A Playbook for Voluntary Regional Governance in Greater Toronto

André Côté, Gabriel Eidelman, and Michael Fenn
About IMFG

The Institute on Municipal Finance and Governance (IMFG) is an academic research hub and non-partisan think tank based in the Munk School of Global Affairs and Public Policy at the University of Toronto.

IMFG focuses on the fiscal health and governance challenges facing large cities and city-regions. Its objective is to spark and inform public debate, and to engage the academic and policy communities around important issues of municipal finance and governance. The Institute conducts original research on issues facing cities in Canada and around the world; promotes high-level discussion among Canada’s government, academic, corporate, and community leaders through conferences and roundtables; and supports graduate and post-graduate students to build Canada’s cadre of municipal finance and governance experts. It is the only institute in Canada that focuses solely on municipal finance issues in large cities and city-regions.

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Executive Summary

The need for more effective regional governance in the Toronto region has long been evident, and has been thrown into greater relief by the coronavirus pandemic.

Problems such as lack of affordable housing, income inequality, the need to spur economic development, and the impact of climate change all spill across municipal boundaries and must be addressed through cooperation and coordination at the regional scale.

This paper proposes a “playbook” for greater regional coordination in Greater Toronto, led not by the provincial government, nor even by local mayors and councillors, but rather, as a starting point, by senior municipal public servants.

The playbook outlines practical steps municipal executives and senior officials (city managers, CAOs, commissioners, general managers, and chief planners) in the Greater Toronto region can take to build momentum toward greater voluntary regional governance.

Step 1: Assemble a trusted group of peers to informally build interest in collaboration.
Step 2: Convene a formal meeting of municipal executives to determine shared priorities and principles for cooperation.
Step 3: Pick a project to work on together based on potential impact and degree of difficulty.
Step 4: Design a “minimum viable process” to address operational, governance, and resource needs.
Step 5: Track and evaluate progress using project-specific performance indicators.
Step 6: Formalize the voluntary arrangement by tailoring national and international models to local conditions.

Perspectives on Regional Governance: Global, National, Local

This is the second paper in the IMFG series, “Perspectives on Regional Governance: Global, National, and Local.” The series examines how different jurisdictions in Canada and around the world have implemented regional governance models to help cities tackle longstanding challenges that cross municipal boundaries. It also looks at how regional governance could be implemented locally. Papers by global experts will analyze international and national case studies, and propose how city-regions such as the Greater Toronto and Hamilton Area could engage in voluntary regional governance. The first paper in the series is Collaborative Regional Governance: Lessons from Greater Manchester, by Alan Harding.
Traffic congestion is at an all-time high, while transit and infrastructure projects are bogged down in intergovernmental disputes. And municipalities have long struggled to meet their greenhouse gas reduction commitments.

These problems spill across municipal boundaries and must therefore be addressed through cooperation and coordination at the regional scale. The failure to think regionally threatens our present and future success. Still, a regional “fix” eludes us.

Mayors and councillors have few political or electoral incentives to collaborate with their municipal neighbours on shared problems. Historically, when faced with fiscal disparities, service gaps, or inequities, local governments have preferred to wait for the Government of Ontario to step in.

In the past, efforts to solve regional issues have led to amalgamations, or the creation of two-tier regional governments. More recently, the Province has preferred a softer approach, adopting regional policy frameworks, such as the Growth Plan for the Greater Golden Horseshoe (for land use planning), or special-purpose regional authorities such as Metrolinx (for transportation).

But underneath the “hood” of local government, we see signs that members of the municipal public service are increasingly sensitive to, and motivated by, the strategic and
operational importance of coordination beyond local borders. This is especially true for senior public executives whose job it is to anticipate emerging issues over long time horizons.

What would it take for these municipal leaders to take matters into their own hands and begin building a more robust system of regional governance themselves? What would a voluntary, bottom-up approach to regional collective action look like, and how could it be realized?

This paper proposes a “playbook” for greater regional coordination in Greater Toronto, led not by the provincial government, nor even by local mayors and councillors, but rather, as a starting point, by senior municipal public servants.

We begin by outlining how voluntary regional governance could work, given Greater Toronto’s ill-defined political and administrative boundaries and weak tradition of intermunicipal cooperation. We then lay out a series of organizing principles and practical strategies – the “plays” – that entrepreneurial local officials in Greater Toronto can use to build their own model of regional governance from the ground up.

