

Rural Municipality of Estevan No. 5  
POLICY MANUAL  
As adopted January 11, 2017



**Table of Contents**

- 1.01 DEFINITIONS..... 4
- 2.01 COUNCIL PROCEEDINGS, as per the Council Proceedings Bylaw..... 4
  - 2.02 COUNCIL CODE OF ETHICS, as per Bylaw passed Jan, 2017..... 4
  - 2.03 CONVENTIONS & SEMINARS..... 4
  - 2.04 HONORARIUMS..... 5
  - 2.05 SOCIAL FUNCTIONS ..... 1
- 3.01 EMPLOYEES ..... 1
  - 3.02 EMPLOYEE BENEFITS..... 3
  - 3.03 WAGE CALCULATIONS..... 5
  
  - 3.04 EMPLOYEE CLASSIFICATION..... 6
  - 3.05 EMPLOYEE CODE OF CONDUCT Policy..... 7
  - 3.06 DISCIPLINE ..... 15
- 4.01 PUBLIC WORKS..... 17
  - 4.02 ROAD MAINTENANCE ..... 18
  - 4.03 ROAD INSPECTION ..... 19
  - 4.04 CULVERTS / DRAINAGE ..... 19
  - 4.05 DUST CONTROL..... 20
  - 4.06 GRAVELING..... 21
  - 4.07 GRAVEL SALES ..... 22
  - 4.08 CUSTOM WORK..... 22
  - 4.09 ROAD SIGNS ..... 22
- 5.01 RAT CONTROL ..... 23
  - 5.02 GOPHER CONTROL ..... 23
  - 5.03 LEAFY SPURGE..... 24
- 6.01 ROAD CONSTRUCTION ..... 24
- 7.01 ROAD ALLOWANCE CLOSURE ..... 25
- 8.01 LIMIT LIABILITY..... 26
- 9.01 DEVELOPMENT PERMITS ..... 26
  - 9.02 BUILDING PERMITS ..... 26
  - 9.03 FARM BUILDINGS ..... 27
  - 9.04 APPROACH CONSTRUCTION ..... 27
  - 9.05 LAGOON CONNECTIONS ..... 27

9.06	ECONOMIC DEVELOPMENT Commercial Tax Incentive May 23, 2018.....	28
10.01	ROAD CROSSING AGREEMENT.....	29
11.01	SEISMIC POLICY.....	32
12.01	CONTRIBUTIONS AND DONATIONS.....	33
13.01	MUNICIPAL RESERVE Calculations November 28, 2013.....	34
14.01	TANGIBLE CAPITAL ASSETS.....	34
14.02	CAPITAL ASSET THRESHOLDS, Useful Lives and Ammortization.....	36
15.01	CREIGHTON LODGE.....	36

## 1.01 DEFINITIONS

**Act or the Act** The Municipalities Act

**Administrator** Administrator for the R.M. of Estevan

**Building Inspector** The person appointed by council to conduct site inspections on all construction projects that have had building permits issued by the Development Officer

**Council** Council of the R.M. of Estevan including the following:

Reeve:	Terry Keating
Councillor Division No. 1	Lorne Jahn
Councillor Division No. 2	Don Hilstrom
Councillor Division No. 3	Dennis Blackburn
Councillor Division No. 4	James Trobert
Councillor Division No. 5	Del Block
Councillor Division No. 6	Steve Smith

**Councillor of (in) the Affected Division** Each Division has a councillor as stated above. If an issue occurs in one of the six divisions the councillor for that division is the Councillor of (or in) the Affected Division.

**Development Officer** Appointed by council to handle all aspects of development and building permit applications excluding plan review and site inspections.

**Mileage** Is a rate per kilometer traveled set annually by Council for travel compensation.

**Municipality** The R.M. of Estevan No. 5

**Rate Payers** Those who pay taxes to the R.M.

**Road Maintenance Crew:** R.M. staff members including the foreman and all equipment operators.

**R.M.** The Rural Municipality of Estevan No. 5 or “the R.M. of Estevan No. 5”  
Jurisdiction includes approximately 324 sq. miles less the area of the City of Estevan.  
Represented by an elected Council and an Administrator appointed by council.

**R.M. Shop** The machine storage buildings owned by the R.M. of Estevan and located SE 35-2-8-W2.

**RMAA** Rural Municipal Administrators Association.

**SARM** Saskatchewan Association of Rural Municipalities.

## 2.01 COUNCIL PROCEEDINGS, as per the Council Proceedings Bylaw

2.02 COUNCIL CODE OF ETHICS, as per Bylaw passed Jan, 2017

2.03 CONVENTIONS & SEMINARS

Council recognizes the benefit of attending seminars and conventions and shall provide funds for members of council and employees to attend certain conventions and seminars.

### **SARM Conventions**

Council members and the Administrator are encouraged to attend the SARM Conventions. Council will allow for the attendance of all Council Members and the Administrator at each SARM Convention. Official and Visiting Delegates shall be appointed by council. Spouses of delegates shall also be entitled to attend the SARM Conventions.

Council members and the Administrator shall be compensated at the regular indemnity and wage rate as well as all associated expenses and mileage.

### **SARM District Meetings**

A member of Council and the Administrator are encouraged to attend annual SARM District 1 meetings. Council members and the Administrator shall be compensated at the regular indemnity and wage rate as well as all associated expenses and mileage.

### **RMAA Convention**

The Administrator and Assistant Administrator shall be required to attend the annual RMAA convention, unless there is a legitimate reason for not attending. Compensation at the regular rate, expenses and mileage shall be paid for attendance.

### **RMAA Meetings & Seminars**

The Administrator and Assistant Administrator shall be encouraged to attend RMAA sponsored meetings and seminars. Compensation at the regular rate, expenses and mileage shall be paid for attendance.

## **2.04 HONORARIUMS**

The Council is entitled to purchase gifts on occasions for council members, employees, and for significant accomplishments. Council shall use their discretion to determine the exact nature of the gift and value to spend on each gift.

#### **Council:**

Retiring members of council shall be presented with a watch or other suitable gift upon retirement. The length of service can be a determining factor of the cost of the gift presented.. Council shall determine the value of gift to be purchased.

#### **Employees:**

Any Employee leaving the service of the R.M., or a retiring employee, having been in the R.M.'s employ no less than 12 months, shall be presented with a farewell gift similar to the gift presented to a retiring council member. The Administrator and Council shall determine the value of gift to be purchased.

#### **Spouses:**

Spouses of retiring council members or employees shall be presented with a suitable gift at Council's discretion.

#### **Anniversaries**

Flowers or other suitable gifts shall be purchased for members of council celebrating their 40<sup>th</sup>, 50<sup>th</sup>, or 60<sup>th</sup> wedding anniversaries, and for rural rate payers celebrating their 50<sup>th</sup> or 60<sup>th</sup> wedding anniversary.

#### **Funerals**

Flowers shall be purchased for the funeral of a deceased past or current council member or spouse, a deceased present or former employee or spouse, and a deceased immediate family member of a current member of council, or employee. Immediate family member means: spouse, parent, child, sister, brother, mother-in-law and father-in-law.

**Hospital Stays**

Fruit baskets or flowers will be sent to Council members, staff or family members of both when one of the above is required to be admitted to a hospital

**2.05 SOCIAL FUNCTIONS**

At Councils discretion, funds may be provided for social functions including Christmas parties, farewells, picnics and other council approved social events.

**Christmas Social**

Council shall host an annual Christmas party for employees, and council and spouses. The Administrator shall arrange the Christmas party including reservations and payment.

The R.M. shall pay for the meal and refreshments (at council's discretion) for each person in attendance.

**Farewell Social**

Council may contribute to a social for an employee or council member who has retired after a length of service to be determined by council.

**3.01 EMPLOYEES**

Council shall employ an Administrator, and any other office staff as required. Council shall employ a Foreman as well as the required full time and seasonal road maintenance employees. Council also ratifies the employees required to staff Creighton Lodge.

**COMMENCEMENT DATES:**

For the purpose of determining applicable annual vacations, pension, benefits of other purposes, the dates below are the dates of hiring for present employees:

**Office Staff**

...Michelle Dickie	February 1, 2000
.....Billy Fowler	August 1, 2008
.....Kerri Abraham	July 3, 2012
.....Amanda Dudka	July 21, 2014
.....Keri Lukye	October 10, 2017

**Road Maintenance Crew**

.....Blaine Stropko	April 22, 1983
.....Shane Schiestel	July 28, 2014
.....Dennis Freitag	April 15, 2015
.....Dustin Gervais	June 13, 2016
.....Danny Chestney	May 23, 2017
.....Ben Brokenshire	April 3, 2018
.....Dan Lafrentz	April 30, 2018
.....Dean Karcha	September 4, 2018

**SALARIES:**

(revised May 24, 2018)

Salaries for staff shall be set at the December meeting of council held each year or at the time of hiring, unless a contract has been entered into between the employee and employer.

**PAYMENT:**

All salaries shall be paid on a monthly basis with cheques being issued during the last week of each month or as near as possible thereto, and when required, advances shall be paid near the middle of each month with the amount of the cheque not exceeding 50% of the monthly salary payable.

**CASUAL STAFF:**

Casual or part-time help shall be engaged at council’s discretion if considered necessary for whatever purpose. The term of employment and wages shall coincide with the purpose of hiring.

**AUTHORITY:**

**Office**

The Administrator shall report to the Council.  
All other Office Employees will report to the Administrator.

**Road Maintenance Crew**

The Foreman shall report to Council  
All other Road Crew Employees will report to the Foreman

**HOURS OF WORK:**

**Office**

Normal business hours shall be 9:00 a.m. - 12:00 noon and 1:00 p.m. - 5:00 p.m., Monday through Friday. Effort must be made to ensure the office is open for the required hours, however, staff may fluctuate hours if necessary at the discretion of the Administrator.

