

# Background and Previous Council Direction

## Background

The Councillors' Budget and Expenses Bylaw 36M2021 ("Bylaw 36M2021") establishes rules for permitted expenses and the disclosure of those expenses by Councillors and their staff. Bylaw 36M2021 applies to all expenditures by Councillors and their staff regardless of whether they are paid for by the Councillor's Ward Budget or the Council Services Budget. Expenditures by Councillors that are governed by Bylaw 36M2021 must be connected with the official duties of Councillors as Members of Council.

Section 17 of Bylaw 36M2021 establishes rules for hosting expenses. Hosting includes meals and refreshments and the costs associated with renting facilities or for other hosting activities. Bylaw 36M2021 does not establish an overall limit for hosting expenses, however Section 17(5) establishes a limit of \$100 per day per Councillor for hosting expenses while travelling.

## Previous Council Direction

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2024 June 18	EC2024-0715	<a href="#">Notice of Motion – Councillors' Budgets and Expenses – Hosting</a> Council directed Administration to bring forward amendments to the hosting provisions of Bylaw 36M2021 to reflect similar rules for hosting as those recently made for meal allowances, namely, that the hosting allowance be applied as a recommended amount and not a restricted amount, and that it is updated to reflect current market conditions.
2024 March 19	CSC2023-1249	<a href="#">Councillors' Budgets and Expenses Bylaw Amendments</a> Council approved housekeeping amendments to Bylaw 36M2021 including updates to Schedule D to the Bylaw, the "Supporting Procedures for the Reimbursement of Employee Business Expenses," to keep the procedures in alignment with those in place for employees of The City of Calgary. The updates provide daily meal allowance amounts as a suggested amount rather than a limit.
2021 May 10	C2021-0609	<a href="#">Councillor Expense Policy Review</a> Council adopted the <i>Councillors' Budgets and Expenses Bylaw 36M2021</i> which included a limit of \$100 per day per Councillor for hosting expenses incurred while travelling.

## Bylaws, Regulations, Council Policies

### ***Councillors' Budgets and Expenses Bylaw 36M2021***

Section 17 of Bylaw 36M2021 contains the provisions related to hosting expenses:

17. (1) Hosting expenses are eligible provided they comply with the *Accounts Payable Policy and supporting procedures* on hosting.
- (2) Types of eligible hosting expenses include; sit down meals and appetizers, takeaway meals, and refreshments (either alone or in combination with other types of hosting).
- (3) Alcohol, tobacco and cannabis expenses, including expenses for the purchase of tobacco and cannabis accessories, are not permitted hosting expenses. *Councillors and staff* may expense tobacco and tobacco accessories for use in Indigenous ceremonial and reconciliation activities.
- (4) Eligible hosting expenses include hosting expenses associated with events such as the costs of renting facilities (e.g., at a community centre to host a townhall) or other hosting activities (such as team building or community activities).
- (5) Hosting when travelling is limited to \$100 per day per *Councillor* and this amount may be accrued over the course of the trip (e.g., for a four day trip, \$400 is available for hosting).
- (6) In place of the seniority rule which applies to hosting events for City administration, where two or more *Councillors* attend the same event, the hosting costs for that event will be split evenly between the *Councillors*.
- (7) *Councillors* must not incur hosting expenses for any City of Calgary employee.
- (8) *Councillors* must not incur hosting expenses where the only other person being hosted is another City of Calgary *Councillor(s)*.
- (9) For clarity, *Councillors* must document hosting expenses by providing a complete list of attendees to the meal or hosted event, the name of the corporation of any attendee who is not a City employee and the business reason for the expenditure.

### **Supporting Procedures for Reimbursement of Employee Business Expenses**

This Administration procedure is incorporated into Bylaw 36M2021 as Schedule "D". Section 7.6 contains the suggested amounts for meal allowances:

- 7.6. The suggested amounts for meal allowances for City expenditures, including meals for employee recognition, in local currency, is as follows.
- a. Breakfast - \$25.00, including tax and tip
  - b. Lunch - \$30.00, including tax and tip
  - c. Dinner - \$45.00, including tax and tip
- All detailed receipts must be submitted.