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Part 1: Voluntary Regional Governance in Theory and in Practice

What could voluntary regional governance look like?

Since the amalgamation of the former Municipality of Metropolitan Toronto and its six constituent lower-tier municipalities in 1998, the Government of Ontario has been reluctant to impose new structural solutions to regional problems. As demonstrated by the Province’s recent review of two-tier local governments in York, Durham, Peel, Halton, Waterloo, Niagara, Simcoe, Oxford, and Muskoka, a “top-down” approach is fraught with political roadblocks.

Within the international literature on regional governance, advocates of the “new regionalism” argue that regional cooperation and coordination is best achieved through voluntary, horizontal arrangements between local governments, as opposed to structural interventions by higher orders of government. Without a formal metropolitan government, local governments can act collectively from the “bottom up” by building informal relationships, voluntary networks, cooperative norms, and a common sense of community or shared identity.

Voluntary arrangements come in many varieties: from face-to-face meetings, which can foster cooperation by increasing trust; to intermunicipal legal agreements, whereby one local government provides services for one or more neighbouring jurisdictions; to deeper forms of cooperation, such as governing councils that institutionalize joint decision-making processes; with many other configurations in between. The flexibility of these arrangements allows local governments to choose which issues to address collectively, and the form of the response.

Different models of voluntary regional cooperation – what Richard Feiock describes as “institutional collective action” – have been tried in city-regions around the world.

The literature evaluating its effectiveness is divided. As Slack and Chattopadhyay conclude, “neither theory nor practice tells us clearly which model of governance is best for metropolitan areas.” What is clear is that context matters: the most appropriate model for one city-region is not necessarily what works well elsewhere.

Could it work here?

At first glance, the prospect of voluntary cooperation in Greater Toronto appears faint. Jen Nelles has described the legacy of provincial intervention in local affairs as having “crippled the development of a regional consciousness.” Yet, on closer inspection, a surprising amount of existing coordination is already taking place among municipalities across the region.

In a 2015 survey of 27 local governments in the region, Zachary Spicer identified 132 formalized inter-local agreements covering everything from emergency services and transportation to animal control and recreation. For example, six lower-tier municipalities in York Region jointly procure waste collection, insurance, and internal audit services, while the upper-tier municipality is party to a long-standing and successful co-ownership agreement with Durham Region for wastewater and energy-from-waste services.

A crucial determinant of regional cooperation, according to Nelles, is leadership and civic capital. Civic capital – similar to the concept of social capital, made famous by Robert Putnam – emphasizes the importance of trust and relationship-building as a condition for meaningful collaboration. These relationships are forged by community champions who use their personal and professional networks to advance collective aims.

We typically expect mayors and elected officials – or in rare cases, high-profile private-sector leaders, like the late David Pecaut – to assume the role of civic entrepreneur.
Figure 1: Alternative conceptions of the Toronto city-region.


- **Metro Toronto Planning Area 1953-1971**: Jurisdiction of the former Metropolitan Toronto Planning Board, including modern-day Mississauga, Vaughan, and Pickering.


- **Toronto Census Metropolitan Area 1996-present**: Grouping of census subdivisions used by Statistics Canada to report economic indicators and other statistical information for the Toronto region.

- **Greater Golden Horseshoe 2006**: Provincial land use planning concept based on the official Growth Plan for the Greater Golden Horseshoe.

- **Toronto-Waterloo Innovation Corridor circa 2020**: Cluster of technology firms, creative industries, universities, and related anchor institutions.

**Source**: Composed by authors.
But bureaucratic or managerial entrepreneurs (city managers and chief administrative officers, or CAOs, and other senior municipal officials) are equally well positioned to cultivate the civic capital necessary for successful voluntary cooperation.\textsuperscript{15}

City managers and CAOs, in particular, have full managerial authority for the day-to-day operation of municipal governments.\textsuperscript{16} Although they report to mayors and councils, the professional, apolitical, and long-term nature of their positions inspires high levels of trust and productive working relationships that can foster regional thinking.

**What is the Greater Toronto region, really?**

The problem becomes, who makes up the Greater Toronto region?\textsuperscript{17} Our conception of the region has evolved over time, not only as the population has grown and spread, but also as a direct result of provincial planning initiatives and policy interventions.