**Road Maintenance Crew**

November 1 - March 31 .....8 hours/day (40 hours/week) exclusive of meal break.  
April 1 - October 30..... 10 hours/day (50 hours/week) including meal break.  
At council’s discretion the daily hours of work may be fluctuated within the hours per week standard. If the hours fluctuate, overtime will only be paid after the employee works the required hours in a week.

**OVERTIME:**

**Office**

Unless approved by council, there shall be no pay for hours worked in excess of the regularly scheduled hours. Days off in lieu of pay for overtime hours may be granted subject to approval of the Council. It shall be the Administrator’s discretion as to the necessity to work on weekends, public holidays, or any extra hours. Should such work be necessary the equivalent number of hours worked shall accumulate to be taken off as days in lieu of pay.

**Road Maintenance Crew**

Overtime Worked - Monday - Saturday ..... 1 ½ times the regular rate of pay  
 Overtime Worked - Sundays & Holidays ..... 2 times the regular rate of pay  
 All overtime must be approved by council. Council may grant the Foreman authority to approve overtime for specific periods of time.

### **Mileage**

To be paid at the rate set by resolution of council each year. (Same for Council and Employees).  
 Office staff to receive \$5/trip for going to the Post Office, Bank, pick-up Supplies, etc

## **3.02 EMPLOYEE BENEFITS**

The Council of the R.M. of Estevan recognizes the need for employee benefits in addition to minimum employment conditions provided for in the Province's labour laws.

The Council shall provide the following benefits:

### **Sick Leave**

Each Full-time employee shall be allowed 12 days per annum for sick leave (based on an 8 hour day for all employees as per Res 489/12), and any unused portion of the leave shall be paid out at year end to each eligible employee. Regular part-time employees shall be entitled to the same benefits on a pro-rated basis. Sick leave shall include dental and medical appointments in Estevan, Regina or elsewhere.

Council may require a medical certificate signed by a medical doctor to substantiate claims for sick leave.

### **Maternity Leave**

Maternity leave shall be granted in accordance with minimum employment conditions set out in The Labour Standards Act.

### **Compassionate Leave**

The Council will grant, with pay, a leave of absence not exceeding three working days, to attend serious illness and not exceeding five working days, for a death, within the immediate family. For the purpose of this section *immediate family* shall be defined as: father, mother, brother, sister, spouse, child, parent-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, grandchild, grandparent, and fiancé.

### **Pension Benefits**

The Council will make provision for employees to participate in the Municipal Employees Pension Plan in accordance with regulations and terms set out by the Municipal Employees Pension Plan.

### **Disability**

The Council will provide short-term and long-term disability insurance benefits to employees in accordance with the S.A.R.M. Disability Benefits Plan Regulations.

### **Health and Dental**

The Council will provide complete Health and Dental coverage, for employees and Council Members, as provided through the S.A.R.M. Health and Dental program, at level 3 Health and level 5 dental.

### **Vacations**

A vacation year is from January 1 - December 31 each year.

(revised May 24, 2018)



All employees are entitled to the following vacation:

0 - 10 years of employment	3 weeks vacation or 3/52 of Gross Wages
After 10 <sup>th</sup> year of Employment	4 weeks vacation or 4/52 of Gross Wages
After 19 <sup>th</sup> year of Employment	5 weeks vacation or 5/52 of Gross Wages
After 25 <sup>th</sup> year of Employment	6 weeks vacation or 6/52 of Gross Wages

Vacations may be pro-rated and taken prior to the expiration of one year of service providing suitable arrangements can be made with the council or administrator.

Employees shall attempt to take vacations in the year they become due, or as near as possible thereto, during periods that will least disrupt service to the public, and vacation periods shall, in most situations and whenever possible, be alternated by members of the staff.

Employees may carry 1 week of holidays into the next year to be used before March 1<sup>st</sup>, If not used this week will be paid out in March. (Res449/11). Unused Vacation days of more than one week to be carried forward must be approved by Council.

Council may approve vacation pay in lieu of vacations and if approved will be paid during the month of December to the required employee.

Vacation requests must be submitted to Council 4 weeks prior to the requested vacation dates. Any vacation not requested with 4 weeks notice may be granted or refused at Council's discretion.

Typically one, two or all members of the road crew may seek common vacation time during the Christmas season. If this is the case, one of the members of road crew is entitled to receive uninterrupted holiday time. The remainder of the crew may be requested to be on call if requested by council. If the one member, entitled to receive uninterrupted holidays is required to report to work, he shall be paid at 1 ½ times his regular rate of pay for all time worked during scheduled holidays.

The Administrator shall receive holidays in accordance with the SARM Administrator's Salary Schedule.

#### **Staff Length of Service Awards**

Council will recognize individuals who have reached milestone anniversaries of employment with the municipality by rewarding employees who have remained continuously employed by the municipality for 5, 10, 15, 20, 25 years.

Employees will be recognized during the year of the anniversary at the annual Christmas Party. The recognition will be as follows:

5 years of employment	A gift certificate valued at \$100.00
10 years of employment	A gift certificate valued at \$150.00
15 years of employment	A gift certificate valued at \$200.00
20 years of employment	A gift certificate valued at \$250.00
25 years of employment	A gift certificate valued at \$300.00
30 years and each 5 year anniversary thereafter,	the gift will be determined by council.

#### **Public Holidays**

In addition to any civic holiday proclaimed by the Province of Saskatchewan or the City of Estevan, the following days shall be observed as designated public holidays:

New Years Day, Family Day, Good Friday, Easter Monday, Victoria Day, Canada Day, Saskatchewan Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day, and Boxing Day.

When a designated public holiday falls on a Saturday or Sunday, the Monday following, or Friday preceding, shall be observed as a public holiday, at the employee's discretion, unless the Monday or Friday has been designated by provincial or civic authorities. Hourly-paid employees are entitled to 4.2% of their monthly wages earned, exclusive of overtime and annual vacation pay, as public holiday pay.

When an employee is required to work on any of the eleven public holidays listed, that employee shall be entitled to be paid time and one-half for the hours worked on that public holiday.

### **Work Clothing**

Employees shall be required to wear and responsible for purchasing their own work clothing. Footwear and/or safety clothing, including CSA approved steel toed boots, are required. Full time employees will receive payment for \$350.00 per year for such purchases. Seasonal employees (approximately 7 or more months) will receive payment for \$280.00 per year for such purchases. Seasonal Employees working less than 7 months per year will receive payment on a pro-rated basis.

## **3.03 WAGE CALCULATIONS**

Council recognizes the need to offer competitive wages to retain qualified staff.

For reasons including future employee recruiting, continued employee retention, and the need to compete with local industries, council considers the following to arrive at the remuneration for road crew members:

- “Traditional hours” are 10 hours/day (7 summer months) and 8 hours/day (5 winter months).
- Legislation does not require overtime rates to be paid for road work; however Council wishes to consider an equivalent to overtime rates (1½ x for hours in excess of 8 hours/day and 40 hours/week) and will consider this when arriving at our employees' monthly wage rate.
- Employees will be expected to work the “traditional hours” for the monthly wage rate.
- Employees working less than “traditional hours” will have the appropriate value deducted from compensation.
- Employees working more than “traditional hours” will be paid the appropriate compensation for such hours.
- The Municipality will reconcile this amount annually in the final month of work for each employee for that year.
- The additional compensation arrived at is to recognize the need/desire of council to compensate in a value similar to other industries that pay overtime rates after 8 hour, however this amount shall be considered regular pay for employee.
- If Labour Standards change in the future to require RM's to pay 1½ x for hours on excess of 8 hours/day, Council's proactive direction will already be meeting this standard.

(revised May 24, 2018)

**Road Crew - Full Time**

Following is the formula to be used for monthly wage calculations for an employee working full time (12 months per year), recognizing that for the months of April - October "Typical Hours" are 10 hours per day and for the months of November - March "Typical Hours" 8 hours per day.

Assuming the base wage rate for this sample employee is \$20/hour

260	Week Days in the year 2011,	*2,384	Typical Hours in 2011
2,080	Regular hours in 2011,	* 304	Hours in excess of 8 hours per day in 2011
	2,080 X \$20/hour =		\$41,600
	304 Hours X \$30/hr =		\$9,120
	Total Annual Salary =		\$50,720 (Based on "Typical Hours")
	Average Monthly Salary =		\$4,227 (\$50,720 ÷ 12)

**Road Crew - Seasonal**

Following is the formula to be used for monthly wage calculations for a seasonal employee working full time (7 months per year), recognizing that for the months of April - October "Typical Hours" are 10 hours per day. Assuming the base wage rate for this sample employee is \$20/hour

152	Week Days in the year 2011,	*1,520	Typical Hours in 2011
1,216	Regular hours in 2011,	* 304	Hours in excess of 8 hours per day in 2011
	1,216 X \$20/hour =		\$24,320
	304 Hours X \$30/hr =		\$9,120
	Total Annual Salary =		\$33,440 (Based on "Typical Hours")
	Average Monthly Salary =		\$4,777 (33,440 ÷ 7)

**Office - Manager Engineering**

Following is the formula to be used for monthly wage calculations for the Manager of Engineering recognizing that a typical week involves 5 hours of overtime in excess of regular hours. The similar policy to that of the road crew will exist for hours worked in excess of or short of the regular expected hours of Full time plus 5 hours per week.

Assuming the base wage rate for this sample employee is \$20/hour

260	Week Days in the year 2011,	* 2,340	Typical Hours in 2011
2,080	Regular hours in 2011*	260	Hours in excess of 8 hours per day in 2011
	2,080 X \$20/hour =		\$41,600
	260 Hours X \$30/hr =		\$7,800
	Total Annual Salary =		\$49,400 (Based on "Typical Hours")
	Average Monthly Salary =		\$4,117 (\$49,400 ÷ 12)

**3.04 EMPLOYEE CLASSIFICATION**

Council recognizes the need to have employee classifications to recognize the skills, abilities, qualifications and years of service of Road Crew Employees.

