Town of Whitby Policy

Policy Title:	Council Expense Policy
Policy Number:	G 050
Reference:	Municipal Act, Municipal Elections Act, Council Remuneration By-law #6500-11, as amended. Council Resolution #467-16, #526-17, #91-18, #353-19, #83-23, and #107-24
Date Originated:	October 11, 2016
Date Revised:	May 27, 2024
Review Date:	Not applicable
Approval:	Council
Point of Contact:	Commissioner of Financial Services/Treasurer

Policy Statement

The Council Expense Policy provides Members of Council with guidelines for eligible expenses incurred while fulfilling the Member's duties.

Purpose

The purpose of this policy is to provide consistent rules and guidelines for Members of Council on expenditures that support Members of Council in fulfilling their duties as elected officials.

Scope

This policy applies to the Mayor and Members of Council.

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1 Definitions

1.1 **Election Year** shall mean the calendar year (January 1st to December 31st) during which a regular municipal election is held in accordance with the Municipal Elections Act.

1.2 **Election Period** shall mean the first day prescribed for the filing of nominations in accordance with the Municipal Elections Act and ending when the new Council takes office.

1.3 **Eligible Expense** means an expense that the Town will reimburse or pay directly.

1.4 **Ineligible Expense** means an expense that is not provided for in this Policy and will not be reimbursed or paid by the Town.

1.5 **Members** shall include the Mayor and all Members of Council.

2 Responsibilities

2.1 Members are to:

a) Adhere to this policy;
b) Sign-off on all expenses submitted or paid by the Town directly; and,
c) Meet all financial, legal, and income tax obligations.

2.2 Chief Administrative Officer to:

a) Support the implementation of this policy.

2.3 Treasurer (or designate) to:

a) Approve expenditures in accordance with this policy;
b) Advise Members of the status of their budget, and if budget is exceeded, require Members to personally pay the over-expenditure;
c) Advise Members if any submitted or proposed expenditures are ineligible or breach this policy; and
d) Make sure that supporting documentation is in place, and that expenditures conform to this policy.

3 Annual Budget

3.1 Each Councillor will have an annual expense limit of $13,000 and the Mayor will have an annual expense limit of $17,000.

3.2 A corporate budget will be established for one Ward Town Hall meeting per ward per year in the amount of $300 (or $75 per Ward Town Hall meeting x 4 meetings hosted by a Ward and Regional Councillor team) for refreshments. Expenditures beyond the $75 per Ward Town Hall meeting or in addition the Corporate support to be provided by staff will be allocated evenly to each Ward and Regional Councillor's Annual Budget, in accordance with this Policy, following each event. For clarity, for an expenditure of $85 at a Ward Town Hall meeting, the $10 in excess of the corporate budget will be allocated $5 to the Ward Councillor and $5 to the Regional Councillor hosting the Ward Town Hall meeting.

3.3 A corporate budget of $25,000 will be established for one annual publication, organized by the Mayor's Office, to communicate the Town's achievements, current projects, and the Town of Whitby, overall.

3.4 A corporate budget of $40,000 will be established for Council education and training with approved consultants starting in 2024 and allocated as follows:

a) $20,000 will be used for Corporate Training, including municipal conflict of interest and Council Orientation/education sessions, made available to all Members of Council and co-ordinated by the Chief Administrative Officer's or Town Clerk's office; and,
b) $20,000 may be used by individual Members as Supplemental Corporate Education and Training with Approved Consultants up-to the following limits:
   - Member- $2,000 per year
   - Mayor - $4,000 per year

3.5 Budget amounts noted in this Section shall be indexed annually, based on the Consumer Price Index (Ontario – All Items) in April of the previous year, and rounded to the nearest dollar starting in 2024. For clarity, 2024 budgets indexed based on April 2023 CPI.

3.6 Each Member may choose how to allocate their expenses within the limit established, based on their business needs, in accordance with what constitutes an eligible expense as per this policy.

3.7 Allocations are not transferrable between calendar years and cannot be accumulated and carried over.

3.8 If a Member exceeds their annual expense limit, the over-expenditure is the personal responsibility of the Member.

4 Excluded Expenses

4.1 Council remuneration in the form of salary, benefits, and vehicle allowances are excluded from this policy as these items are accounted for through other Town of Whitby corporate policies, by-laws, or budget provisions.