Different definitions of the Toronto city-region are rooted in different purposes, such as land-use regulation, transportation planning, environmental sustainability, economic development, or statistical consistency (Figure 1 shows six different areas defined for various purposes since the 1960s). Inevitably, any effort to define the Greater Toronto region involves some degree of discretion – a series of trade-offs that may be reasonable or satisfactory in some contexts, but not others. Such is the metropolitan dilemma.

It is always tempting to use well-established administrative or historic boundaries in developing policy and delivering public services, in the interest of simplicity. But regional labour markets, housing trends, transportation patterns, social dynamics, and ecological systems rarely match these arbitrary borders.

Our suggestion: focus on regional *issues*, rather than regional boundaries. Regions experiencing strong population growth, like the Toronto region, will always outgrow their formal boundaries.\textsuperscript{18} Better to concentrate on the policy problems and public services that demand improved regional coordination, alignment, and integration, and then engage in regional dialogue across jurisdictional lines.

**Part 2: A Playbook for Municipal Executives**

A “playbook” is an increasingly common strategic tool used in business. An idea adapted from the sports world, it helps business leaders set out a mission statement, with specific goals and priorities, followed by deliberate tactics (the “plays”) to achieve them.

We offer the following playbook to municipal executives and senior officials (including city managers, CAOs, commissioners, general managers, and chief planners) in the Greater Toronto region as a practical guide to build momentum toward greater voluntary regional cooperation and coordination.

**Step 1: Assemble a trusted group of peers**

Your first task is to bring together a small but mighty group of trusted peers to informally gauge enthusiasm and interest in collaborating, and to build trust and collegiality. In normal times, we’d suggest an informal dinner; in the COVID era, an evening videoconference must suffice.

The number of invitees is important: too few and it is hard to make a mark; too many, and meetings become unwieldy and impersonal. The ideal is six or seven.\textsuperscript{19}

Whom you choose to invite should be based on pre-existing relationships, or relationships you hope to build. Your foremost priority at this stage is to find colleagues who can relate to the issues you face in your own municipality, and who share your curiosity about regional solutions.

Do not get bogged down by concerns over geographic representation. Avoid prematurely shifting the conversation to technical requirements or cost-sharing formulae. Leave the nitty gritty for later.

Instead, pose broad questions to the group: What kind of cooperation would make your own work easier? Who else might benefit from working together? How much “personal capital” or day-to-day “bandwidth” could you realistically commit?

At the end of the conversation, you make your “ask”: will they work with you to help to bring the idea to life? If the answer is “yes,” congratulations, you have yourself a leadership team.

**Step 2: Convene a meeting of municipal executives**

With your new leadership group in place, extend an invitation to meet with other peers around the region. Make clear that it’s a *first meeting* of many to come (to create interest and a certain “fear of missing out”), that participation is *voluntary* (everyone is welcome to attend, but there is no quorum), and that the agenda will be *light and non-controversial* (to avoid raising any red flags at local councils or Queen’s Park).

In setting the agenda and framing the discussion, recognize that municipal administrators are deeply
achievable under your existing authorities. Choose an issue that:

1. involves a degree of urgency
2. can stay “under the radar,” at least in the early stages
3. requires working across municipal boundaries
4. can produce a meaningful deliverable within 6 to 12 months

Another consideration is whether certain key business leaders and civil society partners could be brought to the table. The Toronto Region Board of Trade, the United Way of Greater Toronto, Toronto Global, and The Atmospheric Fund (TAF) are just a few examples of local organizations that are deeply engaged in regional issues, in addition to the many universities, colleges, hospitals and other anchor public institutions in the region. These groups can offer credibility to the process, and help define your “long list” of potential projects.

Various candidates come to mind. Most pressingly, COVID-19 will surely require a coordinated, regional response as municipalities recover and rebuild. Although much of the recovery effort will be led at the political level, the sheer scale of the challenge will leave ample room for municipal officials to work creatively behind the scenes.

A second potentially unifying issue: climate change and its local economic, social, and environmental effects. Although emissions strategies and targets are legally enacted by legislatures and municipal councils, many aspects of climate policy, such as resilience planning and long-term preparedness, fall to municipal administrators for design and execution. Better to approach these challenges at a regional scale than municipality-by-municipality.