Council reserves the right to promote an employee to a higher classification if exceptional skills or circumstances present themselves.

Council reserves the right to maintain the classification of an employee once the necessary elements are achieved if in their opinion more experience or issues require addressing prior to promotion to the next category.

(revised May 24, 2018)

Council recognizes the following classification of Road Crew Employees:

**Grader Operator No. 1**

5 Years of Continuous Service as a Grader Operator

1A Driver's License

Sufficient Mechanical Abilities as determined by the Foreman

Sufficient Equipment Operating Abilities as determined by the Foreman

**Grader Operator No. 2**

Equivalent of Grader Operator No. 1 but without the necessary years of service.

**Grader Operator No. 3**

Equivalent to Grader Operator No. 1, but without one or more of the necessary qualifications.

**Operator No. 1**

5 years of Continuous Service as a Mower / Equipment Operator

1A Driver's License

Miscellaneous Certification (Weed or Pest Certification)

**Operator No. 2**

Lacking one or more of the skills of Operator No. 1; Or

Lacking the necessary years of service of Operator No. 1

### 3.05 EMPLOYEE CODE OF CONDUCT Policy

#### STATEMENT

Public service is a public trust. As an organization entrusted with public funds, and providing public service; it is critical that every employee be committed to the highest standard of ethical conduct

#### PURPOSE

1. Provide a universal understanding of the fundamental rights, privileges and obligations of municipal employees.
2. Protect the public interest.
3. Promote high ethical standards among municipal employees.
4. Provide a means for municipal employees to obtain authorization for conduct in circumstances where they are uncertain as to the ethical appropriateness of that conduct.
5. Set out the means of correcting unethical conduct.
6. Municipal employees must discharge their duties in a manner that recognizes a fundamental commitment to the well being of the community, their fellow employees and regard for the integrity of the corporation.

- *This policy and procedures adopted by the Rural Municipality of Estevan No. 5 will be subservient to those set forth by statute of the Provincial or Federal Governments.*

#### DEFINITIONS

(revised May 24, 2018)

**“Administrator”** means the person appointed by Council to act as the Administrator of the Municipality, and in the absence of the Administrator, the Assistant Administrator

**“Administration”** means the Administrator, the council, and persons working in the Municipal office under the Administrator

**“Council”** the elected officials of the Municipality under the authority of the *Municipalities Act*.

**“Just Cause”** – means sufficient or proper reason for discipline or discharge.

**“Managers”** Include the foreman; the Manager of Engineering Services; the Manger(s) of Creighton Lodge and the Administrator

**“Municipal Employee”** - includes all employees of the Municipality including any Committee formed under the Municipality (ie: Creighton Lodge)

**“Municipality”** is the Rural Municipality of Estevan No. 5

**“Public Comment”** – disclosures made in a public speech, lecture, radio or television broadcast, in the press or book form.

#### RESPONSIBILITIES

1 **Council** shall:

- a) adopt Code of Conduct Policy;
- b) hear investigation and appeals concerning employees' ethical conduct;
- c) following the appeal, decide on the appropriate action in matters concerning employees' ethical conduct; and
- d) conduct investigations into complaints against the Administrator under this policy.

2 The **Administrator** shall:

- a) investigate allegations and inquiries relating to ethical conduct by employees;

3 **Administration** shall:

- a) fully inform newly appointed employees of the ethical standards they are expected to observe;
- b) keep employees informed, on an ongoing basis, of the Municipality's policy on ethical behavior; and
- c) prior to the making of an appointment to a position, request a disclosure of actual or potential conflicts of interest which would be brought about by that person's employment in that position.

4 **Employees:**

- 4.1 **Integrity:** Ultimately, ethical behavior relies on the diligence of the individual. However, since a breach of ethics impacts not only on the individual but also the municipality, a code

(revised May 24, 2018)

of conduct is the means by which the municipality acknowledges their responsibility in this area, as well as, their responsibility to provide clarity to their employees on what would be considered inappropriate behavior.

Without restricting the scope of this policy, the following shall be considered breaches of the Code of Conduct:

- 4.1.1. Conduct in one's private life or employment activities which harms the Municipality's reputation or renders the employee unable to perform his or her duties satisfactorily, such as by way of creating an actual or perceived conflict of interest;
- 4.1.2. Care must be exercised in the development of personal relationships or friendships with any group or individual over whom the employee has the direct and exclusive authority to approve of or influence a matter directly concerning them;
- 4.1.3. Unless otherwise authorized, to use or permit the use of Municipal vehicles, equipment, materials or property for purposes other than Municipal business;
- 4.1.4. To use personal or work phones for personal use while working. Check with your manager about when it's appropriate to make personal calls;
- 4.1.5. To solicit patronage from elected municipal authorities to further his or her personal interests or the interests of others, to the extent that any other citizen could not receive;
- 4.1.6. To knowingly breach the law or any government regulation in the performance of his or her duties or to request others do so; and
- 4.1.7. To intentionally falsify any of the Municipality's records.
- 4.1.8. Harassment or Discrimination against fellow employees.

**4.2) Impartiality:** Every municipal employee must perform his or her duties in an impartial manner.

- 4.2.1. No employee shall grant any special consideration, treatment or advantage in matters related to his or her employment to any citizen or business beyond that which is available to any other citizen or business.

**4.3) Conflict of Interest:** Every municipal employee shall avoid situations in which the employee has a personal interest sufficient to influence, or appear to influence, the objective exercise of that employee's authority. When an employee is, or believes he/she may be in a position of conflict of interest with regard to the Municipality, the employee should disclose this to their Department Manager, or in his/her absence, to the Administrator and refrain from exercising his/her authorities relevant to the conflict until duly authorized.

(revised May 24, 2018)

4.3.1. Gifts and Benefits: Employees must ask themselves the following questions when trying to determine if a gift or benefit might be considered as an incident of the protocol of employment or a social obligation that normally accompanies the responsibilities of employment:

- a) is the item or gift or benefit to the employee personally either directly or indirectly [e.g. will the employee or a member of his/her family take personal possession of the gift or is it a gift over which the Municipality will take control and custody;
- b) is the gift or benefit being given with any expectations whatsoever that the employee will either currently or at some point in the future take some action [e.g. influence the employees behavior in favor of the gift givers behalf, etc.] that will benefit the giver of the gift;
- c) is the value of the gift or benefit likely to influence any decision or action of the employee?

To further clarify item b), employees should also ask themselves if an unbiased third party could expect or think that preferential treatment could/would be provided if the employee accepted the gift or benefit.

If the answer to questions b) or c) is yes, then the employees should not accept the gift under any circumstances and if accepted would be considered a breach of the Code of Conduct. If, however, the answer to the first question is yes, but the answer to the others are no, then the gift might be considered to be incidental to the duties of employment. If this is the case, any gifts received which exceeds \$250.00 in value or an accumulation of individual gifts from the same person exceeds \$250.00 in the course of a year, then the employee is obligated to disclose the nature of the gift, who it was received from, when it was received and the circumstances under which it was given and accepted, with their respective Manager as soon as reasonably practicable [for example, within one week of the gift being received]. Failure to do so would also be considered a breach of the Code of Conduct.

One final comment with respect to this would be that, if in doubt err on the side of caution. A simple way to answer the questions above as yes or no is, that if you feel you have to ask somebody else their opinion, then the answer is "yes".

4.3.2. Use of Municipal Property: this section regulates the "outside" use of municipal property by an employee.

(revised May 24, 2018)

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct:

- a) An employee must not use the municipality's property, equipment, supplies or services; except as provided by policy and with consent from Council; for activities not associated with the discharge of official duties; and
- b) Employees shall not use the municipality's property, equipment, supplies or services for personal gain.

4.3.3. Financial Transactions: Every municipal employee must adhere to Municipal bylaws and policies regarding any municipal financial transactions.

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct:

- a) Where the employee is in a position where he/she could derive any direct or indirect benefits or interest from any municipal contract or business on which the employee can influence decisions; and
- b) To buy surplus municipal property where the employee can influence decisions with respect to the disposal arrangements. This restriction is not intended to prohibit any employee from obtaining surplus municipal property which is offered for sale by public tender. Disposal of municipal property, assets or services shall be in compliance with the Municipal purchasing bylaw or municipal policies. At no time shall this benefit any individual employee or group of employees.

**4.4) Outside Employment or Activities:** Every municipal employee must perform his or her duties to an acceptable level.

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct:

- 4.4.1. Where the outside employment or activity is performed in such a way as to give the impression that the employee is acting in an official municipal capacity or holding himself or herself out as representing an official Municipal point of view;
  - a) To be cautious about what is posted on social media (including Facebook, Twitter, Instagram, etc.). It is the responsibility of the employer to make public statements to make sure that the public is getting consistent, accurate information about the employer's activities. The employee is only allowed to provide an opinion as a private citizen, not as an employee of the municipality;

(revised May 24, 2018)



4.4.2. Where an employee uses his or her position to solicit business on his or her own account during regular working hours for the Municipality.

4.5) **Harassment Policy for the R.M. of Estevan No. 5:**

**Statement of Commitment:** Every employee has the right to work in an environment free from discrimination and harassment. The R.M. of Estevan No. 5 is committed to a harassment free workplace where everyone is treated with dignity and respect.

**Definition of Harassment:** Pursuant to the Saskatchewan Employment Act (SEA): Harassment means any inappropriate conduct, comment, display, action or gesture by a person that constitutes a threat to the health or safety of the worker, and is either:

- Based on race, creed, religion, colour, sex, sexual orientation, marital status, family status, disability, physical size or weight, age, nationality, ancestry or place of origin; or
- Adversely affects the worker's psychological or physical well-being and that the person knows, or ought reasonably to know, would cause a worker to be humiliated or intimidated (sometimes referred to as personal harassment).

