	THE CORPORATION OF THE TOWN OF COBOURG	
	REGULAR COBOURG COUNCIL MEETING AGENDA	
	Date: October 17, 2011	Meeting: #: REG- 17-2011

A Regular meeting of the Cobourg Municipal Council will be held on Monday, October 17, 2011 at 7:00 p.m. in the Council Chambers, Victoria Hall, Cobourg.

### **I PROCESSIONAL - Official Opening of Cobourg Day**

1. Town Crier, Tom MacMillan – Announcement ‘Cobourg Day’
2. Mayor Brocanier calls the meeting to order.
3. Poet Laureate, Ted Amsden – Poetry Recital

### **II PRAYER**

1. The Lord’s Prayer. - Cobourg Police Services Chaplain: Rev. Andrew Truter

### **III AGENDA ADDITIONS**

### **IV DECLARATIONS OF INTEREST**

### **V ADOPTION OF COUNCIL MINUTES**

1. Attached to the agenda are copies of the Minutes of the Regular Council meeting held October 3, 2011. (General Government Services)

Action Recommended: That the Minutes of the Regular Council meeting held on October 3, 2011 be adopted.

### **VI PRESENTATIONS**

1. Presentation and Introduction of the ‘Mayor for a Day Contest’ winner.
2. Motion to proclaim Monday, October 17, 2011 as ‘Cobourg Day’ – Deputy Mayor Frost and ‘Mayor for a Day’ Brodie McAdam. (motion attached)
3. Motion to proclaim Brodie McAdam, Terry Fox Public School Student and contest winner as ‘Mayor for a Day’ as part of the Cobourg Day events. (motion attached)

4. Memo from the Municipal Clerk regarding a temporary naming of Second Street as part of the Cobourg Day events. (memo attached)

Action Recommended: That Council authorize preparation of a by-law for temporary additional naming of Second Street, Cobourg to McAdam Street for a period of one week from October 18 through to October 24, 2011 as part of the "Cobourg Day" and "Mayor for a Day" events; and further that the street sign be installed below the existing Second Street sign to avoid any traffic directional or potential emergency issues.

#### Public Works

5. A by-law to authorize a temporary street name change for the 'Cobourg Day' and 'Mayor for a Day' events (Second Street).

#### **PRESENTATIONS (Continued)**

6. Sine's Flooring Cobourg Clippers 2011 OASA Bantam Provincial "A" Championships.
7. Patricia Fenner, Chair, and Charmaine Lindsay, CEO, Cobourg Public Library regarding the Cobourg Public Library Strategic Plan.

#### **VII DELEGATIONS**

#### **VIII DELEGATION ACTIONS**

#### **IX COORDINATOR REPORTS**

*Co-ordinator reports are added to the Agenda for the sole purpose of informing other Members of Council and the general public on items of interest in each Council Member's respective portfolio. It also provides Council an opportunity to ask questions relating to other items in a Council Member's portfolio. The Co-ordinator Reports section of the Agenda does not allow debate and, therefore, issues that have been previously considered by Council should not be brought forward under Co-ordinator Reports. – Council Procedural By-law No. 100-2008.*

#### **X REPORTS**

##### General Government Services

1. Committee of the Whole Report No. 44 dated October 11, 2011.

Action Recommended: That the report be received for information purposes.

2. Memo from the Treasurer/Director of Corporate Services regarding the Draft 2009 Audited Financial Statement as reviewed by the Audit Committee and to be presented by KPMG Auditor, Vicki Leakey. (memo attached)

Action Recommended: That the report be received for information purposes and further that a motion to approve the 2009 audited financial statements be presented to Council on October 24, 2011.

3. Memo from the Treasurer/Director of Corporate Services regarding a Line of Credit Guarantee to Cobourg Day Care Inc. (memo attached)

Action Recommended: That Council receive the report for information purposes and acknowledge the approval of the guarantee for a limited time period expiring April 30, 2012; and further that a by-law be prepared authorizing the Mayor and Clerk to sign the Guarantee and Postponement of Claim in the amount of \$50,000.00.

## **XI BY-LAWS**

### General Government Services

1. A by-law to authorize a guarantee up to the amount of \$50,000 with respect to Cobourg Day Care Inc.

### Planning and Development Services

1. A by-law to authorize the Mayor and Clerk to execute a Severance Agreement with Habitat for Humanity for property located at Alexandria Drive, Cobourg.

### Community Services

1. A by-law to authorize temporary road closures for the Rick Hansen 25<sup>th</sup> Anniversary relay run through Cobourg.
2. A by-law to authorize temporary road closures for the Remembrance Day Parade.
3. A by-law to authorize temporary road closures for the Santa Claus Parade.
4. A by-law to authorize temporary road closures for the Christmas Magic Walk and Candlelight Parade.

### Parks and Recreation Services

1. A by-law to amend By-law No. 075-2010 being a By-law for the regulation of dogs and for prohibiting the running at large of animals within the Town of Cobourg to strengthen the 'Order to Restrain' provisions.

**XV MOTIONS**

**Planning and Development Services**

- 1. Motion from the Committee of the Whole regarding a heritage demolition permit application for 139 Bagot Street, Cobourg (Watson)
- 2. Motion from the Committee of the Whole regarding a heritage permit application for signage at 29 King Street East, Cobourg (Aberfeldy Hall Antiques).

**Community Services**

- 1. Motion from the Committee of the Whole to appoint Barbara Klintworth as a member of the Seniors Advisory Committee.

**Parks and Recreation Services**

- 1. Motion from the Committee of the Whole to appoint Karen Stinson as a member of the Cobourg Community Centre Fundraising Committee.

**XI PETITIONS**

**XII CORRESPONDENCE**

**XIII UNFINISHED BUSINESS**

*The items listed in the order of the topics set out in the agenda of prior meetings which have not been disposed of by Council and the date of their first appearance on the agenda shall be noted and repeated on each subsequent agenda until disposed of by Council, unless removed from the agenda by leave of Council. – Council Procedural By-law No. 100-2008.*

- 22-03-10 Off Leash Dog Park or Dog Park (Parks and Recreation Services)
- 22-03-10 Off Leash Dog Park or Dog Park (Parks and Recreation Services)
- 21-06-10 Heritage Windows Guidelines (Planning and Development Services)
- 20-06-11 Victoria Hall Heritage Maintenance Trust Fund Committee re: Victoria Hall Clock Tower
- 18-07-11 Cobourg-Port Hope Waterfront Trail Committee request to designate King Street (Public Works)
- 08-08-11 DBIA Christmas Lights and decorations (Public Works)
- 26-09-11 Crosswalk King Street response to resident request. (Public Works)

**XIV NEW BUSINESS**


*Items of business which have not previously been considered by the Council may be raised as New Business, subject to a member of Council presenting a notice of motion or motion directing a specific course of action regarding the matter. – Council Procedural By-law No. 100-2008.*

**XV CLOSED SESSION**

**XVI ADJOURNMENT**



Municipal Clerk

	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>	
	<b>REGULAR COBOURG COUNCIL MEETING MINUTES</b>	
	Date: October 3, 2011	Meeting: # REG-16-11

A Regular meeting of the Cobourg Municipal Council was held this evening at 7:00 p.m. in the Council Chambers, Victoria Hall, Cobourg with the following persons in attendance:

Mayor G.M. Brocanier  
 Deputy Mayor S. Frost  
 Councillor M. Mutton  
 Councillor F. Rowden  
 Councillor J. Henderson  
 Councillor D. Todd  
 Councillor L. Sherwin  
 Chief Administrative Officer S. Peacock  
 Director of Corporate Services I.D. Davey  
 Director of Planning and Development G.J. McGlashon  
 Director of Public Works B. Watson  
 Deputy Director of Public Works B. Thrasher  
 Municipal Clerk L. V. Brace

The meeting was called to order by His Worship Mayor Brocanier and was opened with the saying of the Lord's Prayer.

**AGENDA ADDITIONS**

**DECLARATIONS OF INTEREST**

No declarations of interest.

**MINUTES**

Moved by Deputy Mayor Frost, seconded by Councillor Sherwin: "That the minutes of the Regular Council meeting held September 19, 2011 be adopted as amended."  
 (405-11) Carried

**PRESENTATIONS**

James Pickersgill, Chair, Poet Laureate Selection Committee to introduce Ted Amsden, Poet Laureate for the Town of Cobourg.

Deputy Mayor Frost introduced James Pickersgill, Chair, Poet Laureate Selection Committee who advised Council of the selection process and Ted Amsden was introduced as the new Poet Laureate for the Town of Cobourg. Jill Battson and Erik Winter, former Poet Laureates, were also in attendance.

Moved by Deputy Mayor Frost, seconded by Councillor Rowden: "WHEREAS the Committee of the Whole has considered a report from Mayor Brocanier regarding the selection of a new Poet Laureate for the Town of Cobourg; and

WHEREAS Town Council appoints a Poet Laureate as one means by which the importance of literature, language and all Arts and Culture is encouraged and promoted within Cobourg; and

WHEREAS the position of Poet Laureate serves to complement the development and promotion of Cobourg as a cultural community; and

WHEREAS a Poet Laureate is appointed to acknowledge the individual's accomplishment in poetry, to recognize a champion for all the lively arts, particularly poetry and other literary forms;

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Poet Laureate Selection Committee and appoint Ted Amsden as Poet Laureate for the Town of Cobourg in accordance with the established Terms of Reference for a Poet Laureate and for a term coinciding with the tenure of Town Council." (406-11)

Carried

Following the appointment, Ted Amsden was invited to present his prepared address to Council.

After the address, T. Amsden and J. Pickersgill were excused from the meeting (7:20 pm).

## DELEGATIONS

### DELEGATION ACTIONS

### REPORTS

#### General Government Services

Committee of the Whole Report No. 42 dated September 26, 2011.

Moved by Deputy Mayor Frost, seconded by Councillor Sherwin: "That the report be received for information purposes." (407-11)

Carried

#### Planning and Development Services

Memo from the Planner regarding a Zoning By-law Amendment application for 609 William Street, Cobourg (292448 Ontario Limited).

Moved by Councillor Henderson, seconded by Deputy Mayor Frost "That the application for a Zoning By-law Amendment be received by Council and referred to the Planning Department for a report; and further that the notice requirements of the Planning Act be implemented including the scheduling of a Public Meeting." (408-11)

Carried

### BY-LAWS

Councillor Henderson presented one by-law.

