



Elected Official Expenses

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| PREPARED BY: | Legislative Services | COUNCIL APPROVAL DATE: | June 10, 2025 |
| EFFECTIVE DATE: | October 27, 2025 | | |
| REFERENCES: | Council Expenses Schedule "A" Elected Official Remuneration Policy C-AD22 | PREVIOUS REVISION DATE: | September 22, 2020 February 6, 2016 |
| FUNCTION: | Personnel | LS REVIEW DATE: | May 30, 2025 |

PURPOSE

The purpose of this policy is to provide guidelines for the reimbursement of expenses incurred by Elected Officials in the performance of their duties and to comply with the provisions of Elected Official Remuneration Policy C-AD22.

POLICY STATEMENT

Parkland County shall reimburse business expenses incurred by Elected Officials in the performance of their duties. Where business expenses are incurred by Elected Officials, it is expected that logic and good business sense prevail.

DEFINITIONS

1. "Business Expenses" shall include but are not limited to, travel, registration costs, ~~lodging accommodations~~, meals, mileage, airfare, and car rentals;
2. "County" means the municipality of Parkland County; ~~and~~;
3. "Elected Official(s)" means Mayor, Deputy Mayor and all members of Council.

SCOPE

This Policy applies to all Parkland County Elected Officials.

RESPONSIBILITIES

The implementation of this policy is the responsibility of the Elected Officials. The monitoring and evaluating of this policy is the responsibility of the Elected Officials, with administrative assistance from Corporate ~~and Shared~~ Services and/or designate.

STANDARDS

Expense Statements:

- 4.1. ~~Members of Council requesting reimbursement for business expenses shall submit their monthly expense claims to the Executive Assistant to Mayor and Council, who will apply the policy and enter them into the financial payment system. Each Council member must sign off on their final expense report. The Mayor and Deputy Mayor will review and approve all Council expense reports prior to the CAO processing them for payment.~~ ~~Members of Council requesting reimbursement for business expenses shall submit their expense claims to Legislative Services through the Travel and Expense AX Module or other accepted means.~~

- ~~5.2.~~ Where an Elected Official has incurred expenses beyond what is outlined in policy, or a conflict arises, the matter shall be referred to Council for resolution.
- ~~6.3.~~ Approved expense statements are processed for payment to the Elected Official.
- ~~7.4.~~ Expense claims must be submitted no later than the first Tuesday of the month. The last expense claim of the year must be submitted by December 15 to allow time for processing before the end of the calendar year.~~Expense claims are to be submitted monthly. Late monthly expense claims must be submitted no later than two (2) months following the month of incurring such expenses, or it shall be deemed that the Elected Official does not wish to make a claim for the given month and has forfeited their entitlement to such. All monthly expense claims are required to be submitted by December 15 of each year in order to allow time for processing before the end of the calendar year.~~
- ~~8.5.~~ Approved Elected Official expense claims shall be posted ~~monthly~~ to the County's website, along with ~~monthly~~ statements of each Elected Official's expenditures, for public information.

Travel Expenses :

6. Transportation

- a. Kilometers travelled will be reimbursed at the per kilometer rate prescribed annually by the Canada Revenue Agency under Section 7306 of the Income Tax Regulations, as specified in Schedule "A" of this policy. Rates for mileage will be reviewed and adjusted annually by the ~~General Manager or Corporate and Shared Services~~Chief Operating Officer or designate to reflect current trends in costs as indicated in Schedule "A".
- b. For Elected Officials, kilometers travelled are calculated from his/her residence.
- c. For Elected Officials, kilometers travelled to and from the County office will be reimbursed, and such kilometers are taxable as per Revenue Canada regulations.
- d. Where business travel is required, the most direct, economical and logical mode of travel shall be utilized.
- e. Where it may be more economical for an Elected Official to lengthen his/her stay in order to benefit from reduced airfares, the Elected Official, by mutual consent with the Mayor or, in his/her absence, the Deputy Mayor, may do so and may submit the additional expenses and per diem upon approval.
- f. Where an Elected Official chooses to use a mode of transportation other than that prescribed above, reimbursement shall be as though the mode of transportation prescribed above were used.
- g. An Elected Official may select a route or mode of transportation to combine personal activities with County business, but reimbursement for travel expenses shall be paid on the basis of the expenses that would have been incurred had the trip been made using the prescribed mode of transportation.
- h. Air travel/Airfare shall be in accordance with the provisions of Elected Official Remuneration Policy C-AD22.
- i. Travel outside Canada shall be reimbursed in Canadian currency plus the applicable exchange rate.
- i.j. ~~Personal rewards cannot be claimed~~used for travel cannot be claimed for reimbursement.

7. Accommodation

j.a. The County will pay accommodation costs (standard hotel room) in accordance with the provisions of Elected Official Remuneration Policy C-AD22.

8. Meals

a. The County will reimburse for meals in accordance with provisions of Elected Official Remuneration Policy C-AD22. Meals will be reimbursed at the rates specified in Schedule "A" of this policy. The meal rates included in Schedule "A" will be reviewed and adjusted annually by the General Manager of Corporate and Shared Services/Chief Operating Officer or designate to reflect the Treasury Board of Canada meal rates for the current year.

~~b.~~ Meal per diems will only be provided for conferences that do not provide a meal (including breakfast, lunch, supper). Meal per diems will be provided for travel days (1 meal per four hours of travel).

ATTACHMENTS

"Schedule "A" Elected Official Expenses

SCHEDULE "A"

Rates are effective in accordance with the Canadian Treasury Board, and the Canada Revenue Agency.

Kilometer Rates

Automobile Allowance Mileage Rates set annually by the Canada Revenue Agency:

| <u>Year</u> | <u>Rate</u> |
|-------------|-------------------------------------------------------------------------------|
| 2025 | \$0.72/km for the first 5,000 km; \$0.66 for each additional km over 5,000 km |

Meal Rates

Meal Rates set annually by the Treasury Board of Canada

| | January 1, 2025 |
|-----------|-----------------|
| Breakfast | \$24.90 |
| Lunch | \$25.20 |
| Dinner | \$61.85 |
| Total | \$111.95 |

Note: Schedule A is reviewed and updated by Legislative Services (LS) on an annual basis pursuant to Sections 2(a) and 2(k) of Policy C-AD24.

LS Endorsement 

Date: January 22, 2025