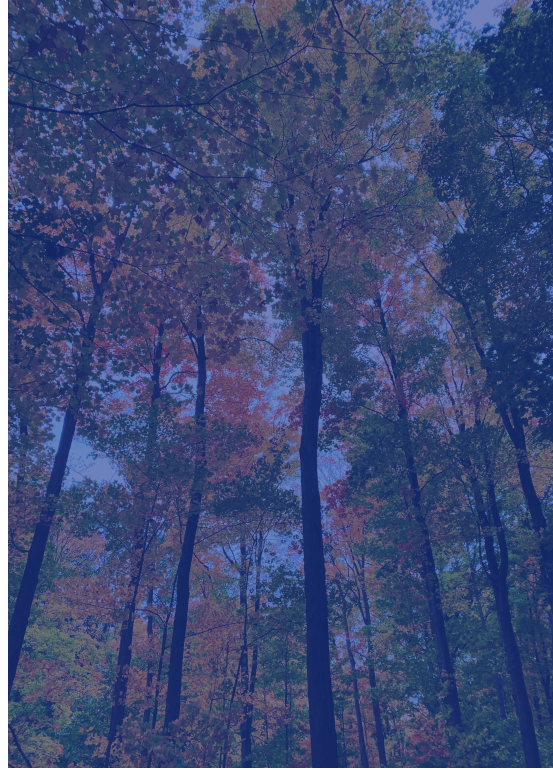


MFOA

MUNICIPAL FINANCE ORIENTATION PACKAGE



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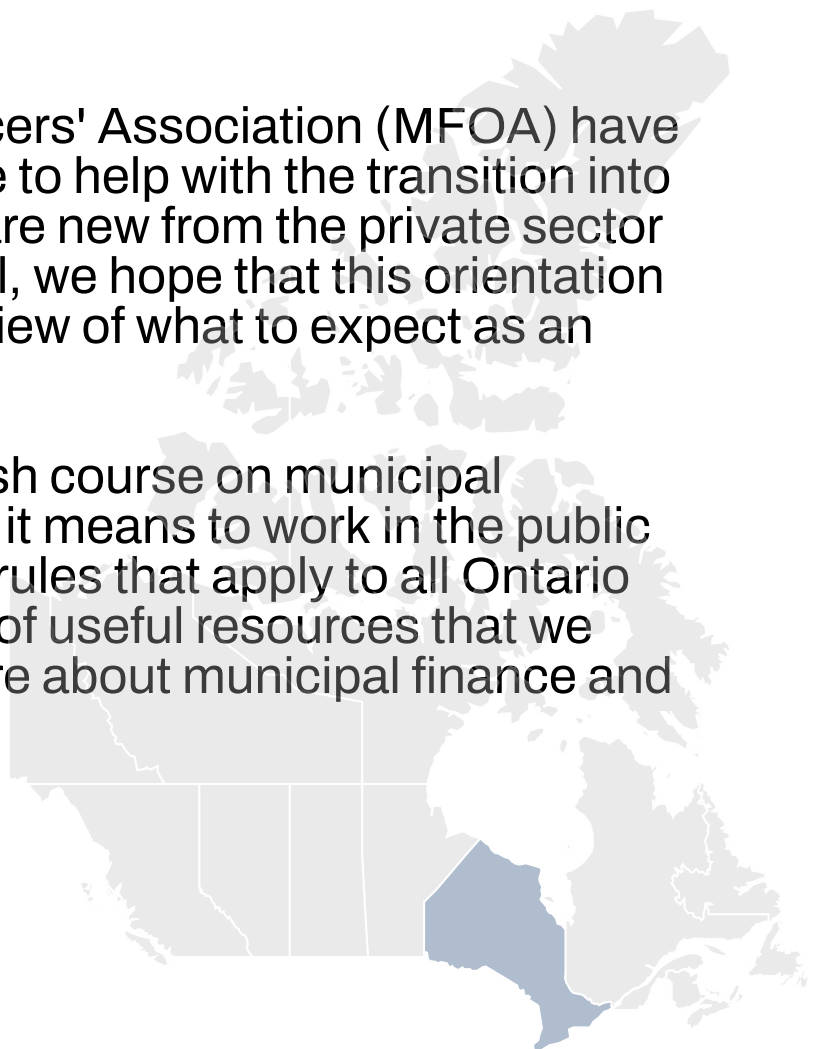
**EXPAND YOUR NETWORK
WITH NPN**

Congratulations on your new position!



We at the Municipal Finance Officers' Association (MFOA) have prepared this orientation package to help with the transition into your new position. Whether you are new from the private sector or new to the workforce in general, we hope that this orientation package will provide a brief overview of what to expect as an employee in the public sector.

In this package you will find a crash course on municipal government, which outlines what it means to work in the public sector and some basic roles and rules that apply to all Ontario municipalities. At the end is a list of useful resources that we recommend you visit to learn more about municipal finance and municipal government in general.



WHAT IS A MUNICIPALITY?

MUNICIPALITIES, BY THEIR LEGAL DEFINITION

According to Section 1 of the *Municipal Act, 2001*, a municipality is a “geographic area whose inhabitants are incorporated”. But this definition does not do the term justice, as municipalities represent the people, places, and services that live within it. This means that municipalities are diverse across Ontario and no two municipalities are alike. Variation across municipalities is caused by a number of factors:



POPULATION

Total persons in a municipality



SERVICES

What the municipality provides



SERVICE LEVELS

Outcomes of services provided



PROPERTY ASSESSMENT

Assessment values impact property taxes



PROPERTY ASSESSMENT MIX

Commercial vs. industrial vs. residential



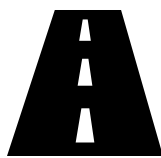
REVENUE SOURCES

How a municipality raises funds



TAX LEVELS

Municipalities set the property tax levy



INFRASTRUCTURE

Roads, bridges, buildings, water, wastewater, and transit



GROWTH

Some municipalities are growing, others are declining

MUNICIPAL TIERS

Municipal government structures vary. Some services are provided to a number of lower-tier municipalities (City of Vaughan) by an upper-tier known as a region or county (York Region). When there is only one level of municipal government, it is called a single-tier municipality. Ontario municipalities are divided into three tiers: upper, lower, and single.

Upper-tier municipality: a municipality formed by two or more lower-tier municipalities. An upper-tier municipality is either a county or regional municipality. Municipal responsibilities under provincial legislation (MA, 2001 example) are split between upper and lower-tier municipalities.