Personal harassment must involve repeated occurrences. However, a single serious incident may also constitute harassment if it is shown to have a lasting harmful effect on a worker. It does not include any reasonable action taken relating to the management of the place of employment.

Sexual harassment, which is conduct, comment, gesture or contact of a sexual nature that is offensive, unsolicited or unwelcome, is also prohibited.

**Employer's Commitment:** The R.M. of Estevan No. 5, and its managers and supervisors, will take all complaints of harassment seriously. We are committed to implementing this policy and to ensuring it is effective in preventing and stopping harassment, as well as creating a productive and respectful workplace.

**Employee's Duty:** In accordance with Section 3 of the SEA, all employees, including managers and supervisors employed by the R.M. of Estevan No. 5, shall refrain from causing or participating in the harassment of another employee, and co-operate with any person investigating harassment complaints.

**Complaint Procedure:** An employee who believes that he or she has been subjected to harassment is encouraged to first clearly and firmly make known to the alleged harasser that the harassment is objectionable and must stop. Where this cannot be done or is unsuccessful; the employee should report the alleged harassment to the employer by

(revised May 24, 2018)

reporting to their Manager; or if it is against their Manager to the Administrator; or if it is against the Administrator to the Reeve.

The employer will discuss options to resolve the complaint with the complainant. Where the conflict cannot be promptly resolved in a matter satisfactory to the complainant, the employer will notify the alleged harasser of the complaint, provide the alleged harasser with the information concerning the circumstances of the complaint and undertake a confidential investigation.

Where harassment has been substantiated, the employer will take appropriate corrective action to resolve the complaint.

**Confidentiality:** The R.M. of Estevan No. 5 will not disclose the identity of the complainant or alleged harasser or the circumstances of the complaint, except where disclosure is necessary for the purposes of investigating or taking disciplinary action in relation to the complaint, or where such disclosure is required by law.

**Other Options for Complaints:** Nothing in this policy prevents or discourages an employee from referring a harassment complaint to Occupational Health and Safety or The Saskatchewan Human Rights Commission. An employee also retains the right to exercise any other legal avenues available.

Saskatchewan people have the right to healthy and safe work environments free from harassment. (Sec 4.5 amended September 28, 2016)

- 4.6) Confidentiality:** Every municipal employee must hold in strict confidence all information of a confidential nature acquired in the course of his or her employment with the Municipality.

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct.

4.6.1. To use confidential information which is not available to the general public and to which the employee has access by reason of his/her employment with the Municipality to further his/her personal interests or the interests of others; and

4.6.2. To disclose to unauthorized persons confidential information to which the employee has access by reason of his/her employment with the Municipality.

(revised May 24, 2018)

- 4.7) Political Activity:** Municipal employees are to be allowed as great a measure of political rights as can be reconciled with the need to ensure the fact and appearance of impartiality in the performance of their duties with the Municipality. The point at which an appropriate balance can be struck in any particular case depends primarily on the nature and level of the employee's responsibilities.

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct:

- 4.7.1. To use the authority or influence of his/her position with the Municipality on behalf of a political party or candidate.
- 4.7.2. To engage during working hours in any activity for or against any candidate.

- 4.8 Alcohol and Drug Use:** Employees must abide by applicable laws and regulations governing the possession or use of alcohol or drugs.

Without restricting the scope of this principle, the following shall be considered breaches of the Code of Conduct.

- 4.8.1 the illegal use, sale, purchase, transfer or possession of any restricted or controlled substance while on Municipal premises, or during working hours
- 4.8.2 employees attending to their job duties and responsibilities: having consumed alcohol, or be under the influence of drugs, or other similar substances which might adversely affect job performance; within a six hour period prior to the start of a shift
- 4.8.3 Employees who consume alcohol or similar substance during a break or lunch period if they intend to return to the work place
- 4.8.4 Unless it is a Municipal approved event; the Municipality prohibits the sale, purchase, transfer, distribution, and unauthorized possession or consumption of any alcoholic or similar substance while on Municipal premises or while performing Municipal duties.
- 4.8.5 An employee who loses their license for any reason, including exceeding blood alcohol limits for a period of more than 48 hours, shall report this to the Administrator and their Manager. Equipment operators shall not operate Municipal equipment with a suspended license.

- 4.9 Fraud and Theft:** All employees shall exercise honesty, integrity, objectivity and diligence and shall not knowingly be a party to any fraudulent activity, including theft.

- 4.91 All confirmed incidents of fraud and theft committed against the Municipality are breaches of the code of conduct, and as well may be viewed as acts of criminal activity and will be treated accordingly.

(revised May 24, 2018)

**5. PROCEDURES**

- 5.1 Municipal employees are encouraged to seek clarification from the Administrator if they are uncertain as to whether an existing or contemplated action may contravene the Code of Conduct.
- 5.2 Complaints or inquiries concerning breaches of the code of conduct of any municipal employee shall be made in writing to the Administrator. Complaints regarding the Administrator shall be made to the Reeve and, in this case, the Reeve shall fulfill the obligations of the investigating officer in subsequent sections.
- 5.3 All complaints or inquiries will be treated as confidential.
- 5.4 A copy or summary of any written or oral complaint received is to be sent immediately to the employee complained against with a request to provide a response; except where in doing so may jeopardize evidence (at the discretion of the Investigating officer).
- 5.5 The municipality shall investigate all complaints or inquiries concerning the conduct of a municipal employee.
- 5.6 The municipality shall summarize the findings of the investigation in written form and forward to the employee complained against, his findings on the appropriate course of action to be taken.
- 5.7 Where the Municipality determines the conduct referred to does breach the Code of Conduct, the Municipality may:
  - a) instruct the employee to divert himself/herself of the outside interest or transfer it to a trust;
  - b) instruct the employee to cease and desist from the actions which are found to be in conflict; and/or
  - c) take disciplinary action in accordance with the normal progressive discipline system.
  - d) seek legal recourse where applicable

**3.06 DISCIPLINE**

For the purpose of this policy, progressive discipline, is the process of disciplining employees for unacceptable work ethic and/or inappropriate behavior relating to the performance of their responsibilities of employment with the R.M. of Estevan No. 5. For the purpose of this policy, progressive discipline is initiated and/or continued as a result of an Employee displaying inappropriate behavior, not performing the job expected of them, or presenting themselves in an inappropriate state when an appropriate explanation for the unacceptable performance or behavior is not available. The intent of progressive discipline is to prevent further inappropriate actions or behavior of employees from occurring. Progressive discipline will be dealt with in three steps (as

(revised May 24, 2018)

described below), and will be implemented by members of the Employer's Employee Relations Committee of the R.M. or the replacement in their absence. Any progressive discipline actions will be documented and signed by the Reeve and/or Supervisor (or a member of the Employee Relations Committee) of the Municipality and will become a part of the Employee's file which shall be maintained in the administrative office of the R.M. of Estevan.

**STEP 1** - Following the first indication of inappropriate performance, behavior, or state by an employee as described above, the Reeve and/or Supervisor will arrange a meeting with the Employee in question and members of the Employer's Employee Relations Committee. The Employee may have a representative accompany him or her if he or she wishes. The Employee will be informed of their inappropriate actions in writing. The Employee will be given a chance to explain the circumstances surrounding the inappropriate actions (their explanation, if any will be recorded). If in the opinion of the Employee Relations Committee, the explanation is not sufficient, the Employee will be informed as to how their actions were inappropriate. The employee will be informed that his/her actions will become part of their file and pending correction may result in a temporary lay-off and/or eventual termination in employment. If there are not further incidents within eighteen (18) months occurrence, the matter will be automatically removed from an Employee's employment record.

**STEP 2** - If step one of progressive discipline is followed by further or similar inappropriate performance, behavior, or state by the Employee in question, the Employee Relations Committee may proceed with Step 2. The Reeve and/or Supervisor will arrange a meeting with the Employee in question. The Employee may have a representative accompany him or her if he or she wishes. The Employee will be informed of their inappropriate actions in writing. The Employee will be given a chance to explain the circumstances surrounding the inappropriate actions (their explanation, if any will be recorded). If in the opinion of the Employee Relations Committee, the explanation is not sufficient, the Employee will be informed as to how their actions were inappropriate. The Reeve and/or Supervisor will inform the Employee that they have received a temporary lay-off which may vary from one to six days at the discretion of the Employee Relations Committee. The Employee will further be informed that his/her actions will become part of their file and any further actions may result in termination of their employment with the R.M. of Estevan.

**STEP 3** - If step two of progressive discipline is followed by further or similar inappropriate performance, behavior, or state by the Employee in question, the Employee Relations Committee may proceed with Step 3. The Reeve and/or Supervisor will arrange a meeting with the Employee in question. The Employee may have a representative accompany him or her if he or she wishes. The Employee will be informed of their inappropriate actions in writing. The Employee will be given a chance to explain the circumstances surrounding the inappropriate actions (their explanation, if any will be recorded). If the opinion of the Employee Relations Committee, the explanation is not sufficient, the Employee will be informed as to how their actions were

inappropriate. The Reeve and/or Supervisor will inform the Employee that their employment with the R.M. of Estevan is hereby terminated.

The Employee Relations Committee will determine what steps of progressive discipline shall be taken.

- If in the opinion of the Employee Relations Committee, the offense does not warrant steps two or three, steps one or two may be repeated using the appropriate protocol.
- If in the opinion of the Employee Relations Committee the offense requires the Employee Relations Committee to proceed immediately with steps two or three they will proceed in such a manner.
- All progressive discipline measures will be reported to the Council of the R.M. of Estevan and recorded and ratified by Council at the next regular Council meeting.