4.2 Defence of court action brought against a Member, as such expenses are subject to and in accordance with the Indemnification By-law and/or the Town's insurance coverage.

5 Expense Guidelines

5.1 Appendix 1 - Guidelines for Expenses for Members of Council forms part of this policy and provides Members with detailed guidelines of what expenses are eligible and ineligible.

5.2 Reimbursement or payment by the Town for an expense will not be made if it is not specifically provided for in this policy.

5.3 Expense reimbursements submitted by Members or expenditures incurred by the Town on behalf of Members will be charged to the Members' budget.

5.4 Member of Council claims for expenses must follow basic accounting and audit principles:

a) Expenses must relate to the business of the Town of Whitby;
b) A Member or the Town must directly incur the expense. Expenses incurred by third parties cannot be claimed;
c) Expenses must be consistent with what is permitted in this policy (see Appendix 1 – Guidelines for Expenses for Members of Council);
d) Members must provide proper documentation, including detailed original receipts, invoices, or e-bills for all expense claims. Credit card receipts or statements alone are not sufficient and will not be accepted.
e) Invoices must include a description of the goods purchased or services rendered, the cost, taxes and HST registration number, if applicable;
f) Expenses must be charged for the year in which they were incurred; Expenses cannot be carried forward to subsequent years; and,
g) Expenses must be submitted for reimbursement as soon as reasonably possible.

6 Election Year and Election Period Restrictions

6.1 In accordance with the Municipal Elections Act, the Town cannot provide a subsidy to any candidate's election campaign. Therefore, special conditions for expense reimbursement for all Members of Council apply during an Election Year and, in the event of a by-election, for sitting Members of Council who are nominated in a by-election.

6.2 Members of Council shall adhere to the Use of Corporate Resources for Election Purposes Policy G 070 and shall not use corporate resources for campaigning as defined and specified therein.

6.3 In an Election Year or in the event that a by-election is held and a sitting Member of Council is nominated to run in the by-election, the following conditions shall apply to all Members of Council during an Election Year and to sitting Members who are nominated in a by-election effective at the start of the nomination period until the day after Election Day:

a) Annual budgets noted in Sub-Section 3.1 of this policy will be pro-rated for each term in an Election Year (11/12 months for Members of Council to the end of the term and 1/12 months for Members of Council starting the new Council term) or in the event of a by-election; and
b) Other expense restrictions may apply as specified within Appendix 1.

6.4 During an Election Period:

a) Eligible Expenses under the heading "Communications, Advertising and Constituency Meetings" in Appendix 1 will not be paid or reimbursed by the Town;
b) Ward Town Hall meetings will not be held and no annual printed publication, noted in Section 3 of this policy, will be produced, and distributed.

7 Interpretation

7.1 Members of Council may consult with the Treasurer for guidance with respect to the eligibility of an expense and/or any interpretation on the application of this policy.

8 Reporting

8.1 Eligible expenses annually incurred by each Member shall be reported publicly in accordance with the requirements of the Municipal Act, as amended.

9 Policy Review

9.1 This policy shall be reviewed every four years prior to the budget meetings that follow the general municipal election, or as directed by Council.

10 Related Documents

- Council Code of Conduct
- Purchasing Policy
- Council Remuneration By-law #6500-11
- Ward Town Hall Meetings Policy
- Use of Corporate Resources for Election Purposes Policy G 070

Appendices

Appendix 1 Guideline for Expenses for Members of Council

This Policy is hereby approved by Council Resolution # 107-24 on this 27th day of May, 2024.