A third option: disruptive technologies impacting the regional workforce (artificial intelligence, robotics), service delivery (smart cards, digital engagement), transportation (ride-hailing, micro-mobility services), and infrastructure management (Internet-of-Things, remote monitoring). Individual municipalities may have the authority to introduce their own rules and bylaws, but most lack the capacity to act, in terms of technical expertise, public engagement tools, or regulatory enforcement mechanisms. Sharing resources makes far more sense.

At this stage, trust and relationship-building are key. Your goal for the meeting is to raise the idea of greater collaboration, generate discussion and interest, and secure buy-in from a broader coalition of leaders to participate in whatever “it” becomes.

**Step 3: Pick a project to work on together**

Although you will need to move at a measured pace to build shared purpose and commitment to work collaboratively across the region, taking action is also important. Without it, you and your busy colleagues will quickly lose interest. So, what should you work on together?

Focus on “building the muscle” for regional cooperation. The project shouldn’t be overly controversial, binding, politicized, or costly, lest it fail to launch at your table or face opposition elsewhere (from local councils, residents, the media, or other levels of government).

It should be compelling enough for you and your colleagues to put in considerable time and effort, but largely conditioned to go straight to the most contentious issues – cost-sharing, collective bargaining, road pricing, to name just a few. Try to steer away from these.

Focus instead on mutually agreeable principles that could guide cooperation. Perhaps begin with a conversation about common geographies, demographics, boundaries, or practical challenges, in order to identify shared priorities. Put another way, find your North Star and lay out your rules of engagement (see box below).

### Sample mission statement and cooperative principles

Your mission statement and principles for cooperation should, in very simple language, articulate your collective goal, and how you commit to work together toward this goal. We offer the following statement as a starting point for discussion:

**Mission:** To build a durable model for advancing the shared, regional priorities of Greater Toronto municipalities and their residents over the long term.

**Principles for cooperation:**
- Participation is voluntary; everyone can choose how and when to engage.
- We will be open, respectful, and discreet about the ideas discussed together.
- We will not ask each other to make commitments beyond the scope of our authority.
- We will consider only those ideas that lead to mutual benefits.

To keep things manageable, take a tactical approach. Consider developing a “menu” of issue areas and specific project opportunities, and then rank your options (see Table 1).

**Step 4: Design a plan to support the project**

Now that the coalition of the willing has come together and chosen a first project, it’s time to address some basic...
operational, governance, and resourcing questions to support the work.

To adapt a concept from the worlds of technology and design, you will need to develop a “minimum viable process” (MVP) that includes:

- a project team to lead the work;
- commitments from project partners to engage and support the team;
- a project plan outlining deliverables, milestones, and timelines;
- a periodic review and approvals process;
- staffing and financial resources to deliver the project.

The natural inclination is to ask all members to cost-share equitably. This makes sense, if possible. But the administrative headache of securing contributions and dedicated staff time from, say, a dozen partners will be time-consuming and potentially more trouble than it’s worth. It also makes the viability of the initiative vulnerable to the weakest link of collective support.

A better option is for one partner to serve as the project steward. This means identifying and resourcing an internal team to lead and coordinate the work in collaboration with counterparts identified by other partners. The benefit of this approach is that it requires only one member of the leadership group, rather than many, to expend any significant personal capital to secure budget and buy-in.

While the hope is for professional public servants to take the lead in building durable forms of regional coordination, virtually any initiative you choose to pursue will ultimately require some form of political buy-in from mayors and councils (and potentially Queen’s Park). Plan for this too, as you design your cooperation model and project management plan.

**Step 5: Track and evaluate progress**

To maintain continued commitment, you will need to demonstrate that regional coordination offers concrete benefits – that the whole is indeed greater than the sum of its parts.

We recommend developing project-specific key performance indicators (KPIs). If your project is related to service delivery, your KPIs should be quantitative measures of service quality or cost savings. If the goal is strategy development, your measures could be based on milestones.