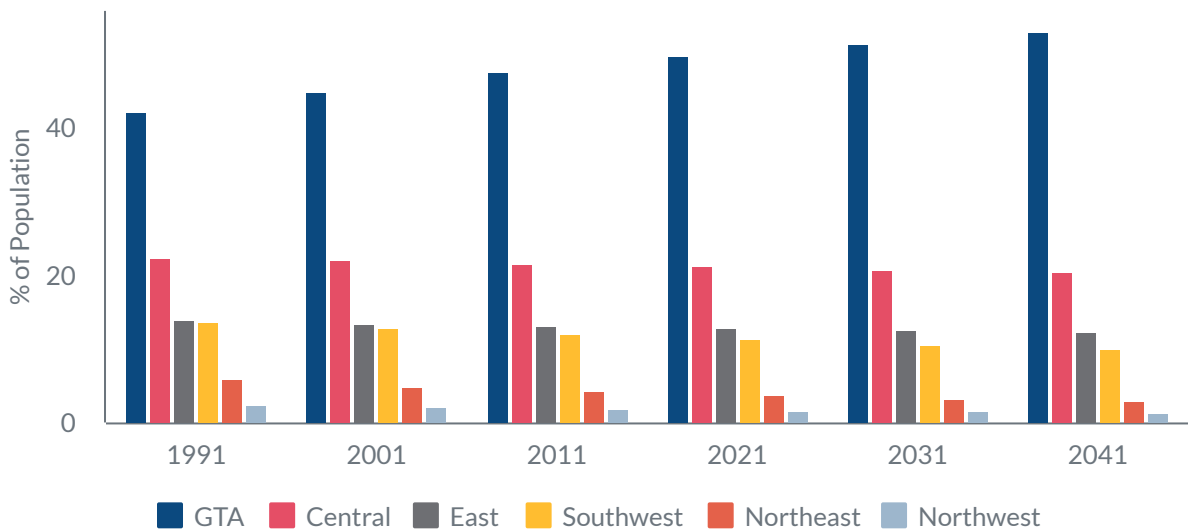
Lower-tier municipality: a municipality that forms part of an upper-tier municipality. A lower-tier municipality can be called a municipality, city, town, township, or village. Lower-tier municipalities provide certain local services.

Single-tier municipality: a municipality that assumes all municipal responsibilities set out in Provincial legislation.

POPULATIONS

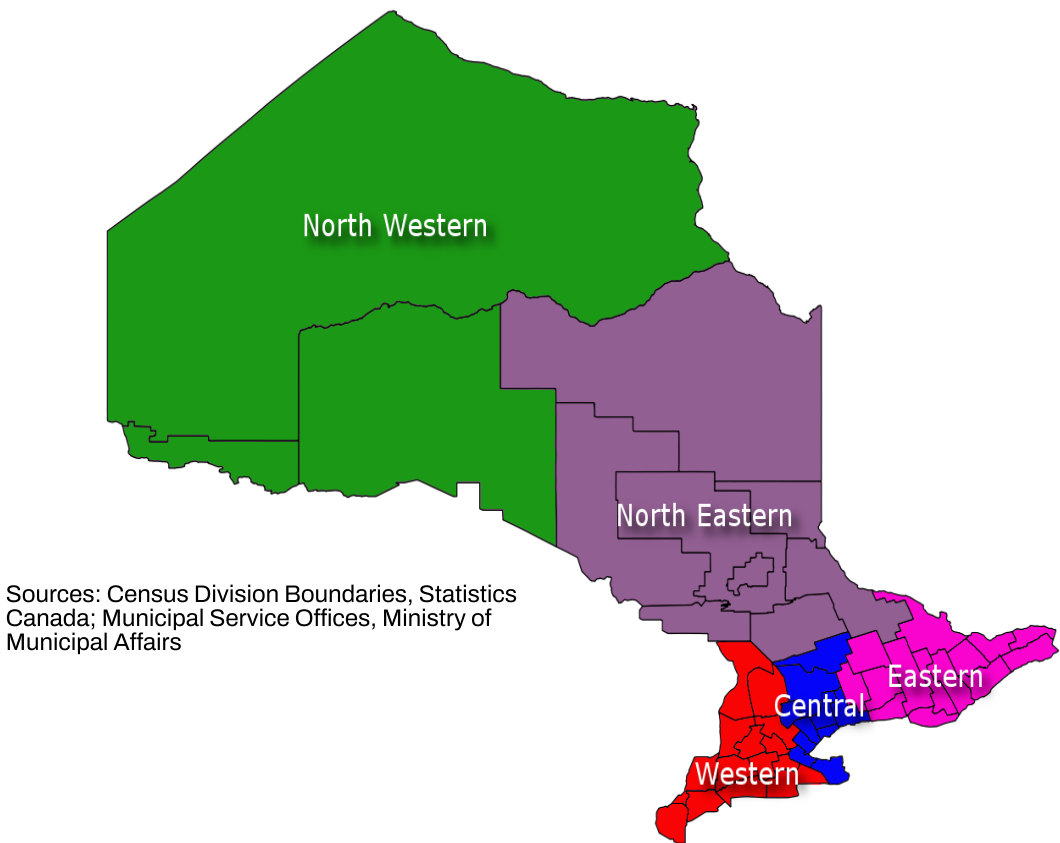
Within Ontario, municipalities are experiencing both population growth and decline. Areas of Northern and Central Ontario are facing population decline while most of Southern Ontario is experiencing growth. There are many reasons for population variation within Ontario such as aging populations and migration. Projections from the Ministry Of Finance (MOF) estimated the Greater Toronto Area (GTA) will hold over 50% of Ontario's population by 2041.