#### **4.01 PUBLIC WORKS**

Council recognizes the benefit of appointing a public works committee and/or chairman of public works to provide supervision, organize work schedule of the road crew and to improve communication with road crew employees. At Council's discretion they may decide to refrain from appointing a committee and appoint a Council member to be the chairman of public works.

##### **Chairman of Public Works**

The Chairman of Public Works shall be the Reeve. The Foreman and Chairman of Public Works will communicate when needed, between meetings of council.

The Chairman of Public Works may call a meeting of the public works committee at any time necessary to discuss road maintenance crew issues.

The Public Works Committee is composed of the entire council. Council shall provide direction to the Foreman at each meeting of council relating to jobs and projects to be completed. All jobs and/or projects must be approved by a majority of the members of council.

##### **Foreman**

The Foreman shall notify the public works chairman of machinery repairs as soon as possible after the breakdown and prior to repairs being commenced. The Foreman shall notify the public works chairman of any road maintenance and road construction problems or situations that must be dealt with between council meetings.

The Foreman shall attend each meeting of council to discuss road maintenance crew issues for the previous and following month.

(revised May 24, 2018)

The Public Works Committee / Council shall, at each meeting of council, review the work and issues undertaken by the Foreman during the time since the last meeting of council. Council shall also, at each meeting of council, consider and approve or reject any proposed projects submitted for consideration by the Foreman.

#### 4.02 ROAD MAINTENANCE

The council of the R.M. of Estevan No. 5 recognizes the need for organized and consistent road maintenance services. In order to accomplish that need, a list of guidelines shall be prepared for employees and council to follow, which may be amended from time to time.

##### **Stones**

As early as possible every spring, and as required throughout the remainder of the year, hazardous rocks and stones shall be removed from the road surface.

On roads with extensive rocks at the surface, council shall decide if the project can be completed by the road crew or if a contractor is required.

The grader operator shall at all times stop the grader to remove or dig out protruding rocks or stones whenever necessary.

##### **Approaches and Intersections**

Care is to be taken to avoid cutting the road down at approaches, crossroads, intersections and driveways.

Material should not be spread into driveways or approaches and effort must be made to avoid this problem.

Time is to be taken to level off all intersections, driveways, crossroads and approaches, except on seeded fields.

##### **Prairie Trails**

Prairie Trails and infrequently travelled roads must be pulled in from both sides and spread down the centre.

##### **Crown**

The Crown must be maintained on all roads.

##### **Gravel**

As early as possible every year and prior to the annual spread of gravel, all roads must be graded with the main purpose of bringing all gravel from the sides and spreading in on the driving surface.

Gravel is to be spread to not leave a big ridge at the edge of the road. The ridge shall be no more than 4".

##### **Private Lanes**

If requested, private lanes or driveways may be graded twice each year and graded once per year at no cost to the property owner. If ratepayers have any issue relating to the work undertaken on their private lane, the lane will not be graded or mowed.

### **Back Sloping**

Property owners shall be given adequate notice by the public works chairman, councillor or grader operator of backsloping operations to be undertaken at the expense of the R.M. The Land Owner shall be responsible for all costs incurred in removing and replacing fences. The R.M. shall be responsible for removing or burying rock.

### **Snow Removal**

School Bus routes shall receive priority over other roads for snow removal operations. Other locations shall be plowed in accordance with established needs and traffic count.

### **Sanding / Salting Roads**

Several miles of oil surfaced road exist in the R.M. which on occasion, may become icy and require maintenance. Sand and/or Salt for these roads will be spread as soon as possible.

### **Weed Cutting**

- The first area cut shall be alternated yearly between the north and south of the municipality.
- The final cut shall commence in late August or Early September at the discretion of Council.
- If a first cut is required it shall commence in June or early July, at the discretion of Council.

## **4.03 ROAD INSPECTION**

Council shall conduct road inspections on a weekly basis if possible.

Council shall observe issues including: road condition, sign damage, gravel, weeds, large rocks, and any other issues that require attention.

If any issues require attention, the councillor shall notify the foreman who shall undertake to correct the problem.

Council shall document all roads inspected and any conditions noted on each inspection. These reports shall be submitted monthly with councillor indemnity vouchers.

Councillors shall be compensated for four days per month and 400 km for performing weekly road inspections. The Reeve shall be compensated for 500 km/month, which includes office supervision mileage. *Any absences of two weeks or less are to be paid. (amended June 28/17)*

## **4.04 CULVERTS / DRAINAGE**

The R.M. maintains numerous culverts in the municipality. Council recognizes the importance of ensuring appropriate culverts are in place to allow the required movement of water, thereby maintaining the stability of the R.M. road network. Council recognizes their responsibilities regarding road safety.

### **Location**

It is the intent of the Council to have the location of each culvert in the R.M. charted. A copy of the **culvert chart** will be kept in the Administration Office.

(revised May 24, 2018)



A copy of the culvert chart will be kept in the R.M. Shop  
It is the intent of Council to have all **water courses and/or drainage patterns** in the municipality charted.

### **Emergency**

During **spring thaw**, **emergency** culvert thawing may be required.

If a blocked culvert requires thawing, the councillor in the affected division in consultation with the foreman and/or administrator shall take the required steps to have the culvert thawed.

### **Inspection**

The Road Crew, while performing regular duties, particularly mowing, will attempt to identify **blocked culverts** or required culverts.

While performing regular duties, road crew members who notice damaged culverts or locations that require new culverts, shall notify the administrator. The culvert shall then be discussed at the next meeting of council.

Council shall ensure all culverts are **inspected** at least once per year.

Council may perform the required inspection themselves, or Council may assign an employee to perform the inspection.

When inspecting culverts, the following items should be observed, noted and if necessary corrected: Blocked culverts, Debris in or around the ends of the culverts, Vegetation growth around the ends of the culverts, Culvert Damage, Any damage or obstruction which could restrict water flow.

Upon completion of annual culvert inspection, the required culverts will be repaired and/or replaced by the road crew in consultation with the councillor in the affected division.

If an employee performs the culvert inspection, a report of the inspection shall be forwarded to the administrator who shall present the report at the next meeting of council.

As **new culverts** are installed, the foreman shall provide all relevant information to the administrator relating to culvert size, length, quantity and this information shall be maintained at the R.M. Office for future reference.

### **Inventory**

A supply of all common culvert sizes shall be kept on hand for use throughout the year.

## **4.05 DUST CONTROL**

The R.M. coordinates a dust control program for rate payers each year. It is the intent of council to coordinate many rate payers together in order to achieve a cost effective method of dust control.

### **Notification**

- The R.M. will notify rate payers, of the dust control program, through phone calls, newsletters, webpage, social media, or a newspaper advertisement.
- Ratepayers must notify the office staff if they are interested in participating in the dust control program by May 1 of each year.
- Ratepayers will be required to sign an agreement acknowledging the following:

(revised May 24, 2018)

- The dust control may not be 100% effective;
- The cost of the dust control; and
- Authorizing the R.M. to grade and render the dust control ineffective if rutting or other road damage exists and annually in the fall

**Industrial Subdivisions**

It is the intent of the R.M. for the East and West Industrial subdivisions to have two applications per year, with the costs divided between the active parcels, by approximate frontage, or as determined by Council.

**Heavy Haul Route(s)**

Each resident on the haul route is to pay for one application of dust control per year, at the residential rate. Generally these spots are done more than once per season.

**Application**

The typical application of dust control will cover 500 feet of roadway adjacent to the ratepayer's yard.

**Cost / Subsidization / Payment**

- The charge to ratepayers for approximately 500 feet of dust control shall be determined by the Council, giving consideration to the cost of the product and application and based on council's decision as to an appropriate amount to subsidize for the current year.
- Amounts not paid to the R.M. prior to December 31 of the year the work is performed will be added to the taxes of the land of the ratepayer who receives the service.
- That beginning in 2013 the following dust control rates will apply when approved by Council for cost sharing:

*Residential or light Traffic Ratepayers:* \$175/application of 500ft or 35 cents/ft

*Oil Companies, Gravel Companies or any Road Haul Agreement Companies:*  
\$700/application for 500feet or \$1.40/ft for other lengths

*Commercial Ratepayers, medium weight traffic:* \$350/application of \$0.70/ft

**Blading Dust Control:**

Sites treated with dust control may become rough or may tend to develop potholes. If a road reaches a state where the condition of the driving surface poses a danger to the travelling public, the R.M. will grade the road which may render the dust control ineffective.

**4.06 GRAVELING**

The R.M. undertakes a general gravelling operation annually, usually in the spring or early summer. Periodic gravelling also takes place as required, in consultation with the councillor in the affected division. Council recognizes the importance of ensuring appropriate road gravel is in place to allow the safe movement of the travelling public. Council recognizes their responsibilities regarding road safety.

**Gravel Maps**

Each spring, each councillor will prepare a gravel map for the division they represent, indicating which roads require gravel. The Foreman may provide input regarding which roads he feels requires gravel.

The Gravel maps will be forwarded to the administrator who will coordinate the individual division maps on a map for the entire R.M. The Gravel maps will be maintained from year to year in the R.M. office for reference by the administrator, councillor or foreman.

#### 4.07 GRAVEL SALES

The R.M. recognizes that many ratepayers require gravel for lanes, approaches or other purposes. The Administrator will encourage rate payers to purchase gravel directly from a contractor, however if necessary the R.M. may sell gravel to a ratepayer on a cost recovery basis.

Amounts not paid to the R.M. prior to December 31 of the year the work is performed will be added to the taxes of the land of the ratepayer who receives the service

#### 4.08 CUSTOM WORK

The Custom Work rates and rental rates are set at:

Graders:	\$200/hr
Tractors:	\$100/hr
15ft Schulte Mower:	\$50/hr
Tandem Gravel Truck:	\$150/hr
Sand Spreader	\$50/hr
Semi Truck:	\$200/hr
Small pump rental	\$100/day
Lg pump, max 500' hose, rental	\$300/day

#### 4.09 ROAD SIGNS

The R.M. maintains numerous traffic control and safety signs. Council recognizes the importance of ensuring appropriate signage is in place to protect the travelling public. Council recognizes their responsibilities regarding road safety. It is the intent of the Council to ensure the appropriate signs are in place where required in the municipality.

