

- 1.3. "Council" is the collective group of Elected Officials who govern the Municipality.
- 1.4. "Council Business" refers to the activities conducted by Council in keeping with the provisions of the *Municipal Government Act*. Examples of Council business may include attendance at Council and Committee meetings, municipally-sanctioned events, meetings with the CAO, meetings with constituents, and social events.
- 1.5. "Councillors" are the Elected Officials of the Municipality, excluding the Mayor.
- 1.6. "Elected Officials" are the Mayor and Councillors.
- 1.7. "Expenses" are the costs incurred by Elected Officials when conducting Council business.
- 1.8. "Hosting" means occasions when an Elected Official chooses to pay for the expenses of a third party incurred while conducting Council business.
- 1.9. "Local Travel" means travel that occurs within the boundaries of the Regional Municipality of Wood Buffalo.
- 1.10. "Mayor" is the Chief Elected Officer as defined in the *Municipal Government Act*.
- 1.11. "Municipality" is the Regional Municipality of Wood Buffalo.
- 1.12. "Out-of-Town Travel" means travel that occurs outside the boundaries of the Regional Municipality of Wood Buffalo.
- 1.13. "Receipt" is the original documentation provided by a vendor which provides detail about the item(s)/services(s) received and the amount of GST paid. Debit and/or credit card slips are not considered receipts, and are not sufficient for reimbursement purposes.
- 1.14. "Service" is the total period of time spent serving as an Elected Official of the Municipality.

2. Responsibilities:

2.1. Council to:

- 2.1.1. Approve any amendment to this Policy.
- 2.1.2. Engage the services of an industry professional to review this Policy in accordance with the terms of reference that are specified by Council.

2.2. Mayor to:

- 2.2.1. Carry out duties of approving authority for travel of all Councillors.
- 2.2.2. Review and authorize all acceptable and reasonable claims that consist of deviations to this Policy.

- 2.2.3. Advise impacted Councillor(s) of any expenses which are deemed as being ineligible for reimbursement.
- 2.3. Audit Committee Chair to:**
- 2.3.1. Review expense claims submitted by the Mayor for accuracy and compliance with this Policy.
 - 2.3.2. Authorize payment of all claims submitted by the Mayor that fully comply with the provisions of this Policy.
 - 2.3.3. Forward any expense claim submitted by the Mayor that does not fully comply with the provisions of this Policy to the Audit Committee for review and recommendation to Council.
 - 2.3.4. In the absence of an Audit Committee, expense claims submitted by the Mayor will be reviewed and authorized in accordance with sections 2.3.1, 2.3.2 and 2.3.3. by the Chief Administrative Officer.
- 2.4. Councillor to:**
- 2.4.1. Inform Council, in writing, of the intent to travel outside of Canada on municipal business, or for conference/training and development purposes, prior to any travel arrangements being made.
 - 2.4.2. Obtain the necessary vouchers, receipts and/or other required documents to substantiate expenditures while on travel status. Only detailed, itemized receipts with GST number (if applicable) will be accepted; debit and credit card receipts do not provide sufficient information to substantiate expenditures.
 - 2.4.3. Complete a Travel Expense Claim within 10 days of return, and submit the completed form to Legislative Services for processing.
 - 2.4.4. Reimburse the Municipality for advances in excess of the expenses paid. The excess funds are payable upon submission of the Travel Expense Claim.
- 2.5. Legislative Services to:**
- 2.5.1. Review and budget sufficient funds on an annual basis, in consultation with Council, to enable individual Elected Officials to carry out their respective duties.
 - 2.5.2. Review all Councillors' Expense Claims for accuracy and compliance with this Policy, and authorize payment of all claims that fully comply with the provisions of this Policy.
 - 2.5.3. Forward any Councillor's Expense Claims that do not fully comply with the provisions of this Policy to the Mayor for payment authorization.