Population Shares of Ontario Regions (%), 1991-2041



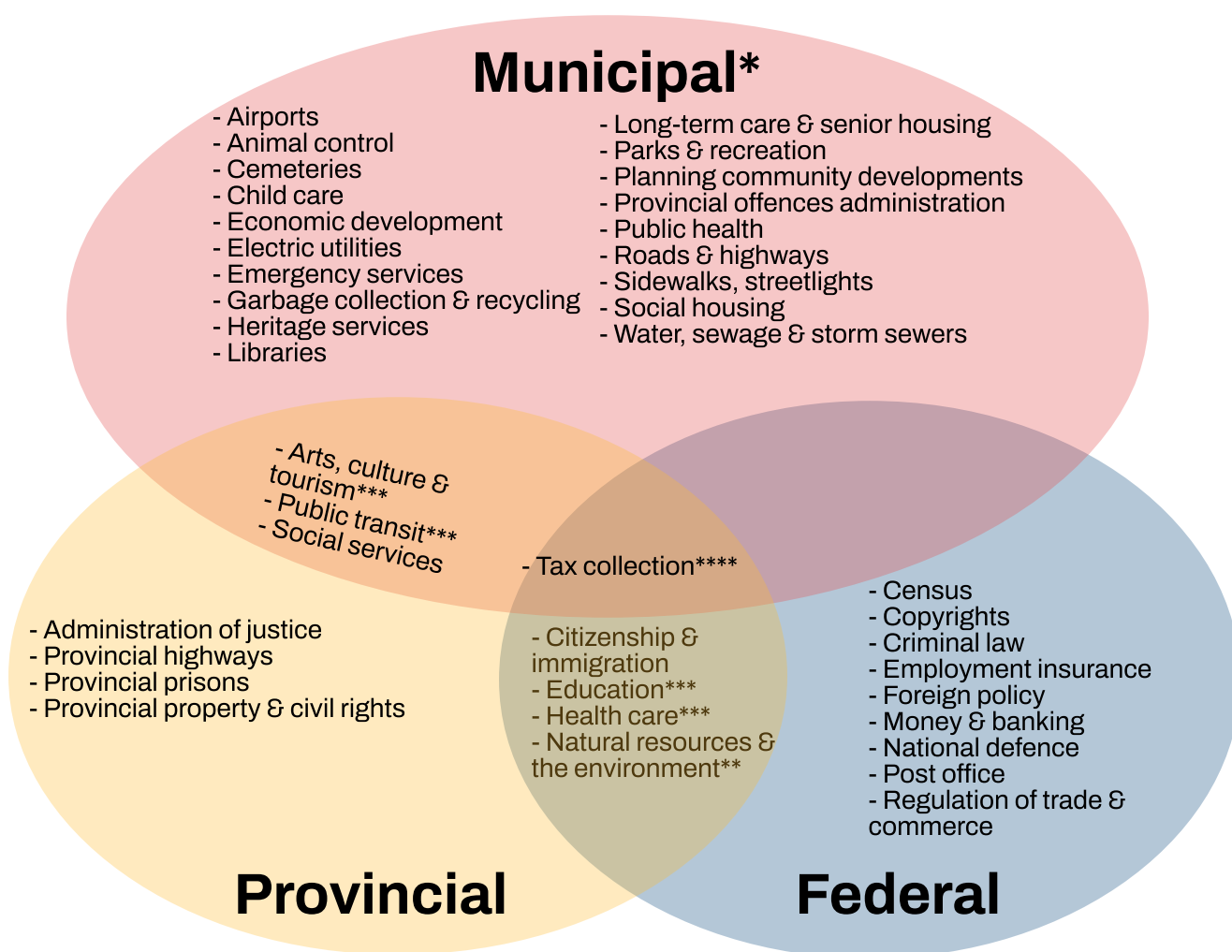
Source: Statistics Canada, 1991-2011; and Ontario Ministry of Finance projections

The GTA is the fastest growing region in Ontario, with its population very concentrated on a small portion of Central Ontario's landmass. On the other hand, Northeast and Northwest Ontario comprise the majority of Ontario's landmass. The following map shows five Ontario regions as defined by Ministry of Municipal Affairs and Housing (MMAH).



WHAT SERVICES DO GOVERNMENTS PROVIDE?

Services provided to citizens is split between the federal, provincial, and municipal government with some overlap. The following diagram gives you an idea of the vast services provided by all levels of government.



NOTES:

* Where there are upper and lower-tier municipalities, responsibilities are divided between them

** Federal government influence has jurisdiction for offshore and northern resources, interprovincial and international trade, taxation and treaty making. Municipalities also have an effect on environmental policy through their jurisdiction in water and sewage, public transit, garbage collection, etc.

*** Federal government influences these through funding transfers

**** Municipalities collect property taxes. Provincial and federal governments levy sales and income taxes

PUBLIC SECTOR VS. PRIVATE SECTOR

If you are new to the public sector the structure of a municipality may be confusing. Here is a quick table to summarize the main differences.

Public Sector		Private Sector
Not-for-profit organization where the main goal is public good maximization	Motivation	Profit maximization
<ul style="list-style-type: none"> Public <ul style="list-style-type: none"> Access to information requests Public consultations Democratic elections Council Committees Provincial Federal 	Accountability	<ul style="list-style-type: none"> Owner Board of Directors Shareholders
Includes multiple stakeholders in decision-making, can be time-consuming	Due Process	Lower expectations for formalized due process, focus on expediency
Elected officials decide services provided, service levels and rates with input from stakeholders (citizens, businesses, etc.) via public consultations and other channels. Professional staff provide politicians with information they need to make long-term, financially sustainable decisions.	Decision Making	Owners and/or Board of Directors makes decisions about products/services. Stakeholders (employees, shareholders, etc.) are sometimes represented on the Board.

BASICS THAT APPLY TO ALL MUNICIPALITIES

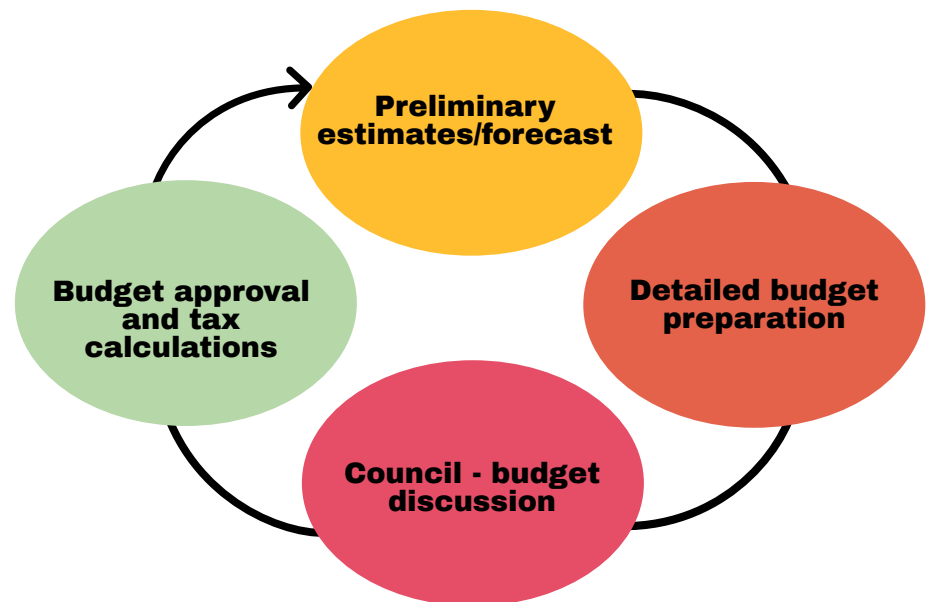
With the exception of the City of Toronto, which is governed by the City of Toronto Act, all Ontario municipalities are formed under the Municipal Act. The Municipal Act is a legislative framework that outlines the broad range of powers that municipalities have as local governments but it is not the only legislation that governs municipalities. There are hundreds of provincial and federal legislations that can apply to municipalities, and within each municipality there are unique policies and bylaws. As you become more accustomed with your new position, take the time to explore the Municipal Act and some of the local policies that help to shape your municipality.

