



**Saskatchewan
Ministry of
Municipal
Affairs**

ADMINISTRATOR'S ORIENTATION GUIDE

**Strategy and Sector Relations
Advisory Services
April 2011**

DISCLAIMER

In the interests of brevity and/or simplifying language, details have been omitted or minimized. This guide is not a substitute for legislation and has no legal authority.

If after reading the orientation guide you are in doubt about any procedures, consult all applicable legislation and regulations.

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ADMINISTRATOR'S ORIENTATION GUIDE

1. Introduction

Welcome! As the new administrator of a municipal government operating pursuant to *The Municipalities Act*, you are taking on one of the most challenging and fulfilling positions available. Your council, citizens of your community and the provincial government want you to succeed. Hence this Guide, which is intended to alert you to the critical issues you will face during the first weeks on the job.

As a Municipal Administrator, you will wear many hats. Some of the hats will seem very familiar. Others will at first seem strange and uncomfortable. The purpose of this Guide is to identify the roles which you will (or should) take on when you first assume your new position, and to offer general guidance.

You are not alone. If you need help with an issue that isn't discussed here, or you want to discuss possible courses of action, please call on the many sources of help listed on the following pages. Remember, you have lots of colleagues. The earlier you seek assistance the better.

We hope this Guide will be useful to new administrators. We know it can be improved. We look forward to receiving your feedback.

2. Your Role in Municipal Government

The administrator is appointed by resolution of council and is the administrative head of the municipality. This position is responsible to council for the overall administration, financial management, and human resource management of the municipality.

The administrator oversees the implementation and delivery of programs and services that are approved by council. It is the administrator's responsibility to ensure that these programs and services are delivered in an efficient and effective manner.

The administrator has specific duties and responsibilities, which are outlined in *The Municipalities Act*. The administrator will either, directly perform these or will delegate them, where the Act permits, to another staff member.

Regardless of who fulfills these duties and responsibilities, the Administrator is always responsible.

Communication and public relations skills are very important. Effective and timely communication is essential for successful implementation of policies, programs, and services. The public must be kept well informed.

The administrator is the principal advisor to council and responsible for ensuring council is informed of its legislative responsibilities and authorities, and all other relevant information necessary to make an informed decision. The role of council is to set policy.

An effective working relationship between a council and the administrator is a good foundation upon which a municipality can conduct its affairs.

3. Get On Board Quickly

As a new administrator you must get on board quickly. It is imperative that you learn a few things about your new job and work environment as soon as possible. One way to get acquainted with the community is to do a look-around tour. Stop and tour all the community buildings and grounds. Visit with staff, council members, municipal contractors and other community leaders, including the local newspaper and media representatives. Get acquainted conversations with the municipal engineer, auditor, lawyer, banker, and insurance agent are very important. In all cases ask open-ended questions and listen carefully to the answers.

Building relationships externally is equally important and includes meeting representatives of various regional associations, surrounding municipalities, school divisions, and provincial agencies/crown corporations (Municipal Advisor, Community Planner, Environmental Protection Officer, Public Health Officer, Saskatchewan Assessment Management Agency (SAMA), Regional Library, etc.). This can be done over the first few weeks of employment. There are many sources of information in your office that will assist you to get on board quickly. These include the general files, minute book, annual budget and supporting documentation, year to date financial statement, personnel policy, bylaw registrar, policy manual(s), strategic plan, contract documents, agreements, list of equipment and capital assets, insurance policy, list of appointments (including boards and committees), and website.

An initial review of each is required within the first week of employment. All of these records are to be kept current.

4. Security

Security issues to be addressed include a change of office keys and locks, change of passwords, cash count, and/or entry audit, review of the safekeeping of money and valuable documents. Is it secure, locked and fire proofed?

A recommended practice is to change the keyed access to the office. This may involve changing both the lock and key; for security reasons it is worth the investment.

Prior to taking office, arrangements should be made with the auditor to have an entry audit completed. This may involve a cash count or a more extensive audit depending on the circumstances. The decision to proceed should be done in consultation with the municipal auditor and council.

A review of the security system and practices for each municipal building is required. Is there adequate and sufficient security at the water treatment plant, well sites, recreation and culture facilities, public works building and compound, and all other municipal facilities? You may wish to seek advice from a member of the local Royal Canadian Mounted Police.

MONEY

1. Introduction

One of your first tasks as a new administrator is to understand how much money your municipality has; where it comes from; what you must and may do with it; whether it is being handled correctly; and what you must do to continue to receive it. Signing authority must be reviewed and changed. Money management skills are vital if you are to succeed as a municipal administrator.

Money issues are critical. Surprises such as an unexpected deficit, for example, can be very unpleasant. On the other hand, a well developed ability to find and use money to benefit the municipality can be a source of great personal satisfaction. Every municipality is required to prepare a

budget. A thorough review of the current budget including all supporting documentation is required. You need to understand the accounting system, learn budget/financial processes, and ensure timely and required financial reporting to council, the provincial government, and other parties.

2. Revenues

The Administrator should know the name of each source of revenue, and whether the funds are conditional (can be used only for the purpose specified by the grantor) or unconditional. The main sources of revenue come from property taxation, grants (operational and capital), and service fees. You should know the relative importance of each source of revenue, and whether each source is increasing, stable or decreasing. Ensure all the necessary and required paperwork is up to date for all grants and grant payments.

For each revenue source or monies collected you should know the reporting requirements, if any: what must be reported, to whom, and when.

Revenue might also be obtained from rental fees and custom work. Ensure contracts/agreements providing service or other revenues to the municipality are reviewed and provisions therein are being followed.

