CORPORATION OF THE CITY OF
CLARENCE-ROCKLAND
COMMITTEE OF THE WHOLE

September 10, 2018, 8:00 pm
Council Chambers
415 rue Lemay Street, Clarence Creek, Ont.

Pages

1. **Opening of the meeting**

2. **Adoption of the agenda**

3. **Disclosure of pecuniary interests** 5

4. **Delegations / Presentations**

5. **Petitions / Correspondence**

   5.1 **Letter from the College of Physicians and Surgeons of Ontario regarding the 2019 Council Award** 7

6. **Notice of Motion**

7. **Comment/Question Period**

   Note: Members of the public may come forward to the podium and after seeking permission from the Presiding Officer, shall state their name and direct their question/comment on any matter which is related to any item included in this agenda to the Presiding Officer.
   The maximum time allowed in all circumstances for a question/comment shall be three (3) minutes per person per meeting. There shall be a maximum of 30 minutes dedicated to the question/comment period. Any unasked questions/comments due to the time restriction may be submitted in writing to the Clerk.
   At no time shall this question period be taken by members of the audience to make speeches or accusations.

8. **Report from the United Counties of Prescott and Russell**

9. **Committee/Staff Reports**

   9.1 **Construction monthly report - August 2018** 11

9.2 Strategic Plan Update 13

9.3 Tangible capital asset policy 33

9.4 Caron Pond and Notre Dame Landfill 59

9.5 Purchase of a tractor - Community services 75

9.6 Tax arrears status report 79

9.7 Printer/ copier contract 85

10. Other items

11. Adjournment

CORPORATION DE LA CITÉ DE
CLARENCE-ROCKLAND
COMITÉ PLÉNIER

le 10 septembre 2018, 20 h 00
Salle du Conseil
415 rue Lemay Street, Clarence Creek, Ont.

Pages

1. Ouverture de la réunion

2. Adoption de l'ordre du jour

3. Déclarations d'intérêts pécuniaires 5

4. Délégations / Présentations

5. Pétitions / Correspondance

   5.1 Lettre du College des médecins et chirurgiens de l'Ontario au sujet du Prix du conseil 2019 7

6. Avis de motion

7. Période de Questions/Commentaires

   Note: Les membres du public sont invités à se rendre au podium et après avoir reçu la permission du président de l'assemblée, doivent se nommer et adresser leur question et/ou commentaire sur tout sujet qui est relié à n'importe quel item qui figure à l'ordre du jour au président de réunion.
   Le temps maximal accordé pour une question/commentaire dans toutes circonstances est de trois (3) minutes par personne par réunion. Il y aura un maximum de 30 minutes consacrés à la période de questions/ commentaires. Toutes questions et/ou commentaires qui n'ont pas été adressés par faute de temps peuvent être soumis par écrit à la greffière.
   En aucun cas, cette période de questions/ commentaires ne peut être utilisée par les membres du public pour faire des discours ou porter des accusations.

8. Rapport des Comtés unis de Prescott et Russell

9. Rapports des Comités/Services

   9.1 Rapport mensuel construction - août 2018 11

9.2 Mise à jour du plan stratégique 13

9.3 Politique sur les immobilisations corporelles 33

9.4 Étang Caron et site d'enfouissement Notre Dame 59

9.5 Achat d’un tracteur - services communautaires 75

9.6 Rapport sur l'état des arrérages de taxes 79

9.7 Contrat pour les imprimantes/photocopieurs 85

10. Autres items

11. Ajournement

Declaration of pecuniary interest
Déclaration d'intérêt pécuniaire

Date of meeting Date de la réunion:	
Item Number Numéro de l'item:	
Subject of the item: Sujet de l'item :	
Name of Council Member Nom du membre du conseil	

I, _____, hereby declare a pecuniary interest in the matter identified above for the following reason :

Je, _____, déclare un intérêt pécuniaire en ce qui concerne l'article ci-haut mentionné, pour la raison suivante :

Name (print)	Signature	Date

This declaration is filed in accordance with the *Municipal Conflict of Interest Act* and will be recorded in the meeting minutes and will be made available in a public registry. / Cette déclaration est soumise sous la *Loi sur les conflits d'intérêt municipaux* et sera enregistrée dans le procès-verbal de la réunion et sera disponible dans un registre public.

Excerpt from the Municipal Conflict of Interest Act, R.S.O. 1990, c. M.50

DUTY OF MEMBER

When present at meeting at which matter considered

5 (1) Where a member, either on his or her own behalf or while acting for, by, with or through another, has any pecuniary interest, direct or indirect, in any matter and is present at a meeting of the council or local board at which the matter is the subject of consideration, the member,

(a) shall, prior to any consideration of the matter at the meeting, disclose the interest and the general nature thereof;

(b) shall not take part in the discussion of, or vote on any question in respect of the matter; and

(c) shall not attempt in any way whether before, during or after the meeting to influence the voting on any such question. R.S.O. 1990, c. M.50, s. 5 (1).

Where member to leave closed meeting

(2) Where the meeting referred to in subsection (1) is not open to the public, in addition to complying with the requirements of that subsection, the member shall forthwith leave the meeting or the part of the meeting during which the matter is under consideration. R.S.O. 1990, c. M.50, s. 5 (2).

Extrait de la Loi sur les conflits d'intérêts municipaux, L.R.O. 1990, chap. M.50

OBLIGATIONS DU MEMBRE

Participation à une réunion où l’affaire est discutée

5 (1) Le membre qui, soit pour son propre compte soit pour le compte d’autrui ou par personne interposée, seul ou avec d’autres, a un intérêt pécuniaire direct ou indirect dans une affaire et participe à une réunion du conseil ou du conseil local où l’affaire est discutée, est tenu aux obligations suivantes :

a) avant toute discussion de l’affaire, déclarer son intérêt et en préciser la nature en termes généraux;

b) ne pas prendre part à la discussion ni voter sur une question relative à l’affaire;

c) ne pas tenter, avant, pendant ni après la réunion, d’influencer de quelque façon le vote sur une question relative à l’affaire. L.R.O. 1990, chap. M.50, par. 5 (1).

Exclusion de la réunion à huis clos

(2) Si la réunion visée au paragraphe (1) se tient à huis clos, outre les obligations que lui impose ce paragraphe, le membre est tenu de quitter immédiatement la réunion ou la partie de la réunion où l’affaire est discutée. L.R.O. 1990, chap. M.50, par. 5 (2).

THE COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

July 2018

TO: MAYOR, CITY CLERK AND COUNCILLORS:

Nominate an Outstanding Ontario Physician in Your Community

The College of Physicians and Surgeons of Ontario Council Award

The College of Physicians and Surgeons (CPSO) is now accepting nominations for the **2019 Council Award.** The Council Award honours outstanding Ontario physicians who have demonstrated excellence and embody a vision of the "ideal physician".

The criteria for selecting a physician for the Council Award are outlined in the enclosed brochure and nomination form. The criteria are based upon eight "physician roles" that reflect society's expectations of what is needed to practise modern medicine.

Through the award, the College honours Ontario physicians whose performance in each of these roles is outstanding, recognizing that individual physicians will demonstrate more extensive expertise in some roles than in others.

If you know of a physician who meets the selection criteria, please nominate him or her for the Council Award.

The deadline for receipt of nominations is October 1, 2018 at 5:00 p.m.

For further information, please contact the Council Awards Program at 416-967-2600 or 1-800-268-7096 extension 611 or CPSOaward@cpso.on.ca.

Council Award

Nomination Form

If more space is required, please include additional pages.

NOMINEE

Name of nominee:

Address:

Telephone number: work

mobile

E-mail address:

Date and place of birth:

Degrees earned
(Degree, School, Year):

Specialty, if any:

Type of practice:

Faculty appointments, if any:

Previous honours and awards:

NOMINATOR

Name:

Address:

Telephone number:

E-mail address:

Please indicate your relationship to the Nominee:

SECONDER (must be provided)

Name:

Address:

Telephone number:

E-mail address:

Deadline for nomination submission is October 1, 2018 at 5 p.m.

THE 2019

Council Award

HONOURING OUTSTANDING PHYSICIANS

Council Award

Each year the Council honours outstanding physicians in Ontario

SELECTION CRITERIA

The criteria for selecting a physician for the Council Award are based on the eight "physician roles" identified by Educating Future Physicians of Ontario in 1993. These roles reflect the many needs and expectations of our society, and outline an archetype of the "ideal physician". Those roles are:

1 Medical Expert/Clinical Decision Maker

The physician is well-informed about the science and technology of medicine and health care. The physician's knowledge and skill is used to collect and interpret data, make appropriate clinical decisions and carry out diagnostic and therapeutic procedures.

2 Communicator

The physician has effective, humane relationships with patients and colleagues. The physician understands and responds to patients' needs, fears, beliefs and expectations and effectively counsels and educates on health care needs and public health care issues.

3 Collaborator

The physician works in partnership with other health care professionals and sees the patient and family members as partners in health care decision-making. The physician appropriately uses community and health care resources.

4 Gatekeeper/Resource Manager

The physician recognizes the many determinants of health and the implications of those determinants for the practice of medicine. The physician participates at a number of organizational levels to address issues such as quality of care and quality assurance mechanisms.

5 Health Advocate

With an understanding of the many determinants of health, the physician advocates for more effective public health interventions and policies.

6 Learner

The physician recognizes that the abilities to change and to continue to learn are essential to the practice of good medicine. The physician is a self-directed learner and keeps abreast of current treatments and philosophies.

7 Scientist/Scholar

The physician understands the scientific method and applies it to patient encounters, community health issues and to the critical assessment of literature related to the biological, psychological and sociological basis of illness. The physician may be engaged in scientific research.

8 Person & Professional

The physician has developed strategies for coping with professional demands to provide maximum opportunity for effective relationships with patients and colleagues while at the same time providing excellent medical care. The physician is committed to the highest standards of excellence in clinical care and ethical conduct.

ASSESSING THE CRITERIA

The College wants to honour physicians whose performance in these roles is outstanding, recognizing that individual physicians will demonstrate more extensive expertise in some roles than in others. Council Awards are presented at Council meetings, which are held quarterly.

ELIGIBILITY FOR NOMINATION

Anyone may nominate an eligible physician for the Council Award. To be eligible for nomination, a physician must be licensed in Ontario and be in good standing with the College. Former recipients of the Council Award or the Excellence in Quality Management of Medical Care Award are not eligible for nomination. Members of the Council, and staff of the College and members of their immediate families are also not eligible for nomination for the Council Award. The completed nomination form (on back) and required documentation must be submitted by October 1, 2018, for consideration by the Council Award Selection Committee.*

** Previous nominees who were unsuccessful are eligible*

NOMINATION INSTRUCTIONS

1. Complete the nomination form, providing as much information as possible about the physician nominee. Type or print clearly in the space provided. If additional space is required, attach additional pages.
2. Provide a detailed nominator's statement. In this statement, please describe how the physician nominee has demonstrated overall excellence using the eight physician roles outlined on the previous page. It is recognized that individual physicians will demonstrate more extensive expertise in some roles than in others. The nominator may include concisely presented pertinent supporting materials (letters, reports, testimonials, press clippings, etc.).
3. Find a seconder for the nomination. The seconder should provide a seconder's statement, their own written testimonial about the nominee and his or her accomplishments, again using the eight physician roles.
4. The completed Council Award nomination form (including nominator's statement, supporting material and seconder's statement) can be emailed or mailed to:

The Council Award,
c/o Communications Department
College of Physicians and Surgeons of Ontario
80 College Street, Toronto, Ontario, M5G 2E2

Tel: (416) 967-2600 or 1-800-268-7096, extension 402
Email: cpsoaward@cpso.on.ca

CHECKLIST:

- Nomination form complete ☐
  including:
- Nominator's statement ☐
- Seconder's statement ☐
- Supporting documents (optional) ☐
- Nominee's CV (optional) ☐

Note: The deadline for nominations is Monday, October 1, 2018 at 5 p.m.

Any questions concerning the nomination instructions should be directed to The Communications Department. Additional nomination forms are available at: www.cpso.on.ca/council-award.

PLANNING AND CONSTRUCTION DEPARTMENT
Construction Division

Month / Mois	Total of building permits issued / Total des permis de construction émis	Total permits issued Rockland / Total permis émis Rockland	Total permits issued Villages / Total permis émis villages	Total permits issued in rural and agricultural area / Total permis émis - région rurale et agricole	Total value of all construction / Total valeur de la construction	# residential units in Rockland / # unités résidentielles - Rockland	# residential units in rural / # unités résidentielles - rural	# residential units in villages / # unités résidentielles - villages	Total of all residential units / Total des unités résidentielles	Residential permit fees / Frais de permis résidentiels	# of commercial permits Rockland / # de permis commerciaux Rockland	# of commercial permits Clarence / # de permis commerciaux Clarence	Total number of all commercial permits / Nombre total de permis coommerciaux	Commercial permit fees / Frais pour permis commerce	Total value of commercial construction / Valeur total pour construction commerciale
January	8	4	1	3	$ 1,426,000.00	1	1	1	3	$ 5,596.20	0	0	0	$ -	$ -
February	21	16	4	1	$ 2,042,551.08	8	0	0	8	$ 15,380.40	3	3	6	$ 1,575.90	$ 243,500.00
March	15	8	2	5	$ 2,530,200.00	10	0	2	12	$ 20,512.60	1	0	1	$ 459.00	$ 175,000.00
April	32	26	4	2	$ 8,637,493.73	15	0	0	15	$ 27,782.30	4	-	4	$ 33,340.20	$ 6,095,000.00
May	47	5	1	1	$ 6,032,818.26	25	1	1	27	$ 45,527.90	1	0	1	$ 459.00	$ 7,500.00
June	71	40	17	14	$ 9,512,966.78	25	3	3	31	$ 56,857.60	2	0	2	$ 918.00	$ 370,000.00
July	50	25	13	12	$ 7,375,296.37	24	1	4	29	$ 38,690.90	2	1	3	$ 1,683.93	$ 178,000.00
August	30	16	7	7	$ 3,534,768.05	8	1	1	10	$ 24,096.86	1	-	1	$ 1,426.20	$ 100,000.00
September															
October															
November															
December															
Total	274	140	49	45	$ 41,092,094.27	116	7	12	135	$ 234,444.76	14	4	18	$ 39,862.23	$ 7,169,000.00
COMPARAISON WITH 2017															
Aout 2017	39	19	4	16	$ 4,214,158.77	12	3	2	17	$ 35,433.70	2	0	2	$ 918.00	$ 75,000.00
Jan-Aout 2017	305	157	70	78	$ 44,428,133.21	116	14	10	140	$ 305,018.65	10	3	13	$ 11,590.00	$ 1,128,200.00

REPORT N° ADMIN 2018-022

Date	September 10th, 2018
Submitted by	Helen Collier, Chief Administrative Officer \ Dave Darch
Subject	Strategic Plan Update
File N°	

1) **NATURE/GOAL :**

The purpose of this report is to provide members of Council with an overview of the initiatives that have taken place to date on Council's approved Strategic Plan (2015-2021)

2) DIRECTIVE/PREVIOUS POLICY :

In February, 2018, Council approved a multiyear Strategic Plan. The Implementation and Monitoring section of the plan states that the Chief Administrative Officer will provide Council with regular updates on the progress of the Strategic Plan Priorities. This report addresses this requirement.