Moved by Councillor Henderson, seconded by Deputy Mayor Frost: "That By-law Number 057-2011 be read a first time." (409-11)

Carried

Moved by Deputy Mayor Frost, seconded by Councillor Todd: "That Council go into Committee of the Whole for second reading of the by-law." (410-11)

Carried

Moved by Councillor Henderson: "That By-law Number 057-2011 be taken as read for second reading." (411-11)

Carried

Moved by Councillor Henderson: "That the Committee Rise." (412-11)

Carried

Moved by Councillor Henderson, seconded by Councillor Sherwin: "That third reading be given the following by-law and that it be finally passed and ordered signed by the Mayor and Municipal Clerk with the Corporate Seal affixed." (413-11)

Carried

By-law Number 057-2011	A by-law to amend Zoning By-law Number 85-2003 (West Park Village Phase 4).
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**MOTIONS**

Moved by Deputy Mayor Frost, seconded by Councillor Rowden:

"WHEREAS the Committee of the Whole has considered a report from the Director of Corporate Services regarding a Comprehensive Insurance Program for the Town of Cobourg;

NOW THEREFORE BE IT RESOLVED that Council authorize that the Corporation accept the recommendations of the Municipal insurance brokers and renew the comprehensive insurance program with Frank Cowan Company for the October 1, 2011 to October 1, 2012 policy year in the amount of \$415,762 plus all applicable taxes." (414-11) Carried

Moved by Councillor Mutton, seconded by Councillor Henderson:

"WHEREAS the Committee of the Whole has considered a report from the Manager of Engineering regarding Wheels Service for the Town of Cobourg;

NOW THEREFORE BE IT RESOLVED that Council authorize the Engineering Department to enter into an agreement with Coach Canada to perform dispatch services on the weekends for the accessible taxi service for the period to match the Coach Canada contract for service." (415-11) Carried

Moved by Councillor Henderson, seconded by Councillor Sherwin:

"WHEREAS the Committee of the Whole has considered a report from the Director of Planning and Development regarding a request for approval of modifications to Draft Approval of a Plan of Subdivision and a Zoning By-law Amendment for West Park Village Phase 4 (Vandyk Group of Companies);

NOW THEREFORE BE IT RESOLVED that Council approve the proposed modifications to draft plan approval for Vandyk West Park Village Phase 4 as outlined in Attachment 1; and

FURTHER BE IT RESOLVED that the amending Zoning By-law be presented to Council for final approval." (416-11) Carried

Moved by Councillor Henderson, seconded by Councillor Sherwin:

"WHEREAS the Committee of the Whole has considered a report from the Secretary, Cobourg Heritage Committee regarding a Heritage Permit application (HP 63/11) for 214 King Street East, Cobourg;

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Cobourg Heritage Committee and grant a heritage permit for construction of a new porch at 214 King Street East, Cobourg (Webster)." (417-11) Carried

Moved by Councillor Henderson, seconded by Councillor Sherwin:

"WHEREAS the Committee of the Whole has considered a report from the Secretary, Cobourg Heritage Committee regarding a Heritage Permit application (HP 64/11) for 119 Durham Street, Cobourg;

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Cobourg Heritage Committee and grant a heritage permit for construction of a new house at 119 Durham Street, Cobourg (Low-Keen)." (418-11) Carried

Moved by Councillor Henderson, seconded by Councillor Sherwin:

"WHEREAS the Committee of the Whole has considered a recommendation from Councillor Henderson regarding a one-year extension for two Planning Advisory Committee members;

NOW THEREFORE BE IT RESOLVED that Council approve the one-year extension for Planning Advisory Committee members Barry Gutteridge and Ken Jansen beyond their term expiry date of November 30, 2011 to November 30, 2012 due to their experience on this Committee to assist with the review and update of the Town of Cobourg Zoning By-law." (419-11) Carried

Moved by Councillor Sherwin, seconded by Councillor Todd:

"WHEREAS the Committee of the Whole has considered a report from the Director of Public Works and the Secretary, Parks and Recreation Advisory Committee, regarding a Request for Proposal for a Parks and Waterfront Master Plan for the Town of Cobourg;

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Director of Public Works and the Parks and Recreation Advisory Committee and authorize the expenditure of an additional \$25,000 to accommodate the additional work that a Waterfront Master Plan will add to the Parks Master Plan exercise and was identified as one of the objectives of the 2011-2014 Council Strategic Plan with pre-approved funds from the 2012 Budget." (420-11) Carried

Moved by Councillor Sherwin, seconded by Councillor Rowden:

"WHEREAS the Committee of the Whole has considered a report from the Director of Public Works and the Secretary, Parks and Recreation Advisory Committee, regarding an extension to the Waterfront Concession Contract;

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Director of Public Works and the Parks and Recreation Advisory Committee and authorize an extension of the existing five year contract with Dave Yorke (Codeman's Fries and Things) for an additional five years in accordance with the provisions of the Contract." (421-11) Carried

### **PETITIONS**

#### **CORRESPONDENCE**

##### General Government Services

Letter from MADD Canada, the Ontario Public Health Association and the Centre for Addiction and Mental Health expressing concerns regarding a campaign to allow beer and wine to be sold at convenience stores.

Moved by Deputy Mayor Frost, seconded by Councillor Sherwin: "That the letter be referred to General Government Services." (422-11) Carried

##### Public Works Services

Letter from the Association of Municipalities of Ontario regarding the resolution from Council concerning ground mounted solar systems.

Moved by Councillor Mutton, seconded by Councillor Henderson: "That the letter be received for information purposes." (423-11) Carried

### **COORDINATOR REPORTS**

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

### **UNFINISHED BUSINESS**

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- 20-06-11 Victoria Hall Heritage Maintenance Trust Fund Committee re: Victoria Hall Clock Tower
- 18-07-11 Cobourg-Port Hope Waterfront Trail Committee request to designate King Street (Public Works)
- 08-08-11 DBIA Christmas Lights and decorations (Public Works)
- 12-09-11 Demolition Permit 139 Bagot Street, Cobourg (Planning and Development)
- 26-09-11 Crosswalk King Street response to resident request. (Public Works)



**NEW BUSINESS**

*Items of business which have not previously been considered by the Council may be raised as New Business, subject to a member of Council presenting a notice of motion or motion directing a specific course of action regarding the matter. – Council Procedural By-law No. 100-2008.*

**CLOSED SESSION**

**ADJOURNMENT**

Moved by Deputy Mayor Frost: "That the meeting adjourn (8:00 p.m.)."  
(424-11)

Carried

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Mayor

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Municipal Clerk

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

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WHEREAS the week of October 16-22, 2011 will be celebrated as Local Government Week in Ontario;

AND WHEREAS the municipal order of government performs functions that significantly impact the day-to-day life of citizens throughout the world;

AND WHEREAS the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO), the Ontario Ministry of Municipal Affairs and Housing, and the Association of Municipalities of Ontario (AMO), acknowledge and celebrate the significant role that municipal governments play in helping to define the character, priorities, physical make up, and quality of life of communities across Ontario;

AND WHEREAS the Municipal Council encourages residents of the Town of Cobourg to 'Connect with Cobourg....Your Community';

NOW THEREFORE BE IT RESOLVED that Council proclaim Monday, October 17, 2011 as "Cobourg Day" in the Town of Cobourg and do commend its thoughtful observance to all citizens of our municipality.

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

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WHEREAS the Municipal Council for the Town of Cobourg have proclaimed October 17, 2011 as "Cobourg Day" in the Town of Cobourg;

AND WHEREAS the Mayor invited students aged 10 – 13 years old to explain to him in 200 words or less why they should have the opportunity to be the Town of Cobourg's "Mayor for a Day";

NOW THEREFORE BE IT RESOLVED that Council appoint Brodie McAdam, of Terry Fox Public School, as the Town of Cobourg's "Mayor for a Day" on October 17, 2011 to represent the Town of Cobourg and participate in the "Cobourg Day" events.



**THE CORPORATION OF THE TOWN OF COBOURG REPORT**

**COMMITTEE OF THE WHOLE MEETING  
REPORT**

TO:	Mayor Brocanier and Council Members	
FROM:	Lorraine Brace, Municipal Clerk	
DATE OF MEETING:	October 17, 2011	
REPORT TITLE/SUBJECT:	Temporary Renaming of Roadway (Second Street)	
REPORT DATE:	October 13, 2011	File # CO

1.0 RECOMMENDATION

**That Council authorize preparation of temporary additional naming of Second Street, Cobourg to McAdam Street for a period of one week from October 18 through to October 24, 2011 as part of the 'Cobourg Day' and 'Mayor for a Day' events; and further that the street sign be installed below the existing Second Street sign to avoid any traffic directional or potential emergency issues.**

2.0 ORIGIN

As part of the 2011-2014 Council Strategic Plan objectives, October 17, 2011 an annual Cobourg Day was organized as part of Local Government Week in the month of October. As a result, October 17, 2011 was set aside as 'Cobourg Day' and included a 'Mayor for a Day' contest.

3.0 BACKGROUND

The 'Mayor for a Day' contest required local students from the ages of 10-13 to submit a 200 word letter to the Mayor explaining why they should be chosen as the Town of Cobourg's 'Mayor for a Day' on October 17, 2011.

The responsibilities for this one time position include attending special 'Cobourg Day' functions planned on October 17, 2011 including participation in the Regular Council meeting along with Mayor Brocanier. It was suggested that as part of the reward for being selected for this one day/one time 'Mayor for a Day' position that the opportunity to rename Second Street, Cobourg which is one block long and a one way access. The name of the student's choice would have to be approved by the Mayor and Council. A by-law authorizing the temporary renaming of the street would also be required.

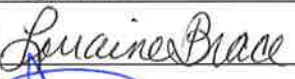


4.0 ANALYSIS

5.0 FINANCIAL IMPLICATIONS

The cost of one road sign to be installed on the existing signpost for a week.

6.0 CONCLUSION

That Council authorize preparation of a by-law to rename Second Street, Cobourg for a period of one week as part of the 'Cobourg Day' and 'Mayor for a Day' events; and further that the street sign be installed below the existing Second Street sign to avoid any traffic directional or potential emergency issues.

<b>Title:</b>	<b>Signing Official:</b>	<b>Signature:</b>	<b>Date:</b>
Author of Report/Title	L. Brace		Oct. 14/11
Director/Title	I.D. Davey		Oct 14/11
Chief Administrative Officer	S. Peacock		Oct 14/11



THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER \_\_\_\_\_

**A BY-LAW TO AUTHORIZE A TEMPORARY ADDITION OF A CHANGE IN THE NAMING OF A HIGHWAY WAY IN THE TOWN OF COBOURG. (SECOND STREET) (MCADAM STREET)**

**WHEREAS** pursuant to Section 11 of the Municipal Act, 2001, S.O. 2001, c.25 provides that municipalities may pass by-laws respecting highways, including parking and traffic on highways;

**AND WHEREAS** pursuant to Section 61 (1) of the Municipal Act, 2001, as amended provides that a municipality may, at any reasonable time, enter upon land lying along a highway to install and maintain a sign setting out the name of a highway;

**AND WHEREAS** Council, as part of the annual 'Cobourg Day' celebrations selected a local student as 'Mayor for a Day' and that part of the contest included the opportunity to rename Second Street to a name of their own choosing and sanctioned by the Mayor for one week from Monday, October 17, 2011 to Monday, October 24, 2011;

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

1. That Second Street be additionally named to McAdam Street, Cobourg as part of the Cobourg Day activities from October 17, 2011 to October 24, 2011.
2. The street sign will be installed below the existing Second Street sign to avoid any traffic directional or potential emergency issues.

READ a first, second and third time and finally passed in Open Council this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
MAYOR

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



THE CORPORATION OF THE TOWN OF COBOURG

COMMITTEE OF THE WHOLE

REPORT NO. 44

Cobourg, Ontario,  
Tuesday, October 11, 2011

Members of Council:

The Cobourg Municipal Council's Committee of the Whole met this evening at 7:00 pm in the Council Chambers, Victoria Hall with the following persons in attendance:

Mayor G.M. Brocanier  
Deputy Mayor S. Frost  
Councillor M. Mutton  
Councillor F. Rowden  
Councillor J. Henderson  
Councillor D. Todd  
Councillor L. Sherwin  
Chief Administrative Officer S. Peacock  
Director of Corporate Services I.D. Davey  
Director of Public Works B. Watson  
Planner S. Ashton  
Municipal Clerk L.V. Brace

Mayor Gil Brocanier called the meeting to order.

AGENDA ADDITIONS

Deputy Mayor Frost advised that a memo regarding a Severance Agreement with Habitat for Humanity Northumberland would be added to the agenda.