##### **Sign Maps**

It is the intent of the Council to have the location of each sign in the R.M. charted.

A copy of the sign chart will be kept in the Administration Office.

A copy of the sign chart will be kept R.M. Shop for reference by the road maintenance crew.

##### **Inspection / Maintenance**

Council shall ensure all signs are inspected on a regular basis.

It is the responsibility of the Road Maintenance Crew to ensure the proper signage is maintained. While performing regular duties, equipment operators and Council members who

notice missing or damaged signs are to notify the foreman, who shall ensure the sign is repaired or replaced at the earliest opportunity.

When inspecting signs, the following items should be observed, noted and if necessary corrected: Missing Signs, Damaged signs, Damaged or Downed sign posts, Faded signs (ensure legibility and proper reflectivity exist).

Sight triangles (ensure the appropriate sign is in place when considering the intersection and sight restrictions).

The required signs will be ordered by the administrator in consultation with the foreman and a supply of regularly required signs will be maintained.

### **Inventory**

A supply of common signs shall be kept on hand for use throughout the year.

The Foreman shall notify the administrator when additional signs are required and the administrator will place the required order.

### **Highway Signs**

The Road Crew shall notify the Administrator if a highway stop sign is missing or in need of repair or replacing; who shall then notify the department of highways of the required repair or replacement.

### **Children Playing or School Bus Signs**

Ratepayers may request the installation of children playing or school bus signs. If approved, these signs will be installed by the road crew. Typically 2 signs will be installed at each location. The ratepayers requesting the signs on roads adjacent to their property will be invoiced for 1 sign

## **5.01 RAT CONTROL**

Council recognizes the need to assist in the control of rats in the R.M. and will make rat poison available to anyone requiring it. Council will provide a rat control program within the municipality.

The Administrator will keep a supply of rat poison on hand for resale. Each rate payer may receive an allotment up to **20 - bags of rat poison** per year . Rat Poison will be sold on a cost recovery basis as determined by the administrator

Council may approve an additional allotment of poison if conditions warrant extended control measures. The Affected Councillor and/or Administrator shall determine this requirement. If necessary, they may consult with the pest control officer prior to making the determination.

## **5.02 GOPHER CONTROL**

Council recognizes the importance of assisting in the control of gophers in the R.M. and will strive to make gopher poison available for sale to our ratepayers.

### 5.03 LEAFY SPURGE

Council recognizes the significant impact Leafy Spurge has in the Municipality. The municipality has been working under the Invasive Plant Control Program to acquire funding to assist in the control of this invasive plant species.

## 6.01 ROAD CONSTRUCTION

The Council of the R.M. of Estevan recognizes the need to facilitate road construction projects and to set policy relating to this process.

### **Road to be Constructed:**

Prior to or during the annual Budget meeting of Council, councillors will bring forward potential road construction or alignment or clay capping projects to the attention of the Council for their consideration.

Council will consider each proposed project and determine which roads will be constructed or altered based on factors including, condition of the road, traffic counts, safety issues, traffic type, etc.

At the discretion of council, the majority of road construction projects will be constructed in alternating years. The purpose for using alternating years is to allow for more consistent budgeting, as major equipment purchases will take place during one year and major road building projects during the alternating year.

If a grant is available and attained for a road construction project, projects will be considered outside of the alternating year.

### **Engineered Roads**

Engineering services will be utilized on projects which involve Provincial or Federal grants. Engineering services will not generally be utilized on projects which do not involve grants, however if council determines engineering is necessary they may utilize such services.

### **Surveying**

Council will have each road intended for construction surveyed prior to the commencement of construction.

### **Tendering**

Projects which involve grants, or are significant in nature, will be tendered on-line and in newspapers as considered appropriate.

### **Compensation to Land Owners**

Crop Loss: Land Owners shall be paid an amount equal to \$250.00 per acre of crop lost due to road construction procedures such as back sloping, landscape borrows, etc.

Borrow Pits: Land Owners shall be paid an amount equal to \$500.00 per acre for land lost due to the digging of a borrow pit with a minimum payment of \$500.00.

Fences: Council will pay for the removal and erection of fence requiring replacement due to road construction.

## 7.01 ROAD ALLOWANCE CLOSURE

Council recognizes the need to have a policy to determine the necessity and ability to close road allowances upon the request of a rate payer.

### **Background**

All Road Allowances within the R.M. are under the management, direction and control of the R.M., by virtue of The Municipalities Act.

Road Allowances are basically land set aside for the purpose of constructing roads if and when necessary. Whether developed or not, a road allowance is a way over which the public has a right to pass. Adjacent landowners cannot fence off or otherwise obstruct a road allowance without the permission of council.

Council does have the authority to close and lease road allowances pursuant to the Act.

### **Closure Requirements**

The process to be followed for closing road allowances is determined by the Act.

When making its decisions respecting a request to close and lease a road allowance, the overriding consideration is whether or not the proposed closure will affect public access. As a matter of law, this is the criteria which Council must use in making its decision on whether or not to approve the request.

If a particular road allowance is not required for public access, and the applicant and council can agree on the terms of the lease, then Council may approve the request.

If there is a concern that the closure may affect public access, consideration will be given to whether or not it is possible to come up with terms of a lease which would accommodate both the applicant's interests and those of public access.

If the public has concerns relating to a proposed closure, they must put their concerns in writing and ensure they are provided to council prior to the meeting at which the request will be considered. Applicants will be given an opportunity to respond to all concerns.

### **Research**

The Councillor in the affected division will study the requested closure prior to the meeting it is to be considered at. This will provide Council with information relating to the closure from a perspective other than that of the person requesting or opposing the closure.

### **Existing Use of Open Road Allowances**

There may be situations throughout the R.M. that ratepayers have fenced off or are using Road Allowances without the permission of Council.

If no one has expressed concern Council will be of the understanding that such use is not affecting public access.

If someone expresses a concern relating to the existing use or fencing off of an open road allowance, council will deal with the situation as provided for in this policy.

(revised May 24, 2018)

If council notices a use or fencing off of a road allowance which may pose a public access problem, Council will deal with the situation as provided for in this policy.

**Costs**

If a closure is granted the person requesting the closure will be responsible for all gates, fencing, signs, facilities (including but not limited to Texas gates) and associated costs.

If a closure is granted the person requesting the closure will be responsible for all the cost of advertising and other necessary administrative costs.

## 8.01 LIMIT LIABILITY

The council of the R.M. of Estevan No. 5 acknowledges that in accordance with a variety of provincial statutes and R.M. bylaws, the R.M. is required to provide various services and inspections in regard to building and development requirements and standards, as well as provide various protective services such as fire and maintenance, but that the Council also acknowledges that limitations in the areas of manpower, resources, time and finances can impact the ability to fulfill the R.M.'s duties under the bylaws and statutes as meticulously as Council might like or as the public might expect, and as a consequence the council hereby limits the R.M.'s liabilities in accordance with its abilities and capabilities to fulfill responsibilities.

## 9.01 DEVELOPMENT PERMITS

The R.M. will require all developments to complete a development permit application prior to the commencement of development, under the Municipalities Zoning Bylaw.

**Development Officer**

The Development Officer handles all development inquiries, reviews, recommendations to Council and issues Development Permits. All development permits issued are to be approved by Council at the meeting nearest to the issuance of the permit.

## 9.02 BUILDING PERMITS

Recognizing the importance of compliance with provincial legislation including the Uniform Building and Accessibility Standards Act and the Planning and Development Act, council will require all development projects, excluding farm buildings, that involve building, erecting or moving in of a building to complete a development permit application prior to the commencement of development.

The Manager of Engineering Services handles all Building inquiries, reviews, recommendations to Council and issues Building Permits.

**Plan Review**

Council appoints Building Officials to review all building plans, excluding farm buildings, prior to the issuance of a development permit.

(revised May 24, 2018)

For small sheds and projects, as determined at the discretion of the Manager of Engineering Services, plan reviews may be dispensed with.

### 9.03 FARM BUILDINGS

Recognizing that pursuant to the Uniform Building and Accessibility Standards Act, Farm Buildings are exempt from requiring building permits prior to construction and recognizing the diversity of land use practices in this municipality including farming, residential and commercial, council recognizes the necessity to define a farm building for policy purposes.

#### **Farm Building**

Council authorizes the Development Officer to make the determination as to if a building is to be classified as a farm building based on the following definition.

A farm building means a building which does not contain a residential occupancy and which:

- a) is associated with and located on a minimum of 40 acres of land devoted to the practice of farming; **and**
- b) is used primarily for the housing of equipment or livestock, or the production, storage or processing of agricultural and horticultural produce or feeds; **and**
- c) is owned by a person who has income, declarable on an income tax return of at least \$10,000, derived from the farming practice associated with the building.

### 9.04 APPROACH CONSTRUCTION

An application for an Approach must be made to the municipality. The cost of an approach is borne by the land owner, and must be built to municipal specifications.

### 9.05 LAGOON CONNECTIONS

The R.M. operates three waste water lagoons: Woodend Lagoon @ SW 14-1-8-W2, Industrial Lagoon @ SE 28-2-8-W2 & the Hitchcock Lagoon @ Hitchcock.

The R.M. council recognizes the need to permit new residential and commercial connections to the lagoons. The R.M. Council further recognizes that as new connections to the lagoons are permitted increased volumes of waste water will be realized. As the lagoons each have a full supply level, future planning is necessary to accommodate future size increases.

