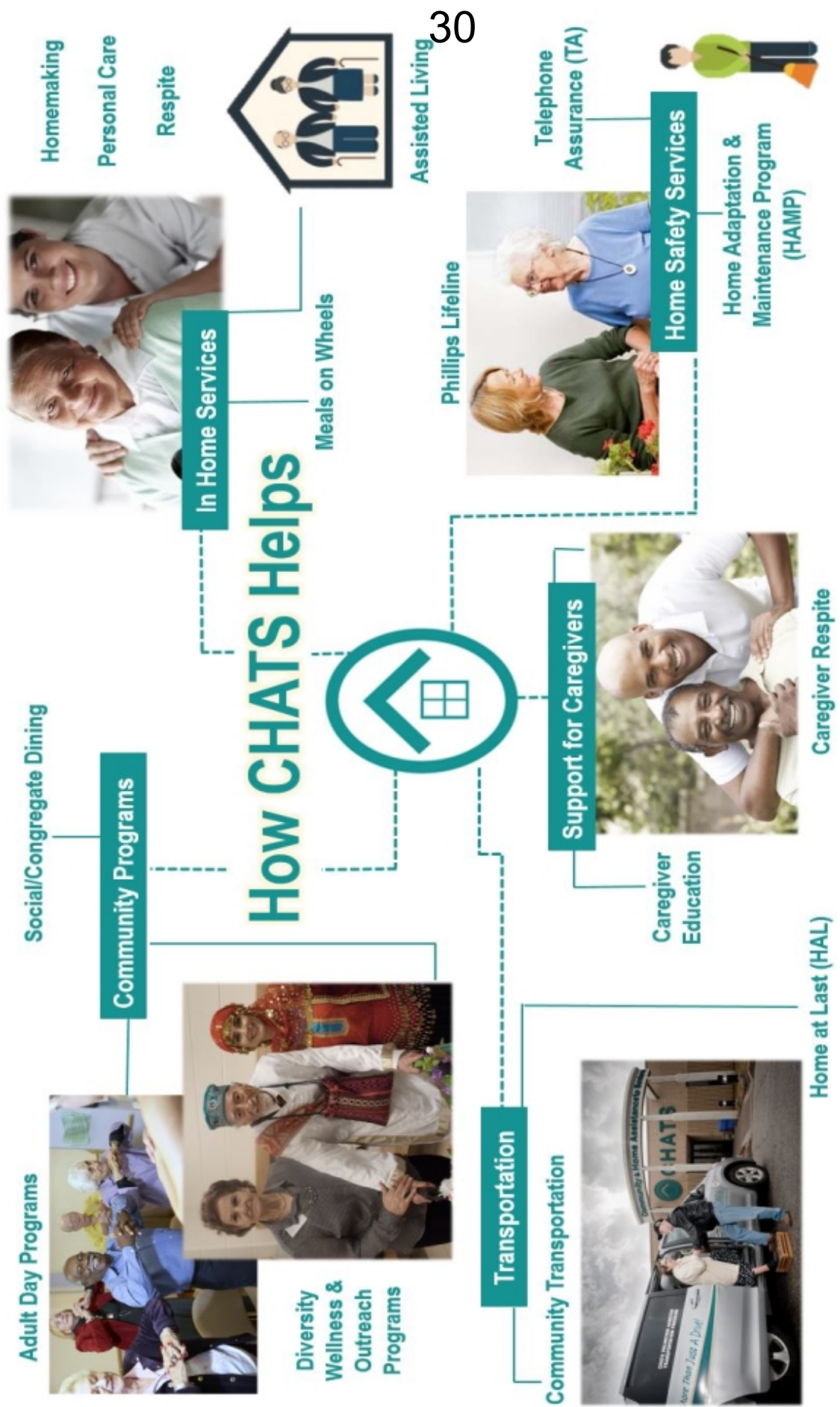
What is CHATS?

- Personal care and support, programs and services to enable independent living and family caregiver support
- Tailored care plans that meet clients' unique needs
 - “basket of services”
 - “wrap-around care”



- Moderate fees: many geared to income.
- Exceptional subsidies are available
- Programs and services are available in 26 languages

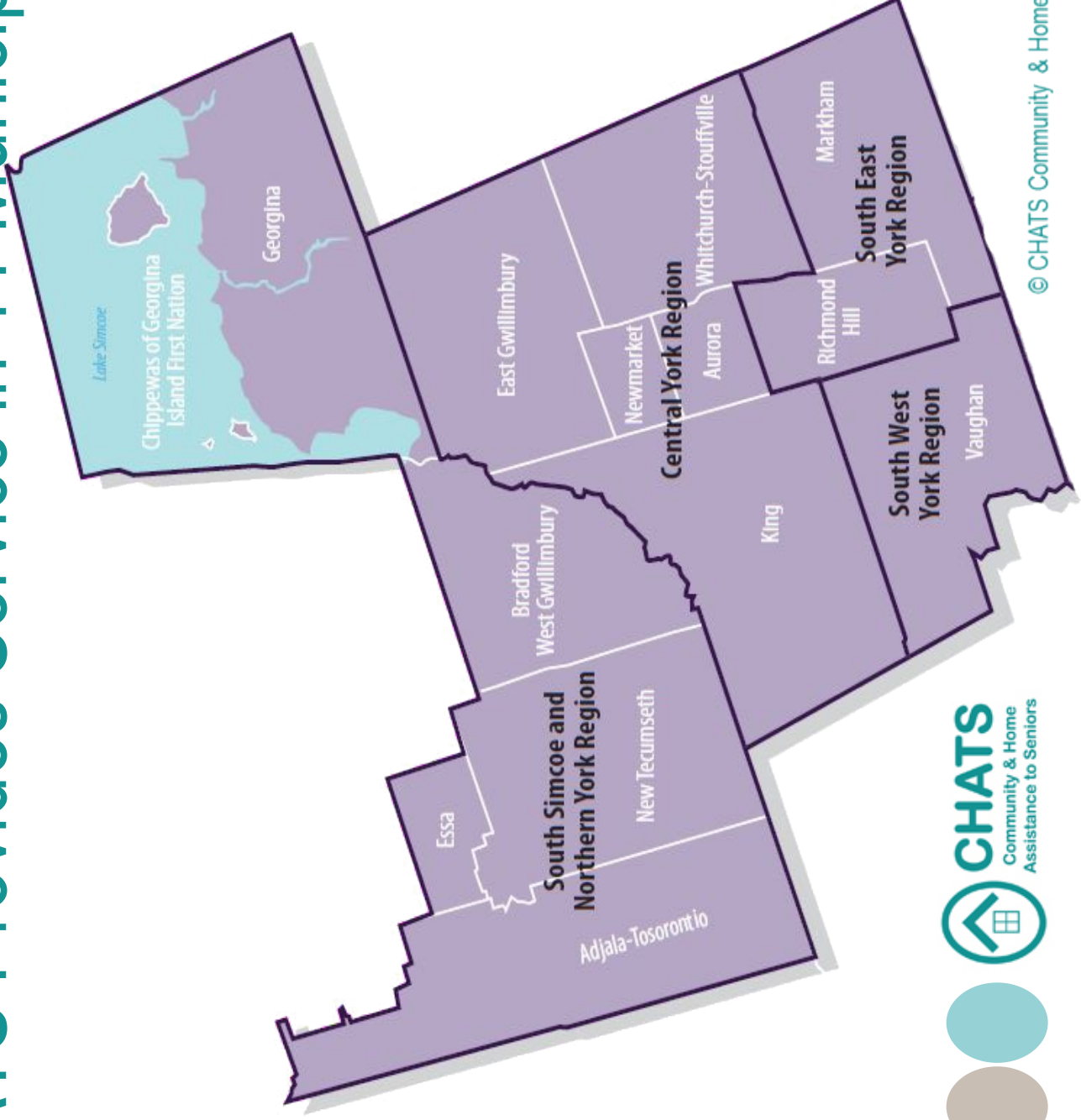




Who CHATS Serves

- **8100** clients in York Region and South Simcoe
- **71%** of CHATS' clients are female and **29%** are male
- Average age range 75 – 84 years
- **10%** of CHATS' clients identify their first language as one other than English
- More than **40%** of CHATS' clients live alone, with **29%** living with a spouse, **22%** living with family and **8%** living with a friend.

CHATS Provides Service in 11 Municipalities



CHATS in Newmarket

By the Numbers

Unique Clients: 782	
Program	Units of Service
Adult Day Program	2,630 Attendances
Assisted Living (Newmarket)	19,132 Attendance Days
Caregiver Support	228 Services
Home at Last	1,591 Visits
Home Help	3,766 Hours
Social & Congregate Dining	1,077 Attendances
Meals on Wheels	3,974 Meals
Personal Care	88 Hours
Respite	5,205 Hours
Telephone Reassurance	646 Visits
Transportation	6,564 Drives

Thank You, The Town of Newmarket

- Since 2011, the Newmarket Mayor's Charity Golf Classic has donated over \$10,000 to CHATS.
 - These funds have been used to purchase:
 - A new projector, recliner chair and other equipment for the Adult Day Program
 - Freezer bags for Meals on Wheels deliveries
- 38 residents of Newmarket volunteer with CHATS.

Announcing our expansion to Newmarket for HAMP!

- Began the Home Adaptation & Maintenance program in 2009
- Our mandate is to keep people in their homes safely and with dignity.
- Eligibility 55+ and lives in Newmarket area.
- HAMP provides service arrangements for both:
 - ✓ Adaptations and property maintenance.
 - ✓ Partnerships with 14 service providers
- Subsidize service for clients in financial need.

How HAMP will support Newmarket Residents



Home Adaptation and Maintenance Program (HAMP) provides:

- **Free** home safety assessment
- **Recommendations** are made to improve the quality of life to remain safely in your own home
- **Adaptations** can include grab bars, mobility aids, shower benches, etc.
- **Maintenance** service can include lawn cleanup, snow removal, eaves trough cleaning....



Safety Starts at Home

- Home safety checks in partnership with local Police and Fire departments.
- CYFD will be meeting with HAMP to discuss our joint community involvement.
- Smoke and CO detector checks.
- Crime Prevention Through Environmental Design (CPTED) Assessment.
- Summary of suggestions to make your home safer.



THURSDAY, OCTOBER 6, 2016 ■ BRADFORD TIMES

Safety starts at home with CHATS, police

There's a new partnership between the Community & Home Assistance to Seniors (CHATS) and the South Simcoe Police (SSP) designed to help Bradford West Gwillimbury seniors be safe in their own homes. It's a combination of crime prevention and home safety checks. CHATS and SSP are safer neighborhoods.

South Simcoe Police have long advocated "crime prevention through environmental design" — cutting back shrubs and bushes to improve sight lines, installing motion detectors and strategic lighting — but it's always been through workshops and seminars.

Now, thanks to the partnership with CHATS and SSP, seniors with home safety project, police are bringing the concept directly to homeowners through on-the-spot safety audits of the exterior of their homes.

At the same time, CHATS Home Safety Program (HAMP) conducts an assessment of the interior, looking for tripping hazards, grab bars and non-slip features in bathrooms, and checking smoke detectors and CO alarms.

"It's engaging. We're working together with community partners," said Special Const. Elizabeth Aschwandt. "The response from seniors has been positive, she said. 'The stories we're hearing from people — I'm loving it. So far, about 16 appointments have been made for the joint audits, said Gapsior. CHATS is able to help by providing lawn maintenance and some tree pruning. The audits also focus on home hazards and bathrooms to reduce the risk of falls, installing night lights, sponsored by the Aurora Rotary Club, and testing and replacing smoke detectors and CO monitors through a partnership with Bradford West Gwillimbury Fire and Emergency Services.

There is funding for the pilot project, McCredie said, but there may be some 'fixes' that are not covered, such as smoke detectors, security latches on windows, and deadbolts. CHATS is hoping to raise money to cover any shortfall and is looking for support from the Town of Bradford West Gwillimbury and other sponsors.

Most of the solutions that improve safety are relatively low-cost and "easy fixes," said Aschwandt. At one home, overgrown shrubbery was removed, providing more cover for thieves. "It didn't look lived-in. We want a house to look lived-in," she said, noting simply cutting a few branches could improve both sight lines and security.

Part of the audits police circle the exterior of the home, checking for vulnerabilities and looking to see garage doors and windows are locked. "We try and see if we can help seniors with the home safety audit," Aschwandt explained, adding they also identify shrubbery that could provide cover for burglars, and the presence or absence of lighting.

"The house is your sanctuary," she said, and making it secure is an important part of being safe at home. Client Beverly had praise for CHATS and the Safety Starts at Home program. She was introduced to CHATS by a friend, and her husband was still alive. "He had cancer. They did everything for him," she said.

That included replacing a set of steps to the backyard deck. Beverly's husband's death in 2012, Beverly has worried about security, having CHATS and police check her home provided peace of mind. "I like to feel safe," she said.

Part of the South Simcoe Police strategic plan is more contact with seniors," said Sgt. Lewis Da Silva. Outreach has included a Senior Citizen's Police Academy, which runs at West Gwillimbury and London, providing information on crime prevention and an inside look at policing. The Safety Starts at Home program is an extension of that outreach, although it is cur-

■ A5



Pictured, from right, are South Simcoe Police Sgt. Lewis Da Silva, Senior Citizen's Police Academy instructor Const. Tim Jones, HAMP supervisor Gapsior, McCredie and South Simcoe Auxiliary member Isaac Pereira, in Bradford on Sept. 28.

Beverly has worried about security, having CHATS and police check her home provided peace of mind. "I like to feel safe," she said.

Part of the South Simcoe Police strategic plan is more contact with seniors," said Sgt. Lewis Da Silva. Outreach has included a Senior Citizen's Police Academy, which runs at West Gwillimbury and London, providing information on crime prevention and an inside look at policing. The Safety Starts at Home program is an extension of that outreach, although it is cur-

appointments, call 866-877-9048, ext. 6227. Appointments are available only the day only, until Oct.

37



Handyman Service

- CHATS Home Adaptation and Maintenance Program in Bradford, York Region and South Simcoe is happy to help you with “odd jobs” around the house as long as you provide the materials or items.
- Here are some items we would be happy to help you with:
 - ✓ Door handles
 - ✓ Hanging blinds
 - ✓ Loose latches on cabinets
 - ✓ Changing light bulbs
 - ✓ Checking your smoke detector and C batteries
 - ✓ Hanging pictures
 - ✓ Moving boxes or small items



38

Please contact CHATS to make an appointment 1-866-677-9048 x 6227 or 6240

Appointments will be available during the day only



For more information,

905-713-6596

1-877-452-4287

www.chats.on.ca



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Name: Tim Jones for Gaynor McCredie	
Organization / Group/ Business represented: CHATS - Community & Home Assistance to Seniors	
Address: 240 Edward St. Aurora	Postal Code: L4G 3S9
Daytime Phone No: 905-713-3373 x6063	
Email: tjones@chats.on.ca	Date of Meeting: June 26, 2017
Is this an item on the Agenda? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Agenda Item No:
<input type="checkbox"/> I request future notification of meetings	<input checked="" type="checkbox"/> I wish to address Council / Committee
Describe in detail the reason for the deputation and what action you will be asking Council/Committee to take (if applicable): As June 2017 is Seniors Month, we would like the opportunity to describe the services we make available to Newmarket seniors as well as introduce a new service being offered to seniors in Newmarket.	
Do you wish to provide a written or electronic communication or background information <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please submit all materials at least 5 days before the meeting.	

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The meeting of the Council was held on Tuesday, June 6, 2017 in the Council Chambers, 395 Mulock Drive, Newmarket.

Members Present: Deputy Mayor & Regional Councillor Taylor
Councillor Vegh
Councillor Kerwin
Councillor Twinney
Councillor Hempen
Councillor Broome
Councillor Bisanz

Absent: Mayor Van Bynen
Councillor Kwapis

Staff Present: R.N. Shelton, Chief Administrative Officer
P. Noehammer, Commissioner of Development and Infrastructure Services
I. McDougall, Commissioner of Community Services
E. Armchuk, Commissioner of Corporate Services
L. Lyons, Director of Legislative Services/Town Clerk
H. Leznoff, Council/Committee Coordinator
J. Patel, Applications Support Analyst

Open Forum

No one in attendance came forward to address Council during Open Forum.

The meeting was called to order at 7:01 PM.

Deputy Mayor & Regional Councillor Taylor in the Chair.

Public Notices

There were no public notices.

Additions & Corrections to the Agenda

There were no additions or corrections to the Agenda.

Declarations of Pecuniary Interest

There were no declarations of pecuniary interest.

Presentations & Recognitions

1. Ms. Beth Sinyard, Curator, Elman W. Campbell Museum along with the Deputy Mayor & Regional Councillor and Members of Council presented the recipients of Heritage Art contest awards.
2. Ms. Elaine St. Pierre, Territory Manager, Canadian Blood Services addressed Council with a PowerPoint Presentation providing details of a Mayor's Blood Donor Clinic taking place on Monday, June 12, 2017.

Moved by: Councillor Vegh
 Seconded by: Councillor Twinney

1. That the presentation by Ms. Elaine St. Pierre, Territory Manager, Canadian Blood Services be received.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh, Councillor Kerwin, Councillor Twinney, Councillor Hempen, Councillor Broome, Councillor Bisanz

Opposed: None
 (7 in favour, 0 opposed)

Carried

Deputations

3. Mr. Brian Patterson, Ontario Safety League who requested an opportunity to address Council regarding By-law 2017-32, a By-law to Prohibit Driving Instructors and Driving Schools to Operate in the Restricted Area did not attend the meeting.

Mr. Patterson was not in attendance and did not provide a deputation on this matter.

4. Mr. Aiden Kenny, Ontario Nature Youth Council addressed Council regarding “Bee City Pollinator Campaign.”

Moved by: Councillor Twinney

Seconded by: Councillor Broome

1. That Mr. Aiden Kenny be permitted an additional five minutes for his deputation.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh, Councillor Kerwin, Councillor Twinney, Councillor Hempen, Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Moved by: Councillor Twinney

Seconded by: Councillor Broome

2. That the deputation by Mr. Aiden Kenny regarding “Bee City” be received and referred to staff.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh, Councillor Kerwin, Councillor Twinney, Councillor Hempen, Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Approval of Minutes

5. Council Meeting Minutes of May 15, 2017.

Moved by: Councillor Kerwin
 Seconded by: Councillor Vegh

1. That the Council Meeting Minutes of May 15, 2017 be approved.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
 Councillor Kerwin, Councillor Twinney, Councillor Hempen,
 Councillor Broome, Councillor Bisanz

Opposed: None
 (7 in favour, 0 opposed)

Carried

6. Council (Closed Session) Meeting Minutes of May 15, 2017.

Moved by: Councillor Bisanz
 Seconded by: Councillor Kerwin

1. That the Council (Closed Session) Meeting Minutes of May 15, 2017 be approved.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
 Councillor Kerwin, Councillor Twinney, Councillor Hempen,
 Councillor Broome, Councillor Bisanz

Opposed: None
 (7 in favour, 0 opposed)

Carried

7. Special Council Meeting Minutes of May 29, 2017.

Moved by: Councillor Twinney
 Seconded by: Councillor Hempen

1. That the Special Council Meeting Minutes of May 29, 2017 be approved.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
Councillor Kerwin, Councillor Twinney, Councillor Hempen,
Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Reports by Regional Representatives

8. Housing Affordability in York Region

Deputy Mayor & Regional Councillor Taylor provided an update regarding housing supply analysis and housing prices. He provided updated 2016 statistics from the Region indicating that the average resale price of a house increased by 130% from 2006 to 2016. Also during this time period, the average hourly wage rose 20%. In addition he provided a summary of current resale prices for the Region being \$676,000.00 for a town home and \$1,167,889.00 for a single detached home. He further discussed the challenges that Newmarket faces with rental properties, indicating that the number of rental units is below what is needed with a 1.5% vacancy rate, where 3% is considered a healthy number.

9. Revenue Tools

Deputy Mayor & Regional Councillor Taylor advised that the Region is moving forward with advocating to the provincial government for new revenue tools for municipalities, permitting a municipality to access the same new revenue tools that are currently available to the City of Toronto, such as the land transfer tax. He advised that no decision has been made at this time but the Region is moving forward with this initiative.

Reports of Committee and Staff

10. Committee of the Whole Meeting Minutes of May 29, 2017.

Moved by: Councillor Vegh
Seconded by: Councillor Kerwin

That the Committee of the Whole Meeting Minutes of May 29, 2017 be received and the recommendations noted within be adopted (sub-items 1 to 17).