3) **DEPARTMENT'S RECOMMENDATION :**

WHERAS Council's approved Strategic Plan requires that the Chief Administrative Officer provide regular updates on the progress of the Plan;

BE IT RESOLVED THAT Committee receives the attached Strategic Plan Status report as information.

4) **BACKGROUND :**

The approved Strategic Plan (2015-2021) is a vital document for the establishment of future directions and priorities of the municipality. The Plan represents a "living document" that must be continuously monitored and updated to remain current with the changing times and priorities.

5) **DISCUSSION :**

Since adoption of the Plan in February, 2018, the City's administration has been active in advancing many of the 2018 strategic priorities contained within the Plan. Attachment 1 is a summary of the progress that has been made to date on the 2018 strategic priorities contained in the Plan.

It should be noted that this update does not address any of the 2019-2021 initiatives. These will be the subject of future updates from the CAO's office commencing in 2019.

6) **CONSULTATION:**

N/A

7) **RECOMMENDATIONS OR COMMENTS FROM COMMITTEE/ OTHER DEPARTMENTS:**

N/A

8) **FINANCIAL IMPACT (expenses/material/etc.):**

As a general comment**,** any financial requirements associated with the implementation of Strategic Plan initiatives will require Council budget approval and would be dealt with as part of the annual budget deliberation process.

9) **LEGAL IMPLICATIONS:**

Several of the Strategic Plan initiatives such as the Corporate Emergency Management Response Program assist in the mitigation of potential legal challenges.

10) **RISK MANAGEMENT:**

Some of the strategic priorities identified in this update enable the municipality to effectively manage potential risks in the delivery of municipal services to the public.

11) STRATEGIC IMPLICATIONS :

This update is consistent with Council's direction to provide regular updates on approved strategic priorities.

12) **SUPPORTING DOCUMENTS:**

Attachment 1 - Strategic Planning document summarizing status of strategic priorities

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Riverfront Development			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	To increase recreation, tourism and economic development opportunities along Ottawa Riverfront	• Liaise with Park Advisory Committee to develop concept plan for Du Moulin Park	• Evaluate staged implementation strategies and Development Charge impacts for Du Moulin Park • Liaise with UCPR economic development staff to identify riverfront opportunities • Research best practices re: riverfront development • Develop riverfront Master Plan • Investigate funding opportunities • Identify public/private partnerships to develop riverfront	• Concept plan for Du Moulin Park has been completed and is in the process of developing cost estimates for the plan. • Staff will present a report to Council regarding the concept plan in September, 2018.

Destination – Clarence-Rockland

2015- 2021 Strategic Action Plan

	Strategic Priority - Downtown Revitalization			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	To revitalize the downtown core area	• Review best practices of peer municipalities • Develop phased street improvement plan and obtain implementation funding approvals • Research feasibility of incentives for densification projects in the core downtown and village areas (e.g. feasibility of mixed use commercial/ residential) • Convene regular business association meetings	• Implement phased infrastructure improvements • Ongoing • Ongoing	• Council has approved the retention of CSW to develop a phased street improvement plan and develop costing strategies. • Researching the feasibility of incentives for densification projects in the downtown core area and villages will be undertaken in 2019. • A steering committee comprising members from the BA, staff, Council and the consultant (CSW) will be formed and terms of reference will be to developed. The committee will identify a prioritized downtown improvement plan and associated costs for Council's consideration as part of the upcoming budget deliberation process.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Communications			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	To enhance external and internal communications regarding delivery of municipal services	• Identify policies and procedures required to deliver efficient and effective municipal services • Prioritize policies and procedures; and develop an implementation schedule for council approval	• Ongoing • Ongoing	• staff is in the process of identifying prioritized policies and procedures to deliver efficient and effective municipal services. A phased implementation schedule will be developed and presented to Council in November, 2018.

Destination - Clarence-Rockland

2015 - 2021 Strategic Action Plan

	Strategic Priority - Communications			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	To implement an integrated document management system (SharePoint)	• Review best practices of peer municipalities • Issue RFP to retain consultant to design SharePoint for intranet and City's Website • Implement recommendations	• Ongoing	• review of best practices of peer municipalities has been completed. • an RFP to retain a consultant to design SharePoint for the intranet and city's website has been completed. Submissions are currently being evaluated and a report will be presented to Council in October, 2018. Recommendations will be implemented as approved by Council.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Image and Promote			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	Optimize utilisation of staff resources	• Undertake skills inventory of existing staff compliment	• Ongoing • Identify and implement inter-departmental opportunities regarding staff utilization	• a skill sets inventory of existing staff is in progress and will be finalized in 2019.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Image and Promote			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
SENSE OF COMMUNITY	Develop corporate succession plan		• Research best practices of peer municipalities and businesses • Identify positions requiring a succession plan strategy • Provide training and hands-on work opportunities to designated positions	• a draft policy is being developed and will be distributed to Directors for comment in 2018. • Council report regarding this policy tentatively scheduled for November 2018.

Destination - Clarence-Rockland

2015 - 2021 Strategic Action Plan

	Strategic Priority - Active Transportation			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
HEALTH AND WELLNESS	To promote active transportation by developing an integrated bike path and cycling system		• Develop active transportation needs for urban and rural areas • Review best practices of peer municipalities • Develop prioritized master transportation plan and associated costs for the urban and village core areas. Subsequently, linkages will be assessed between these areas. • Implement infrastructure needs • Investigate possible Provincial and Federal funding programs • Develop cycling and path standards	• staff has initiated a Master Transportation Study in conjunction with the need to update the City's Development Charges Bylaw. This study includes an assessment of active transportation requirements within the municipality. The active transportation findings will be presented to Council in October, 2018. • the City submitted an application under the federal Smart Cities Challenge to develop Active Transportation needs within the municipality using data and connected technology. Unfortunately, the city's application did not receive approval for the development of a final submission.

Destination - Clarence-Rockland

2015 - 2021 Strategic Action Plan

	Strategic Priority - Emergency Preparedness			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
HEALTH AND WELLNESS	Update Corporate Emergency Management Response Program	• Update Emergency Management Committee By-Law • Update Emergency Response Plan By-Law • Identify training requirements for Emergency Control Group and submit to Province • Conduct and evaluate annual Emergency Response Exercise	• Ongoing	• Emergency Management Committee Bylaw has been updated and approved by Council. • Emergency response plan and Bylaw has been updated and received Council approval. • A "tabletop" emergency response exercise (annual requirement) will be undertaken in October, 2018 and will be evaluated accordingly.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Integrated Accessibility Standards			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
HEALTH AND WELLNESS	To update accessibility 5 year plan and associated policies	• Review current Accessibility Plan and Policies • In conjunction with Accessibility Advisory Committee, develop 2018-2023 Plan and Policies • Identify and implement training requirements • Identify accessibility needs and costs for recreation and administration buildings	• Prepare annual progress report re: implementation of accessibility measures • Post 2018-2023 plan/policies on web-site • Submit updated Accessibility Plan and Policies to Province • Ongoing	• a review of current accessibility plans and policies has been completed by staff and plans and policies for 2018-2022 have been developed and adopted by Council. • implementation of training requirements is ongoing. • accessibility needs and costs for recreation and administration buildings will be developed and presented to Council as part of the upcoming 2019 budget deliberation process.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Recreational Facilities			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
HEALTH AND WELLNESS	To expand indoor recreational space		• Municipality to identify its community recreation needs • Review best practices • Establish public - private partnership and develop terms of reference • Execute a memorandum of understanding with private sector partner re: operation of site	• initiatives will commence in 2019 as per the plan.

Destination - Clarence-Rockland

2015 - 2021 Strategic Action Plan

	Strategic Priority - Economic Development			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
FINANCIAL STABILITY	Increase Economic Development opportunities by improving County Road 17 and Highway 174 corridor	• Review current "lobbying" initiatives to expand and improve County Road 17/174 corridor	• Ongoing	• the Chief administrative Officer and Mayor are trying to arrange a “one-on-one”meeting with John Yakubuski (Minister of Transportation) through Provincial MPP, Amanda Simard in order to solicit the province's support for federal funding to construct high occupancy vehicle lanes on County Road 17/174. • Meeting was convened with Minister of Transportation, Kathryn McGarry at both the ROMA and OGRA conferences in January and February, 2018 respectively. • a meeting took place with Mayor Watson to solicit Ottawa's support for improvement works to the roadway network in Ottawa.
		• Liaise with United Counties of Prescott and Russell (UCPR) to develop planning and funding strategies to expand County Road 17	• Ongoing	
		• In conjunction with UCPR, meet with Ottawa Mayor to determine City's position in regard to Highway 174 improvements	• Ongoing	
		• In conjunction with UCPR prepare brief to Federal and Provincial governments in regard to funding County Road 17	• Ongoing	

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Taxes			
	GOALS	**OBJECTIVES**		
		2018	**2019-2021**	**Status as of August 30, 2018**
FINANCIAL STABILITY	To promote commercial and industrial growth	• Tender sale of 5 acres of City commercial and industrial land (2017) • Complete feasibility assessment for business park	• Establish new reserve to facilitate future business park development • Undertake economic development strategy for business park	• in 2017, the city tendered the sale of 5 acres of commercial and industrial land. • a feasibility assessment for a business park will be done in 2019. Approval of funding for this budget item is required as part of the 2019 budget deliberations.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Funding			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
FINANCIAL STABILITY	To develop a long range financing strategy to meet projected needs		• Identify long range operating and capital financial needs • Research best practices of peer municipalities • Develop financial policies and strategies to address long term needs (e.g. pay-as-you-go debt limits, reserve funds)	• activities scheduled to commence in 2019.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Infrastructure			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
FINANCIAL STABILITY	To enhance access to external funding sources (e.g. Federal and Provincial Programs)		• Identify best practices to determine/access external funding sources • Identify funding opportunities • Establish relationship with decision makers and administrators of funding programs	• initiative will commence in 2019.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Growth Management			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
ENVIRONMENTAL RESPONSIBILITY	To update City's Development Charge By-Law	• Meeting with developers and builders to discuss update process (2017) • Determine infrastructure needs and costs to address growth projections • Develop infrastructure standards	• Review infrastructure needs and costs with developers/ builders • Develop Development Charges policies and charges for various forms of development • Development Charge By-law approval (2019)	• staff has retained consultants to undertake master servicing studies for transportation, storm and water. There is a need to supplement these servicing studies for sanitary sewers, and additional water needs. • staff proposes to convene a meeting with the development community in November of this year to table draft policies and local standards for review and comments. • a second meeting with the development community will be convened in early 2019 to review specific infrastructure requirements and costs to support development. • staff will submit a status report on the development charge process for Council's information in September, 2018. • the city has retained Hemson to provide support for the development of a new development charge bylaw. • Staff is currently reviewing the determination of what constitutes a "local service" (emplaced by developers). Additionally, required development charge related policies (e.g. front ending agreements, indexation, crediting agreements etc.) are being developed. • average service standards for the last 10 years for non-engineered works (e.g libraries, fleet, parks facilities etc.) have been developed. This will determine the quantum of development charge funding that can be collected under the new study. Once this has been agreed to, capital acquisitions will be identified in support of this funding envelope.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Planning			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
ENVIRONMENTAL RESPONSIBILITY	To improve communications standards and approval processes with development community	• Convene two developer/builder meetings per year • Establish planning application review team and convene team meetings with applicants • Adopt engineering standards and development application approval process	• Ongoing • Ongoing	• staff convened a meeting with the development community in the spring of this year to address various development related issues and a second meeting, principally addressing development charge issues, is being scheduled for November, 2018. • staff has developed and implemented an application review team to meet with applicants to review conditions of approval re: planning submissions. This has been working extremely well and has streamlined the approval process. • Engineering standards have been developed based on comments from developers and have been formally approved by Council. • Staff is currently reviewing the subdivision approval process and will be tabling a draft for review by appropriate stakeholders. • The site plan approval process has been adopted by bylaw. Council has received the Committee of Adjustment process as information. As well, Council has received the guide for rezoning/OPA processes.

Destination – Clarence-Rockland

2015 – 2021 Strategic Action Plan

	Strategic Priority - Asset Management			
	GOALS	**OBJECTIVES**		**Status as of August 30, 2018**
		2018	**2019-2021**	
ENVIRONMENTAL RESPONSIBILITY	Develop Corporate Asset Management Plan	• Establish levels of service and performance measures • Risk assessment and prioritization analysis; costing	• Prepare asset management policies • Submit corporate asset management plan to province	• phase 2 of the City's corporate asset management plan will be initiated in 2019. It is been necessary to defer this component of the strategic plan as a result of numerous competing corporate and departmental priorities.

RAPPORT N° FIN2018-028

Date	27/08/2018
Soumis par	Frédéric Desnoyers
Objet	Tangible capital asset policy
# du dossier	F06 Assets

1) **NATURE / OBJECTIF :**
Le but de ce rapport est de mettre à jour la politique pour les immobilisations corporelles.

2) **DIRECTIVE/POLITIQUE ANTÉCÉDENTE :**
Résolution 2010-175 approuve la politique d'immobilisations corporelles précédente.

3) **RECOMMANDATION DU SERVICE:**
THAT the Committee of the Whole recommends that Council adopts the Tangible capital asset Policy No. FIN18-02.

QUE le Comité plénier recommande que le Conseil adopte la nouvelle politique d'immobilisations corporelles no. FIN18-02.

4) **HISTORIQUE :**
Le 12 avril 2010, le conseil a approuvé la politique précédente sur les immobilisations corporelles. Cette politique avait été préparée par Watson & Associates Economist Ltd.

5) **DISCUSSION :**
Cette politique s'applique à tous les immobilisations corporelles appartenues par la Cité. La dernière politique était devenue désuète et il était nécessaire de mettre celle-ci à jour.
Les changements majeurs sont principalement reliés au durée de vie utile établie par la politique. La politique précédente indiquait des durées de vie utile très précise pour chaque type d'actif. La nouvelle politique utilise plutôt des plages d'années pour établir la durée de vie utile pour permettre une certaine latitude entre les différents type d'actifs.

6) **CONSULTATION :**
N/A

7) **RECOMMANDATION OU COMMENTAIRES DU COMITÉ :**
Cette nouvelle politique a été partagé avec le groupe de direction pour leurs commentaires.

8) **IMPACT FINANCIER (monétaire/matériaux/etc.):**
L'acceptation de cette politique n'a pas d'impact financier en elle-même.

