

SECTION: Finance	POLICY 13.3.6	
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: February 9, 2011	REPLACES: Policy dated May 16, 2007	PAGE: 1 of 15
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## **POLICY STATEMENT:**

The Mayor and Councillors may incur expenses which in their judgment are of relevance to their duties.

This policy provides guidelines regarding the authorization and types of expenses that may be incurred by the Mayor and Councillors of the City of Brampton in carrying out their duties as a Member of City Council.

## **PURPOSE:**

The purpose of this Policy is to provide guidance with respect to expenses incurred in relationship to this policy.

## **SCOPE:**

This Policy applies to all Members of Brampton's City Council including the Mayor, City and Regional Councillors.

## **PROCEDURE:**

### **INTRODUCTION**

This Policy covers the following general categories of expenditures related to the duties of the Mayor and Councillors of the City of Brampton:

1. Councillors' Term of Council Expense Account - Expenses eligible to be charged to the Councillors' Term of Council Expense Account Budget.
2. Mayor's Business Expenses Accounts – Expenses eligible to be charged to the Mayor's Business Cost Centre.

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3. Corporate Account - Expenses eligible to be charged to a Corporate Account
4. Corporate Assets - Acquisition of assets required to provide Councillors with a standard level of technology, office and home office equipment and furniture.

Expenses incurred in category 1: Term of Council Expense Account, category 2: Mayor's Business Expenses Accounts and category 3: Corporate Account are reported on the Annual Statement of Remuneration and Expenses in accordance with Section 284 of the *Municipal Act, 2001*.

Assets provided to the Mayor and Councillors in category 4: Corporate Assets are not expenses and are not reported on the Annual Statement of Remuneration and Expenses because these assets are part of the City's pool of Corporate Assets.

This Policy comprises the following major Guideline Sections:

- A. Expenditure Guidelines
- B. Application Guidelines
- C. Administration

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## **A. EXPENDITURE GUIDELINES**

### **1. Councillors' Term of Council Expense Account**

Each Councillor may incur eligible expenses, which in their judgment are of relevance to a Councillor's role/duties, up to a maximum of \$60,000 per four-year term of Council.

#### **a. Technology, Office Equipment, Office Furniture**

Eligible expenses under this category that are of relevance to a Councillor's role/duties and are not included in Category 4: Corporate Assets may include but are not limited to:

- Additional technology related devices upon written request from a Councillor. This does not include additional technology related devices provided as a replacement for non-functioning devices or as a result of a technology driven upgrade.
- Other equipment or furniture that a Councillor feels is required to support carrying out their duties effectively.

#### **b. Business Office Expenses**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- Business cards
- Stationery
- Telephone service for home office
- Monthly charges and usage charges for mobile devices (provided under Section A of this Policy)
- Supplies for home office fax machine and printer

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- Cost of business related long-distance charges incurred on a Councillor's home telephone service
- Courier service

**c. Community Involvement**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- Community memberships, sponsorships and community functions that support the Brampton Community, excluding corporately authorized expenditures for participation at community events as approved by City Council. Councillors should be aware that the Canada Revenue Agency may deem some memberships as a taxable benefit to be included on their T4's.
- Merchandise donations (i.e. City souvenir/promotional items) from a Councillor to Religious and Political organizations (and their affiliations), not to exceed \$250 in value, provided the total of all related merchandise donations to each organization does not exceed \$250 (twice per year to the same group).
- Religious organizations are not eligible to directly receive a financial donation/sponsorship under this policy unless it is for a Brampton community event/fundraiser.
- Political organizations are not eligible for a financial donation/sponsorship under this policy.

**d. Subscriptions**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- Books
- Magazines
- Newspapers

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**e. Professional and Business Development**

Councillors may attend the following programs that are of relevance to a Councillor's role/duties:

- Conferences and seminars.
- Professional education and development programs
- Skills development programs
- Business Development, Trade Missions, Research/Study trips
- Other City business or other travel requested by City Council

**f. Hospitality and Entertainment**

Hospitality or entertainment expenses may be incurred by Councillors providing that the expenses are reasonable and were incurred as a result of conducting City business.