BUDGETS

Sections 289, 290, and 291 of the Municipal Act outline the regulations for a municipality's annual budget or multi-year budgeting process. Unlike federal and provincial budgets, municipal budgets must be balanced. Beyond the Municipal Act, municipalities must comply with the generally accepted accounting principles (GAAP) set by the Public Sector Accounting Board (PSAB).

Although municipalities take different approaches to tackling the budget, the process generally follows a similar cycle.

Municipal budgets contain both an operating budget and capital budget. Operating budgets are created annually, whereas capital budgets typically forecast for 10 years. It is important to note that under legislation, municipalities cannot finance operations with debt. The visual on the next page shows an average operating budget, based on the 2019 Financial Information Return (FIR) data of Ontario municipalities.



WHERE SHOULD I START IN THE MUNICIPAL ACT?

Part V - Accountability and Transparency

Part VI - Practices and Procedures

Part VII - Financial Administration

Part VIII - Municipal Taxation

Part XII - Debt and Investment

Outlines a municipality's accountability to the public

Role of some municipal employees (Council, clerk, CAO, etc.)

Role of treasurer. Financial reports required, budget

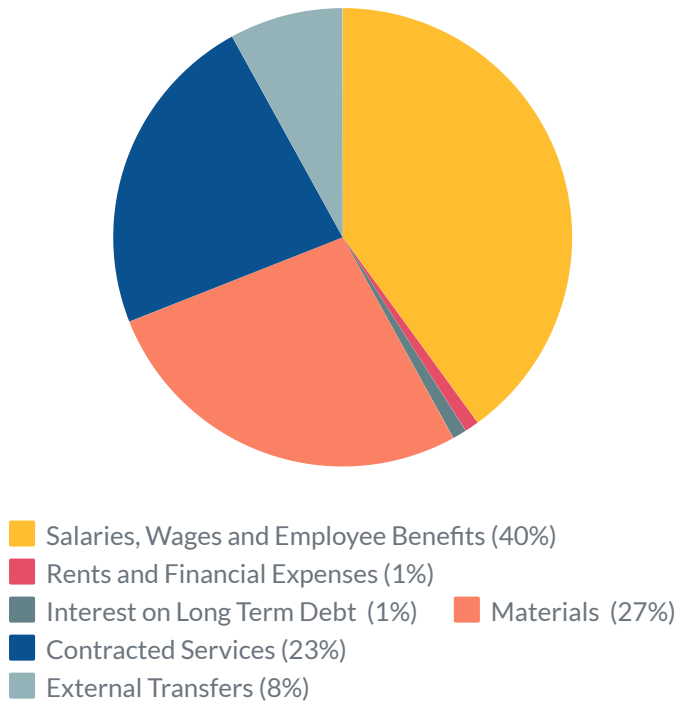
requirements, and other financial administration rules

Regulation for tax rates and levies

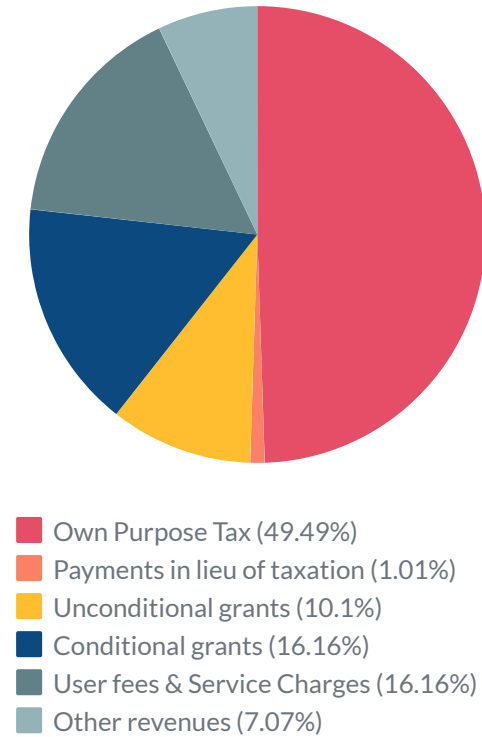
Regulations for reserve funds, temporary borrowing, and

investments

Average Operating Expenses Less Amortization (2019 FIR)

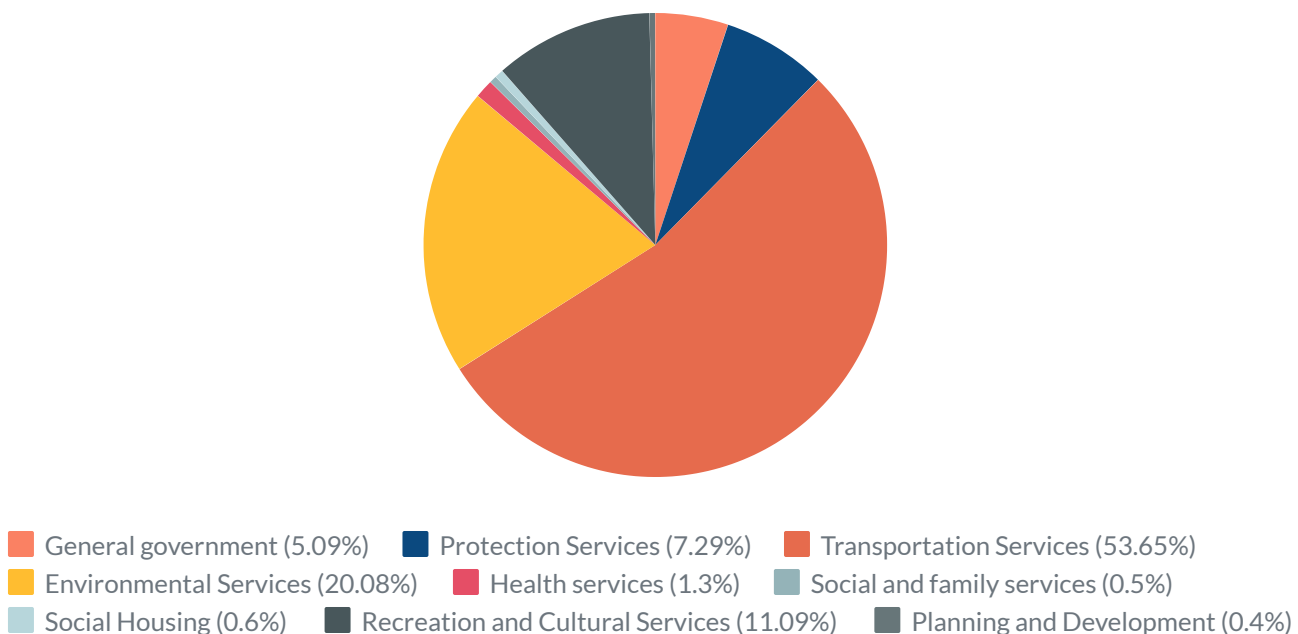


Average Operating Revenue (2019 FIR)