Moved by Deputy Mayor Frost: "That the item be added to the agenda." Carried

DECLARATIONS OF INTEREST

PRESENTATIONS

County Road 2 Environmental Assessment Study

Mo Pannu, Director of Public Works and Peter Neilsen, Manager of Public Works - County of Northumberland, Tony Reitmeier and Guinevere Ngau - HDR/ITrans Consulting gave a presentation to Council regarding an update on the County's ongoing County Road 2 Environmental Assessment Study attached hereto as Appendix "A" which requires three mandatory public consultations.

The next Public Information Session is scheduled for October 25, 2011 at the Northumberland County Building in advance of a final presentation.

After a question and answer period, M. Pannu, P. Neilsen, T. Reitmeier and G. Ngau were excused from the meeting (7:35 pm).

## DELEGATIONS

### DELEGATION ACTIONS

#### GENERAL GOVERNMENT SERVICES

#### PUBLIC WORKS SERVICES

#### PROTECTION SERVICES

Memo from the Municipal Clerk regarding a by-law to prohibit the use of bicycles, skateboards and in-line skates on municipal sidewalks in the Town of Cobourg.

Councillor Rowden presented and explained the Municipal Clerk's memo dated September 28, 2011 and attached hereto as Appendix "B".

Moved by Councillor Rowden: "That Council authorize preparation of a by-law to prohibit the use of bicycles, skateboards and in-line skates on municipal sidewalks in the Town of Cobourg."  
Carried

#### PLANNING AND DEVELOPMENT SERVICES

Memo from the Planner regarding a heritage demolition permit application for 139 Bagot Street, Cobourg (Watson).

Councillor Henderson presented and explained the Planner's memo dated October 4, 2011 noting a couple of amendments and attached hereto as Appendix "C".

Moved by Councillor Henderson: "That Council respectfully deny the application for a heritage demolition permit for property located at 139 Bagot Street, Cobourg."

Councillor Mutton requested a recorded vote on the motion.

Yeas: Mayor Brocanier, Deputy Mayor Frost, Councillor Henderson, Councillor Mutton

Nays: Councillor Rowden, Councillor Sherwin, Councillor Todd.

Mayor Brocanier declared the motion carried.

Memo from the Secretary, Cobourg Heritage Committee regarding a heritage permit application for signage at 29 King Street East (Aberfeldy Hall Antiques).

Councillor Henderson presented and asked the Planner to explain the Secretary's memo dated October 6, 2011 and attached hereto as Appendix "D".



Moved by Councillor Henderson: "That Council endorse the recommendation of the Cobourg Heritage Committee and grant a heritage permit (HP67/11) for double sided hanging tavern style signage at 29 King Street East, Cobourg (Aberfeldy Hall Antiques) as submitted subject to appropriate materials and framing being used." Carried

Memo from the Manager of Planning Services regarding a Severance Agreement (File B-10/10 – B-13/10 and Z-16/10) with Habitat for Humanity Northumberland for property located at Alexandria Drive, Cobourg.

Councillor Henderson presented and asked the Manager to explain the Severance Agreement.

Moved by Councillor Henderson: "That Council authorize the Mayor and Clerk to execute a Severance Agreement with Habitat for Humanity Northumberland for property located at Alexandria Drive, Cobourg." Carried

### COMMUNITY SERVICES

Memo from the Community Events Coordinator regarding the Rick Hansen 25<sup>th</sup> Anniversary Relay run through Cobourg.

Councillor Todd presented and explained the Coordinator's memo dated September 26, 2011 and attached hereto as Appendix "E".

Moved by Councillor Todd: "That Council authorize preparation of a temporary road closure by-law for the Rick Hansen Relay run through Cobourg on Tuesday, November 1, 2011 and Wednesday, November 2, 2011." Carried

Memo from the Community Events Coordinator regarding the Remembrance Day Parade.

Councillor Todd presented and explained the Coordinator's memo dated September 26, 2011 and attached hereto as Appendix "F".

Moved by Councillor Todd: "That Council authorize preparation of a temporary road closure by-law for King Street at Hibernia to Church Street, Cobourg to the Cenotaph in Victoria Park for the annual Remembrance Day Parade on Friday, November 11, 2011 between 10:00 a.m. and 12:00 noon." Carried

Memo from the Community Events Coordinator regarding the Santa Claus Parade.

Councillor Todd presented and explained the Coordinator's memo dated September 26, 2011 and attached hereto as Appendix "G".

Moved by Councillor Todd: "That Council authorize preparation of a temporary road closure by-law for the annual Santa Claus Parade route including parade marshalling and parking from 12:00 noon to 4:00 p.m. and that 'No Parking' signs are posted on King Street from D'Arcy Street to William Street for the day of the parade." Carried

Memo from the Community Events Coordinator regarding the Christmas Magic Walk and Candlelight Parade.

Councillor Todd presented and explained the Coordinator's memo dated September 27, 2011 and attached hereto as Appendix "H".

Moved by Councillor Todd: "That Council authorize preparation of a temporary road closure by-law for King Street from George Street to Second Street, Cobourg on Friday, November 25, 2011 from 5:00 p.m. to 7:00 p.m.; and a temporary road closure of King Street to Victoria Park for the Candlelight parade commencing at 6:30 p.m." Carried

PARKS AND RECREATION SERVICESMemo from the Municipal Clerk regarding an amendment to the Order to Restrain wording contained in the Animal Regulating By-law No. 075-2010.

Councillor Sherwin presented and explained the Municipal Clerk's memo dated October 5, 2011 and attached hereto as Appendix "I".

Moved by Councillor Sherwin: "That Council authorize preparation of a by-law to amend By-law No. 75-2010 to strengthen the 'Order to Restrain' provisions for improved public safety." Carried

UNFINISHED BUSINESS

*The items listed in the order of the topics set out in the agenda of prior meetings which have not been disposed of by Council and the date of their first appearance on the agenda shall be noted and repeated on each subsequent agenda until disposed of by Council, unless removed from the agenda by leave of Council. . – Council Procedural By-law No. 100-2008.*

- 22-03-10 Off Leash Dog Park or Dog Park (Parks and Recreation Services)
- 21-06-10 Heritage Windows Guidelines (Planning and Development Services)
- 20-06-11 Victoria Hall Heritage Maintenance Trust Fund Committee re: Victoria Hall Clock Tower
- 18-07-11 Cobourg-Port Hope Waterfront Trail Committee request to designate King Street (Public Works)
- 08-08-11 DBIA Christmas Lights and decorations (Public Works)
- 26-09-11 Crosswalk King Street response to resident request. (Public Works)

NEW BUSINESS

*Items of business which have not previously been considered by the Council may be raised as New Business, subject to a member of Council presenting a notice of motion or motion directing a specific course of action regarding the matter. – Council Procedural By-law No. 100-2008.*

CLOSED SESSION

Moved by Deputy Mayor Frost: "That Council meet in Closed Session pursuant to the provisions in Section 239 of the Municipal Act R.S.O. 2001 to consider the following matter:

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

ADJOURNMENT

Moved by Councillor Todd: "That the meeting adjourn (8:15 pm)." Carried

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Municipal Clerk

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T O W N

OF

C O B O U R G

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

**To:** Mayor and Members of Council  
**From:** Ian D. Davey  
Treasurer  
**Re:** Report from the Audit Committee  
**Date:** October 13, 2011

---

The Audit Committee of the Town of Cobourg consists of Mayor G. Brocanier, Deputy-Mayor S. Frost, Councillor D. Todd. Staff members include CAO - S. Peacock and Treasurer - I. Davey.

The Audit Committee met on October 13, 2011 with representatives of KPMG, M. Podhy and V. Leakey to review the final draft version of the 2009 audited consolidated financial statement for the Town of Cobourg.

Council will recall that the implementation of new accounting rules for Tangible Capital Assets for 2009 has resulted in a significant delay in the completion of this report.

Attached to your agenda is a full copy of the 2009 audited consolidated financial statement for your review and consideration.

Michelle Podhy is here this evening representing our auditors if there are any questions about the audit or the Auditor's Report.

The Audit Committee passed the following motion: Moved by Mayor G. Brocanier that the 2009 audited consolidated financial statements be approved by the Audit Committee and that staff be directed to circulate copies of the full report to all members of Council for their review and consideration. CARRIED

#### **RECOMMENDATION**

That this report be received for information purposes and that a motion to approve the 2009 audited financial statements be presented to Council on October 24, 2011.

Consolidated Financial Statements

**THE CORPORATION OF  
THE TOWN OF COBOURG**

Year ended December 31, 2009

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# THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Financial Statements

Year ended December 31, 2009

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### **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of The Corporation of the Town of Cobourg (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

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Stephen Peacock  
Chief Administrative Officer

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Ian Davey  
Treasurer

## AUDITORS' REPORT

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

We have audited the consolidated statement of financial position of The Corporation of the Town of Cobourg as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants

Kingston, Canada

September 23, 2010

# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008 (Restated, note 2)
<b>Financial Assets:</b>		
Cash and cash equivalents	\$ 5,672,356	\$ 7,228,481
Taxes receivable	3,322,686	2,428,622
Receivables - grant	1,105,452	123,821
Receivables - other	2,646,648	2,701,491
Investment in Town of Cobourg Holdings Inc. (note 5)	16,524,155	15,824,372
	<u>29,271,297</u>	<u>28,306,787</u>
<b>Liabilities:</b>		
Bank indebtedness (note 4)	801,709	-
Accounts payable and accrued liabilities	7,103,262	5,282,063
Deferred revenue	229,487	109,445
Deferred revenue - obligatory reserve funds (note 7)	6,064,049	6,613,180
Employee future benefit liability (note 8)	2,221,932	2,172,641
Mortgage payable (note 9)	9,014,697	9,866,239
Net long-term liabilities (note 10)	13,332,949	12,887,219
	<u>38,768,085</u>	<u>36,930,787</u>
<b>Total net debt</b>	<b>(9,496,788)</b>	<b>(8,624,000)</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 15)	142,269,332	132,726,961
Other assets	864,615	847,917
	<u>143,133,947</u>	<u>133,574,878</u>
<b>Accumulated surplus (note 11)</b>	<b>\$ 133,637,159</b>	<b>\$ 124,950,878</b>
<b>Commitments (note 14)</b>		
<b>Contingent liabilities (note 17)</b>		

See accompanying notes to consolidated financial statements.



# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009	Actual 2009	Actual 2008
	(Unaudited, note 16)		(Restated, note 2)
<b>Revenue:</b>			
Taxation:			
Property taxation	\$ 17,072,319	\$ 17,412,687	\$ 16,446,216
Payments in lieu of taxation	110,900	139,411	149,276
User charges	8,007,767	9,347,222	9,070,471
Development charges	–	934,532	1,181,883
Grants:			
Province of Ontario	442,000	4,026,007	3,599,972
Government of Canada	–	1,717,454	–
Other municipalities	–	315,528	348,949
Other:			
Rental income	4,919,441	4,798,011	4,854,432
Penalty and interest	350,000	252,345	460,897
Other income	–	1,012,398	1,656,253
Donations	–	59,997	10,000
Interest income – Town of Cobourg Holdings Inc.	507,500	507,500	507,500
Interest and dividend income	975,000	1,182,556	1,292,790
Sale of industrial land	50,000	–	654,368
Net equity increase (decrease) in investment in Town of Cobourg Holdings Inc. (note 5)	–	699,783	168,909
<b>Total revenue</b>	<b>32,434,927</b>	<b>42,405,431</b>	<b>40,401,916</b>
<b>Expenses (note 12):</b>			
General government	2,735,412	3,130,812	4,028,253
Protection to persons and property	8,506,632	8,483,679	8,784,899
Transportation services	4,488,388	4,894,708	4,865,511
Environmental services	7,150,908	7,231,361	9,115,926
Recreation and cultural services	4,173,045	4,974,089	4,815,267
Social and family services	41,000	341,041	95,882
Planning and development	774,234	1,044,799	988,494
Industrial property	3,376,292	3,618,661	3,480,170
<b>Total expenses</b>	<b>31,245,911</b>	<b>33,719,150</b>	<b>36,174,402</b>
<b>Annual surplus</b>	<b>1,189,016</b>	<b>8,686,281</b>	<b>4,227,514</b>
Accumulated surplus, beginning of year	–	124,950,878	120,723,364
<b>Accumulated surplus, end of year (note 11)</b>	<b>\$ 1,189,016</b>	<b>\$ 133,637,159</b>	<b>\$ 124,950,878</b>

# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Change in Net Debt

Year ended December 31, 2009, with comparative figures for 2008

	Actual 2009	Actual 2008
		(Restated, note 2)
Annual surplus	\$ 8,686,281	\$ 4,227,514
Acquisition of tangible capital assets	(14,350,577)	(8,345,216)
Amortization of tangible capital assets	4,734,280	4,751,194
Loss on disposal of tangible capital assets	73,926	236,160
Use (acquisition) of other assets	(16,698)	(52,785)
	(872,788)	816,867
Net debt, beginning of year	(8,624,000)	(9,440,867)
Net debt, end of year	\$ (9,496,788)	\$ (8,624,000)

See accompanying notes to consolidated financial statements.

