
	Policy Title:	Mayor and Councillors Expense Policy		
	Policy Number:	FIN-001-0018	Date Approved:	January 31, 2023
	Revision Date:	June 20, 2023	Lead Role:	Finance Division
	Council File #:	23-34	Support Role:	CAO
	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

Table of Contents

1.0	Purpose	2
2.0	Policy Statement	2
3.0	Scope	2
4.0	General Provisions	2-6
5.0	Responsibilities	6-7
6.0	Eligible Expenses	7-12

	Policy Title:	Mayor and Councillors Expense Policy		
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1.0 Purpose

This policy is intended to provide Members of Council with the ability to allocate resources in the most efficient way to meet their own particular requirements and accountability for managing city resources allocated to them.

This policy does not establish the amount of funds available to members of Council for expenses; this is approved annually by Council as part of the annual operating budget process.

2.0 Policy Statement

The purpose of this policy is to provide the business rules and guidelines for expenditures that support Members of Council in performing their roles and in representing the community.

The Mayor and Members of Council are accountable to the public for the type and level of expenses incurred and are expected to exercise good judgement while incurring such expenses.

3.0 Scope

This policy applies to all Members of Council and establishes the basis upon which the Members will be reimbursed or have payment coverage for Eligible Expenses incurred while undertaking activities related to City Business while acting in their role as an elected official. This policy is in addition to other applicable policies and legislation.


4.0 General Provisions

The following guiding principles should be applied with respect to this policy:

1. Accountability

Members of Council are accountable for the type and level of expenses they incur;

- a) Eligible expenses must be reasonable and reflect what the public expects of a Member of Council
- b) Reimbursement of an expense should not result in a Member of Council receiving any product, service or asset for personal use, benefit or gain.

	Policy Title:	Mayor and Councillors Expense Policy		
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2. Transparency

- a) The public has a right to know how public funds are allocated to Members of Council; and,
- b) The public’s request to a Member of Council expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.

3. Compliance


- a) Eligible expenditures should be administered in accordance with applicable policies, administrative directives and procedures of the City, including but not limited to, human resource policies, purchasing and procurement policies as set out in the City’s Purchasing By-law, Finance Policies, as well as other statutory requirements; and,
- b) All accounting, audit and Income Tax Act principles and rules must be followed.

4. Mandatory Requirements

4.1 General Guidelines

Expenses submitted for reimbursement by a Member of Council must be charged to the expense account(s) reported in the Statement of Remuneration and Expenses on an annual basis, in accordance with Section 284 of the *Municipal Act, 2001*. Please refer to Appendix A.

- a) Reimbursement claims for expenses must follow basic accounting and audit principles and comply with FIN-001-0011 – Travel and Corporate Expense Policy:
 - i. Expenses must relate to the business of the City and for the advancement of the City’s strategic goals and objectives;
 - ii. Expenses must be directly incurred. Expenses incurred by third parties cannot be claimed;


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- iii. Expenses must be consistent with the Travel and Corporate Expense Policy;
- iv. Proper documentation must be provided, including detailed original receipts, invoices or e-bills for all expense claims. The name of attendees must be provided for all hospitality expenses;
- v. Invoices must include a description of the goods purchased or services rendered, the cost, taxes and HST registration number, if applicable;
- vi. In the case where the receipt/invoice shows the name of the establishment or company providing the goods purchased or services rendered as a numbered company, the operating name of the establishment must be provided;
- vii. Expenses must be charged to the year in which they were incurred. Expenses cannot be carried forward to subsequent years;
- viii. Expenses must be submitted for reimbursement within 15 calendar days of incurring the expense or receiving an invoice; and,
- ix. Members of Council will, on a quarterly basis, provide to Finance a standardized signed memo confirming any personal expenses refunded to the City and compliance with this Policy.


b) Any expenses incurred that promote for-profit organizations, third parties, other levels of government, political parties, or candidates in any election campaigns will be ineligible for reimbursement.

4.2 Annual Member of Council Expense Account Budgets

a) The annual budget for the Mayor and Members of Council Accounts are established as part of the city’s annual budget process;