- (1) Ms. Valerie Shuttleworth, Chief Planner, Planning and Economic Development, Regional Municipality of York and Mr. Rick Farrell, General Manager of Housing, Regional Municipality of York addressed the Committee with a PowerPoint Presentation entitled "Housing Initiatives and Incentives"
 1. That the PowerPoint presentation by Ms. Valerie Shuttleworth, Chief Planner and Mr. Rick Farrell, General Manager of Housing, Regional Municipality of York entitled "Housing Initiatives and Incentives" be received.
- (2) Office of the CAO - Corporate Communications - Community Services Report –Economic Development Joint Report 2017-09 dated May 17, 2017 regarding the marketing of Davis Drive and Yonge Street Corridors - Implementation Phase.
 1. That CAO - Corporate Communications and Community Services - Economic Development Joint Report 2017-09 dated May 17, 2017 regarding the marketing of the Davis Drive and Yonge Street Corridors - Implementation Phase be received and the following recommendation be adopted:
 - a. That Council approve up to an additional \$110,000 funded from the Economic Development Reserve Account be allocated for the implementation phase of the Davis and Yonge Street Corridor marketing project.
- (3) Corporate Services Report - Financial Services 2017-25 dated May 29, 2017 regarding the Property Tax Rates and By-law for 2017.
 1. That Corporate Services Report - Financial Services 2017-25 dated May 29, 2017 regarding the Property Tax Rates and By-law for 2017 be received and the following recommendations be adopted:
 - a. That the property tax rates for 2017, as applied to the assessment roll returned for taxation 2016, be set for Town purposes, as follows:

Property Class and Tax Rate

Residential	0.353321%
Multi-Residential	0.353321%
Commercial	0.417383%
Industrial	0.500616%
Pipeline	0.324702%
Farm	0.088330%; and,

- b. That the applicable tax rate by-law, attached as Appendix "A" be forwarded to Council for approval.
- (4) Site Plan Review Committee Meeting Minutes of May 15, 2017.
 - 1. That the Site Plan Review Committee Meeting Minutes of May 15, 2017 be received.
- (5) Item 1 of the Site Plan Review Committee Meeting Minutes of May 15, 2017 regarding Application for Site Plan Approval - 400 Park Avenue.
 - 1. That the Application for Site Plan Approval to permit the construction of 14 new townhouse dwelling units fronting Botsford Street and Church Street and 11 apartment dwelling units within the existing former school building be approved in principle and referred to staff for processing, subject to the following:
 - a. That the applicant obtain Official Plan and Zoning By-law Amendments to permit the proposed uses; and,
 - b. That the preliminary review comments be addressed to the satisfaction of Town staff; and,
 - 2. That Daniel Berholz, The Rose Corporation, 156 Duncan Mill Road, Suite 12, Toronto, ON M3B 3N2 be notified of this decision; and,
 - 3. That Brad Rogers, Groundswell Urban Planners Inc., 30 West Beaver Creek Road, Unit 109, Richmond Hill, ON L4B 3K1 be notified of this decision.
- (6) Central York Fire Services - Joint Council Committee Meeting Minutes of February 7, 2017.
 - 1. That the Central York Fire Services - Joint Council Committee Meeting Minutes of February 7, 2017 be received.
- (7) Heritage Newmarket Advisory Committee Meeting Minutes of April 4, 2017.
 - 1. That the Heritage Newmarket Advisory Committee Meeting Minutes of April 4, 2017 be received.
- (8) Development and Infrastructure Services Report – Planning and Building Services Report 2017-12 dated May 8, 2017 regarding 2017 Servicing Allocation Review.

1. That the Newmarket Heritage Advisory Committee finds no objections from a heritage point of view to the demolition of the three cottages and eventual demolition of Newhouse; and,
 2. That a site plan and a proposed drawing/projection of the new building showing the link and how it connects to the existing dining hall be provided to Heritage Newmarket for their consideration and recommendation.
- (9) Item 8 of the Heritage Newmarket Advisory Committee Minutes of April 4, 2017 regarding 425 and 432 Davis Drive.
1. That the exterior of the former Union Hotel building be restored to original shiplap finish with appropriate millwork, stonework and fenestration; and,
 2. That the Heritage Newmarket Advisory Committee requires a drawing showing what millwork details, fenestration and shiplap detail is intended to be used; and,
 3. That the drawings of the proposed siding and finishes be provided to the Heritage Newmarket Advisory Committee for consideration.
- (10) Main Street District Business Improvement Area Board of Management Meeting Minutes of April 18, 2017.
1. That the Main Street District Business Improvement Area Board of Management Meeting Minutes of April 18, 2017 be received.
- (11) List of Outstanding Matters.
1. That the List of Outstanding Matters be received.
- (12) Correspondence dated May 23, 2017 from Office of Senator Nancy Greene Raine requesting proclamation of June 3, 2017 as “National Health and Fitness Day”.
1. That the proclamation request from the Office of Senator Nancy Greene Raine be received; and,
 2. That the Town of Newmarket Council proclaim June 3, 2017 as “National Health and Fitness Day”; and,
 3. That the “National Health and Fitness Day” proclamation be advertised on the Town’s website.

- (13) Correspondence dated May 23, 2017 from Ms. Karen Madho, Senior Coordinator of Public Relations, Deafblind Ontario Services requesting proclamation of June, 2017 as “National Deafblind Awareness Month”.
1. That the proclamation request from Ms. Karen Madho, Deafblind Ontario Services be received; and,
 2. That the Town of Newmarket Council proclaim June, 2017 as “National Deafblind Ontario Awareness Month”; and,
 3. That the “National Deafblind Awareness Month” proclamation be advertised in the Town Page advertisement and on the Town’s website.
- (14) Development and Infrastructure Services Report - Engineering Services 2017-19 dated May 12, 2017 regarding Newmarket East-West Bikeway Parking Amendments.
1. That Development and Infrastructure Services Report - ES 2017-19 dated May 12, 2017 entitled "2017 Newmarket East-West Bikeway Parking Amendments" be received and the following recommendations be adopted:
 - a. That Schedule X (No Parking) of the Parking By-law 1993-62, as amended, be further amended by deleting the following:

South Side of Srigley Street between Crusader Way to Leslie Street
Prohibited Times Monday to Friday 8:00 AM to 4:00 PM

South Side of Srigley Street between Alexander Road to Jane Street
Prohibited Times – Anytime

South Side of Srigley Street between Prospect Street to easterly to the west limit of 684 Srigley Street (Prince Charles School) Prohibited Times – Anytime

North Side of Park Avenue between Main Street to Church Street Prohibited Times – Anytime

North Side of Park Avenue between Church Street to Victoria Street Prohibited Times Monday to Friday 8:00 AM to 4:00 PM

East side of Lorne Avenue between Eagle Street to Park Avenue Prohibited Times – Anytime

North side of Millard Avenue between Queen Street to a point 40 metres easterly Prohibited Times – Anytime

South side of Millard Avenue between Queen Street to a point 210 metres easterly Prohibited Times – Anytime

North side of Millard Avenue between Queen Street to Highway 11 Prohibited Times – Anytime; and,

- b. That Schedule X (No Parking) of the Parking By-law 1993-62, as amended, be further amended by adding the following:

South side of Srigley Street between Prospect Street to the west limit of 684 Srigley Street Prohibited Times – Anytime

South side of Srigley Street between Muriel Street to Leslie Street Prohibited Times – Anytime

North side of Park Avenue between Main Street to Lorne Avenue Prohibited Times – Anytime

East side of Lorne Avenue between Eagle Street to Millard Avenue Prohibited Times – Anytime

Both sides of Millard Avenue between Lorne Avenue to Yonge Street Prohibited Times - Anytime; and,

- c. That the necessary By-law be prepared and submitted to Council for its approval.

- (15) Joint CAO/Commissioners, Corporate Services Report - Financial Services 2017-29 dated May 4, 2017 regarding the 2018 Budget Process and Target Update.

- 1. That Joint CAO/Commissioners, Corporate Services Report - Financial Services 2017-29 dated May 4, 2017 regarding the 2018 Budget Process and Target Update be received and the following recommendations be adopted:
 - a. That the preliminary draft budget be prepared using the budget directives set out in this report; and, that staff be

directed to provide a base budget for Council's consideration that does not exceed 2.35%; and,

- b. That staff be directed to provide a total budget (base, enhancements, extraordinary items and Asset Replacement Fund) not to exceed 3% which outlines options and ways to achieve savings of between \$175,000 - \$200,000 (being the difference between 2.99% and the projected total target amount of between 3.35% – 3.50% set out in the Finance Report); and,
- c. That the proposed strategic theme, Council priorities and budget focus be adopted; and,
- d. That the 2018 public engagement plan for the 2018 budget be approved.

- (16) Development and Infrastructure Services Report - Planning and Building Services 2017-11 dated May 8, 2017 and related Council Extract, Public Meeting Notice regarding Zoning By-law Amendment Application (Mangoni Holdings Inc. - 106 Main Street South)

- 1. That the presentation and deputation related to the Development and Infrastructure Services Report - Planning and Building Services 2017-11 dated May 8, 2017 and related Council Extract, Public Meeting Notice regarding Zoning By-law Amendment Application (Mangoni Holdings Inc. - 106 Main Street South) be received.

- (17) Development and Infrastructure Services Report - Planning and Building Services 2017-08 dated March 20, 2017 and related Council Extract, Public Meeting Notice regarding Application for Official Plan Amendment, Zoning By-law Amendment and Draft Plan of Subdivision - 16200 and 16250 Yonge Street.

- 1. That the presentation and the deputations regarding the development application for the property known as 16200 and 16250 Yonge Street be received.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh, Councillor Kerwin, Councillor Twinney, Councillor Hempen, Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

11. Committee of the Whole (Closed Session) Meeting Minutes of May 29, 2017.

Moved by: Councillor Broome
 Seconded by: Councillor Bisanz

1. That the Committee of the Whole (Closed Session) Meeting Minutes of May 29, 2017 be approved.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh, Councillor Kerwin, Councillor Twinney, Councillor Hempen, Councillor Broome, Councillor Bisanz

Opposed: None
 (7 in favour, 0 opposed)

Carried

By-laws

- 2017-32 A By-law to Prohibit Driving Instructors and Driving Schools to Operate in the Restricted Area.
- 2017- 33 A By-law to amend the Central York Fire Services - Joint Council Committee Meeting Schedule.
- 2017- 34 A By-law to amend By-law Number 2016-53 being a By-law for the Regulation, Licensing and Control of Animals in the Town of Newmarket.
- 2017-35 A By-law to provide for the levy and collection of the sums required by the Corporation of the Town of Newmarket for 2017 and to provide for the mailing of notices requisitioning the payment of taxes for 2017.
- 2017-36 A by-law to amend By-law 1993-62, as amended, being a By-law to Regulate Parking within the Town of Newmarket.
- 2017-37 A Noise Exemption By-law (Leslie Street and Mulock Drive).

Moved by: Councillor Twinney
 Seconded by: Councillor Broome

1. That By-laws 2017-33, 2017-34, 2017-35, 2017-36 and 2017-37 be enacted.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
Councillor Kerwin, Councillor Twinney, Councillor Hempen,
Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Moved by: Councillor Kerwin
Seconded by: Councillor Twinney

2. That By-law 2017-32 be enacted.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
Councillor Kerwin, Councillor Twinney, Councillor Hempen,
Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Notices of Motion

None.

Motions

None.

Announcements and Community Events

12. Environment Week

Councillor Twinney advised that in honour of Canadian Environment Week, the Town of Newmarket is offering green bins, blue boxes, kitchen catchers and backyard composters at reduced prices while quantities last. From June 5 to 11, 2017 prices are: Blue Boxes \$6, Green Bins \$15, Kitchen Catchers \$3 and Backyard Composters \$20. Backyard Composters are only available for purchase at the Operations Centre at 1275 Maple Hill Court; all other items can be purchased at the Municipal Offices, Magna

Centre, Ray Twinney Recreation Complex and the Operations Centre. Please note that the Operations Centre accepts cash or cheque only.

13. Coyote Public Information Centre (PIC)

Councillor Twinney advised that the Town of Newmarket has been made aware of unusual coyote sightings in the community. A Public Information Centre on Living with Wildlife is scheduled for Wednesday, June 21, 2017 in the Council Chambers. Drop by anytime between 7:00 and 9:00 PM and learn how to prevent encounters with coyotes, ensuring family and pets remain safe. A representative from the Ministry of Natural Resources, Town of Newmarket staff and Animal Control will be available to answer inquiries. Contact the Legislative Services Department at 905-953-5300 ext. 2206 for more information.

14. Seniors' Meeting Place Music and Pub Night

Councillor Kerwin invited residents to come to the Newmarket Seniors' Meeting Place on Saturday, June 17, 2017 from 6:00 to 9:30 PM for Music & Pub Night. Enjoy music and food in a welcoming and enjoyable environment. The evening features the Flailing Shilaleighs who are known for their East Coast and traditional Irish music. Tickets can be purchased in advance and are \$15 for members and \$20 for non-members. Register online at play.newmarket.ca using code 108689.

15. Basketball Court/Ice Rink at Ken Sturgeon Park Public Information Centre (PIC)

Councillor Vegh thanked residents for attending the PIC last week regarding the proposed basketball court/ice rink at Ken Sturgeon Park. He advised that the basketball court is being designed to double as an ice rink and that construction will begin the end of this summer, or beginning of the fall and is scheduled to conclude before the start of skating season next winter.

16. Splash Pad at Frank Stronach Park

Councillor Vegh invited residents to attend a Public Information Centre regarding a proposed Splash Pad is scheduled for Thursday, June 8, 2017 at the Magna Centre, Multi-purpose Room 1 (800 Mulock Drive) from 6:00 to 8:00 PM to discuss the proposed splash pad to be located at Frank Stronach Park on Memorial Circle. Project drawings will be on display and representatives of the Town will be present to field inquiries. If you are unable to attend and have questions regarding this project, please contact Mike Ashworth at 905-953-5300 ext. 2510.

17. Blood Donor Clinic

Councillor Bisanz advised residents that the Town of Newmarket, Mayor and Members of Council have partnered with Canadian Blood Services to help ensure lifesaving blood products are available to hospital patients in need. On Monday, June 12, 2017 there will

be a blood donor clinic at Holiday Inn Express & Suites (100 Pony Drive) to encourage blood donations and recruit new donors. In the spirit of Canada 150, the goal is to help collect 150 donations at the clinic from 1:30-7:30 PM. Schedule an appointment to make your donation at blood.ca or call 1-888-2DONATE.

18. Ward 6 Safety Meeting

Ward 6 Residents are invited to come out to a one-on-one drop-in meeting on Saturday, June 10, 2017 from 9:30 to 10:30 AM at the Newmarket Public Library (438 Park Ave.). Come see what's happening in your ward. For more information please contact her at 905-953-5323 or email kbroome@newmarket.ca

19. Moms on the Run Barbeque

Councillor Broome also invited residents to attend the 10th annual Community Barbeque at Jim Bond Park on Saturday, June 10, 2017 from 11:00 AM to 3:00 PM and enjoy face painting, balloons, games, prizes and other activities. All proceeds from the BBQ will support Relay for Life.

20. Public Planning Session June 19, 2017 regarding 172-178 Old Main Street

Councillor Hempen advised residents that a Committee of the Whole Public Planning Session is scheduled for Monday, June 19, 2017 at 7:00 PM in the Council Chambers at 395 Mulock Drive. An application has been made for a Zoning By-law Amendment for the lands municipally known as 172-178 Old Main Street South. The effect of this application is to permit six new lots; creating 12 homes. Additional information is available online at newmarket.ca or in person at the Municipal Offices during regular business hours. Please direct any inquiries to the Planning Department at 905-953-5321 or email planning@newmarket.ca

21. KC Cancer Cushion Fund Fundraiser

Deputy Mayor & Regional Councillor invited residents to attend the KC's Cancer Cushion Fund Annual Pub Night and Silent Auction on Saturday, June 10, 2017 from 7:30 PM to 1:00 AM. The event will take place at the Newmarket Community Centre at Riverwalk Commons with a performance by Pogo Rodeo, featuring Tyler Stewart of The Barenaked Ladies. The fundraiser will support cancer patients and their families by providing assistance when working full time is not possible. Tickets for the event are \$35.00 and can be purchased online at cushionfund.com or through email at cushionfund@gmail.com

22. Voices of Joy Concert

Deputy Mayor & Regional Councillor Taylor invited residents to the Voices of Joy Concert on Sunday, June 11, 2017 at 3:30 PM for the mixed-ability choir's Annual Spring Concert. The choir will perform a new song related to Canada 150. The concert

will take place at the Victory Baptist Church at Yonge Street and Green Lane. There is no set cost for the concert, but donations are accepted.

New Business

None.

Closed Session

Deputy Mayor & Regional Councillor Taylor advised that there was no requirement for a Closed Session.

Confirmatory By-law

2017-38 A By-law to confirm the proceedings of Council – June 6, 2017.

Moved by: Councillor Kerwin
Seconded by: Councillor Bisanz

1. That By-law 2017-38 be enacted.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
Councillor Kerwin, Councillor Twinney, Councillor Hempen,
Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Adjournment

Moved by: Councillor Broome
Seconded by: Councillor Twinney

1. That the Council meeting adjourn at 7:57 PM.

In Favour: Deputy Mayor & Regional Councillor Taylor, Councillor Vegh,
Councillor Kerwin, Councillor Twinney, Councillor Hempen,
Councillor Broome, Councillor Bisanz

Opposed: None
(7 in favour, 0 opposed)

Carried

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk

The meeting of the Committee of the Whole was held on Monday, June 19, 2017 in the Council Chambers, 395 Mulock Drive, Newmarket.

Members Present: Mayor Van Bynen
Deputy Mayor & Regional Councillor Taylor (1:30 PM to 8:35 PM)
Councillor Vegh
Councillor Kerwin
Councillor Twinney
Councillor Hempen (1:47 PM to 3:48 PM; 7:00 PM to 8:38 PM)
Councillor Kwapis
Councillor Broome (1:30 PM to 3:48 PM)
Councillor Bisanz (1:30 PM to 3:48 PM)

Staff Present: R. N. Shelton, Chief Administrative Officer
E. Armchuk, Commissioner of Corporate Services
P. Noehammer, Commissioner of Development and Infrastructure Services
I. McDougall, Commissioner of Community Services
R. Nethery, Director of Planning and Building Services
A. Cammaert, Senior Planner, Policy
D. Ruggle, Senior Planner, Community Planning
L. Lyons, Director of Legislative Services/Town Clerk
K. Saini, Deputy Clerk
L. Moor, Council/Committee Coordinator
H. Leznoff, Council/Committee Coordinator

The meeting was called to order at 1:30 PM.

The Committee of the Whole recessed at 3:48 PM and reconvened at 7:00 PM.

Mayor Van Bynen in the Chair.

Additions & Corrections to the Agenda

The Chief Administrative Officer advised of the following addendum items:

- (1) Deputation Request by Mr. Blaine Hobson on behalf of Steps to Recovery regarding Textile Recycling/Diversion.

- (2) Newmarket Theatre Progress Update and Next Steps Report.
- (3) Bill 139 – The Proposed Building Better Communities and Conserving Watersheds Act, 2017 Report.
- (4) Stormwater Management Master Plan Report.
- (5) Appointment Committee Meeting Minutes of June 12, 2017.
- (6) Appointment Committee (Closed Session) Meeting Minutes of June 12, 2017.
- (7) Heritage Newmarket Advisory Committee Meeting Minutes of May 2, 2017.
- (8) Correspondence distributed by e-mail on June 16, 2017 regarding the Public Hearing Matter with respect to 172-178 Old Main Street.
- (9) Personal matters about identifiable individuals as per Section 239 (2) (b) of the Municipal Act, 2001 – Appointment Committee (Closed Session) Meeting Minutes of June 12, 2017 recommending Appointment of representatives to the Accessibility Advisory Committee, Appeal Committee, Newmarket Economic Development Advisory Committee and Newmarket Environmental Advisory Committee. This matter will need to be considered in Closed Session.

Moved by: Councillor Dave Kerwin
 Seconded by: Councillor Bob Kwapis

- 1. That the additions to the June 19, 2017 Committee of the Whole agenda be approved.

Carried

Declarations of Pecuniary Interest

Deputy Mayor and Regional Councillor Taylor declared a conflict of interest in relation to Item 10, an application for Official Plan and Zoning By-law Amendment for the property known as 260 Eagle Street as he owns property in close proximity to the subject lands. He advised he would take no part in the discussion of the matter.

Presentations & Recognitions

None.

Deputations

1. Pilot Textile Diversion Program

Moved by: Councillor Kerwin

Seconded by: Deputy Mayor & Regional Councillor Taylor

1. That the PowerPoint presentation entitled “Diabetes Canada – Textile Diversion Program for the Town of Newmarket” by Mr. Ryan Michaels and Mr. Blaine Hobson be received and referred to staff.

Carried

Consent Items

Moved by: Councillor Kwapis

Seconded by: Councillor Broome

That the following items (2 to 8) be adopted on consent:

2. Supplemental Capital Budget – Government Grant Funding Approvals

1. That Joint Office of the CAO/Strategic Initiatives, Development and Infrastructure Services and Corporate Services Commissions Report 2017-05 be received and the following recommendation be adopted:
 - a. That the proposed 2017 Supplementary Capital Budget with expenditures of \$3,125,000 be approved.

3. 2017 Six Year Stormwater Financial Plan

1. That Corporate Services Report - Financial Services 2017-30 dated June 5, 2017 regarding the Six Year Stormwater Financial Plan be received and the following recommendation be adopted:
 - a. That Council adopt the proposed 2017 Six Year Stormwater Financial Plan.

4. Traffic By-law Update – Schedule XI (Bike Lanes)

1. That Development and Infrastructure Services Report – Engineering Services 2017-21 dated May 19, 2017 entitled “Traffic By-law Update – Schedule XI (Bike Lanes)” be received and the following recommendations be adopted:
 - a. That Appendix A be adopted; and,
 - b. That the necessary By-law be prepared and submitted to Council for approval.

5. Newmarket Public Library Board Meeting Minutes of April 19, 2017

1. That the Newmarket Public Library Board Meeting Minutes of April 19, 2017 be received.

6. Comprehensive Stormwater Management Master Plan

1. That Development and Infrastructure Services Report – Engineering Services 2017-23 dated June 8, 2017 entitled “Comprehensive Stormwater Management Master Plan” be received and the following recommendation be adopted:
 - a. That the Town’s Comprehensive Stormwater Management Master Plan be adopted.

7. Appointment Committee Meeting Minutes of June 12, 2017

1. That the Appointment Committee Meeting Minutes of June 12, 2017 be received.

8. Heritage Newmarket Advisory Committee Meeting Minutes of May 2, 2017

1. That the Heritage Newmarket Advisory Committee Meeting Minutes of May 2, 2017 be received.

Carried

9. 2017 Six Year Water and Wastewater Financial Plan

Moved by: Deputy Mayor & Regional Councillor Taylor
 Seconded by: Councillor Kwapis

1. That Corporate Services Report – Financial Services 2017-26 dated June 7, 2017 regarding the 2017 Six Year Water and Wastewater Financial Plan be received and the following recommendation be adopted:
 - a. That Council adopt the proposed 2017 Six Year Water and Wastewater Financial Plan.