Appendix 1

Guidelines for Expenses for Members of Council

May 2024

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CORPORATE EXPENSES: **Resources Available to Council – Items in this category are resources provided and paid for directly by the Town in order to facilitate the necessary conditions for Members to exercise their duties and are not considered to be expenses and will not be reported as such.**	
Office Space, Equipment, and Operations	
Office Space	• Office space for the Mayor and shared office space for Members of Council in the Mayor and Councillors' Office.
Office Supplies	• General office supplies for use by the Mayor and Councillors' Office that are not intended for the exclusive use of a particular Member.
Office Furniture	• Office furniture for use at Town Hall.
Mobile Phone and Portable Computing Device	• Members of Council will be issued one Corporate Mobile phone and one Corporate Computing Device at the start of each term which may be replaced during the term based on the Town's standard replacement schedule to protect Town networks from obsolete/insecure devices. • In an Election Year and at the end of each Council Term, Members of Council will have the option to purchase their mobile phone and/or portable computing device, at values based on the greater of: (a) any outstanding hardware balance owed to the mobile phone carrier; or (b) the unamortized value, calculated based on Revenue Canada's Capital Cost Allowance (Class 10) rates, for campaign use or personal use in accordance with this Policy. • Any Member who resigns, is disqualified, not re-elected, dismissed from Office, or has otherwise not opted to purchase their mobile phone and/or portable computing device by the end of the Council term, shall have the option of transferring ownership of Town issued computing device(s) and/or mobile phone, eligible software, and accessories as a taxable benefit, calculated as outlined above, at that time. Costs to transfer the corporate phone number and/or plan shall be paid for by the Member. • Mobile Phone and Portable Computing Device will be installed with Corporate Software and Applications, such as the electronic agenda management application and the Microsoft Teams messaging and virtual meeting platform • Only Corporate Software and Applications installed by the Town will be supported by Town Technology and Innovation Services (TIS) staff

Council Courier	• Courier service is provided to Member's home address as scheduled by the Office of the Town Clerk.
Staffing	• Administrative support for Members is provided through the Mayor and Councillors' Office at a level that is in accordance with the annual operating budget and staffing resources allocated on that basis.
Corporate Training	• Corporate Training, including municipal conflict of interest and Council Orientation/education sessions, made available to all Members of Council and co-ordinated by the Chief Administrative Officer's or Town Clerk's office.
Supplemental Corporate Education and Training with Approved Consultants	• Members of Council may obtain supplemental education and training sessions with speakers, professionals, instructors, and consultants, previously organized by staff under Corporate Training during the current term of Council, up-to the limits of $2,000 per Councillor and $4,000 for the Mayor each year. • Limits may be adjusted proportionally as Corporate budgets are adjusted for items such as inflation/the consumer price index. • Eligible vendors are speakers, professionals, instructors, and consultants organized by staff under Corporate Training during the current term of Council. • For clarity, members of Council may obtain supplemental education and training sessions only from vendors/ consultants organized by staff under Corporate Training during the current term of Council. • Amounts in excess of the limits or sessions for other vendors may be eligible under the Training, Seminars and Conference section of this policy.
Corporate Subscriptions	• Subscriptions made available to all Members of Council where the Town pays a set fee (e.g., based on population) and there are no incremental costs to add Members of Council
Advice from the Integrity Commissioner	
Corporate Expenses	• Advice to a Member respecting their obligations under a procedure, rule, or policy of the Town, governing the ethical behaviour of Members, including the Council Code of Conduct. • Advice to a Member respecting their obligations under the Municipal Conflict of Interest Act.
Ineligible Expenses	• Advice is not available from the Integrity Commissioner if it pertains to a matter that is already being investigated by the

	Commissioner, is under review by a court, or is about an issue for which a formal complaint has been received.
Conditions	• Expenses associated with advice from the Integrity Commissioner to a Member shall be incurred corporately and not through a Member's expense allowance. • The total aggregated cost for advice provided by the Integrity Commissioner to Members shall be reported within the Integrity Commissioner's Annual Report.

Event Tickets	
Town Organized Event Tickets	
Eligible Expenses	• A ticket for a Member and one ticket for the Member's spouse or guest which shall be recorded as an expense based on the face value of the ticket.
Ineligible Expenses	• Additional tickets other than those for the Member and their spouse or guest.
Conditions	• Tickets must be purchased through the Mayor and Councillors' Office.
Community Event Tickets	
Eligible Expenses	• A ticket for a Member and one ticket for the Member's spouse or guest to attend a charitable or fund-raising event organized by a charitable/non-profit organization where funds raised will support services provided to the residents of Whitby and/or the Region of Durham.
Ineligible Expenses	• Additional tickets other than those for the Member and their spouse or guest. • Raffle tickets, silent auction costs, and event tickets where each ticket holder is guaranteed a prize or gift other than token gifts, such as a souvenir or memento or a commemorative gift that is given in recognition of attending the event. For clarity, event tickets where all tickets are entered into a draw where the number of gifts/prizes is less than the total number of tickets entered into the draw are Eligible Expenses. • No portion of a ticket, where the organizer offers to provide a donation receipt for income tax purposes, will be reimbursable if the ticket was purchased directly by a Member. Such tickets are Eligible Expenses only if they are purchased directly by the Corporation of the Town of Whitby on behalf of the Member.