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# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008 (Restated, note 2)
<b>Operations:</b>		
Annual surplus	\$ 8,686,281	\$ 4,227,514
Items not involving cash:		
Amortization of tangible capital assets	4,734,280	4,751,194
Increase (decrease) in employee future benefit liability	567,383	111,888
Changes in non-cash working capital balances:		
Decrease (increases) in taxes receivable	(894,064)	752,324
Decrease (increases) in receivables - grant	(981,631)	83,968
Decrease (increase) in receivables - other	298,563	(915,661)
Increase in other assets	(243,720)	(52,785)
Increase in accounts payable and accrued liabilities	1,303,107	1,535,390
Increase (decrease) in deferred revenue	120,042	(1,992,687)
Increase (decrease) in deferred revenue - obligatory reserve funds	(549,131)	2,021,470
Increase in non-financial assets	(16,698)	-
<b>Net change in cash from operations</b>	<b>13,024,412</b>	<b>10,522,615</b>
<b>Capital activities:</b>		
Cash used to acquire capital assets	(14,350,577)	(8,345,216)
Loss on disposal of tangible capital assets	73,926	236,160
<b>Net change in cash from capital activities</b>	<b>(14,276,651)</b>	<b>(8,109,056)</b>
<b>Investment activities:</b>		
Increase in Town of Cobourg Holdings Inc.	(699,783)	(168,909)
<b>Financing activities:</b>		
Repayment of mortgage payable	(851,542)	(804,970)
Increase in bank indebtedness	801,709	-
Issuance of new debt	2,375,000	-
Repayment of long-term liabilities	(1,929,270)	(1,742,932)
<b>Net change in cash from financing activities</b>	<b>395,897</b>	<b>(2,547,902)</b>
<b>Decrease in cash and cash equivalents</b>	<b>(1,556,125)</b>	<b>(303,252)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>7,228,481</b>	<b>7,531,733</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 5,672,356</b>	<b>\$ 7,228,481</b>
<b>Supplemental cash flow information:</b>		
Cash paid for interest	\$ 1,139,457	\$ 1,259,198
Cash received from interest	554,445	714,107

The Corporation considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

See accompanying notes to consolidated financial statements.

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements

Year ended December 31, 2009

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## 1. Significant accounting policies:

The consolidated financial statements of The Corporation of the Town of Cobourg ("the Corporation") are the representations of management. They have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting entity:

(i) Basis of consolidation:

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

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

Downtown Business Improvement Area

Library Board

Waterworks of the Town of Cobourg

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

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

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

(iii) Accounting for school board and County transactions:

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

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 1. Significant accounting policies (continued):

### (b) Basis of accounting:

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

The consolidated statement of financial position reflects all of the financial assets and liabilities of the municipality. Financial assets are those assets which could provide resources to discharge existing liabilities or finance future operations. Municipal position represents the financial position of the municipality, and is the difference between its assets and liabilities. This provides information about the municipality's overall future revenue requirements and its ability to finance activities and meet its obligations.

### (c) Deferred revenue – obligatory reserve funds:

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

### (d) Employee future benefits:

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

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued benefit obligation, are amortized over the average remaining service life of the related employee groups, which is estimated to be 13 years.

### (e) Deferred revenue:

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

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 1. Significant accounting policies (continued):

### (f) Investments:

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

### (g) Workplace safety and insurance compensation:

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

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued obligation, are amortized over the mean term of the liabilities which is estimated to be 10 years.

### (h) Government transfers:

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

### (i) 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 period.

In addition, the Township's implementation of the Public Sector Accounting Handbook PS 3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 1. Significant accounting policies (continued):

### (j) Non-financial assets:

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

### (i) Tangible capital assets:

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

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

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

### (ii) Contributions of tangible capital assets:

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

### (iii) Natural resources:

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

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

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

### (v) Inventories of supplies:

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

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 2. Change in accounting policies:

The Town has implemented Public Sector Accounting Board ("PSAB") sections 1200 Financial Statement Presentation and 3150 Tangible Capital Assets. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

### Methods used for determining the cost of each major category of tangible capital assets

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The Town applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, the non-residential building consumer price index ("NRBCPI") was used as a resource for determining appropriate indices in order to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition.

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

---

Accumulated surplus at January 1, 2008:	
Current Fund	\$ 10,856,201
Capital Fund	(6,762,993)
Reserves	4,203,829
Net equity in Town of Cobourg Holdings Inc.	15,655,463
Amounts to be recovered	(16,991,797)
Accumulated surplus, as previously recorded	6,960,703
Net book value of tangible capital assets recorded	129,378,139
Net book value of assets previously recorded	(15,615,478)
Accumulated surplus as at January 1, 2008, as restated	\$ 120,723,364
Annual surplus for 2008:	
Net revenues, as previously reported	\$ 1,112,438
Tangible capital assets capitalized but previously expensed	8,345,216
Amortization expense not previously recorded	(4,751,194)
Loss on disposal of assets	(236,160)
Net assets previously recorded	(242,786)
Annual surplus, as restated	\$ 4,227,514

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# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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

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

	School Boards		County of Northumberland	
	2009	2008	2009	2008
Amounts requisitioned and collected	\$ 8,913,687	\$ 8,990,169	\$ 9,876,453	\$ 9,381,224

### 4. Bank indebtedness:

The Corporation's financial agreement with its bank provides for an operating credit facility of up to \$6,000,000 to finance expenses, pending receipt of property taxes and other income. Interest on funds drawn is charged at the bank's prime rate less 0.75%. As at December 31, 2009, there was \$801,709 (2008 - \$Nil) drawn on the operating credit facility.

### 5. Investment in Town of Cobourg Holdings Inc.:

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

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

	2009	2008
Note receivable from TCHI <sup>(1)</sup>	\$ 7,000,000	\$ 7,000,000
9,999,999 common shares of TCHI	7,002,145	7,002,145
Retained earnings, beginning of year	2,407,227	1,382,739
Pro-rata share of net income during the year	714,783	1,039,488
Dividend	(600,000)	(600,000)
<b>Total investment in Town of Cobourg Holdings Inc.</b>	<b>\$ 16,524,155</b>	<b>\$ 15,824,372</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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

- (1) The note receivable bears interest at 7.25% per annum. The Corporation does not intend to demand repayment from TCHI until replacement term financing is in place. Interest earned on this note amounted to \$507,500 (2008 - \$507,500). Fair value of the note receivable is indeterminable as it is a non-arms length loan.

The following tables provide condensed supplementary financial information with respect to the Corporation's investment in TCHI as at December 31, 2009 and December 31, 2008 and its operations for both years:

### (a) Financial position:

	2009	2008
Current assets	\$ 8,249,474	\$ 8,826,595
Capital assets	11,327,970	11,281,337
Other assets	2,796,895	792,461
Total assets	22,374,339	20,900,393
Current liabilities	3,723,965	4,606,029
Long-term liabilities	9,126,219	7,469,992
Total liabilities	12,850,184	12,076,021
Net assets	\$ 9,524,155	\$ 8,824,372

### (b) Results of operations:

	2009	2008
Revenues	\$ 24,631,376	\$ 25,079,977
Expenses	23,916,593	24,040,489
Net income for the period	\$ 714,783	\$ 1,039,488

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 6. Industrial property:

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

	Cost	Accumulated Amortization	2009	2008
Land	\$ 3,125,000	\$ -	\$ 3,125,000	\$ 3,125,000
Buildings	17,105,853	4,030,593	13,075,260	12,490,478
	\$ 20,230,853	\$ 4,030,593	\$ 16,200,260	\$ 15,615,478

Cost and accumulated amortization at December 31, 2008 amounted to \$19,017,326 and \$3,401,848 respectively.

### (a) Financial position:

Included in the consolidated statement of financial position are the following assets and liabilities pertaining to the industrial property operations:

	2009	2008
Cash	\$ 1,566,474	\$ 2,172,014
Accounts receivable	587,131	212,394
Prepaid expenses	13,249	12,660
Industrial property	16,200,261	15,615,478
Total assets	18,367,115	18,012,546
Accounts payable and accrued liabilities	490,346	463,585
Mortgage payable	9,014,697	9,866,239
Total liabilities	9,505,043	10,329,824
Net equity in industrial property	\$ 8,862,072	\$ 7,682,722

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 6. Industrial property (continued):

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

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

	2009	2008
Gross rental income	\$ 3,505,605	\$ 3,501,836
Operating expenses	(1,708,619)	(1,779,093)
Operating expenses recovery	1,292,406	1,352,596
Administrative expenses	(216,681)	(236,530)
Interest on long-term debt	(514,618)	(558,438)
Amortization	(628,743)	(615,149)
Net income for the period	\$ 1,729,350	\$ 1,665,222
Equity, beginning of the year	\$ 7,682,722	\$ 6,317,500
Net income for the period	1,729,350	1,665,222
Transfer to reserves	(550,000)	(300,000)
Capital reserve	1,000,000	-
Equity, end of year	\$ 9,862,072	\$ 7,682,722

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

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 7. Deferred revenue – obligatory reserve funds:

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

	2009	2008
Balance, beginning of year	\$ 6,613,180	\$ 4,591,709
Recreational land	26,831	34,750
Federal grant - gasoline tax	557,971	278,986
Provincial grant - gasoline tax transit	190,228	185,949
Development contributions	1,501,026	1,020,606
Building code	20,323	3,100
Sub-divider contributions	30,242	63,326
Provincial - Investing in Ontario	-	1,486,672
Investment income	34,033	130,065
Utilization - capital	(2,619,593)	(766,017)
Utilization - operating	(290,192)	(415,966)
<b>Balance, end of year</b>	<b>\$ 6,064,049</b>	<b>\$ 6,613,180</b>
Analyzed as follows:		
Sub-divider contributions	\$ 112,511	\$ 108,961
Recreational land	421,213	488,474
Development charges	4,586,102	3,992,063
Gasoline tax:		
Provincial	4,134	899
Federal	728,710	434,527
Federal transit	-	16,355
Provincial - Investing in Ontario	105,829	1,486,672
Building code	105,550	85,229
	<b>\$ 6,064,049</b>	<b>\$ 6,613,180</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 8. Employee future benefit liability:

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

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

The Corporation provides extended health care and dental benefits to its employees. An independent actuarial study of the post-retirement and post-employment benefits was undertaken at February 2006. An actuarial update of the employee future benefits was completed for December 31, 2009.