Carried

10. Application for Official Plan Amendment and Zoning By-law Amendment – 260 Eagle Street

Moved by: Councillor Kerwin
 Seconded by: Councillor Kwapis

1. That Development and Infrastructure Services Report – Planning and Building Services 2017-21 dated June 19, 2017 regarding Application for Official Plan Amendment and Zoning By-law Amendment – 260 Eagle Street be received and the following recommendations be adopted:
 - a. That the Application for Official Plan Amendment and Zoning By-law Amendment as submitted by 711371 Ontario Corp. for lands being composed of Lots 13 through 19 inclusive on Plan 371, municipally known as 260 Eagle Street be approved and that staff be directed to prepare the necessary Official Plan and Zoning By-law Amendments; and,
 - b. That Ms. Kerigan Kelly, Groundswell Urban Planners Inc., 30 West Beaver Creek Road, Suite 19, Vaughan, ON L4K 5K8 be notified of this action; and,
 - c. **That traffic impacts be monitored post construction.**

Carried

Deputy Mayor & Regional Councillor Taylor took no part in the discussion or voting of the foregoing matter.

11. Urban Centres Zoning By-law Project – Directions Report

Moved by: Deputy Mayor & Regional Councillor Taylor
 Seconded by: Councillor Kwapis

1. That Development and Infrastructure Services Report – Planning and Building Services 2017-14 dated June 19, 2017 regarding the Urban Centres Zoning By-law Project – Directions Report be received and the following recommendations be adopted:
 - a. That staff be directed to proceed with the creation of the Urban Centres Zoning By-law framework with **a graphic based, conventional approach without a Community Planning Permit System component and implement a separate, area-specific zoning by-law that does not form part of the Town's Zoning By-law 2010-40.**

Carried

12. Inter-Municipal Agreement with the Town of Aurora

Moved by: Councillor Vegh
 Seconded by: Deputy Mayor & Regional Councillor Taylor

1. That Development and Infrastructure Services Report – Planning and Building Services 2017-23 dated June 19, 2017 regarding the Inter-Municipal agreement between the Town of Newmarket and the Town of Aurora be received and the following recommendations be adopted:
 - a. That Council direct the Chief Administrative Officer the authority to execute the necessary inter-municipal agreement substantially in the form attached as Appendix “A” to this report; and,
 - b. **That Clause 18.1 of the Inter-Municipal Agreement be amended as follows: Newmarket agrees that, for the purposes of membership regarding the use of Newmarket's recreation facilities, trails and parks, the residents of the development will be recognized as residents of Newmarket; however, this does not include recreational programs requiring registration.**

Carried

13. List of Outstanding Matters

Moved by: Councillor Kwapis
 Seconded by: Councillor Broome

1. That the List of Outstanding Matters be received.

Carried

14. Newmarket Theatre Progress Update and Next Steps

Moved by: Deputy Mayor & Regional Councillor Taylor
 Seconded by: Councillor Hempen

1. That Community Services – Recreation and Culture Report 2017-10 dated June 12, 2017 regarding Newmarket Theatre and Old Town Hall Marketing Initiatives be received and the following recommendation be adopted:
 - a. That Council approve an expenditure of up to \$150,000 for the development of brand identification, marketing strategy and corresponding collateral material for Newmarket Theatre and Old Town Hall – to be funded entirely from the CIF Fund.

Carried

15. Bill 139 – The proposed Building Better Communities and Conserving Watersheds Act, 2017

Moved by: Councillor Bisanz
 Seconded by: Deputy Mayor & Regional Councillor Taylor

1. That Development and Infrastructure Services Report – Planning and Building Services 2017-22 dated June 19, 2017 regarding Bill 139 – The proposed Building Better Communities and Conserving Watersheds Act, 2017 be received and the following recommendations be adopted:
 - a. **That Council supports Bill 139 – The proposed Building Better Communities and Conserving Watersheds Act, 2017 in principle, and encourages the Provincial government to implement the Act expeditiously; and,**
 - b. That Council direct staff to submit Report 2017-22 to the Ministry of Municipal Affairs and Housing as the Town of Newmarket's

comments on Bill 139 – the proposed Building Better Communities and Conserving Watersheds Act, 2017.

Carried

Action Items

None.

Reports by Regional Representatives

None.

Notices of Motion

None.

Motions

None.

New Business

None.

Closed Session

Moved by: Deputy Mayor & Regional Councillor Taylor

Seconded by: Councillor Bisanz

That Committee of the Whole resolve into a Closed Session to discuss the following matter:

- (1) Personal matters about identifiable individuals as per Section 239 (2) (b) of the Municipal Act, 2001 – Appointment Committee (Closed Session) Meeting Minutes of June 12, 2017 recommending Appointment of representatives to the Accessibility Advisory Committee, Appeal Committee, Newmarket Economic Development Advisory Committee and Newmarket Environmental Advisory Committee.

Carried

The Committee of the Whole resolved into Closed Session at 3:39 PM.

The Committee of the Whole (Closed Session) Minutes are recorded under separate cover.

The Committee of the Whole resumed into public session at 3:47 PM.

Public Hearing Matters (7:00 PM)

The Public Hearing was called to order at 7:00 PM.

The Deputy Clerk welcomed the public to the Committee of the Whole meeting. She advised that the Planning Act requires the Town to hold at least one Public Meeting on any proposed Town of Newmarket Zoning By-law Amendment.

The Deputy Clerk advised that the purpose of the meeting was to hear from anyone who has an interest in the Application for a Zoning By-law Amendment and a Draft Plan of Subdivision related to the lands located at 172-178 Old Main Street. The effect of this application is to permit six new semi-detached lots; creating twelve homes.

She further advised that the Committee of the Whole would not be making a decision regarding the proposed application, but will refer all written and verbal comments to Planning staff to consider in a report that will be brought forward to a future Committee of the Whole or Council meeting.

The Deputy Clerk advised that if anyone present wished to be notified of subsequent meetings, or if speaking, to use one of the iPads located on the front table near the entrance of Council Chambers or complete a paper form and submit it to Legislative Services staff.

The Deputy Clerk noted that in accordance with the Planning Act, the Ontario Municipal Board may dismiss an appeal without holding a hearing, if the appellant failed to make either oral submission at the Public Meeting or provide written submissions to Council prior to adoption of the application.

She thanked everyone for their participation and interest in the meeting.

16. Public Meeting – Application for Zoning By-law Amendment and Draft Approval of Subdivision – Azure Homes 172-178 Old Main Street

Ms. Angela Sciberras, Macauley, Shiomi, Howson addressed the Committee and provided feedback with respect to concerns raised by residents regarding the application including scale, character and height of the proposed buildings and the density and historic significance of the area. An overview of the proposed concept plan was provided.

Moved by: Councillor Kerwin
 Seconded by: Councillor Twinney

1. That Ms. Angela Sciberras be provided an additional five minutes.

Carried

Moved by: Councillor Vegh
 Seconded by: Councillor Kwapis

2. That Ms. Angela Scibberas be provided an additional five minutes to permit for Mr. David Leighton, Principal of Urbantech Consulting Engineers to address the Committee regarding stormwater management and drainage plans.

Carried

- (1) Ms. Julie Archbold, resident, expressed her concern for the safety of residents on the street including children, dog walkers and cyclists, traffic studies and the potential increase of cars on the street.
- (2) Mr. Ken Wright, resident, expressed concerns regarding how the development will impact stormwater management and infrastructure in the area.

Moved by: Councillor Kerwin
 Seconded by: Councillor Hempen

3. That Mr. Ken Wright be provided an additional five minutes.

Carried

- (3) Ms. Christina Herancourt, resident, expressed concerns regarding the woodlot and historical significance of the area and expressed support for development on the road, but not of the proposed plan. She recommended four detached homes as a maximum for development.

Moved by: Councillor Hempen
 Seconded by: Councillor Kwapis

4. That Ms. Christina Herancourt be provided with an additional one minute.

Carried

- (4) Ms. Jessica Cordner, resident, expressed concerned regarding safety of children on the street and expressed support of development that fits with the nature of the street, such as four detached dwellings.
- (5) Mr. Richard McLeod, resident, provided an overview of the history of Old Main Street and raised concern for preserving the historic and unique characteristics of the area.

Moved by: Councillor Kwapis
 Seconded by: Councillor Hempen

5. That Mr. Richard McLeod be provided an additional five minutes.

Carried

- (6) Ms. Julie Archbold, on behalf of Ms. Beth Horton, expressed concerns regarding increased traffic and voiced her opposition to the application.
- (7) Mr. Matt Evans, resident, provided a suggestion for an alternative development plan which would include converting the street into a dead end street which would address stormwater runoff concerns.
- (8) Mr. Joe Apato, resident, expressed concerns about potential traffic increase on the street and stormwater management.
- (9) Mr. David Evans, raised concerns about water drainage and clay belts in the area.
- (10) Mr. Patrick Mugs, resident, raised concerns about the width of the street, the impact on the woodlot, and the experience of the street being one without subdivisions.
- (11) Ms. Julie Archbold, resident, raised concerns about stormwater management, flood plains and natural water absorption.

The Assistant Director of Planning reported on the next steps. He advised that matters such as stormwater management and traffic would be addressed in an upcoming report along with the comments and feedback received.

Moved by: Councillor Hempen
Seconded by: Councillor Kwapis

6. That the presentation, deputations and correspondence regarding the development application for the property known as 172-178 Old Main Street be received.

Carried

Adjournment

Moved by: Councillor Vegh
Seconded by: Councillor Twinney

1. That the Committee of the Whole meeting adjourn at 8:38 PM.

Carried

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk

June 13, 2017

**DEVELOPMENT AND INFRASTRUCTURE SERVICES REPORT
PLANNING AND BUILDING SERVICES (2017-01)**

TO: Council
SUBJECT: Appointment By-law Under the *Building Code Act*
ORIGIN: Chief Building Official

RECOMMENDATIONS

THAT Development and Infrastructure Services Report – Planning and Building Services 2017-01 dated June 13, 2017 regarding Appointment By-law Under the *Building Code Act* be received and the following recommendation(s) be adopted:

THAT the By-law respecting the Appointment By-law under the *Building Code Act, 1992*, attached be enacted.

COMMENTS

Purpose

The purpose of this report is to recommend certain appointments under the *Building Code Act* and delegate certain authority to the Chief Building Official.

Background

Currently, by way of an Appointment By-law, Council appoints the Chief Building Official, Deputy Chief Building Official and Inspectors in accordance with Section 3 of the *Building Code Act, 1992*. However, due to frequent staff changes, this Appointment By-law is required to be routinely updated through Council by way of an amendment to add and delete Inspectors. Newly hired staff that are provincially qualified must wait until the Appointment By-law is amended to be able to carry out their duties under the *Building Code Act, 1992*. Additionally, the Appointment By-law is also amended due to retirements and resignations.

The *Municipal Act* provides Council with the ability to delegate certain administrative powers to staff. Staff are recommending that Council delegate to the Chief Building Official the authority to carry out the administrative function of appointing Inspectors under Section 3 of the *Building Code Act, 1992*. This would result in a more efficient means for appointing Inspectors instead of the current by-law amendment process.

This would only apply to the appointment of Inspectors; the appointment of the Chief Building Official and Deputy Chief Building Officials would continue to be made by Council.

This delegation would be conditional on the Chief Building Official maintaining an up to date list of appointed Inspectors and ensuring that each candidate for appointment has the necessary legislated qualifications to be an inspector.

Hamilton, London, Oakville and Guelph currently have delegated authority provisions in place and a number of other municipalities are in the process of amending their by-laws to allow for similar delegation.

BUSINESS PLAN AND STRATEGIC PLAN LINKAGES

This report supports Council's Strategic Priorities by following the theme of "Efficiency/Financial Management" and the specific priority of "Ensuring Effective and Efficient Management". It also supports the Town's Strategic Plan linkages of being "Well Equipped and Managed" by implementing processes that reflect sound fiscal responsibility.

COMMUNITY CONSULTATION

Not applicable to this Report.

HUMAN RESOURCE CONSIDERATIONS

Not applicable to this Report.

BUDGET IMPACT

Operating Budget (Current and Future)

No budget impact.

Capital Budget

No budget impact.

CONTACT

For more information on this report, contact: Dave Potter, Chief Building Official, ext. 2402
dpotter@newmarket.ca



Chief Building Official



Director of Planning & Building Services



Commissioner of Development and Infrastructure Services

CORPORATION OF THE TOWN OF NEWMARKET
BY-LAW NUMBER 2017- _____

A BY-LAW TO APPOINT A CHIEF BUILDING OFFICIAL, DEPUTIES AND INSPECTORS

WHEREAS section 3 of the *Building Code Act, 1992* provides for the appointment of a Chief Building Official and Inspectors, and section 77 of the *Legislation Act, 2006*, provides for the appointment of Deputies;

AND WHEREAS Section 23.1 of the *Municipal Act* authorizes a municipality to delegate its powers and duties;

AND WHEREAS Council deems it necessary to provide for the appointment of a Chief Building Official, or Deputy Chief Building Officials, to assist in carrying out the duties of the Chief Building Official, and of Inspectors;

AND WHEREAS David Potter, Curtis Greenham and Naythan Nunes have met the qualifications of Section 3.1 Division C of the Building Code and are registered with the Ministry of Municipal Affairs.

THEREFORE BE IT ENACTED by the Municipal Council of the Corporation of the Town of Newmarket as follows:

1. THAT David Potter (BCIN 10030) be appointed Chief Building Official for the Town of Newmarket;
2. a) AND THAT Curtis Greenham (BCIN 21893) is hereby appointed as inspector and to act in place and stead of David Potter as Chief Building Official under the Act in respect to the administration of the Act when David Potter is absent from the municipal offices;

b) AND THAT Naythan Nunes (BCIN 15057) is hereby appointed an inspector and to act, in place and stead of David Potter as Chief Building Official under the Act in respect to the administration of the Act when both David Potter and Curtis Greenham are absent from the municipal offices;

c) AND THAT for the purposes of this section “absent” includes when the Chief Building Official is ill or unavailable for any reason, or when the office is vacant;

d) AND THAT the Chief Building Official is authorized to carry out the administrative function of appointing Inspectors, including the function of revoking such appointments, under Section 3 of the *Building Code Act, 1992*, subject to the following conditions:
 - i. The Chief Building Official maintains an up to date list of Inspectors; and
 - ii. Prior to their appointment, each candidate for appointment hold the necessary legislated qualifications for an inspector.

4. AND THAT By-law 2012-58 be repealed.

ENACTED THIS

DAY OF

The meeting of the Audit Committee was held on Wednesday, June 21, 2017 in the Mulock Room, 395 Mulock Drive, Newmarket.

Members Present: Mayor Van Bynen
Councillor Bisanz (9:00 AM to 10:25 AM)
Councillor Hempen
Cristine Prattas, Chair
Terrance Alderson
Michael Tambosso

Staff Present: R.N. Shelton, Chief Administrative Officer (9:00 AM to 11:07 AM)
E. Armchuk, Commissioner of Corporate Services
T. Kyle, CEO, Newmarket Public Library
M. Mayes, Director, Financial Services/Treasurer
D. Schellenberg, Manager of Finance & Accounting
K. Saini, Deputy Town Clerk

Guests: Mr. Michael Jones, BDO Canada LLP (9:00 AM to 10:31 AM)
Ms. Trudy White, BDO Canada LLP (9:00 AM to 10:31 AM)

The meeting was called to order at 9:00 AM.

C. Prattas in the Chair.

Additions and Corrections to the Agenda

Moved by: Terrance Alderson
Seconded by: Michael Tambosso

1. That the agenda be approved as distributed.

Carried

Declarations of Pecuniary Interest

None.

Approval of Minutes

1. Audit Committee Minutes of October 19, 2016

Moved by: Mayor Van Bynen
Seconded by: Terrance Alderson

1. That the Audit Committee Minutes of October 19, 2016, as amended, be approved.

Carried

Items

2. Review of 2016 Financial Statements

These statements were reviewed as part of the consolidated statements (item 3).

3. Town of Newmarket Consolidated Financial Statements

The Director of Financial Services provided an overview of the consolidated financial statements, and answered questions related to the same. Discussion ensued and amendments to the consolidated financial statements were recommended.

Moved by: Michael Tambosso
Seconded by: Terrance Alderson

1. That the Audit Committee recommends to Council, that the Consolidated Financial Statements year ended December 31, 2016, as amended, be approved.

Carried

4. Town of Newmarket Main Street District Business Improvement Area Financial Statements and representation letter dated June 26, 2017 from BDO Canada LLP

Moved by: Michael Tambosso
Seconded by: Councillor Christina Bisanz

1. That the Audit Committee recommends to Council, that the Main Street District Business Improvement Area Financial Statements and

representation letter dated June 26, 2017 from BDO Canada LLP be approved.

Carried

5. Town of Newmarket Trust Fund Financial Statements and representation letter dated June 26, 2017 from BDO Canada LLP

Moved by: Michael Tambosso
Seconded by: Councillor Bisanz

1. That the Audit Committee recommends to Council, that the Trust Fund Financial Statements and representation letter dated June 26, 2017 from BDO Canada LLP be approved.

Carried

6. Financial Statement Discussion and Analysis

The Financial Statement Discussion and Analysis document was reviewed and discussed.

7. Review of Committee Terms of Reference

There was discussion about the Committee's mandate and deliverables. Cristine, Terrance and Michael will provide feedback on the Terms of Reference to the Committee at a future meeting. It was noted that the Committee should hold a meeting in the Fall to review the Terms of Reference.

8. Internal Audit Update

Esther provided a verbal update regarding the Town's Internal Auditor and the status of certain assignments. Discussion regarding cyber insurance ensued. It was noted that this item should be included as an agenda item for a future meeting.

9. Audit Request for Proposal

Dawn provided a verbal update on the status of the Request for Proposals for a new Audit contract for the Town.

Closed Session

Moved by: Mayor Van Bynen
 Seconded by: Michael Tambosso

That the Audit Committee resolve into a Closed Session to discuss the following matter:

- (1) Personal matters about identifiable individuals as per Section 239 (2) (b) of the Municipal Act, 2001

Carried

The Audit Committee resolved into Closed Session at 10:27 AM.

The Audit Committee (Closed Session) Minutes are recorded under separate cover.

The Audit Committee resumed into public session at 10:30 AM.

Adjournment

Moved by: Mayor Van Bynen
 Seconded by: Michael Tambosso

1. That the Audit Committee adjourn at 11:09 AM.

Carried

Date

Cristine Prattas, Chair



CORPORATE SERVICES COMMISSION
Financial Services

TOWN OF NEWMARKET
395 Mulock Drive
P.O. Box 328
Newmarket, ON L3Y 4X7

www.newmarket.ca
mmayes@newmarket.ca
905.895.5193 ext 2102

June 22, 2017

CORPORATE SERVICES REPORT – FINANCIAL SERVICES – 2017-32

TO: Mayor Tony Van Bynen and Members of Council

SUBJECT: 2016 Financial Statements and Auditor's Report

ORIGIN: Director, Financial Services/Treasurer

RECOMMENDATIONS:

THAT Corporate Services Report-Financial Services – 2017-32 dated June 22, 2017 regarding the 2016 Financial Statements and Auditor's Reports is received and the following recommendations are adopted:

- i) **THAT the Town of Newmarket's Draft 2016 Consolidated Financial Statements, Trust Fund Financial Statements and Main Street District BIA Financial Statements from BDO Canada LLP be received;**
- ii) **AND THAT Council approves the Town of Newmarket's Draft 2016 Consolidated Financial Statements (as amended), Trust Fund Financial Statements and Main Street District BIA Financial Statements as endorsed by the Audit Committee.**

COMMENTS:

Purpose

The purpose of this report is to have Council approve the 2016 Financial Statements.

Summary

The 2016 Financial Statements are prepared by staff, audited by BDO and reviewed by the Audit Committee. These statements are now presented to Council for approval.

The statements are required by the Municipal Act. They account for the Town's stewardship of its resources. They are also required documentation to support certain financial relationships and transactions such as banking and grant applications.

Background

Provincial regulations require annual audits of our financial statements.

Under the *Municipal Act*, municipalities must do the following:

1. A municipality must prepare financial statements in accordance with generally accepted accounting principles (Section 294.1).
2. The Treasurer must report the financial affairs of the municipality to Council (Section 286.1).
3. The municipality must appoint a licensed auditor who is responsible for auditing the accounts and transactions of the municipality annually and expressing an opinion on the municipality's financial statements (Section 296.1).

The annual audit, performed by BDO Canada LLP, is conducted in accordance with generally accepted auditing standards. For 2016, the Auditor's Report, which forms an integral part of the financial statements, has been issued by BDO and reflects their opinion, free of any qualifications or conditions, that the financial statements present fairly, in all material respects, the financial position of the Town in accordance with generally accepted accounting principles. The financial activities of the Main Street District BIA, the Newmarket Public Library Board and the Town's proportionate share of Central York Fire Services are consolidated with the financial activities of the Town. The Town's investment in Newmarket Hydro Holdings Inc. (the majority shareholder for Newmarket Tay Hydro) is included on a modified equity basis.

The Consolidated Financial Statements are issued without restriction as they are presented in accordance with the Municipal Act. The format is consistent with the reporting requirements of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Trust Fund Financial Statements and Main Street District BIA Financial Statements used to vary slightly from PSAB requirements because they were prepared on a cash basis. However, starting with 2016, they are now fully PSAB compliant.

Audit results are reviewed by the Audit Committee.

The Town's Audit Committee membership includes the Mayor, two Members of Council and three appointed citizens. Their mandate is "to assist the Council in maintaining the financial integrity of The municipality" and this includes reviewing and providing recommendations to Council regarding the annual report and management letter of the External Auditor.

