

## **COMMITTEE OF THE WHOLE - JANUARY 13, 2009**

### **CITY OF VAUGHAN COUNCIL EXPENSE DISCLOSURE POLICY**

#### **RECOMMENDATION**

Councillor Bernie DiVona, Chair - Budget Committee recommends:

1. That the recommendations contained in the following report be approved;
2. That the City of Vaughan Information and Technology Department immediately make available on the City of Vaughan website "Council Expenditure Report" and the "Detailed Council Expenditure Transaction Report" (Attachment #1 & # 2) for Mayor & Members of Council; and
3. That the City of Vaughan forward this recommendation to the Province of Ontario for their consideration to amend the Municipal Disclosure Act to provide for more timely, relevant and detailed information to taxpayers.

#### **Economic Impact**

N/A.

#### **Communications Plan**

Corporate Communications be directed to draft the necessary news release

#### **Purpose**

This policy will serve to demonstrate leadership & promote good and effective governance within an environment of enhanced transparency and accountability.

#### **Background - Analysis and Options**

The City of Vaughan Budget Committee terms of reference defined responsibility is to "examine and monitor budget variances approved by Council to the current year's capital and operating budgets".

The City of Vaughan has developed a formula to determine individual total budgets for the Mayor and Members of Council and approved on an annual basis within the total operating and capital budget.

The current budgetary policy of the City of Vaughan is that each member of Council will have an approved total budget and they will allocate where and how much is spent on individual types of expenses. It must be noted this includes controllable and non controllable expenses.

Each Member of Council is responsible to monitor and work within their approved budget and any variances therein.

The City of Vaughan Finance Department makes available through the intranet or internal reporting system the Council Expense Reports and each and every Member of Council is responsible to work directly with Finance Department to ensure completeness and accuracy.

The City of Vaughan internal communication system (VIBE) has been developed to provide Mayor and Members of Council with their total annual budget; actual expenses ytd; budget year

to date; variance ytd and amount remaining for the year; and detailed transaction register providing the explanation and source of each transaction by source and purpose.

This recommendation now intends to have the City of Vaughan website to make available the report on a monthly basis.

The City of Vaughan Council Expense Disclosure Policy will have the following benefits:

1. **Timely disclosure.** The report will be produced MONTHLY. Currently, the Municipal Disclosure Act only requires municipalities to report on an annual basis. As a result, the current policy would require municipalities to report 2008 Council expenses by April 30, 2009. Note: Municipalities provide annual reporting and some municipalities such as the City of Toronto provides quarterly council expense reporting. No municipality has provided monthly reporting as per the survey of 25 municipalities.
2. **Accessibility.** Council Expense Reports will be available on [www.vaughan.ca](http://www.vaughan.ca). Many municipalities only produce an annual report and not separated from normal municipal businesses.
3. **Actual Spending Information.** The Council Expense Report is precedent setting as it is the only that provides actual spending by expenditure account, i.e. salaries, benefits, meals, etc. Some municipalities have grouped together expenses and not provided detail by each expenditure account.
4. **Expenditure Control Capability.** The Council Expense Report is precedent setting as it provides for the first time detailed budget by type of accounts and compared actual the actual expense by type of account. So, each Member of Council will be required to plan his/her work plan in advance to track their actual to budgetary performance. For example, travel will be planned and shown separately.
5. **Full Disclosure.** The detailed council expenditure transaction report provides a detailed listing by each and every transaction with the source and comments made as to the purpose. For example, "Bell Mobility- June 2008 \$156.12". A review of the City of Toronto has currently upgraded their financial reporting and includes quarterly reporting and also some detailed expenditure disclosure. No municipality provides detailed monthly actual expenses and detailed disclosure.
6. **Automated/Cost Efficient.** This report is fully automated and requires no interface or manual changes or manipulation by clerical staff. Some municipalities do provide Council expense reporting but their reports are manually produced and expense accounts are grouped together which dilutes the information.
7. **Completeness.** The report will be all inclusive as it will also provide full disclosure of Council Corporate Expenditures as these are additional costs not allocated directly to a Member of Council, e.g. photocopier and alterations to Council Offices. A review of 25 municipalities has shown that no other municipality has disclosed separately other expenses incurred by their Council. Municipalities also differ as to what they include or exclude in their reporting.
8. **Accountability/Transparency.** Currently, expense reports have only been accessible through Freedom of Information (FOI) type requests. This policy will make the report online accessible.

#### **Relationship to Vaughan Vision 2020/Strategic Plan**

Demonstrate Leadership & Promote Effective Governance. To advocate and influence policies and programs at all levels of government, promoting accountability, civic engagement and transparency.