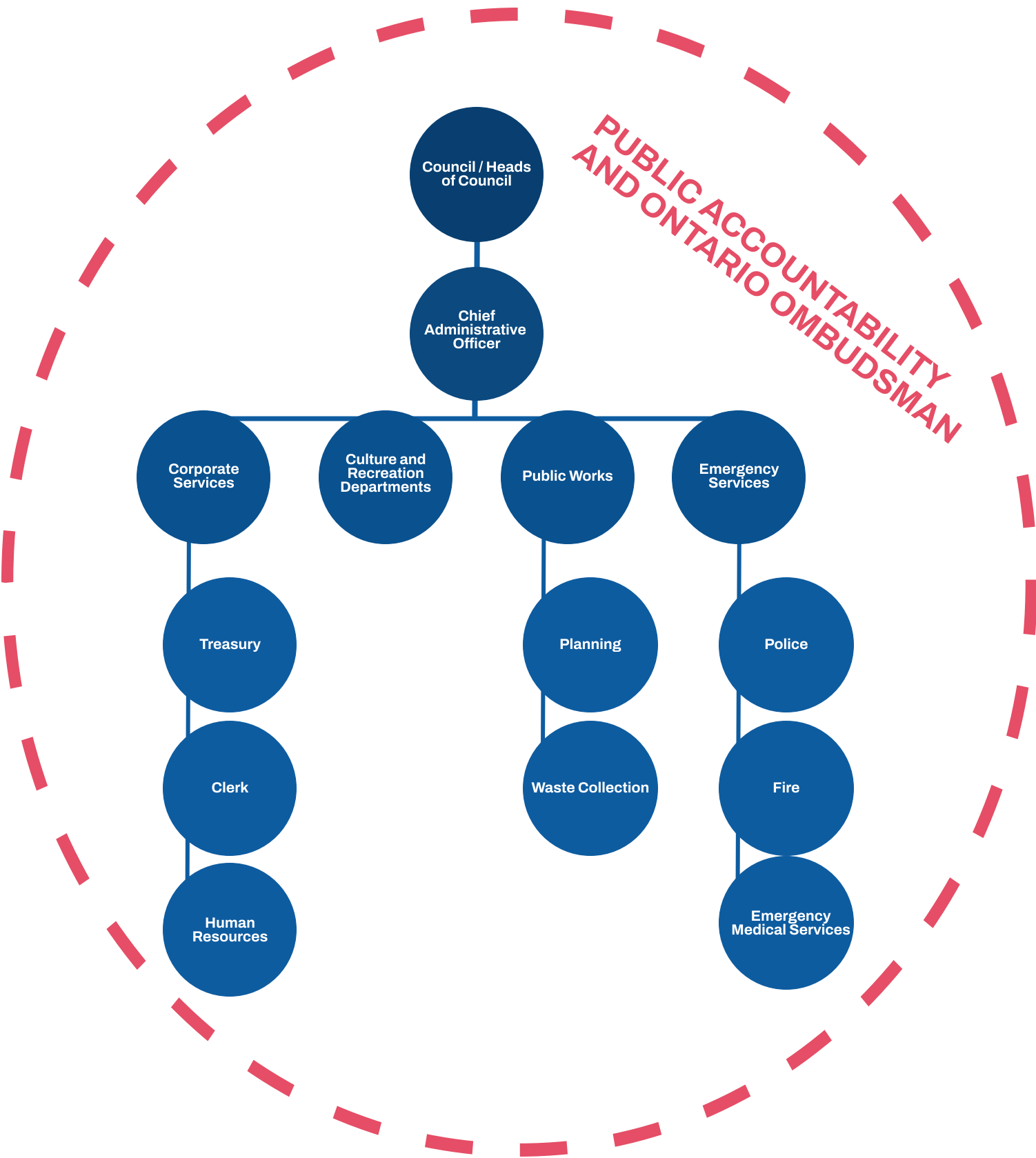


A capital budget provides a municipality with a view into the potential expenses and investments required in the future. The capital budget focuses on larger costs rather than smaller costs like an operating budget. The following visual shows the average capital expenditures by service, calculated by the cost of tangible capital asset additions and betterments in the 2019 FIR data of Ontario municipalities.

Average Capital Expenditure by Service (2019 FIR)



Municipalities are organized in a hierarchical manner, but a municipality functions best when every department works cooperatively. In the hierarchy, the Council and Head of Council are at the top, however they must answer to the public through public inquiries, council meetings, and public engagement exercises. The following is an example of the hierarchy within a municipality, while not all municipalities follow this format these key roles all exist within the organization.



ROLE OF...



Position	Governed By	Role
Head of Council (warden, chair, reeve, mayor)	<i>Municipal Act, 2001 s.225 and s.226</i>	Act as the CEO of the municipality; provide leadership to council; represent the municipality; uphold and promote the purposes of the municipality
Council	<i>Municipal Act, 2001 s.224</i>	Represent the public and consider the wellbeing of the municipality; develop and evaluate policies and programs; determine which services the municipality provides; and ensure accountability and transparency of the municipality
Chief Administrative Officer	<i>Municipal Act, 2001 s.229</i>	Responsible for managing the affairs of the municipality and ensuring efficient and effective operation of the municipality
Chief Financial Officer or Treasurer	<i>Municipal Act, 2001 s.286</i>	Collects money payable to the municipality; deposits money received; pays all debts of the municipality and other expenditures; maintains accurate records and accounts of financial affairs; provides council with information on financial affairs; and ensures investments are compliant with regulations
Clerk	<i>Municipal Act, 2001 s.228</i>	Record all resolutions, decisions, and other proceedings of council; keeps originals and copies of all bylaws and minutes of the council; and any other duties assigned by the municipality
Ontario Ombudsman	<i>Public Sector and MPP Accountability and Transparency Act, 2014</i>	Independently investigate municipal matters. Cannot compel municipalities to take action but can make recommendations to council and the municipality

MUNICIPAL COUNCILS AND YOU

Municipal staff are accountable to their Council. In general, council and staff work together towards the common goal of serving the needs of those who live in the municipality. Council determines policies and priorities for spending for delivering municipal services and operations. Staff are given direction and resources to implement policies. Staff are also responsible for taking action on Council decisions and ensuring the services and programs meet set standards.