At the Audit Committee meeting of June 21, 2017, BDO provided an overview of the audit findings. They informed the Committee that they had not encountered any internal control issues of note and accordingly are not issuing a management letter with recommended changes.

The Director, Financial Services/Treasurer provided a high level overview of the financial statements with a focus on financial sustainability. Some minor changes were recommended to be made to the financial statements which were then approved for recommendation by the Committee to Council. The draft Audit Committee motions are:

That the Audit Committee recommends to Council, that the Consolidated Financial Statements year ended December 31, 2016, as amended, be approved.

That the Audit Committee recommends to Council, that the Main Street District Business Improvement Area Financial Statements and representation letter dated June 26, 2017 from BDO Canada LLP be approved.


That the Audit Committee recommends to Council, that the Trust Fund Financial Statements and representation letter dated June 26, 2017 from BDO Canada LLP be approved.

CONTACT

For more information on this report, contact: Mike Mayes at 905-953-5300, ext. 2102 or via e-mail at mmayes@newmarket.ca



Mayes, CPA, CGA, DPA
Director, Financial Services/Treasurer



Esther Armchuk, LL.B.
Commissioner, Corporate Services

MM/ne

Attachments:

- a) The Corporation of the Town of Newmarket Draft Consolidated Financial Statements –Year ended December 31, 2016 (30 pages)
- b) The Corporation of the Town of Newmarket Trust Fund Draft Financial Statements –Year ended December 31, 2016 (5 pages)
- c) The Corporation of the Town of Newmarket Main Street District BIA Draft Financial Statements –Year ended December 31, 2016 (5 pages)
- d) Management Representation letters (12 pages)
- e) Final Report to the Audit Committee dated June 21, 2017 (15 pages)

**The Corporation of the
Town of Newmarket
Consolidated Financial Statements
Year ended December 31, 2016**

Contents

Independent Auditor's Report	1
Consolidated Financial Statements	
Statement of Financial Position	2
Statement of Operations and Accumulated Surplus	3-4
Statement of Changes in Net Financial Assets	5
Statement of Cash Flows	6-7
Notes to the Financial Statements	8-24
Schedule 1- Tangible Capital Assets - Summary by Asset Category	25-26
Schedule 2 - Segment Disclosures - Service Bundle	27-29

Independent Auditor's Report

To the Mayor and Councilors of The Corporation of the Town of Newmarket

We have audited the accompanying consolidated financial statements of The Corporation of the Town of Newmarket which comprise the statement of financial position as at December 31, 2016, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Town of Newmarket as at December 31, 2016 and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

June 26, 2017
Newmarket, Ontario

DRAFT

THE CORPORATION OF THE TOWN OF NEWMARKET
Consolidated Statement of Financial Position

December 31, 2016

	<u>2016</u>	<u>2015</u>
FINANCIAL ASSETS		
Cash and cash equivalents (Note 6)	\$ 44,152,694	\$ 83,424,445
Temporary investments (Note 7)	45,000,000	5,000,000
Taxes receivable (Note 8)	4,310,635	4,846,050
Unbilled user charges	4,788,569	4,413,796
Accounts receivable (Note 8)	6,146,995	6,359,972
Inventory for resale (Note 9)	122,911	92,074
Surplus land (Note 10)	155,285	155,285
Loans receivable (Note 8)	6,693,849	6,640,294
Investment in Newmarket Hydro Holdings Inc. (Note 11)	68,130,795	66,317,053
	<u>179,501,733</u>	<u>177,248,969</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 12)	28,641,199	32,435,640
Interest payable on debt	743,206	862,092
Employee future benefits payable (Note 13)	5,281,999	4,958,165
Long-term disability benefits payable (Note 14)	4,606,605	4,719,337
Deferred revenue (Note 15)	29,259,764	33,078,366
Long-term debt (Note 16)	36,772,663	39,753,155
	<u>105,305,436</u>	<u>115,806,755</u>
NET FINANCIAL ASSETS	<u>74,196,297</u>	<u>61,442,214</u>
NON FINANCIAL ASSETS		
Inventory (Note 9)	396,384	400,124
Prepaid expenses	942,401	1,997,821
Tangible capital assets (Note 26)	475,725,170	465,439,466
	<u>477,063,955</u>	<u>467,837,411</u>
ACCUMULATED SURPLUS (Note 22)	<u>\$ 551,260,252</u>	<u>\$ 529,279,625</u>
Contingencies and lease agreements (Notes 18 and 19)		

THE CORPORATION OF THE TOWN OF NEWMARKET

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2016

	2016		2015
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Taxation and user charges			
Residential and farm taxation	\$ 46,642,701	\$ 46,190,539	\$ 44,190,993
Commercial, industrial and business taxation	8,950,583	8,461,166	8,685,966
Taxation from other governments	713,939	711,244	668,984
User charges	40,443,022	44,435,767	40,968,437
	96,750,245	99,798,716	94,514,380
Government Transfers			
Government of Canada	-	381,194	622,215
Federal Gas Tax Allocation	4,493,872	2,001,349	2,102,286
Province of Ontario	1,166,791	1,384,566	1,862,089
	5,660,663	3,767,109	4,586,590
Other			
Contribution from developers	18,941,982	18,447,620	11,772,593
Investment income	3,731,570	3,891,205	4,087,687
Fine, penalties and interest	1,251,760	1,238,890	1,224,456
Rent and other	7,006,731	2,701,430	1,804,079
Land sales	-	33,700	12,720
Loss on disposal of tangible capital assets	-	(203,299)	(67,014)
	30,932,043	26,109,546	18,834,521
TOTAL REVENUES	\$ 133,342,951	\$ 129,675,371	\$ 117,935,491

DRAFT

THE CORPORATION OF THE TOWN OF NEWMARKET
Consolidated Statement of Operations and Accumulated Surplus
Year ended December 31, 2016

	2016		2015
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENSES			
General government	\$ 15,003,601	\$ 14,843,027	\$ 14,532,293
Protection to persons and property	16,981,645	16,917,776	15,988,842
Transportation services	13,212,009	14,481,982	12,699,761
Environmental services	33,138,509	31,059,934	32,554,496
Recreation and cultural services	31,658,607	29,421,878	28,797,876
Planning and development	3,523,474	2,783,889	2,626,902
	113,517,845	109,508,486	107,200,170
 Net equity in earnings of Newmarket Hydro Holdings Inc.	 1,400,000	 1,813,742	 1,671,129
 ANNUAL SURPLUS	 21,225,106	 21,980,627	 12,406,450
 ACCUMULATED SURPLUS, BEGINNING OF YEAR, RESTATED	 529,279,625	 529,279,625	 516,873,175
 ACCUMULATED SURPLUS, END OF YEAR	 \$ 550,504,731	 \$ 551,260,252	 \$ 529,279,625

The accompanying notes are an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWN OF NEWMARKET
Consolidated Statement of Changes in Net Financial Assets
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
Annual surplus	\$ 21,225,106	\$ 21,980,627	\$ 12,406,450
Acquisition of tangible capital assets	(20,151,652)	(15,625,785)	(19,680,658)
Contributed tangible capital assets	-	(10,089,926)	(4,532,696)
Amortization of tangible capital assets	16,394,357	15,114,325	16,432,222
Proceeds from sale of tangible capital assets	-	112,383	514,755
Loss on sale of tangible capital assets	-	203,299	67,014
	(3,757,295)	(10,285,704)	(7,199,363)
Changes due to inventory	(8,002)	3,740	(98,232)
Changes due to prepaid expenses	(39,956)	1,055,420	(328,462)
	(47,958)	1,059,160	(426,694)
CHANGE IN NET FINANCIAL ASSETS	17,419,853	12,754,083	4,780,393
NET FINANCIAL ASSETS, BEGINNING OF YEAR	61,442,214	61,442,214	56,661,821
NET FINANCIAL ASSETS, END OF YEAR	\$ 78,862,067	\$ 74,196,297	\$ 61,442,214

DRAFT

THE CORPORATION OF THE TOWN OF NEWMARKET

Consolidated Statement of Cash Flows

Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
CASH PROVIDED BY (USED IN):			
OPERATING ACTIVITIES			
Cash received from			
Taxation	\$ 56,142,942	\$ 54,748,109	\$ 54,448,881
User charges	40,134,056	43,108,050	42,501,756
Government transfers	3,595,098	3,355,216	5,214,343
Contributions from developers	10,610,070	3,887,626	16,857,668
Investment income	3,731,570	5,011,865	5,001,709
Fine, penalties and interest	1,251,760	1,213,730	1,252,071
Rent and other	7,006,731	2,774,933	1,722,119
Aurora's share of Central York Fire Services	9,619,835	9,468,805	8,933,489
	132,092,062	123,568,334	135,932,036
Cash paid for			
Salaries, wages and employee benefits	53,848,046	53,918,055	52,792,202
Materials, goods, and supplies	5,804,385	3,986,584	5,690,574
Utilities	4,725,556	4,382,035	4,587,919
Contracted and general services	27,863,291	29,698,498	27,316,952
Capital repairs and maintenance	4,472,891	10,122,194	1,455,737
Interest on long-term debt	2,115,861	2,115,861	2,237,170
Rents and financial	841,749	288,053	1,200,945
	99,671,779	104,511,280	95,281,499
Net change in cash from operating activities	32,420,283	19,057,054	40,650,537
CAPITAL ACTIVITIES			
Land sales	-	33,700	12,720
Proceeds on disposal of tangible capital assets	-	112,383	514,755
Acquisition of tangible capital assets	(20,151,652)	(15,625,785)	(19,680,658)
Net change in cash from capital activities	(20,151,652)	(15,479,702)	(19,153,183)
INVESTMENT ACTIVITIES			
Temporary investments	(45,000,000)	(40,000,000)	-
Net increase in investment	(45,000,000)	(40,000,000)	-

The accompanying notes are an integral part of these consolidated financial statements.

DRAFT

THE CORPORATION OF THE TOWN OF NEWMARKET

Consolidated Statement of Cash Flows

Year ended December 31, 2016

	2016		2015
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
FINANCING ACTIVITIES			
Loans receivable	-	-	(6,491,307)
Principal repayment on long-term debt	(2,849,103)	(2,849,103)	(2,727,794)
Net change in cash from financing activities	(2,849,103)	(2,849,103)	(9,219,101)
NET CHANGE IN CASH	(35,580,472)	(39,271,751)	12,278,253
CASH, BEGINNING OF YEAR	83,424,445	83,424,445	71,146,192
CASH, END OF YEAR	\$ 47,843,973	\$ 44,152,694	\$ 83,424,445
Supplementary information:			
Interest paid		\$ 2,115,861	\$ 2,237,171
Interest received		\$ 619,341	\$ 887,685

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

The Town of Newmarket is a municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Corporation of the Town of Newmarket (the "Town") are the representation of management prepared in accordance with generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB").

Significant accounting policies adopted by the Town are as follows:

(a) (i) Reporting entity

These consolidated financial statements reflect the financial assets, liabilities, operating revenues and expenses of the Town. The reporting entity is comprised of all organizations, local boards and committees accountable for the administration of their financial affairs and resources, to the Town, and which are owned or controlled by the Town. The Newmarket Public Library and the Main Street District Business Improvement Area are accordingly consolidated in these financial statements. All material inter-organizational transactions and balances have been eliminated on consolidation.

(ii) Investment in Newmarket Hydro Holdings Inc.

The Town's investment in Newmarket Hydro Holdings Inc. is accounted for on a modified equity basis, consistent with generally accepted accounting principles as recommended by PSAB for government business enterprises. Under the modified equity basis of accounting, the business enterprise's accounting principles are not adjusted to conform with those of the municipality and inter-organizational transactions and balances are not eliminated. The Town recognizes its equity interest in the annual income or loss of Newmarket Hydro Holdings Inc. in its statement of financial operations with a corresponding increase or decrease in its investment asset account. Any dividends that the Town may receive from Newmarket Hydro Holdings Inc. will be reflected as reductions in the investment asset account.

(iii) Accounting for Region of York and school board transactions

The operations of the school boards and the Region of York are not reflected in the Town's financial statements except to record any resulting receivable or payable balance with the Town at year-end.

(iv) Trust funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately in the "Trust Fund Statement of Continuity" and "The Trust Fund Statement of Financial Position".

(b) Basis of accounting

(i) Accrual accounting

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized in the period goods and services are acquired and a liability is incurred or transfers are due.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(ii) 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. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

(a) Tangible Capital Assets

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

	<u>Useful Life -</u> <u>Years</u>
Land improvements	20 - 40
Buildings and building components	20 - 40
Vehicles	4 - 20
Machinery and equipment	3 - 20
Library collection	7
Linear assets	
- Road base	40
- Road paved surface	20
- Sewer	80
- Watermain	80
- Sidewalks	25
- Trails and walkways	25
- Bridges and structures	25 - 75

Assets are amortized in the month following the purchase or in-service date. One half of the annual amortization is charged in the year of acquisition for pooled assets. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The Town has a capitalization threshold of \$40,000 for all categories except vehicles, machinery and equipment and computer hardware and software in which case the threshold is \$20,000. Individual assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value. Examples of pools are computer systems, library collection, and streetlights. The Town's threshold for pooled assets is \$40,000. The Library pools all of their assets and their capitalization threshold is \$10,000.

(b) Contribution of tangible capital assets

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

(c) Interest capitalization

Interest is capitalized whenever external debt is issued to finance the construction of tangible capital assets.

(d) Leases

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

(e) Inventories

Inventories held for consumption are recorded at the lower of cost and net recoverable value. Inventories held for resale are recorded at the lower of cost and net realizable value.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(iii) Surplus Land

The carrying value of the surplus land is based on purchase and development costs and does not reflect any gain that may arise if the land sells for more than the carrying value.

(iv) Accounting for property capping provisions resulting from the Ontario Fair Assessment System

The net decrease/increase in property taxes as a result of the application of capping provisions does not affect the Consolidated Statement of Operations as the full amount of the property taxes were levied. However, the capping adjustment is reported on the Consolidated Statement of Financial Position as an asset/liability to be received from/paid to the Region. More detailed information is disclosed in Note 4.

(v) Liability for contaminated sites

A contaminated site is a site at which substances occur in concentration that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the Municipality is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post-remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries.

(vi) Deferred revenue

Deferred revenues represent user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed. The Town receives development charges under the authority of provincial legislation and Town by-laws. These funds, by their nature, are restricted in their use and, until applied to specific capital works, are recorded as deferred revenue. Amounts applied to qualifying capital projects are recorded as revenue in the fiscal period they are expended. See Note 15 for more details.

(vii) Employee future benefits

The present value of the cost of providing employees with future benefit programs is expensed as employees earn these entitlements through service. The cost of the benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of retirement ages of employees and expected health care and dental costs. Vacation entitlements are accrued for as entitlements are earned.

(viii) Long Term Disability Benefits

The present value of the cost of providing employees with future long-term disability income benefits is expensed as employees earn these entitlements. The cost of the benefits earned by employees is actuarially determined using the projected benefit method for currently disabled employees. Actuarial gains and losses arising in a year are amortized into future years' expenses over the average expected period during which benefits will be paid.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(ix) Pension Plan

The Municipality is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of the benefits. The Municipality has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Municipality records as pension expense the amounts paid to OMERS during the year.

(x) Revenue Recognition

(a) Taxes and user charges

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Charges for wastewater and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Sales of service and other revenue is recognized on an accrual basis.

(b) Investment income

Investment income earned is reported as revenue in the period earned. Investment income earned on development charges (obligatory reserve funds) is added to the fund balance and forms part of the deferred revenue balance.

(c) Government transfers

Government transfers include entitlements, transfers under shared cost agreements, and grants. Revenue is recognized when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

(xi) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. The principal estimates used in the preparation of these financial statements include the useful life and valuation of tangible capital assets and significant accruals. Actual results could differ from these estimates.

(xii) Budget figures

Budget figures have been reclassified for the purposes of these financial statements to comply with PSAB reporting requirements. The approved operating budget and capital budgets are reflected on the Consolidated Statement of Operations. 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 expense amounts.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(xiii) Comparative figures

Certain comparative figures have been reclassified to conform with the current year financial statement presentation.

2. BUDGET RECONCILIATION

The authority of Council is required before moneys can be spent by the Municipality. Approvals are given in the form of an annually approved budget. The budget approved by Council differs from the budget in the Consolidated Statement of Operations. The difference is due to several factors. A supplementary Capital budget was approved subsequent to the initial budget approval. The budget has also been adjusted to account for material changes due to PSAB reporting requirements.

	<u>Revenue</u>	<u>Expenses</u>
Council approved budget:		
Operating fund - January 18, 2016	\$ 114,399,361	\$ 114,399,361
Less: Principal payment on long-term debt	-	(2,936,629)
Less: Transfers to / from other funds	(8,233,643)	(19,186,521)
Capital budget - New - January 18, 2016	26,737,774	26,737,774
Plus: Capital budget carried over from previous years	38,773,050	38,773,050
Less: Transfers to / from other funds	(39,724,437)	-
Reserves and reserve funds - June 16, 2016	20,127,370	47,461,243
Less: Transfers to / from other funds	(18,736,524)	(47,461,243)
TOTAL COUNCIL APPROVED BUDGET	<u>133,342,951</u>	<u>157,787,035</u>
Less: Tangible Capital Assets Capitalized	-	(61,065,612)
Plus: Budgeted amortization expense	-	16,394,357
Plus: Post-employment benefit expenses	-	402,065
Adjusted Budget per Consolidated Statement of Operations	<u>\$ 133,342,951</u>	<u>\$ 113,517,845</u>

3. OPERATIONS OF SCHOOL BOARDS AND THE REGION OF YORK

Further to Note 1(a)(iii), taxation and revenues of the school boards and the Region of York are comprised of the following:

	<u>School Boards</u>	<u>Region</u>
Property taxes and taxation from other governments	\$ 44,531,963	\$ 57,740,830

4. THE CONTINUED PROTECTION FOR PROPERTY TAXPAYERS ACT

Effective 1998, the provincial government implemented the Ontario Fair Assessment System and redefined the services which are funded from the property tax base. As a result of this, certain taxpayers experienced significant changes in their property assessments. Provincial legislation empowered municipalities with tools to lessen the immediate impact of the related property tax changes. These programs are administered by the Region of York for all constituent area municipalities. For multi-residential, commercial and industrial property owners, the Province of Ontario instituted a mandatory capping program which continued in 2016.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

4. THE CONTINUED PROTECTION FOR PROPERTY TAXPAYERS ACT (continued)

Effective from the 2005 taxation year, municipalities can implement the greater of an increase to the annual capped taxes of up to 10%, or an annual increase for capped properties of up to 5% of CVA taxes. Multi-residential, commercial, and industrial property owners experiencing decreases are also capped at appropriate levels to fund the phasing-in of increases. The limit remains in place until capped and clawed-back properties are within \$250 of their current value assessment ("CVA"). Municipal levy increases are applied in addition to the limit.

5. PHASE-IN OF ELIGIBLE ASSESSMENT INCREASES

The Government of Ontario made a number of changes to the property assessment system, which took effect for the 2009 property tax year, including the phase-in of eligible assessment increases.

To provide an additional level of property tax stability and predictability, market increases in assessed value between the January 1, 2008 and January 1, 2012 valuation dates are phased in over four years (2013-2016). The phase-in program does not apply to decreases in assessed value. The full benefit of any decrease is applied immediately.

6. CASH AND CASH EQUIVALENTS

Cash is comprised of cash on hand and cash held in financial institutions. Management considers all highly liquid investments with maturity of three months or less to be cash equivalents.

Cash is segregated as follows:

	2016	2015
Restricted - obligatory reserve funds (refer to Note 15)	\$ 28,115,033	\$ 30,867,671
Designated - reserve funds (refer to Note 22)	30,872,669	26,321,997
Less: temporary investments	(45,000,000)	(5,000,000)
	13,987,702	52,189,668
Unrestricted and undesignated	30,164,992	31,234,777
	\$ 44,152,694	\$ 83,424,445

7. TEMPORARY INVESTMENTS

Temporary investments are recorded at the lower of cost and market value. The \$5,000,000 non-redeemable guaranteed investment certificate, with an annual interest rate of 1.6%, matures November, 2017. The \$40,000,000 non-redeemable guaranteed investment certificate, with an annual interest rate of 1.45% matures September 2017.

	2016	2015
Non-redeemable guaranteed investment certificate	\$ 45,000,000	\$ 5,000,000

8. RECEIVABLES

(a) Taxes receivable

	2016	2015
Current year	\$ 3,178,550	\$ 3,358,376
Arrears previous years	1,997,828	2,153,417
	5,176,378	5,511,793
Less allowance	865,743	665,743
	\$ 4,310,635	\$ 4,846,050

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

8. RECEIVABLES (continued)

(b) Accounts receivable		
	2016	2015
Government entities	\$ 3,524,276	\$ 2,628,454
Newmarket Hydro Holdings Inc.	1,336,000	2,672,000
Trade receivables, user fees and other receivables	1,382,434	1,082,233
	6,242,710	6,382,687
Less allowance	95,715	22,715
	\$ 6,146,995	\$ 6,359,972

(c) Loans receivable

Interest free loans are awarded through the Community Improvement Plan's Financial Incentive Program to upgrade and restore properties within the Community Improvement Plan area. The loans are guaranteed by liens against the properties. The maximum repayment period is 10 years.

The June 16, 2015 site plan agreement with a developer includes a deferral of the payment of development charges and other fees to three years from the issuance of the building permits, September 1, 2018. Of the \$6,693,849 receivable, \$4,557,753 is for Region development charges which will be payable to them.

9. INVENTORY

Inventory for resale includes water meters sold to developers and transit passes and tickets. Inventory included in non-financial assets includes salt and sand used in winter control of area roads.