At December 31, 2009, the Corporation's accrued benefit liability relating to post-retirement and post-employment benefit plans is \$1,626,988 (2008 - \$1,572,882).

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

Discount rate	5.0% per annum
Inflation rate	2.0% per annum
Salary escalation	3.0% per annum
Dental benefits escalation	4.0% per annum
Health benefits escalation	7.33% in 2010 reducing by .33% per year to 4.0% in 2020
Expected average remaining service life	13 years

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

	2009	2008
Accrued benefit liability, January 1	\$ 1,684,639	\$ 1,560,246
Service cost	54,176	50,330
Benefits paid for the period	(70,149)	(65,907)
Interest cost	78,675	72,035
Amortization of actuarial gain	(8,597)	(8,597)
Plan amendments during the year	-	76,532
<b>Accrued benefit liability, December 31</b>	<b>\$ 1,738,744</b>	<b>\$ 1,684,639</b>

The accrued benefit liability at December 31, 2009, includes the following components:

	2009	2008
Accrued benefit obligation	\$ 1,644,181	\$ 1,581,479
Unamortized actuarial gain	94,563	103,160
<b>Accrued benefit liability, end of year</b>	<b>\$ 1,738,744</b>	<b>\$ 1,684,639</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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

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

#### (ii) Waterworks of the Town of Cobourg:

The Waterworks of the Town of Cobourg (the "Waterworks") provides extended health, dental and life insurance benefits for retired employees. An independent actuarial valuation was undertaken as at December 14, 2009.

At December 31, 2009, the accrued benefit liability relating to post-retirement benefit plans is \$293,584 (2008 - \$279,000).

#### (ii) Waterworks of the Town of Cobourg (continued):

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

Discount rate	5.0% per annum
Inflation rate	2.0% per annum
Salary escalation	3.3% per annum
Dental benefits escalation	5.0% per annum

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

	2009	2008
Accrued benefit liability, January 1	\$ 279,000	\$ 267,261
Service cost	8,060	8,411
Benefits paid for the period	(8,800)	(9,918)
Interest cost	15,410	13,246
Actuarial gain	(86)	-
Accrued benefit liability, December 31	\$ 293,584	\$ 279,000

### (b) Workplace safety and insurance:

In common with other Schedule 2 employers, the Corporation funds its obligations to the Workplace Safety and Insurance Board on a "pay-as-you-go" basis for employees under Schedule 2. An independent actuarial study of the Workplace Safety and Insurance Board liabilities was completed October 2005. An actuarial update of these liabilities was completed for December 31, 2009.

At December 31, 2009, the Corporation's accrued benefit liability relating to future payments on Workplace Safety and Insurance Board claims is \$58,574 (2008 - \$77,973).

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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

### (b) Workplace safety and insurance (continued):

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

	2009	2008
Accrued benefit, beginning of year	\$ 209,003	\$ 233,246
Service cost	14,682	49,592
Benefits paid for the period	(25,267)	(65,446)
Interest cost	4,289	4,714
Amortization of actuarial gain	(13,103)	(13,103)
<b>Accrued benefit liability, end of year</b>	<b>\$ 189,604</b>	<b>\$ 209,003</b>

The accrued benefit liability at December 31, 2009, includes the following components:

	2009	2008
Accrued benefit obligation, beginning of year	\$ 84,780	\$ 91,076
Unamortized actuarial gain	104,824	117,927
<b>Accrued benefit liability, end of year</b>	<b>\$ 189,604</b>	<b>\$ 209,003</b>

### (c) Liability for vacation credits:

Compensated vacation expense is accrued for employees as entitlement to these payments is earned in accordance with the Corporation's benefit plans for vacation time. Vacation credits earned as at December 31, 2009 amount to \$518,092 (2008 - \$555,811).

### (d) Employee future benefit liability:

	2009	2008
Employee future benefit liability are comprised of:		
Health and dental benefits - Town	\$ 1,738,744	\$ 1,684,639
Workplace safety and insurance	189,604	209,003
	1,928,348	1,893,642
Health, dental and life insurance benefits - Waterworks	293,584	279,000
	\$ 2,221,932	\$ 2,172,642



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 9. Mortgage payable on industrial property:

	2009	2008
Royal Bank of Canada: 5.45%, due on March 4, 2013, blended monthly payments of principal and interest in the amount of \$114,021, secured by industrial property	\$ 9,014,697	\$ 9,866,239
Principal payments for the next five years and thereafter are as follows:		
2010		\$ 895,806
2011		945,865
2012		998,722
2013		1,054,533
2014		1,117,455
Thereafter		4,002,316
		\$ 9,014,697

## 10. Net long-term liabilities:

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

	2009	2008
Total long-term liabilities incurred by the municipality and outstanding at the end of the year	\$ 13,332,949	\$ 12,887,219

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

2010	\$ 2,130,373
2011	2,150,160
2012	2,202,908
2013	2,141,201
2014	1,908,206
Thereafter	2,800,101
	\$ 13,332,949

- (c) Approval of the Ontario Municipal Board or by-law as required has been obtained for the long-term liabilities in note 10(a) issued in the name of the Corporation.

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 10. Net long-term liabilities (continued):

- (d) Total charges for the year for net long-term liabilities which are reported on the Consolidated Statement of Financial Activities are as follows:

	2009	2008
Principal payments	\$ 1,712,784	\$ 1,742,932
Interest	660,764	695,921
	<u>\$ 2,373,548</u>	<u>\$ 2,438,853</u>

- (e) The long-term liabilities bear interest at varying rates of 4.33% to 6.76% per annum.

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# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 11. Accumulated surplus:

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

	2009	2008
<b>Surplus:</b>		
Operations	\$ 500,551	\$ 923,546
Waterworks	3,869,992	3,985,003
Downtown Business Improvement Area	39,883	41,242
Town of Cobourg Public Library Board	556,564	519,111
Unfinanced capital	(8,447,199)	(6,842,247)
Invested in tangible capital assets	142,269,332	132,726,961
Long-term debt	(13,332,949)	(12,911,740)
Mortgage	(9,014,697)	(9,866,239)
<b>Unfunded:</b>		
Employee benefits	(2,497,238)	(2,119,414)
Investment in Town of Cobourg Holdings	16,524,155	15,824,372
<b>Total surplus</b>	<b>130,468,394</b>	<b>122,280,595</b>
<b>Reserves:</b>		
Contingencies	26,440	50,578
Parking	(7,234)	52,405
<b>Current:</b>		
General government	-	170,650
Health services	4,207	4,207
Recreation and cultural services	-	2,433
Library	26,735	39,598
Planning and development	-	57,306
Other	11,290	11,290
<b>Capital:</b>		
General government	609,519	144,171
Protection services	1,052,389	768,368
Transportation services	182,411	688,460
Environmental services	840,079	(8,140)
Recreation and cultural services	43,417	331,380
Planning and development	379,512	339,542
Other	-	18,035
<b>Total reserves</b>	<b>3,168,765</b>	<b>2,670,283</b>
<b>Total accumulated surplus</b>	<b>\$ 133,637,159</b>	<b>\$ 124,950,878</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 12. Classification of expenditures by object:

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

	2009	2008
Salary, wages and employee benefits	\$ 14,438,777	\$ 13,421,817
Operating materials and supplies	4,892,520	10,199,356
Contracted services	7,484,778	7,978,082
Rents and financial expenses	608,203	1,649,191
External transfers to other	812,924	547,917
Interest on long-term debt	657,752	693,069
Amortization	4,824,196	4,624,225
	<u>\$ 33,719,150</u>	<u>\$ 39,113,657</u>

## 13. Pension agreements:

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

For the year ended December 31, 2009, the amount contributed for and included as current service pension costs expenditure on the "Consolidated Statement of Operations" is \$781,564 (2008 - \$760,149).

## 14. Commitments:

The Corporation has entered into a contract for construction of the Cobourg Community Centre with a budget of \$27.4 million to be funded equally by federal grant, provincial grant and municipal contribution. Project costs of \$1.6 million were incurred as of December 31, 2009.

Lease commitments at December 31, 2009 for equipment under lease obligations are as follows:

2010	\$ 41,797
2011	22,986
2012	16,117
2013	9,674
	<u>\$ 90,574</u>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 15. Tangible capital assets:

Cost	Balance at December 31, 2007	Additions	Disposals/ transfers/ write-offs	Balance at December 31, 2008
Land	\$ 14,890,067	\$ -	\$ -	\$ 14,890,067
Land improvements	7,390,941	125,332	-	7,516,273
Buildings	28,004,665	911,256	-	28,915,921
Machinery and equipment	7,227,476	245,281	50,758	7,421,999
Vehicles	6,589,079	561,635	14,478	7,136,236
Roads infrastructure	22,548,633	981,513	263,840	23,266,306
Sewer infrastructure	67,955,766	658,136	235,574	68,378,328
Water infrastructure	25,487,255	1,532,243	-	27,019,498
Books and periodicals	814,896	147,779	-	962,675
Construction-in-progress	2,440,426	3,182,041	-	5,622,467
	<b>\$ 183,349,204</b>	<b>\$ 8,345,216</b>	<b>\$ 564,650</b>	<b>\$ 191,129,770</b>

Accumulated amortization	Balance at December 31, 2007	Disposals/ transfers/ write-offs	Amortization expense	Balance at December 31, 2008
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,560,374	-	461,541	2,021,915
Buildings	7,303,107	-	873,159	8,176,266
Machinery and equipment	3,566,385	50,758	303,319	3,818,946
Vehicles	3,042,799	13,124	476,580	3,506,255
Roads infrastructure	8,660,917	242,610	583,371	9,001,678
Sewer infrastructure	19,688,304	12,956	1,270,967	20,946,315
Water infrastructure	9,786,888	-	655,286	10,442,174
Books and periodicals	362,291	-	126,969	489,260
	<b>\$ 53,971,065</b>	<b>\$ 319,448</b>	<b>\$ 4,751,192</b>	<b>\$ 58,402,809</b>

	Net book value December 31, 2007	Net book value December 31, 2008
Land	\$ 14,890,067	\$ 14,890,067
Land improvements	5,830,567	5,494,358
Buildings	20,701,558	20,739,655
Machinery and equipment	3,661,091	3,603,053
Vehicles	3,546,280	3,629,981
Roads infrastructure	13,887,716	14,264,628
Sewer infrastructure	48,267,462	47,432,013
Water infrastructure	15,700,367	16,577,324
Books and periodicals	452,605	473,415
Construction-in-progress	2,440,426	5,622,467
	<b>\$ 129,378,139</b>	<b>\$ 132,726,961</b>

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 15. Tangible capital assets (continued):

Cost	Balance at December 31, 2008	Additions	Disposals/ transfers/ write-offs	Balance at December 31, 2009
Land	\$ 14,890,067	\$ -	\$ -	\$ 14,890,067
Land improvements	7,516,273	1,563,597	-	9,079,870
Buildings	28,915,921	1,849,508	35,626	30,729,803
Machinery and equipment	7,421,999	230,063	236,704	7,415,358
Vehicles	7,136,236	2,108,647	434,735	8,810,148
Roads infrastructure	23,266,306	2,618,818	97,857	25,787,267
Sewer infrastructure	68,378,328	779,340	83,806	69,073,862
Water infrastructure	27,019,498	1,028,687	-	28,048,185
Books and periodicals	962,675	156,979	-	1,119,654
Construction-in-progress	5,622,467	7,196,979	3,182,041	9,637,405
	\$ 191,129,770	\$ 17,532,618	\$ 4,070,769	\$ 204,591,619

Accumulated amortization	Balance at December 31, 2008	Disposals/ transfers/ write-offs	Amortization expense	Balance at December 31, 2009
Land improvements	\$ 2,021,915	\$ -	\$ 465,864	\$ 2,487,779
Buildings	8,176,266	-	894,622	9,070,888
Machinery and equipment	3,818,946	220,692	209,719	3,807,973
Vehicles	3,506,255	412,447	501,267	3,595,075
Roads infrastructure	9,001,678	97,857	592,623	9,496,444
Sewer infrastructure	20,946,315	83,806	1,266,238	22,128,747
Water infrastructure	10,442,174	-	665,929	11,108,103
Books and periodicals	489,260	-	138,018	627,278
	\$ 58,402,809	\$ 814,802	\$ 4,734,280	\$ 62,322,287

	Net book value December 31, 2008	Net book value December 31, 2009
Land	\$ 14,890,067	\$ 14,890,067
Land improvements	5,494,358	6,592,091
Buildings	20,739,655	21,658,915
Machinery and equipment	3,603,053	3,607,385
Vehicles	3,629,981	5,215,073
Roads infrastructure	14,264,628	16,290,823
Sewer infrastructure	47,432,013	46,945,115
Water infrastructure	16,577,324	16,940,082
Books and periodicals	473,415	492,376
Construction-in-progress	5,622,467	9,637,405
	\$ 132,726,961	\$ 142,269,332

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 15. Tangible capital assets (continued):

(a) Work-in-progress:

Work-in-progress having a value of \$9,637,405 (2008 - \$5,622,467) has not been amortized. Amortization of this asset will commence when the asset is put into service.