- 2.5.4. Prepare separate individual budgets for the Mayor and Councillor positions to address travel expenses, conferences and public relations activities.
- 2.5.5. Coordinate travel, accommodation, and conference activities of Elected Officials to benefit from group rates or discounts to the extent feasible and practical.
- 2.5.6. Publish expense reports on a regular basis (minimum quarterly) relative to the expenses, for each Elected Official.

2.6. Finance Department to:

- 2.6.1. Review all expense claims and advance requests for deviations from this Policy, as well as for mathematical inconsistencies.
- 2.6.2. Reimburse all authorized expense claims, and contact approving authority regarding claims or parts of claims that do not meet the requirements of this Policy.

3. Budgets

3.1. Budgets

- 3.1.1. Budgets shall be prepared in consultation with the Elected Officials and any guidelines established by Council, and are subject to Council approval through the annual budget process.
- 3.1.2. A resolution of Council is required to authorize any expenditure in excess of any individual annual budget allocation.

3.2. Remuneration

Rates

- 3.2.1. The annual salary for the Mayor is set at \$165,790.00, effective January 1, 2019.
- 3.2.2. The annual salary for Councillors is set at \$46,200.00, effective January 1, 2019.
- 3.2.3. The annual salary for the Mayor and Councillors, as identified in subsections (a) and (b), will be adjusted on January 1st of each calendar year based on the lesser of the percentage change in the Average Weekly Wages for Alberta, as reported by Statistics Canada for the immediately preceding year, or the percentage increase granted to exempt staff.
- 3.2.4. When serving as Deputy or Acting Mayor during a scheduled or unscheduled absence of the Mayor (examples include vacation, illness, and meetings/events that occur outside of the Municipality), a Councillor may claim additional remuneration in the form of a per diem. The per diem will be applied to any period of uninterrupted service, excluding the first full day of service. The per diem rate is based on the difference between

the annual salary of the Mayor and the Councillor divided by 248 work days and rounded up to the nearest dollar.

Payment

- 3.2.5. Remuneration shall be paid to elected officials during the term that they hold office:
- 3.2.5.1. from the beginning of the organizational meeting of Council following a General Municipal Election to immediately before the beginning of the organizational meeting of Council after the next General Municipal Election; or
 - 3.2.5.2. in the case of a vacancy that is filled, from the taking of the oath of office to immediately before the beginning of the organizational meeting of Council following a General Municipal Election; or
 - 3.2.5.3. in the case of a resignation, from the taking of the oath of office or from the beginning of the organizational meeting of Council following a General Municipal Election to the date on which the written resignation is received by the CAO;
- whichever is applicable.
- 3.2.6. Remuneration shall be paid bi-weekly to each Elected Official.
- 3.2.7. Elected Officials shall immediately advise the CAO, or designate, of any changes in their personal banking arrangements so that their remuneration is deposited to the correct account.

3.3. Benefits

Participation

- 3.3.1. Elected Officials shall have the option of participating in the Municipality's employee benefit programs during their term of office, with the exception of pension plans, short-term (weekly indemnity) and long-term disability. Elected Officials shall also have the option of participating on either an individual or family basis, depending on the program.
- 3.3.2. Participation by the Elected Officials in the benefit programs will:
- 3.3.2.1. start in the month of taking the oath of office when a vacancy is filled; and
 - 3.3.2.2. continue in the month of the General Municipal Election or until the end of the month of the organizational meeting of Council after the next General Municipal Election or until the end of the month that the CAO receives a resignation.
- 3.3.3. Upon leaving office, Elected Officials shall have the option of converting life and dependent life insurance to personal coverage at their cost and expense, in accordance with the terms and conditions of the group life insurance policy.

- 3.3.4. Elected Officials shall immediately advise the CAO, or designate, of any personal or family changes that may impact or change their participation in the benefit programs.