10. SURPLUS LAND

The Town owns three parcels of land that are declared surplus. One is for access to a storm water management pond with a carrying value of \$121,687, the other two small parcels of land is road allowance, with a carrying value of \$33,598.

11. INVESTMENT IN NEWMARKET HYDRO HOLDINGS INC.

Newmarket Hydro Holdings Inc. established by municipal council in October 2000, is wholly owned by the Corporation of the Town of Newmarket and provides regulated and unregulated electric utility services.

Effective May 1, 2007 Newmarket Hydro Ltd. merged with Tay Hydro Electric Distribution Company Inc. Newmarket Hydro Holdings Inc. owns 93% of the outstanding common shares of the combined entity and consequently its financial statements have been consolidated with those of its subsidiary.

The financial statements of Newmarket Hydro Holdings Inc. (including comparatives) have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and interpretations of the International Financial Reporting Interpretations Committee (IFRIC).

Newmarket Hydro Ltd. has issued an unsecured promissory note in the amount of \$22,000,000 effective October 1, 2001, to the Town of Newmarket. The note bears interest at a simple annual rate equal to the rate of interest that Newmarket Hydro Ltd. is, from time to time, permitted by the Ontario Energy Board (OEB) to recover in its rates (currently 5.48% per annum). Interest is due on the last day of each fiscal year and on terms and at such time as may be further determined by the Director of Finance/Town Treasurer in consultation with senior corporate officers of the Corporation. Determination of, and changes to, maturity and repayment terms require 13 months notice. The promissory note has been subordinated to a letter of credit of \$2,765,940. The letter of credit with a major chartered bank is a prudential requirement to be an Independent Market Operator and includes restrictive clauses with respect to debt repayment.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

11. INVESTMENT IN NEWMARKET HYDRO HOLDINGS INC. (continued)

The Town's investment in the corporation at December 31, is as follows:

	2016	2015
Share capital		
Newmarket Hydro Holdings Inc. - 201 Common Shares	\$ 29,609,342	\$ 29,609,342
Promissory note	22,000,000	22,000,000
Due from subsidiary	87,412	87,412
Retained earnings, end of the year		
Newmarket Hydro Holdings Inc.	16,434,041	14,620,299
Total investment	\$ 68,130,795	\$ 66,317,053

The following summarizes the Municipality's related party transactions with Newmarket Hydro Holdings Inc. All transactions are in the normal course of operations, and are recorded at the exchange value based on normal commercial rates, or as agreed to by the parties.

	2016	2015
Revenues:		
Investment income	\$ 1,205,600	\$ 1,205,600
Rent, property tax and other	409,040	377,439
Expenses:		
Energy purchases	3,146,105	3,410,483
Services - street light capital & maintenance	77,943	342,318
Dividends received	1,336,000	-
Dividends accrued	1,336,000	2,672,000
Accounts payable	343,581	289,015

The following tables provide condensed supplementary financial information for Newmarket Hydro Holdings Inc.

	2016	2015
Financial position		
Current assets	\$ 40,479,032	\$ 34,234,748
Capital assets, future income taxes and other	98,423,140	93,203,689
Regulatory deferral account debit balances	4,550,445	2,465,775
Total assets	143,452,617	129,904,212
Current liabilities	15,893,031	13,613,414
Long term liabilities	63,330,305	58,297,617
Total liabilities	79,223,336	71,911,031
Non-controlling interest	3,350,906	3,237,102
Shareholder equity		
Share capital	29,609,342	29,609,342
Retained earnings	17,639,031	15,993,683
Accumulated other comprehensive income	131,010	164,616
	47,379,383	45,767,641
Regulatory deferral account credit balances	13,498,992	8,988,438
Total liabilities and equity	\$ 143,452,617	\$ 129,904,212

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

11. INVESTMENT IN NEWMARKET HYDRO HOLDINGS INC. (continued)

Results of operations		
Revenues	\$ 101,125,411	\$ 88,814,249
Operating expenses	(94,708,132)	(83,435,558)
Financing expenses	(1,035,727)	(968,064)
Other income	1,446,388	1,416,091
Non-controlling interest	(214,804)	(228,126)
Income tax	(1,203,375)	(1,145,361)
Net movement on regulatory accounts	(2,425,884)	(1,367,423)
Net income	2,983,877	3,085,808
Comprehensive income	(36,135)	22,321
Net income and Comprehensive income	2,947,742	3,108,129
Retained earnings, beginning of year	15,956,299	14,285,170
Net income	2,947,742	3,108,129
Dividends paid	(1,134,000)	(1,437,000)
Retained earnings, end of the year	\$ 17,770,041	\$ 15,956,299
In Town's books		
Retained earnings, end of the year - per Hydro	\$ 17,770,041	\$ 15,956,299
Less: Dividends accrued	(1,336,000)	(1,336,000)
Adjusted retained earnings, end of year	16,434,041	14,620,299
Change in adjusted retained earnings	\$ 1,813,742	\$ 1,671,129

12. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities to government entities includes water and wastewater charges, development charges, capital expenditures, and \$4.5 million in deferred development charges to a developer.

	2016	2015
Government entities	\$ 15,545,396	\$ 17,174,638
Payroll liabilities	2,232,853	1,469,420
Trade payables and other accrued liabilities	10,862,950	13,791,582
	\$ 28,641,199	\$ 32,435,640

13. EMPLOYEE FUTURE BENEFITS PAYABLE

The Town provides certain employee benefits that will require funding in future periods. Under the post-retirement benefit plan, employees may be entitled to a cash payment after they leave the Town's employment. An actuarial estimate of future liabilities for employee future benefits has been completed and forms the basis for the estimated liability reported in these financial statements.

	2016	2015
Employee future benefits	\$ 4,995,555	\$ 4,745,729
Vacation pay	286,444	212,436
	\$ 5,281,999	\$ 4,958,165

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

13. EMPLOYEE FUTURE BENEFITS PAYABLE (continued)

Employee Future Benefits are health and dental benefits that are provided to early retirees, future retirees, and employees currently on a long-term disability. The Town recognizes these post-retirement costs as they are earned during the employee's tenure of service. A benefit liability of \$4,995,555 was determined by the last actuarial valuation carried out as at December 31, 2015, using a discount rate of 3.25%.

Total benefit payments to retirees during the year were \$242,239 (2015 - \$173,744). The plan is substantially unfunded and requires no contributions from employees. The retirement benefit liability at December 31 includes the following components:

	2016	2015
Accrued benefits obligation	\$ 5,672,989	\$ 5,453,445
Unamortized actuarial gain/(loss)	(677,434)	(707,716)
Employee future benefits payable	\$ 4,995,555	\$ 4,745,729
Employee future benefits, beginning of the year	\$ 4,745,729	\$ 4,474,440
Annual amortization of actuarial loss	30,282	9,697
Current period service cost	266,957	246,244
Interest cost	194,826	189,092
Benefits paid for the period	(242,239)	(173,744)
Employee future benefits, end of the year	\$ 4,995,555	\$ 4,745,729

Actuarial valuations for accounting purposes are performed every three years using the projected benefit method prorated on services. The most recent actuarial report was prepared at December 31, 2015. The unamortized actuarial loss relates to an actuarial loss of \$666,606 at January 1, 2012 (\$441,419 as at December 31, 2016), plus an actuarial loss of \$308,773 at December 31, 2015 (\$288,188 as at December 31, 2016) and an actuarial loss of \$115,451 at January 1, 2015 (\$100,057 as at December 31, 2016), all of which are being amortized over the estimated remaining service life of the active employees, less an unamortized actuarial gain of \$457,000 at January 1, 2009 (\$152,230 as at December 31, 2016) which is being amortized over twelve years. The average remaining service period of the active employees covered by the benefit plan is fifteen years.

The assumptions used in the December 31, 2015 actuarial valuation were:

(a) Interest (discount) rate

The present value of the future benefits as at December 31, 2016 was determined using a discount rate of 3.25% (2015 - 3.25%).

(b) Health costs

Health cost premiums are assumed to increase at a 6.25% (2015 - 6.25%) rate for 2016 and decrease by 0.25% per annum to an ultimate rate of 4.5% per annum.

(c) Dental costs

Dental cost premiums are assumed to increase at a 3.0% (2015 - 3.0%) rate.

14. LONG-TERM DISABILITY BENEFITS PAYABLE

The Town provides disabled employees who meet the requirements for Long Term Disability (LTD) a monthly disability income, life insurance, health, and dental benefits. An actuarial estimate of future liabilities for currently disabled employees was completed as at December 31, 2016 and forms the basis for the estimated liability reported in these financial statements.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

14. LONG-TERM DISABILITY BENEFITS PAYABLE (continued)

	2016	2015
Accrued benefits obligation	\$ 3,026,494	\$ 2,164,403
Unamortized actuarial gain/(loss)	1,580,111	2,554,934
Long-term disability benefits payable	\$ 4,606,605	\$ 4,719,337
Long-term disability benefits payable, beginning of year	\$ 4,719,337	\$ 4,573,222
Annual amortization of actuarial loss	(361,801)	14,886
Current period service cost	452,928	527,656
Interest cost	56,517	128,463
Benefits paid for the period	(260,376)	(524,890)
Long-term disability benefits payable	\$ 4,606,605	\$ 4,719,337

Actuarial valuations for accounting purposes are normally performed every two years using the projected benefit method. The most recent actuarial report was prepared at December 31, 2016. The unamortized actuarial gain will be amortized into future years' expenses over 7 years, the average expected period during which benefits will be paid.

The assumptions used in the December 31, 2016 actuarial valuation were:

(a) Interest (discount) rate

The present value of the future benefits as at December 31, 2016 was determined using a discount rate of 2.75% (2015 - 2.5%).

(b) Health and dental costs

Health and dental cost premiums are assumed to increase by 5.0% per annum.

15. DEFERRED REVENUE

Development Charges are levies against new development, and are a primary source of funding growth-related capital facilities and infrastructure. Development charges are imposed on all lands, buildings or structures that are developed for residential or non-residential uses. These charges are payable by the developer of a building permit, unless they are for town-wide engineering services, in which case they are payable upon registration of a subdivision agreement. Development charges are not recognized as revenue until the identified capital costs for growth are incurred.

A requirement of PSAB is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances how these funds may be refunded. Parkland contributions are restricted to parks or recreation purposes. The Investing in Ontario and the Gas Tax grants are restricted to infrastructure and require annual reporting. The following funds have statutory restrictions and as such are classified as deferred contributions:

	Beginning Balance 2016	2016 Inflows	2016 Outflows	Ending Balance 2016
Parkland	\$ 1,092,162	\$ 164,076	\$ 271,761	\$ 984,477
Development Charges	26,494,841	3,077,423	6,242,676	23,329,588
Engineering Administration	812,058	910,472	854,172	868,358
Gas Tax Grant	2,468,610	2,465,349	2,001,349	2,932,610
	30,867,671	6,617,320	9,369,958	28,115,033
Other	2,210,695	5,543,974	6,609,938	1,144,731
Total	\$ 33,078,366	\$ 12,161,294	\$ 15,979,896	\$ 29,259,764

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

16. LONG-TERM DEBT

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

			2016	2015
Long-term debt incurred by the Town			\$ 36,772,663	\$ 39,753,155
Purpose	Rates	Mature Dates	2016	2015
Land for recreation facilities	5.724%	2024	6,605,305	7,240,466
Youth Centre	5.724%	2024	1,530,498	1,677,669
Downtown renewal	5.724%	2024	485,463	532,145
Recreation facility	5.246%	2024	6,310,150	6,930,583
Parklands	5.246%	2024	1,341,433	1,473,326
Traffic flow improvements	5.246%	2024	772,993	848,996
Downtown revitalization	5.246%	2024	210,338	231,020
Recreation facility	4.756%	2026	8,892,409	9,572,858
Consolidated Operations Centre	5.000%	2019	9,052,072	9,585,069
FCM loan for Operations Centre	2.000%	2031	1,572,002	1,661,023
			\$ 36,772,663	\$ 39,753,155

- (b) Principal repayments for each of the next five years and thereafter are due as follows:

2017	3,079,140
2018	3,228,829
2019	10,881,018
2020	3,000,979
2021	3,158,304
2022 and thereafter	13,424,393
	\$ 36,772,663

- (c) Interest expense on long-term debt amounted to \$1,996,975 (2015 - \$2,123,376).

17. INSURANCE COVERAGE

The Municipality is self insured for insurance claims up to \$10,000 for any individual claim and for any number of claims arising out of a single occurrence.

Claim costs during the year amounted to \$155,180 (2015 - \$91,121).

Contributions have been made to the fund for claims in excess of \$10,000 and under \$50,000,000. These contributions have been reported as expenses on the "Consolidated Statement of Operations". The contributions for the year were \$973,572 (2015 - \$1,000,644).

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

18. CONTINGENCIES

The Town has been named as a defendant in certain legal actions. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability which may arise.

19. LEASE AGREEMENTS

The Town has entered into lease agreements for vehicles, office equipment and safety equipment. The aggregate minimum payments under these leases over the next two years are as follows:

2017	\$	126,753
2018		64,027
	\$	<u>190,780</u>

20. CONTRACTUAL OBLIGATIONS

During the year the Town had work done on several major projects with contract values totaling approximately \$12,131,225. These contracts relate to the construction, repair and replacement of certain facilities and infrastructure. Approximately \$3,140,872 relating to these contracts had not been expended as at December 31, 2016.

The Town also entered into various multiple-year contracts for the delivery of services with respect to waste collection, snow plowing, infrastructure and facility maintenance. The total purchase commitment from such contracts amounted to approximately \$27,907,202, of which expenses of approximately \$5,272,759 were outstanding as at December 31, 2016.

21. PENSION AGREEMENTS

OMERS provides pension services to approximately 470,000 active and retired members from approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2016. The results of this valuation disclosed total actuarial liabilities of \$87.5 billion in respect of benefits accrued for service with actuarial assets at that date of \$81.8 billion indicating an actuarial deficit of \$5.7 billion. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Town does not recognize any share of the OMERS pension surplus or deficit.

Contributions in 2016 ranged from 9% to 15.9% depending on the proposed retirement age and level of earnings. The Town's 2016 operating expense for OMERS pension benefits was \$4,072,739 (2015- \$4,083,200).

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

22. ACCUMULATED SURPLUS

The Accumulated Surplus is comprised of the following:

	2016	2015
Reserves set aside for specific purposes by Council		
Reserves for operating purposes	\$ 4,869,267	\$ 4,507,618
Reserves for capital purposes	1,098,178	806,259
Newmarket Public Library	582,111	627,847
Building Code Act Fees	5,770,435	5,381,847
Water & Wastewater Rate Stabilization	4,499,339	2,832,711
Total Reserves	16,819,330	14,156,282
Reserve funds set aside for specific purposes by Council		
Asset replacement funds	22,653,403	18,394,532
Reserve funds for operating purposes	3,547,445	3,432,638
Reserve funds for capital purposes	835,809	1,092,852
Self-insured long-term disability	3,836,012	3,401,975
Total Reserve Funds	30,872,669	26,321,997
Total Reserves and Reserve Funds	47,691,999	40,478,279
Invested in tangible capital assets	475,725,170	465,439,466
Less: amount financed by long-term debt	(36,772,663)	(39,753,155)
Surplus land	155,285	155,285
Operating surplus	3,323	15,135
Funds available for future capital expenses	366,407	617,247
Funds to be provided from future revenues	(266,591)	(449,046)
Equity in Newmarket Hydro Holdings Inc. (Note 11)	68,130,795	66,317,053
Employee future benefits to be recovered	(3,774,473)	(3,540,639)
Accumulated Surplus	\$ 551,260,252	\$ 529,279,625

23. GOVERNMENT TRANSFERS

Government transfers include monetary transfers based on cost-sharing agreements between the three levels of government. Some funds are transferred when the Town provides evidence that the qualifying expenditures have been incurred. The Town also receives government transfers once certain criteria have been met or with the stipulation that the funds are used for specific programs or expenses (grants with stipulations). Any transfers received where the transfer stipulations have not been met by year-end are recorded as deferred revenue (see note 15). Grants are also received to support specific program areas such as the Library, Museum, or the Seniors Centre. The following kinds of transfers were included in revenue:

	2016	2015
Cost-sharing agreements	\$ 619,137	\$ 1,221,791
Grants with stipulations	\$ 2,001,349	2,102,286
Other grants	\$ 1,146,623	1,262,513
	\$ 3,767,109	\$ 4,586,590

24. CENTRAL YORK FIRE SERVICES

Effective January 1, 2002, the Town of Newmarket entered into a Joint Venture Agreement with the Town of Aurora with respect to the provision of Fire and Emergency services. Under the Agreement, the Town of Newmarket assumed responsibility for the combined Central York Fire Services. The cost of these services is shared between the two municipalities based on a cost sharing formula.

	2016	2015
Net expenses before allocation	\$ 23,778,907	\$ 22,677,776
Less: Aurora's allocation (2015 - 40.23%; 2016 - 40.20%)	(9,468,805)	(9,123,269)
Newmarket's net allocation	\$ 14,310,102	\$ 13,554,507

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

25. TRUST FUND

The Trust fund administered by the Town amounting to \$329,333 (2015 - \$323,407) is presented in a separate financial statement of trust balances and operations. As such balances are held in trust by the Town for the benefit of others, they are not included in the Town's consolidated statement of financial position or financial activities.

26. TANGIBLE CAPITAL ASSETS

Schedule 1 provides information on the tangible capital assets of the Town by major asset category, as well as for accumulated amortization of the assets controlled.

Tangible capital assets are segmented by asset class according to the Financial Information Return. General Capital Assets exclude the Infrastructure Asset class and include Parks, Recreation Facilities, and Fire. Infrastructure assets are composed of linear assets and their associated specific components, generally constructed or arranged in a continuous and connected network. They include Roads, including bridges, and Environmental Infrastructure (water delivery systems, waste water treatment, storm drainage systems).

a) Tangible capital assets recognized at nominal value.

Certain assets have been assigned a nominal value because of the difficulty of determining a valuation. The most significant such asset is the land under the Town's roads which has been assigned a nominal value of one dollar per kilometer of road length. The 2016 road network had 230 kilometers (2015 - 227 km).

b) Capitalization of interest

No interest was capitalized in 2016 (2015 - nil).

c) Construction in Process

The financial statements and accompanying schedules include \$7,404,596 of tangible assets that have not been amortized.

d) Contributed Tangible Capital Assets

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was \$10,089,926 (2015 - \$4,532,696). Contributed assets included streetlights (\$600,695), storm water management pond (\$193,253), parks (\$417,735), and linear assets (\$8,878,243) of subdivisions assumed by the Town in 2016. The 2015 contributed assets consisted of land, street lighting, storm water management pond, and underground linear assets by developers.

e) Change in estimated useful life

In 2016 the estimated useful life of the sewers and watermain was extended from 50 years to 80 years to better reflect their longevity and actual replacement cycle. The road paved surface category was reduced from 25 years to 20 years to coincide with the replacement cycle of the associated underground assets. The impact of these changes was a decrease of \$1,266,871 in amortization expense.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

27. SEGMENTED INFORMATION

Certain allocation methodologies are employed in the preparation of segmented financial information. Government grants, user charges, transfers from other funds, and other revenues are allocated to the specific program or service they relate to. Expense allocations are both internal and external. There is an external allocation to the Town of Aurora for its share of the costs of running Central York Fire Services (see Note 26). Activity based costing is used to allocate internal support costs to departments. These costs include the net expenses for departments, such as human resources, information systems, finance and others, commonly referred to as overhead. Measures of activity, or drivers, are used to apportion the support costs.

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.

Schedule 2 Service Bundles

The Town's services and programs are grouped and reported based on a customer driven service bundle in Schedule 2. Revenues are reported by source, while expenses are reported by object. The Town determines an individual tax rate for each service to attain full cost recovery. Tax revenues are allocated according to the tax billing. Net revenues before financing include capital expenses, reserves, reserve funds and transfers. 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.

Fire & Emergency Services

Central York Fire Services provides fire services to the residents of Newmarket and Aurora. They are responsible to provide fire suppression service, fire prevention programs, training and education related to prevention, detection or extinguishment of fires. The cost of these services is shared between the two municipalities based on a cost sharing formula described in Note 26.

Water, Wastewater & Solid Waste

The Town provides drinking water to its citizens and collects wastewater. The solid waste and recycling program includes curbside collection of recyclables, organics, yard waste and garbage.

Bylaw & Licensing Services

The Town issues a variety of licenses including marriage, taxicab and animal licenses. It ensures an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and by-law for the protection of occupants. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of zoning by-laws and the processing of building permit applications.

Roads, Bridges & Sidewalks

The Public Works and Environmental Services department is responsible for the cleanliness, safety and maintenance of the Town's paved roads, bridges and sidewalks.

THE CORPORATION OF THE TOWN OF NEWMARKET
Notes to the Consolidated Financial Statements
December 31, 2016

27. SEGMENTED INFORMATION (continued)

Planning & Development Services

The Town creates plans for Newmarket's future. It manages urban development for business interests, environmental concerns, heritage matters, local neighbourhoods and the downtown through Town planning, community development, parks and riverbank planning.

Community Programs & Events

The Town provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as fitness and aquatic programs. It also hosts community special events throughout the year.

Facilities, Parks & Trails

The Town maintains numerous recreation facilities, as well as indoor community space for booking and community use. It also maintains parks and playgrounds, open spaces, and a vast trail system.

Corporate Support & Governance

The Town Council, the Office of the CAO, Legal and other support staff and services are included here.

Public Library Services

The provision of library services contributes towards the information needs of the Town's citizens. The library also provides programs to local residents.

Main Street District BIA

The Main Street District BIA promotes the Main Street area as a business, shopping and entertainment area. This department has been separately disclosed from other Planning & Development Services, due to its requirement to have audited financial statements.

