

Town of Whitby Staff Report

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Report Title: Revision to Council Expense Policy (G 050)

Report to: Committee of the Whole

Date of meeting: May 13, 2024

Report Number: FS 19-24

Department(s) Responsible:

Financial Services Department

Submitted by:

Fuwing Wong, Commissioner, Financial
Services & Treasurer

**Acknowledged by M. Gaskell, Chief
Administrative Officer**

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1. **Recommendation:**

That the revised Council Expense Policy (Policy # G050), Attachments 1 and 2 to Report FS 19-24, be approved.

2. **Highlights:**

- There are two revisions to the Council Expense Policy recommended in this report:
 - The addition of an additional corporate expense: Supplemental Corporate Education and Training with Approved Consultants; and
 - Clarification on when Community Event Tickets are eligible expenses if the event organizer is issuing a donation receipt for income tax purposes for any portion of the ticket.

3. **Background:**

The Town's Council Expense Policy (Policy # G 050) is meant to provide consistent rules and guidelines on expenditures that support Members of Council in fulfilling their duties as elected officials. The Policy was last updated March 20, 2023 and is comprised of two documents:

- 1) The main policy document; and
- 2) Guidelines for Expenses for Members of Council (Appendix A to the Policy)

The proposed updates (highlighted in yellow in the attachments to this report) consider common issues and questions related to Council business expenses since the March 2023 update and incorporates feedback from Members of Council from recent meetings conducted by Clerks Department staff.

4. Discussion:

A revised Council Expense Policy is included in Attachment 1 and 2 to this report. Below is a summary of the key changes:

- Addition of a new Corporate Expense: Supplemental Corporate Education and Training with Approved Consultants
 - Staff from the Chief Administrative Officer's and Town Clerk's office currently arrange Corporate Training, including municipal conflict of interest and Council Orientation/education sessions made available to all Members of Council throughout the Council term.
 - This recommended new corporate expense allows for Members of Council to obtain supplemental education and training sessions with only those 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.
 - The limits may be adjusted proportionally as Corporate budgets are adjusted for items such as inflation/the consumer price index.
 - The purpose of the supplemental education and training sessions is to support Members of Council who wish to attend individual follow-up sessions with Corporate Trainers for the purpose of exploring training topics in more detail and/or working through tailored learning and development plans.
- Clarification of Community Event Tickets where the event organizer provides a donation receipt (for income tax purposes) for any portion of the ticket:
 - To be an eligible expense, the ticket must be purchased directly by the Corporation of the Town of Whitby on behalf of the Member of Council;
 - No portion of such tickets purchased directly by a Member of Council is reimbursable
 - This clarification is intended to ensure that donation receipts for income tax purposes are not accidentally issued/claimed to/by Members of Council for tickets paid for with public funds.

5. Financial Considerations:

As part of the 2024 budget, Council approved \$40,000 for corporate training for Members of Council. Subject to Council approval of this report:

- \$20,000 will be allocated to Corporate Training as defined in the policy as “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,
- \$20,000 allocated to the new Corporate Expense: Supplemental Corporate Education and Training with Approved Consultants (see more information in the Discussion section of this report).

6. Communication and Public Engagement:

N/A

7. Input from Departments/Sources:

The proposed revisions have incorporated feedback received from Members of Council.

8. Strategic Priorities:

N/A

9. Attachments:

Attachment 1 - Policy G 050 – Council Expense Policy

Attachment 2 – Guideline for Expenses for Members of Council (Appendix A to the Council Expense Policy)