

AMALGAMATING MUNICIPALITIES:

CHECKLISTS

FOR A SMOOTH INTEGRATION

**Municipal Government
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New, amalgamated municipalities come into effect on January 1, 2015. This resource is comprised of 4 Checklists that identify the tasks required to ensure the smooth transition to the new, amalgamated municipality. The Checklists also provide timing for when tasks should ideally be completed.

Checklists are provided for:

- Administration – page 2-4
- Accounting and Finance – page 5-8
- Human Resources – page 9-11
- Planning and Development – page 12-13

The Checklists can be used by CAOs to plan, manage and implement the integration of the new municipality efficiently and effectively.

Complete integration of municipalities neither can, nor needs to be accomplished prior to the new, amalgamated municipality coming into effect on January 1, 2015. Many tasks can be completed over time, and after the new municipality is in effect.

While the Checklists are comprehensive, not all municipalities will be required to complete all tasks. Local circumstance and the degree of harmonization of the amalgamating municipalities will determine which tasks need to be completed.

The Checklists can be accessed through Manitoba Municipalities On-line, at:

https://web5.gov.mb.ca/mfas/sec/muni_amalg_smth_intgrtn.aspx.

This resource was prepared by Manitoba Municipal Government in consultation with the Association of Manitoba Municipalities, the Manitoba Municipal Administrators' Association and municipal administrators. Manitoba Municipal Government would like to thank the Associations and municipal administrators for their valuable input and advice.

ADMINISTRATION REQUIREMENTS CHECKLIST

Within the first two weeks of January, 2015:

Requirements	Done
<p>Oath of Office New Council members take and file an oath of office with the Chief Administrative Officer at the first Council meeting.</p>	<input type="checkbox"/>
<p>File Statements of Assets and Interests New Council members file a Statement of Assets and Interests with the CAO, as required under <i>The Municipal Council Conflict of Interest Act</i>, at the first Council meeting.</p>	<input type="checkbox"/>
<p>Review Key By-Laws</p> <p>Organizational By-law - Consider changes that may be required to the Organizational by-law that is in effect for the new municipality including:</p> <ul style="list-style-type: none"> - new committees or changes to existing committees - appointment of deputy head of council - positions with signing authority <p>Procedures By-law- Consider changes that may be required to the Procedures by-law that is in effect for the new municipality including:</p> <ul style="list-style-type: none"> - day, time and meeting place of regular council meetings - notice requirements for regular meetings of council - procedure and notice to change a regular council meeting - rules of conduct at meetings and public hearings - rules for public participation at council meetings and public hearings - notice requirements for special meetings of council - procedures for appointing a member of council to act in lieu of Mayor/Reeve or deputy head of council 	<input type="checkbox"/> <input type="checkbox"/>
<p>Establish Municipal Facility Hours Determine the municipal hours, including office hours for the main and satellite municipal office(s).</p> <p>Notify public of the location and hours of municipal office(s) and other facilities:</p> <ul style="list-style-type: none"> - post notices in public places in the municipality - update municipal website 	<input type="checkbox"/> <input type="checkbox"/>
<p>Call First Meeting of LUD Committee Appoint a council member to the LUD committee if council is elected at large. If council is elected by wards, the councillor for the ward where the LUD is located is the committee member.</p> <p>Appoint Chairman and Secretary of the LUD committee at the first meeting.</p>	<input type="checkbox"/> <input type="checkbox"/>

Within the first month (January 2015):

Requirements	Done
<p>Review Indemnity By-law Review the indemnity by-law that is in effect for the new municipality</p> <ul style="list-style-type: none"> - required to set compensation and expenses for members of council and committees by by-law under <i>The Municipal Act</i>. <p>Inform all council and/or committee members of the amount of their compensation, expense limits, submission requirements for expense reimbursements, and other relevant information from the by-law.</p>	<input type="checkbox"/> <input type="checkbox"/>
<p>Municipal Council Code of Conduct Provide Council with a copy of the council code of conduct that is in effect for the new municipality for their review and to ensure council is familiar with the code.</p>	<input type="checkbox"/>
<p>Update Municipal Lawyer Appointment Appoint a lawyer for the new municipality by Council resolution.</p>	<input type="checkbox"/>