The Corporation of the Town of Newmarket
Tangible Capital Assets - Summary By Asset Category
December 31, 2016

Schedule 1

	Cost				Accumulated Amortization			2016	
	2016 Opening Balance	Additions and Betterments	Disposals/ Transfers	Write Downs	2016 Closing Balance	2016 Opening Balance	2016 Amortization Expense	Accumulated Amortization on Disposals	Net Book Value
General Capital Assets									
Land	\$ 74,717,075			\$	\$ 74,717,075	\$	-	\$	\$ 74,717,075
Land Improvements	10,094,729	1,544,020			11,638,749	1,820,332	344,384		9,474,033
Building	84,253,788	9,967,159	6,150		94,214,777	33,205,172	2,388,062	6,150	58,627,693
Machinery and Equipment	13,264,780	1,493,946	111,430		14,647,296	6,586,123	1,236,152	108,616	6,931,837
Vehicles	5,600,729	450,244	165,775		5,874,198	2,541,625	440,253	158,821	3,151,141
Other - Library Collections	1,754,998	201,171	218,264		1,737,903	941,523	216,655	210,264	797,759
	\$ 189,775,077	\$ 13,656,540	\$ 501,619	\$ -	\$ 202,930,693	\$ 45,094,775	\$ 4,625,706	\$ 490,051	\$ 49,230,430
									\$ 153,700,468
Infrastructure Assets									
Land	\$ 15,688,678	\$ 2,803,856			\$ 18,492,534	\$	-	\$	\$ 16,492,534
Land Improvements	23,750,754	608,856			24,357,910	17,285,261	547,632		6,544,517
Buildings	24,846,461				24,846,461	3,854,516	793,913		20,198,032
Machinery & Equipment	1,684,087	76,534			1,842,621	952,689	144,025		846,007
Vehicles	2,276,300	499,869	137,249		2,638,920	1,523,516	275,054	137,249	977,699
Linear Assets	448,221,306	24,796,258	1,190,002		471,827,564	196,424,240	8,727,765	885,888	267,561,417
	\$ 516,647,568	\$ 28,785,373	\$ 1,327,251	\$ -	\$ 544,105,710	\$ 220,020,122	\$ 10,468,619	\$ 1,023,137	\$ 229,485,604
									\$ 314,620,106
Assets under construction									
	\$ 24,130,793	\$ 3,405,792	\$ 20,131,994	\$	\$ 7,404,596	\$	-	\$	\$ 7,404,596
Total Tangible Capital Assets	\$ 730,554,363	\$ 43,847,765	\$ 21,960,864	\$ -	\$ 754,441,204	\$ 265,114,897	\$ 15,114,325	\$ 1,513,188	\$ 278,716,034
									\$ 475,725,170

The Corporation of the Town of Newmarket
Tangible Capital Assets - Summary By Asset Category
December 31, 2015

Schedule 1

	Cost			Accumulated Amortization			2015
	2015 Opening Balance	Additions and Betterments	Disposals/Transfers	Write Downs	2015 Closing Balance	2015 Opening Balance	
						2015 Amortization Expense	2015 Ending Balance
						Amortization on Disposals	Net Book Value
General Capital Assets							
Land	\$ 74,717,975				\$ 74,717,975	\$ -	\$ 74,717,975
Land Improvements	9,857,790	365,839	128,963		10,094,729	1,651,859	8,274,397
Building	83,948,319	305,449	-		84,253,768	30,863,511	51,048,596
Machinery and Equipment	11,569,482	2,887,346	1,192,048		13,264,780	6,674,623	6,078,657
Vehicles	5,598,268	237,272	143,811		5,689,729	406,109	3,148,104
Other - Library Collections	1,766,906	207,507	218,417		1,754,996	220,301	813,473
	\$ 187,466,748	\$ 4,003,413	\$ 1,684,184	\$ -	\$ 189,775,977	\$ 42,505,377	\$ 144,681,202
Infrastructure Assets							
Land	\$ 15,694,527	\$ 2	\$ 205,851		\$ 15,698,678	\$ -	\$ 15,698,678
Land Improvements	23,551,760	522,280	323,308		23,790,754	538,618	6,485,493
Buildings	24,050,529	857,762	61,830		24,846,461	773,916	20,991,945
Machinery & Equipment	1,425,460	438,607	-		1,864,067	142,487	911,483
Vehicles	2,321,116	167,772	212,588		2,276,300	315,099	752,784
Linear Assets	440,427,914	8,965,168	1,171,774		448,221,308	10,515,887	251,797,068
	\$ 507,671,346	\$ 10,951,591	\$ 1,975,349	\$ -	\$ 516,647,588	\$ 12,268,007	\$ 296,627,466
Assets under construction							
	\$ 14,972,447	\$ 10,481,577	\$ 1,223,226	\$ -	\$ 24,130,768	\$ -	\$ 24,130,768
Total Tangible Capital Assets							
	\$ 710,006,541	\$ 25,436,551	\$ 4,892,759	\$ -	\$ 730,654,353	\$ 16,432,222	\$ 465,439,466

The Corporation of the Town of Newmarket
Segment Disclosures - Service Bundle
Year Ended December 31, 2016

Schedule 2

	Fire & Emergency Services		Water, Wastewater & Solid Waste		Bylaw & Licensing Services		Roads, Bridges & Sidewalks	
	2016	2015	2016	2015	2016	2015	2016	2015
EXPENSES								
Salaries and wages	\$ 20,185,433	\$ 19,381,664	\$ 2,617,491	\$ 2,203,634	\$ 1,079,088	\$ 1,033,998	\$ 2,274,079	\$ 2,427,530
Materials, goods and supplies	841,942	743,021	614,366	673,519	53,535	55,829	1,022,493	803,175
Utilities	167,085	161,218	30,080	29,283	-	-	952,087	1,201,327
Contracted and general services	761,352	749,008	22,453,356	20,988,340	358,423	355,055	656,644	1,098,174
Rents and financial	-	-	47,188	51,030	37,000	225	510	326
Interest on long-term debt	-	-	572,330	577,750	-	-	-	-
Capital repairs and maintenance	492,588	314,411	1,907,559	2,017,887	-	902	2,563,761	2,297,513
Amortization expenses	360,059	355,887	2,878,048	5,204,034	20,549	10,126	6,890,178	5,633,446
Allocations	(7,284,620)	(7,138,835)	2,558,299	2,816,253	944,652	873,964	1,912,141	1,458,932
Total expenses	15,523,839	14,566,374	33,678,717	34,559,731	2,493,247	2,330,099	16,271,893	14,720,423
REVENUES								
Taxation	14,920,424	14,495,552	2,603,057	2,848,037	1,524,815	1,241,931	11,041,614	10,902,703
User charges	297,654	270,564	33,632,832	31,176,117	450,256	400,988	121,856	108,143
External non-tax revenues	2,625,902	(193,379)	7,942,936	6,890,287	451,237	394,677	7,829,447	3,204,593
Gain / (loss) on sale of tangible capital assets	3,182	2,073	(196,599)	(101,153)	-	-	(71,309)	(13,191)
Total revenues	17,747,162	14,574,810	43,982,226	40,811,288	2,426,308	2,037,596	18,921,808	14,200,248
Net surplus of Gov't. Business Enterprise	-	-	-	-	-	-	-	-
Annual Surplus (Deficit)	\$ 2,223,323	\$ 8,434	\$ 10,303,509	\$ 6,251,558	\$ (56,939)	\$ (292,503)	\$ 2,649,715	\$ (520,175)

Note: Allocations are based on estimates of the support services provided to other departments.

The Corporation of the Town of Newmarket
Segment Disclosures - Service Bundle
Year Ended December 31, 2016

Schedule 2

	Planning & Development Services		Community Programs and Events		Facilities, Parks & Trails		Corporate Support & Governance	
	2016	2015	2016	2015	2016	2015	2016	2015
EXPENSES								
Salaries and wages	\$ 4,088,507	\$ 3,784,701	\$ 5,225,315	\$ 4,985,892	\$ 7,228,614	\$ 7,273,975	\$ 9,832,609	\$ 9,822,203
Materials, good and supplies	246,878	216,101	147,476	184,998	1,438,919	1,431,592	368,229	411,056
Utilities	-	-	3,840	3,949	2,445,123	2,304,719	615,669	606,388
Contracted and general services	293,703	218,084	1,181,331	979,280	1,020,794	768,955	3,164,703	3,094,944
Rents and financial	26,000	-	45,806	44,696	50,391	49,170	57,005	140,068
Interest on long-term debt	-	-	-	-	-	-	1,424,645	1,545,625
Capital repairs and maintenance	145,261	161,776	3,702	32,237	1,767,899	1,783,510	538,693	375,412
Amortization expenses	-	-	41,801	31,603	3,802,724	4,138,819	688,773	643,167
Allocations	2,711,113	2,242,853	1,735,436	2,018,051	3,276,069	2,410,334	(15,863,265)	(14,296,994)
Total expenditures	7,511,462	6,623,495	8,388,707	8,260,576	21,030,533	20,161,075	827,061	2,341,909
REVENUES								
Taxation	3,586,307	3,303,097	4,133,759	4,275,461	14,094,016	13,088,390	-	49,614
User charges	3,120,116	2,656,945	3,807,093	3,429,451	2,520,344	2,551,919	416,532	312,940
External non-tax revenues	1,138,581	794,566	340,607	389,790	3,022,582	5,379,061	6,548,832	6,349,765
Gain / (loss) on sale of tangible capital assets	-	-	-	-	61,427	45,257	-	-
Total revenues	7,845,004	6,754,608	8,281,459	8,094,702	19,698,369	21,044,628	6,965,364	6,712,319
Net surplus of Gov't Business Enterprise	-	-	-	-	-	-	1,813,742	1,671,129
Annual Surplus (Deficit)	\$ 333,542	\$ 131,112	\$ (107,248)	\$ (165,874)	\$ (1,332,164)	\$ 883,553	\$ 7,952,045	\$ 6,041,539

Note: Allocations are based on estimates of the support services provided to other departments.

The Corporation of the Town of Newmarket
Segment Disclosures - Service Bundle
Year Ended December 31, 2016

Schedule 2

	Public Library Services		Main Street District BIA		Consolidated	
	2016	2015	2016	2015	2016	2015
EXPENSES						
Salaries and wages	\$ 2,218,316	\$ 2,182,466	\$ -	\$ -	\$ 54,753,452	\$ 53,075,863
Materials, good and supplies	276,576	288,831	22,520	8,221	5,032,934	4,596,383
Utilities	114,045	109,602	-	-	4,327,929	4,416,486
Contracted and general services	107,018	118,692	14,939	11,744	30,012,263	28,380,266
Rents and financial	-	-	-	-	263,900	285,515
Interest on long-term debt	-	-	-	-	1,996,975	2,123,375
Capital repairs and maintenance	56,051	29,681	-	-	7,475,513	7,013,328
Amortization expenses	432,193	415,080	-	-	15,114,325	16,432,222
Allocations	541,370	492,173	-	-	(9,468,805)	(9,123,269)
Total expenditures	3,745,569	3,616,525	37,459	19,985	109,508,486	107,200,169
REVENUES						
Taxation	3,428,957	3,333,158	30,000	30,000	55,362,949	53,545,943
User charges	69,085	63,370	-	-	44,435,767	40,988,437
External non-tax revenues	273,774	274,865	6,055	3,900	30,079,954	23,488,125
Gain / (loss) on sale of tangible capital assets	-	-	-	-	(203,299)	(67,015)
Total revenues	3,771,816	3,671,393	36,055	33,900	129,675,371	117,935,490
Net surplus of Gov't. Business Enterprise	-	-	-	-	1,813,742	1,671,129
Annual Surplus (Deficit)	\$ 26,247	\$ 54,868	\$ (1,404)	\$ 13,935	\$ 21,980,627	\$ 12,406,450

Note: Allocations are based on estimates of the support services provided to other departments.

The Corporation of the
Town of Newmarket
Trust Fund
Financial Statements
Year ended December 31, 2016

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Continuity	3
Statement of Financial Position	3
Statement of Cash Flow	4
Notes to the Financial Statements	5

Independent Auditor's Report

To the Mayor and Councilors of The Corporation of the Town of Newmarket

We have audited the accompanying financial statements of The Corporation of the Town of Newmarket Trust Fund, which comprise the statement of financial position as at December 31, 2016, and the statement of continuity and cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Town of Newmarket Trust Fund as at December 31, 2016 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

June 26, 2017
Newmarket, Ontario

**THE CORPORATION OF THE TOWN OF NEWMARKET
TRUST FUND**

Statement of Continuity

DRAFT

December 31, 2016

	2016	2015
FUND BALANCE, BEGINNING OF YEAR	\$ 323,407	\$ 317,031
REVENUES		
Interest	1,226	357
Investment Income	4,700	6,019
Total revenues	5,926	6,376
FUND BALANCE, END OF YEAR	\$ 329,333	\$ 323,407

Statement of Financial Position

December 31, 2016

	2016	2015
ASSET		
Cash	147,856	81,470
Investment interest receivable	1,477	1,937
Investments (Note 3)	180,000	240,000
Fund Balance (Note 2)	\$ 329,333	\$ 323,407

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

**THE CORPORATION OF THE TOWN OF NEWMARKET
TRUST FUND**

Statement of Cash Flow

DRAFT

Year Ended December 31, 2016

	2016	2015
Cash received from		
Interest	\$ 1,226	\$ 357
Investment Income	5,160	6,450
	<u>6,386</u>	<u>6,807</u>
Cash paid for		
Materials, goods and supplies	-	-
	<u>-</u>	<u>-</u>
Net change in cash from operating activities	6,386	6,807
Financing Activities		
Investment	60,000	60,000
Net change in cash from financing activities	<u>60,000</u>	<u>60,000</u>
Net Change In Cash	66,386	66,807
Cash, Beginning of Year	81,470	14,663
Cash, End of Year	<u>\$ 147,856</u>	<u>\$ 81,470</u>

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

**THE CORPORATION OF THE TOWN OF NEWMARKET
TRUST FUND**

Notes to the Financial Statements

DRAFT

December 31, 2016

1 SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Trust Fund are the representation of management prepared in accordance with the accounting standards, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada") and reflect the following policies:

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

2 ELMAN W. CAMPBELL MUSEUM TRUST

The Elman W. Campbell Museum Trust, being the only trust administered by the municipality, was established as a result of the last Will and Testament of Elman W. Campbell in 1988. Operating expenses of the Museum are paid for by the Town of Newmarket and the Town receives no remuneration for administering the Fund. Eighty percent (80%) of the interest earned by the trust can be used to offset certain maintenance costs of the Museum after the capital requirements for the year have been met. The Town is required to have the Museum Fund audited annually.

3 INVESTMENTS

Investments are recorded at the lower of cost and market value.

	2016	2015
Guaranteed investment certificate	\$ 180,000	\$240,000

Non-redeemable guaranteed investment certificate, interest at 2.15%, matures August, 2019, 20% maturing annually on each anniversary date.

The Corporation of the
Town of Newmarket
Main Street District BIA
Financial Statements
Year ended December 31, 2016

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Continuity	3
Statement of Financial Position	3
Statement of Cash Flow	4
Notes to the Financial Statements	5

Independent Auditor's Report

To the Mayor and Councilors of The Corporation of the Town of Newmarket

We have audited the accompanying financial statements of The Corporation of the Town of Newmarket Main Street District BIA, which comprise the statement of financial position as at December 31, 2016, and the statement of continuity and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Town of Newmarket Main Street District BIA as at December 31, 2016 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

June 26, 2017
Newmarket, Ontario

THE CORPORATION OF THE TOWN OF NEWMARKET
Main Street District BIA
Statement of Continuity
Year Ended December 31, 2016

DRAFT

	2016	2015
FUND BALANCE, BEGINNING OF YEAR	\$ 26,744	\$ 12,809
REVENUES		
Taxation	30,000	30,000
Events	6,055	3,900
Total revenues	36,055	33,900
EXPENSES		
Promotion and events	22,519	8,221
Advertising	14,939	11,744
Total expenses	37,458	19,965
FUND BALANCE, END OF YEAR	\$ 25,341	\$ 26,744

Statement of Financial Position
Year Ended December 31, 2016

	2016	2015
ASSET		
Cash	\$ 25,341	\$ 26,744
FUND BALANCE	\$ 25,341	\$ 26,744

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

THE CORPORATION OF THE TOWN OF NEWMARKET
Main Street District BIA
Statement of Cash Flow
Year Ended December 31, 2016

DRAFT

	2016	2015
Cash received from		
Taxation	\$ 30,000	\$ 30,000
Rent and other	6,055	3,900
	<u>36,055</u>	<u>33,900</u>
Cash paid for		
Materials, goods and supplies	22,519	8,221
Contract and general services	14,939	11,744
	<u>37,458</u>	<u>19,965</u>
Net Change in Cash	(1,403)	13,935
Cash, Beginning of Year	26,744	12,809
Cash, End of Year	\$ 25,341	\$ 26,744

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

THE CORPORATION OF THE TOWN OF NEWMARKET
Main Street District BIA
Notes to the Financial Statements

December 31, 2016

1. NATURE OF OPERATIONS

On January 22, 2007 Council, under the authority of section 204 of the Municipal Act, enacted a bylaw to designate the Main Street Business Improvement Area ("BIA"). The primary objective of the BIA is to promote the area as a business, shopping and entertainment area.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Main Street District BIA are the representation of management prepared in accordance with accounting standards, as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada") and reflect the following policies:

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Taxation revenue is recognized in the calendar year it is raised from ratepayers by the Town.

June 26, 2017

BDO Canada LLP
Chartered Professional Accountants
17310 Yonge Street, Unit 11
Newmarket, Ontario
L3Y 7R9

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Town of Newmarket Trust Fund for the year ended December 31, 2016, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 12, 2016, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

Existence, Completeness and Valuation of Specific Financial Statement Balances

- There are no pledges or assignments of assets as security for liabilities except as disclosed in the financial statements.
- All financial instruments have been appropriately recognized and measured in accordance with Canadian public sector accounting standards.
- Significant assumptions used in arriving at the fair value of financial instruments are reasonable and appropriate in the circumstances.
- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.

General Representations

- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- We have disclosed to you all significant customers and/or suppliers of the entity who individually represent a significant volume of business with the entity. We are of the opinion that the volume of business (sales, services, purchases, borrowing and lending) done by the entity with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the entity.
- There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- No significant matters, other than those disclosed in the financial statements, have arisen that would require a restatement of the comparative financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

Signature

Position

Signature

Position

June 26, 2017

BDO Canada LLP
Chartered Professional Accountants
The Gates of York Plaza
17310 Yonge Street, Unit 11
Newmarket Ontario
L3Y 7R9

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Town of Newmarket for the year ended December 31, 2016, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 12, 2016, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the auditors during the audit.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

Existence, Completeness and Valuation of Specific Financial Statement Balances

- There are no pledges or assignments of assets as security for liabilities except as disclosed in the financial statements.

- All financial instruments have been appropriately recognized and measured in accordance with Canadian public sector accounting standards. Significant assumptions used in arriving at fair value of financial instruments are reasonable and appropriate in the circumstances.
- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- The inventories as set out in the financial statements represent all of the inventories to which the municipality held title as at the balance sheet date. Inventories do not include any goods consigned to the municipality, merchandise billed to customers or any items for which the liability has not been provided in the books. Appropriate provisions have been made for obsolete, slow-moving and defective inventories.
- The employee future benefit costs, assets and obligation have been determined, accounted for and disclosed in accordance with Canadian public sector accounting standards. The source data and plan provisions provided are complete and accurate. The plans included in the valuation are complete. The determination of the discount rate and the use of specific actuarial assumptions are our best estimate assumptions. We feel that the extrapolations are accurate and have properly reflected the effects of changes and events occurring subsequent to the most recent valuation that had a material effect on the extrapolation.
- Tangible capital assets have been appropriately recognized and measured in accordance with Canadian public sector accounting standards.

General Representations

- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the municipality, except as disclosed in the financial statements.
- We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel. When applicable, these claims have been appropriately disclosed in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- We have disclosed to you all significant customers and/or suppliers of the municipality who individually represent a significant volume of business with the municipality. We are of the opinion that the volume of business (sales, services, purchases, borrowing and lending) done by the municipality with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the municipality.

- There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We confirm that operating segments are appropriately identified and disclosed in accordance with Canadian public sector accounting standards.
- No significant matters, other than those disclosed in the financial statements, have arisen that would require a restatement of the comparative financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. When applicable, these litigation and claims have been accounted for and disclosed in the financial statements.
- Since our company is a public sector entity, we make the following additional representations:
i.e. we confirm that the following transactions and events have been carried out in accordance with law, regulation or other authority:
 - Management has reviewed properties owned and assumed responsibility for and there are no contaminated sites.

Yours truly,

Signature

Position

June 26, 2017

BDO Canada LLP
Chartered Professional Accountants
17310 Yonge Street, Unit 11
Newmarket, Ontario
L3Y 7R9

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Town of Newmarket BIA for the year ended December 31, 2016, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 12, 2016, for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

Existence, Completeness and Valuation of Specific Financial Statement Balances

- There are no pledges or assignments of assets as security for liabilities except as disclosed in the financial statements.
- All financial instruments have been appropriately recognized and measured in accordance with Canadian accounting standards for not-for-profit organizations.

General Representations

- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- No significant matters, other than those disclosed in the financial statements, have arisen that would require a restatement of the comparative financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

Signature

Position

Signature

Position



The Corporation of the Town of Newmarket

Final Report to the Audit Committee

June 21, 2017



Tel: 905 898 1221
 Fax: 905 898 0028
 Toll-Free: 866 275 8836
www.bdo.ca

BDO Canada LLP
 The Gates of York Plaza
 17310 Yonge Street, Unit 11
 Newmarket ON L3Y 7R9 Canada

June 21, 2017

Members of the Audit Committee
 The Corporation of the Town of Newmarket

Dear Audit Committee Members:

We are pleased to present the results of our audit of the consolidated financial statements of The Corporation of the Town of Newmarket (the "Town") for the year ended December 31, 2016. The purpose of our report is to summarize certain aspects of the audits that we believe to be of interest to the Audit Committee and should be read in conjunction with the draft consolidated financial statements and our draft audit report which is included as Appendix A.

