



The Corporation of the County of Northumberland

Finance and Audit Committee

Minutes

November 5, 2024, 11:00 a.m.

Council Chambers

555 Courthouse Road, Cobourg, ON K9A 5J6

Hybrid Meeting (In-Person and Virtual)

Members Present: Chair Lucas Cleveland
Warden Brian Ostrander
Councillor Mandy Martin

1. Notices

1.a Accessible Format

If you require this information in an alternate format, please contact the Accessibility Coordinator at accessibility@northumberland.ca or 1-800-354-7050 ext. 2327.

1.b Meeting Format

This Committee Meeting was held using a hybrid meeting model. The public were invited to attend in-person in Council Chambers, view the meeting via the live stream, or join online or by phone using Zoom Conference Technology.

2. Call to Order

Chair Lucas Cleveland called the meeting to order at 11:01 a.m.

3. Approval of the Agenda

Committee Resolution 2024-11-05-777

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

"That the agenda for the November 5, 2024 Finance and Audit Committee be approved."

Carried

4. Disclosures of Interest

€ Councillor Mandy Martin declared a pecuniary interest with regards to item 5.a 'Delegation, Art Gallery of Northumberland'.

€ [Link to Declaration of Interest Form](#)

5. Delegations

5.a Delegation 'Art Gallery of Northumberland'

Olinda Casimiro, Executive Director

Astrid Richardson, Vice President, Board of Directors

[Councillor Cleveland relinquished the Chair to Warden Ostrander]

Committee Resolution 2024-11-05-778

Moved by Councillor Lucas Cleveland

Seconded by Acting Chair Brian Ostrander

WHEREAS the Northumberland Art Gallery plays a vital role in the cultural and educational landscape of Northumberland County, offering accessible artistic experiences, exhibitions, educational programs, and community engagement for all residents of the County; and

WHEREAS the gallery has demonstrated its positive impact on local economic development by attracting visitors, supporting local artists, and promoting tourism within Northumberland; and

WHEREAS the gallery is facing increasing costs due to inflation, rising operational costs, expansion needs, community demand for expanded programs, which affect its ability to maintain high-quality programming and accessibility for all residents; and

WHEREAS investment in the arts has shown to increase community well-being, foster social cohesion, and contribute to overall quality of life; and

WHEREAS the Town of Cobourg Residents have been the sole funders of the Gallery for 60 years despite it serving the entirety of the Northumberland Art Community for all those years; and

WHEREAS the Gallery recently lost its ability to apply for trillium grants this year and had to reduce services, hours and forced the Director to make

personal sacrifices in order to keep staff employed until this situation could be resolved; and

WHEREAS the Art Gallery of Northumberland has now made the request of the Cobourg tax base for an increase in operational funding to the amount of \$250,000, a \$100,000 increase over the previous year's budget;

NOW THEREFORE, BE IT RESOLVED THAT:

1. Northumberland County Council approve an increase in budget line item to help fund the Art Gallery of Northumberland for the fiscal year 2025 & 2026 in the amount of \$100,000 in each year to support operational needs, programming expansion, and capital improvements as all outlined in the gallery's funding request to Cobourg Council; and
2. This budget line item shall remain at \$100,000 for the next two budget cycles as Gallery operational funding to be transferred directly to Cobourg for distribution to the Gallery on sole condition that Cobourg Council continues to match its \$150,000 amount funding and/or exceed it for the next two years; and
3. Council direct staff to collaborate with the Northumberland Art Gallery on long-term funding strategies lasting beyond these initial two years and explore potential grants and partnerships to support sustainable financial growth for the gallery in future years throughout the County of Northumberland;

FURTHER BE IT RESOLVED THAT this resolution be forwarded to all lower tier councils for information and the Minister of Labour, David Piccini to demonstrate how Cobourg and Northumberland County are able to find collaboration and compromise for the benefit of our shared communities and resources; and

FURTHER BE IT RESOLVED THAT the Committee recommend that this item be identified for discussion at the December 18, 2024 County Council budget meeting."

