

SCHEDULE 02 • Declaration of the Municipal Treasurer

General Instructions

The Declaration affirms that all schedules agree with the books and records of the municipality and its consolidated entities and that the schedules have been completed in accordance with the instructions.

The Declaration of the Municipal Treasurer is labelled Schedule 02 in the FIR workbook. The municipality should complete the Declaration of the Municipal Treasurer and submit a signed printout of the Declaration once the FIR is completed.

The Declaration should be sent to:

Mr. Jim Simos, FIR Co-ordinator
Ministry of Municipal Affairs and Housing
Municipal Performance and Accountability Branch
777 Bay Street, 13th Floor
Toronto, ON M5G 2E5

Fax (416) 585-6161

Please do not send a print-out of the entire FIR with the Declaration.

Description of Lines

Lines 0020 to 0028 should contain the name, phone number, fax and email address of a contact person who can answer questions regarding information in the FIR.

Questions regarding the information contained in the Schedules should be addressed to:

- Line 0020 Name**
- Line 0022 Telephone**
- Line 0024 Fax**
- Line 0028 Email (Required)**

The following lines contain information on the Municipal Website, Auditor, Audit Firm and Treasurer:

- Line 0030 Website address of municipality**
- Line 0091 Municipal Auditor**
- Line 0092 Municipal Audit Firm**
- Line 0090 Municipal Treasurer**

Line 0094 **Date**

Enter the date the schedules are completed. The date automatically displays the current date.

Signature of Municipal Treasurer

Space is provided for the Municipal Treasurer's signature and the date signed.

The following lines carry-forward key information from Schedules within the FIR:

Line 0050 **Total Revenue Fund Receipts (SLC 10 9930 01)**

Total revenue fund receipts is automatically entered from SLC 10 9930 01.

Line 0052 **Total Expenditures LESS Unfunded Liabilities (SLC 40 9910 15)**

Total expenditures are automatically entered from SLC 40 9910 15.

Line 0054 **Total Assets (SLC 70 9930 01)**

Total assets are automatically entered from SLC 70 9930 01.

Data verification checks built into the FIR flag possible errors reported in the FIR. The following line identifies the number of Checks considered 'critical' for the overall accuracy of the FIR:

Line 0070 **Outstanding in-year critical errors**

The number of Critical Errors that need to be addressed is automatically displayed.

Municipal Data

Municipalities enter data on households, population and youth population in the following lines. For the 2005 FIR, MPAC data is not available as a reference.

Line 0040 **Households**

Households refers to common households and include residential units, residential farm units, recreational dwelling units and Ontario Housing Corporation units.

Households should consist of the number of households on the assessment roll which was used to set taxes in the reporting year. The data originates in the year-end Summary of Assessment provided by the Municipal Property Assessment Corporation (MPAC) and used for taxation in the following year.

Households for the 2005 reporting year should be based on the 2004 year-end assessment roll which was used to set property taxes for 2005.

The number of households will be automatically carried forward to SLC 90 0010 02 (Households - Municipal Data).

Municipalities may phone the Municipal Property Assessment Corporation (MPAC) for data on households.

Line 0041

Population

Population should be based on the municipal enumeration conducted in the municipal election year and should reflect the boundaries that are in place when the new council assumes office. Since municipal elections occur every three years, the enumerated population is frozen between elections. In the ministry database, the enumerated population traditionally lags a year since municipal elections occur near the year end.

Note that the enumerated population for the years 2004, 2005 and 2006 will be identical and will equal the enumerated population for the 2003 municipal election. For 2007, 2008 and 2009, the enumerated population will be based on the enumeration for the 2006 municipal election.

Enumerated population includes persons on military bases but does not include seasonal residents.

The enumerated population may be adjusted if there have been material changes.

The population entered in Schedule 02 is automatically carried forward to SLC 90 0020 02 (Population - Municipal Data).

Line 0042

Youth Population

Enter the number of youths aged 12 to 17 (up to the 18th birthday). The FIR homepage provides youth population by municipality as a reference. Go to <http://csconramp.mah.gov.on.ca/fir/Welcome.htm> and scroll down to the section called "MPMP Information". Youth population is based on 2001 Census of Canada data and may be updated if there have been material changes. The next census will be in 2006.

Youth population is carried forward to SLC 90 0025 02 (Youth Population - Municipal Data).