Requirements	Done
<p>Update Financial Administration Information Contact Canada Revenue Agency (1-800-959-5525) for updated GST numbers and business numbers for the new municipality. Options include choosing to use an existing number of one of the former municipalities or setting up a new number. – required for monthly payroll deduction submissions, Canada Pension Plan, Employment Insurance, and income tax (for more information refer to Finance & Accounting checklist)</p> <p>Contact Manitoba Finance, Taxation Division (1-800-782-0318) for an updated PST number for the new municipality.</p> <p>Contact the Municipal Employees Benefit Program (MEBP) (1-800-432-1908) for information on updating benefits deductions submissions for employees of the new municipality.</p> <p>Contact the Worker’s Compensation Board (WCB) (1-800-362-3340) for information on coverage for employees of the new municipality.</p> <p>Complete address change notices (if required) to suppliers. This may include providers of office supplies, gravel, culvert supplies, water testing equipment, etc.</p>	<input type="checkbox"/>
<p>Update Municipal Logo Decide on a logo for the new municipality. Options include using an existing logo of one of the former municipalities, combining existing municipal logos, or designing a new logo.</p> <p>Print new letterhead with municipal name or temporary letterhead if no new logo.</p>	<input type="checkbox"/>

Within three months (By March 31, 2015):

Requirements	Done
<p>Pass Key By-laws Pass new Organizational By-law (reviewed within the first two weeks of January).</p> <p>Pass new Procedures By-law (reviewed within the first two weeks of January).</p> <p>Pass new Indemnity By-law (reviewed by the end of January).</p>	<input type="checkbox"/>
<p>Review Municipal Agreements Review agreements that may need to be renewed or updated including agreements for: – firefighting – waste disposal – revenue / tax sharing – economic development – emergency management – cooperative agreements (e.g., water, wastewater, etc.)</p>	<input type="checkbox"/>
<p>Update Financial Administration Information Notify Manitoba Finance, citizens, and others registered for automatic deposits or withdrawals if there is a change to bank account or financial institution information for the new municipality.</p>	<input type="checkbox"/>
<p>Update Insurance Coverage Contact the insurance company to discuss insurance coverage and obtain options for the new municipality.</p>	<input type="checkbox"/>
<p>Update Emergency Plan Create emergency plan for the new municipality. Contact Manitoba Emergency Measures Organization for assistance, if required.</p>	<input type="checkbox"/>
<p>Create Website Begin work on a website for the new municipality. The website can be new, or adapted from the website of one of the former municipalities. Ensure that all pages are updated to reflect new municipal information.</p>	<input type="checkbox"/>
<p>Establish Filing System, By-law Number System and Organization of Policies Review former municipalities’ filing systems, by-law number system, and how policies are organized and determine the best methods to be used for the new municipality.</p>	<input type="checkbox"/>

Within six months (By June 30, 2015):

Requirements	Done
Order New Municipal Seal and Letterhead Order new letterhead and a municipal seal once the municipal logo is chosen.	<input type="checkbox"/>

Within one year (By December 31, 2015):

Requirements	Done
Complete Capital Assets Inventory Review municipal inventory of capital assets (e.g., land, buildings, vehicles, equipment, etc.) and check for duplication or assets that may no longer be necessary. Refer to the municipalities' Tangible Capital Assets continuity schedule for a listing of capital assets.	<input type="checkbox"/>
Submit municipal inventory of capital assets to Council to review and make decisions on what to do with surplus assets (lease, sell, etc.).	<input type="checkbox"/>
Update Municipal Tendering and Procurement Policy Consider changes that may be required to the Municipal Tendering and Procurement Policy that is in effect for the new municipality.	<input type="checkbox"/>
Update Private Works Policy Consider changes that may be required to the Private Works Policy that is in effect for the new municipality.	<input type="checkbox"/>

After one year (After January 1, 2016):

Requirements	Done
Change Name of Property Titles Change name of the municipality in property titles. - can be completed as properties are sold.	<input type="checkbox"/>

ACCOUNTING AND FINANCE REQUIREMENTS CHECKLIST

Before January 1, 2015:

