

COUNCIL EXPENSE POLICY

Recommendation

Regional Councillor Gino Rosati recommends:

- 1) That Council approves a comprehensive review of Council Budget Expenditure Policy.
- 2) That such review be undertaken by the City Auditor in consultation with the senior management and the Audit and Operation Review Committee.
- 3) That a report be brought forward in the fall with the possible implementation date of the policy for January 1st, 2010.
- 4) That such review includes items as outlined in this report.

Contribution to Sustainability

N/A

Economic Impact

None that can be identified at the present time

Communications Plan

This process will be posted on the internet and will be part of the Corporate Communication Department

Purpose

The purpose is to update the present Council Expense Policy

Background - Analysis and Options

An update of Council Expense Policy is appropriate at this time, particularly considering recent events questions raised by many members of the public on a number of issues in particular the Mayor's Audit Report which also contains a number of recommendations that should form part of this review. In addition the review should include the following;

- 1) Council Expense Allowance is included in Bylaw 251-2005 (Attached) This allowance has been in effect since the mid 1980's and has never been updated. Expense Allowance should be reviewed and just like mileage should be allowed on a flat fee per month or alternatively by claiming such expenses in a revised and updated format.
- 2) The expense allowance permitting members of council to charge the respective budget for attending functions or providing advertising in outside organization's publications should also be reviewed and updated. For instance if we receive solicitation to purchase tickets for a particular event by a particular charity or social group, when such represents a general invitation that includes members of council where tickets are offered for sale. And when a member of council chooses to attend or advertise, should such cost be paid by the City if it is not official business?
- 3) Further the meaning of "official business of the city" should be defined with clarifications as to what is included and what is not.

- 4) Use of cell phone should also be better clarified.
- 5) This review should begin immediately and should include for the City Auditor to develop recommendations which would be in keeping with common business practice as well as taking into account a comparisons analysis with neighboring municipalities.
- 6) It is anticipated that a preliminary report should come forward in September and finalized by October or November for possible implementation in January 2010.
- 7) The mileage expense allowance should be reviewed and allowed to continue as one option. Should a member of Council however choose the other option of claiming the actual mileage, the present practice should be discontinued, instead a detailed mileage claim report must be submitted.
- 8) The total reimbursement of the 407 expenses for member of council should be discontinued but allowed to be included in the mileage expenses.

Relationship to Vaughan Vision 2020/Strategic Plan

This report is consistent with the priorities previously set by Council and is also in keeping with the Ten Top Priorities set out by Council.

Regional Implications

NIL

Conclusion

The policy should be revised with the context or the recent report of the external audit on the Mayor's expense, and update current practices with a clear and well defined policy with all the normal check and balances to ensure equity, accountability and transparency.

Attachments

- 1) Bylaw 255-2001
- 2) Expense guideline for neighboring municipalities.
- 3) Policy # 03.19 with reference to expense approval for the City Manager and for the Mayor
- 4) Policy No. 01.14 Council Budget/Expenditure Policy

Report prepared by:

Regional Councillor Gino Rosati

Respectfully submitted,

Gino Rosati
Regional Councillor

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 251-2005

A By-law to authorize the payment of an annual remuneration and expenses to the Members of Council.

WHEREAS Section 283(1) of the Municipal Act, 2001, provides that the Council of a municipality may pay any part of the remuneration and expenses of the Members of Council; and

WHEREAS Section 283(2) of the Municipal Act, 2001, provides that the Municipality may only pay the expenses of the Members of Council in their capacity as members of Council, and if the expenses are actually incurred or the expenses are, in lieu of the expenses actually incurred, a reasonable estimate in the opinion of the Council of the actual expenses that would be incurred;

NOW THEREFORE the Council of The Corporation of the City of Vaughan ENACTS AS FOLLOWS:

1. THAT effective January 1, 2005, the remuneration of the Mayor be fixed at the sum of \$102,357.00 and that effective January 1, 2006, the remuneration of the Mayor be fixed at the sum of \$105,939.00.
2. THAT effective January 1, 2005, the remuneration of all other Members of Council shall be fixed at the sum of \$63,853.00 and that effective January 1, 2006, the remuneration of all other Members of Council be fixed at the sum of \$66,088.00.
3. THAT the Corporation is authorized to pay a general expense in lieu of expenses incurred being a reasonable estimate in the opinion of Council of actual expenses that would be incurred, in the amount of \$200.00 per month to all Members of Council and is further authorized to reimburse each Member of Council, for the cost of mileage incurred while driving during the course of all business related to the Council and The Corporation of the City of Vaughan, which mileage shall be calculated at the current rate paid to employees of the Corporation, and the Corporation is authorized to reimburse each Member of Council for the monthly costs of their cellular phones and the costs of any calls relating only to business of The Corporation of the City of Vaughan.
4. THAT the Corporation is authorized to pay 100% of the cost of purchase and installation of cellular telephones for Members of Council, provided the cellular telephones shall be returned to the Corporation at the end of the term of Council where appropriate.
5. THAT upon passage of this by-law, By-law 252-2004 shall be and is hereby repealed effective January 1, 2005.
6. This by-law shall come into effect on January 1, 2005.