The intertwining relationship between community, council and municipal staff*



* Adapted from the City of Kitchener

Municipal Council Meetings

All Council meetings, Standing Committee meetings, and Advisory Committee meetings are open to the public, with the exception of special meetings as outlined in s.238 of the *Municipal Act, 2001*. You should become familiar with your Council meeting schedule, which is typically available online.

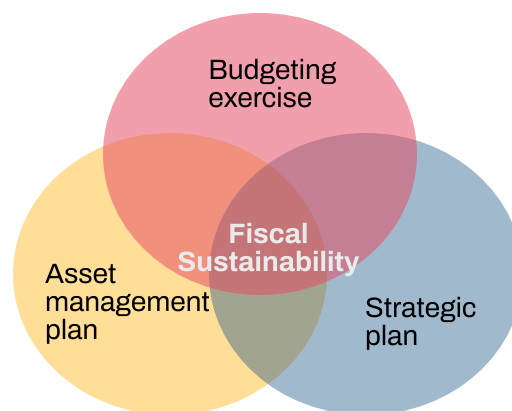
A portion of each Council meeting is spent discussing and considering recommendations from each Standing Committee or each department, depending on the governance structure of the municipality. Council meetings are also used to consider and pass by-laws that are drafted by municipal staff.

HOT TOPICS IN MUNICIPAL FINANCE

FISCAL SUSTAINABILITY

Fiscal sustainability is a municipality's ability to meet financial and service obligations now and in the future. It looks at the relationship between levels of expenditure requirements and revenues at a point of time, as well as the relationship between growth rates in the expenditures and revenues. Fiscal sustainability is achieved when municipal budgets, asset management plans, and strategic planning works holistically together.

To learn more: [Canadian Municipalities, Fiscal Trends and Sustainability by Harry Kitchen](#)



CANADIAN INFRASTRUCTURE GAP



Municipalities own and maintain more than 60% of Canada's core public infrastructure. Competing priorities in the 1970s and 1980s led to cuts in government spending on public infrastructure. This funding gap is still felt today, with 1/3 of all municipal infrastructure in fair, poor or very poor condition which increases the risk of service disruption.

Aging infrastructure and underinvestment will cause undue harm on public infrastructure in the near future. To alleviate this issue, municipalities must create adequate asset management plans to help identify critical repairs to infrastructure. Provincial and federal governments must also collaborate with municipal governments to help fund these projects.

To learn more: [Canadian Infrastructure Report Card](#)

LONG-TERM FINANCIAL PLANNING

Long-term financial planning combines financial forecasting with strategizing. It is the process of aligning financial capacity with long-term service objectives and is a highly collaborative process that considers future scenarios and helps governments navigate challenges.

Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges.

To learn more: [GFOA's Best Practices in Long-Term Financial Planning](#)

ASSET MANAGEMENT PLANNING



Municipalities deliver many of the services that are critical to Ontarians and these services rely on well-planned, well-built and well-maintained infrastructure. Resolving municipal infrastructure challenges begins with improved asset management.

In 2017, the Province approved O. Reg. 588/17, a regulation on municipal asset management planning. By July 1, 2024, 100% of municipalities will need to have up-to-date robust plans that inform investment decisions.

To learn more: [MFOA's Asset Management Resources](#)

LEVELS OF SERVICE

Municipal assets exist for the purpose for supporting the delivery of municipal services to its customers. Levels of service will reflect the outcomes that customers receive from services provided and can be expressed in terms of cost, quantity, quality, responsiveness and performance.

Levels of service are necessary in creating an asset management plan in order to control asset lifecycle costs, forecast expected return on investment in infrastructure and state how success or failure will be measured. It is also useful in communicating with council and the public about the general state and trends of a municipality's infrastructure.

To learn more: [FCM's Developing Levels of Service Best Practice Guide](#)

MULTI-YEAR BUDGETING

Under legislation, Ontario municipalities are required to approve annual budgets, but some municipalities have begun to adopt multi-year budgets to help ease the annual budget process. A multi-year budget cycle is typically 3-4 years and is viewed as a better way for municipal governments to plan and allocate resources.

Multi-year budgets can be cost-effective as future approved funding can allow a municipality to give out multi-year contracts, and it ensures that “boring but necessary” projects are prioritized appropriately alongside high-profile projects. However, multi-year budgeting can be an onerous task for a municipality without the resources to devote to planning.

To learn more: [GFOA's Financial Forecasting in the Budgeting Process](#)

REVENUE TOOLS

Municipalities rely on traditional municipal revenue tools that are regulated by the *Municipal Act, 2001*. These include property taxes, hotel accommodation tax, fees and charges, investment income, special services/area ratings, local improvement charges and development charges. However, compared to municipalities in the US and the UK, Ontario municipalities are limited in ways to raise revenue.

Ontario municipalities rely on property tax for approximately 41% of their revenue (on average). A fiscally sustainable municipality should have a diverse array of revenue tools to ensure that funding remains stable in the long-term. Currently, the City of Toronto, under the City of Toronto Act, is able to implement a land transfer tax and billboard tax, but these tools are unavailable to other municipalities.

To learn more: [Rethinking Municipal Finance for the New Economy by the Mowat Centre and Region of Peel](#)



PUBLIC ENGAGEMENT

Municipal governments work to serve the public. Public engagement brings citizens, community organizations, businesses and government together to ensure that municipal services and budgets reflect public needs. With fewer households owning landlines, municipalities must find alternative approaches to public engagement such as online surveys.

When municipalities are better connected to the communities within it, trust between citizens and governments improve.

To learn more: [GFOA's Best Practices for Public Engagement in the Budget Process](#)

DISASTER MITIGATION AND GREEN INFRASTRUCTURE

Municipalities are on the frontline when natural disasters hit. Whether it is flooding, blackouts, tornadoes, or other disasters, municipalities must work with all levels of government and non-profit organizations to handle the aftermath of an event.

Municipalities are now taking preemptive steps to fight climate change, including building green infrastructure and promoting innovation to reduce the effects of climate change.

To learn more: [FCM's Strengthening Your Community's Approach to Climate Change with Green Infrastructure](#)





USEFUL RESOURCES

IMPORTANT ORGANIZATIONS

If viewing online, click on the icons to be directed to the website.



Association française des municipalités de l'Ontario

AFMO represents the interests of Francophone municipal professionals in the province. The organization acts as a spokesperson in areas of common interest to its members and offers various professional development services.



Association of Municipalities of Ontario

AMO produces policy positions and advocates on behalf of Ontario municipalities and organizes inter-municipal conferences and workshops. AMO offers an online collection of research on a variety of topics.



Canadian Payroll Association

The CPA represents payroll practitioners, working with employers and governments to make payroll legislation and administration more efficient and effective.