Transition Allowance

- 3.3.5. Elected Officials shall be eligible to receive a transition allowance in recognition of service with the Municipality, and to provide funding for retirement or transition purposes that is payable only upon conclusion of services as an Elected Official. Transition allowance shall be calculated as follows:
- 3.3.5.1. two weeks' salary for each full year of service, based on the salary at the time of leaving office; and
 - 3.3.5.2. a pro-rated amount based on the number of months served, where an Elected Official served for part of a year (ie: 7 months service = 2 weeks' salary / 12 x 7 months).
- 3.3.6. The transition allowance will be paid at the option of the Elected Official, and may be:
- 3.3.6.1. paid directly to the Elected Official in a lump sum less mandatory withholdings for income tax and other deductions;
 - 3.3.6.2. transferred directly to a registered retirement savings plan for the Elected Official; or
 - 3.3.6.3. partially transferred directly to a registered retirement savings plan for the Elected Official, with the remaining balance paid directly to the Elected Official in a lump sum less the requisite deductions.
- 3.3.7. Elected Officials shall have the option of receiving the transition allowance by January 31st or March 31st of the year immediately following their last year of service on Council. In the event of death, the transition allowance, less the requisite deductions, will be paid to the estate of the Elected Official.

Registered Retirement Savings Plan

- 3.3.8. Elected Officials shall be eligible to receive a matching contribution to a registered retirement savings plan (RRSP) of their choosing. The maximum value of the contribution to be made by the Municipality shall be no greater than 7.5% of eligible remuneration.

3.4. Expenditures

Authority

- 3.4.1. Each Elected Official is provided with an annual individual budget allocation for the following:

- 3.4.1.1. Business Travel - expenses incurred in conducting the day-to-day business of the Municipality. Examples include travel to and from meetings, overnight accommodation and meals.
- 3.4.1.2. Conference Registration - expenses incurred because of attendance at municipal conferences (FCM, AUMA, RMA), workshop, or other training and development. Examples include conference, workshop, and training registration.
- 3.4.1.3. Conference Travel – expenses incurred because of attendance at municipal conferences (FCM, AUMA, RMA), workshop or other training and development. Examples include travel arrangements (flights, mileage), accommodations and meals.
- 3.4.1.4. Public Relations – expenses related to hosting of dignitaries/residents or supporting local endeavors. Examples include event tickets and sponsorships.
- 3.4.1.5. Promotional Materials – expenses related to promoting the Municipality. Examples include municipally-branded promotional items.
- 3.4.2. Each Elected Official is authorized by Council to utilize his/her individual approved budget to fulfill the duties of the position at his/her discretion with the objective of performing duties effectively, consistent with relevant statutes or bylaws, policies and procedures of the Municipality.
- 3.4.3. No Elected Official shall exceed individual budgets without the prior approval of Council, by resolution passed at a public meeting.
- 3.4.4. Administration shall publish expense reports to the municipal website on, at minimum, a quarterly basis.

Coordination of Travel, Accommodation and Expenses

- 3.4.5. The Travel Expense Claim will be completed by each Elected Official within 10 days of return, and forwarded to Legislative Services with the requisite vouchers, receipts or other documents to support the expenditure claim.
- 3.4.6. Travel and expenses of Councillors will be reviewed by Legislative Services for accuracy and compliance with the policies and practices of the Municipality, and any differences of opinion will be referred to the Mayor for resolution.