It is very important that accounts receivable, general and utility, are kept current and, if necessary, appropriate action is taken for the collection of outstanding accounts. An accounts receivable/collection policy is advisable. Monthly and/or timely statements of accounts sent by the municipality leads to successful collection of the account receivable. A review of accounts receivable is recommended within the first weeks of employment. Is the list complete; how old are the accounts; what steps have been taken to collect; should additional collection steps be taken; identify those that are uncollectible and prepare a list for council to consider for write-off.

Review outstanding taxes; compare with previous years; have tax enforcement procedures been followed; if yes, at what stages are they; if not, implement. Is the tax discount and penalty policy effective? Ensure the current year's assessment roll is confirmed by SAMA and if it hasn't been, take appropriate steps to complete it.

Identify the month to month cash flow requirements of the municipality.
Review investments and operational borrowing arrangements, if required.

Receipts must be issued for all money collected from whatever source. All funds must be kept in a safe and secure place, preferably in a fireproof vault.

3. Expenditures

Funds may only be dispersed when properly authorized by council. Proper authorization means the funds of the municipality may be disbursed only to those persons and in the manner directed by statute, or by bylaw or resolution of council.

A list of all accounts payable is to be presented to council for approval for payment. Payments of accounts are done in accordance with established policy, or by resolution.

When reviewing the year to date financial statement, identify budgeted accounts yet to be paid. Note that some accounts are paid only once or twice a year; examples could include Royal Canadian Mounted Police, Workers Compensation Board, SAMA, Regional Library, Enterprise Regions, Regional Waste Management, other Regional Associations or Inter-Municipal Agreements and Membership Fees.

Accounts payable should be kept current in order to avoid late payment charges.

Contracts/Agreements with service providers to the municipality should be acted upon in a timely fashion to avoid disruption of service, etc. Check all contracts, determine their expiry date, identify issues, and take appropriate actions in consultation with council.

Seeking quotes for purchase of goods and services by advertising or invitation, depending on the circumstance, is recognized as good business practice.

PERSONNEL

1. Introduction

Issues with staff will occupy a great deal of your time. Go slow at first; you will have plenty of time to deal with personnel issues. During your first weeks on the job be wary of hasty decisions. Many new administrators are tested immediately by staff. Do your homework and make well thought out, informed decisions.

There are important differences between unionized and non-unionized municipalities. If you are coming into a unionized community with little or no experience, extended assistance may be beneficial.

In the long run, you will derive much of your job satisfaction from developing a highly productive staff whose work reflects your values.

First, get to know the people who work for you. Set aside blocks of time during your first weeks on the job to meet and get to know all your staff. It will be time very well spent.

2. People

Think about the way you will communicate with your employees. Will your door be open or closed? Will you encourage all employees to come to you when they have a serious problem? How will you handle the distribution of material?

Have you spent enough time with each employee to have an idea of his or her strengths and weaknesses? Do you know everyone's job and what they actually do? Gain the trust of your staff.

Do you have an informal rewards program? How often are employees acknowledged for the work they do? A well developed set of informal rewards can have a major impact on morale and productivity.

3. Procedures

Obtain a copy of any existing personnel policies/contracts. Learn the history of the contract. How is it negotiated? What works, what does not? Is it

clear and reasonable? When will it be renegotiated? Are the wages competitive?

Job descriptions help to clearly define roles and responsibilities, including required education (certification) and experience to successfully fulfill the duties of each position. Are there job descriptions? Are personnel properly qualified/trained to do the job?

Check the personnel files. Are they up-to-date, orderly, and secure? Have personnel evaluations been performed?

Identify changes/actions that need to be made. Follow well established procedures or create new processes where required.

4. Other

Occupational Health and Safety (OH&S) legislation is very important and your awareness, acceptance and participation is required. It would be beneficial to have an OH&S policy (this does not replace legislation but re-enforces the legislation) for various tasks performed by your municipality, including disciplinary action for failing to follow OH&S procedures. OH&S meetings should be held regularly and employees should be required to attend OH&S workshops. This is very important.

Supporting and encouraging staff to learn new skills and keep abreast of new initiatives and practices will benefit both the employee and municipality.

Certification for the Administrator and Water Treatment Plant Operator is required in most cases.

Information for Administrator certification can be found at:

Rural Administrator Certification: www.rmaa.ca/

Urban Administrator Certification: www.umaas.ca/schedulea.htm

Note: Membership in RMAA and UMAAS (for populations over 100) is required.

Water and Wastewater Certification information can be found at:
www.saskh2o.ca/foroperators.asp

Commissioner of Oaths Information: www.justice.gov.sk.ca/applyingCA

Hail License and Information: www.smhi.ca

Occupational Health and Safety: www.labour.gov.sk.ca/ohs

ADMINISTRATIVE FUNCTIONS

1. Strategic Plan

Strategic Planning is not a legislated requirement; however, there are many benefits your municipality may derive from the process. Strategic Planning is creating a vision of the future and managing toward that expectancy. This planning process will create a vision, mission, strategy, and set of goals. Strategic Planning is a management tool that can benefit your municipality.

RESOURCES:

1. Municipal Affairs Website
>Publications>Strategic Planning
www.municipal.gov.sk.ca/publications/
 - Seven Steps to Strategic Planning

2. Assessment

The Saskatchewan Assessment Management Agency (SAMA) is responsible for establishing property assessment policy in the province. In contrast, SAMA has no authority or responsibility regarding property tax policy. SAMA also provides valuation services for most municipalities, with municipalities having the ability of opting out and returning to SAMA's services.

Current municipal legislation specifies two valuation standards:

1. Market valuation standard: applies to regular residential and commercial property.
2. Regulated property assessment valuation standards: applies to agricultural land, heavy industrial property, railway roadway, pipelines

and resource production equipment. Valuation methods are found in SAMA's Saskatchewan Assessment Manual, a document that has the force of law and is established by a gazetted SAMA Board Order. The manual contains no procedures for market valuation standard or "non-regulated property assessments".