**g. Miscellaneous**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- Corporate business meals
- Employee retirement dinners where tickets or gift may be required
- Parking fees
- Photographs and slides
- Internal printing
- Highway toll charges
- Advertising separate from Corporate advertising on behalf of the City (such as note of congratulations in the newspaper)
- Promotional items (such as pens, pins, etc.)

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## 2. Mayor's Business Expenses Accounts

The Mayor is provided with an annual budget within the Mayor's Business Cost Centre in recognition of the Mayor's responsibilities as the Head of Council as set out in the *Municipal Act, 2001*. The Mayor may incur expenses in the Mayor's Business Cost Centre, which in the judgement of the Mayor are of relevance to the role/duties of the Mayor. Expense accounts in the Mayor's Business Cost Centre include but are not limited to:

- Office Expenses
- Vehicle Costs
- Promotion
- Telephone
- Contracted Services
- Mayor's Initiatives
- Communications
- Public Relations
- Mobile Communications

The annual budgets for the accounts within the Mayor's Business Cost Centre are established as part of the City's annual budget process.

## 3. Corporate Account

Eligible expenses under this category that are of relevance to the role/duties of the Mayor and Councillors may include but are not limited to:

- Attendance at AMO and FCM conferences
- Councillor attendance on a trade mission or a research trip must be approved by City Council in advance of the trip

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- Councillor attendance at Board related functions must be approved by City Council. (i.e. separate from Board appointments approved by Council such as: BDDC)
- Hospitality or entertainment expenses may be incurred by Councillors providing that the expenses are reasonable and were incurred as a result of conducting City business. In order to be eligible to be charged to a Corporate Account, the function/event must be approved by City Council in advance of the function/event.
- Travel by the Mayor under this category does not require the approval of City Council. The Mayor may incur travel expenses under this category, which in the judgment of the Mayor are of relevance to the role/duties of the Mayor

Expenses under this category are charged to a corporate account with the associated budget included as part of the City's annual budget process.

#### **4. Corporate Assets**

At the start of each term of Council, the Mayor and Councillors will be provided with technology equipment and services for their City Hall offices and home offices to support them in conducting City business. The technology equipment and services provided to the Mayor and Councillors is described in Appendix A of this Policy.

The Mayor and Councillors shall be provided with standard corporate technology offerings (i.e. models, software versions etc.). Details of the specific technology offerings will be presented to the Mayor and Councillors at the beginning of each new Term of Council. Non-corporate standard technology/system configurations must be pre-approved by the Chief Information Officer.

The technology equipment/software and office furniture and equipment provided to the Mayor and Councillors remains the property of the City of Brampton and shall be returned to the City of Brampton when it is replaced with newer equipment or in the event that the Mayor or Councillor is no longer a Member of Council, except as provided for in this policy. At the end of a Term of Council, the Mayor and Councillors may purchase, from their own personal funds, their home office equipment or other assets originally paid using City funds, for an amount based on fair market value plus associated taxes and disposition costs at the time of purchase.

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## **B. APPLICATION GUIDELINES**

### **1. Travel Expenses**

#### **a. Conditions For Payment Or Reimbursement of eligible expenses**

Travel expenses will be reimbursed according to the following guidelines:

- The City will reimburse the cost of meals based on receipts submitted or alternatively the Mayor and Councillors may elect to claim a meal per diem of \$60.00 in lieu of submitting receipts for meal expenses.
- An additional per diem of \$25.00 will be provided for incidental expenses including but not limited to phone calls, laundry/dry cleaning, gratuities etc. Receipts are not required when a per diem is paid.
- Individual per diems are calculated based on actual travel arrangements while traveling away from the City of Brampton. That is, per diems claimed will be calculated based on the same number of days associated with the purpose of the trip including the day of departure and day of return.
- The City will pay air/train fare based on economy class or at the best rate available at the time of making travel arrangements. Exceptions will be made if the Mayor or Councillor requires alternate arrangements due to personal health conditions or medical restrictions or for flights greater than five hours in duration.
- Should the Mayor or Councillors elect to drive to a destination that is greater than 300km from Brampton in lieu of traveling by air/train, the City will reimburse expenses incurred enroute while driving, including receipted accommodation expenses, meals (per diems or receipts) and rental vehicle charges or mileage charges for use of a personal vehicle provided that all such charges as set out in this paragraph do not exceed the cost of regular economy airfare or lowest rate available at the time of making travel arrangements. The mileage reimbursement shall be calculated based on the driving distance from City Hall to the destination location utilizing an internet based mapping service such as:
  - Google Maps: <http://maps.google.ca/maps?hl=en&tab=wl>