	Policy Title:	Mayor and Councillors Expense Policy		
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	Council File #:	23-34	Support Role:	CAO
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- b) The annual Conference/Conventions budget for the mayor is determined by the yearly budgeted amount.
- c) The annual Conference/Conventions budget per Councillor is determined by the yearly budgeted amount, divided by 12.
- d) A Member of Council shall not exceed their annual allocation of budget without the prior approval of the Chief Administrative Officer (CAO).
- e) After the adoption of the annual budget each Member of Council will be advised of their annual allotment.
- f) Members of Council have discretion to decide how they spend their overall budget in accordance with this policy.
- g) Any Member of Council with funds remaining unspent at the end of the calendar year, cannot be carried forward to the next or any calendar year;
- h) A Member of Council who exceeds their annual allotment is personally responsible for any over-budget amounts, except where Council waives the requirement for reimbursement;
- i) A Member of Council who does not return to the subsequent term of Council may not incur expenses in their prorated Annual Member of Council Expense Account after the date of the Municipal election;
- j) Should a Member of Council not complete their annual term of Council, their Annual Council expense budget shall be pro-rated to the end of the date the Member of Council leaves office; and,
- k) In an election year, Members of Council shall be:
 - i. Restricted to 11/12ths of the approved annual budget;
 - ii. Newly elected Members of Council are allocated a budget equal to 1/12th of the approved annual budget for the month of December; and

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	Revision Date:	June 20, 2023	Lead Role:	Finance Division
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	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

- iii. Re-elected Members of Council will have access to the remainder of the year’s approved budget on the day after voting day.


4.3 Approvals and Dispute Resolution

- a) Members of Council shall authorize expenditures from their respective expense account budgets after orders have been received or services rendered;
- b) Members of Council shall seek approval of all requests for payment/reimbursement of expenses incurred by Council Staff covered by this Policy;
- c) The CAO shall approve all requests for payment/reimbursement of expenses incurred by Members of Council covered by this Policy and adhering to/covered by the Travel and Corporate Expense Policy (FIN-001-001); and,
- d) In the event of disputes or extraordinary circumstances that may arise regarding the application of this Policy:
 - i. The Treasurer and CAO shall meet with the Member of Council and make every reasonable effort to resolve the matter.

5.0 Responsibilities

Members of Council:

- a) Comply with the Code of Conduct for Members of Council and rules and requirements outlined in this Policy and other corporate policies, when submitting expense documents;
- b) Exercise integrity and good business judgment when incurring expenses;
- c) Expected to attend an event for which a reimbursement is claimed;
- d) Keep safe and maintain all equipment and furniture provided by the City or purchased with City funds;

	Policy Title:	Mayor and Councillors Expense Policy		
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e) Approve and submit Expense Reimbursement Statements to City Finance staff within 15 days of receipt; and

f) Comply with all financial, legal and Income Tax regulations.

g) Verify funds are available within the allocated budget.

Treasurer:

a) Ensure Members of Council are in compliance with the rules and requirements of this Policy and take appropriate corrective actions when required; and

b) Verify expenses were incurred in the performance and benefit of City business.

City Finance staff:

a) Reimburse individuals in a timely manner;

b) Monitor compliance and follow up on those expense claims not in compliance;

c) Provide accounting and financial support to Members of Council by paying expenditures, preparing financial management reports and providing advice and direction on the interpretation and application of this Policy; and,


d) Provide training and orientation for Members of Council at the beginning of each term and when required or as requested during the term, from time to time.

6.0 Eligible Expenses – As per FIN-001-0011

Corporate Resources Provided to the Mayor

a) Office Space – a furnished office at the City Administrative Building consistent with the standard furnishings used by the city.

b) Staffing – the administrative services of the Executive Assistant to the Mayor.


	Policy Title:	Mayor and Councillors Expense Policy		
	Policy Number:	FIN-001-0018	Date Approved:	January 31, 2023
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	Council File #:	23-34	Support Role:	CAO
	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

Advertising and Promotions:

- a) The purchase of approved City branded clothing for use by the Member of Council at official functions or events is an eligible expense. The purchase will be coordinated through the city, with costs charged to the appropriate expense/protocol account.
- b) Advertising or promotions for for-profit organizations, third parties, other levels of government or candidates in any election are deemed to be ineligible expenses.

Information Technology Equipment & Services:

- a) At the commencement of each Term of Council, each Member of Council will be provided the following:
 - A standard City computing device with the appropriate City supported software
 - City email account
 - Mobile Phone
- b) The cost of the equipment replacement referred to above shall be charged to a separate account and is not considered as an expense to a Member of Council's individual expense/protocol account.
- c) City staff do not provide support to computers, computer equipment or software that is not owned by the city.
- d) City equipment requiring replacement and/or services must be brought to the IT Manager.
- e) The technology equipment/software provided to Members of Council remains the property of the City and shall be returned to the City when it is replaced, or in the event that the Mayor or Councillor is no longer a Member of Council.
- f) The use of this technology is in accordance with the City's Technology Policy, Technology Use Policy and Software Use Policy and any other pertinent policies that may be approved.
- g) Replacement computer hardware will only be reimbursed if it is lost or stolen, or no longer operates and cannot be repaired to its initial operating

	Policy Title:	Mayor and Councillors Expense Policy		
	Policy Number:	FIN-001-0018	Date Approved:	January 31, 2023
	Revision Date:	June 20, 2023	Lead Role:	Finance Division
	Council File #:	23-34	Support Role:	CAO
	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

specifications. The old equipment must be returned, and /or written confirmation if the equipment has been lost or stolen.