Conditions	• Members should provide a copy of the event notice/flyer/e-mail/correspondence with information on the purpose of the event and event organizer. • Events where there are no formal notices, flyers, or advertisements are readily available (such as dinner tickets in support of Legions) will be reviewed based on whether it is common knowledge that such an event was held by the reputable organizer in support of the community. • Proof of ticket payment directly to the organization hosting the event when seeking reimbursement. •

Administrative Expenditures	
Council Portraits	
Eligible Expenses	• Resitting for a Member's portrait if the Member is not satisfied with the original portrait.
Ineligible Expenses	• Portraits that do not use the photography services procured and approved by the Town for all Members.
Conditions	• Council portraits are generally taken once per Council term but may be retaken to accommodate a new Member during the Council term, with the cost for such sittings being borne by the Town as a corporate expense. • Members may use their Council portrait for communications and duties related to their role as a Member of Council; however, in accordance with the Use of Corporate Resources for Election Purposes Policy G 070, Members are prohibited from using their Council portrait for Campaigning or inclusion on Campaign Materials.
Books and Subscriptions	
Eligible Expenses	• Books, magazines, newspapers, and periodicals (physical or electronic) that are related to the business of the Town or municipalities in general, or support Members in serving as elected officials.
Ineligible Expenses	• Books, magazines, newspapers, and periodicals that have no demonstrated relation to municipal affairs, the Town, or to the role of Members as elected officials. Examples of ineligible books and subscriptions may include lifestyle or entertainment magazines such as sports, cooking, fashion, celebrity, and travel.
Conditions	• Title of the publication should be included on the invoice.

	• Members shall identify the business purpose for the book, magazine, newspaper and/or periodical when the business reason is not evident. • Delivery address should be Town Hall or the Member's home address. For electronic subscriptions, the Members Corporate email address should be used. • Members shall provide an original subscription invoice or renewal notice indicating delivery address of publication.
Office Supplies, Business Cards/Signs	
Eligible Expenses	• Letterhead, signs, and business cards where design and content are in accordance with the Town's standards for accessibility and branding. • General office supplies such as pens, paper clips, envelopes, and notepads, if ordered for a Member's exclusive use and ordered through the Mayor and Councillors' Office.
Ineligible Expenses	• Stationery and office supplies for personal use or campaign use
Conditions	• Where procurement practices or procedures are in place, or when a preferred vendor has been identified, Members shall where applicable conform to such general practices when purchasing office supplies.
Town Attire	
Complimentary	• Clothing widely distributed to a group for the purpose of attending or organizing a Town event (i.e., staff, volunteers, Members of Council) shall not be recorded as an expense against the Member.
Eligible Expenses	• Up to two pieces of Town logoed or branded clothing per calendar year for use by the Member at official functions or events.
Ineligible Expenses	• Additional clothing beyond the two pieces per calendar year.
Conditions	• Clothing will be provided through the promotional attire inventory held by the Town or ordered based on pre-defined catalogue of available garments sourced by the Town though a preferred supplier without incurring additional setup and/or design fees.