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Audit Committee in fulfilling its responsibilities.

This report has been prepared solely for the use of the Audit Committee and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We wish to express our appreciation for the co-operation we received during the audit from the Town's management and staff who have assisted us in carrying out our work. We look forward to meeting with you to discuss the contents of this report and any other matters that you consider appropriate.

Yours truly,

BDO Canada LLP
 Chartered Professional Accountants, Licensed Public Accountants

Michael Jones

Partner



TABLE OF CONTENTS

Status of the Audit	4
Independence	5
Materiality	5
Audit Findings	6
Fraud Discussion	8
Internal Control Matters	9
Other Required Communications	10
Appendix A - Draft Audit Report	
Appendix B - Unadjusted Differences	



STATUS OF THE AUDIT

As of the date of this final report, we have substantially completed our audit of the 2016 consolidated financial statements pending the completion of the items highlighted below. These items will need to be completed prior to issuance of our audit report on the consolidated financial statements.

COMPLETION OF AUDIT

- Receipt of signed Management representation letter
- Receipt of outstanding legal confirmations
- Subsequent events review through to financial statement approval date

FINANCIAL STATEMENTS

- Approval of consolidated financial statements by the Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement. The scope of the work performed was substantially the same as that described in our Planning Report to the Audit Committee dated October 19, 2016.



INDEPENDENCE

At the core of the provision of external audit services is the concept of independence. Canadian generally accepted auditing standards require us to communicate to the Audit Committee at least annually, all relationships between BDO Canada LLP and its related entities and The Corporation of the Town of Newmarket and its related entities that, in our professional judgment, may reasonably be thought to bear on our independence with respect to the audit of the Town.

Our annual letter confirming our independence was previously provided to you. We know of no circumstances that would cause us to amend the previously provided letter.

MATERIALITY

Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As communicated to you in our Planning Report to the Audit Committee, preliminary materiality was set as outlined below. Final materiality had changed to \$1,458,000 for The Corporation of the Town of Newmarket and \$1,215,000 for Newmarket Hydro holdings Inc.

	Materiality	
The Corporation of the Town of Newmarket	\$	1,260,000
Newmarket Hydro holdings Inc.	\$	1,050,000



AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Town's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

ACCOUNTING AND AUDIT MATTERS

Revenue Recognition

A common significant risk in all audit engagements is the risk of Management's override of controls and fraud risk that may occur in the revenue cycle. Management has monitoring controls over journal entries and reviews its revenue recognition.

In accordance with auditing standards, BDO has performed specific procedures that include testing journal entries, reviewing accounting estimates for biases, and obtaining and evaluating the business rationale for transactions that are outside the normal course of business for the Town, if any.

BDO also reviewed deferred revenue to ensure the balance was complete and accurate. BDO examined related income statement accounts and revenue recognition policies.

No issues were noted.

Contaminated Sites

BDO reviewed management's assessment for any contaminated sites in accordance with the new accounting standards. It is management's assessment that there is no liability related to contaminated sites. BDO reviewed management's assessment and no issues were noted.

Employee Future Benefits

As described in our Planning Letter, post employee benefits were an area of concern. BDO received the actuarial report, and reviewed the reasonableness of assumptions used by the actuary and management to calculate the post employee benefits. Per our review of the actuarial report, the assumptions used by the actuary and management and the accrual were determined to be reasonable.



Contributions from Developers

BDO reviewed the assumptions and replacement costs for the contributions from developers and determined that they were reasonable.

UNADJUSTED DIFFERENCES

We have disclosed all unadjusted differences identified through the course of our audit engagement. Each of these items has been discussed with Management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the consolidated financial statements taken as a whole. Should the Audit Committee agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of unadjusted differences has been presented in Appendix B.

MANAGEMENT REPRESENTATIONS

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the consolidated financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

We will provide you a copy of the management representation letter which summarizes the representations we have requested from management.



FRAUD DISCUSSION

Canadian generally accepted auditing standards require us to discuss fraud risk with the Audit Committee on an annual basis. As an update to the discussion held with the Audit Committee during the planning of our audit, we have prepared the following comments:

Required Discussion	BDO Response	Question to Audit Committee
Details of existing oversight processes with regards to fraud.	Based on our discussions during the planning of our audit, the Audit Committee's oversight processes include: <ul style="list-style-type: none"> • Audit Committee charters; • Discussions at Audit Committee meetings; • Review of related party transactions; and • Consideration of tone at the top. 	Are there any new processes or changes in existing processes relating to fraud since the date of our previous discussions, that we should be aware of?
Knowledge of actual, suspected or alleged fraud.	Currently, we are not aware of any actual, suspected or alleged fraud.	Are you aware of any instances of actual, suspected or alleged fraud affecting the Town?

AUDITORS' RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the consolidated financial statements are free of material misstatements, whether caused by error or fraud.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error, because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

The scope of the work performed was substantially the same as that described in our Planning Report to the Audit Committee dated October 19, 2016.



INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Town's internal control environment:

- Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining, the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Town's consolidated financial statements, our audit cannot be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be exclusive. As part of our work, we considered internal control relevant to the preparation of the consolidated financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.



OTHER REQUIRED COMMUNICATIONS

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the table below summarizes these additional required communications.

Communication Required	Auditors' Response
Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the consolidated financial statements.	No such items noted.
The final draft of the representation letter.	Provided to management
Material uncertainties related to events and conditions that may cast significant doubt on the Town's ability to continue as a going concern.	No such items noted.
Disagreements with management about matters that, individually or in aggregate, could be significant to the Town's consolidated financial statements or our audit report.	No such instances were noted.
Matters involving non compliance with laws and regulations	No such matters were noted.
Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.	No such transactions were noted.
Subsequent events that have caused changes to the audit report	As disclosed in the financial statements
Significant matters arising from the audit that were discussed or subject to correspondence with management.	No such matters other than those discussed above.
Significant accounting policies, estimates and judgments	As disclosed in the financial statements.
Unreasonable management's refusal to allow the auditor to send a confirmation request, or the inability to obtain relevant and reliable audit evidence from alternative audit procedures.	No such instances were noted.
Limitation of the scope of the audit imposed by management.	No such instances were noted.



Findings from the group audit.

No items noted.

Management consultation with other accountants about significant auditing and accounting matters.

No such instances of which we are aware.



DRAFT - For Discussion Purposes Only

APPENDIX A

Draft Auditor's Report

Independent Auditor's Report

To the Mayor and Councilors of The Corporation of the Town of Newmarket

We have audited the accompanying consolidated financial statements of The Corporation of the Town of Newmarket which comprise the statement of financial position as at December 31, 2016, and the statement of operations and accumulated surplus, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Town of Newmarket as at December 31, 2016 and the results of its operations, changes in net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



DRAFT - For Discussion Purposes Only

Chartered Professional Accountants, Licensed Public Accountants

June 26, 2017
Newmarket, Ontario



DRAFT - For Discussion Purposes Only

APPENDIX B

Unadjusted Differences

SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Decrease (Increase)			
	Assets	Liabilities	Equity	Net Income
Long Term Disability Benefits payable difference		\$105,324		\$ (105,324)
USD exchange difference	\$304,358			\$ (304,358)
Total	304,358	105,324	0	(409,682)
Effect of Prior Year's Reversing Errors	0	0	(103,844)	103,844
	\$ 304,358	\$ 105,324	\$ (103,844)	\$ (305,838)

**Corporation of the Town of Newmarket****By-law Number 2017-39**

A By-law to provide an exemption to By-law 2004-94, as amended, being a By-law to prohibit and regulate unusual noises or noises likely to disturb the inhabitants of the Town of Newmarket.

Whereas Section 129 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, authorizes a municipality to pass a by-law to prohibit and regulate noise in the municipality;

And whereas Council enacted By-law 2004-94, being a By-law to Prohibit and Regulate Unusual Noises or Noises Likely to Disturb the Inhabitants of the Town of Newmarket, on July 19, 2004;

And whereas the Council of the Town of Newmarket deems it advisable to provide an exemption to By-law 2004-94, as amended, to allow the resident of 958 Creebridge Crescent to play music on July 15, 2017.

Therefore be it enacted by the Municipal Council of the Corporation of the Town of Newmarket as follows:

That the resident of 958 Creebridge Crescent be exempted from the Noise By-law 2004-94, as amended, from 7:00 PM to 11:00 PM on July 15, 2017.

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk



Corporation of the Town of Newmarket

By-law Number 2017-40

A By-law to amend By-law Number 2010-40 being a Zoning By-law. (Mangoni Holdings Inc.)

Whereas it is deemed advisable to amend By-Law Number 2010-40;

Therefore be it enacted by the Municipal Council of the Corporation of the Town of Newmarket as follows:

That By-law Number 2010-40, be and the same is hereby further amended by:

- 1. Deleting from Schedule 'A' the Detached Dwelling 9.7m (R1-F) zone on Lot 7 of Registered Plan 222, Town of Newmarket, Regional Municipality of York, municipally known as 106 Main Street South, and substituting the:

Historic Downtown Urban Centre (H) UC-D1 Zone

as shown more particularly on Schedule 'X' attached hereto.

- 2. Adding the following provisions to Section 8.2.1 List of Holding Provisions:

By-law No.	Property Description	Permitted Uses Until the Holding Provision Removed	Conditions for Removal of the “H”	Date Enacted
2017-40	106 Main Street South, Lot 7 of Registered Plan 222, Town of Newmarket, Regional Municipality of York	No person within the lands zoned (H)UC-D1 known by the municipal address 106 Main Street South shall erect, alter or use any land, buildings or structures for any purpose except for those uses which existed on the date of passing of this By-law.	1. Site Plan Agreement: That prior to lifting the “H” a Site Plan Agreement has been entered into between the Town and the Owner of the lands. 2. Official Plan: That prior to lifting the “H”, all relevant provisions of the Official Plan have been complied with.	June 26, 2017

- 3. And that all other provisions of By-law 2010-40, as amended, shall apply to the lands subject to this By-law.

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

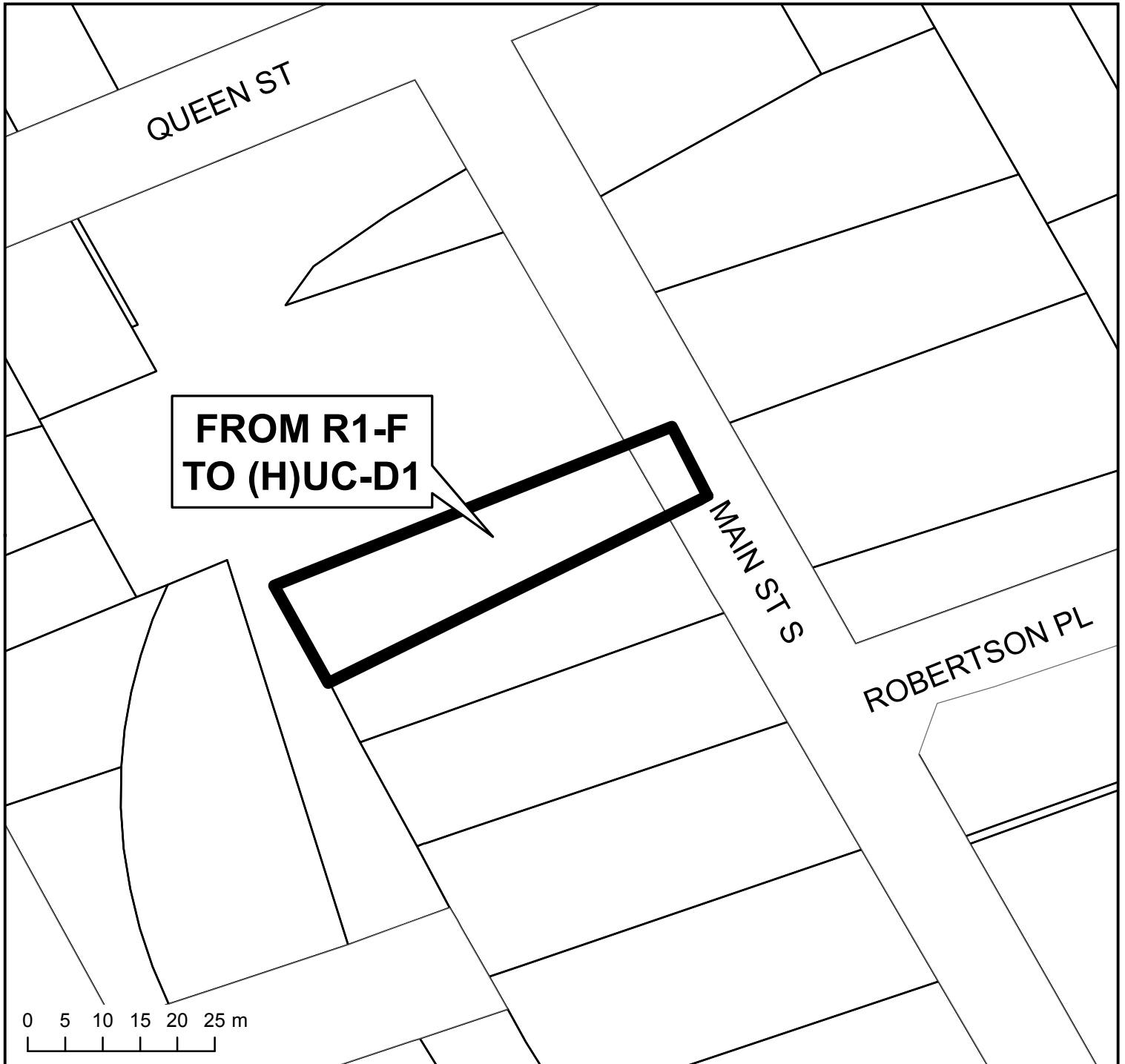
Lisa Lyons, Town Clerk

TOWN OF NEWMARKET
REGIONAL MUNICIPALITY OF YORK
106 MAIN STREET SOUTH
PLAN 222 PT LOT 7

This is Schedule 'X'
To Bylaw 2017- 40
Passed this _____ Day
of _____, 2017.

MAYOR _____

CLERK _____



SCHEDULE "X" TO BY-LAW 2017- 40
TOWN OF NEWMARKET PLANNING DEPARTMENT



Designed & Produced by Information Technology - GIS Printed: June, 2017. Land Parcel Boundaries - © Teranet Inc. and its suppliers. All rights reserved. NOT A PLAN OF SURVEY. 2017. Zoning - Town of Newmarket, 2017.
DISCLAIMER: This mapping is based on the POLARIS parcel fabric product compiled using Land Registry System records and recent surveys and control points where available. This mapping is a representation of the earth's surface and provides estimates of area and distance. This map has been produced for illustrative purposes only. It is not a substitute for a legal survey.



Corporation of the Town of Newmarket

By-law Number 2017-41

A By-law to appoint a Chief Building Official, Deputies and Inspectors.

Whereas Section 3 of the Building Code Act, 1992 provides for the appointment of a Chief Building Official and Inspectors, and Section 77 of the Legislation Act, 2006, provides for the appointment of Deputies;

And Whereas Section 23.1 of the Municipal Act authorizes a municipality to delegate its powers and duties;

And whereas Council deems it necessary to provide for the appointment of a Chief Building Official, or Deputy Chief Building Officials, to assist in carrying out the duties of the Chief Building Official, and of Inspectors;

And whereas David Potter, Curtis Greenham and Naythan Nunes have met the qualifications of Section 3.1 Division C of the Building Code and are registered with the Ministry of Municipal Affairs.

Therefore be it enacted by the Municipal Council of the Corporation of the Town of Newmarket as follows:

1. That David Potter (BCIN 10030) be appointed Chief Building Official for the Town of Newmarket; and,
2.
 - a. That Curtis Greenham (BCIN 21893) is hereby appointed as Inspector and to act in place and stead of David Potter as Chief Building Official under the Act in respect to the administration of the Act when David Potter is absent from the municipal offices; and,
 - b. That Naythan Nunes (BCIN 15057) is hereby appointed an Inspector and to act, in place and stead of David Potter as Chief Building Official under the Act in respect to the administration of the Act when both David Potter and Curtis Greenham are absent from the Municipal Offices; and,
 - c. That for the purposes of this section "absent" includes when the Chief Building Official is ill or unavailable for any reason, or when the office is vacant; and,
 - d. That the Chief Building Official is authorized to carry out the administrative function of appointing Inspectors, including the function of revoking such appointments, under Section 3 of the Building Code Act, 1992, subject to the following conditions:
 - i. The Chief Building Official maintains an up to date list of Inspectors; and
 - ii. Prior to their appointment, each candidate for appointment hold the necessary legislated qualifications for an Inspector; and,
3. That By-law 2012-58 be hereby repealed.

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk



Corporation of the Town of Newmarket

By-law Number 2017- 42

A By-law to amend By-law Number 1987-110 which designates the property municipally known as 450 Davis Drive as being of architectural and historical value or interest (Newmarket Train Station)

Whereas By-law Number 1987-110 (the “Designating By-law”) is a by-law to designate the property formerly known municipally as 450 Davis Drive, and currently known as 470 and 474 Davis Drive (the “Designated Property”) as being of architectural and historical value or interest (Newmarket Train Station);

And whereas a portion of the Designated Property currently forms part of the reconstructed Davis Drive (the “Portion Lands”);

And whereas the Newmarket Train Station is not located on the Portion Lands, and the purpose of this By-law is to correct the legal description of the Designated Property to exclude the Portion Lands;

And whereas Newmarket’s Heritage Advisory Committee was consulted on this matter and has provided no objection to the amendment to the legal description of the Designated Property;

And whereas no notice of objection regarding the proposed amendment to the Designating By-law has been filed by the owner of the Designated Property;

Therefore be it enacted by the Council of the Corporation of the Town of Newmarket as follows:

1. That the legal description for the Designated Property more particularly described in Schedule “A” hereto be amended and corrected to exclude the Portion Lands more particularly described in Schedule “B” hereto; and,
2. That the Town Clerk provide a copy of this By-law to the Ontario Heritage Trust; and,
3. That the Director of Legal Services or designate be authorized to cause a copy of this by-law to be registered against the Designated Property described in Schedule “A” attached hereto in the property Land Registry Office.

Enacted this 26th day of June 26, 2017.

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk

SCHEDULE “A” TO BY-LAW 2017-42

The Designated Property is described as:
Block C, Plan 78, Town of Newmarket, Regional Municipality of York.

SCHEDULE “B” TO BY-LAW 2017-42

The Portion Lands are described as:

Part Block 109, Plan 81; Part Block F, Plan 262; Part Block C, Plan 78, and more particularly described as Parts 1, 2, 3, 4, 5, 6 and 7, Plan 65R-35465, Town of Newmarket, Regional Municipality of York, and identified as part of PIN 03609-0082(LT).

**Corporation of the Town of Newmarket****By-law Number 2017-43**

A By-law to adopt Amendment Number 19 to the Town of Newmarket Official Plan.

The Council of the Corporation of the Town of Newmarket, in accordance with the provisions of Sections 17(22) and 21 of the Planning Act, RSO 1990, c.P. 13, hereby enacts as follows:

1. Amendment Number 19 to the Town of Newmarket Official Plan, consisting of the following explanatory text and attached schedule, is hereby adopted.
2. This By-Law shall come into force and take effect on the day of the final passing thereof.

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk

AMENDMENT NO. 19
TO THE
TOWN OF NEWMARKET
OFFICIAL PLAN

AMENDMENT NO. 19**TO THE****NEWMARKET****OFFICIAL PLAN****CONTENTS****PAGE****PART A: THE PREAMBLE**

- | | | |
|----|--------------------------|--------|
| 1. | Purpose of the Amendment | Page 1 |
| 2. | Location | Page 1 |
| 3. | Basis | Page 1 |

PART B: THE AMENDMENT

- | | | |
|----|----------------|--------|
| 1. | Policies | Page 2 |
| 2. | Schedule | Page 2 |
| 3. | Implementation | Page 2 |
| 4. | Schedule 1 | page 3 |

PART C: THE APPENDIX

- | | | |
|----|-------|--------|
| 1. | Map 1 | Page 4 |
|----|-------|--------|

PART A – THE PREAMBLE**1. PURPOSE OF THE AMENDMENT**

The purpose of this amendment is to amend the policies applying to certain lands identified on Map Number 1, in the Town of Newmarket, currently being within the *Stable Residential* designation by adding Townhouse Units on a Private Road as a Permitted Use on the subject lands.

2. LOCATION

The lands subject to this amendment are located at 260 Eagle Street legally described as Lots 12, 14, 15, 16, 17, 18, 19 and Part of Block D, Registered Plan 371, Town of Newmarket. The subject lands are located at the southeast corner of Eagle Street and Cawthra Boulevard and have an area of 0.548 ha (1.35 acres). The current use is vacant land, and surrounding uses include townhouses and commercial uses to the west, commercial uses to the north and east and single detached dwellings to the south. The subject lands are shown on Map Number 1, which is appended for information purposes only.

3. BASIS OF THE AMENDMENT

The subject property is dually designated on Schedule A, the Land Use Plan to the Newmarket Official Plan. The westerly two thirds of the site is designated Stable Residential and the easterly one third is designated Commercial. The Stable Residential permitted uses include single and semi detached dwellings, but would preclude townhouse uses. The Commercial designation contemplates a number of commercial uses but precludes residential uses.

The objective of stable residential designation is to sustain and enhance the character and identity of existing residential communities and encourage the preservation and maintenance of the Town's existing housing stock. This objective is to be supplemented by various forms of residential intensification such as infilling and the creation of accessory dwelling units. The predominant use of land in “*Stable Residential Areas*” shall generally reflect the residential built forms that exist as of the adoption of this Plan by Council.