READ a FIRST, SECOND and THIRD time and finally passed this 12th day of September, 2005.

Michael Di Blase, Mayor

J. D. Leach, City Clerk

Compare Policies of Municipalities and Regions May 2009

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
BUSINESS MEAL ALLOWANCE	\$500.00 Max Annual Meal Allowance for meetings with City employees, Councilors' staff, other members of Council, or employees of a City agency, board, commission or special purpose body	Business lunches or tickets to events, will be reimbursed when such entertainment is considered to be necessary for the advancement of the interests of the City, or as a means of rewarding the efforts of staff.	Region of Peel shall reimburse employees and Members of Council for (a) reasonable expenses incurred while travelling on Regional business and (b) incidental business expenses	Business meals may be incurred providing the expenses are reasonable and were incurred as a result of conducting City business.	An employee may be reimbursed for or accept a complimentary meal from an outside vendor, or business contact when: (1) it can be clearly seen as legitimately serving Regional interest (2) it is appropriately related to the responsibilities of the individual (3) it is infrequent (4) the expenses involved are reasonable (5) the vendor or business contact is not involved in the bidding and award process for an RFP, tender or contract for which you are on the selection committee (6) the purpose is to develop the already established business relationship (networking) (7) proper approvals are received from the Branch Head, Department Head or CAO	Meetings held at eating establishments and hotels may be claimed. The Town shall only reimburse for expenditures incurred for business related to the Town of Markham.	The Town of Richmond Hill is committed to the reimbursement of its employees/elected officials for all reasonable costs incurred in the course of fulfilling their duties. It is expected that all Town employees/elected officials who incur business expenses, will adhere to the ethical standards of the community and will exercise their best judgement when incurring such expenses.
1 MEALS	Expenses for goods or services of a personal nature are the responsibility of the individual elected official and will not be paid by the City	Current protocol is that alcohol beverages are a personal expense.	"reimbursement for alcoholic beverages will not be provided".	ineligible	Nothing in policy dealing with alcohol expenses. Personal expenses are ineligible for reimbursement	Alcohol expenses incurred in instances involving Town staff only will not be reimbursed. There may be certain hospitality situations where payment for alcoholic beverages may be an appropriate business expense.	
2 ALCOHOL	Ineligible						

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
Information Required	(1) Date and Business purpose of meeting (2) Original itemized receipt (3) Full Name of All Participants	Requests for reimbursement must include (1) purpose of function (2) names of individuals being entertained or recognized. Meals and miscellaneous expenses will be reimbursed at actual costs upon submission of appropriate receipts. Per Senior Auditor, detailed receipts required.	A debit or credit card slip is not an acceptable receipt as it does not show details of the transaction. All claims for reimbursement shall be supported by an original receipt. An original document showing the payee, date, amount, the goods and services tax ("GST") and description of goods or services paid by the employee. If there is no original receipt, the supervisor must attach an explanation as to why the original receipt has not been submitted. Where more than one Regional employee is involved, the most senior Regional employee present must charge the meal and submit the expense for reimbursement. The names of all attendees must be listed on the receipt.	(1) Original receipt (itemized bill identifying the items individually) (2) Names of attendees (3) Purpose for meeting. Senior staff person from department shall pay the actual bill for the meal or function. (4) Payment of the bill is not related to accounting for the expenditure.	Original receipts must be provided per Director of Internal Audit.	Meetings held at eating establishments and hotels may be claimed when: (1) the purpose of the meeting is related to the business of the municipality and is documented along with (2) the names of those in attendance. (3) the most senior staff person present pays the bill and (4) an original receipt is submitted.	In order to claim municipal business expenses, the following shall be documented: (1) Circumstances of the event (2) the Form (breakfast, lunch, dinner, reception refreshments, beverages, other) (3) Cost (including original, itemized receipts) (4) The Location (5) the Number of participants (6) Names of participants. Employees/elected officials are required to obtain original, itemized receipts in order to claim expenses. Where a receipt is not possible to obtain, a clear written explanation should be provided.
3	Reviewed by Director, Council and Support Services. Councillors or their authorized staff must sign all receipts/invoices	Councillors expenses must be approved by Commissioner of Corporate Services and Treasurer Mayor's expense approved by City Manager or in the absence of the City Manager, by the Commissioner of Corporate Services and Treasurer	Councilors and Chief Administrative Officer's expenses approved by the Chair.	Approval by Commissioner of Finance & Treasurer or Director of Treasury Services & Deputy-Treasurer	Per Director of Audit, expenses approved by the Chair	Approved by the Councillor	Approved by the Mayor
COUNCILLO RS' EXPENSES			Not Applicable. However the Chair's expenses approved by the Chief Financial Officer.	Approval by Commissioner of Finance & Treasurer or Director of Treasury Services & Deputy-Treasurer	Chair's expenses approved by the Treasurer as per Director of Internal Audit	No mention	Approved by the Chief Administrative Officer
MAYORS EXPENSE	Not mentioned	No mention of who approves City Manager's expense	Approved by the Chair	Approval by Commissioner of Finance & Treasurer or Services & Deputy-Treasurer	Per Director of Audit, expenses approved by the Chair	Treasurer	Approved by the Mayor
CITY MANAGERS EXPENSE							
BUSINESS, HOSPITALITY EXPENSE							