9) **IMPLICATIONS LÉGALES :**
N/A

10) **GESTION DU RISQUE (RISK MANAGEMENT) :**
N/A

11) **IMPLICATIONS STRATÉGIQUES :**
N/A

12) **DOCUMENTS D'APPUI:**
Politique d'immobilisations corporelles / Tangible capital asset policy

CORPORATION ***de la* Cité *de l of the* City *of*** **Clarence-Rockland**		Politique *Policy No.:*	FIN18-02
		Sujet *Subject:*	Comptabilisation des immobilisations corporelles / Accounting for Tangible Capital Assets
		Categorie *Category:*	Corporate / Finance
Date:	10 août 2018	Résolution *Resolution No:*	
Auteur *Author:*	Frédéric Desnoyers	Règlement *By-law No:*	

1.0 Énoncé de politique	**1.0 Policy Statement**
Cette politique établit de bonnes pratiques pour la comptabilisation des immobilisations corporelles. Cette comptabilisation doit respecter le manuel de comptabilité pour le secteur public.	This Policy sets out good business practices the accounting of Tangible Capital Assets (TCA). The accounting needs to be in line with the CICA's Public Sector Accounting Handbook.

2.0 But/Objectif	**2.0 Purpose/Objective**
Le but de cette politique est de prescrire le traitement comptable pour les immobilisations corporelles. Les principaux éléments lors de la comptabilisation des immobilisations corporelles sont la constatation des immobilisations, la détermination de leurs valeurs comptables nettes et charges d'amortissement et la reconnaissance de pertes de valeur reliées. Ce document englobe des politiques pour ; a) Protéger et contrôler l'utilisation de toutes les immobilisations corporelles ; b) Assigner des responsabilités reliées aux immobilisations ; c) Compiler et maintenir des information nécessaires pour préparer des états financiers.	The purpose of this policy is to prescribe the accounting treatment for tangible capital assets. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amount and amortization charges and the recognition of any related impairment losses. This document covers policies to; a) Protect and control the use of all tangible capital assets. b) Provide accountability over tangible capital assets. c) Gather and maintain information needed to prepare financial statements.

3.0 Définitions	**3.0 Definitions**
La «**Cité**» désigne la Corporation de la Cité de Clarence-Rockland.	"City" means the Corporation of the City of Clarence-Rockland.

Actifs acquis, construits ou développés Le coût inclut tous les coûts directement attribuables (par ex., la construction, fais professionnels, architecturaux et autres) à l'acquisition, la construction ou le développement de l'actif. Les coûts pour le design intérieur, l'inspection, les coûts administratifs et autres coûts semblables peuvent être capitalisés. La capitalisation de frais généraux (comme le salaires d'un directeur n'est pas permise). La capitalisation des coûts cesse lorsqu'aucune construction ou développement ne surviennent ou lorsque l'immobilisation corporelle est prête à l'usage. **Amortissement** est le processus comptable par lequel le coût de l'immobilisation, moins toute valeur résiduelle, est chargé aux périodes comptables sur sa durée de vie utile d'une manière logique et systématique selon sa nature et son utilisation. Les charges d'amortissement sont une partie importante du coût associé à la livraison de services par un gouvernement local, sans tenir compte du mode de financement utilisé pour l'acquisition de l'immobilisation corporelle. **Actifs** sont des ressources économiques contrôlées par un gouvernement local à la suite de transactions ou d'événements passés desquels des avantages économiques futurs peuvent être obtenus. Les actifs ont trois caractéristiques essentielles : a) ils représentent un avantage futur en nécessitant une capacité, seul ou en combinaison avec d'autres actifs, pour fournir des encaissements nets futurs, ou pour fournir des biens et des services ; b) le gouvernement local peut contrôler l'accès à l'avantage ; et c) la transaction ou l'événement donnant le contrôle au	**Acquired, Constructed or Developed Assets** Cost includes all costs directly attributable (e.g., construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Carrying costs such as internal design, inspection, administrative and other similar costs may be capitalized. Capitalization of general administrative overheads (such as the salary of a Director) is not allowed. Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is ready for use. **Amortization** is the accounting process of allocating the cost less the residual value of a tangible capital asset to operating periods as an expense over its useful life in a rational and systematic manner appropriate to its nature and use. Amortization expenses are an important part of the cost associated with providing local government services, regardless of how the acquisition of tangible capital assets is funded. **Assets** are economic resources controlled by a local government as a result of past transactions or events and from which future economic benefits may be obtained. Assets have three essential characteristics: a) they embody a future benefit that involves a capacity, singly or in combination with other assets, to provide future net cash flows, or to provide goods and services; b) the local government can control access to the benefit; and c) the transaction or event giving rise

gouvernement local à l'avantage s'est déjà produit.	to the local government's control of the benefit has already occurred.
Moins-value se produit quand les conditions indiquent qu'une immobilisation corporelle ne contribue plus à la capacité d'un gouvernement local de fournir des biens et des services, ou que la valeur des avantages économiques futurs associés a l'immobilisation corporelle est moindre que sa valeur comptable nette.	**Asset impairment** occurs when conditions indicate that a tangible capital asset no longer contributes to a local government's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value.
Location-acquisition est une location sujette à des termes contractuels en vertu desquels la quasi-totalité des avantages et des risques inhérents à la propriété sont, en substance transférés à la Cité. Pour qu'en substance la quasi-totalité des avantages et des risques soient transférés au locataire, une ou plusieurs des conditions suivantes doivent être rencontrées :	**Capital Lease** is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the City. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met:
a) Il y a assurance raisonnable que la Cité accèdera à la propriété louée au terme de la durée du bail ; b) Le terme du bail est d'une durée telle qu'en substance la Cité recevra la quasi-totalité des avantages économiques que l'on prévoit pouvoir tirer de l'utilisation du bien au cours de sa durée de vie ; c) Le bailleur serait assuré de récupérer l'investissement dans la propriété louée et de gagner un retour sur l'investissement résultant du bail.	a) There is reasonable assurance that the City will obtain ownership of the leased property by the end of the lease term; b) The lease term is of such duration that the City will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span; c) The Lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.
Capitalisation des coût d'intérêts Le coût d'une immobilisation corporelle acquise, construire ou développée sur une période de temps incluent les coûts directement attribués à l'acquisition, la construction ou l'activité de développement, comme les coûts d'intérêts, lorsque la politique du gouvernement est de capitaliser des coûts d'intérêts.	**Capitalization of Interest Costs** The cost of a tangible capital asset that is acquired, constructed or developed over time includes carrying costs directly attributable to the acquisition, construction or development activity, such as interest costs when the government's policy is to capitalize interest costs.

La capitalisation des coûts d'intérêts cesse lorsqu'aucune construction ou développement ne survient ou lorsqu'une immobilisation corporelle est prête à être utilisée dans la production des biens ou des services. Une immobilisation est normalement prête pour l'utilisation productive lorsque l'acquisition, la construction ou le développement sont considérablement complets.	Capitalization of carrying costs ceases when no construction or development is taking place or when a tangible capital asset is ready for use in producing goods or services. A tangible capital asset is normally ready for productive use when the acquisition, construction or development is substantially complete.
Valeur comptable nette est le coût de l'immobilisation diminué de l'amortissement cumulé et de toutes les réductions de valeur dont elle fait l'objet.	**Carrying amount** is the amount at which a tangible capital asset is recognized after deducting any accumulated amortization and accumulated impairment losses.
Frais financiers sont des coûts directement reliés à une immobilisation pour son acquisition, sa construction ou son développement où, en raison de la nature de l'immobilisation, une longue période de temps est requise pour que l'immobilisation soit prête pour son utilisation prévue. Les coûts de possession typiques pourraient inclure : - le travail technique et administratif avant le début et durant la construction ; - les frais généraux directement reliés à la construction ou au développement ; et - les intérêts.	**Carrying costs** are costs directly attributable to an asset's acquisition, construction or development activity where, due to the nature of the asset, it takes a long period of time to get it ready for its intended use. Typical carrying costs could include: - technical and administrative work prior to commencement of and during construction; - overhead charges directly attributable to construction or development; and - interest.
Composante est une partie d'une immobilisation avec un coût qui est significatif par rapport au coût total de cette immobilisation. La comptabilité par composante reconnait que chaque partie pourrait avoir une durée de vie utile différente et exige la comptabilisation séparée de chaque composante ayant une durée de vie utile différente de l'immobilisation entière.	**Component** is a part of an asset with a cost that is significant in relation to the total cost of that asset. Component accounting recognizes that each part might have a different useful life and requires separate accounting for each component that has a different useful life than the whole asset does.
Coût est le montant brut de la contrepartie donnée pour acquérir, construire, développer ou améliorer une immobilisation corporelle. Le coût englobe	**Cost** is the gross amount of consideration given up to acquire, construct, develop or improve a tangible capital asset, and includes all costs directly attributable to the

tous les frais directement rattachés a l'acquisition, a la construction, au développement ou à l'amélioration de l'immobilisation corporelle, y compris les frais engagés pour amener celle-ci a l'endroit et dans l'état nécessaire à son utilisation prévue. Le coût des immobilisations corporelles reçues sous forme d'apport, y compris celle reçues en lieu et place de droits d'aménagements, est réputé être égal à leur juste valeur à la date de l'apport. Les subventions pour fins d'immobilisation ne sont pas enlevées du coût de l'immobilisation relié. Le coût d'une immobilisation corporelle louée est déterminé en conformité avec la norme du secteur public NOSP-2, immobilisation corporelles louées.	asset's acquisition, construction, development or betterment, including installing the asset at the location and in the condition necessary for its intended use. The cost of a contributed tangible capital asset, including a tangible capital asset in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants would not be netted against the cost of the related tangible capital asset. The cost of a leased tangible capital asset is determined in accordance with Public Sector Guideline PSG-2 Leased Tangible Capital Assets.
Frais généraux directement reliés comprennent les frais marginaux direct pour le travail technique et administratif reliés à la construction d'une immobilisation corporelle. Ces frais généraux peuvent inclurent les salaires et les avantages sociaux des employés affectés au travail d'ingénierie de ce projet de construction. Ils n'incluraient pas une répartition des coûts fixes encourus par le gouvernement local tel les coûts d'occupation pour le département d'ingénierie ou une répartition des coûts des départements corporatifs comme les ressources humaines, le service juridique, le service des achats et la comptabilité. Ces derniers coûts sont encourus que le projet de construction soit entrepris ou non et, ils ne sont pas des frais généraux marginaux directement attribuables au coût du projet.	**Directly attributable overhead costs** refers to direct incremental expenses incurred for technical and administrative activities related construction of a tangible capital asset. These costs could include the salaries and benefits for internal staff doing design work related to the construction project. It would not include an allocation of fixed costs incurred by the local government such as occupancy costs for the design department or an allocation of the costs of corporate departments such as human resources, legal, purchasing and accounting. These latter costs are incurred whether or not the construction project is undertaken and therefore, would not be incremental overhead expenses directly attributable to the cost of the project
Coût directs sont des coûts marginaux encourus par un gouvernement local pour l'acquisition, la construire ou le développement d'une immobilisation corporelle. Les coûts directs n'auraient pas été encourus autrement que pour acquérir, construction ou développer l'immobilisation corporelle. Par exemple, le salaire et les avantages sociaux	**Direct costs** are incremental costs incurred by a local government for the acquisition, construction or development of a tangible capital asset. Direct costs would not have been incurred other than to acquire, construct or develop the tangible capital asset. For example, directly related employee salary and benefits, materials and supplies, equipment, temporary site

d'employés directement liés, le matériel et les fournitures, l'équipement, les bâtiments temporaires du site, frais professionnels juridiques et autres, etc., pourraient être considérés des coûts directs.	buildings, legal and other professional fees, etc., could be considered direct costs.
Immobilisations corporelles données ou contribuées. Le coût des immobilisation données ou contribuées qui rencontrent les critères de capitalisation est égal à la juste valeur à la date de la contribution. La valeur peut être déterminée en utilisant les valeurs d'expertise ou du marché. Le coût peut être déterminé par une estimation du coût de remplacement. Les frais accessoires devraient être capitalisés.	**Donated or Contributed assets** The cost of donated or contributed assets that meet the criteria for recognition is equal to the fair value at the date of contribution. Fair value may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost. Ancillary costs should be capitalized.
Les charges, y compris les pertes, sont les diminutions des ressources économiques, sous forme de sortie de fonds, de diminutions d'actifs ou de constitution de passifs, qui découlent des activités et des opérations de l'exercice ainsi que des événements survenus au cours de celui-ci. Les charges comprennent le coût des ressources qui sont consommées dans le cadre des activités de fonctionnement de l'exercice et qui peuvent être rattachées à ces activités. Par exemple, le coût des immobilisations corporelles est amorti par passation en charges à mesure que les immobilisations sont utilisées pour la réalisation des programmes du gouvernement local. Les paiements en remboursement du principal de la dette et les transferts a des services de l'administration publique compris dans le périmètre comptable du gouvernement local ne sont pas des charges.	**Expenses,** including losses, are decreases in economic resources, either by way of outflows, reductions of assets, or increases of liabilities, resulting from the operations, transactions and events of the accounting period. Expenses include the cost of economic resources consumed in, and identifiable with, the operations of the accounting period. For example, the cost of tangible capital assets is amortized to expenses as the assets are used in delivering local government programs. Expenses do not include debt repayments or transfers to other local governmental units in a local government reporting entity.
Juste valeur est le montant de contrepartie dont conviendraient des parties compétentes agissant en toute liberté dans des conditions de pleine concurrence.	**Fair value** is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction who are under no compulsion to act.
Actifs financiers sont des actifs qui sont constitués des éléments d'actif qui pourraient être consacrés à rembourser	**Financial assets** are assets that could be used to discharge existing liabilities or finance future operations and are not for

les dettes existantes ou à financer des activités futures et qui ne sont pas destinés à la consommation dans le cours normal des activités. Les actifs financiers incluent l'argent, les placements, les comptes clients, l'inventaire de biens pour fins de revente, etc.	consumption in the normal course of operations. Financial assets include cash, investments, accounts receivable, inventory held for resale, etc.
"En service" réalisé à la date à laquelle une immobilisation corporelle commence à être utilisée par la Cité.	**"In service"** Realized on the date at which an asset begins to be utilized by the City.
Gains peuvent émaner des transactions périphériques ou accessoires et des événements affectant un gouvernement local. De telles transactions et événements incluent la cession d'immobilisations achetées pour l'utilisation et non pour la revente, et la liquidation ou le refinancement de dette.	**Gains** can arise from peripheral or incidental transactions and events affecting a local government. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.
Actifs faisant parti d'un regroupement d'actif sont compatibles au point de vue de leurs caractéristiques physiques, leur utilité et leur durée de vie utile estimée. Les actifs faisant parti d'un regroupement sont amortis en utilisant un taux d'amortissement basé sur la moyenne de la durée de vie utile des différents actifs dans un groupe.	**Group assets** are homogenous in terms of their physical characteristics, use and expected useful life. Group assets are amortized using a composite amortization rate based on the average useful life of the different assets in a group.
Charges indirectes sont des frais engagés dans un but commun ou conjoint et, par conséquent, ne peuvent être associés spécifiquement à une activité reliée à l'acquisition, la construction ou au développement d'une immobilisation corporelle. Par exemple, la gestion administrative, les coûts d'occupation pour les bâtiments administratifs généraux, les services corporatifs (la comptabilité, le service de la paie, le service juridique, le service des technologies, etc.), etc., seraient considérés des charges indirectes.	**Indirect costs** are costs incurred for a common or joint purpose and, therefore, cannot be identified readily and specifically with an activity related to the acquisition, construction or development of a tangible capital asset. For example, executive management, occupancy costs for general administrative buildings, corporate services (accounting, payroll, legal, technology, etc.), etc., would be considered indirect costs.
Passifs sont des obligations actuelles d'un gouvernement local envers des tiers, émanant de transactions ou d'événements passés et dont le règlement prévu donnera	**Liabilities** are present obligations of a local government to others arising from past transactions or events, the settlement of which is expected to result in the future