This Amendment will permit the subject lands to develop within the policies of the “*Stable Residential Areas*” designation of the Official Plan, with the exception of Section 3.2.2.2, which states that “*Single-detached and semi-detached dwellings are the permitted residential built forms within the Stable Residential Areas.*” The effect of this Amendment is to add to the list of permitted uses “*Townhouse dwellings on a Private Road*”.

The proposal is generally compatible with the existing community being a mix of residential, commercial and institutional uses. Specifically, the residential community to the south of the subject lands is generally single detached dwellings. There are a number of office, retail and

service commercial uses along Eagle Street and existing townhouse dwellings are located immediately west of the site.

The development conforms to the intent, goals and strategic directions of the Official Plan. The addition of the Townhouse Dwellings on a Private Street in a “*Stable Residential Area*” on the subject lands is appropriate.

PART B – THE AMENDMENT

All of this part of the document entitled “Part B – The Amendment”, consisting of the following text and attached map designated as Schedule 1, constitutes Amendment No. 19 to the Newmarket Official Plan.

1. POLICIES

The Newmarket Official Plan is hereby amended as follows:

a) Townhouse Units on a Private Road shall be a permitted use in the “*Stable Residential Area*” for the lands shown as “Subject Lands – Stable Residential” on Schedule 1 to this Amendment.

2. SCHEDULE

Schedule 1, which shows the lands affected by Amendment Number 19 is attached hereto

3. IMPLEMENTATION AND INTERPRETATION

This Amendment to the Official Plan will be implemented as follows:

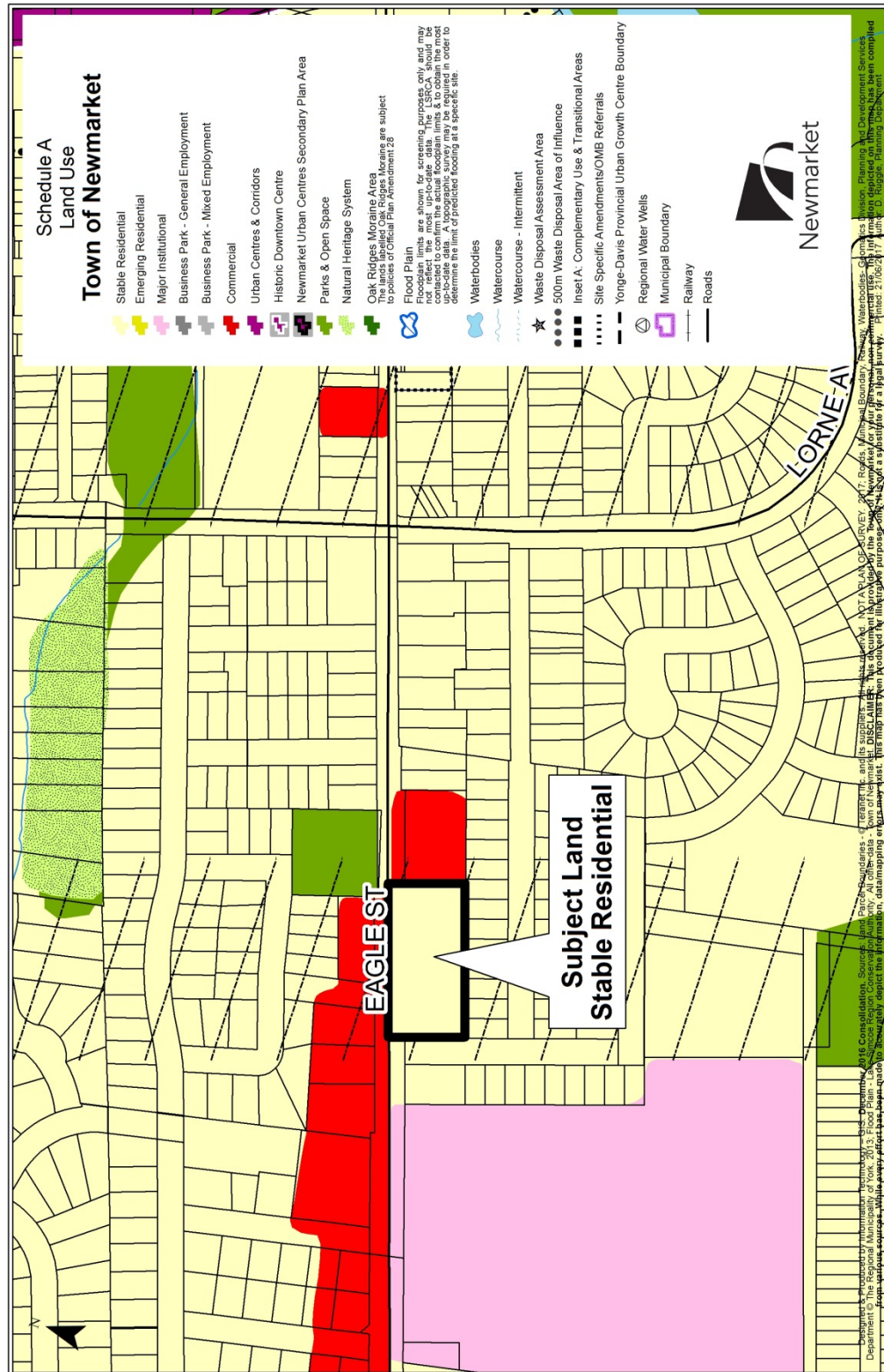
a) Zoning By-law

It is Council's intent to implement this Amendment, in part, by enacting an appropriate zoning by-law pursuant to the provisions of the Planning Act, R.S.O. 1990, C.P. 13, on the lands affected by this Amendment.

b) Site Plan Approval

It is Council's intent to implement this Amendment, the land use designations and policies of this Plan, and a high standard of site layout and design by requiring site plan approval pursuant to the provisions of the *Planning Act*, on the Lands affected by this Amendment.

4. SCHEDULE 1

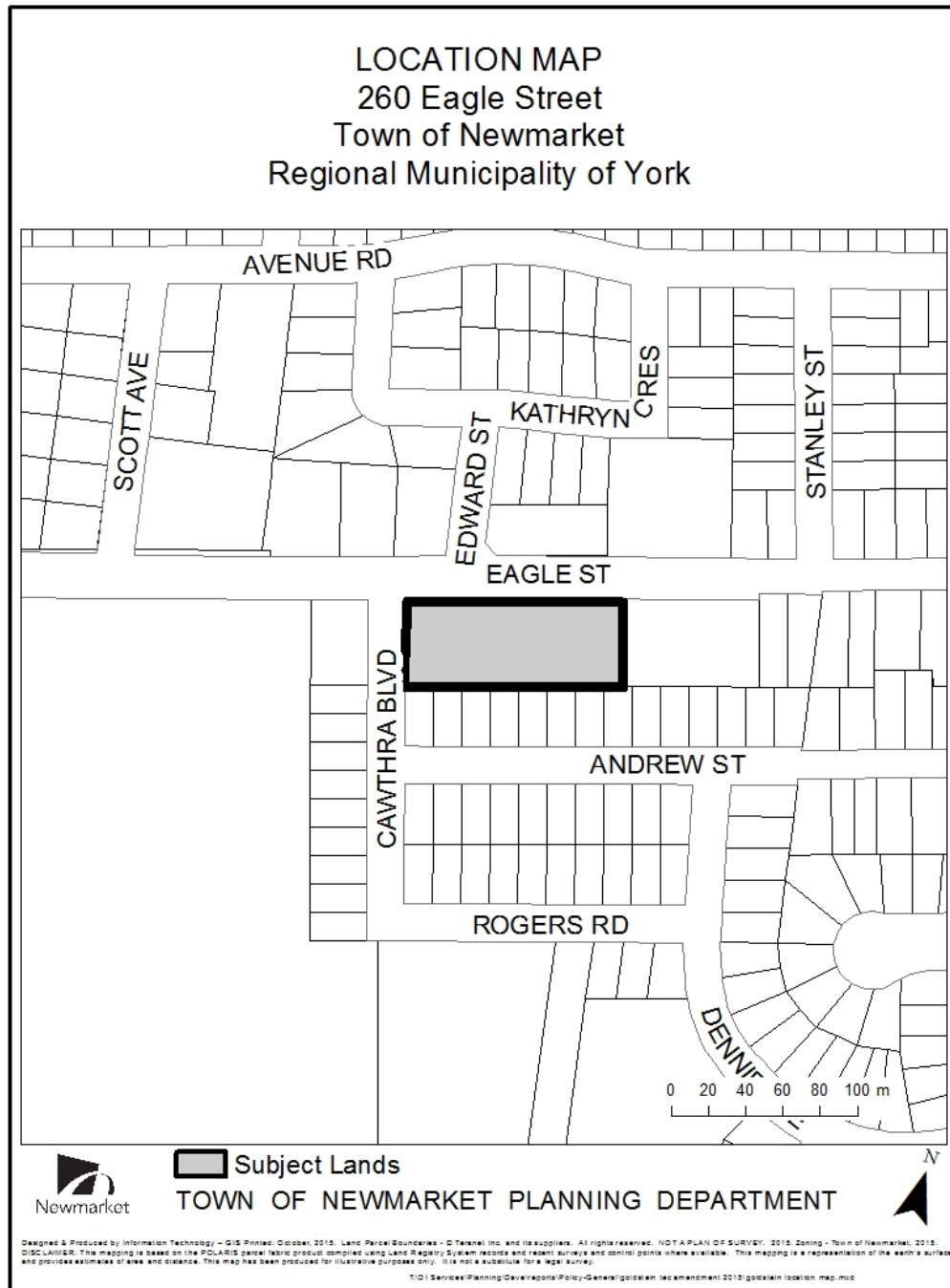


PART C: THE APPENDIX:

The following appendix does not constitute part of this Amendment and is included for information purposes only.

1. MAP 1

Map 1, which shows the location of the subject land is attached hereto for information purposes only.





Corporation of the Town of Newmarket

By-law Number 2017-44

A By-law to amend By-law number 2010-40 being a Zoning By-law (260 Eagle Street – 711371 Ontario Corp).

Whereas it is deemed advisable to amend By-Law Number 2010-40 as amended;

Therefore be it enacted by the Municipal Council of the Corporation of the Town of Newmarket as follows:

That By-law Number 2010-40, as amended, be and the same is hereby further amended by:

- 1. Delete from Schedule ‘A’, Map No. 11, the Residential Detached Dwelling 15m (R1-D-119) Zone on 260 Eagle Street; and substituting therefore the Residential Townhouse Dwelling 3 Holding ((H)R4-R-137) as shown more particularly on Schedule ‘X’ attached hereto, and forming part of this By-law.
- 2. Adding the following regulations relating to the Residential Townhouse Dwelling 3 Holding ((H)R4-R-137) Zone to Section 8.1.1 List of Exceptions:

Exception	Zoning	Map	By-Law Reference	File Reference
137	(H)R4-R-137	11	2017-44	D9-NP 15 15, D14-NP 15 15

- i) Location: 260 Eagle Street
- ii) Legal Description: Lots 12, 14, 15, 16, 17, 18, 19 and Part of Block D, Registered Plan 371; Town of Newmarket
- iii) Notwithstanding any other provision of Zoning By-law, the following shall be applied to the lands subject to this by-law:
 - a. Permitted Uses: A maximum of 27 Townhouse dwellings and accessory uses
 - b. Lot Area minimum (Total Parcel): 0.54 Ha
 - c. Minimum lot Frontage (Cawthra Blvd.) 46 metres
 - d. Lot Frontage on a private road 7.8 metres per unit
 - e. Minimum Yard Setbacks for townhouse dwellings
 - From Eagle Street 2.0 metres
 - From south Lot Line: 4.25 metres
 - From west Lot Line 2.0 metres
 - From east Side Lot Line: 2.0 metres
 - f. Setback form a garage to a private road 5.75 metres
 - g. Minimum Lot Coverage n/a
 - h. Maximum Building height 11m (3 Storey)
 - i. Building Separation (minimum) 2.45 metres
 - j. Minimum Private Road Width 6m

- k. Minimum Parking Spaces: 2 external spaces per unit + 1 internal space per unit
- l. steps located in the minimum front and rear yard shall have no required setback
- m. Section 5.5 v) and vi) (driveway location requirements) shall not apply
- n. Minimum Driveway width accommodating two vehicles: 4.85m
- o. Where any form of dwelling is erected in conformity with a 'site plan agreement'; parts of the lands affected by the 'site plan agreement' forms a 'common elements condominium'; and, the balance of the lands affected by the 'site plan agreement' are 'parcels of tied land' with respect to that 'common elements condominium', no provision of this By-law shall be deemed to be contravened by reason of the conveyance of a 'parcel of tied land' upon which a dwelling unit is erected, provided that all of the standards of this by-law are met for the lands as a whole, as set out in the 'site plan agreement' and provided the 'common elements condominium' and the 'parcels of tied land' are contiguous
- p. For clarity, 'parcel of tied land' means a parcel of land to which the common interest in the common elements condominium attaches as provided for in Subsection 139(2) of the Condominium Act 1998 or a successor thereto for "parcels of tied land" has the corresponding plural meaning
- q. For clarity, 'common elements condominium' means a common elements condominium corporation as defined in the Condominium Act 1998 or a successor thereto
- r. For clarity, a 'site plan agreement' means an agreement entered into pursuant to Section 41 of the Planning Act, R.S.O. 1990 or a successor thereto

By-Law No.	Property Description	Permitted Uses Until Holding Provision Removed	Conditions for Removal	Date Enacted
2017-44	260 Eagle Street	<p>No person within the lands zoned (H)R4-R shall use any lot or erect, alter or use any buildings or structures for any purpose except for those uses which existed on the date of passing of this By-Law.</p> <p>Furthermore, no extension or enlargement of the uses which existed on the date of passing of this By-Law shall occur unless an amendment to this By-Law or removal of the '(H)' prefix, as identified in the next column, is approved by the Council of the Corporation of the Town of Newmarket and comes into full force and effect.</p> <p>However, the Holding provision will not prevent the construction of model homes, a sales office and/or in-ground and above ground services if deemed appropriate and desirable by the Town.</p>	<ul style="list-style-type: none">• All relevant provisions of the Official Plan, have been complied with;• That sufficient servicing capacity is available, and has been allocated by the Town;• That an Environmental Noise Assessment has been completed to the Town's satisfaction.• That a subdivision agreement and/or site plan agreement have been entered into between the Owner of the lands and the Corporation of the Town of Newmarket, and the performance security contemplated therein has been posted;• All necessary requirements of the Town have been satisfied;• All necessary approvals have been received by other commenting agencies and authorities.	June 26, 2017

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

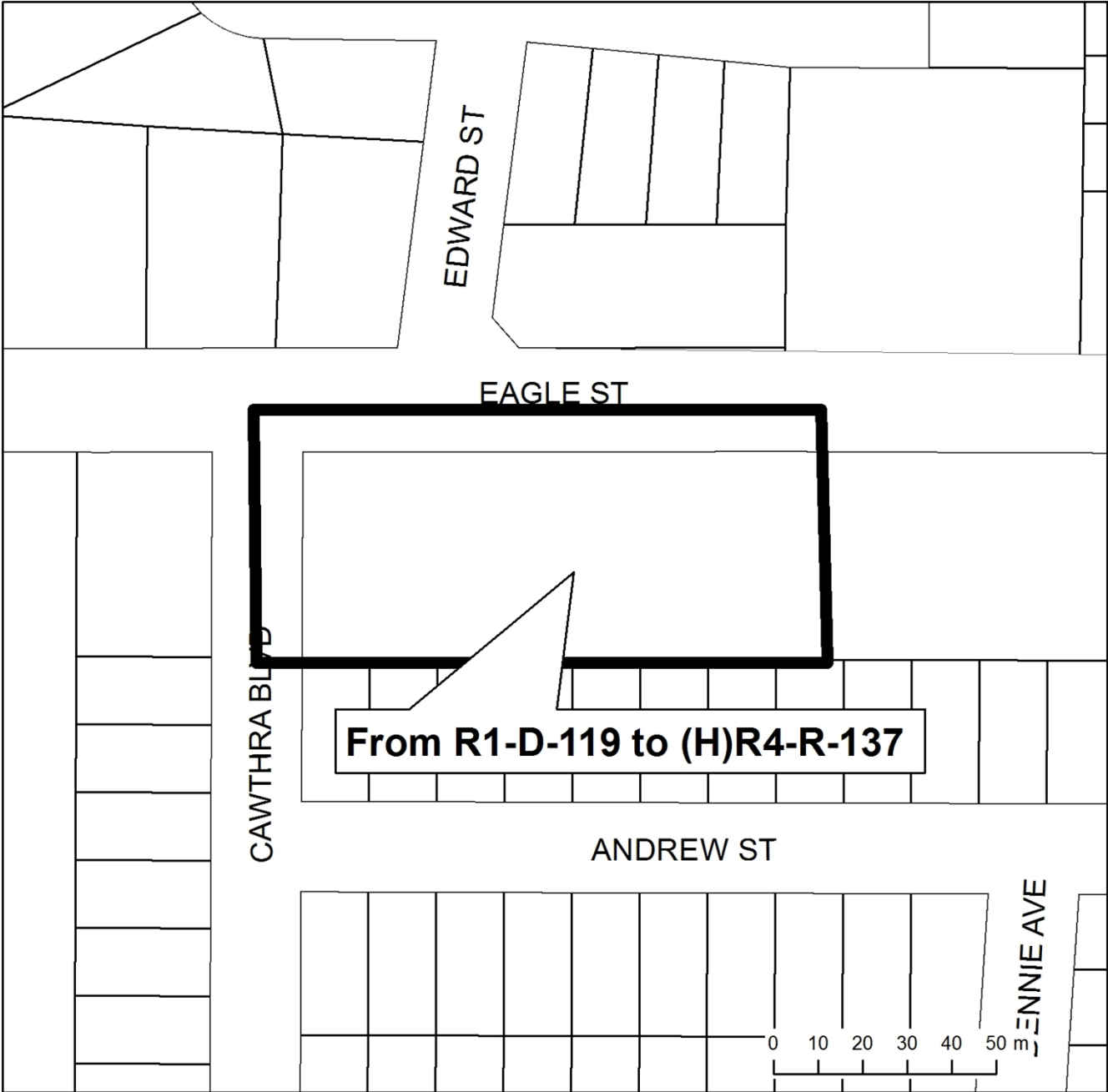
Lisa Lyons, Town Clerk

260 Eagle Street
Town of Newmarket
Regional Municipality of York

This is Schedule 'X'
To Bylaw 2017-44
Passed this _____ Day
of _____, 2017.

MAYOR _____

CLERK _____



SCHEDULE "X" TO BY-LAW 2017-44
TOWN OF NEWMARKET PLANNING DEPARTMENT



Designed & Produced by Information Technology – GIS Printed: June, 2017. Land Parcel Boundaries - © Teranet Inc. and its suppliers. All rights reserved. NOT A PLAN OF SURVEY. 2015. Zoning - Town of Newmarket, 2015.
DISCLAIMER: This mapping is based on the POLARIS parcel fabric product compiled using Land Registry System records and recent surveys and control points where available. This mapping is a representation of the earth's surface and provides estimates of area and distance. This map has been produced for illustrative purposes only. It is not a substitute for a legal survey.

T:\D1 Services\Planning\Dave\file related documentation\260 Eagle street\Bylaw info\bylaw schedule 260 eagle.mxd

**Corporation of the Town of Newmarket****By-law Number 2017- 45**

A By-law to amend By-law 2011-24, as amended, being a by-law to regulate traffic within the Town of Newmarket.
(Schedule XI – Bike Lanes)

Whereas it is deemed necessary to amend By-law 2011-24, as amended, being a by-law to regulate traffic within the Town of Newmarket.

Therefore be it enacted by the Council of the Corporation of the Town of Newmarket as follows:

1. That Schedule XI (Bike Lanes) of the Traffic Bylaw 2011-24, as amended, be further amended by adding the following:

- a. Srigley Street from Leslie Street to Prospect Street
- b. Timothy Street from Prospect Street to Doug Duncan Drive
- c. Park Avenue from Main Street to Lorne Avenue
- d. Lorne Avenue from Park Avenue to Millard Avenue
- e. Millard Avenue from Lorne Avenue to Yonge Street
- f. Millard Avenue West from Yonge Street to Eagle Street West
- g. Eagle Street West from Millard Avenue West to Davis Drive (Multi-use Path)

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk



Corporation of the Town of Newmarket

By-law Number 2017- 46

A By-law to confirm the proceedings of a meeting of Council – June 26, 2017.

Whereas s. 5(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that the powers of a municipal corporation shall be exercised by its Council;

And whereas s. 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that a municipal power, including a municipality's capacity, rights, powers and privileges, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

And whereas the Council of the Town of Newmarket deems it advisable to pass such a by-law;

Therefore be it enacted by the Council of the Corporation of the Town of Newmarket as follows:

1. That subject to Section 3 of this by-law, every decision of Council, as evidenced by resolution or motion, taken at the meeting at which this by-law is passed, shall have the same force and effect as if each and every one of them had been the subject matter of a separate by-law duly enacted;
2. And that the execution and delivery of all such documents as are required to give effect to the decisions taken at the meeting at which this by-law is passed and the resolutions passed at that meeting are hereby authorized;
3. And that nothing in this by-law has the effect of giving to any decision or resolution the status of a by-law where any legal prerequisite to the enactment of a specific by-law has not been satisfied;
4. And that any member of Council who disclosed a pecuniary interest at the meeting at which this by-law is passed shall be deemed to have disclosed that interest in this confirmatory by-law as it relates to the item in which the pecuniary interest was disclosed.

Enacted this 26th day of June, 2017.

Tony Van Bynen, Mayor

Lisa Lyons, Town Clerk