(b) Tangible capital assets disclosed at nominal value:

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

(c) Write-down of tangible capital assets

The write-down of tangible capital assets during the year \$Nil (2008 - \$Nil).

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# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

## 16. Budget figures:

The unaudited budget data presented in these consolidated financial statements is based upon the 2009 operating and capital budgets approved by the Town on April 6, 2009. Amortization was not contemplated on development of the budget.

Reconciliation of the approved budget to the budget figures reported in these consolidated financial statements is as follows:

	Budget 2009
Total revenue as reported on the statement of operations:	
Operating budget	\$ 20,880,286
Water budget	3,230,200
Wastewater budget	3,405,000
Northam Industrial Park budget	4,919,441
	32,434,927
Total expenses as reported on the statement of operations:	
Operating budget	20,880,286
Water budget	4,387,000
Wastewater budget	2,602,333
Northam Industrial Park budget	3,376,292
	31,245,911
Annual operating surplus	1,189,016
Acquisition of tangible capital assets	(6,346,109)
Total budgeted surplus on statements	(5,157,093)
Budget not reported on statements:	
Capital revenue – transfer from reserves	3,487,859
Capital revenue – other revenue	2,858,250
Operating transfer from reserves – water	1,156,800
Operating transfer to reserves – wastewater	(802,667)
Operating transfer to reserves – Northam Industrial Park	(1,543,149)
Total budgeted surplus not reported on statements	\$ 5,157,093



# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 17. Contingent liabilities:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims at December 31, 2009, management believes that the Corporation has valid defences and appropriate and adequate insurance coverages in place. In the event any claims are successful, the amount of any potential liability is not determinable, therefore no amount has been accrued in the financial statements.

## 18. Subsequent event:

On November 1, 2010, the Corporation negotiated with the County of Northumberland with respect to the transfer of ownership and assumption of responsibility for the Eagleson landfill for an amount of \$1,091,204. This balance will be waived by a maximum of \$275,000 each year in lieu of services the Town provides the County for treatment of leachate from Eagleson, Seymour and Brighton landfill sites.

## 19. Segmented information:

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

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

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

# THE CORPORATION OF THE TOWN OF COBOURG

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2009

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## 19. Segmented information (continued):

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

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

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

# THE CORPORATION OF THE TOWN OF COBOURG

## Consolidated Schedule of Segment Information

Year ended December 31, 2009

	Administration	Protection Services	Transportation Services	Environmental Services	Industrial Property
<b>Revenue:</b>					
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxation	-	-	-	-	-
User fees and service charges	91,538	340,131	815,860	3,657,259	-
Federal grants	-	-	297,004	969,208	-
Government of Ontario Grants	442,000	34,564	2,097,993	969,208	-
Other municipalities	-	-	-	-	-
Rent, license, permits	491,281	-	-	-	4,798,011
Penalties and interest	-	-	-	-	-
Other	-	-	-	-	-
Investment income	2,389,839	-	-	-	-
Development charges	934,532	-	-	-	-
	4,349,190	374,695	3,210,857	5,595,675	4,798,011
<b>Expenses:</b>					
Salaries, wages and employee benefits	1,397,781	7,400,564	1,601,978	1,152,416	-
Long-term debt charges (interest)	16,817	65,285	311,039	166,740	-
Materials	624,358	274,767	1,140,199	1,250,185	-
Contracted services	346,223	216,880	1,019,921	348,037	2,989,918
Rents and financial expenses	585,384	-	-	-	-
External transfers	-	212,837	-	-	-
Amortization	160,247	313,344	821,571	1,334,956	628,745
	3,130,810	8,483,677	4,894,708	4,252,334	3,618,663
<b>Excess of revenue over expenses (expenses over revenue)</b>	1,218,380	(8,108,982)	(1,683,851)	1,343,341	1,179,348
<b>Funded through:</b>					
Taxation	-	-	-	-	-
Payments in lieu of taxation	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Other	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

# THE CORPORATION OF THE TOWN OF COBOURG

Consolidated Schedule of Segment Information, continued

Year ended December 31, 2009

	Water Services	Health and Social Services	Parks Recreation and Culture	Planning and Development	Total
<b>Revenue:</b>					
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxation	-	-	-	-	-
User fees and service charges	2,839,570	-	1,561,604	41,260	9,347,222
Federal grants	-	-	451,242	-	1,717,454
Government of Ontario grants	-	-	482,242	-	4,026,007
Other municipalities	-	-	305,528	10,000	315,528
Rent, license, permits	-	-	-	-	5,289,292
Penalties and interest	-	-	-	-	-
Other	-	-	-	-	-
Investment income	-	-	-	-	2,389,839
Development charges	-	-	-	-	934,532
	2,839,570	-	2,800,616	51,260	24,019,874
<b>Expenses:</b>					
Salaries, wages and employee benefits	-	-	2,150,358	735,680	14,438,777
Long-term debt charges (interest)	-	-	97,872	-	657,753
Materials	-	-	1,503,200	99,809	4,892,518
Contracted services	2,229,482	-	160,633	173,684	7,484,778
Rents and financial expenses	-	-	22,819	-	608,203
External transfers	-	341,042	259,046	-	812,925
Amortization	749,545	-	780,162	35,626	4,824,196
	2,979,027	341,042	4,974,090	1,044,799	33,719,150
<b>Excess of revenue over expenses (expenses over revenue)</b>	<b>(139,457)</b>	<b>(341,042)</b>	<b>(2,173,474)</b>	<b>(993,539)</b>	<b>(9,699,276)</b>
<b>Funded through:</b>					
Taxation	-	-	-	-	17,412,687
Payments in lieu of taxation	-	-	-	-	139,411
Penalties and interest	-	-	-	-	252,345
Other	-	-	-	-	581,114
	-	-	-	-	18,385,557
<b>Excess of revenue over expenses (expenses over revenue)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,686,281</b>

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T O W N

OF

C O B O U R G

---



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

**To:** Mayor and Members of Council  
**From:** Ian D. Davey  
Treasurer / Director of Corporate Services  
**Re:** Cobourg Day Care Inc. - Line of Credit Guarantee  
**Date:** October 13, 2011

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## BACKGROUND

The Cobourg Day Care Inc.(CDC) provides child care services from a facility which they own located at 325 Alexandria Drive in Cobourg. The facility currently has a staff of 28 and provides services to 126 children.

The facility is located on land leased from the Town of Cobourg. The land was originally leased for a 50 year period expiring in 2039 from the Ontario Development Corporation. When the Town of Cobourg acquired this land they also took over the lease.

The CDC has an existing line of credit in the amount of \$50,000 with the Ganaraska Financial Credit Union which until this time has been secured by the accounts receivable of the CDC. As of October 21, 2011, the Credit Union is no longer willing to accept accounts receivable as security for the line of credit.

Given that the CDC does not own the land on which its building is located, it is not possible for the Credit Union to use the building as security for the line of credit and the Credit Union has a firm policy about not providing unsecured commercial lines of credit.

The Credit Union have given the CDC until October 21, 2011 to either provide suitable security or have a third party provide a guarantee acceptable to them to support the line of credit.

The Town of Cobourg is in a position to provide such a loan guarantee.

## **RECOMMENDATION**

That a Resolution be passed by Council acknowledging the approval of the guarantee for a limited time period expiring April 30, 2012 and further that a by-law be prepared authorizing the Mayor and Clerk to sign the Guarantee and Postponement of Claim in the amount of \$50,000.

There are no immediate financial implications to the Town of Cobourg as a result of providing this guarantee.

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

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



THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER \_\_\_\_\_

**A BY-LAW OF THE CORPORATION OF THE TOWN OF COBOURG TO AUTHORIZE A GUARANTEE UP TO THE AMOUNT OF \$50,000.00 WITH RESPECT TO COBOURG DAY CARE INC.**

**WHEREAS** Cobourg Day Care Inc. is an incorporated, not-for-profit corporation, providing child care services in the Town of Cobourg, from a building it owns which is located on land leased from the Town of Cobourg.

**AND WHEREAS** Cobourg Day Care Inc. has an existing line of credit with the Ganaraska Financial Credit Union for operating purposes;

**AND WHEREAS** in connection with the borrowing from the Credit Union, the Credit Union has requested a Guarantee to be given by the Municipality up to the amount of \$50,000.00, for a period commencing October 21, 2011 and expiring April 30, 2012.

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

1. The issuance of the Guarantee by the Municipality to the Bank is hereby authorized.
2. The Mayor and the Clerk are hereby authorized to cause the Guarantee to be executed and delivered in the name of the Municipality, and the Clerk is authorized to fix the Municipality's municipal seal on any such documents and papers the Clerk determines necessary.
3. This by-law shall take effect on the day of passing.

READ a first, second and third time and finally passed in Open Council this  
17th day of October, 2011.

