

United Townships of Head, Clara & Maria
Municipal Council

Type of Decision									
Meeting Date	May 10, 2013				Report Date	May 8, 2013			
Decision Required		Yes	X	No	Priority		High	x	Low
Direction		Information Only		x	Type of Meeting	X	Open		Closed

REPORT TITLE
Treasurer's Report – Information Only #10/05/13/802

Treasurer's Report

1. On April 24 & 25, 2013 I attended the Municipal Finance 101 two day course in Kingston. My report is as follows:

Day One

- Municipal & Legislative overview: Roles & Responsibilities i.e.: significant consolidation/amalgamation since the late 1990's; have gone from about 832 municipalities to 444 - a decline of almost 50%; implications of variation; challenges that small municipalities face such as, affordability issues & staff expertise;
- Effective Provincial/Municipal Relations i.e.: **MMAH**: municipal services division & how we interact through Financial Information Return (FIR), Financial indicators, Annual repayment limit & other initiatives; **Provincial Ministries** i.e.: Agriculture & Food, Rural Affairs, Finance Infrastructure; **Provincial Agencies** i.e.: Infrastructure Ontario; Federal Agencies i.e.: **Federation of Canadian Municipalities**; Northern Ontario Heritage Fund; **Associations** i.e.: Municipal Finance Officers of Ontario, Association of Municipalities of Ontario;
- Water & Waste Water Services i.e.: Municipal Act Fees & Charges & Safe Drinking Water Act
- Overview of Debt Finance: i.e. sources of financing, Provincial Regulations, how each source of financing work as well as their advantages/disadvantages;
- Municipal Property Assessment & Taxation i.e.: MPAC & their responsibilities; Assessment Act & Other Legislation such as Assessment Review Board Act, MPAC Act, etc...
- Ontario's Property Assessment System & Four Year Cycle i.e.: the phase-in outcomes; Valuation Techniques i.e.: market data approach, cost approach & income approach;

Noella LeBreton/Treasurer

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Day Two

- Municipal Operating Budget i.e.: municipal environment, what is a budget according to the Municipal Act and yet so much more; typical or traditional budget cycle; link between operating & capital budgets; reserves & reserve funds; details of operating & capital budgets; post budget approval; & future outlook;
- How a municipality is different from a private company;
- Risk management - the process making and carrying out decisions that will minimize the adverse effects of accidental losses upon an organization;
- Municipal investments i.e.: approaches to governing municipal investment; current legal framework for investments; eligible investments; cash flow management & forecasting; investment pricing, interest rates & risk;
- Long Term Financial Planning i.e.: what it is; the objectives & benefits; what should be included; what the phases are; the success elements;

2. On Monday, May 6th 2013, I attended the Clerk and Treasurers Association Spring Meeting in Calabogie. My report is as follows:

- **Fred Dean Presentation:**
 - Claims against municipalities - how it is very important to have a complaint process;
 - Closed meetings - 3 steps - Council gives direction to staff, procedural & adjournment; the minutes are documented the same as regular meeting and some municipalities utilize different colour paper and add a water mark, CONFIDENTIAL on it; it's a good idea to give the confidential reports to Council prior to meeting so they can review them, however, let them know it is confidential;
 - Water - Safe Drinking Water Act - 2002
 - Public meetings - under the Planning Act - in Fred Deans opinion - council should let the public talk; have someone else chair the meeting and most important, create expectations, let the public know what the rules are at the start;
 - Code of Conduct for Council - the starting point is the declaration of office; its best to keep it simple; have a reprimand - motion must be passed by Council & they determine the penalty;
 - Google Alerts - sign up for free - put in any subject of interest and you will receive the alerts pertaining to that topic
 - Social Media - streaming council meetings live - this is becoming more popular
 - Emails - we must be careful with sending Council emails because if council business is advancing forward through email it is considered a meeting;
 - Buy Local - not a good idea; there is some different perceptions, where one lawyer states that it is illegal but another states that it is not;
 - Tenders - it is important not to just look at the price, there should be other factors such as, history, ability to supply, experience, etc... - which is the process that HCM follows;

- **Stephen Seller/MMAH update:**

- Infrastructure fund - available by Oct 1, 2013, qualifications for fund is to follow;
- Eastern Ontario Development Fund - reduced eligibility and is on a 1 year trial;
- Financial Information Return (FIR) - due May 31, 2013;
- Tax rate by-laws - due Sept 30, 2013;
- Green Energy Act - green energy use - MMAH is developing templates & will be available on website soon;

- **Marcel Clement/MPAC update:**

- Omits/Supps - mailing dates July 11 & Oct 17, 2013
- Education Act 363/364 - listings replaced with PRANS 2013 - these PRANS will not see value change
- Municipal Connect upgrade - added in year changes - where we can look up a specific property to see what changes have transpired during the current year
- New activity model - Municipal Activity Statement (MATS) - reporting by County/Municipality which lists activity, assessment impact & taxation impact
- \$1.4 million was paid to MPAC in 2012 for the services they provide

3. The penalty & interest added to the arrears property taxes on May 3rd, 2013 was in the amount of \$548.52.

4. The property tax arrears list was at \$45,343.56 on April 30, 2013.

5. The Vesey's spring order total was \$677.00. HCM gets to keep half of the proceeds (\$338.50).

6. Canada Revenue Agency requested a review for the GST/HST Public Service Bodies' Rebate and GST Self-Government Refund for the period covering 2010-07-01 to 2010-12-31. The review has been completed and no further action is required.

7. The tables for the hall were ordered and arrived on May 3, 2013. There was also an additional \$50.00 savings from coupons, as I placed the order online.