Federation of Canadian Municipalities

FCM is a national voice of municipal governments. They advocate for municipalities to ensure needs are reflected in federal policies and programs, as well as deliver programming and tools to help municipalities tackle local challenges.



Government Finance Officers Association

GFOA represents public finance officials throughout Canada and the US. They provide best practice guidance, consulting, publications, research and training opportunities.



Association of Municipal Managers, Clerks and Treasurers of Ontario

AMCTO is Canada's largest association of local government professionals. It runs a number of education courses, and its Certified Municipal Officer (CMO) designation is a comprehensive accreditation program for municipal officials.



Assessment Review Board

The ARB is an independent adjudicative tribunal that hears appeals from people who believe that properties are incorrectly assessed or classified. They provide resources to keep municipalities updated on assessment appeals in their area.



Chartered Professional Accountants of Canada

CPA Canada is one of the largest national accounting organizations in the world and is a respected voice in the business, government, education and non-profit sectors.



Financial Management Institute of Canada

FMI*IGF provides professional development to members of the public sector. They offer learning events, online courses, along with e-journal and webinars.



Local Authority Services

LAS assists municipalities in realizing lower costs, higher revenues, and enhanced staff capacity through cooperative procurement efforts and innovative training, programs and services.



Local Planning Appeal Tribunal

The LPAT is an independent provincial board that hears application and appeals on municipal and planning disputes under the MA, PA, Expropriation Act, Heritage Act, and other legislation.



Ministry of Infrastructure

MOI is a provincial ministry and is responsible for infrastructure investments.



Municipal Finance Officers' Association of Ontario

MFOA represents the interests of municipal finance officers in the province, providing resources and training. MFOA builds municipal capacity through research and intergovernmental relations.



ONE Investment

ONE Investment's Mission is to sustainably service the investing needs of the Ontario municipal sector by providing legally compliant investment opportunities that meet municipal objectives and by building sector capacity.



Ontario Municipal Social Services Association

OMSSA supports, connects, and advocates for Ontario's consolidated municipal service managers and district social services administration boards.



Ministry of Finance

MOF is a provincial ministry and is responsible for fiscal, tax, economic and statistics policy, administering tax and benefit programs and reporting on Ontario's economic and fiscal plans.



Ministry of Municipal Affairs and Housing

MMAH is a provincial ministry and is responsible for municipal issues in Ontario.



Municipal Property Assessment Corporation

MPAC administers property assessments and appeals of assessment in Ontario. MPAC's Municipal Connect tool provides information on preliminary values to municipalities.



Ontario Good Roads Association

The OGRA represents the transportation and public works interests of municipalities through advocacy, consultation, training and the delivery of identified services.



Ontario Municipal Tax and Revenue Association

OMTRA brings together municipal tax collectors in Ontario, undertaking advocacy and education related to the laws and practices around municipal tax billing and collection.

RESEARCH AND LIBRARIES

AMO Policy Backgrounders: Contains brief summaries of key municipal policy issues; can be filtered by year and issue.

Institute on Municipal Finance and Governance: Part of the Munk Centre at the UoT, IMFG is dedicated to advancing concerns of municipal finance and governance. Research focus includes fiscal health and governance challenges.

MFOA Asset Management Resources: In partnership with AMONTario, a central source for important documents, videos, and policies related to asset management.

MMAH Resources for Municipalities: Contains a wide variety of key municipal policy issues; can be filtered by year and issue.

Financial Information Return: The main data collection tool used by the MMAH to collect financial and statistical information on municipalities. Updated annually to comply with reporting requirements.

Northern Policy Institute: Northern Ontario's independent think tank, NPI enhances Northern Ontario's capacity to take the lead position on socio-economic policy that impacts Northern Ontario and Canada as a whole

MFOA Virtual Library: Contains sample policies, reports, and RFPs on various topics including asset management, budgeting and financial planning, reserves and reserve funds, and much more.

MIDAS: Website with schedule data for all Ontario municipalities, from the FIR and the MPMP. Also provides access to the Energy Management Tool.

[Assessment Act, 1990](#)

Governs how Ontario properties (Crown, commercial, industrial and residential) are assessed. Gives MPAC the power to assess property values.

[Consultations Directory](#)

Database of all current Ontario public consultations.

[Construction Act, 1990](#)

Overarching legislation that sets out the process for how municipalities tender construction projects and the process for payment.

[Development Charges Act, 1997](#)

Overarching legislation that sets out the process for municipalities to pass their own development charges bylaw and how revenue from charges can be used.

[Municipal Act, 2001](#)

The main piece of legislation that governs the creation and administration of Ontario municipalities.

[Planning Act, 1990](#)

Sets out the regulations for land use planning in Ontario and describes how land uses can be controlled and who may control them.

[Municipal Freedom of Information and Protection of Privacy Act, 1990](#)

Overarching legislation that sets out individual privacy standards within municipal records. The Act also gives rights to individuals to request municipal government information.

[Regulatory Registry](#)

Database of new and upcoming regulations that affect Ontario businesses.



EXTRAS

[GST/HST Information for Municipalities](#)

Developed by the Canada Revenue Agency, this plain-language guide explains the most common tax situations for Canadian municipalities.

[List of Municipalities](#)

List of all 444 Ontario municipalities, including contact numbers. Available on the MMAH website.

[Municipal Government in Canada](#)

Developed by AMO, this primer explains how municipal government relates to the other orders of government in Canada.

[Municipal Councillor's Guide](#)

Developed by MMAH, the guide includes a backgrounder on municipal governments in Ontario including their organization, structure, and duties of Municipal Council.

COMMON ACRONYMS AND TERMINOLOGY

Having trouble decoding the language of your colleagues? There is a good chance they are talking in acronyms. The following list should help with the translation.

GENERAL ACCOUNTING TERMS

ARL	Annual repayment limit	CPA	Chartered Professional Accountant
FMV	Fair market value	NBV	Net book value
RFQ	Request for quotation	RFP	Request for proposal
RFT	Request for tender	TCA	Tangible capital assets

MUNICIPAL FINANCE TERMS

AGM	Annual general meeting	AMP	Asset management plan
BIA	Business Improvement Area	CBC	Community benefits charge
CIP	Community improvement plan	DC	Development charges
DSSAB	District Social Services Administration Board	EMT	Emergency management team
EMT	Energy management tool	FIR	Financial Information Return
LIC	Local improvement charge	LPAT	Local Planning Appeal Tribunal
MAT	Municipal Accommodation Tax	MCR	Municipal comprehensive review
MDW	Municipal DataWorks	MUSH	Municipalities, Universities, Schools, and Hospitals
OP	Official plan	OPP	Ontario Provincial Police
OPTA	Online property tax analysis	PIL	Payment-in-lieu
PMFSDR	Provincial-municipal fiscal and service delivery review	PPU	Person-per-unit
PSAB	Public Sector Accounting Board	PSAS	Public Sector Accounting Standards
QMS	Quality management service	TIF	Tax increment financing

COMMON TERMINOLOGY

Still deciphering the municipal finance language? Here are some common terms you may not know.