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**Table 1: Developing a “menu” of collective projects**

<table>
<thead>
<tr>
<th>Issue area</th>
<th>Project opportunity</th>
<th>Rank (1 to 10)</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVID-19 recovery</td>
<td>Coordinated recovery planning and investments</td>
<td></td>
</tr>
<tr>
<td>Climate &amp; resilience</td>
<td>Joint building retrofit strategy</td>
<td></td>
</tr>
<tr>
<td>Disruptive technologies</td>
<td>Coordinated “smart cities” bylaws</td>
<td></td>
</tr>
<tr>
<td>Emergency services</td>
<td>Regional pandemic preparedness plan</td>
<td></td>
</tr>
<tr>
<td>Housing</td>
<td>Coordinated affordable housing incentives</td>
<td></td>
</tr>
<tr>
<td>Transit</td>
<td>Integrated fare &amp; rider transfer models</td>
<td></td>
</tr>
<tr>
<td>Economic development</td>
<td>Regional industry cluster &amp; talent mapping</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>Bulk-purchase procurement model</td>
<td></td>
</tr>
<tr>
<td>Human services</td>
<td>Coordinated employment services redesign</td>
<td></td>
</tr>
<tr>
<td>Water &amp; waste</td>
<td>Joint capital planning for water treatment</td>
<td></td>
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Manchester, England, regional collaboration stemmed from the creation of a voluntary Association of Greater Manchester Authorities whose members joined forces in the development of further metropolitan institutional capacity over time.

Choose your model wisely. There are many risks to watch out for, even when written agreements contain safety valves, such as arbitration processes, sunset provisions, or cost-sharing formulas. Cost-sharing and representation concerns can lead to failure at the point of take-off, particularly if the initiative requires political approval.

Consider your collective needs, and tailor your options accordingly.

**Conclusion**

Regional governance in Greater Toronto has long followed the plot line from “Waiting for Godot.” Like the characters in the famous Samuel Beckett play, local pundits continually debate the need for greater regional coordination, while waiting in vain for the governance “fix” that never arrives.

What if we were to flip the script? Instead of waiting for provincial interventions, or action by local political leaders, we believe municipal public servants can and should take the initiative to develop their own voluntary, bottom-up approaches to regional governance. As a practical starting point, we offer this playbook for senior municipal officials to spearhead the process.

Voluntary governance arrangements are built on relationships and trust, and developed over long periods of time. What we propose will not solve our collective problems overnight. Patience, discipline, and incrementalism are required. But at this crucial moment in our region’s history, now is the time to get started.

<table>
<thead>
<tr>
<th>Less formal</th>
<th>Statement of shared principles</th>
<th>A brief expression of shared principles or goals to guide collaboration.</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOUs</td>
<td>A more detailed, generally non-binding document describing a relationship of goodwill between the parties for a specific project or broader initiative.</td>
<td></td>
</tr>
<tr>
<td>Contracts</td>
<td>A binding legal agreement between parties (for joint ventures or shared services, for example), often project-specific, narrowly defined, and time-limited.</td>
<td></td>
</tr>
<tr>
<td>Partnership agreements</td>
<td>Bi- or multi-lateral agreements that formalize broader partnerships (for example, around an issue like regional economic development), with participants accepting common terms and obligations for action.</td>
<td></td>
</tr>
<tr>
<td>Joint local organization</td>
<td>A joint municipal corporation, agency, or non-profit host organization, with a formal mandate and resources to lead regional planning and service coordination in specific areas (for example, in land use or emergency services).</td>
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</tbody>
</table>

**Source:** Adapted from Spicer (2015).

At the same time, you should evaluate the collaboration itself. For example, what staffing capacity and skill sets have been helpful? What processes and mechanisms built trust between partners? What outcomes were necessary to secure buy-in? Properly evaluating the collaboration and documenting the findings will be valuable as you consider future projects.

**Step 6: Formalize the arrangement**

If you have made it this far, you will have established robust personal and institutional relationships built on trust and respect that will be essential to taking the next step: formalizing the voluntary arrangement.

At this stage, you will have to confront some thorny questions, such as:

- Should the arrangement be permanent to ensure continued impact, or include a clear sunset?
- What resources are needed and how should cost-sharing arrangements be designed?
- How should joint decisions be taken and disputes resolved?
- Will greater cooperation require political approval?
- Which civil society, industry, or academic partners should be brought on board to help champion the cause?