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
ELIGIBLE	(1) Facility rental (2) expenses for food and beverages related to business meals or receptions with constituents, business contacts, representatives of government, international delegations or visitors (3) Alcohol during meals or receptions	Reasonable expenses associated with the entertainment of business contacts or the recognition of staff, such as business lunches or tickets to events, will be reimbursed when such entertainment is considered to be either necessary for the advancement of the interests of the City, or appropriate as a means of rewarding the efforts of staff.	Councillors may attend Regional business related events, travel on Regional business at the Region's expense and be reimbursed for Regional constituent related expenses. Councillors may travel to promote the economic development of the Region of Peel. A term allowance is given to each Councillor.	Entertainment or hospitality expenses may be incurred by Directors and above (Executive Director) providing the expenses are reasonable and were incurred as a result of conducting City business.		The Town shall only reimburse for expenditures incurred for business related to the Town of Markham herein referred to as "Permitted Expenditures".	It is recognized that there may be certain hospitality situations where payment for alcoholic beverages may be an appropriate business expense
INELIGIBLE	Entertainment expenses	Requests for reimbursement must include (1) the purpose of the function and (2) the names of the individuals being entertained or recognized. A spouse may be included as a guest when claiming business entertainment expenses, at the discretion of the elected official. Meals and miscellaneous expenses will be reimbursed at actual costs upon submission of appropriate receipts. Part of receipts required	Extra costs of personal entertainment, golfing, tours or meals associated with ancillary events such as sightseeing, excursions or evening outings.			Personal expenses are ineligible for reimbursement	Expenses claimed in excess of what is considered reasonable or non-allowable expenses will be considered to be personal expense and the responsibility of the claimant.
REQUIRED INFORMATION	Detailed original receipts for all expense claims. Credit card receipts or statements alone are not sufficient and will not be accepted. Councillors or their authorized staff must sign off all receipts or invoices with original signatures. Signature stamps or electronic signatures will not be accepted. (1) Original itemized receipt showing items consumed (2) Full Name of all participants attending meeting (3) Date and Business Purpose of meeting.	Reimbursement must include (1) the purpose of the function and (2) the names of the individuals being entertained or recognized. A spouse may be included as a guest when claiming business entertainment expenses, at the discretion of the elected official. Meals and miscellaneous expenses will be reimbursed at actual costs upon submission of appropriate receipts. Part of receipts required	A debit or credit card slip is not an acceptable receipt as it does not show details of the transaction. All claims for reimbursement shall be supported by an original receipt. An original document showing the payee, date, amount, the goods and services tax ("GST") and services paid by the employee. If there is no original receipt, the supervisor must attach an explanation as to why the original receipt has not been submitted. Where more than one Regional employee is involved, the most senior Regional employee present must charge the meal and submit the expense for reimbursement. The names of all attendees must be listed on the receipt. All expenses for meals are to be kept to a reasonable amount.	(1) The expense must be supported by an Original receipt/invoice (2) Purpose of the expense (3) Name of attendees must be provided on reverse side of the invoice or receipt		All payment of Corporate Card expenses and expense account reimbursement are to be requested via a duly completed Expense Report, and must include as a minimum: (1) original receipt (cardholder copy) (2) date and place (ensure that date on front of receipt matches date of occurrence) (3) names of all those for whom the expenditure applied (4) nature of the expenditure (e.g., meals, supplies, conference expense) (5) nature of the approval that was conducted (6)	In order to claim municipal business expenses, the following shall be documented: (1) Circumstances of the event (2) the Form (breakfast, lunch, dinner, reception, refreshments, beverages, other) (3) Cost (including original, itemized receipts) (4) The Location (5) the Number of participants (6) Names of participants