Capping and Clawback: Capping refers to a municipality's option to limit, or cap, the tax increases on commercial, industrial and multi-residential properties. The limit on tax decreases, in order to fund capping, is known as a clawback.

Discretionary Reserve: A reserve fund under the *Municipal Act* when Council wishes to earmark revenue to finance a future expenditure for which it has the authority to spend money, and to set aside a certain portion.

Heads and Beds: Under Section 323 of the *Municipal Act, 2001*, municipalities can levy annual payments-in-lieu-of-taxes on public hospitals, universities, community colleges, and correctional facilities. Separate legislation regulates how heads and beds levies are calculated and administered.

Interim Tax Billing: The Interim Tax Bill, issued in the first quarter of each year, is for the first half of the year's taxes. The amount levied is based on half of the property taxes for the previous year. Interim Tax Bills have two installment dates and show any outstanding or credit account balance at the time of billing.

Municipal Accommodation Tax: Tax applied to the purchasers of accommodations at all hotels, motels, bed and breakfasts, and short-term rental organizations operating within the municipality.

Obligatory Reserve: A reserve fund when a provincial or federal statute requires that the revenue received for specific purposes be segregated from the general revenues of the municipality. Obligatory reserve funds are to be used solely for the purpose prescribed for them by the statute.

Supplementary Tax: An assessment made during a taxation year for an addition, renovation or construction. When a supplementary assessment is added to the assessment roll, additional property taxes can be collected for that portion of the current tax year that the supplementary addresses. A supplementary assessment can also be issued when there has been a change in the tax class of a property.

Tax Rate: A percentage applied to the assessed value of a property to determine property taxes payable. Municipal tax rates are set by local municipalities, counties, and regions. Education tax rates are set by the provincial government. Tax rates may differ for each property class.

Tax Ratio: Defines the tax rate of each property class in relation to the rate of the residential property class.

Unweighted Assessment: The assessment for a property as returned on the roll before applying the appropriate tax ratio.

Weighted Assessment: Weighted assessment is a conversion of non-residential assessment to residential assessment and is calculated by multiplying the returned assessment by the tax ratio for that property class.

REPORTING REQUIREMENTS CHECKLIST



Municipal reporting to the Province is an important and necessary process to ensure accountability, monitor performance, and ensure grants and funds are spent appropriately. At the same time, there is a wide berth of reports that municipalities must send to the province. To help you keep track, here is a short list of legislative requirements most municipalities are required to do. Please note, that other reporting requirements attached to grants, special services, etc. are not included.

Reporting Requirement	Required Under	Frequency of Reporting
Annual Reconciliation Report	Ministry of Long-Term Care	Annual
Audited Financial Statements	Section 295(1) of the <i>Municipal Act, 2001</i>	Must be published 60 days after receiving them
Broader public sector energy reporting	O. Reg. 397/11 under the <i>Green Energy Act</i>	Annual
Budget adoption	Sections 289 and 290 of the <i>Municipal Act, 2001</i>	Annual
Cash-in-lieu of parkland statements	<i>Smart Growth for Our Communities Act</i>	Annual
Development charges annual reporting	Section 43(3) of the <i>Development Charges Act</i>	Annual
Establishing taxation rate	Section 312 of the <i>Municipal Act, 2001</i>	Annual
Financial Information Return	<i>Municipal Act, 2001</i>	Annual
Gas tax expenditure report	O. Reg. 24/97 under the <i>Gasoline Taxation Act, 1990</i>	Annual
Interim taxation levy	Section 317 under the <i>Municipal Act, 2001</i>	Annual
Investment Report	O. Reg. 438/97 under the <i>Municipal Act, 2001</i>	Annual
Itemized statement of remuneration to Council	Section 284 under the <i>Municipal Act, 2001</i>	Annual
Ontario Works reporting	Ministry of Children, Community and Social Services	Monthly, quarterly, annual
Paramedic reporting	Ministry of Health and Long-term Care	Mid-year, annual
Public sector salary disclosure	<i>The Public Sector Salary Disclosure Act, 1996.</i>	Annual
Temporary borrowing by-law	Section 407 under the <i>Municipal Act, 2001</i>	Annual
Water financial plans	<i>Safe Drinking Water Act</i>	Specified times based on size of municipality

10 STEPS TO BECOMING A MUNICIPAL FINANCE PROFESSIONAL

1. Activate your MFOA account to receive member benefits by contacting your office rep or emailing office@mfoa.on.ca. *Did you know*, if your municipality is a MFOA member then ALL municipal staff are MFOA members?
2. Become an NPN! MFOA's New Professional Network hosts networking events as well as learning opportunities for anyone with less than 5 years of municipal experience.
3. Seek out a mentor within your network!
4. Sign up for newsletters to stay informed on municipal news. Some examples include MFOA's eNewsletter, AMO's Watchfile, AMCTO's Policy Blog.
5. Take MFOA's e-Learning course "Municipal Finance 101"
6. Get involved with your community! Getting involved with services your municipality offers will help you have a better appreciation of your daily work.
7. Learn more about your pension – visit [myOMERS](#) to learn about your pension contributions and how it all works.
8. Attend a Council Meeting, which are open to the public
9. Need some more learning resources? Visit MFOA's Virtual Library to find sample policies, templates, and more.
10. Attend MFOA's training or Annual Conference!

EXPAND YOUR NETWORK WITH NPN

What is NPN@MFOA?

The New Professionals Network (NPN) is a group of individuals who are under the age of 35 and/or have worked in municipal finance for less than five years. New financial professionals working in any areas within a municipality are encouraged to join networking, training and annual conference events to build upon their professional capacity.

Are you a MFOA member?

We encourage you to check if your municipality is already a MFOA member. If yes, make sure your name, title and contact information are added to our database by emailing the information to general@mfoa.on.ca.

Being a member will allow you to have exclusive access to member pricing on training, new policy information and be connected to municipal finance professionals across the province.

How to get involved

- Subscribe to MFOA's e-newsletter. This way you can participate in NPN focused training, networking and events.
- Follow MFOA's Twitter page @MFOAOntario get all the latest news on municipal finance.
- Join the NPN Committee consisting of 10-12 members representing all types of Ontario municipalities. The purpose is to assist MFOA in identifying the evolving needs of new professionals and act as subject matter experts in a focus group when identifying professional development and networking opportunities. Recruitment for the committee typically takes place in early December.



New
Professionals
Network