Requirements	Done
<p>Access to Accounting Systems Set up computer software and/or workstation(s) to allow the CAO of the new municipality to have access to municipal accounting records for all of the amalgamating municipalities. This is critical to provide a proper understanding of the financial position of the new municipality.</p>	<input type="checkbox"/>
<p>Choose Accounting Software If amalgamating municipalities have different software, decide which software will be used for the new municipality, as well as a system to link the satellite office to the head office (if applicable). Options include:</p> <ul style="list-style-type: none"> - using existing software of one of the amalgamating municipalities. If amalgamating municipalities have the same software, check with your software provider to discuss changes to your license to accommodate additional data and workstations, if required, as well as any training needed. - purchasing new accounting software. Allow time for proposals, installation and training. <p>If the new municipality has a satellite office, at least one work station with a software license should be located there.</p>	<input type="checkbox"/> <input type="checkbox"/>
<p>New Tax Roll Check with your software provider to ensure that your system is ready to upload the updated 2015 tax roll that will be provided by Manitoba Municipal Government prior to January 1, 2015.</p>	<input type="checkbox"/>
<p>Evaluate Current Computer Hardware and Equipment Make a list of the municipal inventory of computer hardware and related equipment including:</p> <ul style="list-style-type: none"> - desktops and laptop computers - peripherals (keyboards, mice, monitors, etc.) - servers - printers, scanners, photocopiers <p>Compare the list of current hardware and equipment with the anticipated needs of the new municipality (e.g., number of employees, satellite office(s), etc.) and make plans for acquiring new hardware or disposing of surplus equipment. Obtain quotes for additional computer hardware and equipment, if required.</p>	<input type="checkbox"/> <input type="checkbox"/>
<p>Prepare Chart of Accounts Prepare the combined Chart of Accounts for the new municipality:</p> <ul style="list-style-type: none"> - Assistance may be available from the new municipality's accounting software provider. They may be able to prepare the new Chart of Accounts by combining each of the former municipality's Charts of Accounts in time for January 1, 2015. - A sample Chart of Accounts is available to assist municipalities on the Association of Manitoba Municipalities website (http:// http://www.amm.mb.ca/PSAB.html) - Ask other municipalities of similar size for a copy of their Chart of Accounts, for comparison purposes. 	<input type="checkbox"/>
<p>Review Utility Bill System Review the computer program(s) used to generate utility bills in each amalgamating municipality to determine the compatibility of account numbers and payments systems. If account numbers are not compatible, municipalities can call the software provider to modify the account system, or run more than one system for the first quarterly billing. Bills will need to be modified to include the new municipal name.</p> <p>Advise the Public Utilities Board of the amalgamation.</p>	<input type="checkbox"/> <input type="checkbox"/>
<p>Review Financial Plans Review the previous years' Financial Plans of each municipality with emphasis on comparing and matching the different line items. This will help to eliminate duplicate line items and identify expenditures that may increase or decrease with amalgamation.</p>	<input type="checkbox"/>

Within the first two weeks of January, 2015:

Requirements	Done
Launch New Accounting System Ensure that the accounting software system for the new municipality is ready to go live and that the starting balances for 2015 are verified to the ending balances of December 31, 2014. The new municipality may also temporarily run parallel accounting systems for each partner (resulting in a separate set of financial records) if compatible accounting software is not yet set up in the municipality.	<input type="checkbox"/>
Complete 2014 Year End Work Complete 2014 year end work for each of the former municipalities. Tasks include: <ul style="list-style-type: none">- closing off accounts for the previous year- completing transfer of surplus to reserves- preparing the 2014 unaudited Financial Statements for each municipality	<input type="checkbox"/>
Adopt Interim Budget Adopt interim budget for the new municipality by resolution. The interim budget must be passed to provide the new municipality with the authority to spend money for its operations until the Financial Plan is passed (by May 15, 2015).	<input type="checkbox"/>
Provide Signing Authority Documentation to Bank(s) Provide documentation for signing authorities for financial transactions (bank withdrawals, deposits, etc.) to the bank of the former municipalities. (Note: signing authorities may be established in the new municipality's Organizational By-law). Also, provide a letter to the financial institution allowing it to accept payments made to the new municipality under both the former and new municipal names.	<input type="checkbox"/>

Within the first month (January 2015):