lieu à une sortie future de ressources représentatives d'avantages économiques. Les passifs ont trois caractéristiques essentielles : a) ils représentent un engagement ou une responsabilité envers des tiers qui ne laisse que peu ou pas de pouvoir discrétionnaire au gouvernement local pour se soustraire au règlement de l'obligation b) l'engagement ou la responsabilité envers des tiers entraîne un règlement futur, par transfert ou utilisation d'actifs, fourniture de biens ou prestation de services ou toute autre cession d'avantages économiques, à une date déterminée ou déterminable, lorsque surviendra un événement précis, ou sur demande ; et c) les opérations ou événements à l'origine de l'obligation du gouvernement se sont déjà produits.	sacrifice of economic benefits. Liabilities have three essential characteristics: a) they embody a duty or responsibility to others, leaving a local government little or no discretion to avoid settlement of the obligation; b) the duty or responsibility to other entails settlement by future transfer or use of assets, provision of goods or services, or other form of economic settlement at a specified or determinable date, on occurrence of a specific event, or on demand; and c) the transactions or events obligating the local government have already occurred.
Pertes peuvent émaner des transactions périphériques ou accessoires et des événements affectant un gouvernement local. De telles transactions et événements incluent la cession d'immobilisations achetées pour l'utilisation et non pour la revente, et la liquidation ou le refinancement de dette.	**Losses** can arise from peripheral or incidental transactions and events affecting a local government. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.
Valeur marchande est définie comme la valeur estimée pour laquelle une propriété serait échangée à la date d'évaluation entre un acheteur disposé et un vendeur disposé dans une transaction entre partis non apparente ou les partis ont agis en connaissance de cause, avec prudence et sans empressement.	**Market value** is defined as the estimated amount for which a property would be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction wherein the parties had each acted knowledgeably, prudently and without compulsion.
Entretien et réparations maintiennent le potentiel de service prédéterminé d'une immobilisation corporelle pendant une durée de vie utile donnée. De telles dépenses sont chargées dans la période	**Maintenance and repairs** maintain the predetermined service potential of a tangible capital asset for a given useful life. Such expenditures are charged in the accounting period in which they are made.

comptable dans laquelle elles sont faites.	
Valeur comptable nette d'une immobilisation corporelle est le coût de l'immobilisation diminué de l'amortissement cumulé et du montant de toutes les réductions de valeur dont elle a fait l'objet.	**Net book value** of a tangible capital asset is its cost, less accumulated amortization and the amount of any write-downs.
Actifs non-financiers incluent des immobilisations corporelles et d'autres actifs comme les frais payés d'avance et les inventaires de fournitures. Les actifs non-financiers sont des actifs acquis, construits ou développés qui sont normalement utilises pour livrer des services gouvernementaux locaux, qui peuvent être consommé dans le cours normal des activités et qui ne sont pas destinés à être vendus dans le cours normal des activités.	**Non-financial assets** include tangible capital assets and other assets such as prepaid expenses and inventories of supplies. Non-financial assets are acquired, constructed or developed assets that are normally employed to deliver local government services, may be consumed in the normal course of operations and are not for sale in the normal course of operations.
Actifs achetés Le coût est le montant brut de la contrepartie payée pour acquérir l'immobilisation. II inclut toutes les taxes non remboursables et les exempts de droits, les frais de livraison, l'installation et les frais de préparation de site, etc. Ceci est net de n'importe quelles réductions commerciales ou escomptes.	**Purchased assets** Cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc. It is net of any trade discounts or rebates.
Le coût de terrain inclut le prix d'achat plus les frais juridiques, les droits d'enregistrement de terrain, les taxes de transfert, etc. Les coûts incluraient n'importe quels frais pour rendre le terrain approprié a l'utilisation voulue, comme l'atténuation de la pollution, la démolition et les améliorations de site qui deviennent une partie du terrain.	Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, etc. Costs would include any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.
Lorsque deux actifs ou plus sont acquis pour un prix d'achat simple, il est nécessaire de ventiler le prix d'achat aux différents actifs acquis. La ventilation devrait être fondée sur la juste valeur de chaque actif au moment de l'acquisition ou sur d'autre base raisonnable si la juste valeur n'est pas déterminable.	When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.

Seuil de reconnaissance (le seuil de capitalisation) est la valeur au-dessus de laquelle les actifs sont capitalisés et enregistrés aux états financiers.	**Recognition threshold** (capitalization threshold) is the value above which assets are capitalized and reported in the financial statements.
Revenus, incluant les gains, peuvent être générés par la perception de taxes ou d'impôts, la vente de biens, la prestation de services, l'utilisation de certaines ressources du gouvernement par des tiers moyennant un loyer, des intérêts, des redevances ou des dividendes, ou par la réception d'apports tels que des subventions, des dons et des legs. Ils ne comprennent pas les produits provenant d'emprunts, les transferts provenant des services de l'administration publique compris dans le périmètre comptable du gouvernement.	**Revenues,** including gains, can arise from: taxation, the sale of goods, the rendering of services, the use by others of local government economic resources yielding rent, interest, royalties or dividends; or receipt of contributions such as grants, donations and bequests. Revenues do not include borrowings; such as proceeds from debt issues or transfers from other local governmental units in a local government reporting entity.
Immobilisations corporelles sont des actifs non financiers ayant une existence matérielle : - qui sont destinés à être utilisés pour la production de bien ou la prestation de services, pour l'administration, à être donnés en location à der tiers, ou bien à servir au développement ou à la mise en valeur, à la construction, à l'entretien ou à la réparation d'autres immobilisations corporelles dont la - durée de vie utilise s'étend au-delà d'un exercice financier ; - qui doivent être utilisés de façon durable ; - qui ne sont pas destinés à être vendus dans le cours normal des activités.	**Tangible capital assets** are non-financial assets having physical substance that: - are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets; - have useful economic lives extending beyond an accounting period - are to be used on a continuing basis; and - are not for sale in the ordinary course of operations.
Potentiel de service : capacité de production ou de service d'une immobilisation corporelle étant normalement déterminée en fonction d'attributs tels la capacité de production physique, la qualité des extrants, les frais de fonctionnement relies et la durée de vie	**Service potential** is tangible capital asset's output or service capacity, normally determined by reference to attributes such as physical output capacity, quality of output, associated operating costs and useful life.

utile. **Amortissement linéaire** reparti le coût moins la valeur résiduelle de l'immobilisation corporelle de façon uniforme pour chaque année de sa durée de vie utile. **Durée de vie utile :** période estimative pendant laquelle une immobilisation corporelle est censée servir au gouvernement, ou nombre estimatif d'unités de production que le gouvernement pourra tirer de l'immobilisation corporelle. La durée de vie d'une immobilisation corporelle ne se limite pas nécessairement à sa durée de vie utile pour le gouvernement. Les immobilisations corporelles, sauf les terrains, ont une durée de vie limitée qui correspond normalement à la plus courte des durées physiques, technologiques, commerciales et légales. **Moins-value** est une réduction apportée au coût d'une immobilisation corporelle pour refléter le déclin dans la valeur de l'actif en raison d'une perte de valeur permanente.	**Straight-line amortization** allocates the cost less estimated residual value of a capital asset equally over each year of its estimated useful life. **Useful life** is the estimate of either the period over which a local government expects to use a tangible capital asset, or the number of production or similar units that it can obtain from the tangible capital asset. The life of a tangible capital asset may extend beyond its useful life. The life of a tangible capital asset, other than land, is finite, and is normally the shortest of the physical, technological, commercial and legal life. **Write-down** is a reduction in the cost of a tangible capital asset to reflect the decline in the asset's value due to a permanent impairment.

4.0 Portée	**4.0 Scope**
Cette politique s'applique à tous les départements de la Cité de Clarence-Rockland, les conseils et les commissions, les agences et autres organisations contrôlées par la Cité. Lorsqu'une référence est faite à la Cité dans cette politique, la référence s'applique à l'ensemble de l'entité aux fins de rapports.	This Policy applies to all City of Clarence-Rockland departments, boards and commissions, agencies and other controlled by the City. When referring to the City in this policy, it refers to the entire reporting entity.

5.0 Procédures et ligne directrices	**5.0 Policy Procedure/Guidelines**
5.1 Immobilisations Corporelles Les immobilisations sont définies dans PS3150 comme les actifs non-financiers ayant une existence matérielle qui sont contrôlés par la Cité et: - Qui sont destinés à être utilisés pour la production ou la fourniture	**5.1 Capital Assets** Capital assets are defined in PS3150 as non-financial assets having physical substance that are controlled by the City and - Are held for the uses in the production or supply of goods and

de biens et de services, pour location a un tiers, pour des fins administratives ou pour le développement, la construction, l'entretien ou la réparation d'autres immobilisations corporelles ; - Ont une durée de vie économique qui s'étend au-delà d'un exercice financier ; - Qui sont destinés à être utilisés de façon continue ; - Qui ne sont pas destinés à être vendus dans le cours normal des activités.	services, for lease to a third party, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets; - Have useful economic lives extending beyond an accounting period (one year in the case of the City) - Are used on a continuing bases; and - Are not held for resale in the ordinary course of operations.
Les immobilisations corporelles incluent des actifs qui sont achetés, acquis, donnés/contribués, loués ou construits et utilisés dans la prestation de services municipaux. Les actifs en construction sont considérés comme des travaux en cours jusqu'à leur mise en service.	Tangible Capital Assets include assets that are purchased, acquired, donated/contributed, lease or constructed and used in the provision of municipal services. Assets under construction are considered to be work in progress until put into service.
5.2 Catégories d'actifs La liste de catégories d'actifs primaires à utiliser sont les suivantes ; - Terrain - Aménagements de terrain - Améliorations locatives - Bâtiments - Machinerie & équipements - Véhicules - Infrastructure (actifs linéaires)	**5.2 Asset Categories** The list of primary asset categories to be used are as follow - Land - Land improvements - Leasehold improvements - Buildings - Machinery & Equipment - Vehicles - Infrastructure (Linear Assets)
5.3 Approche actif distinct versus composante Pour les buts de capitalisation et d'amortissement, les deux méthodes pour définir les immobilisations corporelles sont l'actif distinct et la composante. i. L'approche de l'actif distinct considère un actif comme un assemblage de pièces reliées. Les coûts de toutes les pièces seraient capitalisés et amortis comme un actif. Par exemple, un réseau informatique pourrait être considéré comme un actif.	**5.3 Single asset versus component approach** For purposes of capitalization and amortization, the two methods of defining tangible capital assets are Whole Asset and Component. i. The Whole Asset approach considers an asset to be an assembly of connected parts. Costs of all parts would be capitalized and amortized as one asset. For example, a computer network could be considered as one asset.

ii. Selon l'approche composante, différentes composantes sont capitalisées et amorties individuellement. Selon cette approche, les serveurs, routeur, lignes téléphoniques, logiciels, etc. utilisés dans un réseau serait tous des actifs individuels.	ii. Under the Component approach, different components are individually capitalized and amortized. Under this approach, the servers, routes, lines, software, etc. used in a network would all be individual assets.
La décision d'utiliser l'approche composante sera déterminée en fonction de l'utilité de l'information contre le coût d'obtenir et de maintenir ces informations au niveau des composantes.	The decision to use the component approach will be determined by the usefulness of the information versus the cost of collecting and maintaining such information at the component level.
Les facteurs à considérer pour déterminer s'il faut utiliser une approche composante sont ;	Factors to consider when determining whether to use a component approach include;
a) Les composantes majeures ont des durées de vie utiles significativement différentes et des habitudes de consommation différentes de celles de l'immobilisation reliée.	a) Major components have significantly different useful lives and consumption patterns than the related tangible capital asset.
b) La valeur des composantes par rapport à l'immobilisation reliée.	b) Value of components in relation to the related tangible capital asset.
Les systèmes d'infrastructures civils peuvent utiliser l'approche composante. Les composantes importantes devraient être groupées lorsque les immobilisations on des caractéristiques, des durées de vie utiles estimées ou des taux de consommation semblables.	Civil infrastructure systems may use the component approach. Major components should be grouped when the assets have similar characteristics and estimated useful lives or consumption rates.
Ce n'est pas une obligation d'utiliser une approche pour toutes les catégories d'actifs.	It is not an obligation to use one approach across all asset categories.
5.4 Regroupement d'actifs et segmentation	**5.4 Asset aggregation (pooling) and asset segmentation (division)**
Un regroupement d'actifs est un groupement d'immobilisations corporelles identiques, semblables ou reliées que l'on traite comme un seul actif.	An asset pool is a grouping of identical, similar or related tangible capital assets that are treated as though they are a single asset.
La segmentation d'actifs consiste à diviser un actif en plus petits segments. Pour	Asset segmentation is assets segmented into smaller groups. For our purpose,

