

Fiscal Health

Additional Resources for the *Municipal Growth Readiness Checklist*

A strong financial position enables a municipality to implement effective and affordable services. It also indicates if a municipality has sufficient financial capacity to adjust to change and the flexibility to take advantage of growth opportunities.

To enable municipalities to respond to the challenges of growth they need an understanding of their:

- Ability to meet public demand and local priorities through existing operating revenues (Revenues, Arrears);
- Diversity and growth of the tax base to assess how well they cope with growth through property taxes;
- Ability to provide direct municipal services to tax payers (Expenditures);
- Ability to accommodate the municipal infrastructure demands of growth (Debt); and
- Financial flexibility to deal with changing and growing service demands, while still preserving the opportunities for future growth (Reserves).

Related legislation

Visit Publications Saskatchewan (<https://publications.saskatchewan.ca/#/categories/1505>) to search and refer to the following Acts:

- *The Cities Act*
- *The Municipalities Act*
- *The Northern Municipalities Act, 2010*
- *The Planning and Development Act, 2007*
- *The Dedicated Lands Regulations, 2009*

General administration information

Visit www.saskatchewan.ca and search for the terms listed below to find additional information.

- Assessment and Taxation
- Assessment System in Saskatchewan
- 2017 Assessment Appeals Manual
- Asset Management
- Mill Rate Survey
- Education Property Tax System
- Guide to Municipal Property Tax Policy
- Tax Enforcement Manual
- Funding for Municipalities
- Municipal Budget and Finances
- Saskatchewan Municipal Board
- Municipal Water and Sewer Costs

Suggested external sites to visit:

- **Saskatchewan Municipal Asset Management** <https://www.assetmanagementsk.ca/>
Information designed to assist municipal stakeholders improve their knowledge and abilities in municipal asset management and to become compliant with the Public Sector Accounting Board's PS3150 Tangible Capital Assets reporting requirements.
- **Public Sector Accounting Board** <https://www.frascanada.ca/en/psab>
The Public Sector Accounting Board (PSAB) was created to serve the public interest by establishing accounting standards for the public sector.
- **Nova Scotia's Local Government Municipal Risk Management Handbook**
<http://www.novascotia.ca/dma/pdf/mun-local-government-resource-handbook-6-3.pdf>
Nova Scotia's Department of Municipal Affairs provides services and guidance to municipalities, towns and villages in many areas including safety and security, budget planning and finance, and policy and program development.