**Regional Implications**

N/A

**Conclusion**

The City of Vaughan will be demonstrating leadership & promoting good and effective governance within an environment of enhanced transparency and accountability. This policy will serve to both advocate and influence policies and programs at all levels of government, promoting accountability, civic engagement and transparency. Taxpayers have a right to know who, where and why their tax dollars are being spent.

**Attachments**

1. Council Expenditure Report
2. Detailed Council Expenditure Transaction Report
3. Council Corp Rev. & Expenditure Report

**Report prepared by:**

Councillor Bernie DiVona, ext. 8339

Respectfully submitted,

Bernie DiVona,  
Councillor – Ward 3

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City of Vaughan  
Council Expenditure Report  
For the Period Ending October 31, 2008

	2008 Budget	2008 YTD Budget	2008 YTD Actual	2008 YTD Variance	REMAINING BUDGET
010017 Councillor Di Vona					
EXP Expenditure Accounts					
7000					
CITY EXPENDITURES					
7001 Admin. & Corporate Exp.					
7002 Salaries & Benefits					
7015 Part Time	1,500	809	580	230	920
7017 Benefits	17,880	14,899	14,976	(77)	2,904
7030 Council Remuneration	70,113	58,425	58,428	(2)	11,685
7031 Incidental Exp. & Allow.	2,400	2,000	2,000	(0)	400
7035 General Operating Exp.				(0)	
7100 Mileage / Car Allowance	5,400	4,500	4,500	(0)	900
7103 407-ETFR Toll Charges	500	363	149	214	351
7105 Memberships/Dues/Fees					
7110 Meals & Meal Allowances	150	81	399	(317)	(249)
7112 Council Travel & Confer.	3,800	3,600	1,209	2,391	2,591
7122 Cellular Telephones	850	630	685	(54)	165
7125 Subscriptions/Publications	200	900	600	300	200
7126 Newsletters & Mailings	900	900	2,100	(2,075)	300
7130 Seminars & Workshops	25	25	1,234	(334)	(2,075)
7135 Advertising	900	900	333	155	(334)
7200 Office Supplies	900	488			567
7201 Conferences	500				500
7205 Computer Supplies					
7210 Office Equip. & Furniture					
7211 Computer Hardware/Software					
7220 Copiers, Faxes and Supplies	1,400	1,146	695	451	705
7221 Corporate Promotions			379	(379)	(379)
7222 Printing	2,600	2,433	1,998	435	602
7225 Postal Services	2,500	1,982	1,372	610	1,128
7699 Sundry Expenses	3,200	2,667	1,448	1,218	1,752
7700 Chgs. from Other Deps.					
EXP Expenditure Accounts	115,718	95,849	93,083	2,766	22,635
010017 Councillor Di Vona	115,718	95,849	93,083	2,766	22,635

Detailed Council Expenditure Transaction Report  
For the Period Ending October 31, 2008