notre but, la segmentation sera utilisée dans l'infrastructure (l'actif linéaire) des routes, eau et égouts.	segmentation will be used in Infrastructure (Linear Assets) roads, water and sewer.
5.5 Évaluation d'actif (coûts contribués ou données) et capitalisation Une immobilisation corporelle doit être comptabilisée au coût. Le coût d'une immobilisation corporelle comprend le prix d'achat et tout autre frais d'acquisition. Le coût d'une immobilisation construite comprend les coûts directs de construction ou de développement (comme les coûts des matières et de la main d'œuvre) et les frais généraux directement reliés à la construction ou au développement.	**5.5 Asset valuation (cost contributed or donated assets) & capitalization.** Tangible capital assets should be recorded at cost. The cost of a tangible capital asset includes the purchase price of the asset and other acquisition costs. The cost of a constructed asset would normally include direct construction or development costs (such as materials and labour) and overhead costs directly attributable tot the construction or development activity.
Dans le cas d'une entente de sous-division, les droits de propriété associés aux terres seront transférés à la Cité lors de l'enregistrement ; dans le cas de tous les autres actifs, la propriété sera réputée avoir été transférée à la date de prise de contrôle de la sous-division.	In the case of a sub-division agreement, ownership rights associated with land will be transferred to the City upon registration; in the case of all other assets ownership will be deemed to have been transferred on the date of assumption of the sub-division.
Les allocations routières (terrains sous route) seront comptabilisées à une valeur nominale de 1 dollar par segment	Contributed road allowances (land under roads) will be recognized at a nominal value of $1 per segment.
Le coût d'immobilisations données ou contribuées (autre que les allocations routières) sera égal à la juste valeur à la date de la contribution.	The cost of donated or contributed assets (other than road allowances) will be equal to the faire value at the date of contribution.
5.6 Coût encourus après la mise en service d'une immobilisation. Les immobilisations seront capitalisées lors de leur mise en service pour leur utilisation prévue. Les coûts encourus après la date de mise en service seront capitalisés et ajoutés à l'actif existant l'année suivante et amortis sur la durée de vie restante de l'actif d'origine. La décision de capitaliser ces coûts dépendra de l'importance des coûts supplémentaires par rapport à la valeur de l'actif et, à la discrétion de la direction, pourra être considérée comme une charge de la	**5.6 Costs incurred after an Asset is put into Service** Assets will be capitalized when they have been put into service for their intended use. Costs that are incurred after the in-service date will be capitalized and added to the existing asset in the following year and amortized over the remaining life of the original asset. The decision to capitalize such costs will depend on the significance of the additional costs in relation to the value of the asset, and, at the discretion of management, may be treated as an expense of the current

période en cours.	period.
5.7 Seuils de capitalisation / reconnaissance Le seuil de capitalisation/ reconnaissance est établi pour déterminer si les dépenses doivent être capitalisées comme des actifs et amorties ou traitées comme des dépenses dans l'année en cours. Les actifs sous le seuil de capitalisation son enregistrés à l'état des résultats et budgété dans le budget d'exploitation dans l'année qu'ils sont acquis. Les seuils seront les suivants : i. Terrain : Tout inclus ; ii. Aménagement de terrains et bâtiment : 10 000 $ iii. Machinerie & équipement et véhicules : 5 000 $ iv. Infrastructures (actifs linéaires : 25 000 $)	**5.7 Capitalization / recognition thresholds** Capitalization/recognition threshold are established to determine whether expenditures are to be capitalized as assets and amortized or treated as current year expenditures. Assets that are under capital threshold are recorded in the Statement of Operations and budgeted in the operating budget in the year they are acquired. Thresholds will be as follows: i. Land: all include ii. Land improvements and buildings: $10,000 iii. Machinery & equipment and vehicles: $5,000 iv. Infrastructure (linear assets): $25,000
5.8 Améliorations versus entretien Une dépense pour une immobilisation corporelle qui se produit ultérieurement à l'acquisition/construction et : - augmente la production physique ou la capacité de service; - baisse les frais d'exploitation associés; - étend la durée de vie utile de l'actif; ou - améliore la qualité de la production; et - rencontre le seuil. est considérée une amélioration et sera capitalisée. Tout autre dépense serait considérée une réparation ou un entretien. L'entretien et les réparations maintiennent le potentiel de service prédéterminé d'une immobilisation corporelle pour une durée de vie utile donnée. De telles dépenses sont passées en charge dans la période comptable dans laquelle elles sont engagées. La détermination d'amélioration sera	**5.8 Betterment versus maintenance** An expenditure on a tangible capital asset that occurs subsequent to acquisition/construction and: - increases previously assessed physical output or service capacity; - lowers associated operating costs; - extends the useful life of the asset; or - improves the quality of the output; and - meets the threshold. is considered betterment and will be capitalized. Any other expenditure would be considered a repair or maintenance. Maintenance and repairs maintain the predetermined service potential of a tangible capital asset for a given useful life. Such expenditures are expensed in the accounting period in which they are made. Determination of betterments will be

entreprise pendant l'exercice de budget annuel, autant que possible, afin de déterminer l'impact sur les états financiers.	undertaken during the annual budget exercise as much as possible in order to determine the impact on the financial statements.
Lorsqu'un coût ne peut pas facilement être différencié entre une réparation et une amélioration, le coût devrait être passé en charge dans le respect du principe de prudence. Les départements doivent fournir le raisonnement au département des Finances tant au stade de budget qu'après l'achèvement du projet.	Where a cost cannot easily be differentiated between a repair and betterment, the cost should be expensed respecting the accounting principle of conservatism. Departments must provide the rationale to the Finance Department both at the budget stage and following project completion.
5.9 Méthodes d'amortissement L'amortissement d'immobilisations corporelles reflète le coût pour la municipalité d'utiliser l'immobilisation afin de fournir des services. Le coût de la propriété, équipement et autres immobilisations est essentiellement un frais payée d'avance à long terme pour l'utilisation de l'actif. À mesure que la longévité économique de l'actif expire, le coût de l'actif est systématiquement alloué aux opérations sous la forme de frais appelés "amortissement".	**5.9 Amortization methods** Amortization of tangible capital assets reflects the cost to the municipality of utilizing the tangible capital asset in providing services. The cost of property, equipment and other capital assets is essentially a long-term prepayment of an expense in advance of the use of the asset. As the economic service life of the asset expires, the cost of the asset is systematically allocated to operations as an expense called "amortization".
Les frais d'amortissement périodiques devraient être une allocation du coût historique de l'actif moins la valeur résiduelle estimée, si applicable, aux opérations proportionnellement aux avantages économiques reçus, pour chaque période, provenant de l'utilisation de l'actif.	Periodic amortization expenses should be an allocation of the historical cost of the asset less the estimated residual value, if applicable, to operations in proportion to the economic benefits received for each period, from the use of the asset.
Le coût de l'immobilisation, moins toute valeur résiduelle, est amorti sur sa durée de vie utile d'une manière logique et systématique selon sa nature et l'utilisation qu'en fait la municipalité.	The cost of the tangible capital asset, less any residual value, is amortized over its useful life in a rational and systematic manner appropriate to its nature and use by the municipality.
Les terrains ont une durée de vie illimitées et ne sont pas amortis.	Land generally has an unlimited life and will not be amortized.
L'amortissement du coût des immobilisations corporelles est comptabilisé comme dépense à l'état des	The amortization of the costs of tangible capital assets is accounted for as expenses in the statement of operations.

résultats. La charge d'amortissement est une composante importante du coût associé à la prestation des services du gouvernement, quel que soit le mode de financement employé pour l'acquisition des immobilisations corporelles.	Amortization is an important part of the cost associated with providing government services, regardless of how the acquisition of tangible capital asset is funded.
La durée de vie utile devrait être déterminée sur une base reliée avec l'expiration des avantages économiques.	The service life of an asset should be determined on a basis that is linked with the expiration of the economic benefits.
Pour les actifs regroupes, ou les achats et les dispositions affectent la balance du regroupement d'actifs tout au long de l'année, le calcul d'amortissement peut être fondé sur le solde estimé du regroupement plutôt que le solde actuel.	For pooled assets, where purchases and disposals affect the pool balance throughout the year, the amortization calculation may be based on the estimated pool balance rather than the current balance.
La méthode de l'amortissement linéaire basé sur la durée de vie originale sera utilisée, avec la règle de la demi-année pour l'année d'acquisition, afin de calculer l'amortissement annuel pour toutes les immobilisations.	The straight-line based on original life amortization method with the half year rule in the year of acquisition, will be used to calculate annual amortization for all capital assets.
Lors de l'année d'acquisition de l'actif, l'amortissement commencera le premier jour de la dernière moitié de l'année. Dans l'année de disposition aucun amortissement ne devrait être pris sur l'actif disposé. Si un actif est disposé dans la première année de vie, aucun amortissement n'est permis.	In the year of acquisition of the asset, amortization will start on the first day of the last half of the year. In the year of disposal, no amortization is to be taken on the asset disposed. If an asset is disposed of in the first year of life, no amortization is allowed.
On jugera que les immobilisations corporelles n'auront aucune valeur résiduelle pour les buts de calculer l'amortissement.	Tangible capital assets shall be deemed to have no residual value for purposes of calculating amortization.
5.10 Durée de vie utile La durée de vie utile est l'estimation de la période sur laquelle on pense qu'un actif sera utilisé par une municipalité, ou du nombre de production ou d'unités semblables qui peuvent être obtenues de l'immobilisation corporelle par un gouvernement. La vie d'une immobilisation peut s'étendre au-delà de la durée de vie utile d'une immobilisation à la Cité. La vie	**5.10 Estimated useful life** Useful life is the estimate of either the period over which a tangible capital asset is expected to be used by a municipality, or the number of production or similar units that can be obtained from the tangible capital asset by a government. The life of a tangible capital asset may extend beyond the useful life of a tangible capital asset to the County. The life of a tangible

d'un actif, autre qu'un terrain, est d'une durée de vie limitée et est normalement la plus courte entre la vie physique, technologique, commerciale et juridique.	capital asset, other than land, is finite, and normally the shortest of the physical, technological, commercial and legal life.
La durée de vie utile d'une immobilisation corporelle est en fonction de l'utilisation que le gouvernement prévoit en faire. Les facteurs à prendre en compte dans l'estimation de la durée de vie utile comprennent : i) l'expérience d'utilisation avec des biens comparables; ii) utilisation future prévue; iii) effets de la désuétude technologique iv) l'usure prévue due à l'usage ou à l'écoulement du temps; v) le programme d'entretien; vi) les études portant sur des biens semblables mis hors de service et la condition des biens comparables existants.	The useful life of a tangible capital asset depends on its expected use by the government. Factors to be considered in estimating the useful life of a tangible capital asset include: i) experience with similar assets through use; ii) expected future usage; iii) effects of technological obsolescence; iv) expected wear and tear from use or the passage of time; v) the maintenance program; vi) studies of similar items retired and the condition of existing comparable items.
Les départements sont dans la meilleure position pour estimer la durée de vie prévue d'un actif. Cependant, les départements devraient travailler avec le département des Finances pour déterminer les durées de vie utile dans la gamme de durées économiques. L'Annexe A présente la durée de vie utile des actifs de la Cité par catégorie.	Departments are in the best position to estimate the expected life of an asset. However, departments should work with the Finance Department to determine the useful lives within the range of useful lives in the range of economic terms. Appendix A shows the estimated lives of the City's assets by category.
La méthode d'amortissement ainsi que l'estimation de la durée de vie utile de la fraction non amortie d'une immobilisation corporelle doivent être révisées périodiquement et modifiées lorsqu'il est clairement établi qu'un changement est approprié.	The amortization method and estimate of the useful life of the remaining unamortized portion of a tangible capital asset should be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated.
5.11 Moins-values Lorsque la conjoncture indique qu'une immobilisation corporelle ne contribue plus à la capacité de la Cité à fournir des biens et des services, ou que la valeur des avantages économiques futurs qui se rattachent à l'immobilisation corporelle est	**5.11 Write-Down** When conditions indicate that a tangible capital asset no longer contributes to the City's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net

inférieure à sa valeur comptable nette, le coût de l'immobilisation corporelle doit être réduit pour refléter sa baisse de valeur. Les moins-values nettes sur immobilisations corporelles doivent être passées en charge dans l'état des résultats. Une moins-value ne peut être renversée.	book value, the cost of the tangible capital asset should be reduced to reflect the decline in the asset's value. The net write-downs of tangible capital assets should be accounted for as expenses in the Statement of Operations. A write-down cannot be reversed.
5.12 Contrats de location-acquisition Une immobilisation corporelle louée constitue une location-acquisition lorsqu'en vertu des conditions du contrat de location, la quasi-totalité des avantages et des risques inhérents a la propriété sont, en substance transfères à la Cité, sans nécessairement transférer le droit de propriété. Les normes comptables pour le secteur public doivent être suivies. Une immobilisation corporelle acquise et financée qui rencontre la définition d'une location-acquisition doit être capitalisée de la même manière que toutes les autres immobilisations corporelles et doit suivre cette politique. Le Trésorier en collaboration avec le département fera la détermination du type de bail. Ceci devrait être détermine durant le processus budgétaire puisque l'impact sur l'état des résultats devrait être révélé au Conseil de la Cité.	**5.12 Capital Leases** A leased tangible capital asset exists when under the terms and conditions of the lease, substantially all of the benefits and risks incident to ownership are in substance, transferred to the City without necessarily transferring legal ownership. Reference to Public Sector Accounting Standards must be followed. A tangible capital asset procured and financed that meets the definition of a capital lease must be capitalized in the same manner as all other tangible capital assets and follow this policy. The Treasurer in conjunction with the Department will determine the type of lease. This should be determined during the budget process as the impact on the statement City Council.
5.13 Grand livre d'actifs & contrôle (Inventaire d'actifs, fichiers et documentation) Les grands livres d'actifs sont inscrits électroniquement dans le système comptable financier. De plus, des documents papiers ou électronique seront gardés pour toutes les factures originales, les contrats, etc. Le Trésorier est responsable de la documentation et celle-ci sera conservée selon le règlement de rétention des documents de la Cité.	**5.13 Asset ledgers & control (Assets inventory, records and documentation)** Asset Ledgers are kept electronically in the Financial Accounting System. Also a manual or electronic record will be kept for all original invoices, contract, etc. The Treasurer is responsible for the documentation and will be kept as per the City's Retention Schedule.