Carried

6. Business Arising from Last Meeting

N/A

[Warden Ostrander relinquished the Chair back to Councillor Cleveland]

7. Communications

7.a Correspondence, Municipality of St. Charles, 'Asset Retirement Obligation'

Committee Resolution 2024-11-05-779

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

"**That** the Finance and Audit Committee receive the correspondence from the Municipality of St. Charles regarding 'Asset Retirement Obligations' for information, noting that County Council previously considered correspondence regarding this subject matter at the October 16, 2024 County Council meeting and subsequently received the correspondence for information; and

Further That the Committee recommend that County Council receive this correspondence for information."

Carried

8. Staff Reports

8.a Finance - Quarter 3, 2024 Financial Analysis

Matthew Nitsch, Director Finance / Treasurer

Jennifer Heslinga, Accounting Services Manager / Deputy Treasurer

Committee Resolution 2024-11-05-780

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

"**That** the Finance and Audit Committee receive the 'Finance - Quarter 3, 2024 Financial Analysis' for information; and

Further That the Committee recommend that County Council receive the 'Finance - Quarter 3, 2024 Financial Analysis' for information."

Carried

8.b Report 2024-142 'Procurement Activity Quarterly Report – Quarter 3, 2024'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-11-05-781

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

“**That** the Finance and Audit Committee, receive Report 2024-142 ‘Procurement Activity Quarterly Report – Quarter 3, 2024’ for information, noting that the Procurement By-law 21-2022 under section 4.2.2 requires the Purchasing Manager to provide a quarterly report to County Council that includes itemization of all purchases between \$100,000 and \$1,000,000; and include any over budget approvals up to 10% as authorized under section 6.2; and

Further That the Committee recommend that County Council receive this report for information.”

Carried

8.c Report 2024-143 '2024 Transfer of Funds to Reserve'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-11-05-782

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

“**That** the Finance and Audit Committee, having considered Report 2024-143 ‘2024 Transfer of Funds to Reserve’, recommend that County Council enact a by-law at the November 20, 2024 County Council meeting to approve the transfer of funds to reserve, as identified in the attached By-law.”

Carried

8.d Report 2024-144 'Community Grant Policy'

Matthew Nitsch, Director Finance / Treasurer

Committee Resolution 2024-11-05-783

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

“**That** the Finance and Audit Committee, having considered Report 2024-144 ‘Community Grant Policy’, recommend that County Council adopt the Community Grant Policy at the November 20, 2024 County Council meeting; and

Further That the committee recommend that County Council direct staff to develop the necessary procedures to accompany and implement the Community Grant Policy; and

Further that the Finance and Audit Committee recommend that County Council identify this item for separate discussion at the November 20, 2024 County Council meeting.”

Carried

8.e Report 2024-145 '2025 Budget Update'

Matthew Nitsch, Director Finance / Treasurer

[Councillor Cleveland relinquished the Chair to Warden Ostrander]

[Councillor Cleveland left the meeting at 12:06 p.m., and returned at 12:07 p.m.]

[Warden Ostrander relinquished the Chair back to Councillor Cleveland]

Committee Resolution 2024-11-05-784

Moved by Councillor Mandy Martin

Seconded by Warden Brian Ostrander

“**That** the Finance and Audit Committee, receive Report 2024-145 ‘2025 Budget Update’, for information; and

Further That the Committee recommend that County Council identify this item for separate discussion at the November 20, 2024 County Council meeting.”

Carried

9. Other Matters Considered by Committee

9.a Northumberland County Reserves & Reserve Funds

Committee Resolution 2024-11-05-785

Moved by Warden Brian Ostrander

Seconded by Councillor Mandy Martin

“**That** the Finance and Audit Committee recommend that County Council direct staff to prepare a report to be presented at the December 18, 2024 County Council Budget Deliberations meeting with further information regarding reserves and reserve funds.”

Carried

10. Media Questions

11. Closed Session

N/A

12. Motion to Rise and Result from Closed Session

N/A

13. Next Meeting - Tuesday, December 3, 2024 at 11:00 a.m.

14. Adjournment

€ The meeting adjourned at 12:21 p.m.