Voluntary governance arrangements come in many shapes and sizes (see Table 2), and there are plenty of national and international models to draw from. In British Columbia, for example, Regional Districts allow municipalities to “lend” their authority to a regional body that provides a limited range of public services. In Greater Manchester, England, regional collaboration stemmed from the creation of a voluntary Association of Greater Manchester Authorities whose members joined forces in the development of further metropolitan institutional capacity over time. Choose your model wisely. There are many risks to watch out for, even when written agreements contain safety valves, such as arbitration processes, sunset provisions, or cost-sharing formulas. Cost-sharing and representation concerns can lead to failure at the point of take-off, particularly if the initiative requires political approval. Consider your collective needs, and tailor your options accordingly.

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Endnotes


2 Marcy Burchfield, “Regional coordination is critical to the prosperity of the GTHA in the 21st century,” Bold Election Ideas for the Toronto Region series (Toronto: IMFG, 2018).


4 The Atmospheric Fund, *Carbon Emissions Inventory for the GTHA* (Toronto, 2019).


6 Michael Fenn, co-author of this paper, led the regional government review with former Waterloo Region Chair Ken Selleing. Ultimately, the provincial government decided against any structural changes, leaving reform initiatives to municipalities, bolstered by a grant program for municipal service improvements. See Government of Ontario, “Ontario helping make municipalities stronger,” press release, October 25, 2019, retrieved from https://news.ontario.ca/mma/en/2019/10/ontario-helping-make-municipalities-stronger.html


14 Founder in 2002 of the Toronto City Summit Alliance, now known as CivicAction.


17 Civil-society organizations struggle with the same problem. The Toronto Board of Trade changed its name to the Toronto Region Board of Trade in 2013, to reflect its broader membership base across the region. Similarly, the Greater Toronto YMCA, United Way of Greater Toronto, the Toronto and York Region Labour Council, the Toronto Regional Real Estate Board, and CivicAction (formerly the Toronto City Summit Alliance), have all expanded their regional “footprints” in recent years. One might also point to the array of public and semi-public organizations such as Metrolinx, the Greater Toronto Airports Authority, and Toronto Global, “regional” conservation authorities, such as the Toronto and Region Conservation Authority, school boards (public, Catholic, French), community colleges with regional catchment areas, regional health units (boards of health), and child welfare authorities (children’s aid societies) – all of which operate within inconsistent geographic boundaries.


19 The “rule of seven,” based in social, organizational, and psychological research, suggests that any more than this number of meeting participants begins to reduce the effectiveness of the gathering. Seven participants provide the right mix of intimacy with diversity of ideas, space for participation with comprehension of others’ viewpoints, and scope for making a shared decision. See Victoria Fine, “Why you should never invite more than 7 people to your meeting,” Forbes, April 2018; Marcia W. Blenko, et al., *Decide & Deliver: 5 Steps to Breakthrough Performance in Your Organization* (Boston: Harvard Business Review Press, 2010), p. 88.

20 At the time of writing, early steps were already being taken in this direction. See “Joint statement from GTHA Mayors and Chairs on COVID19 Recovery,” April 21, 2020, retrieved from the Mississauga website at https://www.mayorcrumbaie.ca/joint-statement-from-gtha-mayors-and-chairs-on-covid19-recovery/

21 To learn more, see the forthcoming IMFG paper by Zack Taylor.

22 Regional Districts are obligated to provide a few services, including emergency management, solid waste planning, and certain governance functions. Otherwise, they can choose to jointly pay for and deliver a range of other services and region-wide planning and land-use management, as agreed by the constituent municipalities. Decisions are made by a board of directors comprising municipal and treaty First Nations directors, with a professional administration to provide advice and implement. See Government of British Columbia, “Regional Districts in BC,” 2020, retrieved from www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/systems/regional-districts.

23 Created in 1986, the AGMA did not have formal functions beyond what was delegated or agreed by its member municipalities. By 2011, a new statutory authority, the Greater Manchester Combined Authority, had been created, supported by a constitution that enabled it to provide joint services, based on powers and resources acquired from the U.K. national government, and develop regional policies and strategic initiatives that are brought together in an overarching Greater Manchester Strategy. See Alan Harding, *Collaborative Regional Governance: Lessons from Greater Manchester*, IMFG Paper No. 48 (Toronto: IMFG, 2020).