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
		Original receipts from the vendor are required for all expenses unless otherwise noted, or unless a receipt is not normally provided for the expense. To avoid duplicate payments, copies of receipts are not acceptable. If a receipt is not normally provided by the vendor (e.g. for public transportation, tips etc.) reasonable expenses may be claimed provided an explanation of the purpose of the expense is included on the expense claim form. Copies of invoices, credit card slips or statements, or internet receipts alone are not acceptable as receipts.	The Finance Services Division shall ensure that (a) the business expense claim has been authorized before reimbursement (b) claims are processed in timely manner once the Business Expense Claim conforms to policy and deposit the funds to the employee's or Member of Council's bank account (c) included advances are deducted from the employee's/Councillor's paycheque and (d) the per diem and mileage rates are reviewed annually.	Department staff are not permitted to incur expense. Directors need approval by Executive Director or Commissioner. Commissioners need approval by Commissioner of Finance & Treasury or Director of Treasury Services & Deputy-Treasurer. Commissioner of Finance & Treasury need approval by City Manager, Treasurer or Director of Treasury Services & Deputy-Treasurer	CAO's expense approved by the Chair as per Director of Internal Audit	The Financial Services Division will reconcile all requests for payment and verify that the supporting documentation has been provided. Expenditures for payment that do not fully comply (i.e. Personal Expenditures) will not be processed. Non-compliance will be brought to the attention of the Treasurer.	Those with signing authority shall ensure that claims are adequately explained, examined and documented. The role of the Finance Dept is to ensure prompt payment (within 10 working days) of all properly approved and documented expense claims and determine within the Policy Principles, the "reasonableness" of expense claims. The Commissioner of Finance and Treasurer has the authority to withhold payment or request reimbursement where in the opinion of the Commissioner of Finance and Treasurer, Chief Administrative Officer or Mayor, a claim has not been adequately documented or is determined not to be "reasonable".
ACCOUNTING PROCEDURES	Detailed original receipts for all expense claims. Credit card receipts or statements alone are not sufficient and authorized staff must sign off all receipts or invoices with original signatures. Signature stamps or electronic signatures will not be accepted.		The Chief Administrative Officer's expenses shall be approved by the Chair.				
City Manager's expense	Minimum Approval	All reimbursements of incidental and travel expenses for the Mayor must be approved by the City Manager, or in the absence of the City Manager, by the Commissioner of Corporate Services and Treasurer		Commissioner of Finance & Treasurer or Director of Treasury Services & Deputy-Treasurer		Treasurer	Approval by the Mayor
Mayor's expense	Minimum Approval	The Chair's expenses will be approved by the Chief Financial Officer		Commissioner of Finance & Treasurer or Director of Treasury Services & Deputy-Treasurer	Chair's expenses approved by the Treasurer as per Director of Internal Audit	Not mentioned	Approval by the Chief Administrative Officer

