



Council Expenses

PREPARED BY:	Legislative Services	COUNCIL APPROVAL DATE:	April 24, 2018
EFFECTIVE DATE:	April 24, 2018		
REFERENCES:	Council Expenses Schedule "A"	PREVIOUS REVISION DATE:	February 6, 2016
FUNCTION:	Personnel	LS REVIEW DATE:	April 11, 2018

PURPOSE

The purpose of this policy is to provide guidelines for the reimbursement of expenses incurred by members of council in the performance of their duties.

POLICY STATEMENT

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

DEFINITIONS

1. "Business Expenses" shall include travel expenses (such as kilometers travelled, airfare, bus fares, taxi services, accommodation, meals, parking), memberships and registrations.

SCOPE

This Policy applies to members of Council.

RESPONSIBILITIES

The implementation of this policy is the responsibility of the Mayor, Deputy Mayor and Council. The monitoring and evaluating of this policy is the responsibility of Council, with administrative assistance from Legislative Services.

STANDARDS

1. **Expense Statements**
 - a. Members of Council requesting reimbursement for business expenses shall complete and sign the required expense form as provided by Legislative Services.
 - b. For members of Council other than the Mayor, authorization for reimbursement of expenses shall be provided by the Mayor. If the Mayor is absent and the expense

statement must be approved, then the Deputy Mayor may authorize (sign) the expense statement.

- c. For the Mayor, authorization of expenses shall be provided by the Deputy Mayor. If the Deputy Mayor is absent and the expense statement must be approved, then the Council member who last served as Deputy Mayor may authorize (sign) the Mayor's expense statement.
- d. Where expenses are reimbursed to a Council member from a committee or board to which the Council member is appointed, such expenses will not be reimbursed by Parkland County.
- e. Where a member of Council has incurred expenses beyond what is outlined in policy, or a conflict arises, the matter shall be referred to Council for resolution.
- f. Authorized expense statements are forwarded to the Finance Department for processing.
- g. Monthly expense claims are to be submitted by the tenth (10th) of the following month. 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 Council member 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 in order to allow time for processing before the end of the calendar year.
- h. Approved Council members' expense claims shall be posted monthly to the County's website, along with monthly statements of each Council members' expenditures, for public information.

2. Travel Expenses

Mileage and Airfare

- 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 Manager of Legislative Services or designate to reflect current trends in costs, and indicated in Schedule "A".
- b. For members of Council, kilometers travelled is calculated from his/her residence.
- c. For members of council, 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 a member of Council to lengthen his/her stay in order to benefit from reduced air fares, the member of Council, by mutual consent with the

Mayor or, in his/her absence, the Deputy Mayor, may do so and may claim the additional expenses and per diem upon approval.

- f. Where a member of Council 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. A member of Council 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.
- h. Air travel shall not exceed regular economy class rates.
- i. Travel outside Canada shall be reimbursed in Canadian currency plus the applicable exchange rate.

Accommodation

- j. The County will pay accommodation costs (standard hotel room), including applicable taxes, upon invoice from the hotel, or upon submission of the original, detailed hotel receipt verifying costs when paid directly by the individual.

Meals

- k. The County will reimburse for meals where the Council member has actually incurred an expense, including meals paid for others if deemed to be appropriate. Meals will be reimbursed for the actual amount spent upon submission of the applicable original receipts or proof of expenditure ie: credit card statement. 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 Manager of Legislative Services or designate to reflect the Treasury Board of Canada meal rates for the current year.

Miscellaneous Expenses (Telephone, Parking, etc.)

- l. Where expenses are incurred for taxi or parking services while on approved County business, reimbursement may be claimed in accordance with this policy (original receipts must be submitted when possible).
- m. A member of Council may not claim costs incurred for telephone expenses (with the exception of telephone calls made from hotels).

3. Registration Fees

- a. Registration fees for attendance at conferences, conventions, training sessions, seminars, workshops, or other similar functions shall be paid by the County.

4. Exclusions

- a. Parkland County will not pay for spousal or guest expenses associated with Council activities.

This includes travel, accommodation, registrations, meals, tickets to events, and other similar expenses. Members of Council may claim for spousal or guest meal expenses in circumstances where it is expected that they be accompanied by their spouse or guest.

- b. In the event that a member of Council attends an event that is hosted by a provincial or federal political party (such as a provincial fund-raising function), the member of council shall only be paid for expenses that are deemed to not be political contributions. Such expenses shall be reimbursed as a meal expense only, up to a maximum of \$25, pursuant to the Elections Finances and Contributions Disclosure Act Section 23(3)(a). This provision does not apply to mileage expenses.

ATTACHMENTS

"Schedule A" Council Expenses

"SCHEDULE A"

COUNCIL EXPENSES

SCHEDULE A

Rates are effective January 1 of the year indicated.

Kilometer Rates

Automobile Allowance Rates set annually by the Canada Revenue Agency:

Year Rate

2018 \$0.55/km for first 5,000 km; \$0.49/km for each additional km over 5,000 km

Meal Rates

Meal Rates set annually by the Treasury Board of Canada

	April 1, 2017 to October 1, 2017	October 1, 2017
Breakfast	\$17.15	\$19.10
Lunch	\$18.05	\$18.90
Dinner	\$45.95	\$47.35
Total	\$81.15	\$ 85.35

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 31, 2018