Revenue/Expenditure Description	GL Date	Member of Council	Amount	Explanation - Line 1	Explanation - Line 2
Incidental Exp. & Allow.	09/15/08	Councillor Di Vona	100.00	Actual Burden Journal Entries	
Incidental Exp. & Allow.	09/30/08	Councillor Di Vona	100.00	Actual Burden Journal Entries	
Incidental Exp. & Allow.	10/15/08	Councillor Di Vona	100.00	Actual Burden Journal Entries	
Incidental Exp. & Allow.	10/31/08	Councillor Di Vona	100.00	Actual Burden Journal Entries	
<b>Total of Account - 7031</b>		<b>Incidental Exp. &amp; Allow.</b>	<b>2,000.00</b>		
Mileage / Car Allowance	01/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	02/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	03/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	04/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	05/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	06/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	07/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	08/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	09/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
Mileage / Car Allowance	10/15/08	Councillor Di Vona	450.00	Actual Burden Journal Entries	
<b>Total of Account - 7100</b>		<b>Mileage / Car Allowance</b>	<b>4,500.00</b>		
407-ETR Toll Charges	01/01/08	Councillor Di Vona	71.72	B07/56 Council YE Accruals	Dec. 2007 Expense
407-ETR Toll Charges	01/31/08	Councillor Di Vona	71.72	Di Vona, Bernard	DEC 2007 EXPENSE (407)
407-ETR Toll Charges	02/13/08	Councillor Di Vona	39.01	Di Vona, Bernard	jan 08 expenses
407-ETR Toll Charges	02/29/08	Councillor Di Vona	37.50	Di Vona, Bernard	EXPENSE
407-ETR Toll Charges	04/28/08	Councillor Di Vona	11.81	Di Vona, Bernard	march 2008 expense
407-ETR Toll Charges	10/29/08	Councillor Di Vona	60.87	Di Vona, Bernard	sept. 2008 expenses
<b>Total of Account - 7103</b>		<b>407-ETR Toll Charges</b>	<b>149.29</b>		
General Dept. Meals	02/29/08	Councillor Di Vona	44.07	Di Vona, Bernard	EXPENSE
General Dept. Meals	05/31/08	Councillor Di Vona	29.44	Di Vona, Bernard	mtg with commty serv staff
General Dept. Meals	06/11/08	Councillor Di Vona	150.00	Di Vona, Bernard	mtg with audit committee
General Dept. Meals	06/30/08	Councillor Di Vona	175.00	Di Vona, Bernard	sharelife recognition
<b>Total of Account - 7110</b>		<b>Meals &amp; Meal Allowances</b>	<b>398.51</b>		
Airfare Charges	05/28/08	Councillor Di Vona	1,169.20	Di Vona, Bernard	airfare charges
Meals	05/28/08	Councillor Di Vona	40.00	Di Vona, Bernard	hotel president mansala
<b>Total of Account - 7112</b>		<b>Council Travel &amp; Confer.</b>	<b>1,209.20</b>		
Cellular Line Charges	01/29/08	Councillor Di Vona	47.08	Bell Mobility	a/c 505351789
Cellular Line Charges	02/28/08	Councillor Di Vona	61.62	Bell Mobility	a/c 505351789
Cellular Line Charges	03/31/08	Councillor Di Vona	47.34	Bell Mobility	cell portion of blackberry
Cellular Line Charges	04/21/08	Councillor Di Vona	101.25	Bell Mobility	cell portion of blackberry
Cellular Line Charges	05/28/08	Councillor Di Vona	91.84	Bell Mobility	cell portion of bb
Cellular Line Charges	06/30/08	Councillor Di Vona	144.10	Bell Mobility	cell portion of bb
Cellular Line Charges	07/28/08	Councillor Di Vona	95.82	Bell Mobility	cell portion of bb
Cellular Line Charges	08/26/08	Councillor Di Vona	51.27	Bell Mobility	cell portion of bb

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City of Vaughan  
Council Corp Rev. & Expend. Report  
For the Period Ending October 31, 2008

GEN General Operating Accounts		2008	2008 YTD	2008 YTD	2008 YTD	REMAINING
060 City Clerk		Budget	Budget	Actual	Variance	BUDGET
REV Revenue Accounts						
3500	CITY REVENUE					
3502	Corp. & Departmental Revenue					
3550	Departmental Revenues					
3618	Dept. Misc. Revenues					
REV Revenue Accounts						
EXP Expenditure Accounts						
7000	CITY EXPENDITURES					
7035	General Operating Exp.					
7040	Honorariums					
7100	Mileage			10	(10)	(10)
7105	Memberships/Dues/Fees					
7110	Meals & Meal Allowances	19,470	16,224	8,953	7,272	10,517
7115	Training & Development					
7120	Telephone Charges			739	(739)	(739)
7122	Cellular Telephones					
7125	Subscriptions/Publications					
7126	Newsletters & Mailings	1,000	833	3,245	833	1,000
7135	Advertising	7,840	5,880	2,083	2,635	4,595
7200	Office Supplies	3,910	3,344	2,083	1,261	1,827
7205	Computer Supplies	5,590	4,193	2,065	2,127	3,525
7210	Office Equip. & Furniture	7,990	5,327	2,472	2,854	5,518
7211	Computer Hardware/Software	9,410	6,273	517	5,757	8,893
7215	Mice. & Repairs - Equip.					
7220	Copiers, Faxes and Supplies	5,050	4,208	2,604	1,604	2,446
7221	Corporate Promotions			131	(131)	(131)
7222	Printing					
7225	Postal Services	440	367	9	358	431
7311	Renovations					
7410	Rental, Leases - Equipment	7,100	3,550		3,550	7,100
7415	Rental, Leases - Vehicles					
7445	Awards	1,100	1,100	800	300	300
7447	Sponsorships	5,000	5,000	2,500	2,500	2,500
7630	Wireless/Internet Commun.	10,760	7,445	7,439	6	3,321
7640	Cable TV/Satellite Service	340	254	171	83	169
7699	Sundry Expenses	8,940	8,230	29,344	(21,114)	(20,404)

City of Vaughan  
 Council Corp Rev. & Expend. Report  
 For the Period Ending October 31, 2008

EXP Expenditure Accounts	2008 Budget	2008 YTD Budget	2008 YTD Actual	2008 YTD Variance	REMAINING BUDGET
020020 Council - Corporate	93,940	72,227	63,081	9,147	30,859
060 City Clerk	93,940	72,227	63,081	9,147	30,859
GEN General Operating Accounts	93,940	72,227	63,081	9,147	30,859