All assessments in the province are of a specific base date as established by a gazetted SAMA Board order. Assessments are regularly updated on a four-year-revaluation cycle.

The assessment roll is a list of all the properties in the municipality and the assessed value of each. On or before May 1 of each year the assessor, who is the Administrator unless another person is appointed by Council, must prepare the assessment roll by recording changes in assessed values and including any additions.

The assessment process involves a series of steps and procedures to be followed which leads to confirmation of the assessment roll by SAMA.

If the assessment roll is not confirmed, taxes levied by the municipality are not recoverable under *The Tax Enforcement Act* or other means.

RESOURCES:

1. Municipal Affairs Website
>Publications
www.municipal.gov.sk.ca/publications/

Assessment and Taxation

- An Overview of the Assessment System in Saskatchewan
 - Understanding the Property Assessment Appeal Process
 - Assessment and Tax Roll Schedule
 - Assessment Appeals Manual
 - Assessment Forms
2. Municipal Affairs Website
>Municipal Administration>Assessment and Taxation
www.municipal.gov.sk.ca/Administration/Assessment-Taxation
 - FAQs - Property Assessment and Taxation

3. *The Municipalities Act*, Sections 284 to 290, 291
4. Saskatchewan Assessment Management Agency
www.sama.sk.ca/sama

3. Budget and Taxation

a. Annual budget, including 5 year capital plan

The financial year of a municipality is the calendar year being January 1 to December 31. Each year a municipality shall adopt an operating and capital budget, after which it sets a mill rate.

Adoption of the budget and setting of the mill rate is done by resolution of council.

RESOURCES:

1. Municipal Affairs Website
>Municipal Administration>General Administration
www.municipal.gov.sk.ca/Administration/General
 - Budget Preparation
 - Developing a Five Year Capital Plan
 - Financial Statements
 - Municipal Financial Information Return System

2. *The Municipalities Act*, Sections 155 to 157, 283

b. Tax Tools

Municipalities may implement up to three types of tax tools - minimum tax, base tax, and mill rate factors.

Tax tools may vary among the property classes – Agriculture, Residential, and Commercial/Industrial but may not be applied to selected properties within a class.

Cities may establish property subclasses. Rural and Urban municipalities may not.

Tax tools are used to reduce assessment driven variances and/or transfer taxation revenues between property classes.

RESOURCES:

1. Municipal Affairs Website
 - >Municipal Administration>Assessment and Taxation
www.municipal.gov.sk.ca/Administration/Assessment-Taxation
 - Municipal Property Tax Tool Guide
 - Municipal Property Tax Tool Pamphlet

2. Municipal Affairs Website
 - >Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws
 - Tax Tools-Base Tax
 - Tax Tools-Minimum Tax
 - Tax Tools-Mill Rate Factors

3. *The Municipalities Act* – Sections 284 to 290

c. Tax Incentives and Penalties

Municipalities may develop tax payment incentives and penalties.

Tax incentives and penalties apply to taxes levied on behalf of other taxing authorities with the exception of Saskatchewan Municipal Hail Insurance taxes which are legislated.

RESOURCES:

1. Municipal Affairs Website
>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws
 - Tax Incentive and Penalties Bylaw
2. *The Municipalities Act*, Sections 272, 279 – 282
3. The Municipalities Regulations, Sections 46 - 49

d. Tax Roll

Once the assessment roll and budget process is complete the administrator prepares the tax roll. The tax roll is a continuation of the assessment roll and contains the same information with current tax levy and tax information added to each taxable property.

RESOURCES:

1. *The Municipalities Act* – Sections 263 – 265

e. Tax Notices

After the tax roll is completed and before September 1, the tax notices are prepared and issued.

Tax notices are sent by ordinary mail to the address of the taxpayer and are deemed to have been received seven days after the date sent.

RESOURCES:

1. *The Municipalities Act*, Sections 267 - 271

f. Collection of Taxes

If only a portion of the taxes is being paid, it must be apportioned between the municipality and all other taxing authorities with the amount being first applied to arrears, if any.

RESOURCES:

1. *The Municipalities Act, Section 273*

g. Abatements/Exemptions/Fixed Assessment Agreements

In the case of abatements, taxes are levied against the property and cancelled or adjusted at a later time. Municipalities may abate or compromise all or part of any municipal tax for any reason.

In certain situations council may also abate or cancel taxes levied by other taxing authorities after the taxes have been levied. This might be done to reflect a change in assessment resulting from a change in use, or to reflect a change in assessment resulting from a demolition of a taxable building.

Some properties enjoy a statutory exemption, such as hospitals, churches, government, and municipal properties. In these cases, taxes are not levied.

An exemption may also be approved, by agreement, for economic development purposes for a period not to exceed five years. In this case the Other Taxing Authorities must be notified before February 1st of the first year of the exemption.

Fixed Assessment Agreements can be entered into to reduce the taxes that otherwise might be paid by a specific property. A bylaw is used to enter into the agreement, whose maximum term is five years after which time it may be renewed.

RESOURCES:

1. Municipal Affairs Website

>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws

- Tax Exemption Bylaw-Economic Development
- Fixed Assessment Agreement – Sample Bylaw

2. *The Municipalities Act*, Sections 274, 291-295, 298, 304, 307

h. Tax Enforcement

Taxes not paid by December 31st of the year in which they are levied become arrears. The municipality may take action under *The Tax Enforcement Act* and pursue the title of the property. Tax Enforcement involves a series of steps to be followed before the municipality takes title to the property.