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
TRANSPORTATION: Kilometres & Parking	Use of personal vehicles to travel for business purposes outside of normal home and work (2) Trips by Councilors or their staff (3) On street or parking lot fees	Highway toll charges including cost of transponder will be paid based on invoices approved by the Councilors. Parking charges reimbursed upon submission of receipts	Councilors may attend Regional business related events, travel on Regional business at the Region's expense and be reimbursed for Regional consultant related expenses. Councilors may travel to promote the economic development of the Region of Peel.	The mileage reimbursement shall be calculated based on the driving distance from City Hall to the destination location utilizing mapquest or similar service. Mileage rates will be based on the approved mileage rates in effect at time of travel. Persons who receive a monthly car allowance shall reduce the total mileage claimed by 160 km, prior to calculating the mileage reimbursement amount. The City will pay air/train fare based on receipts submitted to a maximum of the regular economy airfare rate. Ground transportation (Taxis, buses, airport shuttles, airport limousines, etc) will be reimbursed based on receipts submitted.	The following transportation costs are allowable to attend approved job-related training, a seminar, convention or conference:- (1) air, rail or bus fare with the lowest price available at the time of booking (2) Parking (3) Travel cancellation insurance (4) incidental travel by taxi, subway or bus (5) departure taxes from transportation terminals, provided such transportation is utilized by the traveler (6) Use of a rented automobile for travel to and from the function, provided the expense does not exceed the cost of taxi fares for the same purpose (7) Use of the automobile for personal business is not an allowable expense (7) Car allowance for the use of a personal vehicle (if air travel is available, the car allowance may not exceed the equivalent of the economy airfare, if air travel is not available, the car allowance may be based on actual distance travelled).	The Town reimburses Councilors and staff for expenses associated with the use of personal vehicles on Town business for all individuals not receiving a monthly car allowance. Compensation is either through the Runzheimer method of reimbursement i.e., car allowance/mileage reimbursement, or mileage reimbursement only. Councilors and staff are eligible to receive reimbursement i.e., car allowance/mileage reimbursement, or mileage reimbursement only. Parking expenses incurred while on Town business will be reimbursed for these expenses if appropriate documentation (i.e., a parking receipt) is submitted. Councilors and staff who use their vehicles for Town business are required to carry one million dollars or more of public liability and property damage insurance. Documentation indicating insurance coverage must be submitted to Financial Services prior to reimbursement of any claims.	Air Travel will be for economy class fare. Private vehicles used for Town related business purposes will be compensated at the prevailing rates provided by the Mileage Reimbursement By-Law. Those who incur parking expenses while on Town business will be reimbursed. Where possible, parking fees should be supported by submitting appropriate documentation. Toll charges for Hwy 407 travel will be reimbursed for business trips. Reimbursement will be limited to the trip toll charges and service fees associated with the trip and will exclude any amounts related to the purchase of a transponder or service fees associated therewith. Claims for reimbursement shall be accompanied by the toll billing statement and confirmation of the business-related purpose of the trip. The Town shall pay the cost of a transponder and monthly rental charges for those who regularly travel Hwy 407 on Town of Richmond Hill business and have obtained the approval of their respective Commissioner/CAO.
ELIGIBLE	(1) Normal daily travel between home and the normal work location (2) personal vehicle maintenance and repair costs (3) vehicle licensing fees (4) Clean Air Certification fees (5) Traffic and Parking Fines (6) Toll and impound fees (7) Car wash fees	For Councilors who receive a fixed monthly car allowance, insurance coverage is a personal responsibility and is not provided by the City	Travel to and from an employee's or Member of Council's normal workplace is considered by the CRA as personal use of the vehicle and is not subject to reimbursement. Subsequent travel to other locations for business purposes is reimbursable but associated side trips for personal purposes such as lunch, personal deliveries etc are not.			Staff will not be reimbursed for costs incurred in travelling to and from home to their normal work place. Compensation is based on actual distance travelled less the normal distance travelled to work. An employee travelling between home and a business engagement or workplace other than the regular workplace, must deduct the distance between home and the regular workplace from the total distance travelled.	
INELIGIBLE							

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
Required Information	<p>Must provide : (1) Business purpose for the Trip (2) The date, start and end points (number of kilometres travelled (3) Purpose of trip. Original receipts from parking operators indicating date, time and parking location. Credit card receipts will not be accepted.</p>	<p>Highway toll charges including cost of transporter will be paid based on invoices approved by the councilors. Parking charges reimbursed upon submission of receipts</p>	<p>Travel is approved by the employee's immediate supervisor prior to making travel arrangements. Travel by Regional Councilors and the Chief Administrative Officer shall be approved by the Chair. The Chair's travel will be approved by the Chief Financial Officer. Single day meeting within 60 kms of the employees' normal workplace, for Members of Council, the car allowance at the standard rate both ways will be reimbursed. If the event is in excess of 60 kms from the employees' normal workplace, for Members of Council, the following may be reimbursed: Travel Costs to and from the event to a maximum of economy airfare including if a personal vehicle is utilized, the car allowance at the standard rate to the cost of an economy airfare.</p>	<p>Staff are required to complete a "Request For Travel Approval" form and obtain necessary approvals prior to making travel arrangements. Completed "Request For Travel Approval" forms shall be filed with the Finance Department prior to requesting payment for travel related expenses, including registration fees.</p>	<p>Original receipts are required for all expenses unless a function may be considered for reimbursement if the primary purpose of attending the function is to (1) represent the Region (2) derive a benefit for the Region (3) and/or advance the interests of the Region. Permission to attend such events during work hours and eligibility for reimbursement of expenses must be authorized in advance.</p>	<p>Councilors and staff are required to complete an Expense Report (Appendix B). Councilors and staff are required to record Date and Nature of trip, Destination, Actual kilometres travelled. Mileage will be reimbursed as per the standard mileage matrix prepared by the Fleet Department. All original parking receipts shall be submitted with the reimbursement form.. The Expense Report shall be submitted monthly and approved.</p>	<p>Air fare receipts and boarding passes must be included with the travel claim. Train receipts and boarding passes must be included with the travel claim. Taxi receipt is required and shall specify the point of origin and destination.. Parking fees should be supported by submitting appropriate documentation. Claims for hwy 407 reimbursement shall be accompanied by the toll billing statement and confirmation of the business-related purpose of the trip.</p>

