

Background and Previous Council Direction

Background

Councillors' Budgets and Expenses Bylaw 36M2021

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.

The Accounts Payable Policy ("the Policy") is an Administration policy that governs accounts payable transactions made by The City of Calgary, including corporate credit card transactions and the reimbursement of employee business expenses. The Policy's supporting procedures contain additional details on the processes for payments, documentation required and types of expenses eligible for reimbursement.

The Policy and its supporting procedures are incorporated into Bylaw 36M2021 to ensure that there is consistency and transparency in the processes that apply to Councillors' expenses and Administration expenses. The *Supporting Procedures for the Reimbursement of Employee Business Expenses*, which forms Schedule "D" to the Bylaw, includes the suggested amounts for meal allowances.

Members of Council Remuneration Policy

The *Members of Council Remuneration Policy* (CC045) ("Remuneration Policy") is a Council policy intended "to establish the amount of remuneration, pension, benefits and other forms of compensation provided to Members of Council for the provision of duties of office" by documenting the remuneration amounts for the mayor and for councillors, and the method for determining annual adjustments. The Remuneration Policy has not been revised since 2015 and consequently does not reflect subsequent direction from Council nor current remuneration amounts.

Council's current practice is to provide direction on compensation for Members of Council by resolution after considering the recommendations of the Council Compensation Review Committee ("CCRC"). Council established its first CCRC in 2002 and subsequent CCRCs have made recommendations to Council in 2006, 2012, 2017, 2020 and most recently in 2024.

The direction on compensation given by Council in 2024 applies to the next 4-year term of Council. Compensation for current Members of Council for 2025 continues to be determined in accordance with Council's 2020 direction.

Previous Council Direction

Bylaw 36M2021

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2024 December 17	CSC2024-1141	Councillors' Budgets and Expenses Bylaw Amendments Council passed amendments to Bylaw 36M2021 to establish a recommended amount for hosting expenses incurred while travelling rather than a restricted amount. Council also established a limit of 10 attendees for hosting expenses incurred while travelling for each Councillor present, and established a requirement that the business reasons for hosting expenses, and the names of attendees present, be publicly disclosed.
2024 March 19	CSC2023-1249	Councillors' Budgets and Expenses Bylaw Amendments Council passed housekeeping amendments to Bylaw 36M2021, including updates to Schedule "D", the <i>Supporting Procedures for the Reimbursement of Employee Business Expenses</i> , to maintain alignment with the procedures as they apply to employees of The City of Calgary. The amendments introduced a suggested amount, rather than a restricted amount, for meal allowances.
2023 April 25	CSC2023-0189	Councillors' Budgets and Expenses Bylaw Amendments Council referred report CSC2023-0189 back to Administration so that the results of its review of the <i>Supporting Procedures for the Reimbursement of Employee Business Expenses</i> could be considered as part of the bylaw amendments recommended to the Council Services Committee.
2021 May 10	C2021-0609	Councillor Expense Policy Review Council adopted the Councillors Budgets and Expenses Bylaw 36M2021 which incorporated the <i>Accounts Payable Policy and supporting procedures</i> as Schedules "A" through "D".

Remuneration Policy

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2024 December 17	C2024-1309	Final Report of the Council Compensation Review Committee Council received recommendations from the CCRC and gave direction by resolution to establish compensation for Members of Council in the upcoming 4-year term.
2020 November 02	C2020-108	Final Report of the Council Compensation Review Committee Council received recommendations from the CCRC and gave direction by resolution to establish compensation for Members of Council for the current term of Council.
2019 January 14	C2019-0058	Council Member Remuneration Calculation Council received advice from Administration identifying an inconsistency between the Remuneration Policy and Council's 2012 January 23 direction on the method for determining annual adjustments to Council's compensation. Council affirmed the method identified by resolution in 2012.
2012 January 23	CCRC2012-02	Final Report of the Council Compensation Review Committee Council received recommendations from the CCRC and gave direction by resolution to employ a new formula to determine annual adjustments to compensation for Members of Council.

Bylaws and Council Policies

Bylaw 36M2021

Councillors' Budgets and Expenses Bylaw 36M2021

Section 6 of Bylaw 36M2021 provides that:

6. (1) All *Councillors and staff* must comply with the requirements of this Bylaw and the *Accounts Payable Policy and supporting procedures*.
- (2) The *Accounts Payable Policy and supporting procedures* applies to all *Councillors and staff*, unless this Bylaw states otherwise, for all expenses they incur, including but not limited to, the *Councillor's Ward Budget*.
- (3) Without limiting subsections (1) and (2), any references to "employees" of The City in the *Accounts Payable Policy and supporting procedures*, for the purposes of this Bylaw, means *Councillors and staff* and would include that:

- (a) references to “employees” in the *Accounts Payable Policy and supporting procedures* should be read as including *Councillors and staff* despite any indication otherwise in the *Accounts Payable Policy and supporting procedures*; and
- (b) the *Accounts Payable Policy and supporting procedures* on reasonable business related expenses and “business reasons” for expenses applies to *Councillors and staff* to mean expenses related to their official duties as Members of Council and a reason explaining the link to these duties for the expense.

Section 13 provides that The City Clerk is responsible for:

- (e) Recommending to Council that this Bylaw and its schedules, be updated by amendment where there are substantial changes to administration’s *Accounts Payable Policy and supporting procedures*; and...

Remuneration Policy

Council Policy Program Policy (CP2024-08)

6.3 Rescinding a Council Policy

- 6.3.1 Council may direct that any Council policy be rescinded.
- 6.3.2 Any Standing Policy Committee or the Executive Committee, the Chief Administration Officer, the General Managers, the City Auditor’s Office, Office of the Mayor and Council Services division may recommend to Council that a Council policy be rescinded.
- 6.3.3 Proposals to rescind an existing Council policy:
 - a. Must be forwarded to the Corporate Governance service for review;
 - b. May be forwarded to the Executive Leadership Team for information if the Council policy is developed by the Office of the Mayor, Council Services division, by resolution of Council under Section 6.1.1 above or the City Auditor;
 - c. Must be forwarded to the Executive Leadership Team, if the Council policy is developed by a City of Calgary Business Unit, for endorsement in the case of corporate and/or city wide significance;
 - d. Must be forwarded to the Executive Leadership Team, if the Council policy is developed by a City of Calgary Business Unit, for information in all other cases; and
 - e. Must be forwarded to the appropriate Standing Policy Committee or Executive Committee prior to being submitted to Council.
- 6.3.4 Council is the final decision-making authority with respect to Council policies, and adopts or rejects recommendations to rescind a Council policy.