RESOURCES:

1. Queens Printer

>Acts (consolidated)

www.qp.gov.sk.ca/

- *Tax Enforcement Act*

2. Municipal Affairs Website

>Publications

Assessment and Taxation

www.municipal.gov.sk.ca/publications/

- Tax Enforcement – Farm Debt Information Bulletin #19
- Tax Enforcement Manual and Forms

i. Other Tax Collection Methods

Other means for collecting tax arrears include: collecting rent from a tenant of the property; collecting insurance proceeds from an improvement that has been damaged or destroyed; issuing a distress warrant to seize goods owned by a debtor; and if taxes

owing are for resource production equipment, taxes can be collected from the purchaser of the oil and gas.

RESOURCES:

1. *The Municipalities Act*, Sections 317 - 335

j. School Liability Statement

Municipalities must collect and remit education property tax revenues directly to all public and separate school divisions in the municipality by the 10th of the following month in accordance with *The Education Act*, subsection 291(1).

Monthly school remittance forms must be completed and sent on or before the 10th day of each month to each school division in the municipality and to the Minister of Education in accordance with *The Municipalities Act*, section 311, and *The Education Act*, section 284.

In addition to the monthly statements, interim and annual school tax liability statements must also be completed and sent to each school division in the municipality and the Minister of Education.

The interim school tax liability statement is to be sent on or before September 15 of the year to which the interim statement of account pertains.

The annual school tax liability statement is to be sent on or before January 15 following the year to which the annual statement of account pertains.

RESOURCES:

1. *The Education Act, 1995*, Sections 284,290,291
2. Municipal Affairs Website
>Publications
www.municipal.gov.sk.ca/publications/

Financial Forms and Statements

- Statement of Account of School Taxes – Annual
- Statement of Account of School Taxes Instructions – Annual
- Statement of Account of School Taxes – Interim
- Statement of Account of School Taxes Instruction – Interim
- Statement of Account of School Taxes – Monthly

k. Tax Certificates

Upon request, the administrator must issue a tax certificate as proof of taxes owing on a property, including any amounts required to remove a lien, any local improvements, and any outstanding amounts under Section 369 of *The Municipalities Act*. Accuracy is very important as tax certificates are binding on a municipality.

Council may pass a bylaw to set a fee for this service.

RESOURCES:

1. Municipal Affairs Website
>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws

- Tax Certificates Bylaw

2. Municipal Affairs Website
>Publication
www.municipal.gov.sk.ca/publications/

Assessment and Taxation

- Tax Certificate Fact Sheet

4. Other Financial

a. Audited Financial Statement

On or before June 15th of each year municipalities are required to prepare financial statements for the preceding financial year in accordance with generally accepted accounting principles.

The financial statement and auditors report must be submitted to the Minister of Municipal Affairs by July 1 of the year following the fiscal year of the financial statement.

Effective January 1, 2009, tangible capital assets reporting must be included in the financial statements in accordance with public sector accounting guidelines.

Municipalities must advertise the previous year's financial statement, or summary thereof, along with the auditors report before September 1st of each year.

RESOURCES:

1. Municipal Affairs Website
>Municipal Administration>General Administration
www.municipal.gov.sk.ca/Administration/General
 - Financial Statements
2. *The Municipalities Act*, Sections 185 - 187

b. Auditor

Council must appoint an auditor for the municipality and, if required, for each of its controlled corporations.

RESOURCES:

1. *The Municipalities Act*, Sections 188 - 191

c. Annual T2 Corporate Return

Starting April 1, 2008, the Canada Revenue Agency (CRA) will apply the compliance refund hold legislation to municipalities. This legislation requires the CRA to withhold the payment of rebates and refunds until all required returns under *The Income Tax Act*, and other Acts have been filed. Filing of the corporate income tax (T2) return by municipalities is required. See note below.

NOTE: Tax –exempt incorporated municipalities did not have their refunds or rebates withheld because of outstanding T2 corporation income tax returns. This includes all tax years up to and including 2010. This provision is under review.

RESOURCES:

1. Fact Sheet – Compliance Refund on Municipalities
www.cra-arc.gc.ca/nwsrm/fctshts/2009/m07/fs090716-eng.html
2. Fact Sheet – Compliance Refund Hold Legislation
www.cra-arc.gc.ca/nwsrm/fctshts/2008/m04/fs080401-eng.html
3. T2 Corporate Return
www.cra-arc.gc.ca/E/pub/tg/t4012/README.html

d. Financial Institution/Signing Authority/Expenditures

Council must designate, by resolution, the financial institution that holds the monies of the municipality. Only the administrator and at least one other person authorized by council may open or close an account in the designated financial institution.

Cheques and other negotiable instruments are to be signed by the administrator and at least one other person (may be an elected official but does not have to be) designated by resolution of council. There is provision under Section 110 of *The Municipalities Act* that allows the administrator to designate signing authority to another employee if council is in agreement.

A municipality may only make an expenditure that is: included in its budget or otherwise approved by council; for an emergency; or legally required to be paid. All payments made must first be approved by council.

Expenditures made without proper authorization by council or legislation may result in those members responsible being held personally liable for that expenditure.

Council may establish a purchasing policy that sets out the manner in which it will authorize purchases. The purchasing process and authority would be based on the policy unless council, by resolution, decides to deviate.

Tendering is required in the case of purchasing goods in excess of \$100,000, and construction projects in excess of \$250,000, in accordance with the Agreement on Internal Trade and its procurement provisions.

RESOURCES:

1. *The Municipalities Act*, Sections 110,111,154,159, 184,192
2. Municipal Affairs Website
 - >Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
 - www.municipal.gov.sk.ca/Administration/Bylaws
 - Expenditure Authorization Bylaw

e. Cash Collections/ Deposits

Municipal administrators are responsible for the collection of all monies owed to the municipality and issuing receipts on behalf of the municipality.