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill
		Councillors receive a fixed monthly car allowance. The Mayor, City Manager and Commissioners receive a leased vehicle for business and personal use. The Mayor and City Manager is provided with a fully equipped full-size vehicle for 24 month term with unit mileage. Commissioners receive a fully-equipped, mid-size vehicle for 36 month term with unit mileage. The manufacturer of the vehicles and the list of options are determined by the Senior Management Team. Upgrading the model and/or selecting additional options is permitted at the expense of the employee. Insurance, licence plates, snow tires, fuel and maintenance are paid by the City.	The transportation cost reimbursement rates are those set by Canada Revenue Agency.	Councillors receive Monthly Car allowance \$816.33(2002) that, on an after tax basis, is the same as the \$940 for City Manager, Commissioners and Executive Directors. The amount is calculated based on the current provisions of the Income Tax Act that stipulates that 1/3 of the allowance is not subject to tax and a marginal tax rate of 31.24% for the remaining 2/3's. City Manager, Commissioners and Executive Directors receive a monthly unaccountable earnings allowance of \$940 (2002). The allowance will increase on Jan 1 each year based on the prior year's Consumer Price Index for Toronto as published by Statistics Canada. City becomes no longer responsible for the associated lease costs and operating costs.		There will be no mileage reimbursement for persons with car allowances other than those staff members with car allowances as part of the Runzheimer compensation method.	No mention of monthly allowance.
MONTHLY ALLOWANCE	When providing supporting documentation for justifying business expenses related to kilometrage, parking and taxi rides, Councillors need to provide the specific details about these expenses as outlined in Section 5-Transportation-Kilometrage & Parking	Mayor is provided with City-leased vehicle and does not receive an allowance. Refer to Corporate Policy and Procedure-City Vehicles Provided for Business and Personal Use. See above paragraph.		Receive same car allowance as Councillors or be provided with a business like vehicle appropriate to the position and be assessed a taxable benefit for the personal use portion calculated in accordance with the requirements of the Income Tax Act.		No mention	No mention of leased vehicle or car allowance
MAYOR'S CAR EXPENSES							

	Toronto	Mississauga	Peel Region	Brampton	York Region	Markham	Richmond Hill	
	Councillors or their staff must submit a Travel Notification Form to the Director, Council and Support Services at least 10 days before travelling. All travel costs exceeding \$7000 must be approved by Council. Councillors must report to the Integrity Commissioner all travel costs funded by an eligible body under the Code of Conduct, before the first date of travel.	Expenses incurred to attend functions on City Business, including transportation, parking, trip cancellation insurance, registration fees or tickets, meals and accommodation, and incidental expenses such as tips, currency exchange fees, etc) will be paid. Receipts are required. Some restrictions and exemptions apply to payment of expenses while attending functions on City business.	Travel arrangements for Councillors can be made through the Regional Chair's Office, any Commissioner's Office, an outside agent or an area municipality as desired. In making such arrangements, the Councillor must ensure that sufficient expense allowance is available to cover the cost of the travel or event.	City Manager, travel outside Ontario, requires approval from Mayor. Mayor requires approval of the Mayor.		The Mayor and Commissioner of Corporate Services must approve the attendance of the Chief Administrative Officer at any conference, seminar or other business travel which is within North America, total costs are greater than \$5,000, absence from regular duties is more than 5 days. Council must approve the attendance for any member of Council at any conference or seminar and for other business travel requiring overnight accommodation before the attendance at the conference or seminar unless approved through the Budget Process.		Elected Officials's expenses shall be approved by the Mayor. The Mayor's expenses shall be approved by the CAO. The CAO's expenses shall be approved by the Mayor.
Travel Attendance		All reimbursements of incidental and travel expenses for the Mayor must be approved by the City Manager, or in the absence of the City Manager, by the Commissioner of Corporate Services and Treasurer. All reimbursements of incidental and travel expenses for councillors must be approved by the Commissioner of Corporate Services and Treasurer.	Travel by Regional Councillors shall be approved by the Chair. The Chair's travel will be approved by the Chief Financial Officer. Chief Administrative Officer shall be approved by the Chair.	Mayor and Members of Council require approval by Commissioner of Finance & Treasury or Director of Treasury Services & Deputy Treasurer. The City Manager requires approval by Commissioner of Finance & Treasury or Director of Treasury Services & Deputy Treasurer.	Regional Councillors' expenses are approved by the Chair. The Chair's expenses are approved by the Treasurer (as per Director of Internal Audit).	Councillors and Staff upon return must submit approved Expense Reports to Financial Services within 5 business days.	Elected Officials's expenses shall be approved by the Mayor. The Mayor's expenses shall be approved by the CAO. The CAO's expenses shall be approved by the Mayor.	
Travel Expense Reports	Councillors or their staff must submit an Expense Claim Form to the Director, Council and Support Services within 10 days after returning from travel. Original receipts must accompany all claims.							