Requirements	Done
Decide on Bank Account(s) Decide on the bank account(s) and financial institution(s) that will be used for the new municipality. Options include: <ul style="list-style-type: none">- closing bank accounts for the former municipalities and opening new accounts once all cheques have cleared- using bank accounts from one of the former municipalities and closing the others	<input type="checkbox"/>
Issue Tenders for New Accounting Software & Computer Hardware Issue tender(s) for new accounting software, or for additional computer hardware and equipment for the new municipality, if required for municipalities that do not already share an office or accounting software.	<input type="checkbox"/>

Within three months (By March 31, 2015):

Requirements	Done
Approve 2014 Unaudited Financial Statements Present 2014 unaudited Financial Statements of each of the former municipalities to Council for approval.	<input type="checkbox"/>
Submit approved 2014 unaudited Financial Statements to Manitoba Municipal Government by March 15, 2015.	<input type="checkbox"/>

Requirements	Done
<p>Prepare the 2015 Financial Plan Prepare the 2015 Financial Plan for the new municipality. Steps include:</p> <ul style="list-style-type: none"> - review the 2014 Financial Plans for each of the former municipalities and consider requirements for 2015 in the new municipality - use the template provided by Manitoba Municipal Government to complete the Financial Plan based on differential mill rates and prepare additional accounts (revenues and expenses) for the service areas covered by differential mill rates - prepare a budget for new LUD(s) - for dissolved LUD(s), allocate the “unexpended prior years levies” (i.e., the surplus left over from the former LUD) to a reserve fund - allocate administrative costs (e.g., for administration of utilities in urban areas) - update local improvement and special service levies and provide information on new by-laws or by-laws that have expired or matured to Manitoba Municipalities Online - identify all general borrowing by-laws - obtain Budget Recap reports for each of the former municipalities (information will be available on Manitoba Municipalities Online using the Property Tax Mill Rate Worksheet). 	<input type="checkbox"/>
<p>Review Reserve Funds Review the Reserve Funds of the former municipalities with consideration to:</p> <ul style="list-style-type: none"> - combining some reserve accounts - determining whether each partner maintained separate bank accounts for each fund or whether funds were pooled - comparing the method of calculating interest on the reserve accounts 	<input type="checkbox"/>
<p>Review Utility Accounts Review utility accounts to ensure that utility bills are ready to be printed for the First Quarter (March 31, 2015).</p>	<input type="checkbox"/>
<p>Review Fees and Charges By-law Consider changes that may be required to the fees and charges by-law that is in effect for the new municipality including:</p> <ul style="list-style-type: none"> - changes to existing fees for municipal services - the establishment of new fees. 	<input type="checkbox"/>

Within five months (By May 31, 2015):

Requirements	Done
<p>Update Manitoba Municipalities Online Ensure Manitoba Municipalities Online has been updated with all 2015 Local Improvement and Special Services by-law changes</p>	<input type="checkbox"/>
<p>Finalize 2015 Financial Plan Complete and finalize the 2015 Financial Plan for the new municipality:</p> <ul style="list-style-type: none"> - determine grant amounts (e.g., General Assistance, Building Manitoba Fund, Gas Tax allocations, etc.) - advertise and hold the public hearing on the Financial Plan, ensuring public notice requirements are met (e.g., publication of notice in local newspapers, notices posted around the municipality) - adopt the 2015 Financial Plan by Resolution - submit the Financial Plan to Manitoba Municipal Government by May 15, 2015 through Manitoba Municipalities Online 	<input type="checkbox"/>
<p>Prepare 2015 Tax Levy By-law Complete and finalize the 2015 Tax Levy by-law for the new municipality. Steps include:</p> <ul style="list-style-type: none"> - determine the tax due date, penalty rate and discounts (if applicable) - ensure each tax rate on “Calculation for Tax Levies” (Page 8 of the Financial Plan) is reported - pass the 2015 Tax Levy By-law - submit the completed and passed by-law to Manitoba Municipal Government by June 15, 2015 through Manitoba Municipalities Online - request Manitoba Municipal Government to print 2015 Tax Statements 	<input type="checkbox"/>