These monies are to be deposited in a financial institution at least once per month or as otherwise determined by council, which may be the same limit as the fidelity bond.

RESOURCES:

1. Municipal Affairs Website
 - >Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
 - www.municipal.gov.sk.ca/Administration/Bylaws
 - Cash Collections Bylaw

f. Accounts Receivable

An account receivable arises when an individual or organization owes money to the municipality. The administrator must keep track of the receivables in an accounts receivable ledger. Policy is required for the collection of the receivable. As part of the administrative duties, an invoice is to be prepared and sent.

The invoice should include a date, date payment is expected, and action to be taken in the event of late or no payment. It is recommended invoices for receivables be sent at least monthly.

g. Investments

Municipal councils may invest any of the municipality's surplus monies in accordance with provisions outlined in *The Municipalities Act*, Section 160.

h. Debt Limit/Borrowing

When a municipality requires additional monies to finance a capital project or to meet interim operational requirements, Saskatchewan Municipal Board approval may be required if:

- the amount the municipality wishes to borrow is greater than or causes it to exceed its debt limit,
- the debt is not repayable within three years or,
- the debt is to be secured by debentures of the municipality.

Borrowing monies in any of the above situations requires authorization by bylaw.

RESOURCES:

1. Saskatchewan Municipal Board
www.smb.gov.sk.ca/
2. *The Municipalities Act*, Sections 161-180

i. Lending/Guarantees

A municipality may, by bylaw, lend money or guarantee a loan to one of its controlled corporations, a business improvement district, and a registered non-profit organization. Saskatchewan Municipal Board approval is required if the lending or guaranteeing of monies would cause the municipality to exceed its debt limit.

RESOURCE MATERIAL:

1. Municipal Affairs Website
>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws
 - Lending Bylaw
2. *The Municipalities Act*, Sections 181 – 183

j. General Ledger/Financial Reports

The Administrator is required to provide timely financial information to council and other parties. In order to facilitate this, the general ledger must be kept up to date and balanced on a monthly basis. Further, council should be provided with a monthly statement comparing revenues and expenditures to the approved budget, as well as a bank reconciliation.

Timely financial reports on specific capital projects play an important role in keeping council well informed. Financial reporting may also be required as a condition of a funding agreement.

k. Goods and Service Tax/ Provincial Sales Tax

Municipalities are required to follow Goods and Services Tax (Federal Government) and Provincial Sales Tax reporting requirements.

Consider seeking advice from the municipality's auditor to ensure correct application of program guidelines.

RESOURCES:

1. Provincial Sales Tax Return (if registered)
[PST Return - form](#)
[PST Return - Instructions](#)

5. Utility Management

a. Water and Sewer Budget, including five year Capital Plan

Each year a municipality shall adopt an operating and capital water and sewer budget. The water and sewer rates are established by bylaw and will take into consideration the municipality's Waterworks Rates Policy and Waterworks Capital Investment Strategy. The Water and Sewer Rates bylaw, including a Sewer and Water Utility Fund Summary, shall be submitted to the Saskatchewan Municipal Board for approval.

The goal of a utility budget is to be self sustaining. This means the revenues from the utility operation should be sufficient to cover all expenditures, including debt repayment, transfers, and reserves for each operating year, and facility or asset replacement.

The capital budget details the capital requirements of the municipality over a five year period including the current year.

The utility budget forms part of the overall budget of the municipality, which is adopted by resolution of council.

RESOURCES:

1. Saskatchewan Municipal Board

www.smb.gov.sk.ca/forms.htm

- Sample Bylaw, Forms
- Sewer and Water Utility Fund Summary, five Year Performance

2. Municipal Affairs Website

>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal

www.municipal.gov.sk.ca/Administration/Bylaws

- Protection of Public Water Supplies Bylaw (sample)

b. Waterworks Rates Policy and Waterworks Capital Investment Strategy

Municipalities are required to have a Waterworks Rates Policy and Capital Investment Strategy adopted by council either by resolution or bylaw.

As this is required to be done on an annual basis, it is recommended to complete this policy and strategy in conjunction with the general budget process.

RESOURCES:

1. Municipal Affairs Website

>Publications

www.municipal.gov.sk.ca/publications/

Utilities

- Waterworks Rate Policy, Waterworks Capital Investment Strategy, Annual Financial Overview, Reserves, Annual Information
- Fact Sheet on Waterworks Provisions

c. Waterworks Annual Financial Overview

By September 1 of each year the municipality is to provide on its website, in a local newspaper or by mail out:

- A brief statement of the annual total waterworks revenues, expenditures and debt payments;
- A comparison of the revenues to expenditures, plus debt payments; and
- A list of the waterworks information available at the municipal office.

A copy of this is to be sent to the Ministry of Municipal Affairs, Grants and Financial Management Branch, 1855 Victoria Ave., Regina, Sk. S4P 3V7.

d. Drinking Water Quality and Compliance Annual Notice to Consumers

Section 44 of *The Water Regulations, 2002* requires the owner of a waterworks to provide annual notification to consumers served by the system of:

- 1) The quality of water produced or supplied by the waterworks in comparison with the levels set out in the regulations; and
- 2) The permittee's compliance with the sample submission requirements described in the permittee's permit.

Municipal permittees are to provide annual notification to consumers by June 30th of the next year.

RESOURCES:

1. Annual Notification to Consumers
www.saskh2o.ca/DWBinder/EPB236AnnualNotificationGuidelinesCompliance.pdf
2. *The Water Regulations, 2002, Section 44*

e. Operator Certification and Training

Water and wastewater operators must meet standards of experience and education.