#### **Discharged Effluent**

- The three lagoons are waste water lagoons.
- No Solids are permitted to be discharged into the lagoons.
- Owners connected to the lagoons are required to operate 2 cell holding tanks which will allow only liquid to be discharged to the lagoon.
- Owners are required to arrange for the removal of solids from the two cell holding tanks on their property.
- No chemicals are permitted to be discharged into the Lagoon system.
- Grinder pumps are not permitted to be used to those connected to any R.M. operated Lagoons

(revised May 24, 2018)



**Oil Separation**

- For commercial purposes, businesses are required to maintain oil separation devices to ensure oil does not enter the lagoon pipeline and lagoon cells.

**Connection Fees**

- Those wishing to facilitate a new connection to one of the Lagoons will be required to pay the appropriate fee for the required connection. The fees will be determined according to bylaws in place at the time of the connection.

**9.06 ECONOMIC DEVELOPMENT Commercial Tax Incentive Policy**

Approval Date June 13, 2018

**1. Purpose**

The purpose of this policy is to:

- Encourage new development within the Municipality
- Provide tax relief to businesses who create jobs in the Municipality
- Contribute to economic development and growth in the Municipality

**2. Background**

Section 295 of *The Municipalities Act* provides municipalities with the ability to exempt specific properties from taxation for a period of time not exceeding five (5) years. Subsection 298(5) indicates that a municipality that has entered into an agreement to exempt or partially exempt the taxes on a specific property for the purposes of economic development is not required to reimburse other tax authorities, such as the school division, for any taxes lost as a result of the exemption.

**3. Policies and Conditions**

Council may enter into an agreement with a property owner or occupant, as applicable, to provide a tax exemption under the following conditions:

- 3.1 For buildings or facilities with an estimated taxable assessment valued under \$20,000,000, tax exemptions will be provided for a period of three (3) years at the following percentages:
  - Year 1: (from date on original Development Permit): 100% exemption
  - Year 2: 100% exemption
  - Year 3: 100% exemption
- 3.2 For buildings or facilities with an estimated taxable assessment valued over \$20,000,000, tax exemptions will be provided for a period of five (5) years at the following percentages:
  - Year 1: (from date on the original development permit)
  - Year 2: 100% exemption
  - Year 3: 100% exemption
  - Year 4: 100% exemption
  - Year 5: 50% exemption

(revised May 24, 2018)

- 3.3 In order to qualify, all of the following criteria must be met:
- (a) The applicant must be a legally incorporated entity.
  - (b) The applicant must be in good standing with the Municipality with respect to taxes.
  - (c) The proposed development must be subject to commercial/industrial taxation.
  - (d) The building or facility in the Municipality for which application for exemption is being made, must contribute taxable assessment to qualify for a three (3) year exemption and at least \$20,000,000 to qualify for a five (5) year exemption. The estimated value of the building or facility shall be based on the value shown on the Building Permit.
  - (e) The applicant must submit a complete Tax Exemption Application Form to the Municipality when obtaining a Development Permit.
- 3.4 The tax exemption applies to permanent improvements only including new building or facility development and is not applicable to building renovations, expansions or taxes levied on lands.
- 3.5 Temporary buildings (no foundation), work camps, home based businesses and any businesses that are subject to grants-in-lieu are not eligible for a tax exemption
- 3.6 The tax exemption will apply to education property tax only if approved by the Ministry of Government Relations of the Province of Saskatchewan.
- 3.7 The tax exemption is not available to applicants with tax arrears.
- 3.8 Where a tax exemption has been approved under this policy and the applicant has entered into a Tax Exemption Agreement with the Municipality, the applicant remains responsible for payment of taxes levied. Taxes must be paid in full by a deadline of December 31<sup>st</sup> annually. Should the applicant fail to keep the taxes current during the term of the Tax Exemption Agreement, this will result in a default of the agreement. In the event of a default, any remaining exemption under the agreement will be forfeited and no further exemptions will be granted by the Municipality to the applicant.
- 3.9 Any tax exemption that is granted under this policy is not transferable. If a property is sold that is subject to a tax exemption under this policy, upon the transfer of ownership of the property, any remaining tax exemption is forfeited.
- 3.10 A tax exemption that is granted under this policy may be revoked by Council, at any time, the Municipality determines that the applicant is in violation of any municipal bylaws or agreements with the Municipality or has failed to meet the requirements or conditions of any permits or approvals issued by the Municipality.



### RM of Estevan No. 5 - Tax Exemption Application Form

#### 1. Applicant:

- a) Name: \_\_\_\_\_
- b) Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_
- c) Telephone Number: \_\_\_\_\_ Cell phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### 2. Registered Owner as above, or:

- a) Name: \_\_\_\_\_
- b) Address \_\_\_\_\_ Postal code: \_\_\_\_\_
- c) Telephone Number: \_\_\_\_\_ Cell Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### 3. Property: Legal Description:

Lot(s) \_\_\_\_\_ Block \_\_\_\_\_ Reg. Plan No. \_\_\_\_\_  
Quarter Sec. \_\_\_\_\_

#### 4. Description of Proposed Development:

\_\_\_\_\_  
Estimated Value of Improvement: \_\_\_\_\_

#### 5. Declaration of Applicant:

I, \_\_\_\_\_ of the \_\_\_\_\_  
the Province of Saskatchewan, hereby certify that I

  


am the registered owner of the land OR  
am entitled through a leasehold agreement to place improvements on the land

And that all statements contained within the application are true and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the "Canada Evidence Act".

I acknowledge that submission of this application shall acknowledge willingness to enter into an agreement with the Municipality to provide for the partial assessment of the subject property in accordance with the Municipality's Economic Development Act - Tax Exemption Policy for the purpose of tax exemption.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

10.01 ROAD CROSSING AGREEMENT

All Companies, Individuals, etc. wishing to cross a municipal road allowance with any type of a pipeline, gasline, powerline, buried cable, etc. shall adhere to the following:

**A:** Municipal Public Works Foreman – Blaine Stropko shall be contacted to inspect the road crossing before and after the scheduled work if deemed necessary by Blaine. Blaine may be contacted at (306) 421-1942.

**B:** All pipelines buried on or across municipal road allowances shall be buried a depth of at least 1.5 meters below the lowest point on the municipal right of way.

**C:** All road allowance crossings which include road top, side slopes and ditches are to be leveled to the pre-plowed/trenched condition and restored to pre-work condition.

**D:** All debris (rocks, trees, etc.) shall be removed from the road allowance.

**E:** Pipelines that are to cross a municipal road that has a grade height of over eighteen (18) inches shall be bored. Prairie trails or roads with a nil grade may be plowed or trenched, 2 meters below lowest point.

**F:** Should the Municipality wish to construct a new or existing road, the respective Company, shall locate and lower the pipeline and install heavier pipe to accommodate heavier traffic at no cost to the Municipality.

**G:** Should a road crossing become rough due to settling, etc. the Municipality shall have the right to request the respective Company to repair the crossing to the pre-worked condition.

**H** All Line Markers are to be placed no closer than 33 feet from the center line of any road unless a fence line exists and then the marker maybe placed at the fence line.

**I.** Road Allowance Proximity for all facilities, structures, stockpiles, etc shall be not be placed within 46 meters (150 feet) of the center of any road allowance.

**J:** Relative to damages to the road and road allowances the Company seeking approval is liable for injury to any person or damage to any property that is attributed to the road crossing.

**K:** Applicant or its successors and/or assigns shall indemnify and save harmless the R.M. of Estevan No.5 from any and all loss, costs, charges, damages and expenses which result of this road crossing.

**L:** Applicant acknowledges acceptance to the above conditions by returning a copy of this ROAD CROSSING CRITERIA FORM to us, signed by the appropriate authorized personnel.

The above conditions are hereby accepted: *(Legal description & File #)*

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_.

\_\_\_\_\_  
Authorized Applicant Name (printed)

and

\_\_\_\_\_  
Signature

## 11.01 SEISMIC POLICY

1. At least 48 hours prior to the commencement of any seismic field operations, the applicant shall:
  - a) file a Saskatchewan Energy and Mines' Notice of Intent in the R.M. Office, located at #1-322 4<sup>th</sup> Street, Estevan, Saskatchewan, S4A 0T8 and
  - b) file a map in the R.M. Office clearly illustrating the road allowance(s) to be used during the seismic operations outlined in the Notice of Intent.
2. If the applicant, while engaged in seismic operations on a road allowance causes: the disturbance of soil; the obstruction of normal drainage; the disturbance of vegetation, or other damage to the road allowance or roadway, the applicant shall:
  - a. immediately notify the R.M., specifying the location, nature and extent at the disturbance, obstruction or damage; and
  - b. carry out, at the applicants own expense and to the satisfaction of the R.M. any repairs that the R.M. may require.
3. The Applicant shall not conduct any clearing, ditching, grading, snow removal or trail construction on any road allowance or roadways without first obtaining written permission from the Reeve, Councillor of the affected division or Administrator of the R.M.
4. If operations are not conducted in a manner and to a standard satisfactory to the R.M. then, upon the request of the R.M., the licence holder responsible for the seismic operations shall perform the operations to the satisfaction of the R.M. and pay for any remedial work required by the R.M.
5. Where traffic control is necessary, the applicant shall be responsible for traffic control arrangements and the erection of necessary signage to ensure the safety of the traveling public - specific signs and control measures which may be required to the R.M. will be outlined at that time consent is given for the seismic program.
6. The applicant shall be responsible to locate all existing utilities, within or adjacent to any road allowance outlined in 1(b), and take whatever precautions are necessary to protect them.
7. All debris, man-made refuse, equipment and other material resulting from the seismic program shall be removed from the road allowance within 72 hours of the completion of the seismic field operations.
8. The applicant shall ensure that the shot holes on a road allowance are confined to an area on either side of the roadway which is bounded on one side by a line one metre from the boundary of the road allowance and on the other side by a line one metre from the toe of the roadway grade side slope (ie within the flat bottom of the ditch).
9. The applicant shall ensure that no one shall enter or travel on any road with any machine or implement containing noxious weeds, or to which noxious weeds are adhering, without having first thoroughly cleaned the machine or implement both inside and out by the removal of the noxious weeds. The applicant shall be responsible now and in the future for any infestation of noxious weeds, on the site where the seismic field operations are being conducted or on any road required for access or required to conduct the seismic operations. In the event that an infestation is detected following completion of the seismic field operations, the applicant shall be responsible for the removal or destruction of the weeds in a manner satisfactory to the municipality.