Training, Seminars, and Conferences	
Eligible Expenses	• Registration cost. • Transportation (air, train, or bus) to/from the training, conference, or seminar and ground transportation (car rental, taxi, or transit) when there. • Mileage at the Canada Revenue Agency rate for mileage if the training, conference, or seminar, is outside of the Town of Whitby limits. • Parking. • Hotel at a single or double occupancy room rate. • Per diem for meals starting in 2022 are as follows: - Breakfast - $16.52 - Lunch - $27.55 - Dinner - $38.58 - Per diem rates for meals shall be increased annually at the rate of inflation, as established by Statistics Canada • Supplementary medical insurance for out of country travel. • Individual training for Members (e.g., media relations, leadership training, etc.) • Costs paid in advance to take advantage of early booking discounts. It is incumbent upon the Member of Council to reimburse the Town should the booking be cancelled and a refund was provided directly to the Member of Council
Ineligible Expenses	• Personal or spousal expenses. • Sightseeing expenses. • Mileage within the Town of Whitby.
Conditions	• A portion of expenses can be shared with a municipal, local, or regional body to which the member is also appointed or elected. • Mileage is claimed in addition to any vehicle allowance provided through the Council Remuneration By-law or as otherwise approved by Council. Highway tolls may be claimed in addition to the per kilometer Canada Revenue Agency rate. • An original hotel invoice itemizing room costs and other incidentals must be submitted. Where a Member has requested a room above the double occupancy rate, the Town shall only reimburse the portion of costs associated with the advertised double occupancy rate (i.e. where a Member requests a suite to accommodate their accompanying family, the cost difference between the suite rate and the advertised double occupancy room rate shall be the responsibility of the Member). • No receipts are required to claim a per diem for meals. The meal per diem may only be claimed when a meal is not

	provided as part of the seminar or conference package or registration. • A Member of Council shall reimburse the Town for any discounts or refunds received, including refund of early booking costs, for which the Member of Council has received eligible business expense reimbursement for.

Communications, Advertising, and Constituency Meetings	
Eligible Expenses	• Design, production and mailing of constituent newsletters, neighbourhood letters, and cooperative letters. • Creation and maintenance of a constituent website and social media accounts. • Advertising through print media, radio or television stations that have general circulation, listeners, or viewership in the Town for the purpose of supplementing advertising by the Town to promote specific programs or events. • Meeting rooms to conduct constituency meetings. • Pay-per-use or subscription application/software costs related to conducting virtual/hybrid constituency meetings. Note: Microsoft Teams is the standard Town-issued and supported software for messaging and virtual meetings. Town TIS staff cannot provide technical support for third-party applications, including other virtual meeting platforms. • The catering of light snacks and refreshments, venue set-up fees, and additional cleaning charges for constituency meetings. • Costs may be shared be between Members of Council.
Ineligible Expenses	• Advertising or communications, regardless of the media, that promotes organizations, political parties and candidates or is partisan in nature. • Advertising or communications found to be in violation of the Council Code of Conduct as determined by an Integrity Commissioner appointed by Council. • Advertising or communications that criticize Members of Council or the decisions of Council.
Conditions	• A newsletter shall not be mailed or otherwise distributed beyond the boundaries of the constituency of a Member except where postal codes cross beyond such boundaries. • Members shall provide a copy of the communication or advertisement as an attachment to the expense submission. • Members should identify the business purpose of the advertisement or communication or show that it promotes specific Town programs or events.

	• Use of the Town logo or branding shall be approved by the Corporate Communications Division. • Town Staff and internal resources shall not be used to assist the Member with preparing and/or distributing advertising or communications. • Election Period Restrictions outlined in Council Expense Policy are applicable. Specifically, in an Election Year, expenses within this category are not reimbursable/not eligible expenses from the first day prescribed for the filing of nominations in accordance with the Municipal Elections Act and ending when the new Council takes office.

Mobile Phone Expenses	
Eligible Expenses – Corporate Devices and Phone Plans	• Peripherals such as additional chargers or carrying cases. • Mobile phone plan to meet the Member's communication needs, including data. • Roaming charges, where not incurred for personal use, or add-on travel plans. • Replacement Corporate Phones and Corporate Portable Computing Devices outside of the Town's Standard Replacement Schedule subject to the Conditions in this section.
Corporate Expense - Corporate Devices	• A mobile phone in accordance with a predetermined list of mobile phone options made available through the Town's selected supplier.
Ineligible Expenses – Corporate Devices and Phone Plans	• Pay-per use calls. • Personal usage that incurs additional fees. • Charges related to the use of personal phones. • Campaign or election related usage.
Conditions – Corporate Devices and Phone Plans	• No replacement mobile phone shall be purchased or leased for a Member unless it is lost or stolen, or no longer operates and cannot be repaired at a reasonable cost to its initial operating specifications. The old equipment must be returned, and/or written confirmation provided that the equipment has been lost or stolen. • Device support is limited to the business functions for which the device is intended to be used (i.e., sending/receiving emails and use of the e-agenda app) and support will not be provided for personal use (i.e., third party apps and personal email). • The Member agrees to the application of established security protocols for mobile devices. • The Member agrees to follow all relevant Town-wide IT policies (including 500-050-01 Mobile Device Usage Policy).