RESOURCES:

1. [Saskatchewan Water and Wastewater Operator Certification Program Guide](#)
2. [Saskatchewan Water and Wastewater Works Operator Certification Standard Guide](#)

6. General Administration

a. Insurance, including Fidelity Bond

Council must insure it has adequate property and liability insurance covering the municipality's assets and operation. The insurance policy should be reviewed on an annual basis. Ongoing changes to the policy such as additions/deletions to buildings, machinery and equipment should be done immediately. Is there errors and omission insurance, and is it adequate? If you have a fire department, are the volunteers covered? These are a few of the items that need to be addressed. A thorough review of your policy is required.

Each year council must obtain a fidelity bond or equivalent insurance for the positions of Administrator and other employees whose duties require the handling of money. Bonding cannot be for less than \$10,000 and may be for any greater amount council considers appropriate.

RESOURCES:

1. *The Municipalities Act*, Section 113

b. Meetings, Minutes, Bylaws

Decisions of council are made by resolution or bylaw at properly constituted open meetings. Council meetings are open to the public.

A council or council committee meeting cannot be duly convened unless a **quorum** of council, being a majority of council members, is present.

All municipalities are required to adopt a **public notice policy** by bylaw. Many sections of *The Municipalities Act* refer to public notice being required before council considers the specific matter.

Meeting minutes are the official record of the decisions of the municipality. The minutes are to be retained permanently. The Administrator is required to attend all meetings and is responsible to ensure the minutes are recorded and retained.

While Council has the discretionary authority to pass a bylaw rather than a resolution; when legislation specifically states that action must be done by **bylaw**, council must pass a bylaw.

When matters of a confidential nature arise, council may wish to hold all or a portion of its meeting in closed session. This is allowed when the matter involves long range or strategic planning, or a topic in Part III of *The Local Authority and Freedom of Information and Protection of Privacy Act*.

There are various types of meetings having different notice requirements. Details on meetings, notice requirements, minutes, and bylaws can be found in the following resource material.

RESOURCES:

1. *The Municipalities Act*,

Meetings	Section 119
First meetings	Section 121
Regular meetings	Section 122
Electronic meetings	Section 125
Special meetings	Section 123

Quorum	Section 98, 146
Public Notice	Section 128
Minutes	Section 99,100,101
Bylaws	Section 103-108

2. *The Local Authority Freedom of Information and Protection of Privacy Act – Part III*

www.qp.gov.sk.ca/documents/English/Statutes/Statutes/L27-1.pdf

3. Municipal Affairs Website

>Publications

www.municipal.gov.sk.ca/publications/

Administration and Governance

- Council Meeting Guide
- Bylaw Guide for Municipalities
- Public Notice Policy Fact Sheet 3
- Records Retention and Disposal Guide

4. Municipal Affairs Website

>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal

www.municipal.gov.sk.ca/Administration/Bylaws

- Public Notice Policy Bylaw
- Public Notice Obligations

c. Communication, Correspondence, Website

Administration is responsible for all incoming and outgoing correspondence of the municipality. The administrator must decide if the communication should go before council or if you have the authority to address the issue.

Administration has the responsibility to communicate any decision made by council during the meeting. Legislation requires the Administrator to execute all documents, statements, reports or other information that may be required by the Minister or any other provincial agency.

At any time during regular office hours, members of the public are entitled to inspect and obtain copies of certain municipal documents. Council may set a fee to cover administrative costs for providing copies of municipal documents.

Municipalities are required to establish a records retention and disposal schedule. All documents of the municipality shall be dealt with in accordance with that schedule.

Records are also subject to *The Local Authority Freedom of Information and Protection of Privacy Act* and the regulations pursuant to that Act. These statutes ensure the public has access to information and reinforce the municipality's responsibility to protect any personal information it may have.

Administration is encouraged to take an active role in establishing a municipal website to promote the municipality and communicate with citizens. Many municipalities display agendas, council approved minutes of meetings, bylaws, public notices, and other matters of general interest to the public. A website successfully implemented and operated is one means to an open and transparent municipal operation.

RESOURCES:

1. *The Municipalities Act*
Inspection of Public Documents Section 117
Preservation of Public Documents Section 116
2. Queens Printer
>Acts (Consolidated)
www.qp.gov.sk.ca/
 - *The Local Authority Freedom of Information and Protection of Privacy Act*
 - *The Local Authority Freedom of Information and Protection of Privacy Act Regulations*

7. Municipal Elections

The administrator is required to be knowledgeable about municipal elections and ensure proper electoral procedures are being followed. *The Local Government Election Act* provides the legislative process for municipal elections.

The election procedures to be followed depend on the type of municipality holding the election. There are many resources available which are listed below.

RESOURCES:

1. Queens Printer

>Acts (Consolidated)

www.qp.gov.sk.ca/

- *The Local Government Election Act*
- *The Local Government Election Regulations, 2006* (contains forms)

2. Municipal Affairs Website

>Publications

www.municipal.gov.sk.ca/publications/

Municipal Election information

- Election Guide for Rural Municipalities
- Running for Municipal Council - Rural
- Returning Officers Manual - Urban
- Deputy Returning Officers Manual - Urban
- Deputy Returning Officers Manual - Resort Village
- Elections for Urban Municipalities - Resort Villages
- Elections for Urban Municipalities - Towns, Villages
- Information for Candidates for elected Office - Urban
- Running for Municipal Council - Urban
- Election Calendar - Cities, Towns, Villages
- Election Calendar - Resort Villages
- Interactive Election Schedules
- Forms

8. Human Resource Management

a. Introduction

Human Resources encompass a broad range of responsibilities which impact on a council's ability to operate efficiently and effectively.