**CITY OF VAUGHAN
POLICY MANUAL**

SECTION: ADMINISTRATION	POLICY NO.: 03.19
CNL: 97.01.13(2)	
DEPARTMENT: ADMINISTRATIVE	SUBJECT: EXPENSE REPORTS

Council resolved:

That effective January 1, 1997, credit card expenses for the Chief Administrative Officer be approved by the Mayor, and credit card expenses for the Mayor be approved by the Chief Administrative Officer.

CITY OF VAUGHAN
POLICY MANUAL

SECTION: COUNCIL	POLICY NO.: 01.14
CNL: 95.04.10(7) AMENDED CNL: 95.11.27(22) AMENDED CNL: 02.06.10 (46/31) AMENDED CNL: 07/10/09 (44/5)	
DEPARTMENT: MAYOR & MEMBERS OF COUNCIL	SUBJECT: COUNCIL BUDGET / EXPENDITURE POLICY

1. PURPOSE
 - 1.1 To ensure that appropriate financial resources are provided to Council Members to enable them to execute their legislative responsibilities.
 - 1.2 To assign responsibility for budget preparation and expenditure control.
 - 1.3 To clarify appropriate expenditure allocation between the Council Corporate and the Council Individual Budgets.

2. GUIDING PRINCIPLES
 - 2.1 Public funds may not be expended for person use, non-City business use campaign or election related purposes.
 - 2.2 The Council Budget shall be broken down into Corporate and Individual Council Budgets on the principles that items that are shared are charged to the Council Corporate Budget and items that can be attributed to an Individual Councillor are charged to the Individual Council Budget and that Members of Council are provided with a consistent level of corporate support
 - 2.3 The Council Corporate Budget allocations must be approved by Council
 - 2.4 The Individual Councillors' Budget totals must be approved by Council, with each Member of Council having discretion over allocations and spending within their own budgets in accordance with policies and procedures of the City as well as other statutory requirements
 - 2.5 The Council Corporate Budget and the Individual Councillors Budgets are subject to the City Budget review process and are subject to the current year's budget guidelines.
 - 2.6 The Council Corporate Budget and the Individual Councillors Budgets must be administered in accordance with policies and procedures of the City as well as other statutory requirements
 - 2.7 Members of Council and their Staff will be provided with all furniture and office/computer equipment (including Blackberries, palm pilots, home internet access) required to carry out their duties to a standard compatible with the rest of the Corporation
 - 2.8 Members of Council offices will be redecorated at the commencement of each term of office, upon request, to a maximum of \$3,500

CITY OF VAUGHAN
POLICY MANUAL

SECTION: COUNCIL	POLICY NO.: 01.14
------------------	-------------------

CNL: 95.04.10(7)
AMENDED CNL: 95.11.27(22)
AMENDED CNL: 02.06.10 (46/31)
AMENDED CNL: 07/10/09 (44/5)

DEPARTMENT: MAYOR & MEMBERS OF COUNCIL	SUBJECT: COUNCIL BUDGET : EXPENDITURE POLICY
--	---

2.9 Interpretation disputes with respect to this policy will be referred to the City Manager for resolution.

3. CORPORATE BUDGET/EXPENDITURES

- 3.1 Council as a body shares certain resources and receives a consistent level of corporate support related to the basic functions of the office. These items are allocated to the Corporate Budget and are specifically itemized below:
- 3.1.1 Lease, rental, purchase, maintenance and repair costs of all shared equipment and furniture costs; i.e. photocopier, fax machine, reception area, kitchen appliances, furnishings, accessories, etc. (Requests to be submitted annually prior to the preparation of the Council Corporate Budget.)
 - 3.1.2 Lease, rental, purchase, maintenance and repair costs of furniture, equipment and computer hardware/software for Members of Council and their staff to Corporate standard. (Requests to be submitted annually prior to the preparation of the Council Corporate Budget.)
 - 3.1.3 Catered meals for Council meetings when required, and kitchen supplies. Catered meals (lunches and dinners) to be the responsibility of the Assistant of the Chair of the Committee and are to be purchased at the discretion of the Chair of the Committee. Kitchen supplies are to be purchased by the Secretary to the Mayor.
 - 3.1.4 Holiday greetings and advertising on behalf of all Members of Council. Advertising is limited to Christmas and Rosh Hashanah in the appropriate local newspapers. Season's Greeting cards are distributed by the Mayor's office on behalf of all Members of Council.
 - 3.1.5 Sponsorship of the Christmas Staff Children's party and the Christmas Staff Open House or as authorized by Council.
 - 3.1.6 Grants, donations or sponsorship, on behalf of the Corporation, as authorized by Council.
 - 3.1.7 Long distance telephone charges
 - 3.1.8 Grade 12 Proficiency Awards
 - 3.1.9 Council support staff, as approved by Council, including group training and seminars, and vacation coverage and six days sick leave coverage
 - 3.1.10 Gifts (flags, promotional items) provided by the Mayor or designate to Official Guests and Dignitaries. (See Schedule A)