Requirements	Done
<p>Prepare Audit File for 2014 Fieldwork Prepare the audit file for the 2014 audit fieldwork. Steps include:</p> <ul style="list-style-type: none"> - review all Municipal Reporting Entities and Government Partnerships for each of the former municipalities and determine new consolidated percentages (e.g., if your fire department was owned 50% by two former municipalities, now it would be recorded as 100%). - consolidate the Tangible Capital Asset listings and worksheets for each of the former municipalities. 	<input type="checkbox"/>
<p>Review Auditor Appointment for 2015 Financial Statements Review auditor appointment for the new municipality</p> <ul style="list-style-type: none"> - issue a tender for an auditor for the 2015 Financial Statements if the new municipality decides to use a different auditor than the one(s) used by the former municipalities 	<input type="checkbox"/>

Within six months (By June 30, 2015):

Requirements	Done
<p>Prepare 2014 Gas Tax Annual Expenditure Report Prepare the 2014 Gas Tax Annual Expenditure reports for each of the former municipalities to be filed by the municipal audit firm(s) by June 30, 2015</p>	<input type="checkbox"/>
<p>Approve 2014 Audited Financial Statements Approve the 2014 Audited Financial Statements for the former municipalities by June 30, 2015. Audit firm(s) will file with Manitoba Municipal Government.</p>	<input type="checkbox"/>

Within one year (By December 31, 2015):

Requirements	Done
<p>Review Water Rate By-laws Consider changes that may be required to the Water Rate by-law(s) that are in effect for the new municipality.</p>	<input type="checkbox"/>
<p>Determine when the last Utility Rate Study was done for each utility system in the new municipality and consider conducting a new study, if required.</p>	<input type="checkbox"/>
<p>Appoint Auditor Appoint auditor for the 2015 Financial Statements for the new municipality</p> <ul style="list-style-type: none"> - the appointment must be made by August 31, 2015 - notify Manitoba Municipal Government of auditor appointment by October 10, 2015 	<input type="checkbox"/>
<p>Close Accounting Records Consider closing the accounting records for the former municipalities. Many municipal accounting software systems require closing of the previous year's accounts in order to complete current year accounts.</p>	<input type="checkbox"/>

By June 30, 2016:

Requirements	Done
<p>Prepare Audit File for 2015 Fieldwork Combine 2014 information (actuals) from the former municipalities to be reported for the comparative year figures in the 2015 audited Financial Statements</p> <ul style="list-style-type: none"> - auditors are anticipated to charge extra for compiling comparatives 	<input type="checkbox"/>

HUMAN RESOURCE REQUIREMENTS CHECKLIST

By December 31, 2014:

Requirements	Done
<p>Review Status of Existing Employees Provide Council with the status of existing municipal staff including information on:</p> <ul style="list-style-type: none"> - employees with similar jobs - employees that are full-time, part-time, seasonal - union information (same union, different union, no union, etc.) 	<input type="checkbox"/>
<p>Evaluate the roles of employees with emphasis on allocating employee resources to best meet the needs of the new municipality. Consideration can be given to:</p> <ul style="list-style-type: none"> - employees' current roles - employees' skills and abilities - the immediate work requirements of the new municipality - upcoming potential retirements, natural attritions - workplace location 	<input type="checkbox"/>
<p>Create a temporary organizational chart based on current staff and immediate work requirements. The chart should be flexible enough to accommodate any changes that may be required. Reporting relationships for employees should be clearly indicated.</p>	<input type="checkbox"/>

Within the first two weeks of January, 2015:

Requirements	Done
<p>Appoint Chief Administrative Officer (CAO) Appoint a CAO for the new municipality at the first Council meeting if a CAO is not already designated in the amalgamation regulation that forms the new municipality. The CAO can be appointed on an interim basis or as a permanent position.</p>	<input type="checkbox"/>
<p>Municipal Employee Code of Conduct Review municipal employee code of conduct that is in effect and consider changes that may be required.</p>	<input type="checkbox"/>
<p>Provide staff with a copy of the municipal employee code of conduct that is in effect for the new municipality for their review and to ensure that staff is familiar with the code.</p>	<input type="checkbox"/>

Within the first month (January 2015):

Requirements	Done
<p>Identify Designated Officer Positions Review by-laws that establish designated officers in the former municipalities (e.g., fire chief, building inspector, assistant CAO, etc.) and consider any changes that may be required.</p>	<input type="checkbox"/>
<p>Re-appoint designated officers, if required.</p>	<input type="checkbox"/>
<p>Review Current Collective Agreements Advise Council of any contracts expiring at the end of 2014. Existing collective agreements that do not expire prior to amalgamation remain in effect until new agreements are negotiated.</p>	<input type="checkbox"/>