5.14 Cession d'actifs La cession d'une immobilisation corporelle a lieu lorsqu'elle est retirée du service en raison d'une vente, de la destruction, de la perte ou de l'abandon de l'actif. Lors de la cessation d'un actif, la valeur comptable brute et l'amortissement cumulé doivent être retirés des registres comptables et tout gain ou perte enregistré à ce moment. Un gain ou une perte à la cession correspond à la différence entre le produit net reçu et la valeur comptable nette de l'actif ; le gain ou la perte net sera comptabilisé comme un poste de produits ou de charges dans la période au cours de laquelle la cession a lieu. Pour les actifs regroupés, une cession sera réputée avoir eu lieu l'année suivante de sa durée de vie utile. À la date d'élimination réputée, le coût et l'amortissement cumulé seront retirés des registres comptables.	**5.14 Asset disposal** The disposal of a tangible capital asset occurs when it is removed from service due to either sale, destruction, loss or abandonment of the asset. When an asset is disposed of, the gross book value and accumulated amortization must be removed from the accounting records and any gain or loss recorded at that time. A gain or loss on disposal is calculated as the difference between the net proceeds received and the net book value of the asset; the net gain or loss will be accounted for as a revenue or expense item in the period in which the disposal occurs. For pooled assets, a disposal will be deemed to have occurred in the following year of its useful life. At the deemed disposition date, the cost and accumulated amortization will be removed from the accounting records.
5.15 Échanges Un échange survient lorsqu'un actif est cédé et remplacé par un nouvel actif au cours d'une transaction unique. Cette transaction sera comptabilisée comme deux transactions comptables distinctes. La première transaction reconnaîtra la cession de l'actif faisant l'objet de l'échange. Aux fins du calcul du profit ou de la perte de cession, le produit de la cession sera réputé être égal à la valeur de reprise de l'actif négocié. Le nouvel actif sera enregistré comme un ajout à son coût total.	**5.15 Trade-ins** A trade-in occurs when an asset is disposed of and replaced with a new asset in the course of a single transaction. This transaction will be accounted for as two separate accounting transactions. The first transaction will recognize the disposal of the asset that was the subject of the trade-in. For the purposes of calculating the gain or loss on disposal, the proceeds on disposal will be deemed to be equal to the trade-in value of the asset being traded-in. The new asset will be recorded as an addition at its full cost.
5.16 Transferts d'immobilisations corporelles Les transferts d'immobilisation entre les départements seront à la valeur comptable nette de l'actif. Le département qui reçoit l'immobilisation doit enregistrer l'actif à son coût historique original et l'amortissement	**5.16 Transfers of tangible capital assets** Transfers of capital assets between departments shall be at the net book value of the asset. The receiving department would record the asset at its original historical cost and accumulated

cumulé. Le transfert de terrain d'une tierce personne à un département devrait seulement être capitalisé comme un actif lorsque l'accord prévoit un transfert de propriété. Si l'accord ne prévoit pas de transfert de propriété, le terrain ne peut pas être capitalisé. Cependant, les coûts de bâtiments et d'infrastructure bâtis sur le terrain seront capitalisés s'ils rencontrent les critères de capitalisation. Un exemple de cette situation est quand un accord prévoit l'utilisation illimitée d'un terrain par un département, mais le terrain retourne à la tierce personne dès que le département ne l'utilise plus.	amortization. The transfer of land from an outside party to a department should only be capitalized as an asset when the agreement provides for a transfer of ownership. Where the agreement does not provide for a transfer of ownership, the land may not be capitalized. However, the costs of buildings and infrastructure built on the land will be capitalized if they meet the capitalization criteria. An example of this situation is when an agreement provides for unlimited use of the land by a department but the land reverts to the outside party once the department is no longer using it.
6. Responsabilités Responsabilité des départements : - Aviser le département des finances de toute acquisition ou cession d'un actif - Assurer une communication en temps opportun de tout changement à l'état ou à la durée de vie utile d'une immobilisation. - S'assurer que les dépenses sont imputées au bon compte en capital - S'assurer de la protection et de la maintenance des actifs sous son contrôle ; et - Fournir des informations sur les coûts des immobilisations corporelles au département des finances. Le trésorier devra s'assurer que les immobilisations corporelles sont capitalisées et que les départements utilisant les immobilisations corporelles ont des contrôles en place pour la protection et la maintenance de celles-ci. En cas de désaccord sur l'interprétation ou l'implantation de cette politique, le Trésorier prendra la décision finale, guidé par la Loi municipale et les normes comptables pour le secteur public du manuel de l'ICCA.	**6. Responsibilities** Departments responsibilities: - Advising Finance of any acquisition or disposal of a tangible capital asset - Ensuring timely communication of any changes to the condition or life expectancy of a tangible capital asset - Ensuring expenses are charged to correct capital account - Safeguarding and maintenance of the assets for which the Department is responsible; and - Providing costing information for Tangible Capital Assets to Finance. The Treasurer shall assure capitalization of capital assets and that departments using the capital assets have controls in place for the maintenance and protection thereof. In the event of disagreement on the interpretation or implementation of this policy, the Treasurer shall make the final decision, guided by the Municipal Act and the Public Sector Accounting Section of the CICA Handbook.

Le département des finances est responsable d'enregistrer les transactions, incluant l'amortissement, et de maintenir les informations sur les actifs au-dessus du seuil.	The Finance Department is responsible to record transaction including amortization and in maintaining information regarding asset over threshold.

Review and Amendments

Date:	*Révisé par : / Reviewed by:*	*Rapport No. / Staff Report No.*

Annexe A / Appendix A

Asset Class	Type	Estimated Useful Life
Land	Land	N/A
Land Improvements	*Including but not limited to:* Boat Ramp Fencing General Land Improvements Interlock Sidewalks Outdoor Lighting Parking Lots Playground Equipment Retaining Wall Skate Parks Splash Pads Sports Field and Park Walkway Lighting Sports Fiels – Baseball & Soccer Tennis & Basketball Courts Trails – Asphalt, Limestone Trails – Concrete	15 to 40 years
Building	*Including but not limited to:* Building Components – Fire Protection Building Components – HVAC Building Components – Plumbing Building Components – Roof Building Components – Substructure Building Components – Swimming Pool Elevator Gazebo Whole Building – Residential / Wood frame Whole Building - Commercial	20 to 60 years
Leasehold Improvement		Current + Subsequent Lease Term
Machinery & Equipment	*Including but not limited to:* Audio/ Visual Equipment Attachment (plow, spreader, etc.) Bathroom Furniture Cleaning / Laundry Equipment Computer Hardware Computer Software Communication System & Equipment Generator Grass Cutting Equipment Ice Conditioners Kitchen Equipment Office Furniture & Fixtures Other Small Equipment Recreational Furniture	5 to 20 years
Vehicle	*Including but not limited to:*	5 to 15 years

	Backhoe Cars Construction-Heavy Duty Fire Emergency Response Fire Emergency (Specialty) Grader Loader Tractors-Heavy Duty Tractors-Light & Medium Duty Trailer/ Float Trucks-Light & Medium Duty Trucks-Heavy Duty	
Linear assets	Asphalt Surface Bridge – Deck Bridge – Structure Culvert-Concrete Culvert-Other Other hand Surface Road - Base Road - Surface Storm Sewer-Concrete Storm Sewer-Other Street Light – Fixtures Street Light - Pole Side Walls Traffic Control Water Main Water Meter Storm Main Sewer Main	15 to 99 years

REPORT N° INF2018-038

Date	10/09/2018
Submitted by	Julian Lenhart and Dave Darch
Subject	Caron Pond and Notre Dame Landfill
File N°	Click here to enter text.

1) **NATURE/GOAL :**

The purpose of this report is to provide members of Council with an overview of the status of (a) proposed capital works to control runoff from the Caron storm sewer discharging into the former Notre Dame Landfill site and (b) progress on the development of a closure plan for the former Notre Dame landfill site.

2) **DIRECTIVE/PREVIOUS POLICY :**

N/A

3) **DEPARTMENT'S RECOMMENDATION :**

ATTENDU QUE le personnel a participé à de longues discussions avec le Ministère de l'Environnement de la Protection de la Nature et des Parcs (MEPP) afin d'élaborer un plan d'action pour fermer officiellement l'ancien site d'enfouissement de Notre Dame; et

ATTENDU QUE la ville doit également gérer le rejet des eaux pluviales non contrôlées de la rue Caron dans le site d'enfouissement de Notre Dame; et

ATTENDU QUE le personnel et le consultant de la Ville (WSP Engineering) continuent de développer des propositions pour résoudre ces deux problèmes ;

QU'IL SOIT RÉSOLU QUE le Rapport No. INF2018-038 soit reçu à titre d'information.

WHEREAS staff has been involved in extensive discussions with the Ministry of the Environment, Conservation and Parks (MECP) to develop an action plan to formally close the former Notre Dame Landfill facility; and

WHEREAS there is also a requirement for the City to manage the discharge of uncontrolled stormwater from Caron Street into the Notre Dame landfill site; and
WHEREAS staff and the City's consultant (WSP Engineering) continue

to develop proposals to address both of these issues;

BE IT RESOLVED THAT Report No. INF2018-038 be received as information

4) **BACKGROUND :**

In a Council report Council dated February 29, 2016, staff provided an overview of the MECP Provincial Officer's Report and Provincial Officer's Order stipulating the requirements to develop an action plan to formally close the former Notre Dame Landfill site and implement a stormwater management strategy to address the discharge of uncontrolled stormwater into the landfill site area. Attachment 1 highlights the area under consideration.

Notre Dame Landfill Site:

The Notre Dame Landfill site commenced operations in the 1960s and accepted primarily construction waste material. The landfill operations are alleged to have ceased between 1983-94. At that time, monitoring wells were installed and a capping material was placed over the landfill area with a thickness varying between 0.0 m-1.5 m. Unfortunately, there are no records on file at either the City or the MECP that indicate Ministry approval was given to operate a landfill site at this location.

Around 1986, the City was giving consideration to using the site for a soccer pitch and, as such, negotiations were underway with the Ministry to receive approval (ECA) for this use. In previous discussions with Council on this matter, there was an inference the Ministry had previously approved the capping that currently exists on the site. Staff subsequently has met with Ministry officials (who were involved in discussions with City staff at the time) to discuss this allegation. Ministry staff confirmed that negotiations had been underway with the municipality to ultimately secure an ECA; however, for unknown reasons, the municipality suddenly elected not to proceed further in securing a Ministry approval for recreational use. As a result, there is no formal approval (ECA) from the Ministry for the capping the site nor for the intended recreational use.

Caron Stormwater Discharge:

As noted in a previous staff report, an ECA had been approved by the Ministry for the Caron Street storm sewer and the storm sewer systems associated with the Spacebuilders and Senscartier developments on Natalie Street and Robert Street respectively. An ECA was also approved for a proposed stormwater management facility

that was to be located in the landfill site area. This ECA; however, was subsequently revoked by the Ministry when it was found out that the stormwater management pond was going to be built over a former landfill site-one which had never received formal closure approvals. This information was not disclosed to the Ministry at the time of the City's submission for approval.

The Ministry would have been aware of the presence of the landfill site based on discussions associated with the soccer pitch; however, it is obvious that the Ministry staff involved with the approval of the stormwater management facility were unaware of the landfill site discussions which had taken place earlier for the proposed soccer pitch. Notwithstanding this communication shortfall, the City has agreed to address the storm water discharge into the landfill site lands as a requirement of the Provincial Order.

Since the August, 2017 staff report, department staff has been liaising with its consultant (WSP Engineering) to undertake the necessary monitoring and design option analyses to formally close the landfill site and address the discharge of uncontrolled stormwater into the landfill area. Numerous meetings have occurred with Ministry staff over the last year and a half in an attempt to resolve these issues to the mutual satisfaction of both parties.

Despite the City's best efforts to comply with the requirements of the Order, negotiations with the Ministry have yet to identify the preferred solution. The City's challenge now is to secure Ministry approval of a solution (that may be non-traditional) but achieves the general objectives of provincial policy.

5) **DISCUSSION :**

Attachment 2 is the most recent communication (dated August 15, 2018) from the MOECC highlighting the Ministry's general position regarding the options presented in WSP's Closure Plan/Stormwater Management Preliminary Design dated May 10, 2018.

In order to put the Ministry's comments into context, the following summarizes the options that have been identified and assessed in WSP's May 10, 2018 engineering report:

- *Option 1-Wet Pond:*
- *Option 2-Wetland:*
- *Option 3-Dry Pond:*

- Option 4-Wet Pond for 24 Hours
- *Option 5-Wetland for 24 Hours:*
- *Option 6-Dry Pond for 24 Hours:*
- *Option 7-Oil/Grit Separator Only and Vegetation Quality Control:*

Options 1, 2 and 3 are not capable of providing storm outlet drainage by gravity to the receiving watercourse up to a 100 year storm event. All three options would require special infrastructure such as pumping stations in the event of pump failures. This would add to both capital and long-term operating costs.

Options 4, 5 and 6 contemplate a berm elevation around the perimeter of the stormwater management facilities to prevent the ingress of 100 year flows from the receiving watercourse. A detailed design would have to be completed to ensure the provision of a drainage route for sheet flow from the rear yards of the Chapman subdivision.

Option 7 represents the preferred option to address quantity and quality issues. There would be no pond construction associated with this option since quantity control relies on the existing basin created by the abutting road allowances to store stormwater flows from Caron Street.

Quality control is achieved by (a) the construction of "in-line" oil/grit stormsepters before storm flows are discharged into the floodplain and (b) the introduction of a vegetation network to provide further quality control within the engineer drainage system which will discharge to the provincially significant wetland on the east side of Caron Street.

This option ensures that stormwater would be treated to an MECP Enhanced Level of Protection.

Ministry's Response to the Preferred Option:

In its August 15, 2018 letter, the Ministry has detailed its position and concerns with respect to Option 7. While the Ministry appears hesitant to provide general approval of the Option 7 concept, they have indicated a willingness to consider the option providing that several issues "…must be addressed in a revised submission should the Option seven be pursued."

Having read the Ministry's letter in detail, staff's resubmission will focus on the following issues that may require further clarification and analysis by the City:

- the City must prove that those options that have been eliminated for further consideration have been done so for environmental, operational reasons etc. It is not sufficient to exclude an option based on economics alone.

- the City must demonstrate what measures it has explored to address quantity control

- staff will have to indicate how Option 7 is "environmentally protective" compared to the other options. It must also be demonstrated how this will be achieved

- with respect to the floodplain, it will be necessary to compare the loss of floodplain lands and the implication on downstream properties, eco systems and significant species. This will require further analysis by WSP

- the Ministry appears to still favour the removal of the waste material. Staff does not concur with this position. The City's position will be elaborated in more detail and with the benefit of field observations. Monitoring observations have not confirmed that the presence of the landfill material is adversely impacting subsurface water quality.

- the Ministry has indicated, if the waste remains in place, it should be isolated as much is possible from precipitation, flooding and from interacting with stormwater on both the west and east portions of the existing waste disposal site. It will be necessary for the City to demonstrate how this will be achieved.

- the Ministry does not feel that enough support has been provided with respect to the level of quantity control being proposed by Option 7. The City's resubmission will elaborate on the initiatives that will be implemented to address quantity control. The principle issue; however, is the use of the basin created by the abutting road networks to provide the required quantity controls. Admittedly, this is a nonconventional approach. However, for numerous reasons, staff is of the opinion that this strategy is the most viable option considering that the landfill site is located within a floodplain.

- the Ministry's response requests the municipality to provide options for quality control of effluent or present a rationale for no quality control at the discharge point. Staff does believe that quality control is addressed by the preferred option. Staff will be discussing this matter

directly with MECP staff in order to ensure that we are completely clear on their concerns.

- a resubmission is required by no later than December 31, 2018. Staff will ensure that this deadline is respected.

Next Steps:

In order to position the City to initiate the design and construction of both the landfill site closure plan and required stormwater controls, the following initiatives will be undertaken:

1. *Meeting with WSP:*

Staff is in the process of arranging a meeting with WSP to review, in detail, the MECP's position as per its August 15, 2018 letter. This will enable the City to identify where clarity is required on several statements/observations raised in their letter. This is a critical step in the process since a considerable amount of monitoring, research etc. has been done as of this date. The City needs to carefully scope outstanding requirements so that it can successfully address the Ministry's concerns.

2. *Confirmation of Ministry's Requirements:*

Once the aforementioned meeting has been convened, staff will contact the lead person for the Ministry to obtain a clear indication of their expectations.

3. *Ministry of Natural Resources (MNR) Consultation:*

In keeping with MECP's requirement that the MNR provide technical feedback on the preferred option with respect to impacts on the floodplain and the provincially significant wetland east of Caron, staff will arrange to meet with the Ministry and subsequently request a written position from them regarding the City's preferred option. We are hopeful that the MNR could become an advocate for the City's approach.