3.5. Travel

Transportation

- 3.5.1. The Mayor may choose one of the following alternatives:
 - 3.5.1.1. a monthly allowance of \$1000 for the use of a personal vehicle to conduct Council business. The allowance will be used to offset

- vehicle repair and maintenance costs, costs related to maintaining appropriate levels of business insurance, and round trips totaling less than 20 kilometers in distance; or
- 3.5.1.2. a vehicle leased by the Municipality, with the cumulative monthly costs for leasing and all operating costs, including fuel, maintenance and insurance, not to exceed \$1200, with the option to purchase the vehicle at the normal residual value at the end of the lease term, or upon leaving office; or
- 3.5.1.3. a municipal fleet vehicle and gas card for use while conducting business of Council.
- 3.5.2. Each Councillor shall be provided a monthly allowance of \$275 for the use of a personal vehicle to conduct Council business. The allowance will be used to offset vehicle repair and maintenance costs, costs related to maintaining appropriate levels of business insurance, and round trips totalling less than 20 kilometres in distance.
- 3.5.3. Elected Officials can claim mileage in excess of 20 kilometres as prescribed in the Municipality's Travel and Subsistence Procedure FIN-180.
- 3.5.4. Travel by Elected Officials on Council business will occur via the most direct route possible to the travel destination, utilizing economy transportation that is convenient, timely and safe. This shall also apply if personal business of an Elected Official is combined with Council business that results in travel on longer routes.
- 3.5.5. Elected Officials shall be reimbursed for the cost of a rental vehicle while conducting Council business; however, at no time will the cost of a rental vehicle be reimbursed when used in conjunction with another mode of ground transportation (ie: private vehicles, taxi). The physical damage waivers (extra insurance) must be purchased if the vehicle is rented in the individual's name, as opposed to the Municipality.
- 3.5.6. Elected Officials may elect to travel by private vehicle, but in such instances will only be reimbursed to the equivalent of the lowest economical airfare and resulting taxi or airport shuttle fares for the same destination, if applicable.
- 3.5.7. Reimbursement rates for private vehicle use shall be set at the maximum non-taxable rate allowed by the Canada Revenue Agency for the Province of Alberta for the current calendar year.
- 3.5.8. Elected Officials who utilize a private vehicle for the purpose of conducting Council business shall carry a minimum of \$1,000,000 liability insurance provided by a third party insurance carrier.
- 3.5.9. **If Elected Officials are travelling by air, or combination of air and another mode of travel, they must utilize the Fort McMurray International Airport as their point of departure and return.**

Accommodation

- 3.5.10. Elected Officials should, whenever possible, access government rates at hotels or motels which are reasonable, comfortable, safe and conveniently located for relatively short stays.
- 3.5.11. Elected Officials may choose to utilize private arrangements for accommodation while travelling on Council business. Elected Officials may claim \$50 for each night spent in private accommodations without requiring a receipt.

Meals

- 3.5.12. Elected Officials may decide what to spend on meals, gratuities and the number of meals per day when conducting Council business, provided that the expenditures are reasonable and within budget for each Elected Official. Detailed receipts must be provided.
- 3.5.13. Notwithstanding subsection (3.5.10), Elected Officials may choose to claim a per diem rate of \$82.00 for each twenty-four (24) hour period spent in travel status without requiring receipts. When an Elected Official is on travel status for a portion of a day, the following meal allowances may be claimed without a receipt:

<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
\$17.00	\$22.00	\$33.00

- 3.5.14. Meal allowances may not be claimed when:
- 3.5.14.1. Breakfast – The departure time is later or the arrival time is earlier than 0600 hours (6:00 a.m.).
- 3.5.14.2. Lunch – The departure time is later or the arrival time is earlier than 1300 hours (1:00 p.m.).
- 3.5.14.3. Dinner – The departure time is later or the arrival time is earlier than 1930 hours (7:30 p.m.).
- 3.5.14.4. Meals are included in travel fares or as part of a registration fee for conferences, etc.
- 3.5.15. Incidental expenses of \$10.00 may be claimed for a period of 12 hours or more spent in travel status, but shall not exceed \$10.00 per 24-hour period. Receipts are not required.
- 3.5.16. Liquor shall not be reimbursed except as provided for in subsections (3.5.15) through (3.5.20) relating to Public Relations.