Mobile Phones/Telecommunication Services:


- a) The City will supply a mobile phone to Members of Council. The monthly service fees are paid by the City and will be charged to the appropriate expense/protocol account which will be reported annually in the Remuneration and Expenditures for Council Members & Committee of Adjustment report. The initial purchase of the mobile device will not be charged to the Member’s expense/protocol account.
- b) Members of Council shall arrange through the IT Manager for an appropriate out of country mobile device plan in order to avoid excessive roaming charges if required for City business.
- c) The Mobile Device Technology Policy is to be adhered to.
- d) The Member of Council agrees to have their City issued mobile phone number advertised for public use.

The following pertains to the Use of a Personal Phone:

- a) The additional costs associated with the initial capital cost of purchasing a mobile phone or costs associated with mobile phone replacements or upgrades are not eligible for reimbursement.
- b) If a Member of Council declines a City mobile phone, reimbursement of a personal monthly cellular bill is an ineligible expense.
- c) The Member of Council is responsible for maintenance and support of the device through the plan or device provider. City staff will only provide support with the installation of the Member’s City email account on the device.
- d) The Member of Council agrees to have their personal mobile phone number advertised for public use.

Parking:

- a) The City will provide Members of Council with a parking pass which can be utilized when on authorized City business.

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	Council File #:	23-34	Support Role:	CAO
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b) Traffic and Parking tickets are considered an ineligible expense.

STIPEND:

- a) The Members of Council are eligible to receive a stipend as established in the Travel and Corporate Expense Policy (FIN-001-0011). A stipend is designed to acknowledge and recognize the attendance at an activity and additional commitment of time by the individual.
- b) Stipends are provided as part of the expense claims. A stipend claim is processed through accounts payable and must be requested in advance of the scheduled event.
- c) A Stipend is treated as a taxable income/benefit and must be included as income by the Member of Council in their tax return. It will be charged to individual protocol accounts.

Corporate Representation on Boards:


- a) Members of Council seeking to apply to the Association of Municipalities of Ontario (AMO) or the Federation of Canadian Municipalities (FCM) to be considered for a board position must seek Council approval.
- b) Costs a Member of Council incurs as a Board member of AMO or FCM will be charged to the appropriate expense/protocol account.

Professional Development for Members of Council:

- a) Conferences and seminars; and
- b) Professional education and development programs related to council matters; and
- c) Training events, Civic Events, Public Functions and programs related to council matters.

6. Monitoring and Compliance

It is the Member of Council’s responsibility to monitor and ensure compliance with this overall policy.

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	Revision Date:	June 20, 2023	Lead Role:	Finance Division
	Council File #:	23-34	Support Role:	CAO
	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

It is the Treasurers' responsibility to monitor and ensure the Members of Council comply with this policy.

Monitoring and compliance of the actual expense submission will be conducted by the Member of Council and CAO through a review and approval of each expense submission.

Consequences of non-compliance

Failure to comply with this policy may result in:

- a) Processing and reimbursement delays; and
- b) Members of Council will be required to repay the city for any expense claims in excess of their allocated annual budget amounts that are not approved by council.

Remuneration & Expenses Reporting


Responsibility to Report

The Chief Administrative Officer's Office will report expenses incurred on behalf of the Member of Council to the Finance Division.

Regular Councillor expenses reporting will include:

Quarterly

- a) Members of Council own term expense accounts. This will be distributed to the Members of Council to view and sign off;
- b) Quarterly statements commencing in Q2 will be sent by Finance to Members of Council and/or their designated staff by the 15th working day of the following month. Quarterly statements should be approved and returned by the Members of Council and/or their designated staff within 15 days of receipt from Finance; and
- c) Only statements for which have Member approval will be posted on the City's website.

	Policy Title:	Mayor and Councillors Expense Policy		
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	Council File #:	23-34	Support Role:	CAO
	Cross Reference:	FIN-001-011	Next Review Date:	January 1, 2028

Annually

- a) Annual Statement of Remuneration and Expenses will be prepared by March 31st of each year and posted to the City’s website according to Section 284 of the Municipal Act.
- b) Section 284 of the Municipal Act requires that the Treasurer of every municipality shall submit to the Council of the Municipality, an itemized statement of the remuneration and expenses paid to each Member of Council in respect of their services as a Member of Council, on or before the 31st day of March in each year.
- c) The statement will include all expenses paid to or incurred on behalf of the Councillor using the Councillor expense account, any corporate operating and capital project accounts, including salaries and benefits and expenses incurred by Council Staff.

Revision History

Date	Description of Change	Initials