These responsibilities may include labour standards, best practices, workplace relations, remuneration management, occupational health and safety, and employee's initiatives such as training and development.

RESOURCES:

1. Municipal Affairs Website
>Municipal Administration>General Administration>Guides and Fact Sheets
www.municipal.gov.sk.ca/Administration/Guides
 - Developing and Retaining a Vibrant Volunteer Workforce
 - Hiring Your Administrator Guide

b. Personnel Policy, Job Description

Written policies or collective agreements, as the case may be, benefit both employer and employee. Most of the day to day personnel decisions can be guided by such a policy. All employees are treated the same and have access to established personnel policies.

Personnel policies will vary depending on the workplace but may typically address the following: employee classification, wages, overtime, benefits, vacation leave, sick leave, bereavement leave, leave of absence, health and insurance benefits, pension, hours and location of work, travel, and performance review.

A job description describes the employee's role in the municipality. It may include position identification and function, duties and

responsibilities, qualifications and requirements, salary, training and lines of communication.

Job descriptions provide a means to supervise and evaluate the progress of an employee.

c. Payroll, Payroll Deductions and Remittances

The Administrator is responsible to ensure employees are paid in accordance with labour standards and employment policies of the municipality.

Monthly remittances to Canada Revenue Agency for payroll deductions including income tax, Canada Pension Plan, and Unemployment Insurance must be made by the 15th of the month following the month the deduction is made. Payroll deductions for the Municipal Employees Pension Plan and Group Benefit Plan are to be made in accordance with each plan's requirements.

Annual reporting and contributions to the Workers Compensation Board (WCB) is required for all employees and certain contractors of the municipality. A municipality is required to pay Workers' Compensation for contractors who don't pay Workers' Compensation. A clearance from WCB is required prior to paying a contractor.

RESOURCES:

1. Queens Printer
>Acts (Consolidated)
www.qp.gov.sk.ca/
 - *Labour Standards Act*
 - *Occupational Health and Safety Act*
2. Workers Compensation Board
www.wcbsask.com/
3. Employers Guide-Payroll Deductions and Remittances
www.cra-arc.gc.ca/E/pub/tg/t4001/README.html

4. Municipal Employees Pension Plan
www.peba.gov.sk.ca/mepphome.htm

9. Transportation Services/Public Works

A municipality has the direction, control and management of all streets and roads within the municipality other than provincial highways.

This authority is subject to *The Municipalities Act*, *The Highways and Transportation Act*, 1997 and the regulations made pursuant to that Act, section 39 of *The Saskatchewan Telecommunications Act*, *The SaskEnergy Act* and *The Power Corporation Act*.

In general, a municipality may wish to address road maintenance agreements, road restrictions, vehicle weight, abandoned vehicles, temporary or permanent road closure, sale or lease of road closures, traffic regulations, and parking.

RESOURCES:

1. Municipal Affairs Website
>Publications

www.municipal.gov.sk.ca/publications/

Transportation Services

- Road Maintenance Agreement
- Road maintenance Agreement Template
- Street and Road Closures Guide

2. Municipal Affairs Website
>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal

www.municipal.gov.sk.ca/Administration/Bylaws

- Road Restriction Bylaw
- Vehicle Weight Bylaw
- Traffic, Abandoned Vehicles Bylaw
- Closing and Selling Bylaw

- Closing and Leasing Bylaw
- Traffic Bylaw
- Parking-Disability Bylaw
- Checklist for Road/Street Closure

10. Protective Services Management

Administrative duties regarding protective services include policies, contracts and agreements which provide for policing (RCMP or municipal force), fire, emergency measures, mutual aid, and other enforcement issues such as pest and animal control.

RESOURCES:

1. Municipal Affairs Website
>Publications

www.municipal.gov.sk.ca/publications/

Protective Services

- Dangerous Dogs Pamphlet
- Stray Animal Guide

2. Municipal Affairs Website
>Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal

www.municipal.gov.sk.ca/Administration/Bylaws

- Animal Control Bylaw
- Animal Ownership Bylaw
- Fire - Emergency Response Charges

3. Saskatchewan Emergency Planners Association

www.sepa.ca

11. Public Health and Welfare/Environmental Health/Planning and Development

Building and fire legislation, regulations and codes are complex. A comprehensive listing of the Acts, Regulations and Codes governing building and fire safety is available at Ministry of

Corrections, Public Safety and Policing website noted below. Help is available for the interpretation, application and use of these key documents. Information on the licensing of building officials is also available.

Municipal nuisances includes such issues as junked vehicles, untidy and unsightly premises, excavations and buildings or structures which pose a hazard to public safety. *The Municipalities Act* provides authority for municipalities to enact bylaws respecting nuisances, including property, activities or other things which may affect the amenity of the surrounding area.

The Community Planning Branch of Municipal Affairs provides tools and services to assist municipalities with planning and development. The branch provides professional land-use planning advice and assistance to municipalities, other government ministries and the public.

Municipalities manage landfills and their operations and are responsible to follow regulations, guidelines and good operating practices.

Municipalities may be responsible for the management of a cemetery. Every cemetery shall be laid out in such a manner as to comply with *The Cemeteries Act* and *The Cemeteries Regulations*.