### ***RURAL MUNICIPALITY SEISMIC CONSENT***

*The applicant is hereby granted consent to conduct seismic operations along the road allowances on Program Name: \_\_\_\_\_; SEM Preliminary Plan No.: \_\_\_\_\_ in the Rural Municipality of Estevan No. 5 subject to the conditions outlined in the Policy*

*This consent does not eliminate the need to comply with the requirements of any other government department or authority.*

*The applicant shall save harmless and keep indemnified the Rural Municipality of Estevan No. 5 from and against all actions, causes, claims, demands, losses, costs, damages, and expenses which may be incurred by or made against the Rural Municipality of Estevan No. 5 by reason of any reason whatever in respect to the matters hereinafter mentioned and for implied.*

*Municipal Official*

(revised May 24, 2018)

## 12.01 CONTRIBUTIONS AND DONATIONS

Council recognizes the need to contribute to area charitable, culture, recreational, sporting and other functions and organizations.

### Requests from Community Groups

- Council receives numerous annual requests for donations or contributions from various community groups in the Estevan Community.
- Council will include approved contributions in the annual budget.
- At the discretion of council, contribution requests not approved in the annual budget may be approved if council determines they are appropriate.

### Requests from Neighbouring Jurisdictions

- The R.M. currently finds itself with a financial position that permits generous contributions to neighbouring jurisdictions including the City of Estevan and the Town of Bienfait.
- Council recognizes that neighbouring jurisdictions provide recreational and cultural facilities that are utilized by our rate payers.
- Council also recognizes that R.M. ratepayers are very supportive of businesses and charities in our neighbouring jurisdictions.
- With the above being considered the R.M. makes annual contributions to the following services within the following jurisdictions:

#### City of Estevan

- **Recreation & Cultural**
  - An annual contribution of \$70,000.00 is made to the City of Estevan in recognition of the provision of services such as skating rinks, museums, and other recreation and cultural facilities operated by the City.
  - An annual commitment of \$50,000 towards the Multi-Recreational Complex
- **Economic Development**
  - An annual contribution of \$30,000.00 is made to the Estevan Chamber of Commerce in recognition of the provision of economic development services on behalf of the R.M.

#### Nov 15<sup>th</sup>, 2011 Council Meeting

Nursing 393 That beginning in 2013 we commit ½ of a mill for 5 years to  
Home a total of \$650,000.00 towards the construction of a new Estevan Regional  
Nursing Home. **CARRIED UNANIMOUSLY.**

#### Nov 29<sup>th</sup>, 2011 Council Meeting

Health 425 That beginning in 2012 we increase our health levy commitment  
Levy to ½ a mill based on our 2011 taxable assessment which equals \$130,350.00.  
**CARRIED UNANIMOUSLY.**

#### April 13, 2016 Council Meeting

Envision 118. **Block:** That the R.M. sponsor Envision Counseling with a five year commitment  
of \$1,000 per year, and request an annual presentation for our information.  
**CARRIED**

(revised May 24, 2018)

### 13.01 MUNICIPAL RESERVE Calculations November 28, 2013

- The value for Municipal Reserve on 10 acre residential sites be derived by taking a market value of \$60,000/lot at 60% which equates to \$36,000 then take 10% as per the Planning and Development Act) giving \$3,600/lot.
- The value for Municipal Reserve on Commercial and Residential subdivisions, other than the Residential 10 acre sites, where the value is known will be derived using that value multiplied by 60% divided by the acres for a dollar per acre value:
  - Example: for Commercial – Planning and Development Act states 5%:  
Value of \$750,000 for 20 acres would equate:
    - $\$750,000 \times 60\% = \$450,000$
    - $\$450,000/20\text{acres} = \$22,500/\text{acre}$
    - $20 \text{ acres} \times 5\% = 1 \text{ acre}$
    - $20-1=19$
    - $\$22,500 \times 19/20 = \$21,375$
  - Example for Residential: (first subdivision from a quarter is exempt), Planning and Development Act states 10%:
    - Value is \$50,000 for 3.5 acres
    - $\$50,000 \times 60\% = \$30,000$
    - $\$30,000/3.5 \text{ acres} = \$8,571.43/\text{acre}$
    - $3.5 \text{ acres} \times 10\% = 0.35 \text{ acres}$
    - $0.35 \text{ acres} \times 10\% = .035$
    - $0.35 - 0.035 = 0.315$
    - $\$8,571.43 \times 0.315 = \$2,700.00$

February 25, 2015

- That the Municipal Reserve Policy be changed to allow for one parcel (the first parcel) per quarter to be exempt from paying Municipal Reserve fees, even when multiple residential subdivisions are done.

### 14.01 TANGIBLE CAPITAL ASSETS

The purpose of the policy is to provide direction for recognizing and recording Tangible Capital Assets (TCA) on a consistent basis and in accordance with Public Sector Accounting Board (PSAB) PS 3150.

#### **Tangible Capital Asset**

*Tangible Capital Assets (TCA) are non-financial assets having physical substance that:*

- a) 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;*
- b) have useful economic lives extending beyond one year;*
- c) are used on a continuing basis; and*
- d) are not for resale in the ordinary course of operations. (PS 3150.05)*

(revised May 24, 2018)

The objective of the TCA Policy is to prescribe the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in Tangible Capital Assets and the changes in such investment. The principal issues in accounting for TCA are the recognition of the assets, the determination of their carrying amounts, and the amortization charges and the recognition of any related impairment or disposal losses.

#### **Recognition of Tangible Capital Assets**

Tangible capital assets (TCA) are assets having physical substance that are used on a continuing basis in the municipality's operations, have useful lives extending beyond one year and are not held for resale in the ordinary course of operations. Any Land, buildings, infrastructure assets (roads and water network), vehicles, purchased computer software, in-house developed computer software, computer hardware, tools, furniture, equipment, leasehold improvements, and assets acquired by capital leases or by donations that exceed the threshold defined in this policy is a TCA.

#### **Recognition of Tangible Capital Assets Carrying Amounts (Cost)**

The cost of TCA includes the cost of any asset that has been acquired, constructed, or developed with the intention of being used and normally consumed in operations which achieve government objectives. TCA also include betterments. Betterments are expenditures relating to the alteration or modernization of an asset that appreciably prolong the asset's period of usefulness or improve its functionality.

#### **Threshold**

- Only TCA that exceed the asset class threshold will be capitalized. The following are the thresholds that are being used to develop the initial TCA listing.
- Any individual item that meets the definition of a Tangible Capital Asset with a cost of \$5,000 or greater;
  - A pool of assets that meets the definition of a Tangible Capital Asset, that was purchased in bulk and has a replacement cost of \$25,000 or greater in any given year;
  - All land, all vehicles, all roads, all water pipe segments, etc. would be recorded.

#### **Estimated Useful Life**

Expected useful life is normally the shortest of the asset's physical, technological, commercial and legal life and is based on its use by the municipality. In determining an asset's useful life the present condition, intended use, construction type and maintenance policy will be considered, including how long the asset is expected to meet service demands and the municipality's experience with similar assets.

#### **Amortization**

The cost, less any residual value of a TCA with a limited life will be amortized over its useful life using the straight line method. Amortization begins in the year after acquisition as it will be after year end that the full cost of putting the asset into service will be known.

#### **Disposal of Assets**

Assets will be retired from the accounts of the municipality when the asset is disposed of. The gain or loss on disposal will be calculated as the difference between the proceeds received and the net book value of the TCA.

#### **Write Downs**

A write down is used to reflect a permanent partial impairment in the value of an asset. If the value of an asset is impaired, the cost of the asset will be written down to reflect the decline in the asset's value and its shorter useful life. This write down is considered a loss (expense) in the accounts.



## 14.02 CAPITAL ASSET THRESHOLDS, Useful Lives and Ammortization

Capital Asset	Threshold	Useful Life	Ammortization
Land	All	Indefinite	N/A
Buildings	\$10,000	40 Years	Straight-Line (SL)
<u>Equipment</u>			
Motor Graders	\$5,000	8 Years	SL
Mowers	\$5,000	6	SL
Other Machinery	\$5,000	5-10	SL
Office/Tech Equip	\$5,000	8	SL
Roads	\$5,000	40	SL
Bridges	\$5,000	60	SL
<u>Water/Sewer</u>			
Hitchcock Water	\$5,000	25	SL
Hitchcock Sewer	\$5,000	25	SL
Industrial Water	\$5,000	40	SL
Industrial Sewer	\$5,000	40	SL

## 15.01 CREIGHTON LODGE

In 2017 Creighton Lodge will operate under a co-ownership agreement between the R.M. of Estevan No. 5, the R.M. of Coalfields No. 4, the R.M. of Cambria No. 6, the R.M. of Benson No. 35, and the R.M. of Cymri No. 36. The R.M. of Estevan No. 5 remains the Administrative Municipality under the parameters of the agreement, as they have done since the purchase of the Lodge in 2010.

October 2017

Policy 462. **Blackburn:** That in accordance with Section 173 (d) of the Planning and Development Act, 2007; the R.M. add to their Policies: That a developer be partially reimbursed of levies or infrastructure costs from the collection from future developers who benefit from the infrastructure constructed or paid for by them; based on the principles of fairness, taking into account age of infrastructure and benefit to the parties, at the discretion of the Council of the day.

(revised May 24, 2018)