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- MapQuest: <http://www.mapquest.com/>
- Bing Maps: <http://www.bing.com/maps/>
- CAA TripTik:  
<http://ww1.aaa.com/scripts/WebObjects.dll/AAAOnline?association=caa&club=282&page=ITTServices>
- Mileage rates will be based on the approved mileage rates in effect at time of travel. Councillors receive a monthly car allowance for business use of their personal vehicles within an 80 km radius of City Hall. Therefore, Councillors shall reduce the total mileage distance claimed by 160 km prior to calculating the mileage reimbursement amount for travel expenses.
- Ground transportation (Taxis, Buses, Airport Shuttles, Airport Limousines etc.) will be reimbursed based on receipts submitted
- The reasonable cost of hotel accommodation providing best value available at the time of making travel arrangements will be reimbursed based on receipts submitted.
- Registration fees (Conference/Seminar and Programs, etc.) will be reimbursed based on receipts submitted.

**b. Travel Advances**

A travel advance may be requested for up to the amount of the estimated costs anticipated to be paid by the attendee. The Mayor and Councillors are required to repay advances not required for travel.

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### c. Currency

The daily per diem rates shall be based on the following currency guidelines.

<b>Destinations Country(s) Where Travel Occurs</b>	<b>Applicable Currency</b>
Canada	CAD \$
USA & Mexico	USD \$
Western Europe except the United Kingdom*	EUR €
United Kingdom	GBP £
Eastern Europe	USD \$
Asia and Pacific Rim	USD \$
Australia	AUD \$
New Zealand	NZD \$
South America	USD \$
Africa	USD \$

### d. Expense Reports

Expense reports, complete with all required receipts, must be submitted to the Treasurer or Director of Treasury Services within 30 calendar days of returning to the City of Brampton.

## 2. Entertainment or Hospitality Expenses

### a. Receipts:

Receipts are required for all entertainment and hospitality expense claims and receipts submitted must be in accordance with the following requirements:

- The expense must be supported by an original receipt or invoice.
- In the case where the receipt/invoice shows the name of the establishment or company providing the service as a numbered company, the operating name of the establishment must be provided.

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- The purpose of the expense and attendees must be provided on the reverse side of the invoice or receipt.

**b. Alcohol**

- Alcohol and alcoholic beverages are not eligible expenses unless purchased or provided as a matter of hospitality or protocol while conducting City business.

**3. Attendance On Behalf Of Another Member Of Council**

Expenses incurred by the Mayor or by a Councillor, in connection with attendance at a function(s) on behalf of the Mayor or another Councillor, shall be charged to the account that would otherwise have been charged for the original attending person. Expenses incurred by the substitute Councillor or the Mayor, that may be charged on behalf of the original attending person, are limited to the guidelines in this Policy.

**C. ADMINISTRATION**

**1. Councillors' Term of Council Expense Account**

**a. Relationship To Budget**

The budget of \$60,000 is provided for the entire term of Council. Any funds remaining unspent at the end of the term of Council cannot be carried forward to the next term of Council. A Councillor shall not exceed his/her term of Council budget without the approval of City Council. The Treasurer and/or Director of Treasury Services are authorized to withhold expenses from a Councillor's Expense Account if in the opinion of the Treasurer and/or Director of Treasury Services, the Councillor's expense account has or will exceed the term of Council budget after taking into consideration amounts previously expensed and committed to be expensed during the term of Council.