4. *Submission of Revised Report to MECP:*

Staff, in conjunction with WSP, will amend WSP's May 10, 2018 Closure Plan/Stormwater Management Preliminary Design Report and submit the revised report to the Ministry by the requested deadline of December 31, 2018. Based on the discussions with MECP, it may be necessary to undertake further monitoring of the site and it will certainly require an expansion of the arguments and rationale being used to secure approval of Option 7.

Approvals and Construction:

There is still a considerable amount of coordination and work required to advance these projects to the point where design and construction can be initiated. The MECP approval process alone will take approximately eight (8) months from submission of an acceptable option. While every effort will be made by the City to expedite approvals, it is optimistic to expect that construction of these facilities will be able to take place before the Fall of 2019. Conceivably, construction may extend into 2020.

Budget Approval and Capital Cost Estimates:

The following provides a summary of the approved budgets and capital cost estimates (as of this date) for both the landfill closure plan and the stormwater controls:

	Approved Budget	***Remain. Budget***	***Capital Cost***
Capping Landfill Site:	$983 k	$872 k	$500 k
Storm Management:			
• **Option 3**	$1,350 k	$1,180 k	$4,000 k
• **Option 7**	$1,350 k	$1,180 k	$1,100 k

Based on the above, it is likely that the implementation of a landfill closure plan for the Notre Dame site can be achieved within the funding approval envelope.

However, the ability to implement the required stormwater management controls within budget is predicated on the approval of Option 7 by the Ministry of the Environment, Conservation and Parks. All of the other options considered, do not work from an engineering/environmental perspective or represent a significant budget cost overrun. It is, therefore, extremely important that staff provide the Ministry with a comprehensive resubmission that addresses their concerns based on sound supportable field observations. It is also critical that we convince Ministry staff that Option 7, while non-traditional, achieves provincial policy objectives with respect to environmental protection, etc.

6) **CONSULTATION:**

Addressing the requirements of the MECP will necessitate consultation with the MNR with respect to the impacts on the floodplain and provincially significant wetlands.

7) **RECOMMENDATIONS OR COMMENTS FROM COMMITTEE/ OTHER DEPARTMENTS :**

N/A

8) **FINANCIAL IMPACT (expenses/material/etc.):**

Currently, funds have been approved for the closure of the landfill site in the amount of $900,000 and for the stormwater management controls in the amount of $1.1 million. It is critical that the city secures approval for Option 7 in order to stay within approved funding. As noted in the discussion section of this report, many of the other options would result in total expenditures far in excess of approved funding.

Any supplementary funding needs ultimately required for the two projects will have to be considered as part of the 2019 budget deliberation process

9) **LEGAL IMPLICATIONS :**

As noted above, the Department is required to secure approval from the MECP for a landfill closure plan for the Notre Dame site. Additionally, it is necessary to secure approval to address the uncontrolled water discharge into the landfill site that is currently occurring. These requirements are spelled out in the Provincial order.

10) **RISK MANAGEMENT :**

It is critical that the municipality work closely with the MECP to ensure that a reasonable and defensible solution is achieved to address the closure of the landfill site and the Caron stormwater discharge.

11) **STRATEGIC IMPLICATIONS :**

Working closely with the MECP to attain a mutually satisfactory compromise that addresses the formal closure of the Notre Dame Landfill site and the stormwater discharge from Caron St is consistent

with the Planning and Growth Management strategic priorities contained in the City's recently approved Strategic Plan.

12) **SUPPORTING DOCUMENTS:**

Attachment 1- key plan of area affected by the report

Attachment 2- MOECC letter dated August 15, 2018

Ministry of the Environment, Conservation and Parks
Eastern Region
Ottawa District Office
Cornwall Area Office
113 Amelia St
Cornwall ON K6H 3P1
Fax: (613) 933-7402
Tel: (613) 933-7404

Ministère de l'Environnement, de la Protection de la nature et des Parcs
Direction régionale de l'Est
113 rue Amelia
Cornwall ON K6H 3P1
Télécopieur: (613) 933-7402
Tél:(613) 933-7404

Ontario

August 15, 2018

Mr. Julien Lenhart
Director of Infrastructure and Planning
The Corporation of the City of Clarence-Rockland
1560 Laurier Street
Clarence-Rockland, ON K4K 1P7

Mr. Lenhart,

RE: Ministry Review of May 2018 Notre Dame Landfill Closure Plan/Stormwater Management Preliminary Design
Reference Number 6870-A5NJZX

The Ministry has had an opportunity to review the submission entitled Notre Dame Landfill Closure Plan/Stormwater Management Preliminary Design ('Report') dated May 10, 2018 and prepared by WSP on behalf of the City of Clarence-Rockland. This Report was submitted following direction provided by myself on behalf of the Ministry in a letter dated January 24, 2018.

This e-mail serves to follow up on the Ministry's general position regarding the options presented in the above-noted submission to resolve the current situation, being a former landfill site located on a property which currently receives uncontrolled stormwater runoff from roads and a fully built-out subdivision, discharging to a provincially significant wetland. Seven options are presented in the above-noted submission; the Report explains that the preferred approach (as 'Option 7') involves no pond construction, but rather capping of the existing landfill and use of the remaining available (floodplain) area in lieu of quantity control, and with two oil water separators providing quality control of the incoming subdivision stormwater only. To be clear, the Option 7 does not involve waste removal from the former landfill area, quantity control or effluent quality control.

In general, the Ministry is not convinced that enough support is provided by the above-noted submission to satisfy itself that Option 7 presented in the Report best addresses the root issue: improves the current situation by mitigating existing and future off-site environmental impairment. Note that off-site environmental impairment is based on the Ministry's review of the data collected by WSP, not WSP's interpretation of the data presented in the reports the Ministry reviewed (as detailed in my January 2018 letter). Despite an option that conforms to the Ministry's Sewage Design Guidelines being the Ministry's preferred approach, the following

questions and comments were raised during the Ministry's review that must be addressed in a revised submission, should the Option 7 be pursued:

- Option 7 may only be acceptable if it is proven that other options are not reasonable (not only from an economic perspective, but also environmentally, operationally etc.). Support for this option must include, at a minimum, examples of what measures of quantity control were explored, how this option is environmentally protective compared to others that are provided in guidance, how will it be achieved (e.g. capping material, monitoring, will leachate be managed or why is it not required, how is risk presented by presence of the landfill site eliminated?).
- To address the concerns raised in the Report related to the floodplain, compare the loss to the floodplain and implications on downstream properties, ecosystems and significant species under the following scenarios:
    - Option 7 presented in the Report;
    - Option 7 plus capping the waste in place, both of the east and west portions of the WDS;
    - removing wastes and creating a stormwater management facility that is capable of addressing stormwater quality and quantity; and
    - any other options or variations of the above options that may be presented.
- Capping the landfill will reduce the precipitation from migrating through the landfill but will not stop water interaction from the ponded water when the area is periodically flooded; this is why waste removal in any area where there is a proposed stormwater management facility is preferred.
- If wastes remain in place, wastes should be isolated as much as possible from precipitation, flooding and from interacting with stormwater, on both the west and east portions of the current waste disposal site.
- The municipality needs to re-examine options to provide quantity control; not enough support is presented to conclude the only feasible option is no quantity control.
- The municipality needs to provide options for quality control of effluent or present a rationale for no quality control at the discharge point.
- Technical feedback from the Ministry of Natural Resources on the proposal regarding floodplain and provincially significant wetland impacts should be obtained and provided in writing as part of the resubmission.

In your resubmission, please also include a statement as to whether the Environmental Assessment Act applies to your SWMF undertaking.

The resubmission is required to be made by no later than December 31, 2018.

Following resubmission, the document will be reviewed by the Ministry and based on the content, you will be directed by this office to prepare a workplan to finally address outstanding compliance issues (i.e. undertake an EA, apply for an ECA and construct sewage works and implement closure plan under an ECA, Order or other instrument).

As you are aware, I am beginning maternity leave next week, so please address your resubmission to my supervisor, Michael Seguin, who will reassign it to my replacement.

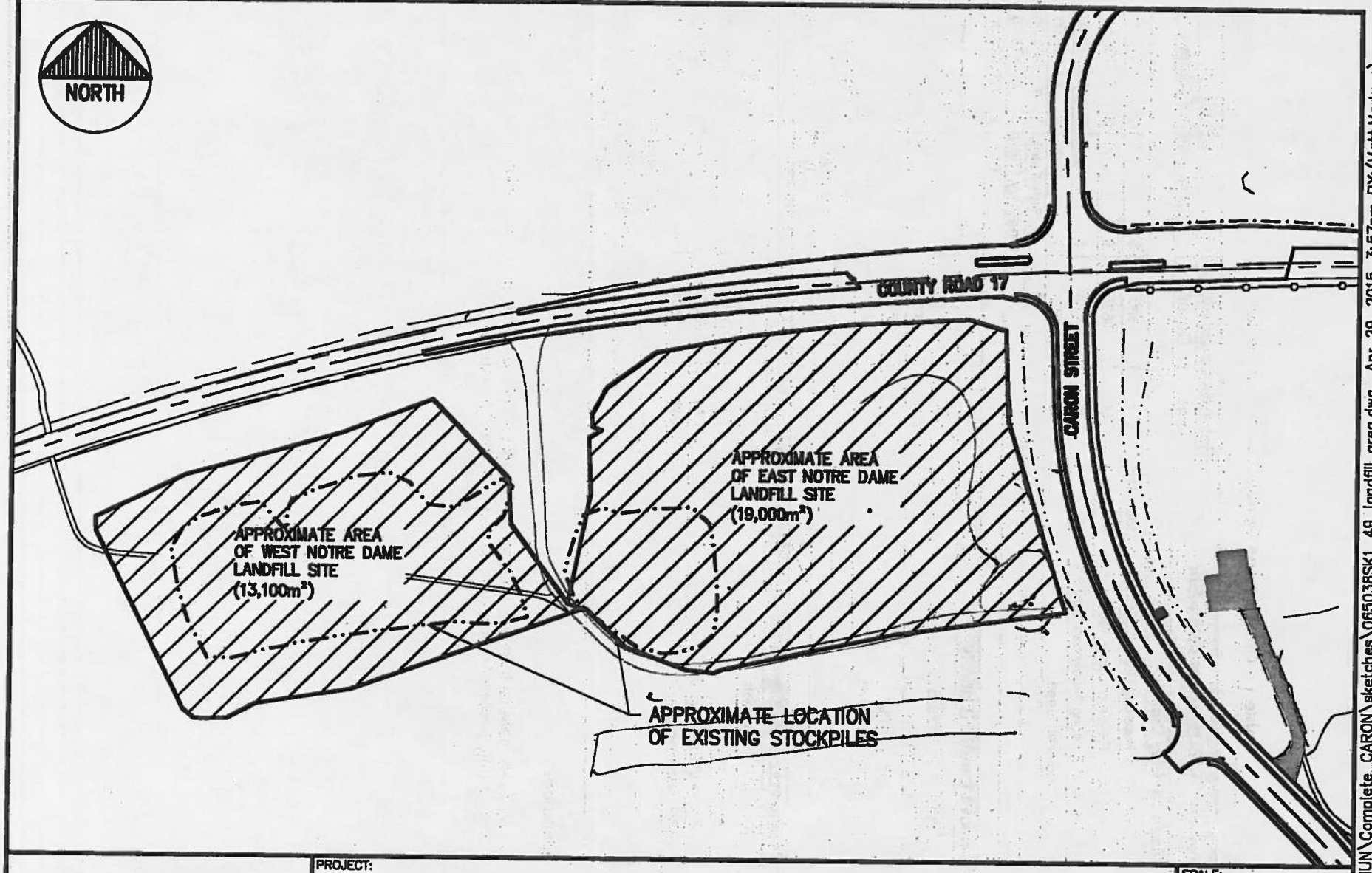
Your ongoing commitment to the resolution of this matter is appreciated. Please do not hesitate to contact Michael Seguin at 613-933-2375 should you have any questions or concerns.

Yours truly,

Melissa Lee
Senior Environmental Officer
Cornwall Area Office

File Storage Number: SI RU CR NO 110

ATTACHMENT 1



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WSP
1224 GARDINERS ROAD, SUITE 201
KINGSTON, ONTARIO
CANADA K7P 0G2
PHONE: 613-634-7373 FAX: 613-634-3523
WWW.WSPGROUP.COM

PROJECT: CARON STREET EXTENSION

TITLE: NOTRE DAME LANDFILL SITE LIMITS

SCALE: 1:2000

DATE: APRIL 27, 2015

PROJECT NO: 111-55504-00

DRAWING NO: SK1.49

Date	10/09/2018
Soumis par	Jean-Luc Jubinville
Objet	Achat d'un tracteur - Services communautaires
# du dossier	F18-TRA

RAPPORT N°
LOI2018-09-03

1) **NATURE / OBJECTIF :**
Les Services communautaires en collaboration avec l'agent de l'approvisionnement ont procédé avec les demandes de soumissions pour l'achat d'un tracteur afin de remplacer un tracteur « John Deer 1992 »

2) **DIRECTIVE/POLITIQUE ANTÉCÉDENTE :**
Le conseil municipal a alloué une somme de 80 000$ envers l'achat d'un tracteur pour les Services communautaires lors du processus budgétaire 2018.

3) **RECOMMANDATION DU SERVICE :**

ATTENDU QUE le conseil municipal a alloué une somme de 80 000$ envers l'achat d'un tracteur pour les Services communautaires lors du processus budgétaire 2018; et

ATTENDU QUE suite au processus de soumission, le plus bas prix obtenu pour l'achat du tracteur est de 82 824$ (81 362$ + 1.8% pour la TVH); et

ATTENDU QUE le budget capital 2018 pour l'achat d'un camion de remplacement pour les Services communautaires présentent un surplus d'environ 8 000$; et

QU'IL SOIT RÉSOLU que le comité plénier recommande au conseil municipal d'autoriser le transfert de 2 824$ du budget capital 2018 pour l'achat d'un camion pour les Services communautaires vers le budget capital 2018 pour l'achat du tracteur des Services communautaires; et

QU'IL SOIT RÉSOLU que le comité plénier recommande au conseil municipal de procéder avec l'achat d'un nouveau tracteur au montant de 82 824$ de Reis Équipement, tel que recommandé.

WHEREAS the Municipal Council approved an amount of $80 000 for a new tractor for the Community Services during the 2018 budgetary process; and

WHEREAS following the bidding process, the lowest price obtained for the purchase of the tractor was $ 82,824 ($ 81,362 + 1.8% for the HST); and

WHEREAS the 2018 capital budget for the purchase of a pick up truck for the Community Services presents a surplus of $8,000; and

BE IT RESOLVED that the Committee of the Whole hereby recommends to Municipal Council to authorize the transfer of $2,824.00 from the 2018 capital budget for the purchase of a pick up truck for the Community Services towards the 2018 capital budget for the purchase of a new tractor for the Community Services; and

BE IT RESOLVED that the Committee of the Whole recommends to Municipal Council to proceed with the purchase of a new tractor in the amount of $82,824.00 from Reis Equipment, as recommended.