\_\_\_\_\_  
MAYOR

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

GUARANTEE AND POSTPONEMENT OF CLAIM

**TO: GANARASKA CREDIT UNION LTD.** (hereinafter called the Credit Union)

Initials of Witness & Guarantor

For Valuable Consideration.....**The Corporation of the Town of Cobourg**.....  
 (hereinafter called the "Guarantors" hereby guarantees payment of the liabilities of  
 .....**Cobourg Day Care Inc.** .....  
 (hereinafter referred to as the "Member") to the Credit Union and agrees to the following terms and conditions:

Initials of Witness & Guarantor

1. The liability of the Guarantor hereunder shall be limited to the sum of **\$50,000.00** and shall bear interest from the date of demand for payment as hereinafter provided.
2. If more than one Guarantor executes this instrument the provisions hereof shall be read with all necessary grammatical changes, each reference to the Guarantor shall include each and every one of the undersigned severally and this Guarantee and all covenants and agreements herein contained shall be deemed to be joint and several.
3. The Credit Union may grant extensions of time or other indulgences, take and give up securities, accept compositions, grant releases and discharges and otherwise deal with the Member, with other parties and with securities as the Credit Union may see fit. The Credit Union may apply all moneys received from the Member or others, or from securities, upon such part of the Member's liability as it may think best, without prejudice to and without in any way limiting or lessening the liability of the Guarantor under this Guarantee.
4. Neither the failure of the Credit Union to take any security that the parties hereto contemplated it would take nor the failure of the Credit Union to perfect any security taken shall prejudice, or in any way limit or lessen the liability of the Guarantor under, this Guarantee.
5. No loss of or in respect of securities received by the Credit Union from the Member or any other person, whether occasioned through the fault of the Credit Union or otherwise, shall discharge pro tanto, limit or lessen the liability of the Guarantor under this Guarantee.
6. This Guarantee shall be binding on the Guarantor as a continuing guarantee and shall cover any present liabilities of the Member to the Credit Union, all liabilities incurred after the date hereof whether from dealings between the Credit Union and the Member or from any other dealings by which the Member may become in any manner whatever liable to the Credit Union and any ultimate balance due or remaining due to the Credit Union. The Guarantor, or the executors, administrators or successors of the Guarantor, may determine further liability under this Guarantee by written notice to the Credit Union; and this Guarantee shall not apply to any liabilities of the Member to the Credit Union incurred after the expiration of thirty days from the date of receipt of such notice by the Credit Union.
7. Any change in the name of the Member, or any change in the membership of the Member's firm, shall not affect or in any way limit or lessen the liability of the Guarantor hereunder. This Guarantee shall also extend to any person, firm or corporation acquiring or from time to time carrying on the business of the Member.
8. All moneys, advances, renewals and credits in fact borrowed or obtained from the Credit Union shall be deemed to form part of the liabilities hereby guaranteed notwithstanding any incapacity, disability or lack or limitation of status or of power of the Member or of the directors, partners or agents thereof, notwithstanding that the Member may not be a legal entity, and notwithstanding any irregularity, defect or informality in the borrowing or obtaining of such moneys, advances, renewals or credits. Any amount which may not be recoverable from the Guarantor on the basis of a guarantee shall be recoverable from the Guarantor as principal debtor in respect thereof and shall be paid to the Credit Union after demand therefore as hereinafter provided.
9. Any account settled or stated by or between the Credit Union and the Member shall be accepted by the Guarantor as conclusive evidence that the balance or amount thereby appearing due by the Member to the Credit Union is so due.
10. Should the Credit Union receive from the Guarantor any payment or payments, either in full or on account of the liability under this Guarantee, the Guarantor shall not be entitled to claim repayment against the Member or the Member's estate until the Credit Union's claims against the Member have been paid in full. In case of any liquidation, winding up or bankruptcy of the Member, or in the event that the Member shall make a sale of any of the Member's assets within the bulk transfer provisions of any applicable legislation, or in the case of any composition with creditors or scheme of arrangement, the Credit Union shall have the right to rank for its full claim and receive all dividends or other payments in respect thereof until its claim has been paid in full and the Guarantor shall continue liable up to the amount guaranteed, less any payments made the Guarantor, for any balance which may be owing to the Credit Union by the Member. In the event of the valuation by the Credit Union of any of its securities and/or the retention thereof by the Credit Union, such valuation and/or retention shall not, as between the Credit Union and the Guarantor, be considered as a purchase of such securities, or as payment, satisfaction or reduction of the Member's liabilities to the Credit Union, or any part thereof.
11. The Guarantor shall make payment to the Credit Union of the amount of the liability of the Member forthwith after demand therefore is made in writing. Such demand shall be deemed to have been made when an envelope containing the demand and addressed to the Guarantor at the last address of the Guarantor known to the Credit Union is deposited, postage



prepaid and registered, in the Post Office. The liability of the Guarantor shall bear interest from the date of such demand at the rate or rates then applicable to the liabilities of the Member to the Credit Union.

12. For the further security of the Credit Union the Guarantor agrees that:

- a) Any debts and claims against the Member now or at any time hereafter held by the Guarantor are and shall be held by the Guarantor for the further security of the Credit Union, and as between the Guarantor and the Credit Union are hereby postponed to the debts and claims against the Member now or at any time hereafter held by the Credit Union. Any such debts and claims of the Guarantor shall be held in trust for the Credit Union, shall be collected, enforced or proved subject to and for the purposes of this agreement and any moneys received by the Guarantor in respect thereof shall be paid over to the Credit Union on account of the Credit Union's debts and claims. No such debt or claim of the Guarantor against the Member shall be released or withdrawn by the Guarantor unless the Credit Union's written consent to such release or withdrawal is first obtained. The Guarantor shall not permit the prescription of any such debt or claim by any statute of limitations, assign any such debt or claim to any person other than the Credit Union, or ask for or obtain any security, negotiable paper or other evidence of any such debt or claim except for the purpose of delivering the same to the Credit Union. The Credit Union may at any time give notice to the Member requiring the Member to pay to the Credit Union all or any of such debts or claims of the Guarantor against the Member, and in such event such debts and claims are hereby assigned and transferred to the Credit Union. In the event of the liquidation, winding up or bankruptcy of the Member, or in the event that the Member shall make a sale of any of the Member's assets within the bulk transfer provisions of any applicable legislation, or in the event of any composition with creditors or scheme of arrangement, any and all dividends or other moneys which may be due or payable to the Guarantor in respect of the debts or claims of the Guarantor against the Member are hereby assigned and transferred to and shall be due and paid to the Credit Union and for such payment to the Credit Union this shall be a sufficient warrant and authority to any person making the same. The Guarantor shall, at any time and from time to time at the request of and as required by the Credit Union, make, execute and deliver all statements of claims, proofs of claim, assignments and other documents and do all matters and things which may be necessary or advisable for the protection of the rights of the Credit Union under and by virtue of this instrument.
- b) The provisions of this clause are independent of and severable from the provisions of clauses 1-11 of this Guarantee and Postponement of Claim and shall remain in force whether or not the Guarantor is liable for any amount under clauses 1-11 and whether or not the Credit Union has received the notice referred to in paragraph 6. The provisions of this clause may, however, be terminated by the Guarantor, by written notice given to the Credit Union at any time when the Guarantor is not liable for any amount under clauses 1-11 by reason of the fact that the Member is not indebted or liable to the Credit Union.

13. The Credit Union shall not be bound to exhaust its recourse against the Member, other parties or the securities it may hold before being entitled to payment from the Guarantor under this Guarantee.

14. This Guarantee is given in addition to and without prejudice to any securities of any kind, including any guarantees and postponement agreements, whether or not in the same form as this instrument, now or hereafter held by the Credit Union.

15. There are no representations, collateral agreements or conditions with respect to this instrument, or affecting the Guarantor's liability hereunder, other than those contained here.

16. The terms and conditions set out in this Guarantee shall not merge with any judgment which may be obtained against the Guarantor or the Member.

17. This instrument shall be construed in accordance with the laws of the Province of Ontario. The Guarantor agrees that any legal suit, action or proceeding arising out of or relating to this instrument may be instituted in the courts of Ontario, and the Guarantor hereby agrees to accept and submit to the jurisdiction of the said courts, to acknowledge their competence, and to be bound by any judgment thereof. Nothing herein shall limit the Credit Union's right to bring proceedings against the Guarantor elsewhere.

18. This Guarantee and Postponement of Claim shall extend to and enure to the benefit of the successors and assigns of the Credit Union, and shall be binding upon the Guarantor and the heirs, executors, and administrators or the successors and assigns of the Guarantor.

19. *This Guarantee and Postponement of Claim shall expire April 30, 2012.*

Signed, Sealed and Delivered this \_\_\_\_\_ day of October, 2011 at Cobourg, Ontario.

To be completed by individuals, partners or sole proprietors

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of Guarantor

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of Guarantor

To be completed by incorporated business

Per: \_\_\_\_\_  
Authorized Signing Official Title

Per: \_\_\_\_\_  
Authorized Signing Official Title



THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER \_\_\_\_\_

**A BY-LAW TO AUTHORIZE THE EXECUTION OF AN AGREEMENT WITH HABITAT FOR HUMANITY NORTHUMBERLAND (ALEXANDRIA DRIVE, COBOURG)**

WHEREAS pursuant to Section 51 (26) of the Planning Act, R.S.O. 1990, Chapter P.13, authorizes municipalities to enter into agreements imposed as a condition of consent;

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

1. THAT the Mayor and Municipal Clerk are hereby authorized and instructed to execute on behalf of the Corporation a Severance Agreement between Habitat for Humanity Northumberland (Alexandria Drive, Cobourg)(Part of Block F, formerly Lot 14, Concession A) and the Corporation of the Town of Cobourg.

READ a first, second and third time and finally passed in Open Council this 17th day of October 2011.

\_\_\_\_\_  
MAYOR

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



**A BY-LAW TO AUTHORIZE TEMPORARY ROAD CLOSURES FOR THE RICK HANSEN FOUNDATION 25<sup>TH</sup> ANNIVERSARY RELAY.**

WHEREAS the Municipal Act, 2001, Section 11 provides in part that lower tier municipalities may pass by-laws respecting highways;

AND WHEREAS it is deemed advisable to temporarily close certain highways during the Rick Hansen Relay run through Cobourg and rolling road closures for the Rick Hansen 25<sup>th</sup> Anniversary Relay on Tuesday, November 1, 2011 and Wednesday, November 2, 2011;

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

1. In this by-law: "vehicle" includes a motor vehicle, trailer, traction engine, farm tractor, road building machine, bicycle, and any vehicle drawn propelled or driven by any kind of power, including muscular power, but does not include a motorized snow vehicle or a street car.
2. The following streets shall be temporarily closed to vehicular traffic for the period between 4:30 p.m. to 5:30 p.m. on Tuesday, November 1, 2011;
  - a) King Street West to Division Street North to Elgin Street East to D'Arcy Street South to the Cobourg Community Centre.
3. The following streets shall be temporarily closed to vehicular traffic for the period between 10:30 a.m. to 11:35 a.m. on Wednesday, November 2, 2011;
  - a) North on D'Arcy Street to Elgin Street West, South on Division Street to King Street East and north along William Street and West onto Highway 2.
3. Subject to Section 5, no persons shall drive any vehicle on the parts of streets listed in Section 2 and 3 of this by-law.
4. The provisions of Sections 2 and 3 shall not apply to:
  - a) Ambulances, Police or Fire Department Vehicles, or Public Utility Emergency Vehicles or any vehicle required in the case of an emergency, or
  - b) vehicles actually engaged in works undertaking for or on behalf of the Town of Cobourg, or
  - c) vehicles engaged in servicing the event.

5. Any person convicted of an offence pursuant to the provisions of this by-law shall be liable to a fine pursuant to the provisions of the Provincial Offences Act, R.S.O. 1990, Chapter P.33.

READ a first, second and third time and finally passed in Open Council this 17<sup>th</sup> day of October, 2011.

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Mayor

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Municipal Clerk



**A BY-LAW TO AUTHORIZE TEMPORARY ROAD CLOSURES FOR PORTIONS OF KING, HIBERNIA AND CHURCH STREETS, COBOURG. (ROYAL CANADIAN LEGION REMEMBRANCE DAY PARADE)**

WHEREAS the Municipal Act, 2001, Section 11 provides in part that lower tier municipalities may pass by-laws respecting highways;

AND WHEREAS it is deemed advisable to temporarily close certain highways during the Royal Canadian Legion Branch # 133 Remembrance Day Parade;

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

1. In this by-law: "vehicle" includes a motor vehicle, trailer, traction engine, farm tractor, road building machine, bicycle, and any vehicle drawn propelled or driven by any kind of power, including muscular power, but does not include a motorized snow vehicle or a street car.
2. The following streets shall be temporarily closed to vehicular traffic for the period between 9:45 a.m. to 10:15 a.m. and 11:15 a.m. to 12:00 noon on Friday, November 11, 2011;
  - a) Hibernia Street north from Orr Street to King Street West;
  - b) King Street West from Hibernia Street to Church Street;
  - c) Church Street south to the Cenotaph in Victoria Park for the Ceremony;
3. The parade will march back entering King Street East at the Memorial Gates with a saluting base set up at the Bank of Montreal with a police lead and end vehicle to escort the Legion Members.
4. Subject to Section 6, no persons shall drive any vehicle on the parts of streets listed in Sections 2 and 3 of this by-law.
5. The provisions of Sections 2 and 3 shall not apply to:
  - a) Ambulances, Police or Fire Department Vehicles, or Public Utility Emergency Vehicles or any vehicle required in the case of an emergency, or
  - b) vehicles actually engaged in works undertaking for or on behalf of the Town of Cobourg, or
  - c) vehicles engaged in servicing the event.
6. Any person convicted of an offence pursuant to the provisions of this by-law shall be liable to a fine pursuant to the provisions of the Provincial Offences Act, R.S.O. 1990, Chapter P.33.