	• Occasional or incidental personal use that does not incur additional fees is expected within reasonable limits. Members of Council are responsible for exercising good judgement regarding the reasonableness of personal use. • If, from the day of filing their nomination until Election Day, the Member wishes to use their corporate phone for campaign or election related purposes, the Member shall reimburse the Town for all costs associated with their corporate mobile phone for that period, and purchase the Town issued device based on the calculations outlined in the Corporate Expenses section of this Policy, as of the time of nomination.

Computer Hardware, Software and Accessories	
Corporate Expense	• Town issued computing devices, software, and accessories in accordance with a predetermined list of computing device options made available through the Town's selected supplier.
Ineligible Expenses	• Personal computing devices, hardware, software, and accessories not issued through the Town's Technology and Innovation Services (TIS) Division or acquired by a Member outside of the Town's purchasing processes and procedures.
Conditions	• The Member agrees to follow all relevant Town-wide IT policies (including 500-040-01 Technology Resource Acceptable Use Policy). • No replacement computer hardware, software and accessories shall be purchased or leased for Member unless it is lost or stolen, or no longer operates and cannot be repaired to its initial operating specifications. The old equipment must be returned, and/or written confirmation provided that the equipment has been lost or stolen. Replacement equipment issued in the fourth year of the Council term must be returned to the Town at the end of the Council term and may not be used for campaigning or election purposes. • Configuration of devices, including software, security and ongoing patching and management will be performed by the Technology and Innovation Services (TIS) Division. Device support is limited to the Town business functions for which the device is intended to be used (i.e., sending/receiving emails and use of the e-agenda software/app) and support will not be provided for personal use (i.e., third party software/apps and personal email). TIS will continue to support devices after they are transferred to a sitting Member up to the end of the Council term.

	• Occasional or incidental personal use that does not incur additional fees is expected within reasonable limits. Members of Council are responsible for exercising good judgement regarding the reasonableness of personal use. • If, after the day of filing their nomination, a Member wishes to use their Town device (e.g., iPad) for campaign or election related purposes, the ownership for such Town issued computing device(s), eligible software and accessories shall be transferred from the Town to the Member. If the Member chooses to exercise this option, the Member may purchase the Town issued device based on the calculations outlined in the Corporate Expenses section of this Policy, as of the time of nomination. • Computing devices, software and accessories remaining in Town ownership during the Election Period (i.e., when the Member elects not to transfer ownership) shall not be used for campaigning or election related purposes. • Software must be eligible to be transferred from a corporate account to a private account.

Business Meetings and Hospitality	
Eligible Expenses	• Mileage at the Canada Revenue Agency rates for mileage if the business meeting is outside of the Town of Whitby limits. • Food and non-alcoholic beverages when attending a business meeting for the purpose of discussing matters of official Town business. • Food and alcoholic beverages for Economic Development purposes or hosted events by the CAO or Treasurer. • Meeting rooms to conduct official Town business. • The catering of light snacks and refreshments, venue set-up fees, and additional cleaning charges for business meetings or for hospitality at municipal events (i.e., annual AMO Conference).
Ineligible Expense	• Business meeting expenses of a personal nature and/or social meals or events. • Alcohol other than as noted above. • Mileage within the Town of Whitby.
Conditions	• Aside from mileage, where the expense is for a business meeting, the full names of all participants attending the meeting, the date of the meeting and the purpose/circumstances of the meeting must be recorded and submitted.

	• Trade missions or research/study trips shall be approved by Council and associated costs shall be in accordance with those allocated by Council for that purpose. General practices regarding expenses (hotel rooms, mileage, etc.) shall be followed where applicable.