Public Relations

- 3.5.17. Each Elected Official may utilize their individual public relations budget at their discretion to fund activities such as hosting, sponsorships,

municipally-branded promotional materials, ward/resident meetings, gifts and attendance at events, etc.

- 3.5.18. Public relations budgets may also be used to purchase an additional ticket for an Elected Official's spouse when it is deemed appropriate that she or he accompany the Elected Official to a municipal or community event.
- 3.5.19. The following principles shall be applied to public relations expenses:
 - 3.5.19.1. No expense may be incurred for any reason that provides an advantage to a sitting member of Council. This shall include personal advertising and personally-branded promotional products, events and services.
 - 3.5.19.2. No expense may be incurred under this budget within 6 months of an election without the prior approval of the whole of Council, by resolution.
 - 3.5.19.3. Councillors should demonstrate a prudent use of resources focusing on transparency and accountability.
 - 3.5.19.4. Expenses should support Council objectives.
 - 3.5.19.5. Any expense that either exceeds the approved budget or falls outside approved policy and guidelines requires prior approval of the whole of Council, by resolution.
- 3.5.20. Public relations expenses, including alcohol, or that involve a third party (ie: hosting) shall only be reimbursed when supported by an explanation of the business conducted, a list of attendees/participants, and is accompanied by properly itemized receipts.
- 3.5.21. In addition to the hosting activities of individual Councillors, the Mayor may, on behalf of Council and at his/her discretion, utilize budgeted funds for hosting purposes. Examples of eligible expenses may include, but is not limited to, the purchasing of tables and/or provision of gifts at community and charitable events or fundraising initiatives (ie: Keyano College Gala, Festival of Trees, RCMP Regimental Ball, etc.).

Other Expenses – Out-of-Town Travel

- 3.5.22. Elected Officials will be reimbursed, upon provision of itemized receipts, for the reasonable cost of laundry, dry cleaning, local and long-distance telephone charges (excluding personal calls), in-room Internet charges and sundry expenses for out-of-town travel when conducting Council business.

3.6. Office Support and Technology

Technology

- 3.6.1. The Municipality will provide office technology to each Elected Official, as required for their individual needs. Examples include laptops, printers, tablets and cell phones.
- 3.6.2. Each Elected Official will be provided with a monthly taxable technology allowance in the amount of \$100 to maintain a high-speed Internet connection at their place of residence.
- 3.6.3. Elected Officials who choose to use a personal cell phone/mobile device for municipal purposes will receive an additional monthly taxable technology allowance of \$150, to cover the cost of the device, data plans and maintenance costs.
- 3.6.4. At the time of leaving office, Elected Officials shall have the option of purchasing municipally-supplied office technology from the Municipality on an as-is basis. The cost to the Elected Official will equal the purchase price paid by the Municipality less 40% per year on a declining balance basis to the end of the term of service by the Elected Official. All records and information that is the property of the Municipality shall be removed from the laptop at the time of purchase by the Elected Official.

3.7. Review

A formal review of this Policy shall be instituted at the mid-point of the 2017-2021 term of office, with all changes being adopted a minimum of 12 months prior to the 2021 municipal election, and becoming effective for the 2021-2025 term of office.

APPROVAL

This Policy was approved by Council. It will be reviewed not later than its next Revision Date to determine its effectiveness and appropriateness. It may be assessed before that time as necessary.

Don Scott, Mayor

Jade Brown, Chief Legislative Officer

Date

SUPPORTING REFERENCES AND POSITION RESPONSIBLE

Legal References: [insert if applicable]

Cross References: *Income Tax Act* (1985, c.1 (5th Supp.))
Travel and Subsistence Procedure FIN-180

Position Responsible: Chief Legislative Officer, Legislative Services

COUNCIL POLICY DETAILS AND REVISION HISTORY

Date	Action	Description
Oct 2018	Minor Revision	To address federal removal of tax exemption
Feb 2020	Minor Revision	Addressing air travel through Fort McMurray Intl. Airport