4) **HISTORIQUE :**

Les Services communautaires ont un tracteur John Deere 1992. Ce tracteur a largement dépassé sa durée de vie utile. Lors du processus budgétaire 2018 les Services communautaires ont mis un montant de 80 000$ au budget capital afin de remplacer le John Deere 1992.

Les Services communautaires et l'agent d'approvisionnement ont procédé avec le processus de soumission tel qu'indiqué dans la politique d'achat.

5) **DISCUSSION :**

Au mois d'août, l'agent d'approvisionnement a procédé à une demande de soumission pour l'achat d'un nouveau tracteur. Nous avons reçu trois soumissions.

La soumission de Reis Équipement respecte tous les critères de la soumission demandée et représente le plus bas soumissionnaire.

6) **CONSULTATION :**

N/A

7) **RECOMMANDATION OU COMMENTAIRES DU COMITÉ :**

N/A

8) **IMPACT FINANCIER (monétaire/matériaux/etc.):**

Le conseil municipal a approuvé un montant de 80 000$ pour l'achat du tracteur. La plus basse soumission reçue dépasse de 2 824$ le budget approuvé.

Un surplus de 8 000$ a été réalisé au budget qui avait été alloué pour le remplacement d'un camion des Services communautaires.

Les Services communautaires demande donc de transférer le manque de 2 824$ du budget du camion vers le budget du tracteur.

Les soumissions ont été ouvertes le 17 août 2018.

Résultat des soumissions :

Concessionnaire	PRIX (incluant 1.8% TVH)
Bobcat de Gatineau	88 259$
Reis Équipement	82 824$
Sontrac Équipement	97 316$

9) **IMPLICATIONS LÉGALES :**
N/A

10) **GESTION DU RISQUE (RISK MANAGEMENT) :**
N/A

11) **IMPLICATIONS STRATÉGIQUES :**
N/A

12) **DOCUMENTS D'APPUI:**
- Aucun

REPORT N° 2018-033

Date	29/08/2018
Submitted by	CAROLE NORMAND
Subject	TAX ARREARS STATUS REPORT
File N°	F22 Tax Roll and Records

1) **NATURE/GOAL :**
The goal is to present the status of tax arrears.

2) **DIRECTIVE/PREVIOUS POLICY :**
Tax arrears policy approved by Council on February 6th, 2017 (By-Law 2017-21).

3) **DEPARTMENT'S RECOMMENDATION :**
THAT Report No. FIN2018-33, in regards to the status of tax arrears, be received as information.

QUE le Rapport no. FIN2018-33, au sujet de l'état des arrérages de taxes, soit reçu à titre d'information.

4) **BACKGROUND :**

Over the last few years, Clarence-Rockland had a laissez-faire attitude with respect to tax collection which included arrears reminder notices being sent, meetings with taxpayers and tax arrangements where warranted. However; tax sale proceedings were never undertaken for properties that were in excess of 3 years in arrears. As a result, the City's tax arrears reached $3.6 million at the end of 2016.

Council was concerned with this level of tax arrears and requested that staff bring a report to initiate the tax sale process for properties in tax arrears. This process began late in 2016.

The Tax Sale process is described in Document 1.

5) **DISCUSSION :**
The table below describes the tax arrears process undertaken by staff. These are the steps taken bringing properties to be registered a Tax Arrears Certificate. The Tax Arrears Certificate is the final step before selling the property. In 2017, 11 properties had a Tax Arrears Certificate registered. Out of these 11 properties, two were repaid in full, and 2 are requesting an extension agreement to repay. At October

20th, 2018 if no payments or Extension Agreement are made procedures for selling the properties will begin.

Item # 1 and # 09 show as we began the tax sale process for 2018, issuing 25 letters for properties over 3 years in tax arrears; we only registered 6 Tax Arrears Certificates.

	Tax Arrears Process		
	Steps	**#**	**Date**
1	**Final notice - arrears**	**25**	**24-01-2018**
2	**1st notice of 2018**	**960**	**15-03-2018**
3	**Files sent to Tax Team**	**16**	**07-03-2018**
4	**Title searches done**	**12**	**29-3-2018**
5	**Letter to Mortgage holders**	**4**	**04-4-2018**
6	**Letters to 2 years arrears**	**108**	**05-4-2018**
7	**2nd notice of 2018**	**850**	**17-7-2018**
8	**Final Notice sent to 2017 TAC**	**10**	**24-7-2018**
9	**TAC registered (2018)**	**6**	**14-8-2018**
10	**Requests TAC Ext. Agreement**	**2**	**29-8-2018**

Where are tax arrears today?

Chart 1 below shows a comparison back to 2013 of the taxes receivable of over one year. The maximum was reached at the end of 2016 at $3.6 million and as of August 29, 2018, the arrears are now at $1.9 million for an improvement of 47%.

Chart 1 – Taxes Receivable over 1 Year (000's)

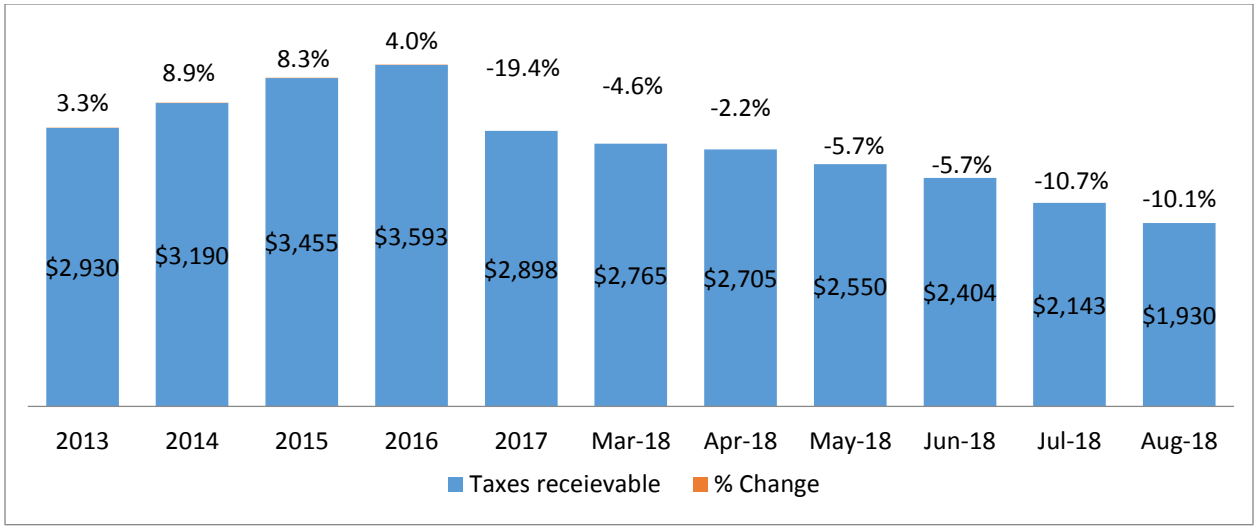
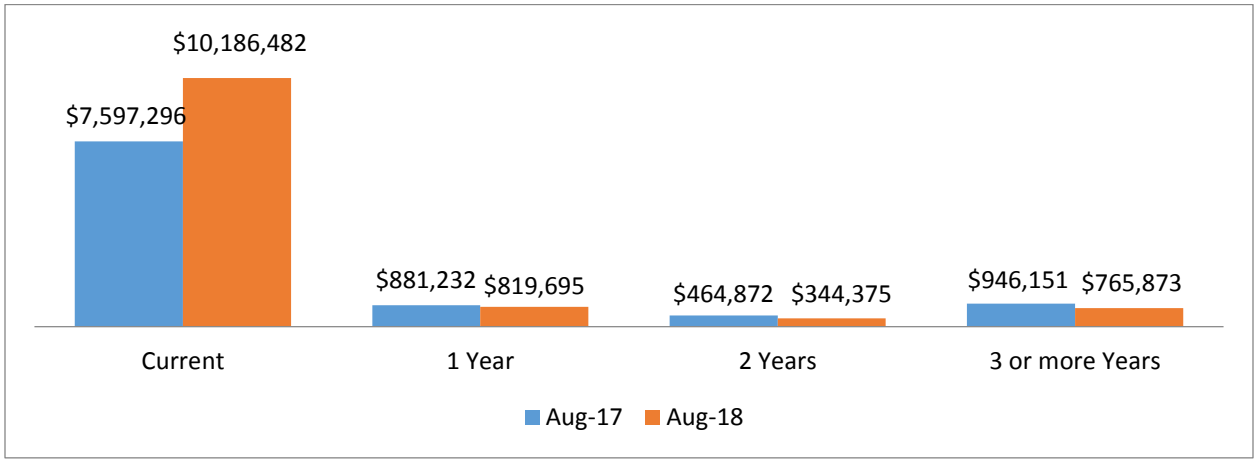


Chart 2 - Taxes Receivable (per Finance Department)



6) **CONSULTATION:**
N/A

7) **RECOMMENDATIONS OR COMMENTS FROM COMMITTEE/ OTHER DEPARTMENTS :**
N/A

8) **FINANCIAL IMPACT (expenses/material/etc.):**
There are no direct financial implications in this report.

9) **LEGAL IMPLICATIONS :**
Staff engaged the services of the Tax Team to help the City in the Tax Sale Process.

10) **RISK MANAGEMENT :**
N/A

11) **STRATEGIC IMPLICATIONS :**
N/A

12) **SUPPORTING DOCUMENTS:**
Document 1 – Municipal Tax Sales process

Municipal Tax Sale Process:

The municipality may register a tax arrears certificate on a property any time after January 1st in the third year following that in which the taxes became owing as per section 373(1) of the Municipal Act, 2001. Once the tax arrears certificate is registered on title to the property, notices of registration are sent within 60 days to the assessed owners and registered owners, their spouses and others who appear by the title or the index of executions to have an interest in the property as per section 374.

If the account remains unpaid or no extension agreement has been passed by council, a Final Notice is sent 280 to 310 days after the registration of the certificate as per section 379(1). If the account still remains unpaid or an extension agreement is still not entered into one year after the registration of the tax arrears certificate, the property is advertised for public sale pursuant to section 379(2). Partial payments may only be accepted pursuant to an extension agreement passed by council within one year of registration of the tax arrears certificate as per sections 347(3) and 378, but there is no requirement for the municipality to enter into such an agreement.

Once the sale date is set, the sale must be advertised in the local paper once a week for four weeks and once in the Ontario Gazette with the last ad published at least one week before the sale date as per section 379(2). The sale may be by auction or tender as the treasurer decides. The minimum tender or bid amount is the cancelation price (basically the taxes, penalties, interest and sale costs owing). Once the "Successful Purchaser" is declared and the balance of the tender or bid price is paid, the tax deed is registered per section 379(5) and the sale is final pursuant to section 383(1).

Alternatively, if there were no tenders or bids in the sale the municipality may register a Notice of Vesting within two years and this is also final per sections 379(5) and 383(1).

REPORT N° FIN2018-034

Date	04/09/2018
Submitted by	Rob Kehoe
Subject	Printer/ copier contract
File N°	Click here to enter text.

1) **NATURE/GOAL :**
To provide the most cost effective printer/ copier service for the City.

2) **DIRECTIVE/PREVIOUS POLICY :**
N/a

3) **DEPARTMENT'S RECOMMENDATION :**
THAT the City enter into a five-year contract for printer/ copiers with Kyocera for a monthly fixed cost of $732.54 and variable costs of $0.48 per impression for base units, $0.58 for a unit with additional functionality and $0.60 per impression for color copies for an estimated cost of $24,250 annually.

QUE la Cité conclue un contrat de cinq ans pour les imprimantes et les photocopieurs avec Kyocera pour un coût fixe de 732,54$ mensuel et des coûts variables de 0,48$ par impression pour les unités de base, 0,58$ pour les unités avec fonctions additionnelles et 0,60$ par impression pour les copies couleurs pour un coût estimé à 24 250$ par an.

4) **BACKGROUND :**
The City's printer/ copier contract with Xerox expires this year.

The City set out a competitive process to have a new five-year contract with Xerox, Kyocera, Konica Minolta and Toshiba.

5) **DISCUSSION :**
Each vendor was invited to come to the City and review our existing copier/ printer fleet and the requirement was to meet the City's existing specifications.

After the price proposals were provided, the City followed up with these questions to better evaluate the proposals and to ensure the timely and efficient installation of new units.

1. Vendor will allow for the replacement of one photocopier at a time only every couple of days and not oblige us to replace all 7 copiers (all at once)

2. Vendor technical staff would be solely responsible and dedicated to installing all new printer/copier/fax drivers and software on the 2 Print Servers, not the City I.T. staff and ultimately vendor technical staff would also be responsible and dedicated to ensuring the proper deployment and installation of all drivers and all software in every office and cubicle (including all desktops, workstations, and laptops) and not City I.T. staff

Further, the following technical questions was asked of each vendor in order to ensure the vendor's ability to meet the City's service requirements:

1. What deployment strategies do you use in executing a Managed Print Service rollout and what contingency plans do you employ?
2. How do you propose to connect all users and workstations to the devices in a standard format and what resource do you need from the customer to facilitate this?
3. Can vendor duplicate the existing workflows and settings currently used by Xerox?
4. What training do you provide, both to help desk and end users?

The following are the prices of each proponent.

Monthly copier costs		
	$'s	
	Monthly	Annual
Existing Xerox	$ 3,042.93	$ 36,515.16
Proposed Xerox	$ 2,119.65	
KYOCERA	$ 2,024.17	$ 24,290.07
KONICA MINOLTA *		
TOSHIBA	$ 2,520.29	
Projected Savings		$ 12,225.09
* didn't meet specifications for type of equipment		

Based on the existing contract with Xerox where the City has annual costs estimated at $36,500, the proposal from Kyocera will have an estimate cost of $24,290 for estimated annual savings of $12,225 and over $60,000 over the 5-year contract.

Staff will meet with the successful proponent to ensure a timely replacement of the City's printer/ copier fleet.

6) **CONSULTATION:**
N/a

7) **RECOMMENDATIONS OR COMMENTS FROM COMMITTEE/ OTHER DEPARTMENTS :**
Directors were advised on the process for renewing a contract for printer/ copiers.

8) **FINANCIAL IMPACT (expenses/material/etc.):**
Account 1-4-1333-3355 Lease Photocopier costs has a budget of $37,000 that is sufficient for this contract. The projected savings of $12,225 will be addressed in the 2019 budget process.

9) **LEGAL IMPLICATIONS :**
N/a

10) **RISK MANAGEMENT :**
N/a

11) **STRATEGIC IMPLICATIONS :**
N/a

12) **SUPPORTING DOCUMENTS:**
N/a