RESOURCES:

1. Municipal Affairs Website
>Publications
www.municipal.gov.sk.ca/publications/

Public Health and Welfare

- Nuisance Guide
- Nuisance Bylaw: Fact Sheet 4

2. Municipal Affairs Website
 - >Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws-Municipal
www.municipal.gov.sk.ca/Administration/Bylaws
 - Nuisance Bylaw
 - >Municipal Administration>General Administration >Bylaw Samples and Factsheets>Bylaws and Forms-Community Planning
www.municipal.gov.sk.ca/Administration/Bylaws
 - Official Community Plan
 - Zoning Bylaw
3. Corrections, Public Safety and Policing Programs and Services >Building Standards
www.cpsp.gov.sk.ca/Building-Standards-Publications
 - Building Standards Publications
 - Building Bylaw and Guide
4. Municipal Affairs Website
 - >Growth and Development>Planning for Growth
www.municipal.gov.sk.ca/Growth-Development/Planning-Growth
 - A Guide to Community Planning in Saskatchewan
 - Annexation
 - Bylaws and Forms
 - Community Planning and Land Use
 - Municipal Boundary and Status Change
 - Official Community Plan
 - Servicing Agreements
 - Subdivisions
 - Zoning
5. Waste Disposal Grounds Information Binder
www.saskh2o.ca/WDGBinder.asp

6. Recycling
www.environment.gov.sk.ca/Default.aspx?DN=22fb9d52-7265-42aa-973d-3274ab62da25
7. Establishing A Cemetery Guide
www.justice.gov.sk.ca/cem04regpol.pdf

12. Recreation, Culture and Economic Development

Administrative responsibilities, as directed by council, may include overseeing the capital and operational requirements of recreation and cultural facilities, and local library, regional library, economic development and tourism activities.

RESOURCES:

1. Tourism, Parks, Culture and Sport
www.tpcs.gov.sk.ca/Recreation
2. Saskatchewan Parks and Recreation Association
www.spra.sk.ca/
3. Education Website
>Community>Provincial Library>Province Wide Public Library System
www.education.gov.sk.ca/Provincial-Library
4. Enterprise Saskatchewan
www.enterprisesaskatchewan.ca/

MUNICIPAL AFFAIRS WEBSITE - www.municipal.gov.sk.ca/

1. Programs and Services
A comprehensive listing of all Ministry programs and services.
www.municipal.gov.sk.ca/Programs-Services
2. Growth and Development
Sustaining economic growth for the benefit of Saskatchewan people.
www.municipal.gov.sk.ca/Growth-Development

- Planning for Growth
- Regulations and Policies
- Transportation and Utilities

3. Funding

Funding programs potentially available to your community.

www.municipal.gov.sk.ca/Funding

4. Municipal Administration

Sample bylaws, rural, urban and resort election information, assessment, taxation and various guides.

www.municipal.gov.sk.ca/Muni-Administration

5. Health and Safety

Resources and programs such as, the environment, RCMP and municipal contacts.

www.municipal.gov.sk.ca/Health-Safety

6. Legislative Acts

A listing of major Acts the Minister of Municipal Affairs is responsible for.

www.municipal.gov.sk.ca/legislation/

7. Links to Other Websites

Links to various websites providing additional resources and information.

www.municipal.gov.sk.ca/Sites

8. Publications

Publications and guides provided by Municipal Affairs.

www.municipal.gov.sk.ca/publications/

- Assessment and Taxation
- Administration and Governance
- Financial Forms and Statements
- Human Resources
- Election Guides and Manuals
- Public Relations and Communications
- Strategic Planning
- Environmental Health
- Planning and Development
- Protective Services

- Public Health and Welfare
- Transportation Services
- Utilities
- Background Reports and Studies

9. Frequently Asked Questions

www.municipal.gov.sk.ca/Programs-Services/FAQs

- Questions regarding administration, animal control, tax enforcement or dissolution.
- Questions regarding dedicated lands, planning appeals, municipal boundaries, zoning and subdivisions.
- The Municipal Directory lists the names of officials, addresses and phone numbers for municipalities.

OTHER SOURCES OF INFORMATION

1. Corrections, Public Safety and Policing: Building Standards, 911, Policing, Provincial Disaster Assistance Program, SaskEMO
www.cpsp.gov.sk.ca/
2. Ministry of Environment
 - Waste Management
www.environment.gov.sk.ca/Default.aspx?DN=c199fc5a-7e28-493a-94d1-8b411a9247ae
 - Water
www.environment.gov.sk.ca/Default.aspx?DN=60c6e08a-bfc9-47b4-b5ec-22fa307bc5c8
3. Saskatchewan Assessment Management Agency
www.sama.sk.ca/sama
4. Saskatchewan Watershed Authority
www.swa.ca/
5. Saskatchewan Municipal Board
www.smb.gov.sk.ca/
6. Queen Printers (Provincial government statutes and regulations)
www.qp.gov.sk.ca/

7. Ministry of Municipal Affairs – Links to Other Websites

www.municipal.gov.sk.ca/Sites/Other

Municipal Affairs provides administrative and technical advice to support the effective and efficient operation of municipal government. This branch partners with SUMA, SARM, SANC, UMAAS, and RMAAS in the delivery of educational programs, workshops and seminars throughout the Province.

For further information contact:

Regina Office

4th Floor, 1855 Victoria Ave.

Regina, Sk. S4P 3T2

Phone: (306) 787-2680

Fax: (306) 787-3641

For Northern Municipal Services, contact:

Buffalo Narrows,

Phone: (306) 235-1726

Fax: (306) 235-1727

Toll free: 1-866-548-4633

Toll free: 1-800-663-1555

La Ronge,

Phone: (306) 425-4320

Fax: (306) 425-2401

Our partners' website links:

- Saskatchewan Association of Rural Municipalities - www.sarm.ca/
- Saskatchewan Urban Municipalities Association - www.suma.org/
- Saskatchewan Association of Northern Communities Services Inc. www.newnorthsask.ca/
- Rural Municipal Administrators Association of Saskatchewan www.rmaa.ca/
- Urban Municipal Administrators Association of Saskatchewan www.umaas.ca/