READ a first, second and third time and finally passed in Open Council this 17<sup>th</sup> day of October, 2011.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk



**A BY-LAW TO AUTHORIZE TEMPORARY ROAD CLOSURES FOR PORTIONS OF KING STREET EAST, ABBOTT STREET, D'ARCY STREET, WILLIAM STREET, UNIVERSITY AVENUE AND ONTARIO STREET, COBOURG. (SANTA CLAUS PARADE)**

WHEREAS the Municipal Act, 2001, Section 11 provides in part that lower tier municipalities may pass by-laws respecting highways;

AND WHEREAS it is deemed advisable to temporarily close certain highways during the Santa Claus Parade:

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

1. In this by-law: "vehicle" includes a motor vehicle, trailer, traction engine, farm tractor, road building machine, bicycle, and any vehicle drawn propelled or driven by any kind of power, including muscular power, but does not include a motorized snow vehicle or a street car.
2. The following street shall be temporarily closed to vehicular traffic for the period between 1:45 p.m. to 2:00 p.m. on Sunday November 13, 2011;
  - a) King Street from Abbott Street to D'Arcy Street.
3. The following street shall be temporarily closed to vehicular traffic for the period between 2:00 p.m. to 4:00 p.m.:
  - a) King Street from D'Arcy Street to William Street.
4. The following streets shall be temporarily closed to vehicular traffic for the period between 3:30 p.m. to 4:30 p.m.:
  - a) William Street and Ontario Street from King Street to University Avenue for post marshalling of floats.
5. The following street shall be temporarily closed to vehicular traffic for the period between 1:00 p.m. to 4:00 p.m.
  - a) Second Street
6. The following streets shall be temporarily closed to vehicular traffic for the period between 12:00 noon to 2:00 p.m. for parade marshalling with floats starting to move onto King Street at 1:45 p.m.:
  - a) Abbott Street from King Street to Lakeshore Drive.
7. "No Parking" signs to be posted on King Street from D'Arcy Street to William Street for the day of the parade.

8. Subject to the provisions of Section 9 no persons shall drive any vehicle on the parts of streets listed in Sections 2,3, 4, 5, 6 and 7 of this by-law.  
The provisions of Sections 2,3,4,5,6 and 7 shall not apply to:
  - a) Ambulances, Police or Fire Department Vehicles, or Public Utility Emergency Vehicles or any vehicle required in the case of an emergency, or
  - b) vehicles actually engaged in works undertaking for or on behalf of the Town of Cobourg, or
  - c) vehicles engaged in servicing the event.
  
9. Any person convicted of an offence pursuant to the provisions of this by-law shall be liable to a fine pursuant to the provisions of the Provincial Offences Act, R.S.O. 1990, Chapter P.33.

READ a first, second and third time and finally passed in Open Council this 17<sup>th</sup> day of October 2011.

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Mayor

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Municipal Clerk



THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER \_\_\_\_\_

**A BY-LAW TO AUTHORIZE TEMPORARY ROAD CLOSURES FOR PORTIONS OF KING STREET, COBOURG. (CHRISTMAS MAGIC/ CANDLELIGHT PARADE)**

WHEREAS the Municipal Act, 2001, Section 11 provides in part that lower tier municipalities may pass by-laws respecting highways;

AND WHEREAS it is deemed advisable to temporarily close certain highways during the Christmas Magic/Candlelight Parade;

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


1. In this by-law: "vehicle" includes a motor vehicle, trailer, traction engine, farm tractor, road building machine, bicycle, and any vehicle drawn propelled or driven by any kind of power, including muscular power, but does not include a motorized snow vehicle or a street car.
2. The following streets shall be temporarily closed to vehicular traffic for the period between 5:00 p.m. to 7:00 p.m. on Friday November 25, 2011;
  - a) King Street West from George Street to Second Street (in front of Victoria Hall) and;
  - b) King Street to Victoria Park for the Candlelight parade commencing at 6:30 p.m.
3. Subject to Section 5, no persons shall drive any vehicle on the parts of streets listed in Section 2 of this by-law.
4. The provisions of Sections 2 shall not apply to:
  - a) Ambulances, Police or Fire Department Vehicles, or Public Utility Emergency Vehicles or any vehicle required in the case of an emergency, or
  - b) vehicles actually engaged in works undertaking for or on behalf of the Town of Cobourg, or
  - c) vehicles engaged in servicing the event.
5. Any person convicted of an offence pursuant to the provisions of this by-law shall be liable to a fine pursuant to the provisions of the Provincial Offences Act, R.S.O. 1990, Chapter P.33.

READ a first, second and third time and finally passed in Open Council this 17<sup>th</sup> day of October, 2011.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk



	<b>THE CORPORATION OF THE TOWN OF COBOURG</b>
	<b>BY-LAW NUMBER _____</b>

**A BY-LAW TO AMEND BY-LAW NUMBER 075-2010 BEING A BY-LAW FOR THE LICENCING AND REGISTRATION OF DOGS; FOR THE REGULATION OF DOGS AND FOR PROHIBITING THE RUNNING AT LARGE OF ANIMALS WITHIN THE TOWN OF COBOURG.**

**WHEREAS** pursuant to the *Municipal Act*, 2001, Section 11 as amended, municipalities have the authority to pass by-laws with respect to animals; and

**AND WHEREAS** the Council of the Corporation of the Town of Cobourg deems it advisable to pass a by-law for the licencing, registration and for the regulation of dogs within the Town of Cobourg limits;

**AND WHEREAS** the Council of the Corporation of the Town of Cobourg authorized an amendment to By-law No. 075-2010 at a Committee of the Whole meeting held on October 11, 2011, and deems it advisable to amend the by-law for the regulation of dogs and running at large of domestic animals within the Town of Cobourg limits;

**NOW THEREFORE BE IT RESOLVED** that the Council of The Corporation of Cobourg hereby enacts as follows:

1. That the wording in Section 1. Definitions and Schedule "A" attached to the by-law include the following:

"Order to Restrain" shall mean the order issued to the owner of a dog by the Animal Control Officer, where the Officer is satisfied on the balance of probabilities and in the absence of any mitigating factor, that the dog has bitten a person and/or a domestic animal, placed a person or domestic animal at risk of physical harm, or behaved in a manner that poses a menace to the safety of persons or domestic animals.

2. That this By-law shall come into force and effect upon the final passing hereof.

READ a first, second and third time and finally passed in Open Council this 17th day of October, 2011.

\_\_\_\_\_  
MAYOR

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

SCHEDULE "A"

**ORDER TO RESTRAIN**

Issued pursuant to The Town of Cobourg (Municipality) By-Law No. 075-2010

To (Name of Owner): \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

I, \_\_\_\_\_,  
Animal Control Officer, or By-Law Officer of the \_\_\_\_\_, have reasonable grounds to believe that the dog residing at \_\_\_\_\_

\_\_\_\_\_ has bitten or attacked a person or another domestic animal, placed a person or domestic animal at risk of physical harm; or behaved in a manner that poses a menace to the safety to persons or domestic animals, as per the provisions of the Municipal By-law No. 075-2010.

You are hereby ordered:

To keep the dog, when on the owner's premises, confined to within the dwelling and under effective control of an adult person, or enclosed in a pen constructed with a secure top, bottom and sides. The pen shall provide humane shelter for the dog, while preventing escaping there from and preventing any entry therein of unsupervised persons.

- (a) To keep the dog under effective control of an adult person and on a least of not more than 1 metre in length when it is not confined in accordance with paragraph (a).
- (b) To securely attach a muzzle to the dog at all times when it is not confined in accordance with paragraph (a).
- (c) To provide the Animal Control Officer, or Peace Officer with a new address and telephone number within two working days of moving, selling, or giving the dog away.
- (d) To advise the Animal Control Officer, or Peace Officer within two days of the death of the dog.
- (e) To advise the Animal Control Officer, or Peace Officer forth with if the dog is running at large, or has bitten or attacked a person or a domestic animal.
- (f) To display at the front of the house where it cannot be easily removed, but is visible to any person who may enter onto the property a sign warning of the presence of the dog. The Animal Control Officer or the Peace Officer must approve such sign.

This **ORDER TO RESTRAIN** takes effect immediately.

If you wish to **APPEAL** this Order to Restrain you must apply to the Clerk of the Town of Cobourg within seven (7) days from the date this Order to Restrain is received by you setting out your request for a hearing by a committee of the Municipal Council which shall include the reasons for appealing this Control and Muzzle Order, and the payment of the hearing fee in the amount of \$ \_\_\_\_\_, failing which this Order to Restrain is final and binding.

Please be advised that notwithstanding the making of an application for a hearing by a committee of Council regarding this Order to Restrain, this Order to Restrain takes effect immediately upon its receipt by you and remains in effect for so long as the dog shall live or until the committee makes a decision on an appeal to rescind this Order to Restrain, in which case this Order to Restrain remains in effect until the date a decision is issued by Council.

A full copy of By-law No. 075-2010, being a by-law of the Town of Cobourg for the licensing and registration of dogs and for the regulation of dogs within the Town of Cobourg, is available from the Municipal Clerk during normal business hours. It is recommended that you obtain a copy of the By-law in order to be more fully aware of your rights and obligations in this matter and the basis for the issuing of this Order to Restrain.

DATED at the \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Animal Control Officer for the Town of Cobourg

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

\_\_\_\_\_

WHEREAS the Committee of the Whole has considered a report from the Planner regarding a heritage demolition permit application for 139 Bagot Street, Cobourg (Watson);

NOW THEREFORE BE IT RESOLVED that Council respectfully deny the application for a heritage demolition permit for property located at 139 Bagot Street, Cobourg.

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

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WHEREAS the Committee of the Whole has considered a report from the Cobourg Heritage Committee regarding a heritage permit application for signage at 29 King Street East (Aberfeldy Hall Antiques);

NOW THEREFORE BE IT RESOLVED that Council endorse the recommendation of the Cobourg Heritage Committee and grant a heritage permit (HP 67/11) for double sided hanging tavern style signage at 29 King Street East, Cobourg (Aberfeldy Hall Antiques) as submitted subject to appropriate materials and framing being used.

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

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WHEREAS the Committee of the Whole has considered a report regarding an appointment to the Seniors Advisory Committee;

NOW THEREFORE BE IT RESOLVED that Council appoint Barbara Klintworth as a member of the Seniors Advisory Committee for a term expiring on November 30, 2014.

**The Corporation of the Town of Cobourg**

**MOTION**

**Date: OCTOBER 17, 2011      No.**

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

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WHEREAS the Committee of the Whole has considered a report regarding an appointment to the Cobourg Community Centre Fundraising Committee;

NOW THEREFORE BE IT RESOLVED that Council appoint Karen Stinson as a member of the Cobourg Community Centre Fundraising Committee.