CITY OF VAUGHAN
POLICY MANUAL

SECTION: COUNCIL	POLICY NO.: 01.14
CNL: 95.04.10(7) AMENDED CNL: 95.11.27(22) AMENDED CNL: 02.06.10 (46/31) AMENDED CNL: 07/10/09 (44/5)	
DEPARTMENT: MAYOR & MEMBERS OF COUNCIL	SUBJECT: COUNCIL BUDGET / EXPENDITURE POLICY

- 3.1.11 Corporate memberships and fees for AMO and FCM or as authorized by Council.
- 3.1.12 Flowers for special occasions on behalf of the Corporation (births, deaths, illnesses) for community leaders and for senior city officials and their immediate family (mother, father, spouse, child, sibling) on behalf of the City, to a maximum of \$150.
- 3.1.13 Purchase of a City table for the Mayor and Members of Council and their spouses for Council supported fundraising events, (~~Woodchoppers Ball, York Central Hospital Gala, York Finch Hospital Gala, Police Chiefs Dinner~~) (*Humber Regional Hospital Gala, York Central Hospital Gala, York Region Police Chief's Dinner and Vaughan Health Care Foundation Gala*) (*Amended by Item 5, Committee of the Whole Report No. 44, October 9, 2007*)
- 3.1.14 Special catering required for visiting dignitaries.
- 3.2 The Council Corporate Budget is prepared and monitored by the Clerk's Department in accordance with this policy
- 3.3 The Clerk's Department will have purchasing responsibility for the Council Corporate budget expenditures.
4. INDIVIDUAL MEMBERS OF COUNCIL/OFFICE BUDGET EXPENDITURES
- 4.1 Expenditures that can be directly attributed to individual Members of Council will be charged to the individual Office Budget of each Member of Council. These items are itemized below:
- 4.1.1 *Remuneration for Members of Council as established by by-law.*
- 4.1.2 *Photocopy charges and postage costs.*
- 4.1.3 *Monthly expense allowance, as established by by-law, for Regional and Local Councillors to reimburse them for incidental expenses incurred without receipt or the requirement of Council approval*
- 4.1.4 *Other expenses: ie. framing of pictures, promotional items (pins, ties, pens, etc.), conferences and seminars, business cards, stationery, day-timers, parking etc*
- 4.1.5 *One hundred per cent of the cost of purchase of cellular telephones*
- 4.1.6 *Mayor's Vehicle - lease, repairs, insurance, license, maintenance*
- 4.1.7 *Lease, rental, purchase, maintenance and repair costs of office equipment and furniture computer hardware and software not consistent with corporate standards*

CITY OF VAUGHAN
POLICY MANUAL

SECTION: COUNCIL	POLICY NO.: 01.14
------------------	-------------------

CNL: 95.04.10(7)
AMENDED CNL: 95.11.27(22)
AMENDED CNL: 02.06.10 (46/31)
AMENDED CNL: 07/10/09 (44/5)

DEPARTMENT: MAYOR & MEMBERS OF COUNCIL	SUBJECT: COUNCIL BUDGET / EXPENDITURE POLICY
--	---

- 4.1.8 Subscriptions and publications
- 4.1.9 Expenses (airline, accommodations, meals, etc.), authorized by Council, relating to attendance at a City function or special event.
- 4.1.10 Office supplies
- 4.1.11 Salaries and Benefits for part-time assistance exceeding vacation coverage provided, if required.
- 4.1.12 Specialized individual training and seminars for support staff.
- 4.1.13 Reimbursement of expenditures for cellular telephone phone charges, 407 charges and mileage. It shall be the responsibility of each Member of Council to retain supporting invoices and documentation. Please note, under Canada Customs and Revenue Agency guidelines, mileage from home to and from the place of work is considered personal mileage and therefore is not an allowable expense.
- 4.1.14 Reimbursement of expenditures for business meals with staff and/or external persons with supporting documentation and receipts.
- 4.1.15 Holiday greetings on behalf of an individual Member of Council
- 4.2 Individual Members of Council are responsible for preparation and allocation of expenditures within their individual budgets within the council approved budget levels, with the exception of amounts established by by-law.
- 4.3 Individual Members of Council are responsible for monitoring their individual budgets. Members of Council will be provided with monthly budget reports relating to their individual budgets.
- 4.4 Each Councilor's Staff will have purchasing responsibility for individual Councilor's expenditures