Requirements	Done
<p>Negotiate Contract Renewals for Expired Collective Agreements Negotiate any required contract renewal agreements. CAO and municipal administration can provide assistance to Council by providing conciliation and mediation resources. Possible issues that may come up in negotiations include:</p> <ul style="list-style-type: none"> - rates of pay - hours of work - benefits <p>Contact the Manitoba Labour Board if additional assistance is required with negotiations.</p>	<p style="text-align: center;"><input type="checkbox"/></p> <p style="text-align: center;"><input type="checkbox"/></p>
<p>Develop Policy for Surplus Staff Resources Develop a policy for staff that do not have a position in the new municipality. The policy can provide consideration to:</p> <ul style="list-style-type: none"> - reclassification of employees - natural attrition (retirements, etc.) - contract termination - payouts - voluntary severance 	<p style="text-align: center;"><input type="checkbox"/></p>
<p>Determine Office Space Ensure that adequate office space is available for all employees of the new municipality at the new municipal office and/or satellite office(s).</p>	<p style="text-align: center;"><input type="checkbox"/></p>

PLANNING AND DEVELOPMENT REQUIREMENTS CHECKLIST

By January 1, 2015:

Requirements	Done
<p>Confirm Status of Planning District Determine if the new municipality is still a member of a planning district.</p> <p>Planning Districts must have at least two municipal members:</p> <ul style="list-style-type: none"> • If all members of a planning district have amalgamated, the planning district is dissolved. • If municipalities from two planning districts have amalgamated, both are removed from their planning district. 	<input type="checkbox"/>
<p>Determine Development Plan By-law Administration and Enforcement Continue to apply existing development plan by-laws to the geographic area under which they were adopted before amalgamation.</p> <p>New municipalities will administer the development plan(s) that applies to their land base unless they remain a member of a planning district.</p> <p>Contact the local Community and Regional Planning office for assistance if questions arise.</p>	<input type="checkbox"/>
<p>Determine Zoning By-law Administration and Enforcement Continue to apply existing zoning by-laws to the geographic area under which they were adopted before amalgamation.</p> <p>The new municipality will administer the local zoning by-laws (e.g. process variance and conditional use applications) unless they remain a member of a planning district that performs this function for its member municipalities.</p> <p>Confirm specifically who on staff will assume this responsibility.</p>	<input type="checkbox"/>
<p>Determine Building By-law Administration and Enforcement Use qualified staff from shared planning district, your municipality and/or the Office of The Fire Commissioner to administer building permits and inspections.</p> <p>The new municipality needs to determine who will issue building permits and perform building inspections following amalgamation. This could include confirming internally who on staff will assume this responsibility or arranging contract services from an adjacent planning district or municipality, consultant, or from the Office of the Fire Commissioner.</p>	<input type="checkbox"/>

By December 31, 2015:

Requirements	Done
<p>Contact Adjacent Planning Districts and Municipalities Contact adjacent districts to explore membership opportunities or contact neighbouring municipalities to discuss establishing a new or expanded planning district if the new municipality has been removed from a planning district as a result of amalgamation.</p> <p>In many circumstances the options for joining or (re)establishing planning districts will be readily apparent.</p>	<input type="checkbox"/>

Requirements	Done
<p>Contact Planning District Partners Contact other members of the planning district to determine the first district board meeting date following amalgamation, if the new municipality remains a member of an existing planning district.</p> <p>The first orders of business for the planning district board will include:</p> <ul style="list-style-type: none"> • Appointing a board chair and a secretary-treasurer. • Reviewing existing organizational and procedural by-laws to determine if changes are required to such things as board representation, municipal contribution levels, etc. • Evaluating planning district membership and extending invitations to municipalities that may have been removed from the district because of amalgamation or had their district dissolve because of amalgamation. 	<input type="checkbox"/>
<p>Update Development Plan and Zoning By-law</p> <p>Update planning by-laws (development plan, zoning) to ensure consistent objectives, criteria and standards.</p> <p>Contact the local Community and Regional Planning office for information on funding and other assistance.</p>	<input type="checkbox"/>