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Any Member of Council, with expenses exceeding their budget allocation for the term of Council, must seek prior approval from City Council for authorization of any such additional expenditures during that term of Council and must seek Council's prior authorization for determination of the appropriate source of funding for such additional expenditures.

Should City Council authorize the Councillor to exceed his/her Councillors Expense Account budget for the term and should Council determine that the Councillor should have to repay the over expenditure personally, in the event that the Councillor is not re-elected in the next term of Council, then such authorization will be conditional upon the subject Member of Council providing to the City a written, irrevocable authorization and direction which gives the City the legal right to set-off the additional expenditures incurred in the term of Council, against any and all amounts owing by the City to the Council Member, including, without limitation, any severance pay, or retirement allowance, or any other salary or benefit payment otherwise owing to the Council Member when his or her office is vacated by that Council Member

A Councillor who does not return to the subsequent term of Council is personally responsible for any over-budget amounts remaining at the completion of the term of Council, except where City Council, at the request of the individual, waives the requirement for reimbursement. A Councillor who does not return to the subsequent term of Council may not incur expenses in his/her Councillor Expense Account after the date of the Municipal election.

**b. Non-Completion of Term of Council**

In the case of a Councillor not completing his/her term of Council, the Councillor's term of Council expense budget shall be pro-rated to the end of the term of Council year in which the Councillor leaves office.

The Councillor shall be personally responsible for amounts spent in excess of the pro-rated budget, except as a result of illness or death. Arrangements for reimbursement shall be made with the Treasurer or Director of Treasury Services within thirty days of the public announcement that the Councillor will be leaving office except where City Council, at the request of the individual (or estate), waives the requirement for

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reimbursement. The Councillor (or estate) must return all assets purchased with City funds (either from the Councillor's Expense Account or corporate accounts) or purchase any such items from the City, utilizing personal funds, at fair market value in accordance with the requirements set out in this policy.

## **2. Expense Approval**

The Mayor and Councillors shall approve all requests for payment/reimbursement of expenses covered by this Policy. Approved requests for payment/reimbursement shall be submitted with supporting documentation to the Treasurer or Director of Treasury Services for processing.

## **3. Accountability:**

The Mayor and Councillors are responsible for approval of all expenses covered by this Policy.

The decision to approve an expense covered by this Policy ultimately rests with each individual Member of City Council.

## **4. Reporting:**

Each year, the Treasurer will provide a report to City Council showing the cumulative "Term of Council" expenditures incurred in each Councillors' Term of Council Expense Account. This report shall be provided to City Council at the same time that the Annual Statement of Remuneration and Expenses Report required by Section 284 of the *Municipal Act, 2001* is provided to City Council.

The Mayor's annual expenditures are reported as part of the annual budget process and on the Annual Statement of Remuneration and Expenses Report required by Section 284 of the is provided to City Council.

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The Mayor and each Councillor will be provided with a statement on a monthly basis showing their respective cumulative expenses covered by this policy for the current Term of Council. The Mayor and Councillors are required to approve their respective statements.

A statement showing the Mayor's and Councillors' cumulative Term of Council expenses covered by the Policy will be posted on the City's web site on a quarterly basis.

### **ACCOUNTABILITY:**

The Financial and Information Services Department will be responsible for keeping this policy up to date. The Treasurer is authorized to create, amend and delete procedures necessary for the implementation/administration of this policy.

### **ADMINISTRATION:**

Treasury Services will be responsible for keeping this policy up to date.

### **CONTACT:**

Peter Honeyborne, Director of Treasury Services & Deputy Treasurer, 905-874-2221.

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### **Appendix A**

The technology offering will include the following;

- A standard computing technology offering which will include 2 computers and related peripherals for the Councillor's City Hall Office and Home Office.
- Printing/Fax/Copy/Scanning solution for the Councillor's home office
- Internet Connectivity for home office
- Mobile communication device (i.e. Smartphone and standard accessories)
- Additional approved technology upon request that fits within approved budget limits {Need clarification on our standard corporate practice}